



Florida Department of Environmental Protection

Bob Martinez Center
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

August 29, 2008

Marcus Saiz de la Mora
Miami-Dade County Property Appraiser
Stephen P. Clark Center
Administrative Division, Suite 710
111 NW 1st Street
Miami, Florida 33128-1984

Re: FPL Turkey Point Plant

Dear Sir:

On August 25th, I received your letter dated August 13, 2008. The letter included several attachments, including a letter signed by Mr. Hamilton Oven (my predecessor) and dated August 16, 2006 related to FPL's Sanford Power Plant. Your letter requested that I review this case again, considering this additional information.

At your request, I have reviewed the information. As you may know, you are not bound by my review, as it is simply a recommendation. As indicated in 193.621(5), Florida Statutes: "If a property appraiser is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he or she may refer the matter to the Department of Environmental Protection for a recommendation. If the property appraiser so refers the matter, he or she shall notify the taxpayer of such action. The Department of Environmental Protection shall immediately consider whether or not such taxpayer is so entitled and certify its recommendation to the property appraiser."

For your use, I am attaching two reviews which are more current than what you have forwarded me. As you can see, our office has recently dealt with other counties on these same matters (i.e. noise abatement and cooling towers).

If there are further questions on this determination, you may contact me at (850) 245-8002.

Sincerely,


Michael P. Halpin, P.E.
Administrator, Siting Office



Jeb Bush
Governor

Department of Environmental Protection

Twin Towers Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Colleen M. Castille
Secretary

August 16, 2006

Ms Katherine Rebel
Tangible Property Director
Volusia County Property Appraiser's Office
123 West Indiana Avenue, Room 102
Deland, Florida 32720

Florida Power & Light Company – Sanford Power Plant

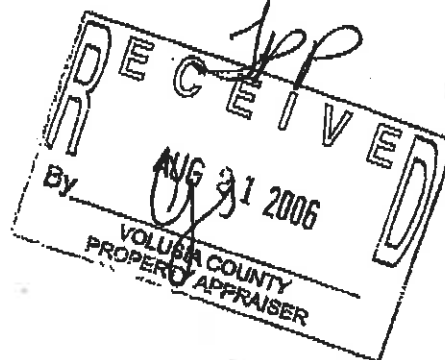
Dear Ms. Rebel:

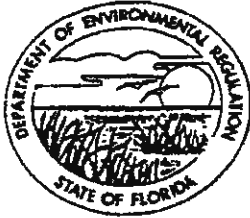
I have reviewed the material attached to FPL's Return of Pollution Control Devices for their Sanford Power Plant. The material and statement provided by Mr. Harold A. Freidiani, Jr. P.E., is sufficient to demonstrate that most of the equipment listed in the attached to the Return of Pollution Control Devices and its attachments is pollution control equipment that is "primarily for the purpose of pollution control". Most of the listed equipment is eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes except for the Inlet Air System for Units 4 and 5. In my opinion, the primary purpose of the Inlet Fogger System is to reduce the temperature of the inlet air to improve the generating units' thermal efficiency. Some of the items listed on the attached material for Unit 3 are eligible pollution control equipment, but there seems to be a description (Retiring) following the item. If those items are being retired, you may want to reduce their value accordingly.

If there are any questions on this determination, please contact me at (850) 245-8002.

Sincerely,

Hamilton S. Owen
Hamilton S. Owen, P.E.





Florida Department of Environmental Regulation

Twin Towers Office Bldg. • 2600 Blair Stone Road • Tallahassee, Florida 32399-2

Lawton Chiles, Governor

Carol M. Browner, Sec.

June 29, 1992

Mr. Ronald J. Schultz, CFA
Citrus County Property Appraiser
110 North Apopka Avenue
Room 200
Inverness, Florida 32650-4294

RE: Florida Power Corporation, Crystal River Power Plant
Request for Appraisal of Pollution Control Devices

Dear Mr. Schultz:

I have reviewed the material attached to your June 18, 1992 letter concerning the Crystal River Power Plant concerning pollution control devices eligible for assessment under provisions of Section 193.621, F.S. The following items are eligible for assessment pursuant to S. 193.621:

AS POLLUTION CONTROL EQUIPMENT
For Crystal River Units 1 & 2

Items 1.1, 1.2, 1.3, 1.4, 2.1, 2.2, 2.3, 3.1, 3.2, and 4.1. Items 1.5, 1.6, 1.7, 1.8, 4.2, and additional plant capacity are not eligible. Item 3.3 may be eligible. FPC should have a registered engineer explain its function and certify that it is a pollution control device as required by Chapter 17-8, F.A.C.

For Crystal River Units 4 & 5

★ → Eligible Items - Precipitators, Oil Spill Protection System, Waste Water Disposal System, Dust Collecting System, Cooling Towers, Fly Ash Removal System, Bottom Ash System, Acoustic Barrier. Ineligible items are - Additional Stack Height, Environmental and Licensing, Laboratory Equipment, and Additional Plant Capacity. Justification will be needed to determine if the Additional Electrical and Piping are part of eligible pollution control devices.

For Crystal River Unit 3

Eligible Items - Items 1.1, 1.2.1, 1.2.2, 1.2.3, 1.2.4, 1.2.5, 1.2.6, 2, 4, 5, and 6. A portion of Item 3. Nuclear Services Seawater System may be eligible with additional justification. However, this system is also necessary for condensing steam as part

of the electrical generation process. Ineligible items are 7, 8, and 9. (an SO₂ monitor does not monitor opacity and controls neither SO₂ or opacity)

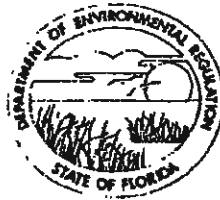
If you have further questions concerning this evaluation, I can be contacted at (904) 487-0472.

Sincerely,

Hamilton S. Oven
Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Office

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL REGULATION

WIND TOWERS OFFICE BUILDING
500 BLAIR STONE ROAD
ALLAHASSEE, FLORIDA 32301



BOB GRAHA
GOVERNO

VICTORIA J. TSCHINKE
SECRETAR

March 22, 1985

ACCOUNTING
MAR 28 1985
RECEIVING

Mr. Ken Mahaffey
Putnam County Property Appraiser
Post Office Drawer 670
Palatka, Florida 32078-0670

RE: Seminole Electric Cooperative, Inc.
Seminole Power Plant Units 1 and 2
Certification of Pollution Control
Equipment Pursuant to Subsection
193.621(6), Florida Statutes

Dear Mr. Mahaffey:

Based on material furnished by Seminole Electric Cooperative, Inc., the Department of Environmental Regulation has determined that the following items would qualify to be assessed in the manner provided in s.193.621(1), F.S.:

From Schedule I:

- 311-04 / Coal Handling Area**
- 311-11 / Waste Water System
- 312-02 / Bottom Ash Removal System
- 312-03 / Fly Ash System
- 312-05 / Precipitator
- 312-06 / Flue Gas Desulfurization* System
- 312-07 / Flue Gas Desulfurization* Effluent Processing System
- 314-12 / Circulating Water System
- 311-11 / Waste Water System Unit 2
- 312-02 / Bottom Ash Removal Unit 2
- 312-03 / Fly Ash System Unit 2
- 312-05 / Precipitator Unit 2
- 312-06 / Flue Gas Desulfurization Unit 2
- 314-12 / Circulating Water System Unit 2
- 311-22 / Limestone Handling Area (runoff collection)**
- 312-04 / Coal Handling System (dust collection)
- 312-14 / Boiler Makeup System (neutralization)
- 312-08 / Limestone Handling System

Note* Desulfurization is the proper term for what appears to be a typographical error on Schedule I,

Note** The liner, ditches, sumps, pumps and pipes would qualify.

Cooling Towers

Page Two
March 22, 1985
Mr. Mahaffey

The department does not normally consider a stack (items 312-09) to be a device that controls, eliminates or reduces air pollution. However, the stack diameter was increased in order to control acid droplet emissions. The amount of excess materials used to increase the stack liners to a size wider than a conventional chimney should be considered eligible as a pollution control device.

The sewage treatment system (311-12) is not eligible pursuant to 193.621(4). The River Water Systems (314-13) are also not eligible.

If you have further questions on this matter, please contact me.

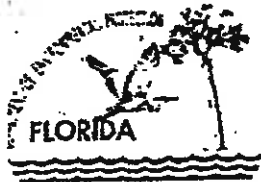
Sincerely,

Hamilton S. Oven, Jr.

Hamilton S. Oven, Jr., P.E.
Administrator
Siting Coordination Section

HSOjr/sb

cc: Timothy D. Rogers, SECI



Department of Environmental Protection

Lawton Chiles
Governor

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Virginia B. Wetherell
Secretary

August 16, 1994

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: FPL - St. Johns River Power Park

Dear Mr. Felter:

I have reviewed the information attached to Mr. J. L. Spence's memo dated July 8, 1994, concerning the St. Johns River Power Park (SJRPP). Attached to the memo are tables that list various components of the SJRPP facility showing costs. After reviewing the material submitted, it is my opinion that most of the listed equipment is eligible for assessment at salvage value pursuant to ss 193.621(4), F.S., however there is insufficient detail describing the actual equipment and the equipment's function. A second, technical difficulty is that the list was not provided by an engineer registered in the State of Florida as required by Chapter 62-8, F.A.C., (formerly 17-8).

I need an explanation why the following equipment is primarily for the purpose of pollution control:

1. Ponds - Justify Ladders, Catwalks, & Handrails.
2. Conveyor System
3. Car unloading Structure - Justify all except Drainage System, HVAC, Hopper, and Vacuum Cleaning system.
4. Burner Management System.
5. Pulverized Coal Firing System.
6. Bottom Ash Removal System - Justify Truck Scale.
7. Fly Ash Disposal System - Justify truck Scale.
8. Lime Storage Area - Justify Foundation.

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9. Limestone Preparation System - Justify Fire Protection System.

10. Absorber Tower System - Justify Elevators and Fire Protection Systems.

11. First/Second Vac. Filter system - Justify Fire Protection System.

12. ★ Cooling Tower - Justify Lighting System, stairs, ladders, catwalks, and handrails.

13. Justify - Emergency Diesel Engine, Emergency Diesel Compressed Air System, Emergency Generator, Emergency Diesel Fuel system, Emergency Diesel Cooling System, and 6.9 kV Power distribution System.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Oven
Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section

* Cooling Towers were approved ultimately. Only issue regarding these towers was lighting towers, stairs, ladders, catwalks, & handrails!



Department of Environmental Protection

Lawton Chiles
Governor

Post-It® brand fax transmittal memo 7671 # of pages >	
To JIM PENCE	From BOB BOURN
Co. FPL Co	Co. SLC P.A.
Dept.	Phone # 462-1615
Fax # 625-7160	Fax # 462-1058

Virginia B. Wetherell
Secretary

Mr. Douglas S.
St. Lucie Coun
2300 Virginia
Fort Pierce, Florida 34982-5698

RECEIVED
MAY 15 1995

Re: Florida Power & Light Company, St. Lucie Plant
Pollution Control Devices

Dear Mr. Putnam:

I have reviewed the revised "Engineer's Certificate" dated May 1, 1995, as provided by Mr. Charles L. Fisher, P.E. concerning the FPL St. Lucie Nuclear Power Plant. Included in the certificate are tables that list and describe various components of the power plant facilities showing costs and per centages of a facility that is primarily for the purpose of pollution control. After reviewing the material submitted, it is my opinion that the following listed equipment, or a percentage of that equipment as noted, is eligible for assessment at salvage value pursuant to ss 193.621(4), F.S.:

Item No. Item

- 321.307 Technical support Center *PTN*
- 321.335 Reactor Auxiliary Building
- 321.336 Reactor Containment Building
- 321.337 Reactor Cooling Water Building (50%)
- 321.345 Diesel Oil Storage Building
- 322.151 Reactor Vessels and Internals
- 322.152 Reactor Coolant Pump System
- 322.153 Reactor Coolant Piping System
- 322.156 Pressurizer System
- 322.256 Steam Generators
- 322.358 Auxiliary Feedwater System
- 322.440 Safety Assessment System
- 322.443 Reactor Protection system
- 322.447 Component Cooling Water System (50%)
- 322.454 Area & Process Radiation Monitoring System
- 322.652 Containment Spray System
- 322.653 High Pressure Safety Injection System
- 322.654 Low Pressure Safety Injection System (50%)
- 322.655 Hot Shutdown System
- 322.657 Integrated & Local Leak Rate Test System
- 322.658 Post Accident Sampling System

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*Same function as a
Cooling Tower*

- 322.659/ Safeguards Control system
- 324.282/ Emergency Diesel Engine
- 324.283/ Emergency Diesel Compressed Air System
- 324.284/ Emergency Generator
- 324.285/ Emergency Diesel Fuel System
- 324.286/ Emergency Diesel Cooling System
- 324.289/ Vital AC Distribution System (25%)
- 324.291/ Station Battery System
- 324.382/ Conduit & Raceway System (25%)
- 324.385/ Electrical Penetration System
- 324.582/ 480 V Power Distribution System (25%)
- 324.585/ 4.16 kV Power Distribution System (25%)
- 321.306/ Dry Storage Warehouse
- 321.323/ Access and Dress Facility (20%) *DN*
- 321.341/ Steam Generator Blowdown Building (20%)
- 321.343/ Fuel Handling Building
- 321.392/ Dry Storage Warehouse
- 323.456/ Primary Sampling System
- 322.458/ Charging & Letdown System (50%)
- 322.551/ Fuel Pool Cooling & Purification System
- 322.552/ Spent Fuel Storage System
- 322.751/ Drumming Station
- 322.752/ Aerated Waste Storage System
- 322.753/ Waste Gas Disposal System
- 322.754/ Liquid Radwaste System
- 322.755/ Radwaste Concentrator System
- 322.756/ Volume Reduction System
- 322.757/ Nuclear Laundry Equipment
- 321.210/ Ponds
- 321.347/ Waste Oil Storage System
- 321.504/ Waste Water Treatment System *DN*
- 321.412/ Ocean Discharge Structure

This letter replaces my letters dated April 19, and May 10, 1995. I am also enclosing a copy of the Engineers Certificate. If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Owen
Hamilton S. Owen, P.E.
Administrator, Siting
Coordination Section

Encl:

Florida Power Light Co.
Pollution Control Equipment
Policy Milestone Summary

NUS Corp Study	12/31/1981	To outline a consistent and systematic method for appraisal of the market value as salvage for utility owned pollution control or abatement facilities for purposes of ad valorem taxation assessment in the state of Florida. Study was prepared for FPL, Florida Power Corp, Gulf Power Corp, Seminole Electric Co-op and TECO.	Develops a legal interpretation of the relevant legislation and its intent as to both the definition of pollution control facilities and the assessment criteria. Included in the Categories of Pollution Sources are Thermal Discharge Emissions and Noise Emissions. The related Pollution Control and Abatement Facilities include Cooling Towers, Cooling Canals and Discharge Piping for thermal discharge and Mufflers and Enclosures for noise abatement.
Hamilton S. Owen Jr. P.E., Department of Environmental Regulation Ltr to Ken Mahaffey, Putnam County Property Appraiser	3/22/1984	To qualify Seminole Electric Co-op Inc's Seminole Power Plant Units 1-2 Pollution Control Equipment.	Qualifies the Cooling Tower System as pollution control equipment to be assessed in the manner provided in s.193.621(1), F.S.
Hamilton S. Owen Jr. P.E., Department of Environmental Regulation Ltr to Ronald J. Schultz, CFA Citrus County Property Appraiser	6/29/1992	To qualify Florida Power Corp's Crystal River Units 1-5 Pollution Control Equipment.	Qualifies the Cooling Tower System as pollution control equipment to be assessed in the manner provided in s.193.621(1), F.S.
Property Tax Dept Meeting Minutes / Pollution Control Documentation Team Meeting Agenda	06/21/94 8/23/1994	Discusses need for development of a Pollution Control Equip Policy and Reporting Process. Cross Functional Team formed, members identified and problem specified.	Documentation identifies that current pollution control costs were based on guidelines provided in the 1981 NUS Study however, there was no formal FPL Policy or Process in existence for assigning and certifying the equipment. Also various Counties have begun to seek DEP review of costs.
Hamilton S. Owen Jr. P.E., Department of Environmental Protection Ltr to A. Thomas Feltner, Supervisor, Duval County Property Appraisers Office	8/16/1994	To qualify Florida Power & Light Co.'s St Johns River Power Parks Pollution Control Equipment.	Qualifies most of the equipment submitted by FPL however, requires an explanation of the Lighting System, Stairs, Ladders, Catwalks and Handrails associated with the Cooling Tower. Clarification was provided in a 11/10/94 Interoffice Memo from W.F. Brannen to Jim Pence.

Florida Power Light Co.
Pollution Control Equipment
Policy Milestone Summary

Hamilton S. Owen Jr. P.E., Department of Environmental Protection Ltr to Douglas S. Putnam, CFA St Lucie County Property Appraiser	5/11/1995	To qualify Florida Power & Light Co.'s St Lucie Plant Pollution Control Equipment.	Qualifies the Ocean Discharge Structure as pollution control equipment to be assessed in the manner provided in s.193.621(1), F.S.
Hamilton S. Owen Jr. P.E., Department of Environmental Protection Ltr to Joel W Robbins C.F.A. Dade County Property Appraiser	5/23/1995	To qualify Florida Power & Light Co.'s Turkey Point Plant Pollution Control Equipment.	Qualifies the Cooling Canal System and various Noise Suppression Devices as pollution control equipment to be assessed in the manner provided in s.193.621(1), F.S.



August 13, 2008

DEPARTMENT OF ENVIRONMENTAL PROTECTION DEPARTMENT OF PROPERTY APPRAISAL
ADMINISTRATIVE DIVISION

AUG 25 2008

SUITE 710
111 NW 1ST STREET
MIAMI FLORIDA 33128-1984
(305) 375-4004
FAX (305) 375-3024

SITING COORDINATION

www.co.miami-dade.fl.us/pa

Mr. Michael P. Halpin, P.E.
Florida Department of Environmental Protection
Bob Martinez Center
2600 Blair Stone Road
Tallahassee, FL 32399-2400

Dear Mr. Halpin:

Thank you for your review of Florida Power and Light Company's 2008 Return of Pollution Control Devices (DR-492) for the Turkey Point Power Plant Unit 5. We received your letter of April 24, 2008 (copy attached), and have adhered to your initial recommendations in developing the 2008 preliminary assessment for that plant. We do have some questions and concerns regarding the items that were not approved.

Most of the equipment listed on FPL's return (copy attached) was considered eligible for assessment as pollution control devices, pursuant to Florida Statutes. The items/categories that were not approved by your office as pollution control devices were:

1. Equipment listed in the 'Noise Abatement Equipment' category.
2. All items listed under 'Cooling Tower System.'
3. The Air Intake Inlet Fogger System listed under the Air Emission Control System.

Florida Power and Light Company has a similar plant in Sanford, Florida (Volusia County) and has submitted to us a listing of the equipment that they reported to Volusia County on their 2008 DR-492 (copies attached). Many of the categories and much of the equipment at that plant is the same as what is at Miami-Dade's Turkey Point #5. We have also received a copy of a letter dated August 16, 2006, from the Department of Environmental Protection addressed to the Volusia County Property Appraiser (copy attached), in which all of the equipment at the Sanford plant in Volusia County was approved, with the exception of the Inlet Fogger System.

Florida Power and Light Company claims that all of the items/categories in Miami-Dade County should have been approved, since all of the items are in a 'catalog' of pollution control equipment that was submitted and approved by the Department of Environmental Protection 15 or 20 years ago. However, they have not provided us with any documentation indicating 'catalog' approval from the D.E.P. FPL has provided us with copies of letters (copies attached), in which the D.E.P. approved the pollution control classification for similar equipment, at other plants, in prior years.

Mr. Michael P. Halpin, P.E.
Florida Department of Environmental Protection

August 13, 2008
Page – 2 –

This office also believes that since these items were approved for other plants throughout the State, they should be approved for the plant at Turkey Point.

We respectfully request that this case be reviewed again, considering this additional information, and whereas FPL has complied with all of the requirements in the statute and rules with respect to the submission of information on this property.

Please respond as soon as possible, so that we may notify FPL and make any changes/adjustments that may be required on the 2008 assessment.

If you have any additional questions, please contact Mark Neumann or Douglas Harmount from my office at 305-375-4070.

Thank you for your time and consideration.

Sincerely,



Marcus Saiz de la Mora
Property Appraiser

Enclosures

cc: Tom Flowers
Rod Adams



Florida Department of Environmental Protection

Bob Martinez Center
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

April 24, 2008

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

Mr. Mark Neumann, CFE, ASA
Director, Personal Property Division
Miami-Dade County
111 NW 1st Street, Suite 710
Miami, Florida 33128-1984

Re: FPL Turkey Point Plant
Pollution Control Devices

Dear Mr. Neumann:

I have reviewed the material attached to your letter of April 18, 2008 concerning pollution control devices for the Florida Power & Light Turkey Point Power Plant Unit 5.

In accordance with §193.621, Florida Statutes, if it becomes necessary for a manufacturing or industrial plant or installation "to install or construct a facility in order to eliminate or reduce industrial air or water pollution, those facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes". Note that only those facilities installed to eliminate or reduce air or water pollution are eligible for assessment.

In my opinion, most of the equipment listed is indeed "primarily for the purpose of pollution control" and is eligible for assessment as a pollution control device pursuant to §193.621, Florida Statutes. However, items that I do not consider as consistent with the aforementioned Statute include all items listed under Noise Abatement Equipment, all items listed under Cooling Tower System, and the Air Intake Inlet Fogger System listed under the Air Emission Control System.

It is my opinion that:

- 1) Equipment listed in the "noise" category does not qualify as air or water pollution.
- 2) Cooling towers are primarily for the purpose of removing heat from the condensers, and generate air pollution.
- 3) The inlet fogger system's primary purpose is arguably not for pollution control, but rather for performance enhancement of the combustion turbine.

If you have any questions on this determination, please contact me at (850) 245-8002.

Sincerely,


Michael P. Halpin, P.E.

Administrator, Siting Office

RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES - 2008
FLORIDA STATUTES CHAPTER 193.621

To the Property Appraiser: Honorable Property Appraiser
Miami-Dade County, Florida

Return is hereby made for the assessment of the following described property under Florida Statutes as pollution control devices.

Description of Property

Turkey Point Power Plant - Unit 5

Tangible Property: \$19,816,199.00

Real Property: \$ 8,827,808.00

Description of Facility

Please see the attached signed and sealed Registered Engineer's Certification and the Pollution Control Equipment and Facilities cost schedule.

Name and address of Owner: Florida Power & Light Company
Atten: Property Tax Dept. - CTX
P. O. Box 14000
Juno Beach, FL 33408

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regards to the assessment requested herein.

Taxpayers Signature: Tom Flowers
Tom Flowers, Manager Property Tax

This form must be filed with the county Property Appraiser before April 1st.

Turkey Point CC U5	343,142,0151	142 : H.R.S.G. ENCLOSURES	142,0151 : EMISSION MONITORING SYST	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0158	142 : H.R.S.G. ENCLOSURES	142,0158 : SCR DUCT	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0159	142 : H.R.S.G. ENCLOSURES	142,0159 : SCR SUPERSTRUCTURE	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0160	142 : H.R.S.G. ENCLOSURES	142,0160 : SCR AMONIA INJEC SYSTEM	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0161	142 : H.R.S.G. ENCLOSURES	142,0161 : SCR CATALYST	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0162	142 : H.R.S.G. ENCLOSURES	142,0162 : SCR TANK	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,145,0265	145 : INDUSTRIAL GAS TURBINE	145,0265 : COMBUSTOR LINER	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,145,0272	145 : INDUSTRIAL GAS TURBINE	145,0272 : COMBUSTOR CAPS	Air Emission Control	TANGIBLE
Turkey Point CC U5	341,350,3105	350 : MISCELLANEOUS BUILDINGS-PRODU	350,3105 : CEMS BUILDING-SHELTER, C	Air Emission Control	REAL
Turkey Point CC U5	343,434,4812	434 : STACK	434,4812 : CEM-COMPUTERMICROPROCES	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,834,9339	834 : AIR INTAKE SYSTEM	834,9339 : INLET FOGGER SYSTEM	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,376,3692	376 : COOLING TOWER	376,3692 : DRIVE, ELECTRIC MOTOR, C	Air Emission Control Total	TANGIBLE
Turkey Point CC U5	343,376,3693	376 : COOLING TOWER	376,3693 : FANBLOWER, COMPLETE	Cooling Ponds	TANGIBLE
Turkey Point CC U5	343,376,3694	376 : COOLING TOWER	376,3694 : FOUNDATION	Cooling Ponds	REAL
Turkey Point CC U5	343,376,3705	376 : COOLING TOWER	376,3696 : WATER DISTRIBUTION SYSTEM	Cooling Ponds	TANGIBLE
Turkey Point CC U5	343,376,3702	376 : COOLING TOWER	376,3782 : SUPERSTRUCTURE	Cooling Ponds	REAL
Turkey Point CC U5	343,376,3704	376 : COOLING TOWER	376,3704 : TRAYS, PACKING COMPLETE	Cooling Ponds	TANGIBLE
Turkey Point CC U5	343,376,3754	376 : COOLING TOWER MAKE-UP SYSTEM	376,3754 : PIPING	Cooling Ponds	TANGIBLE
Turkey Point CC U5	343,376,3755	376 : COOLING TOWER MAKE-UP SYSTEM	376,3755 : PUMP COMPLETE	Cooling Ponds	TANGIBLE
Turkey Point CC U5	342,522,6203	522 : GAS FUEL SUPPLY SYSTEM	522,6203 : CATHODIC PROTECTION EQUI	Cooling Ponds Total	TANGIBLE
Turkey Point CC U5	342,702,1236	702 : LIGHT/DIESEL OIL STORAGE SYST	702,1236 : DIKE OR DAM (OTHER)	Fuel Oil or Chemical Spills	REAL
Turkey Point CC U5	343,143,0194	143 : H.R.S.G. PRESSURE PARTS	143,0194 : SILENCER/MUFFLER	Fuel Oil or Chemical Spills Total	TANGIBLE
Turkey Point CC U5	343,262,1516	262 : REHEAT STEAM SYSTEM	262,1516 : SILENCER/MUFFLER	Noise Abatement Equipment	TANGIBLE
Turkey Point CC U5	343,271,1543	271 : STEAM TURBINE	271,1543 : ACOUSTIC ENCLOSURE	Noise Abatement Equipment	TANGIBLE
Turkey Point CC U5	343,464,5507	464 : TURBINE DRAIN SYSTEM	464,5507 : SILENCER/MUFFLER	Noise Abatement Equipment	TANGIBLE
Turkey Point CC U5	341,210,1199	210 : PONDS (NOT COOLING)	210,1199 : LINER, COMPLETE	Noise Abatement Equipment Total	TANGIBLE
Turkey Point CC U5	341,210,1201	210 : PONDS (NOT COOLING)	210,1201 : POND	Waste Water Treatment	REAL
Turkey Point CC U5	341,504,6086	504 : WASTE WATER TREATMENT SYSTEM	504,6086 : CONTROL/INSTRUMENTATION	Waste Water Treatment	TANGIBLE
Turkey Point CC U5	341,504,6088	504 : WASTE WATER TREATMENT SYSTEM	504,6088 : FOUNDATION	Waste Water Treatment	REAL
Turkey Point CC U5	341,504,6090	504 : WASTE WATER TREATMENT SYSTEM	504,6090 : PIPING	Waste Water Treatment	TANGIBLE
Turkey Point CC U5	341,504,6092	504 : WASTE WATER TREATMENT SYSTEM	504,6092 : TANK	Waste Water Treatment	TANGIBLE
Turkey Point CC U5				Waste Water Treatment Total	TANGIBLE
Turkey Point CC U5				Grand Total	

[illegible]

[illegible]

AVO 12/31/07

[illegible]

[illegible]

[illegible]



Property Appraisal
Personal Property Division
111 NW 1st Street • Suite 710
Miami, Florida 33128-1984
T 305-375-4070 F 305-375-3024

miamidade.gov

April 18, 2008

Mr Michael P. Halpin PE
Florida Department of Environmental Protection
Bob Martinez Center
2600 Blair Stone Road
Tallahassee, FL 32399-2400

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

APR 21 2008

SITING COORDINATION

Dear Mr. Halpin,

We are forwarding to you a 2008 'Return of Pollution Control Devices' (form DR-492) for Florida Power and Light Company. A new natural gas power plant came online at Turkey Point in 2007. The plant is known as Turkey Point Power Plant -- Unit 5. The 2008 Tangible Personal Property Tax Return is their initial return for this plant and for the pollution control equipment. Included with their return is a listing, with descriptions, of all the equipment that they are requesting to be assessed with the pollution control exemption.

Please review and advise us whether or not you believe this equipment is entitled to the pollution classification.

Thank you for your time.

Sincerely,

A handwritten signature in blue ink that reads "Mark Neumann".

Mark Neumann, CFE, ASA
Division Director

cc Tom Flowers, CMI
Manager, Property Tax, FPL

Joining Florida's Energy Day

RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES - 2008
FLORIDA STATUTES CHAPTER 193.621

To the Property Appraiser: Honorable Property Appraiser
Miami-Dade County, Florida

Return is hereby made for the assessment of the following described property under
Florida Statutes as pollution control devices.

Description of Property

Turkey Point Power Plant - Unit 5

Tangible Property: \$19,816,199.00
Real Property: \$ 8,827,808.00

Description of Facility

Please see the attached signed and sealed Registered Engineer's Certification and the
Pollution Control Equipment and Facilities cost schedule.

Name and address of Owner: **Florida Power & Light Company**
Atten: Property Tax Dept. - CTX
P. O. Box 14000
Juno Beach, FL 33408

The undersigned taxpayer hereby agrees to furnish such other reasonable information as
the Appraiser may request in regards to the assessment requested herein.

Tom Flowers
Taxpayers Signature: **Tom Flowers, Manager Property Tax**

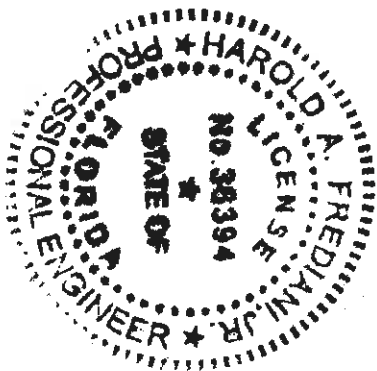
This form must be filed with the county Property Appraiser before April 1st.

This is to certify that, to the best of my knowledge and belief, the listed facilities/systems at the **FPL Turkey Point Plant (Unit 5)** are primarily used to provide the following pollution control functions:

FACILITY/ SYSTEM	SYSTEM DESCRIPTION	POLLUTION CONTROL FUNCTION
Air Emission Control Systems <i>Not complete</i>	Industrial Gas Turbine (Combustor assembly) • Combustor Liner • Combustor Caps • Flow Sleeves	System Consists of dry low NOx, combustors that control NOx emissions from the plant.
	Stack • CEM-Computer/Microprocessor • CEMS Building Shelter	System monitors various air emissions to help ensure compliance with State and Federal air emissions standards. The Continuous Emission Monitoring System (CEMS) is a requirement of the Clean Air Act Amendments of 1990.
	Water Injection System • Water injection system equipment	System reduces NOx emissions by introducing water at the atomizing air manifold.
	Air Intake System <i>Give me a</i> • Inlet Fogger System <i>break</i>	System controls NOx.
	H.R.S.G. Enclosures • Emission Monitoring System • SCR Duct • SCR Superstructure • SCR Ammonia Injection System • SCR Catalyst • SCR Tank	
Industrial Wastewater Treatment System	Wastewater Treatment System • Control/Instrumentation System • Foundation • Piping • Tank • Pump Complete • Waste Water Treatment Equipment	System captures and treats industrial waste streams, and storm water runoff from equipment and power block areas.
	Ponds (Not Cooling) • Liner, Complete • Pond	
Noise Abatement Equipment	Industrial Gas Turbine • Acoustical Enclosure	Includes items such as silencers/mufflers and acoustical enclosures that provide noise abatement for the subject system.
	H.R.S.G. Pressure Parts • Silencer/Muffler	
	Reheat Steam System • Silencer/Muffler	
	Steam Turbine • Acoustical Enclosure	
	Turbine Drain System • Silencer/Muffler	

FPL Turkey Point Plant(Unit 5) (page 2 of 2)

Cooling Tower System	Cooling Tower • Fan/Blower, Complete • Foundation • Superstructure • Drive, Electric Motor • Water Distribution System • Trays, Packing Complete	System mitigates thermal impacts through heat dissipation. <i>is heat considered pollution?</i>
	Cooling Tower Makeup System • Piping • Pump, Complete • Well, Upper Floridan Aquifer	
Fuel/ Oil/ Chemical Spill Containment/Prevention	Gas Fuel Supply System • Cathodic Protection Equipment	Cathodic protection system protects the integrity of the subject system by preventing or controlling corrosion, thereby providing spill/leak protection.
	Light/Diesel Oil Storage System • Dike or Dam	Includes items such as storage tank containment dikes and tank liners that provide spill containment/ protection.
	Jet Fuel Storage System • Dike or Dam	



Harold A. Frediani, Jr.
Signature

Name: Harold A. Frediani, Jr.
Golder Associates Inc. Certificate of Authorization No: 1670
Florida Registration No. 36394
Date: March 14, 2008

11/13/2008 10:59:59 AM TPP RETURN BACKUP DOC/2008 TPP RETURNS
Joblog Control Record 2007 Final - Other 16