



Florida Department of Environmental Protection

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

Rick Scott
Governor

Jennifer Carroll
Lt. Governor

Herschel Vinyard
Secretary

May 10, 2011

David Adomatis, CFA, Senior Analyst
Personal Property Section
Palm Beach County Property Appraiser's Office
301 North Olive Avenue
West Palm Beach, Florida 33401

Re: Florida Power & Light Company, West County Energy Center

Dear Mr. Adomatis:

In accordance with §193.621, Florida Statutes (F.S.), 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, no greater than their market value as salvage". Only those facilities specifically installed to eliminate or reduce air or water pollution are eligible for this type of assessment.

I have reviewed the material attached to your April 15, 2011 email concerning pollution control devices at the West County Energy Center. In my opinion, the items on the equipment list submitted by Florida Power & Light Company (attached) are "primarily for the purpose of pollution control" and are eligible for assessment as pollution control devices pursuant to §193.621, F.S., with the following exceptions:

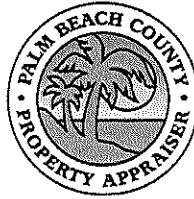
- Inlet Fogger System – Inlet fogger systems are designed to enhance the performance of a combustion turbine during hot days. The primary purpose of this equipment is arguably not pollution control.
- Noise Abatement Equipment – This does not fall into the category of air or water pollution control equipment.
- Cooling Tower System - Cooling towers are primarily for the purpose of removing heat from the condensers, and are actually a source of air pollution.

If you have any questions regarding this determination, please contact me at (850) 245-2175.

Sincerely,

Cindy Mulkey
Administrator,
Siting Coordination Office

GOVERNMENTAL CENTER - 5TH FLOOR
PERSONAL PROPERTY SECTION
301 NORTH OLIVE AVENUE
WEST PALM BEACH, FLORIDA 33401
(561) 355-2896 FAX (561) 355-2882
www.pbcgov.com/papa



GARY R. NIKOLITS, CFA
PALM BEACH COUNTY
PROPERTY APPRAISER

April 14, 2011

Cindy Mulkey
Dept. of Environmental Protection.
3900 Commonwealth Blvd; MS48
Tallahassee, FL 32399-3000

RE: Request for Determination of Pollution Control

Ms. Mulkey,

We are requesting, pursuant to Florida Statute section 193.621(5), that the Dept. of Environmental Protection advise the Palm Beach County Property Appraiser of the validity of items listed in the attached DR-492.

Please feel free to contact Florida Power & Light directly should you need additional information to make your determination. They are aware that we are making this request and understand that you may request additional information.

Thank you for your assistance in this matter, and if you need additional information from us, please do not hesitate to contact us at (561) 355-2896.

Sincerely yours,

GARY R. NIKOLITS, CFA
Palm Beach County Property Appraiser

A handwritten signature in cursive script, reading "David A. Adomatis".

David Adomatis, CFE, Senior Analyst
Personal Property Section
Palm Beach County, Florida
Property Appraiser's Office
Phone (561) 355-2685
Fax (561) 355-2882

RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES - 2011
FLORIDA STATUTES CHAPTER 193.621

To the Property Appraiser: Honorable Gary Nikolits
Palm Beach County, Florida

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

Description of Property

West County Energy Center

Tangible Property: \$113,659,425

Real Property: \$ 16,527,215

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.

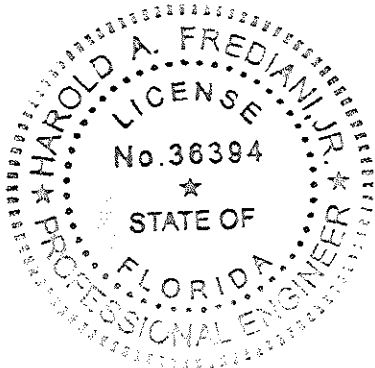
This is to certify that, to the best of my knowledge and belief, the listed facilities/systems at the **FPL West County Energy Center (Units 1& 2)** are primarily used to provide the following pollution control functions:

FACILITY/ SYSTEM	SYSTEM DESCRIPTION	POLLUTION CONTROL FUNCTION
Air Emission Control Systems	H.R.S.G. Enclosures • CEM-Computer/Microprocessor Miscellaneous Buildings • 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 • Inlet Fogger System	System controls NOx.
	H.R.S.G. Enclosures • Emission Monitoring System • SCR Duct • SCR Superstructure • SCR Ammonia Injection System • SCR Catalyst • SCR Tank • Afterburners	
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) • Pond	

FACILITY/ SYSTEM	SYSTEM DESCRIPTION	POLLUTION CONTROL FUNCTION
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	
Cooling Tower System	Cooling Tower - Fan/Blower, Complete - Foundation - Superstructure - Drive, Electric Motor - Water Distribution System - Trays, Packing Complete - Gearbox	System mitigates thermal impacts through heat dissipation.
	Cooling Tower Makeup System - Piping - Pump, Complete - Control & Instrumentation System - U/G Injection Wells - Drive, Electric Motor, Complete	
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.
	Turbine Lube Oil Storage and Transfer Retaining Wall for Spills	Includes items such as storage tank containment dikes and tank liners that provide spill containment/ protection.
	Diesel (Light) Oil Supply System Retaining Enclosure	

Harold A. Frediani, Jr.
Signature

Name: Harold A. Frediani, Jr.
Golder Associates Inc. Certificate of Authorization No: 1670
Florida Registration No. 36394
Date: March 25, 2011



Major Location	Ret Unit	Util Acct	Retirement Unit Description	Pollution Control Category	Tangible Prop Amount	Real Prop Amount	Eligible %	Total Bal	Tangible Prop Reserve	Real Prop Reserve	Total Reserve	Pollution Cntrl Net Book	Tangible PC Reserve	Tangible PC NBV
WCEC U1 & U2	343.142.0143	343	142.0143 : AFTERBURNER	Air Emission Control	197,272		100.00%	197,272	9,262	-	9,262	188,010	9,262	188,010
WCEC U1 & U2	343.142.0151	343	142.0151 : EMISSION MONITORING SYST	Air Emission Control	1,156,498		100.00%	1,156,498	54,297	-	54,297	1,102,201	54,297	1,102,201
WCEC U1 & U2	343.142.0152	343	142.0152 : CEMS-COMPUTER/MICROPR	Air Emission Control	2,062,858		100.00%	2,062,858	96,851	-	96,851	1,966,008	96,851	1,966,008
WCEC U1 & U2	343.142.0158	343	142.0158 : SCR DUCT	Air Emission Control	2,792,049		100.00%	2,792,049	131,086	-	131,086	2,660,963	131,086	2,660,963
WCEC U1 & U2	343.142.0159	343	142.0159 : SCR SUPERSTRUCTURE	Air Emission Control	2,608,805		100.00%	2,608,805	122,483	-	122,483	2,486,322	122,483	2,486,322
WCEC U1 & U2	343.142.0160	343	142.0160 : SCR AMONIA INJEC SYSTEM	Air Emission Control	2,608,805		100.00%	2,608,805	122,483	-	122,483	2,486,322	122,483	2,486,322
WCEC U1 & U2	343.142.0161	343	142.0161 : SCR CATALYST	Air Emission Control	2,608,805		100.00%	2,608,805	122,483	-	122,483	2,486,322	122,483	2,486,322
WCEC U1 & U2	343.142.0162	343	142.0162 : SCR TANK	Air Emission Control	231,043		100.00%	231,043	10,847	-	10,847	220,196	10,847	220,196
WCEC U1 & U2	341.350.3105	341	350.3105 : CEMS BUILDING/SHELTER, C	Air Emission Control		260,450	100.00%	260,450		12,228	12,228	248,222	-	-
WCEC U1 & U2	343.832.9271	343	832.9271 : WATER INJECTION SYSTEM E	Air Emission Control	31,499		100.00%	31,499	1,479	-	1,479	30,020	1,479	30,020
WCEC U1 & U2	343.834.9339	343	834.9339 : INLET FOGGER SYSTEM	Air Emission Control	314,377		100.00%	314,377	14,760	-	14,760	299,617	14,760	299,617
WCEC U1 & U2	343.376.3692	343	376.3692 : DRIVE, ELECTRIC MOTOR, C	Cooling Ponds	10,548,863		100.00%	10,548,863	495,267	-	495,267	10,053,596	495,267	10,053,596
WCEC U1 & U2	343.376.3693	343	376.3693 : FAN/BLOWER, COMPLETE	Cooling Ponds	19,475,623		100.00%	19,475,623	914,376	-	914,376	18,561,247	914,376	18,561,247
WCEC U1 & U2	343.376.3694	343	376.3694 : FOUNDATION	Cooling Ponds		10,688,611	100.00%	10,688,611	-	501,828	501,828	10,186,783	-	-
WCEC U1 & U2	343.376.3699	343	376.3699 : GEARBOX	Cooling Ponds	-		100.00%	-	-	-	-	-	-	-
WCEC U1 & U2	343.376.3702	343	376.3702 : SUPERSTRUCTURE	Cooling Ponds	18,384,930		100.00%	18,384,930	863,168	-	863,168	17,521,761	863,168	17,521,761
WCEC U1 & U2	343.376.3704	343	376.3704 : TRAYS, PACKING COMPLETE	Cooling Ponds	9,737,814		100.00%	9,737,814	457,188	-	457,188	9,280,626	457,188	9,280,626
WCEC U1 & U2	343.376.3705	343	376.3705 : WATER DISTRIBUTION SYSTE	Cooling Ponds	3,245,939		100.00%	3,245,939	152,396	-	152,396	3,093,543	152,396	3,093,543
WCEC U1 & U2	343.378.3751	343	378.370X: U/G INJECTION WELLS	Cooling Ponds	19,711,795		100.00%	19,711,795	925,465		925,465	18,786,331	925,465	18,786,331
WCEC U1 & U2	343.378.3750	343	378.3750: Control & Instrumentation	Cooling Ponds	175,082		100.00%	175,082	8,220		8,220	166,862	8,220	166,862
WCEC U1 & U2	343.378.3751	343	378.3751 : DRIVE, ELECTRIC MOTOR, C	Cooling Ponds	580,429		100.00%	580,429	27,251	-	27,251	553,178	27,251	553,178
WCEC U1 & U2	343.378.3754	343	378.3754 : PIPING	Cooling Ponds	3,379,262		100.00%	3,379,262	158,656	-	158,656	3,220,606	158,656	3,220,606
WCEC U1 & U2	343.378.3755	343	378.3755 : PUMP COMPLETE	Cooling Ponds	580,429		100.00%	580,429	27,251	-	27,251	553,178	27,251	553,178
WestCountyEC U1	376.3702	343	376.3702 : SUPERSTRUCTURE	Cooling Ponds	291,563		100.00%	291,563	5,020		5,020	286,543	5,020	286,543
WestCountyEC U2	376.3702	343	376.3702 : SUPERSTRUCTURE	Cooling Ponds	314,712		100.00%	314,712	4,402		4,402	310,310	4,402	310,310
WCEC U1 & U2	343.476.5697	343	476.5697: Retaining wall for spills	Fuel Oil or Chemical Spills	798,753		100.00%	798,753	37,501		37,501	761,252	37,501	761,252
WCEC U1 & U2	342.522.6203	342	522.6203 : CATHODIC PROTECTION EQUI	Fuel Oil or Chemical Spills	24,123		100.00%	24,123	1,133	-	1,133	22,990	1,133	22,990
WCEC U1 & U2	342.523.6239	342	523.6239 : RETAINING ENCLOSURE	Fuel Oil or Chemical Spills		4,711,390	100.00%	4,711,390		221,199	221,199	4,490,191	-	-
WCEC U1 & U2	343.143.0194	343	143.0194 : SILENCER/MUFFLER	Noise Abatement Equipment	215,442		100.00%	215,442	10,115	-	10,115	205,327	10,115	205,327
WCEC U1 & U2	343.145.0264	343	145.0264 : ACOUSTICAL ENCLOSURE	Noise Abatement Equipment	293,397		100.00%	293,397	13,775	-	13,775	279,622	13,775	279,622
WCEC U1 & U2	343.262.1516	343	262.1516 : SILENCER/MUFFLER	Noise Abatement Equipment	2,883,985		100.00%	2,883,985	135,402	-	135,402	2,748,582	135,402	2,748,582
WCEC U1 & U2	343.271.1543	343	271.1543 : ACOUSTIC ENCLOSURE	Noise Abatement Equipment	606,888		100.00%	606,888	28,493	-	28,493	578,395	28,493	578,395
WCEC U1 & U2	343.464.5507	343	464.5507 : SILENCER/MUFFLER	Noise Abatement Equipment	282,354		100.00%	282,354	13,256	-	13,256	269,098	13,256	269,098
WCEC U1 & U2	341.210.1201	341	210.1201 : POND	Waste Water Treatment			100.00%	-	-	-	-	-	-	-
WCEC U1 & U2	341.504.6086	341	504.6086 : CONTROL/INSTRUMENTATION	Waste Water Treatment	131,110		100.00%	131,110	6,156	-	6,156	124,955	6,156	124,955
WCEC U1 & U2	341.504.6088	341	504.6088 : FOUNDATION	Waste Water Treatment		866,763	100.00%	866,763	-	40,694	40,694	826,069	-	-
WCEC U1 & U2	341.504.6090	341	504.6090 : PIPING	Waste Water Treatment	3,257,491		100.00%	3,257,491	152,938	-	152,938	3,104,552	152,938	3,104,552
WCEC U1 & U2	341.504.6091	341	504.6091 : PUMP COMPLETE	Waste Water Treatment	895,094		100.00%	895,094	42,024	-	42,024	853,070	42,024	853,070
WCEC U1 & U2	341.504.6092	341	504.6092 : TANK	Waste Water Treatment	1,041,301		100.00%	1,041,301	48,889	-	48,889	992,412	48,889	992,412
WCEC U1 & U2	341.504.6096	341	504.6096 : WASTE WATER TREATMENT EQ	Waste Water Treatment	2,191,034		100.00%	2,191,034	102,869	-	102,869	2,088,165	102,869	2,088,165
					113,659,425	16,527,215		130,186,640	5,317,243	775,949	6,093,192	124,093,448	5,317,243	108,342,183