

Issues to be Decided at the January 13, 2010 Agenda				
Issue No.	Page No.	Issue Topic		Issues Affected by Δ (other than Fall Out)
2010 TEST PERIOD				
1	9	Legal Authority to Approve Base Rate Increase		
2	12	Projected Test Period		
3	15	Forecasts of Customers		90
2011 SUBSEQUENT TEST YEAR PERIOD				
4	20	Subsequent Year Year Base Rate Adjustment		
5	23	FPL's Request to Adjust Base Rates	Significant Issue	
6	27	Projected Subsequent Year Test Period	Significant Issue	
7	31	Forecasts by Revenue and Rate Classes	Significant Issue	90
GENERATION BASE RATE ADJUSTMENT				
8	34	Generation Base Rate Adjustment	Significant Issue	80
9	41	Qualifying Generating Plant Additions		
11	45	GBRA Design		
12	49	Financial Parameters of Generating Facility		
13	52	GBRA Implementation		
14	54	GBRA vs. Subsequent Year Adjustment		
JURISDICTIONAL SEPERATIONS				
15	57	Revenue Responsibility for Transmission Investment		
16	60	Jurisdictional Separations		
QUALITY OF SERVICE				
17	62	Quality and Reliability of Electric Service		
DEPRECIATION STUDY				
19A	70	Capital Recovery Schedules		19E
19B	78	Calculation of the Average Remaining Life		19C, 19D, 19E
19C	83	Depreciation Parameters and Rates for Production Plant		19E
19D	121	Depreciation Parameters and Resulting Rates for Distribution, Transmission and General Plant		19E
19E	145	Calculated Theoretical Reserve	Significant Issue	19F
19F	147	Corrective Reserve Measures from Issue 19E	Significant Issue	51, 131

DOCUMENT NUMBER-DATE

00375 JAN 15 0

FPSC-COMMISSION CLERK

Parties/Staff Handout
Internal Affairs/Agenda
on 1/13/10
Item No. SA
Exhibit A

Issues to be Decided at the January 13, 2010 Agenda				
Issue No.	Page No.	Issue Topic		Issues Affected by Δ (other than Fall Out)
19G	163	Implementation Dates		
		FOSSIL DISMANTLEMENT COST STUDY		
40	170	Annual Dismantlement Provision		
41	173	Corrective Reserve Measures		42, 121
42	175	Annual Provision for Dismantlement		
43	180	Greenfield Status		
44	182	Fossil Dismantlement Study		
		RATE BASE		
46	186	Calculation of Working Capital Allowance		
47	189	Advanced Metering Infrastructure		
50	193	Levels of Plant in Service	<i>fall-out</i>	
51	200	Levels of Accumulated Depreciation		
52	204	Adjustment to CWIP		
55	207	Levels of Construction Work in Progress		
56	210	Levels of Property Held For Future Use		
58	214	Accrual of Nuclear End of Life Material and Supplies		
59	217	Nuclear Fuel Included in Rate Base		
60	219	Levels of Nuclear Fuel		
61	221	Unamortized Balance of Glades Power Park		
62	223	Levels of Working Capital	Fall Out Issue	
63	226	Requested Rate Base	Fall Out Issue	
		COST OF CAPITAL		
64	228	Accumulated Deferred Taxes		
66	234	Unamortized Investment Tax Credits		
67	237	Cost Rate for Short-term Debt		
68	242	Cost rate for Long-term Debt		
69	245	Reconciliation of Rate Base and Capital Structure		
70	250	Equity Ratio	Significant Issue	71
71	255	Appropriate Equity Ratio for Ratemaking Purposes		73, 80
73	263	Capital Structure		
80	268	Return on Equity	Significant Issue	
81	284	Weighted Average Cost of Capital	Fall Out Issue	

Issues to be Decided at the January 13, 2010 Agenda

Issue No.	Page No.	Issue Topic		Issues Affected by Δ (other than Fall Out)
82	287	Inflation and Customer Growth		128
83	290	Capacity Charges		
84	293	Fuel Adjustment Clause		
85	296	Conservation Cost Recovery Clause		
86	299	Capacity Cost Recovery Clause		
87	301	Environmental Cost Recovery Clause		
88	304	C/I Demand Reduction Rider		
89	306	Late Payment Fee Revenues		
90	310	Revenue Forecast		
91	312	Total Operating Revenues	Fall Out Issue	
92	313	Charitable Contributions		
93	315	Historical Museum		
94	318	Aviation Cost		
95	320	AMI meters included in net operating income		
96	323	Bad Debt Expense		
97	327	Clause revenue		
100	331	Payroll	Significant Issue	
101	335	Productivity Improvements		
102	338	Forecasted operating and maintenance expenses		
103	341	Salaries and Employee Benefits	Significant Issue	
106	348	Pension Expense		
107	350	Environmental Insurance Refund		
108	353	Department of Energy Settlement		
109	357	Transactions With Affiliated Companies		
116A	370	Gains on Sale of Utility Assets		
119	374	Transfer of the FPL-NED assets		
120	376	Storm damage reserve		
121	383	Fossil dismantlement accrual		
122	385	Rate Case Expense		
124	390	Energy Conservation Cost Recovery Clause		
125	392	Capacity Cost Recovery Clause		
126	394	Incremental Hedging Costs Recovered Through Fuel Cost Recovery Clause		
128	399	O&M Expense		
129	401	Customer Information System		
130	404	Capital Expenditure Reductions		

Issues to be Decided at the January 13, 2010 Agenda

Issue No.	Page No.	Issue Topic		Issues Affected by Δ (other than Fall Out)
131	406	Depreciation Expense Adjustment	Fall Out Issue	
132	409	Taxes Other than Income	Fall Out Issue	
133	411	The American Recovery and Investment Act		
134	414	Income Tax Expense	Fall Out Issue	
135	417	Net Operating Income	Fall Out Issue	
		REVENUE REQUIREMENTS		
136	418	Revenue Expansion Factors		
137	420	Annual Operating Revenue Increase	Fall Out Issue	
		COST OF SERVICE AND RATE DESIGN		
139	423	Revenues at Current Rates for 2010 and 2011		
140	425	Distribution Cost Methodology	Significant Issue	
141	432	Cost of Service Methodology	Significant Issue	
142	436	Allocation of Increase in Revenue Requirements		
144	442	Service Charges		
145	446	Late Payment Charge		
148	450	Termination Factors		
150	453	Present Value Revenue Requirement		
152	456	Relamping Option		
154	459	Transformation Rider		
155	461	Monthly Fixed Charge Carrying Rate		
156	463	Monthly Rental Factor		
157	465	Termination Factors		
165	477	HLFT Rates		
166	481	CILC Rate	Significant Issue	
167	486	CDR Credit		
168	489	Time of Use Rates Design	Significant Issue	
170	495	Prepayment Option		
172	499	Effective Date of FPL's Revised Rates and Charges		
173	500	Nuclear Uprates		
173A	502	LED Street Lighting Alternative		
177	505	Close the Docket		

Issues to be Decided at the January 29, 2010 Agenda

Issue No.	Page No.	Issue Topic	
		COST OF SERVICE AND RATE DESIGN	
159	468	Customer Charges	
160	470	Energy Charges	
161	473	Demand Charges	
162	474	Lighting Rate Charges	
163	475	Standby and Supplemental Services Rate Schedule	
164	476	Interruptible Standby and supplemental Services	

Issues Ruled On, Dropped and Approved at Hearing

Issue No.	Page No.	Issue Topic	
10	44	(Intentionally Blank)	Dropped
18	69	(Intentionally Blank)	Dropped
19	69	(Intentionally Blank)	Dropped
20	165	(Intentionally Blank)	Dropped
21	165	Accelerated Capital Recovery	(Subsumed in Issue 19A)
22	165	Life Spans for Coal Plants	(Subsumed in Issue 19C)
23	165	Life Spans for Combined Cycle Plants	(Subsumed in Issue 19C)
24	165	Appropriate Depreciation Rates	(Subsumed in Issue 19C and 19D)
25	165	Life Spans for Production Plant	(Subsumed in Issue 19C)
26	166	Methodology for Remaining Life for Production Plants	(Subsumed in Issue 19B)
27	166	Interim Retirements of Production Units	(Subsumed in Issue 19C)
27A	166	Remaining Life of Plants	(Subsumed in Issue 19B)
28	166	Level of Net Salvage with Interim Retirements	(Subsumed in Issue 19C)
29	166	Level of Terminal Net Salvage for Dismantlement	(Subsumed in Issue 19C)
30	167	Appropriate Life Characteristics	(Subsumed in Issue 19D)
31	168	Appropriate Net Salvage Levels	(Subsumed in Issue 19D)
32	169	Appropriate Depreciation Rates and Expense	(Subsumed in Issue 19C, 19D and 131)
33	169	(Intentionally Blank)	Dropped
34	169	(Intentionally Blank)	Dropped
35	169	Steps to Restore Generational Equity	(Subsumed in Issue 19F)
36	169	Time Frame to Amortize Depreciation Reserve Imbalances	(Subsumed in Issue 19F)
37	169	Impact of Parties Proposals on Reserve	(Subsumed in Issue 19F)

Issues Ruled On, Dropped and Approved at Hearing

Issue No.	Page No.	Issue Topic	
		Imbalances	
38	169	Depreciation Reserve Imbalances	(Subsumed in Issue 19F)
39	169	(Intentionally Blank)	Dropped
45	185	(Intentionally Blank)	Dropped
48	192	Base Rate Adjustment for Nuclear Cost Recovery Rule	(Subsumed in Issue 173)
49	192	Estimated Plant in Service	(Subsumed in Issue 50)
53	206	Any ECRC Items Placed in Rate Base	C-2 Stipulation
54	206	Incremental Difference in AFUDC permitted by Section 366.93, Florida Statutes for Nuclear construction	C-1 Stipulation
57	213	Fuel Inventories Adjustments	C-2 Stipulation
65	233	Level of Customer Deposits, ADIT's and ITC's	(Subsumed in Issue 69)
72	262	Changes to Capital Structure for PPA's	(Subsumed in Issue 70 and 71)
74	267	Decreased cost of Equity Due to Fuel Clause	(Subsumed in Issue 109)
75	267	Decreased cost of Equity Due to NCRC	(Subsumed in Issue 109)
76	267	Decreased cost of Equity Due to Conservation Clause	(Subsumed in Issue 109)
77	267	Decreased cost of Equity Due to ECRC	(Subsumed in Issue 109)
78	267	Decreased cost of Equity Due to GBRA	(Subsumed in Issue 109)
79	267	Flotation Costs	(Subsumed in Issue 109)
98	330	Advertising Expense	C-2 Stipulation
99	330	Lobbying expenses	C-2 Stipulation
104	347	Executive Compensation	(Subsumed in Issue 103)
105	347	Non-Executive Compensation	(Subsumed in Issue 103)
110	369	FPL Groups Allocation Factor	(Subsumed in Issue 109)
110	369	FPL's Affiliate Management Fee Cost Driver	(Subsumed in Issue 109)
112	369	FPL's Affiliate Management Fee Massachusetts Formula	(Subsumed in Issue 109)
113	369	Charges by FiberNet	(Subsumed in Issue 109)
114	369	Benefit of FPLES Margins on Gas Sales	(Subsumed in Issue 109)
115	369	Compensation for FPLES Billing	(Subsumed in Issue 109)
116	369	Compensation for Services Provided by FPL to FPLES	(Subsumed in Issue 109)
117	373	Increased Power and Voltage Monitoring Revenue	(Subsumed in Issue 109)
118	373	(Intentionally Blank)	Dropped
123	389	Atrium Expenses per Order 10306	C-2 Stipulation
127	398	Imputed Revenues for Orange groves	C-2 Stipulation
138	422	(Intentionally Blank)	Dropped
143	441	Unbilled Revenues Adjustments	C-2 Stipulation
146	449	Temporary Service charges	C-2 Stipulation

Issues Ruled On, Dropped and Approved at Hearing

Issue No.	Page No.	Issue Topic	
147	449	Building Efficiency Rating System	C-2 Stipulation
149	452	Street Lighting Vandalism Option	C-2 Stipulation
151	455	Wireless Internet Rate	C-2 Stipulation
153	458	10 and 20 Year Payment Options in PL-1 and RL-1 Tariff	C-2 Stipulation
158	467	Minimum Charge for Unmetered GS	C-2 Stipulation
169	494	(Intentionally Blank)	Dropped
171	498	(This Issue References Legal Standards)	Ruling
174	504	(Intentionally Blank)	Dropped
175	504	(Issue References the DSM Goals Docket)	Ruling
176	504	Entries and Adjustments within 90 Days	C-2 Stipulation

Given to Commissioners

for
Clerk

090130/080677 (FPL): Worksheet for Transmission, Distribution, & General Accounts

Account		Curve	Average Service Life
350.2	Easements	Current	S4 50.0
		FPL's Proposal	S4 50.0
		OPC's Proposal	S4 95.0
		Staff's Rec	S4 75.0
352.0	Structures & Improvements	Current	S4 47.0
		FPL's Proposal	R3 60.0
		Staff's Rec	R3 60.0
353.0	Station Equipment	Current	R1.5 36.0
		FPL's Proposal	R1.5 38.0
		OPC's Proposal	L1 43.0
		Staff's Rec	R1.5 40.0
353.1	Station Equip - Generator Step-Up Transformers	Current	S3 35.0
		FPL's Proposal	R2 33.0
		OPC's Proposal	S0.5 44.0
		Staff's Rec	R2 35.0
354.0	Towers & Fixtures	Current	R5 45.0
		FPL's Proposal	R5 45.0
		OPC's Proposal	R4 60.0
		Staff's Rec	R5 52.0
355.0	Poles & Fixtures	Current	R2 41.0
		FPL's Proposal	R2 44.0
		OPC's Proposal	
		Staff's Rec	R2 44.0
356.0	Overhead Conductors & Devices	Current	R1.5 44.0
		FPL's Proposal	R1.5 47.0
		OPC's Proposal	S0 51.0
		Staff's Rec	R1.5 47.0
357.0	Underground Conduit	Current	S3 46.0
		FPL's Proposal	R4 60.0
		Staff's Rec	R4 60.0
358.0	Underground Conductors & Devices	Current	S3 35.0
		FPL's Proposal	L3 60.0
		Staff's Rec	L3 60.0

Parties Staff Handout
Internal Affairs/Agenda
on 1/13/10
Item No. SA
Exhibit B

090130/080677 (FPL): Worksheet for Transmission, Distribution, & General Accounts

Account			Curve	Average Service Life
359.0	Roads & Trails	Current	SQ	50.0
		FPL's Proposal	SQ	50.0
		OPC's Proposal	SQ	65.0
		Staff's Rec	SQ	65.0
361.0	Structures & Improvements	Current	L3	45.0
		FPL's Proposal	R3	60.0
		Staff's Rec	R3	60.0
362.0	Station Equipment	Current	R1.5	38.0
		FPL's Proposal	R1.5	41.0
		OPC's Proposal	S0	48.0
		Staff's Rec	R1.5	43.0
364.0	Poles, Towers, & Fixtures	Current	R1.5	34.0
		FPL's Proposal	R2	37.0
		OPC's Proposal	R1.5	41.0
		Staff's Rec	R2	39.0
365.0	Overhead Conductors & Devices	Current	S0.5	35.0
		FPL's Proposal	S0	40.0
		OPC's Proposal	S0	43.0
		Staff's Rec	S0	41.0
366.6	Underground Conduit, Duct System	Current	S3	48.0
		FPL's Proposal	S1.5	70.0
		OPC's Proposal		
		Staff's Rec	S1.5	70.0
366.7	Underground Conduit, Direct Buried	Current	S3	41.0
		FPL's Proposal	R4	50.0
		Staff's Rec	R4	50.0
367.6	Underground Conductors & Devices Duct System	Current	S0	38.0
		FPL's Proposal	S0	38.0
		OPC's Proposal	L1	40.0
		Staff's Rec	S0	38.0
367.7	Underground Conductors & Devices Direct Buried	Current	R2.5	34.0
		FPL's Proposal	R2	35.0
		OPC's Proposal	S0.5	43.0
		Staff's Rec	R2	35.0

090130/080677 (FPL): Worksheet for Transmission, Distribution, & General Accounts

Account			Curve	Average Service Life
368.0	Line Transformers	Current	L2	31.0
		FPL's Proposal	L1.5	32.0
		OPC's Proposal	L1.5	34.0
		Staff's Rec	L1.5	33.0
369.1	Services, Overhead	Current	R1.5	36.0
		FPL's Proposal	R1	48.0
		OPC's Proposal		
		Staff's Rec	R1	48.0
369.7	Services, Underground	Current	R2	34.0
		FPL's Proposal	R2	34.0
		OPC's Proposal	S0.5	41.0
		Staff's Rec	R2	38.0
370.0	Meters	Current	S2	34.0
		FPL's Proposal	R2.5	36.0
		OPC's Proposal	S1.5	38.0
		Staff's Rec	R2.5	36.0
370.1	Meters - AMI	Current	NA	NA
		FPL's Proposal	R2.5	20.0
		OPC's Proposal		
		Staff's Rec	R2.5	20.0
371.0	Installations on Customer's Premises	Current	L1	15.0
		FPL's Proposal	L0	30.0
		Staff's Rec	L0	30.0
373.0	Street Lighting & Signal Systems	Current	S-0.5	20.0
		FPL's Proposal	R0.5	30.0
		OPC's Proposal	L0	35.0
		Staff's Rec	R0.5	30.0
390.0	Structures & Improvements	Current	S1	38.0
		FPL's Proposal	R1.5	50.0
		OPC's Proposal	S0	56.0
		Staff's Rec	R1.5	50.0
392.1	Transportation - Automobiles	Current	L3	8.0
		FPL's Proposal	L2	6.0
		Staff's Rec	L2	6.0

090130/080677 (FPL): Worksheet for Transmission, Distribution, & General Accounts

Account			Curve	Average Service Life
392.2	Transportation - Light Trucks	Current	S3	9.0
		FPL's Proposal	L3	9.0
		Staff's Rec	L3	9.0
392.3	Transportation - Heavy Trucks	Current	S3	11.0
		FPL's Proposal	S3	12.0
		Staff's Rec	S3	12.0
392.4	Transportation - Tractor-Trailers	Current	S2	11.0
		FPL's Proposal	L2.5	9.0
		Staff's Rec	L2.5	9.0
392.9	Transportation - Trailers	Current	L2	18.0
		FPL's Proposal	L1	20.0
		Staff's Rec	L1	20.0
396.1	Power Operated Equipment-Transportation	Current	L0	9.0
		FPL's Proposal	L0.5	10.0
		Staff's Rec	L0.5	10.0
396.8	Other Power Operated Equipment	Current	S1	9.0
		FPL's Proposal	L0.5	9.0
		Staff's Rec	L0.5	9.0
397.8	Communications Equipment-Fiber Optics	Current	L0	10.0
		FPL's Proposal	L0	10.0
		Staff's Rec	L0	10.0

for clerk

FPL Issue 19C (depreciation parameters for production plant):

Life spans for production plant:

Combined cycle units

FPL 25 years

OPC 30 to 35 years would be reasonable; not part of OPC recommendation, though (recommends FPL be ordered to conduct a detailed analysis of why CC units could not operate for 35 years or longer and submit with next depreciation study)

FIPUG 35 years

SFHHA 40 years

Staff 30 years (note: there are a few older CC units for which FPL proposes life spans longer than 30 years; no party objected and neither does staff)

Large oil and gas-fired steam units

FPL 35 years

OPC 50 years

FRF agrees w/OPC

Staff 50 years (Manatee and Martin)

Coal-fired units

FPL 40 years

OPC 60 years

FIPUG 55 years

FRF agreed w/OPC

Staff 50 years

Parties Staff Handout
Internal Affairs Agenda
on 11/3/10
Item No. SA
Exhibit C

Exhibit D

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
STEAM PRODUCTION																				
CAPE CANAVERAL PLANT																				
Cape Canaveral Common																				
311.0 Structures & Improvements	6.50	-9.00%	1.70%	NA	NA	89.13%	#VALUE!													
312.0 Boiler Plant Equipment	6.50	-6.00%	1.30%	NA	NA	36.47%	#VALUE!													
314.0 Turbogenerator Units	6.50	-2.00%	0.70%	NA	NA	52.56%	#VALUE!													
315.0 Accessory Electric Equipment	4.40	-6.00%	1.90%	NA	NA	55.04%	#VALUE!													
316.0 Misc. Power Plant Equipment	6.30	0.00%	2.80%	NA	NA	97.90%	#VALUE!													
Cape Canaveral Unit 1																				
311.0 Structures & Improvements	5.50	-9.00%	2.00%	NA	NA	69.78%	#VALUE!													
312.0 Boiler Plant Equipment	5.10	-6.00%	1.40%	NA	NA	84.10%	#VALUE!													
314.0 Turbogenerator Units	5.50	-2.00%	0.60%	NA	NA	58.94%	#VALUE!													
315.0 Accessory Electric Equipment	4.40	-6.00%	1.90%	NA	NA	74.56%	#VALUE!													
316.0 Misc. Power Plant Equipment	5.50	0.00%	0.40%	NA	NA	98.20%	#VALUE!													
Cape Canaveral Unit 2																				
311.0 Structures & Improvements	5.50	-9.00%	2.00%	NA	NA	101.10%	#VALUE!													
312.0 Boiler Plant Equipment	5.10	-6.00%	1.40%	NA	NA	93.55%	#VALUE!													
314.0 Turbogenerator Units	5.50	-2.00%	0.60%	NA	NA	70.49%	#VALUE!													
315.0 Accessory Electric Equipment	4.40	-6.00%	1.90%	NA	NA	100.08%	#VALUE!													
316.0 Misc. Power Plant Equipment	5.50	0.00%	0.40%	NA	NA	92.10%	#VALUE!													
CUTLER PLANT																				
Cutler Common																				
311.0 Structures & Improvements	5.00	-9.00%	-0.20%	10.40	-5.00%	101.69%	0.32%	10.27	-0.47%	101.69%	-0.12%					60.0	10.30	-2.00%	84.49	1.7
312.0 Boiler Plant Equipment	5.30	-6.00%	0.50%	10.00	-11.00%	84.65%	2.63%	10.09	-2.65%	84.69%	1.78%					49.0	9.90	-7.00%	85.38	2.2
314.0 Turbogenerator Units	5.50	-2.00%	-3.10%	0.00	0.00%	109.87%	#DIV/0!	10.08	1.67%	109.87%	-1.14%					45.0	9.80	0.00%	78.22	2.2
315.0 Accessory Electric Equipment	5.20	-6.00%	0.50%	10.20	-12.00%	96.66%	1.50%	10.07	-3.26%	96.66%	0.66%					56.0	10.20	-6.00%	86.69	1.9
316.0 Misc. Power Plant Equipment	5.20	0.00%	-1.90%	0.00	-4.00%	106.99%	#DIV/0!	10.04	-1.01%	106.99%	-0.60%					53.0	10.10	0.00%	80.94	1.9
Cutler Unit 5																				
311.0 Structures & Improvements	5.50	-9.00%	1.00%	10.30	-5.00%	94.87%	0.98%	10.27	-0.47%	94.87%	0.55%					60.0	10.30	-2.00%	84.49	1.7
312.0 Boiler Plant Equipment	5.00	-6.00%	-0.40%	10.00	-11.00%	98.40%	1.26%	10.09	-2.65%	98.40%	0.42%					49.0	9.90	-7.00%	85.38	2.2
314.0 Turbogenerator Units	5.20	-2.00%	-1.20%	10.00	0.00%	83.98%	1.60%	10.08	1.67%	83.98%	1.42%					45.0	9.80	0.00%	78.22	2.2
315.0 Accessory Electric Equipment	5.10	-6.00%	0.20%	10.00	-12.00%	95.31%	1.67%	10.07	-3.26%	95.31%	0.79%					56.0	10.20	-6.00%	86.69	1.9
316.0 Misc. Power Plant Equipment	4.50	0.00%	0.00%	10.10	-4.00%	40.31%	6.31%	10.04	-1.01%	40.31%	6.05%					53.0	10.10	0.00%	80.94	1.9
Cutler Unit 6																				
311.0 Structures & Improvements	5.50	-9.00%	1.30%	9.70	-5.00%	94.77%	1.05%	10.27	-0.47%	94.77%	0.56%					60.0	10.30	-2.00%	84.49	1.7
312.0 Boiler Plant Equipment	5.30	-6.00%	1.00%	10.20	-11.00%	54.35%	5.55%	10.09	-2.65%	54.35%	4.79%					49.0	9.90	-7.00%	85.38	2.2
314.0 Turbogenerator Units	5.40	-2.00%	0.70%	10.10	0.00%	95.22%	0.47%	10.08	1.67%	95.22%	0.31%					45.0	9.80	0.00%	78.22	2.2
315.0 Accessory Electric Equipment	5.10	-6.00%	0.80%	10.10	-12.00%	101.95%	1.00%	10.07	-3.26%	101.95%	0.13%					56.0	10.20	-6.00%	86.69	1.9
316.0 Misc. Power Plant Equipment	4.80	0.00%	0.60%	9.70	-4.00%	56.82%	4.86%	10.04	-1.01%	56.82%	4.40%					53.0	10.10	0.00%	80.94	1.9
MANATEE PLANT																				
Manatee Common																				
311.0 Structures & Improvements	5.30	-9.00%	4.90%	10.20	-5.00%	68.69%	3.56%	16.87	-0.47%	68.69%	1.88%					47.0	17.00	-1.00%	64.47	2.1
312.0 Boiler Plant Equipment	6.50	-6.00%	14.10%	0.00	-11.00%	115.66%	#DIV/0!	16.35	-2.65%	115.66%	-0.80%					40.0	16.10	-2.00%	60.95	2.6
314.0 Turbogenerator Units	6.40	-2.00%	0.40%	9.90	0.00%	65.43%	3.49%	16.32	1.67%	65.43%	2.02%					38.0	15.70	0.00%	58.68	2.6
315.0 Accessory Electric Equipment	6.30	-6.00%	3.70%	9.60	-12.00%	80.58%	3.27%	16.31	-3.26%	80.58%	1.39%					44.0	16.70	-5.00%	65.15	2.4
316.0 Misc. Power Plant Equipment	4.40	0.00%	6.00%	10.30	-4.00%	86.34%	1.71%	16.23	-1.01%	86.34%	0.90%					42.0	16.40	-1.00%	61.56	2.4

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
Manatee Unit 1																				
311.0 Structures & Improvements	6.40	-9.00%	4.10%	10.10	-5.00%	82.83%	2.20%	16.87	-0.47%	82.83%	1.05%					47.0	17.00	-1.00%	64.47	2.1
312.0 Boiler Plant Equipment	5.80	-6.00%	4.80%	10.00	-11.00%	70.95%	4.01%	16.35	-2.65%	70.95%	1.94%					40.0	16.10	-2.00%	60.95	2.6
314.0 Turbogenerator Units	6.30	-2.00%	3.70%	9.90	0.00%	67.47%	3.29%	16.32	1.67%	67.47%	1.89%					38.0	15.70	0.00%	58.68	2.6
315.0 Accessory Electric Equipment	6.50	-6.00%	3.60%	10.30	-12.00%	79.53%	3.15%	16.31	-3.26%	79.53%	1.45%					44.0	16.70	-5.00%	65.15	2.4
316.0 Misc. Power Plant Equipment	6.30	0.00%	2.70%	9.40	-4.00%	75.05%	3.08%	16.23	-1.01%	75.05%	1.60%					42.0	16.40	-1.00%	61.56	2.4
Manatee Unit 2																				
311.0 Structures & Improvements	6.40	-9.00%	4.10%	10.10	-5.00%	82.28%	2.25%	16.87	-0.47%	82.28%	1.08%					47.0	17.00	-1.00%	64.47	2.1
312.0 Boiler Plant Equipment	5.80	-6.00%	4.00%	9.90	-11.00%	55.98%	5.56%	16.35	-2.65%	55.98%	2.85%					40.0	16.10	-2.00%	60.95	2.6
314.0 Turbogenerator Units	6.30	-2.00%	3.00%	10.00	0.00%	77.21%	2.28%	16.32	1.67%	77.21%	1.29%					38.0	15.70	0.00%	58.68	2.6
315.0 Accessory Electric Equipment	6.50	-6.00%	3.60%	10.40	-12.00%	78.63%	3.21%	16.31	-3.26%	78.63%	1.51%					44.0	16.70	-5.00%	65.15	2.4
316.0 Misc. Power Plant Equipment	6.50	0.00%	2.60%	9.50	-4.00%	77.27%	2.81%	16.23	-1.01%	77.27%	1.46%					42.0	16.40	-1.00%	61.56	2.4
MARTIN PLANT																				
Martin Common																				
311.0 Structures & Improvements	8.70	-9.00%	1.70%	10.10	-5.00%	84.59%	2.02%	20.55	-0.47%	84.59%	0.77%					47.0	21.00	-1.00%	55.87	2.1
312.0 Boiler Plant Equipment	2.80	-6.00%	4.10%	10.10	-11.00%	95.40%	1.54%	19.77	-2.65%	95.40%	0.37%					40.0	19.40	-5.00%	54.08	2.6
314.0 Turbogenerator Units	9.50	-2.00%	0.80%	9.90	0.00%	76.39%	2.38%	19.72	1.67%	76.39%	1.11%					38.0	18.80	0.00%	50.53	2.6
315.0 Accessory Electric Equipment	9.00	-6.00%	1.30%	10.00	-12.00%	86.89%	2.51%	19.7	-3.26%	86.89%	0.83%					44.0	20.00	-5.00%	57.27	2.4
316.0 Misc. Power Plant Equipment	6.60	0.00%	3.20%	10.30	-4.00%	95.34%	0.84%	19.58	-1.01%	95.34%	0.29%					42.0	19.90	0.00%	52.62	2.4
Martin Pipeline																				
311.0 Structures & Improvements	0.00	0.00%	0.00%	0.00	0.00%	0.00%	#DIV/0!													
312.0 Boiler Plant Equipment	0.00	0.00%	0.00%	9.90	-11.00%	100.00%	1.11%	19.77	-2.65%	100.00%	0.13%					40.0	19.40	-5.00%	54.08	2.6
314.0 Turbogenerator Units	0.00	0.00%	0.00%	0.00	0.00%	0.00%	#DIV/0!													
315.0 Accessory Electric Equipment	0.00	0.00%	0.00%	0.00	0.00%	0.00%	#DIV/0!													
316.0 Misc. Power Plant Equipment	0.00	0.00%	0.00%	0.00	0.00%	0.00%	#DIV/0!													
Martin Unit 1																				
311.0 Structures & Improvements	9.40	-9.00%	1.50%	10.10	-5.00%	93.12%	1.18%	20.55	-0.47%	93.12%	0.36%					47.0	21.00	-1.00%	55.87	2.1
312.0 Boiler Plant Equipment	8.30	-6.00%	1.80%	9.60	-11.00%	84.86%	2.72%	19.77	-2.65%	84.86%	0.90%					40.0	19.40	-5.00%	54.08	2.6
314.0 Turbogenerator Units	9.20	-2.00%	1.30%	9.80	0.00%	76.21%	2.43%	19.72	1.67%	76.21%	1.12%					38.0	18.80	0.00%	50.53	2.6
315.0 Accessory Electric Equipment	9.20	-6.00%	1.30%	10.10	-12.00%	92.18%	1.96%	19.7	-3.26%	92.18%	0.56%					44.0	20.00	-5.00%	57.27	2.4
316.0 Misc. Power Plant Equipment	8.60	0.00%	0.60%	9.80	-4.00%	89.79%	1.45%	19.58	-1.01%	89.79%	0.57%					42.0	19.90	0.00%	52.62	2.4
Martin Unit 2																				
311.0 Structures & Improvements	9.40	-9.00%	1.50%	10.20	-5.00%	93.24%	1.15%	20.55	-0.47%	93.24%	0.35%					47.0	21.00	-1.00%	55.87	2.1
312.0 Boiler Plant Equipment	7.60	-6.00%	1.50%	9.70	-11.00%	76.73%	3.53%	19.77	-2.65%	76.73%	1.31%					40.0	19.40	-5.00%	54.08	2.6
314.0 Turbogenerator Units	9.00	-2.00%	0.80%	9.80	0.00%	69.48%	3.11%	19.72	1.67%	69.48%	1.46%					38.0	18.80	0.00%	50.53	2.6
315.0 Accessory Electric Equipment	7.80	-6.00%	1.50%	10.20	-12.00%	79.22%	3.21%	19.7	-3.26%	79.22%	1.22%					44.0	20.00	-5.00%	57.27	2.4
316.0 Misc. Power Plant Equipment	7.60	0.00%	0.70%	9.70	-4.00%	90.17%	1.43%	19.58	-1.01%	90.17%	0.55%					42.0	19.90	0.00%	52.62	2.4
PT EVERGLADES PLANT																				
Pt Everglades Common																				
311.0 Structures & Improvements	5.40	-9.00%	2.70%	10.40	-5.00%	79.61%	2.44%	10.27	-0.47%	79.61%	2.03%					55.0	10.30	-2.00%	82.90	1.9
312.0 Boiler Plant Equipment	5.30	-6.00%	2.20%	10.10	-11.00%	37.57%	7.27%	10.09	-2.65%	37.57%	6.45%					46.0	9.90	-6.00%	83.19	2.3
314.0 Turbogenerator Units	5.50	-2.00%	1.40%	10.00	0.00%	56.06%	4.39%	10.08	1.67%	56.06%	4.19%					43.0	9.80	0.00%	77.21	2.3
315.0 Accessory Electric Equipment	5.20	-6.00%	2.30%	10.30	-12.00%	82.39%	2.87%	10.07	-3.26%	82.39%	2.07%					52.0	10.20	-5.00%	84.40	2.0
316.0 Misc. Power Plant Equipment	4.50	0.00%	1.30%	10.10	-4.00%	77.89%	2.59%	10.04	-1.01%	77.89%	2.30%					49.0	10.10	-2.00%	80.98	2.1
Pt Everglades Unit 1																				

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
311.0 Structures & Improvements	5.50	-9.00%	2.60%	9.90	-5.00%	76.79%	2.85%	10.27	-0.47%	76.79%	2.31%					55.0	10.30	-2.00%	82.90	1.9
312.0 Boiler Plant Equipment	4.90	-6.00%	6.70%	10.30	-11.00%	88.10%	2.22%	10.09	-2.65%	88.10%	1.44%					46.0	9.90	-6.00%	83.19	2.3
314.0 Turbogenerator Units	5.50	-2.00%	1.40%	10.10	0.00%	76.32%	2.34%	10.08	1.67%	76.32%	2.18%					43.0	9.80	0.00%	77.21	2.3
315.0 Accessory Electric Equipment	5.50	-6.00%	2.00%	10.40	-12.00%	41.66%	6.76%	10.07	-3.26%	41.66%	6.12%					52.0	10.20	-5.00%	84.40	2.0
316.0 Misc. Power Plant Equipment	5.50	0.00%	1.00%	9.40	-4.00%	30.97%	7.77%	10.04	-1.01%	30.97%	6.98%					49.0	10.10	-2.00%	80.98	2.1
Pt Everglades Unit 2																				
311.0 Structures & Improvements	5.50	-9.00%	2.60%	10.10	-5.00%	61.95%	4.26%	10.27	-0.47%	61.95%	3.75%					55.0	10.30	-2.00%	82.90	1.9
312.0 Boiler Plant Equipment	5.10	-6.00%	6.10%	10.30	-11.00%	83.28%	2.69%	10.09	-2.65%	83.28%	1.92%					46.0	9.90	-6.00%	83.19	2.3
314.0 Turbogenerator Units	5.00	-2.00%	1.50%	9.80	0.00%	56.67%	4.42%	10.08	1.67%	56.67%	4.13%					43.0	9.80	0.00%	77.21	2.3
315.0 Accessory Electric Equipment	5.50	-6.00%	2.10%	10.40	-12.00%	58.04%	5.19%	10.07	-3.26%	58.04%	4.49%					52.0	10.20	-5.00%	84.40	2.0
316.0 Misc. Power Plant Equipment	3.20	0.00%	1.70%	9.60	-4.00%	34.83%	7.21%	10.04	-1.01%	34.83%	6.59%					49.0	10.10	-2.00%	80.98	2.1
Pt Everglades Unit 3																				
311.0 Structures & Improvements	5.50	-9.00%	2.60%	10.40	-5.00%	13.75%	8.77%	10.27	-0.47%	13.75%	8.44%					55.0	10.30	-2.00%	82.90	1.9
312.0 Boiler Plant Equipment	5.20	-6.00%	4.00%	10.10	-11.00%	57.07%	5.34%	10.09	-2.65%	57.07%	4.52%					46.0	9.90	-6.00%	83.19	2.3
314.0 Turbogenerator Units	5.10	-2.00%	1.50%	9.80	0.00%	43.07%	5.81%	10.08	1.67%	43.07%	5.48%					43.0	9.80	0.00%	77.21	2.3
315.0 Accessory Electric Equipment	5.20	-6.00%	2.20%	10.20	-12.00%	56.89%	5.40%	10.07	-3.26%	56.89%	4.60%					52.0	10.20	-5.00%	84.40	2.0
316.0 Misc. Power Plant Equipment	5.50	0.00%	1.00%	10.20	-4.00%	56.11%	4.70%	10.04	-1.01%	56.11%	4.47%					49.0	10.10	-2.00%	80.98	2.1
Pt Everglades Unit 4																				
311.0 Structures & Improvements	5.50	-9.00%	2.60%	10.40	-5.00%	72.20%	3.15%	10.27	-0.47%	72.20%	2.75%					55.0	10.30	-2.00%	82.90	1.9
312.0 Boiler Plant Equipment	5.30	-6.00%	3.60%	10.10	-11.00%	56.78%	5.37%	10.09	-2.65%	56.78%	4.55%					46.0	9.90	-6.00%	83.19	2.3
314.0 Turbogenerator Units	5.50	-2.00%	1.40%	9.80	0.00%	50.03%	5.10%	10.08	1.67%	50.03%	4.79%					43.0	9.80	0.00%	77.21	2.3
315.0 Accessory Electric Equipment	5.40	-6.00%	2.10%	10.20	-12.00%	58.06%	5.29%	10.07	-3.26%	58.06%	4.49%					52.0	10.20	-5.00%	84.40	2.0
316.0 Misc. Power Plant Equipment	4.10	0.00%	1.30%	10.30	-4.00%	84.77%	1.87%	10.04	-1.01%	84.77%	1.62%					49.0	10.10	-2.00%	80.98	2.1
RIVIERA PLANT																				
Riviera Common																				
311.0 Structures & Improvements	5.50	-9.00%	1.90%	NA	NA	102.01%	#VALUE!											0.00%	77.21	
312.0 Boiler Plant Equipment	5.50	-6.00%	0.40%	NA	NA	89.20%	#VALUE!											0.00%	82.90	1.9
314.0 Turbogenerator Units	5.40	-2.00%	0.60%	NA	NA	91.34%	#VALUE!											0.00%	83.19	2.3
315.0 Accessory Electric Equipment	5.20	-6.00%	1.40%	NA	NA	100.39%	#VALUE!											0.00%	77.21	2.3
316.0 Misc. Power Plant Equipment	4.90	0.00%	2.10%	NA	NA	91.32%	#VALUE!											0.00%	84.40	2.0
Riviera Unit 3																				
311.0 Structures & Improvements	5.50	-9.00%	1.90%	NA	NA	52.52%	#VALUE!											0.00%		
312.0 Boiler Plant Equipment	5.00	-6.00%	1.70%	NA	NA	93.33%	#VALUE!											0.00%		
314.0 Turbogenerator Units	5.50	-2.00%	0.60%	NA	NA	82.33%	#VALUE!											0.00%		
315.0 Accessory Electric Equipment	5.10	-6.00%	1.50%	NA	NA	96.93%	#VALUE!											0.00%		
316.0 Misc. Power Plant Equipment	5.50	0.00%	0.30%	NA	NA	48.41%	#VALUE!											0.00%		
Riviera Unit 4																				
311.0 Structures & Improvements	5.50	-9.00%	1.90%	NA	NA	97.82%	#VALUE!											0.00%		
312.0 Boiler Plant Equipment	5.30	-6.00%	1.40%	NA	NA	90.83%	#VALUE!											0.00%		
314.0 Turbogenerator Units	5.50	-2.00%	0.60%	NA	NA	95.29%	#VALUE!											0.00%		
315.0 Accessory Electric Equipment	5.20	-6.00%	1.40%	NA	NA	63.40%	#VALUE!											0.00%		
316.0 Misc. Power Plant Equipment	5.50	0.00%	0.30%	NA	NA	95.77%	#VALUE!											0.00%		
SANFORD PLANT																				
Sanford Unit 3																				
311.0 Structures & Improvements	5.50	-9.00%	4.00%	10.40	-5.00%	77.79%	2.62%	10.27	-0.47%	77.79%	2.21%					54.0	10.30	-2.00%	82.54	1.9
312.0 Boiler Plant Equipment	5.30	-6.00%	3.60%	10.20	-11.00%	94.10%	1.66%	10.09	-2.65%	94.10%	0.85%					45.0	9.90	-6.00%	82.68	2.4
314.0 Turbogenerator Units	5.40	-2.00%	2.80%	9.50	0.00%	34.24%	6.92%	10.08	1.67%	34.24%	6.36%					42.0	9.80	0.00%	76.67	2.4

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
315.0 Accessory Electric Equipment	5.40	-6.00%	3.50%	10.20	-12.00%	37.72%	7.28%	10.07	-3.26%	37.72%	6.51%					51.0	10.20	-5.00%	84.00	2.1
316.0 Misc. Power Plant Equipment	5.50	0.00%	2.30%	10.30	-4.00%	88.81%	1.47%	10.04	-1.01%	88.81%	1.22%					48.0	10.10	-2.00%	80.54	2.1
SCHERER PLANT																				
Scherer Coal Cars																				
311.0 Structures & Improvements																		0.00%		
312.0 Boiler Plant Equipment	4.50	0.00%	7.00%	18.30	-11.00%	96.38%	0.80%	32.94	-2.65%	96.38%	0.19%	28.84	-11.00%	96.38%	0.51%	40.0	26.00	-5.00%	36.75	2.6
314.0 Turbogenerator Units																		0.00%		
315.0 Accessory Electric Equipment																		0.00%		
316.0 Misc. Power Plant Equipment																		0.00%		
Scherer Common (Site)																				
311.0 Structures & Improvements	19.80	-9.00%	1.60%	18.70	-5.00%	66.06%	2.08%	35.46	-0.47%	66.06%	0.97%	30.82	-5.00%	66.06%	1.26%	47.0	28.00	-1.00%	40.83	2.1
312.0 Boiler Plant Equipment	16.70	-6.00%	1.60%	17.40	-11.00%	64.70%	2.66%	32.94	-2.65%	64.70%	1.15%	28.50	-11.00%	64.70%	1.62%	40.0	26.00	-5.00%	36.75	2.6
314.0 Turbogenerator Units	23.00	-2.00%	1.00%	17.00	0.00%	79.20%	1.22%	32.79	1.67%	79.20%	0.58%	28.00	0.00%	79.20%	0.74%	38.0	25.00	0.00%	34.21	2.6
315.0 Accessory Electric Equipment	22.00	-6.00%	1.30%	18.00	-12.00%	80.37%	1.76%	32.72	-3.26%	80.37%	0.70%	30.17	-12.00%	80.37%	1.05%	44.0	27.00	-4.00%	40.18	2.4
316.0 Misc. Power Plant Equipment	21.00	0.00%	1.00%	17.40	-4.00%	74.89%	1.67%	32.35	-1.01%	74.89%	0.81%	28.67	-4.00%	74.89%	1.02%	42.0	27.00	-1.00%	36.07	2.4
Scherer Common 3 & 4																				
311.0 Structures & Improvements	15.10	-9.00%	1.90%	18.60	-5.00%	85.21%	1.06%	18.6	-0.47%	85.21%	0.82%	31.14	-5.00%	85.21%	0.64%	47.0	28.00	-1.00%	41.23	2.2
312.0 Boiler Plant Equipment	20.00	-6.00%	1.80%	17.40	-11.00%	67.51%	2.50%	17.4	-2.65%	67.51%	2.02%	28.56	-11.00%	67.51%	1.52%	40.0	26.00	-5.00%	37.10	2.7
314.0 Turbogenerator Units	19.90	-2.00%	0.90%	17.00	0.00%	84.88%	0.89%	17	1.67%	84.88%	0.79%	28.00	0.00%	84.88%	0.54%	38.0	25.00	0.00%	34.21	2.6
315.0 Accessory Electric Equipment	24.00	-6.00%	1.10%	18.10	-12.00%	72.56%	2.18%	18.1	-3.26%	72.56%	1.70%	29.80	-12.00%	72.56%	1.32%	44.0	27.00	-4.00%	40.57	2.4
316.0 Misc. Power Plant Equipment																42.0	27.00	-1.00%	36.43	2.4
Scherer Unit 4																				
311.0 Structures & Improvements	21.00	-9.00%	2.20%	18.60	-5.00%	60.48%	2.39%	35.46	-0.47%	60.48%	1.13%	31.06	-5.00%	60.48%	1.43%	47.0	28.00	-1.00%	40.83	2.1
312.0 Boiler Plant Equipment	20.00	-6.00%	1.90%	17.30	-11.00%	62.15%	2.82%	32.94	-2.65%	62.15%	1.23%	28.58	-11.00%	62.15%	1.71%	40.0	26.00	-5.00%	36.75	2.6
314.0 Turbogenerator Units	23.00	-2.00%	1.50%	16.90	0.00%	58.18%	2.47%	32.79	1.67%	58.18%	1.22%	27.83	0.00%	58.18%	1.50%	38.0	25.00	0.00%	34.21	2.6
315.0 Accessory Electric Equipment	12.60	-6.00%	2.30%	18.00	-12.00%	68.60%	2.41%	32.72	-3.26%	68.60%	1.06%	30.03	-12.00%	68.60%	1.45%	44.0	27.00	-4.00%	40.18	2.4
316.0 Misc. Power Plant Equipment	13.70	0.00%	1.80%	17.90	-4.00%	66.38%	2.10%	32.35	-1.01%	66.38%	1.07%	28.30	-4.00%	66.38%	1.33%	42.0	27.00	-1.00%	36.07	2.4
SJRPP PLANT																				
SJRPP Coal Cars																				
311.0 Structures & Improvements																				
312.0 Boiler Plant Equipment	0.00	0.00%	0.00%	17.70	-11.00%	98.07%	0.73%	32.23	-2.65%	98.07%	0.14%	26.90	-11.00%	98.07%	0.48%	40.0	26.00	-5.00%	36.75	2.6
314.0 Turbogenerator Units																				
315.0 Accessory Electric Equipment																				
316.0 Misc. Power Plant Equipment																				
SJRPP Coal & Limestone																				
311.0 Structures & Improvements	21.00	-9.00%	2.70%	17.40	-5.00%	61.22%	2.52%	18.6	-0.47%	61.22%	2.11%	29.72	-5.00%	61.22%	1.47%	47.0	28.00	-1.00%	40.83	2.1
312.0 Boiler Plant Equipment	18.20	-6.00%	2.50%	15.80	-11.00%	66.22%	2.83%	17.4	-2.65%	66.22%	2.09%	26.72	-11.00%	66.22%	1.68%	40.0	26.00	-5.00%	36.75	2.6
314.0 Turbogenerator Units																				
315.0 Accessory Electric Equipment	19.40	-6.00%	1.60%	16.60	-12.00%	77.90%	2.05%	17	-3.26%	77.90%	1.49%	28.48	-12.00%	77.90%	1.20%	44.0	27.00	-4.00%	40.18	2.4
316.0 Misc. Power Plant Equipment	21.00	0.00%	1.00%	15.50	-4.00%	80.93%	1.49%	18.1	-1.01%	80.93%	1.11%	27.03	-4.00%	80.93%	0.85%	42.0	27.00	-1.00%	36.07	2.4
SJRPP Common																				
311.0 Structures & Improvements	15.70	-9.00%	3.10%	17.80	-5.00%	50.61%	3.06%	34.62	-0.47%	50.61%	1.44%	27.70	-5.00%	50.61%	1.96%	47.0	27.00	-1.00%	42.98	2.1
312.0 Boiler Plant Equipment	22.00	-6.00%	2.00%	16.80	-11.00%	43.66%	4.01%	32.23	-2.65%	43.66%	1.83%	25.61	-11.00%	43.66%	2.63%	40.0	25.00	-5.00%	39.38	2.6
314.0 Turbogenerator Units	19.20	-2.00%	2.20%	16.30	0.00%	47.62%	3.21%	32.09	1.67%	47.62%	1.58%	25.24	0.00%	47.62%	2.08%	38.0	24.00	0.00%	36.84	2.6
315.0 Accessory Electric Equipment	22.00	-6.00%	1.30%	17.30	-12.00%	58.87%	3.07%	32.02	-3.26%	58.87%	1.39%	27.11	-12.00%	58.87%	1.96%	44.0	26.00	-4.00%	42.55	2.4
316.0 Misc. Power Plant Equipment	15.70	0.00%	0.60%	17.50	-4.00%	67.35%	2.09%	31.66	-1.01%	67.35%	1.06%	26.54	-4.00%	67.35%	1.38%	42.0	26.00	-1.00%	38.48	2.4

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
SJRPP Gypsum & Ash																				
311.0 Structures & Improvements	15.30	-9.00%	3.40%	17.40	-5.00%	69.13%	2.06%	34.62	-0.47%	69.13%	0.91%	29.89	5.00%	69.13%	0.87%	47.0	27.00	-1.00%	42.98	2.1
312.0 Boiler Plant Equipment	22.00	-6.00%	0.90%	16.00	-11.00%	81.78%	1.83%	32.23	-2.65%	81.78%	0.65%	26.99	-11.00%	81.78%	1.08%	40.0	25.00	-5.00%	39.38	2.6
314.0 Turbogenerator Units																			36.84	2.6
315.0 Accessory Electric Equipment	23.00	-6.00%	2.40%	17.10	-12.00%	60.26%	3.03%	32.02	-3.26%	60.26%	1.34%	27.96	-12.00%	60.26%	1.85%	44.0	26.00	-4.00%	42.55	2.4
316.0 Misc. Power Plant Equipment	23.00	0.00%	1.40%	15.50	-4.00%	71.90%	2.07%	31.66	-1.01%	71.90%	0.92%	26.99	-4.00%	71.90%	1.19%	42.0	26.00	-1.00%	38.48	2.4
SJRPP Unit 1																				
311.0 Structures & Improvements	21.00	-9.00%	2.40%	17.70	-5.00%	50.10%	3.10%	34.62	-0.47%	50.10%	1.45%	27.77	-5.00%	50.10%	1.98%	47.0	27.00	-1.00%	42.98	2.1
312.0 Boiler Plant Equipment	16.20	-6.00%	2.20%	16.60	-11.00%	49.23%	3.72%	32.23	-2.65%	49.23%	1.66%	25.80	-11.00%	49.23%	2.39%	40.0	25.00	-5.00%	39.38	2.6
314.0 Turbogenerator Units	16.30	-2.00%	2.40%	16.40	0.00%	44.26%	3.40%	32.09	1.67%	44.26%	1.69%	25.02	0.00%	44.26%	2.23%	38.0	24.00	0.00%	36.84	2.6
315.0 Accessory Electric Equipment	15.80	-6.00%	1.60%	17.40	-12.00%	61.00%	2.93%	32.02	-3.26%	61.00%	1.32%	27.13	-12.00%	61.00%	1.88%	44.0	26.00	-4.00%	42.55	2.4
316.0 Misc. Power Plant Equipment	17.30	0.00%	2.40%	16.80	-4.00%	54.50%	2.95%	31.66	-1.01%	54.50%	1.47%	26.05	-4.00%	54.50%	1.90%	42.0	26.00	-1.00%	38.48	2.4
SJRPP Unit 2																				
311.0 Structures & Improvements	20.00	-9.00%	2.50%	17.40	-5.00%	65.71%	2.26%	34.62	-0.47%	65.71%	1.00%	29.85	-5.00%	65.71%	1.32%	47.0	27.00	-1.00%	42.98	2.1
312.0 Boiler Plant Equipment	16.90	-6.00%	2.30%	15.90	-11.00%	64.25%	2.94%	32.23	-2.65%	64.25%	1.19%	26.67	-11.00%	64.25%	1.75%	40.0	25.00	-5.00%	39.38	2.6
314.0 Turbogenerator Units	16.30	-2.00%	2.30%	16.10	0.00%	61.36%	2.40%	32.09	1.67%	61.36%	1.15%	25.94	0.00%	61.36%	1.49%	38.0	24.00	0.00%	36.84	2.6
315.0 Accessory Electric Equipment	16.40	-6.00%	1.90%	16.60	-12.00%	78.52%	2.02%	32.02	-3.26%	78.52%	0.77%	28.40	-12.00%	78.52%	1.18%	44.0	26.00	-4.00%	42.55	2.4
316.0 Misc. Power Plant Equipment	16.80	0.00%	2.10%	15.90	-4.00%	69.82%	2.15%	31.66	-1.01%	69.82%	0.99%	26.86	-4.00%	69.82%	1.27%	42.0	26.00	-1.00%	38.48	2.4
TURKEY POINT PLANT																				
Turkey Point Common																				
311.0 Structures & Improvements	6.80	-9.00%	2.30%	10.40	-5.00%	85.30%	1.89%	10.27	-0.47%	85.30%	1.48%					49.0	10.30	-2.00%	80.56	2.1
312.0 Boiler Plant Equipment	6.10	-6.00%	2.10%	10.20	-11.00%	58.56%	5.14%	10.09	-2.65%	58.56%	4.37%					42.0	9.90	-6.00%	81.01	2.5
314.0 Turbogenerator Units	7.40	-2.00%	1.20%	10.10	0.00%	70.01%	2.97%	10.08	1.67%	70.01%	2.81%					39.0	9.80	0.00%	74.87	2.6
315.0 Accessory Electric Equipment	6.20	-6.00%	2.10%	10.30	-12.00%	85.72%	2.55%	10.07	-3.26%	85.72%	1.74%					47.0	10.20	-5.00%	82.21	2.2
316.0 Misc. Power Plant Equipment	7.00	0.00%	1.00%	10.30	-4.00%	78.37%	2.49%	10.04	-1.01%	78.37%	2.25%					44.0	10.10	-2.00%	78.59	2.3
Turkey Point Unit 1																				
311.0 Structures & Improvements	6.40	-9.00%	2.50%	10.30	-5.00%	73.05%	3.10%	10.27	-0.47%	73.05%	2.67%					49.0	10.30	-2.00%	80.56	2.1
312.0 Boiler Plant Equipment	6.40	-6.00%	2.00%	10.10	-11.00%	65.71%	4.48%	10.09	-2.65%	65.71%	3.66%					42.0	9.90	-6.00%	81.01	2.5
314.0 Turbogenerator Units	6.10	-2.00%	1.40%	10.00	0.00%	61.53%	3.85%	10.08	1.67%	61.53%	3.65%					39.0	9.80	0.00%	74.87	2.6
315.0 Accessory Electric Equipment	5.90	-6.00%	2.20%	10.10	-12.00%	58.61%	5.29%	10.07	-3.26%	58.61%	4.43%					47.0	10.20	-5.00%	82.21	2.2
316.0 Misc. Power Plant Equipment	6.50	0.00%	1.00%	10.30	-4.00%	66.38%	3.65%	10.04	-1.01%	66.38%	3.45%					44.0	10.10	-2.00%	78.59	2.3
Turkey Point Unit 2																				
311.0 Structures & Improvements	7.40	-9.00%	2.10%	10.40	-5.00%	71.47%	3.22%	10.27	-0.47%	71.47%	2.82%					49.0	10.30	-2.00%	80.56	2.1
312.0 Boiler Plant Equipment	7.00	-6.00%	1.80%	10.20	-11.00%	59.93%	5.01%	10.09	-2.65%	59.93%	4.23%					42.0	9.90	-6.00%	81.01	2.5
314.0 Turbogenerator Units	7.20	-2.00%	1.20%	10.00	0.00%	49.04%	5.10%	10.08	1.67%	49.04%	4.89%					39.0	9.80	0.00%	74.87	2.6
315.0 Accessory Electric Equipment	6.70	-6.00%	1.90%	10.20	-12.00%	32.21%	7.82%	10.07	-3.26%	32.21%	7.06%					47.0	10.20	-5.00%	82.21	2.2
316.0 Misc. Power Plant Equipment	7.50	0.00%	0.90%	9.50	-4.00%	81.72%	2.35%	10.04	-1.01%	81.72%	1.92%					44.0	10.10	-2.00%	78.59	2.3
STEAM PRODUCTION																				
311.0 Structures & Improvements																		0.00%		
312.0 Boiler Plant Equipment																		0.00%		
314.0 Turbogenerator Units																		0.00%		
315.0 Accessory Electric Equipment																		0.00%		
316.0 Misc. Power Plant Equipment																		0.00%		
TOTAL STEAM PRODUCTION											#DIV/0!							0.00%		
NUCLEAR PRODUCTION																				

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
ST LUCIE PLANT																				
St Lucie Common																				
321.0 Structures & Improvements	25.00	-1.00%	1.40%	20.90	0.00%	54.99%	2.15%	29.71	0.00%	54.99%	1.51%					56.0	32.00	0.00%	42.86	1.8
322.0 Reactor Plant Equipment	9.90	-2.00%	3.10%	27.00	-4.00%	34.41%	2.58%	28.45	-0.30%	34.41%	2.32%					51.0	30.00	-2.00%	42.00	2.0
323.0 Turbogenerator Units	4.90	-4.00%	6.40%	0.00	0.00%	464.71%	#DIV/0!	26.41	0.00%	464.71%	-13.81%					41.0	27.00	0.00%	34.15	2.4
324.0 Accessory Electric Equipment	30.00	-2.00%	1.20%	23.90	-18.00%	65.48%	2.20%	29.99	-0.10%	65.48%	1.15%					58.0	33.00	-2.00%	43.97	1.8
325.0 Misc. Power Plant Equipment	23.00	-1.00%	2.50%	27.00	0.00%	54.72%	1.68%	29.24	0.00%	54.72%	1.55%					55.0	32.00	0.00%	41.82	1.8
St Lucie Unit 1																				
321.0 Structures & Improvements	28.00	-1.00%	1.10%	16.70	0.00%	59.03%	2.45%	29.71	0.00%	59.03%	1.38%					56.0	26.00	0.00%	53.57	1.8
322.0 Reactor Plant Equipment	22.00	-2.00%	1.80%	22.80	-4.00%	45.19%	2.58%	28.45	-0.30%	45.19%	1.94%					51.0	25.00	-2.00%	52.00	2.0
323.0 Turbogenerator Units	17.80	-4.00%	1.20%	20.90	0.00%	77.30%	1.09%	26.41	0.00%	77.30%	0.86%					41.0	22.00	0.00%	46.34	2.4
324.0 Accessory Electric Equipment	23.00	-2.00%	1.70%	19.90	-18.00%	64.01%	2.71%	29.99	-0.10%	64.01%	1.20%					58.0	26.00	-2.00%	56.28	1.8
325.0 Misc. Power Plant Equipment	24.00	-1.00%	1.00%	22.70	0.00%	79.84%	0.89%	29.24	0.00%	79.84%	0.69%					55.0	25.00	0.00%	54.55	1.8
St Lucie Unit 2																				
321.0 Structures & Improvements	31.00	-1.00%	1.00%	17.80	0.00%	64.17%	2.01%	29.71	0.00%	64.17%	1.21%					56.0	32.00	0.00%	42.86	1.8
322.0 Reactor Plant Equipment	27.00	-2.00%	1.10%	25.70	-4.00%	40.88%	2.46%	28.45	-0.30%	40.88%	2.09%					51.0	30.00	-2.00%	42.00	2.0
323.0 Turbogenerator Units	14.70	-4.00%	1.90%	18.60	0.00%	70.77%	1.57%	26.41	0.00%	70.77%	1.11%					41.0	27.00	0.00%	34.15	2.4
324.0 Accessory Electric Equipment	28.00	-2.00%	1.60%	21.70	-18.00%	61.91%	2.58%	29.99	-0.10%	61.91%	1.27%					58.0	33.00	-2.00%	43.97	1.8
325.0 Misc. Power Plant Equipment	31.00	-1.00%	1.30%	26.80	0.00%	68.49%	1.18%	29.24	0.00%	68.49%	1.08%					55.0	32.00	0.00%	41.82	1.8
TURKEY POINT PLANT																				
Turkey Point Common																				
321.0 Structures & Improvements	22.00	-1.00%	1.10%	20.50	0.00%	53.68%	2.26%	23.03	0.00%	53.68%	2.01%					56.0	23.00	0.00%	58.93	1.8
322.0 Reactor Plant Equipment	11.00	-2.00%	1.50%	21.40	-4.00%	56.15%	2.24%	22.29	-0.30%	56.15%	1.98%					51.0	22.00	-2.00%	58.00	2.0
323.0 Turbogenerator Units	17.60	-4.00%	1.40%	20.40	0.00%	21.61%	3.84%	21.07	0.00%	21.61%	3.72%					41.0	19.90	0.00%	51.46	2.4
324.0 Accessory Electric Equipment	25.00	-2.00%	0.90%	21.10	-18.00%	60.81%	2.71%	23.2	-0.10%	60.81%	1.69%					58.0	23.00	-2.00%	61.55	1.8
325.0 Misc. Power Plant Equipment	13.60	-1.00%	1.20%	22.20	0.00%	51.58%	2.18%	22.75	0.00%	51.58%	2.13%					55.0	23.00	0.00%	58.18	1.8
Turkey Point Unit 3																				
321.0 Structures & Improvements	25.00	-1.00%	0.80%	18.60	0.00%	50.46%	2.66%	23.03	0.00%	50.46%	2.15%					56.0	23.00	0.00%	58.93	1.8
322.0 Reactor Plant Equipment	18.20	-2.00%	1.30%	20.60	-4.00%	54.62%	2.40%	22.29	-0.30%	54.62%	1.94%					51.0	22.00	-2.00%	58.00	2.0
323.0 Turbogenerator Units	13.50	-4.00%	1.50%	16.50	0.00%	66.57%	2.03%	21.07	0.00%	66.57%	1.42%					41.0	19.90	0.00%	51.46	2.4
324.0 Accessory Electric Equipment	22.00	-2.00%	1.00%	19.00	-18.00%	71.14%	2.47%	23.2	-0.10%	71.14%	1.23%					58.0	23.00	-2.00%	61.55	1.8
325.0 Misc. Power Plant Equipment	12.90	-1.00%	1.40%	20.70	0.00%	78.34%	1.05%	22.75	0.00%	78.34%	0.92%					55.0	23.00	0.00%	58.18	1.8
Turkey Point Unit 4																				
321.0 Structures & Improvements	26.00	-1.00%	0.80%	20.20	0.00%	45.67%	2.69%	23.03	0.00%	45.67%	2.36%					56.0	23.00	0.00%	58.93	1.8
322.0 Reactor Plant Equipment	18.40	-2.00%	1.50%	21.30	-4.00%	52.69%	2.41%	22.29	-0.30%	52.69%	2.14%					51.0	22.00	-2.00%	58.00	2.0
323.0 Turbogenerator Units	9.90	-4.00%	1.90%	17.70	0.00%	60.32%	2.24%	21.07	0.00%	60.32%	1.88%					41.0	19.90	0.00%	51.46	2.4
324.0 Accessory Electric Equipment	21.00	-2.00%	1.00%	20.30	-18.00%	64.78%	2.62%	23.2	-0.10%	64.78%	1.52%					58.0	23.00	-2.00%	61.55	1.8
325.0 Misc. Power Plant Equipment	10.40	-1.00%	1.70%	21.80	0.00%	74.52%	1.17%	22.75	0.00%	74.52%	1.12%					55.0	23.00	0.00%	58.18	1.8
NUCLEAR PRODUCTION																				
321.0 Structures & Improvements	25.70	-1.00%	1.10%	19.50	0.00%	56.35%	2.24%											0.00%		
322.0 Reactor Plant Equipment	21.30	-2.00%	1.50%	23.30	-4.00%	45.90%	2.49%											0.00%		
323.0 Turbogenerator Units	13.90	-4.00%	1.70%	18.70	0.00%	65.98%	1.82%											0.00%		
324.0 Accessory Electric Equipment	24.00	-2.00%	1.30%	20.70	-18.00%	64.65%	2.58%											0.00%		
325.0 Misc. Power Plant Equipment	19.70	-1.00%	1.60%	24.30	0.00%	61.50%	1.58%											0.00%		
OTHER PRODUCTION																				

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate

OTHER PRODUCTION (GAS TURBINES)

Ft Myers GTs

341.0 Structures & Improvements	5.50	-2.00%	2.10%	2.70	-12.00%	86.35%	9.50%	10.47	0.00%	86.35%	1.30%					44.0	10.40	-2.00%	77.89	2.3
342.0 Fuel Holders, Producers & Accessories	5.20	0.00%	5.00%	10.30	-3.00%	98.55%	0.43%	10.25	0.00%	98.55%	0.14%					37.0	9.90	0.00%	73.24	2.7
343.0 Prime Movers	5.50	0.00%	3.10%	9.39	-2.00%	74.63%	2.91%	10.42	0.00%	74.63%	2.26%					32.0	8.90	0.00%	72.19	3.1
344.0 Turbogenerator Units	5.40	-1.00%	1.90%	3.60	-11.00%	72.18%	10.78%	10.49	0.00%	72.18%	2.65%					45.0	10.40	-1.00%	77.66	2.2
345.0 Accessory Electric Equipment	5.50	-1.00%	2.90%	7.60	-3.00%	36.37%	8.77%	10.49	0.00%	36.37%	6.07%					45.0	10.40	-1.00%	77.66	2.2
346.0 Misc. Power Plant Equipment	4.30	0.00%	2.00%	2.50	0.00%	86.35%	5.46%	10.44	0.00%	86.35%	1.31%					44.0	10.30	0.00%	76.59	2.3

Lauderdale GTs

341.0 Structures & Improvements	5.50	-2.00%	2.20%	9.50	-12.00%	90.10%	2.31%	10.47	0.00%	90.10%	0.95%					47.0	10.40	-2.00%	79.43	2.2
342.0 Fuel Holders, Producers & Accessories	5.50	0.00%	4.50%	0.00	-3.00%	106.95%	#DIV/0!	10.25	0.00%	106.95%	-0.68%					39.0	9.90	0.00%	74.62	2.6
343.0 Prime Movers	5.50	0.00%	2.20%	7.94	-2.00%	88.87%	1.65%	10.42	0.00%	88.87%	0.92%					34.0	8.70	0.00%	74.41	2.9
344.0 Turbogenerator Units	5.40	-1.00%	1.10%	1.30	-11.00%	91.26%	15.18%	10.49	0.00%	91.26%	0.83%					48.0	10.40	-1.00%	79.12	2.1
345.0 Accessory Electric Equipment	5.40	-1.00%	1.10%	10.10	-3.00%	92.26%	1.06%	10.49	0.00%	92.26%	0.74%					48.0	10.40	-1.00%	79.12	2.1
346.0 Misc. Power Plant Equipment	5.40	0.00%	0.60%	3.30	0.00%	91.07%	2.71%	10.44	0.00%	91.07%	0.86%					46.0	10.30	0.00%	77.61	2.2

Pt Everglades GTs

341.0 Structures & Improvements	5.50	-2.00%	1.50%	9.80	-12.00%	82.60%	3.00%	10.47	0.00%	82.60%	1.66%					47.0	10.40	-2.00%	79.43	2.2
342.0 Fuel Holders, Producers & Accessories	5.50	0.00%	5.10%	10.30	-3.00%	102.90%	0.01%	10.25	0.00%	102.90%	-0.28%					39.0	9.90	0.00%	74.62	2.6
343.0 Prime Movers	5.50	0.00%	2.60%	9.95	-2.00%	77.91%	2.42%	10.42	0.00%	77.93%	1.85%					29.0	8.20	0.00%	71.72	3.4
344.0 Turbogenerator Units	5.50	-1.00%	1.60%	4.30	-11.00%	88.51%	5.23%	10.49	0.00%	88.51%	1.09%					48.0	10.40	-1.00%	79.12	2.1
345.0 Accessory Electric Equipment	4.30	-1.00%	0.60%	10.20	-3.00%	84.39%	1.82%	10.49	0.00%	84.39%	1.49%					48.0	10.40	-1.00%	79.12	2.1
346.0 Misc. Power Plant Equipment	1.40	0.00%	-1.80%	6.80	0.00%	82.10%	2.63%	10.44	0.00%	82.10%	1.71%					46.0	10.30	0.00%	77.61	2.2

OTHER PRODUCTION (GAS TURBINES)

341.0 Structures & Improvements	5.50	-2.00%	2.00%	6.80	-12.00%	86.85%	3.70%											0.00%		
342.0 Fuel Holders, Producers & Accessories	5.40	0.00%	5.00%	9.30	-3.00%	102.51%	0.05%											0.00%		
343.0 Prime Movers	5.50	0.00%	2.60%	9.00	-2.00%	80.94%	2.34%											0.00%		
344.0 Turbogenerator Units	5.40	-1.00%	1.60%	3.10	-11.00%	82.45%	9.21%											0.00%		
345.0 Accessory Electric Equipment	5.30	-1.00%	2.20%	8.30	-3.00%	55.30%	5.75%											0.00%		
346.0 Misc. Power Plant Equipment	3.60	0.00%	0.40%	5.00	0.00%	88.01%	2.40%											0.00%		

OTHER PRODUCTION (COMBINED CYCLE)

FT MYERS PLANT

Ft Myers Common

341.0 Structures & Improvements	21.50	-2.00%	3.50%	2.60	-12.00%	62.12%	19.18%	18.41	0.00%	62.12%	2.06%	13.28	-12.00%	62.12%	3.76%	29.0	23.00	-2.00%	21.10	3.5
342.0 Fuel Holders, Producers & Accessories	21.50	0.00%	3.40%	13.00	-3.00%	88.62%	1.11%	17.73	0.00%	88.62%	0.64%	74.47	-3.00%	88.62%	0.19%	26.0	21.00	0.00%	19.23	3.8
343.0 Prime Movers	14.50	0.00%	5.10%	13.76	-2.00%	13.14%	6.46%	16.19	0.00%	13.14%	4.99%	19.29	-2.00%	13.14%	4.61%	17.1	13.90	0.00%	18.71	5.8
344.0 Turbogenerator Units	21.50	-1.00%	3.50%	8.30	-11.00%	-10.96%	14.69%	18.47	0.00%	-10.96%	6.01%	18.25	-11.00%	-10.96%	6.68%	30.0	23.00	-1.00%	23.57	3.4
345.0 Accessory Electric Equipment	16.60	-1.00%	4.50%	1.70	-3.00%	-72.58%	103.28%	18.48	0.00%	-72.58%	9.34%	12.74	-3.00%	-72.58%	13.78%	30.0	23.00	-1.00%	23.57	3.4
346.0 Misc. Power Plant Equipment	21.50	0.00%	3.40%	14.80	0.00%	84.48%	1.05%	18.33	0.00%	84.48%	0.85%	23.02	0.00%	84.48%	0.67%	29.0	23.00	0.00%	20.69	3.4

Ft Myers Unit 2

341.0 Structures & Improvements	21.50	-2.00%	3.50%	15.80	-12.00%	37.71%	4.70%	18.41	0.00%	37.71%	3.38%	24.67	-12.00%	37.71%	3.01%	29.0	22.00	-2.00%	24.62	3.5
342.0 Fuel Holders, Producers & Accessories	21.50	0.00%	3.80%	13.00	-3.00%	29.47%	5.66%	17.73	0.00%	29.47%	3.98%	20.46	-3.00%	29.47%	3.59%	26.0	20.00	0.00%	23.08	3.8
343.0 Prime Movers	14.50	0.00%	5.50%	16.52	-2.00%	21.72%	4.86%	17.66	0.00%	21.72%	4.33%	23.87	-2.00%	21.72%	3.36%	24.0	18.00	0.00%	25.00	4.2
344.0 Turbogenerator Units	21.50	-1.00%	4.00%	15.10	-11.00%	29.17%	5.42%	18.47	0.00%	29.17%	3.84%	24.38	-11.00%	29.17%	3.36%	30.0	22.00	-1.00%	26.93	3.4
345.0 Accessory Electric Equipment	16.60	-1.00%	4.60%	16.70	-3.00%	36.78%	3.97%	18.48	0.00%	36.78%	3.42%	25.35	-3.00%	36.78%	2.61%	30.0	22.00	-1.00%	26.93	3.4
346.0 Misc. Power Plant Equipment	21.50	0.00%	3.30%	13.40	0.00%	28.15%	5.36%	18.33	0.00%	28.15%	3.92%	20.94	0.00%	28.15%	3.43%	29.0	22.00	0.00%	24.14	3.4

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
Ft Myers Unit 3 (Simple Cycle)																				
341.0 Structures & Improvements	22.50	-2.00%	4.30%	17.30	-12.00%	15.21%	5.59%	18.41	0.00%	15.21%	4.61%	25.38	-12.00%	15.21%	3.81%	29.0	23.00	-2.00%	21.10	3.5
342.0 Fuel Holders, Producers & Accessories	22.50	0.00%	3.90%	14.80	-3.00%	19.33%	5.65%	17.73	0.00%	19.33%	4.55%	21.96	-3.00%	19.33%	3.81%	26.0	21.00	0.00%	19.23	3.8
343.0 Prime Movers	15.50	0.00%	5.60%	14.72	-2.00%	6.62%	6.48%	16.76	0.00%	6.62%	5.31%	21.05	-2.00%	6.62%	4.53%	19.1	15.50	0.00%	18.85	5.2
344.0 Turbogenerator Units	22.50	-1.00%	4.10%	18.20	-11.00%	14.07%	5.33%	18.47	0.00%	14.07%	4.65%	26.61	-11.00%	14.07%	3.64%	30.0	23.00	-1.00%	23.57	3.4
345.0 Accessory Electric Equipment	17.60	-1.00%	4.80%	17.40	-3.00%	18.81%	4.84%	18.48	0.00%	18.81%	4.39%	25.48	-3.00%	18.81%	3.30%	30.0	23.00	-1.00%	23.57	3.4
346.0 Misc. Power Plant Equipment	22.50	0.00%	3.80%	15.20	0.00%	15.03%	5.59%	18.33	0.00%	15.03%	4.64%	22.55	0.00%	15.03%	3.77%	29.0	23.00	0.00%	20.69	3.4
LAUDERDALE PLANT																				
Lauderdale Common																				
341.0 Structures & Improvements	11.40	-2.00%	4.10%	8.40	-12.00%	68.06%	5.23%	10.47	0.00%	68.06%	3.05%	15.31	-12.00%	68.06%	2.87%	29.0	13.30	-2.00%	55.22	3.5
342.0 Fuel Holders, Producers & Accessories	12.40	0.00%	4.40%	7.70	-3.00%	59.36%	5.67%	10.25	0.00%	59.36%	3.96%	13.61	-3.00%	59.36%	3.21%	26.0	12.60	0.00%	51.54	3.8
343.0 Prime Movers	12.50	0.00%	1.80%	8.92	-2.00%	13.30%	9.94%	9.47	0.00%	13.30%	8.48%	12.36	-2.00%	13.30%	7.18%	16.8	8.90	0.00%	47.02	6.0
344.0 Turbogenerator Units	12.50	-1.00%	3.50%	6.20	-11.00%	55.66%	8.93%	10.49	0.00%	55.66%	4.23%	12.06	-11.00%	55.66%	4.59%	30.0	13.30	-1.00%	56.22	3.4
345.0 Accessory Electric Equipment	12.40	-1.00%	4.10%	9.20	-3.00%	64.37%	4.20%	10.49	0.00%	64.37%	3.40%	16.33	-3.00%	64.37%	2.37%	30.0	13.40	-1.00%	55.89	3.4
346.0 Misc. Power Plant Equipment	12.50	0.00%	2.30%	8.10	0.00%	61.37%	4.77%	10.44	0.00%	61.37%	3.70%	13.54	0.00%	61.37%	2.85%	29.0	13.20	0.00%	54.48	3.4
Lauderdale Unit 4																				
341.0 Structures & Improvements	12.40	-2.00%	1.70%	8.40	-12.00%	84.05%	3.33%	10.47	0.00%	84.05%	1.52%	15.37	-12.00%	84.05%	1.82%	29.0	13.30	-2.00%	55.22	3.5
342.0 Fuel Holders, Producers & Accessories	12.40	0.00%	4.40%	8.60	-3.00%	60.05%	4.99%	10.25	0.00%	60.05%	3.90%	14.54	-3.00%	60.05%	2.95%	26.0	12.60	0.00%	51.54	3.8
343.0 Prime Movers	9.40	0.00%	5.00%	10.02	-2.00%	58.18%	4.37%	9.07	0.00%	58.18%	4.38%	15.55	-2.00%	58.18%	2.82%	23.0	11.20	0.00%	51.30	4.3
344.0 Turbogenerator Units	12.40	-1.00%	4.90%	10.00	-11.00%	57.85%	5.32%	10.49	0.00%	57.85%	4.02%	17.13	-11.00%	57.85%	3.10%	30.0	13.30	-1.00%	56.22	3.4
345.0 Accessory Electric Equipment	11.50	-1.00%	4.00%	9.30	-3.00%	67.05%	3.87%	10.49	0.00%	67.05%	3.14%	16.35	-3.00%	67.05%	2.20%	30.0	13.40	-1.00%	55.89	3.4
346.0 Misc. Power Plant Equipment	12.50	0.00%	1.10%	7.50	0.00%	73.10%	3.59%	10.44	0.00%	73.10%	2.58%	13.45	0.00%	73.10%	2.00%	29.0	13.20	0.00%	54.48	3.4
Lauderdale Unit 5																				
341.0 Structures & Improvements	12.30	-2.00%	3.00%	8.30	-12.00%	72.63%	4.74%	10.47	0.00%	72.63%	2.61%	15.24	-12.00%	72.63%	2.58%	29.0	13.30	-2.00%	55.22	3.5
342.0 Fuel Holders, Producers & Accessories	12.50	0.00%	4.70%	8.60	-3.00%	58.36%	5.19%	10.25	0.00%	58.36%	4.06%	14.39	-3.00%	58.36%	3.10%	26.0	12.60	0.00%	51.54	3.8
343.0 Prime Movers	8.90	0.00%	3.70%	9.91	-2.00%	55.87%	4.66%	9.89	0.00%	55.87%	3.89%	15.59	-2.00%	55.87%	2.96%	24.0	11.50	0.00%	52.08	4.2
344.0 Turbogenerator Units	12.40	-1.00%	3.90%	10.10	-11.00%	57.87%	5.26%	10.49	0.00%	57.87%	4.02%	16.90	-11.00%	57.87%	3.14%	30.0	13.30	-1.00%	56.22	3.4
345.0 Accessory Electric Equipment	11.60	-1.00%	3.80%	9.20	-3.00%	68.45%	3.76%	10.49	0.00%	68.45%	3.01%	16.33	-3.00%	68.45%	2.12%	30.0	13.40	-1.00%	55.89	3.4
346.0 Misc. Power Plant Equipment	12.50	0.00%	1.10%	7.10	0.00%	70.16%	4.20%	10.44	0.00%	70.16%	2.86%	13.17	0.00%	70.16%	2.27%	29.0	13.20	0.00%	54.48	3.4
MANATEE PLANT																				
Manatee Unit 3																				
341.0 Structures & Improvements	25.00	-4.00%	4.20%	19.20	-12.00%	21.32%	4.72%	20.39	0.00%	21.32%	3.86%	28.65	-12.00%	21.32%	3.16%	29.0	25.00	-2.00%	14.07	3.5
342.0 Fuel Holders, Producers & Accessories	21.00	0.00%	4.80%	16.60	-3.00%	42.43%	3.65%	19.55	0.00%	42.43%	2.94%	24.94	-3.00%	42.43%	2.43%	26.0	23.00	0.00%	11.54	3.8
343.0 Prime Movers	18.50	-2.00%	5.50%	17.69	-2.00%	7.64%	5.33%	19.44	0.00%	7.64%	4.65%	26.13	-2.00%	7.64%	3.61%	23.0	20.00	0.00%	13.04	4.3
344.0 Turbogenerator Units	25.00	0.00%	4.00%	20.20	-11.00%	13.83%	4.81%	20.46	0.00%	13.83%	4.21%	30.02	-11.00%	13.83%	3.24%	30.0	25.00	-1.00%	16.83	3.4
345.0 Accessory Electric Equipment	14.50	-1.00%	7.00%	19.40	-3.00%	29.66%	3.78%	20.48	0.00%	29.66%	3.43%	28.78	-3.00%	29.66%	2.55%	30.0	25.00	-1.00%	16.83	3.4
346.0 Misc. Power Plant Equipment	15.00	0.00%	6.70%	17.00	0.00%	39.18%	3.58%	20.29	0.00%	39.18%	3.00%	25.58	0.00%	39.18%	2.38%	29.0	25.00	0.00%	13.79	3.4
MARTIN PLANT																				
Martin Common																				
341.0 Structures & Improvements	12.50	-2.00%	3.40%	8.90	-12.00%	69.87%	4.73%	10.47	0.00%	69.87%	2.88%	16.83	-12.00%	69.87%	2.50%	29.0	14.20	-2.00%	52.06	3.5
342.0 Fuel Holders, Producers & Accessories	13.50	0.00%	3.80%	7.90	-3.00%	62.20%	5.16%	10.25	0.00%	62.20%	3.69%	14.90	-3.00%	62.20%	2.74%	26.0	13.50	0.00%	48.08	3.8
343.0 Prime Movers	13.30	0.00%	3.50%	8.87	-2.00%	85.42%	1.87%	9.91	0.00%	85.42%	1.27%	14.88	-2.00%	85.42%	1.11%	23.0	12.00	0.00%	47.83	4.3
344.0 Turbogenerator Units																			52.86	3.4
345.0 Accessory Electric Equipment	12.90	-1.00%	3.80%	9.50	-3.00%	66.35%	3.86%	10.49	0.00%	66.35%	3.21%	17.68	-3.00%	66.35%	2.07%	30.0	14.40	-1.00%	52.52	3.4
346.0 Misc. Power Plant Equipment	13.50	0.00%	1.00%	8.20	0.00%	85.81%	1.73%	10.44	0.00%	85.81%	1.36%	15.34	0.00%	85.81%	0.93%	29.0	14.20	0.00%	51.03	3.4
Martin Pipeline																				
341.0 Structures & Improvements																				

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
342.0 Fuel Holders, Producers & Accessories	0.00	0.00%	0.00%	7.10	-3.00%	99.73%	0.46%	10.25	0.00%	99.73%	0.03%	14.51	-3.00%	99.73%	0.23%	26.0	13.50	0.00%	48.08	3.8
343.0 Prime Movers																				
344.0 Turbogenerator Units																				
345.0 Accessory Electric Equipment																				
346.0 Misc. Power Plant Equipment																				
Martin Unit 3																				
341.0 Structures & Improvements	13.40	-2.00%	4.00%	9.00	-12.00%	57.75%	6.03%	10.47	0.00%	57.75%	4.04%	16.90	-12.00%	57.75%	3.21%	29.0	14.20	-2.00%	52.06	3.5
342.0 Fuel Holders, Producers & Accessories	12.70	0.00%	4.10%	7.60	-3.00%	58.13%	5.90%	10.25	0.00%	58.13%	4.08%	14.76	-3.00%	58.13%	3.04%	26.0	13.50	0.00%	48.08	3.8
343.0 Prime Movers	9.40	0.00%	5.80%	9.88	-2.00%	53.95%	4.86%	10.05	0.00%	53.95%	4.44%	16.39	-2.00%	53.95%	2.93%	24.0	12.50	0.00%	47.92	4.2
344.0 Turbogenerator Units	13.50	-1.00%	3.90%	10.20	-11.00%	46.01%	6.37%	10.49	0.00%	46.01%	5.15%	17.96	-11.00%	46.01%	3.62%	30.0	14.30	-1.00%	52.86	3.4
345.0 Accessory Electric Equipment	7.10	-1.00%	7.50%	9.50	-3.00%	70.95%	3.37%	10.49	0.00%	70.95%	2.77%	17.66	-3.00%	70.95%	1.81%	30.0	14.40	-1.00%	52.52	3.4
346.0 Misc. Power Plant Equipment	13.50	0.00%	3.80%	7.20	0.00%	56.97%	5.98%	10.44	0.00%	56.97%	4.12%	14.50	0.00%	56.97%	2.97%	29.0	14.20	0.00%	51.03	3.4
Martin Unit 4																				
341.0 Structures & Improvements	13.40	-2.00%	4.60%	8.80	-12.00%	52.25%	6.79%	10.47	0.00%	52.25%	4.56%	16.89	-12.00%	52.25%	3.54%	29.0	14.20	-2.00%	52.06	3.5
342.0 Fuel Holders, Producers & Accessories	12.80	0.00%	4.60%	7.50	-3.00%	52.25%	6.77%	10.25	0.00%	52.25%	4.66%	14.66	-3.00%	52.25%	3.46%	26.0	13.50	0.00%	48.08	3.8
343.0 Prime Movers	9.80	0.00%	5.70%	9.98	-2.00%	48.02%	5.41%	10.05	0.00%	48.02%	5.02%	16.06	-2.00%	48.02%	3.36%	24.0	12.40	0.00%	48.33	4.2
344.0 Turbogenerator Units	13.50	-1.00%	3.80%	10.30	-11.00%	39.02%	6.99%	10.49	0.00%	39.02%	5.81%	17.20	-11.00%	39.02%	4.19%	30.0	14.30	-1.00%	52.86	3.4
345.0 Accessory Electric Equipment	6.70	-1.00%	8.80%	9.50	-3.00%	68.19%	3.66%	10.49	0.00%	68.19%	3.03%	17.53	-3.00%	68.19%	1.99%	30.0	14.40	-1.00%	52.52	3.4
346.0 Misc. Power Plant Equipment	13.50	0.00%	4.40%	7.20	0.00%	51.48%	6.74%	10.44	0.00%	51.48%	4.65%	14.50	0.00%	51.48%	3.35%	29.0	14.20	0.00%	51.03	3.4
Martin Unit 8																				
341.0 Structures & Improvements	25.00	-4.00%	4.20%	18.90	-12.00%	18.41%	4.95%	20.39	0.00%	18.41%	4.00%	29.34	-12.00%	18.41%	3.19%	29.0	25.00	-2.00%	14.07	3.5
342.0 Fuel Holders, Producers & Accessories	21.00	0.00%	4.80%	15.80	-3.00%	21.46%	5.16%	19.55	0.00%	21.46%	4.02%	25.09	-3.00%	21.46%	3.25%	26.0	23.00	0.00%	11.54	3.8
343.0 Prime Movers	18.50	-2.00%	5.50%	17.81	-2.00%	16.35%	4.81%	19.44	0.00%	16.35%	4.20%	27.17	-2.00%	16.35%	3.15%	24.0	20.00	0.00%	16.67	4.2
344.0 Turbogenerator Units	25.00	0.00%	4.00%	20.00	-11.00%	16.27%	4.74%	20.46	0.00%	16.27%	4.09%	31.15	-11.00%	16.27%	3.04%	30.0	25.00	-1.00%	16.83	3.4
345.0 Accessory Electric Equipment	14.50	-1.00%	7.00%	19.10	-3.00%	34.26%	3.60%	20.48	0.00%	34.26%	3.21%	29.71	-3.00%	34.26%	2.31%	30.0	25.00	-1.00%	16.83	3.4
346.0 Misc. Power Plant Equipment	15.00	0.00%	6.70%	17.20	0.00%	82.52%	1.02%	20.29	0.00%	82.52%	0.86%	26.64	0.00%	82.52%	0.66%	29.0	24.00	0.00%	17.24	3.4
PUTNAM PLANT																				
Putnam Common																				
341.0 Structures & Improvements	5.40	-2.00%	4.10%	2.00	-12.00%	74.23%	18.89%	10.47	0.00%	74.23%	2.46%	2.00	-12.00%	74.23%	18.89%	40.0	10.40	-2.00%	75.48	2.6
342.0 Fuel Holders, Producers & Accessories	5.50	0.00%	3.70%	9.80	-3.00%	74.07%	2.95%	10.25	0.00%	74.07%	2.53%	9.80	-3.00%	74.07%	2.95%	35.0	9.90	0.00%	71.71	2.9
343.0 Prime Movers	5.50	0.00%	6.30%	9.39	-2.00%	58.74%	4.61%	9.84	0.00%	58.74%	3.80%	9.40	-2.00%	58.74%	4.60%	24.0	7.70	0.00%	67.92	4.2
344.0 Turbogenerator Units	5.50	-1.00%	3.80%	10.30	-11.00%	28.05%	8.05%	10.49	0.00%	28.05%	6.86%	10.30	-11.00%	28.05%	8.05%	41.0	10.40	-1.00%	75.38	2.5
345.0 Accessory Electric Equipment	5.00	-1.00%	4.20%	4.80	-3.00%	72.99%	6.25%	10.49	0.00%	72.99%	2.58%	4.80	-3.00%	72.99%	6.25%	41.0	10.40	-1.00%	75.38	2.5
346.0 Misc. Power Plant Equipment	5.50	0.00%	3.70%	4.50	0.00%	68.14%	7.08%	10.44	0.00%	68.14%	3.05%	4.50	0.00%	68.14%	7.08%	40.0	10.30	0.00%	74.25	2.5
Putnam Unit 1																				
341.0 Structures & Improvements	5.50	-2.00%	4.50%	1.60	-12.00%	83.00%	18.13%	10.47	0.00%	83.00%	1.62%	1.60	-12.00%	83.00%	18.13%	40.0	10.40	-2.00%	75.48	2.6
342.0 Fuel Holders, Producers & Accessories	5.50	0.00%	4.10%	5.90	-3.00%	81.59%	3.63%	10.25	0.00%	81.59%	1.80%	5.90	-3.00%	81.59%	3.63%	35.0	9.90	0.00%	71.71	2.9
343.0 Prime Movers	4.30	0.00%	5.20%	9.70	-2.00%	69.06%	3.40%	9.92	0.00%	69.06%	2.78%	9.70	-2.00%	69.06%	3.40%	25.0	7.90	0.00%	68.40	4.0
344.0 Turbogenerator Units	5.50	-1.00%	5.40%	6.10	-11.00%	72.35%	6.34%	10.49	0.00%	72.35%	2.64%	6.10	-11.00%	72.35%	6.34%	41.0	10.40	-1.00%	75.38	2.5
345.0 Accessory Electric Equipment	5.50	-1.00%	4.30%	6.20	-3.00%	82.30%	3.34%	10.49	0.00%	82.30%	1.69%	6.20	-3.00%	82.30%	3.34%	41.0	10.40	-1.00%	75.38	2.5
346.0 Misc. Power Plant Equipment	5.50	0.00%	4.10%	2.40	0.00%	81.59%	7.67%	10.44	0.00%	81.59%	1.76%	2.40	0.00%	81.59%	7.67%	40.0	10.30	0.00%	74.25	2.5
Putnam Unit 2																				
341.0 Structures & Improvements	5.50	-2.00%	4.40%	1.40	-12.00%	72.19%	28.44%	10.47	0.00%	72.19%	2.66%	1.40	-12.00%	72.19%	28.44%	41.0	10.40	-2.00%	76.13	2.5
342.0 Fuel Holders, Producers & Accessories	5.50	0.00%	4.10%	4.40	-3.00%	71.14%	7.24%	10.25	0.00%	71.14%	2.82%	4.40	-3.00%	71.14%	7.24%	35.0	9.90	0.00%	71.71	2.9
343.0 Prime Movers	4.10	0.00%	5.40%	9.82	-2.00%	65.95%	3.67%	9.93	0.00%	65.95%	3.23%	9.80	-2.00%	65.95%	3.68%	30.0	8.60	0.00%	71.33	3.3
344.0 Turbogenerator Units	5.50	-1.00%	6.60%	7.60	-11.00%	76.13%	4.59%	10.49	0.00%	76.13%	2.28%	7.80	-11.00%	76.13%	4.47%	42.0	10.40	-1.00%	75.99	2.4
345.0 Accessory Electric Equipment	5.50	-1.00%	4.20%	4.10	-3.00%	70.70%	7.88%	10.49	0.00%	70.70%	2.79%	4.10	-3.00%	70.70%	7.88%	42.0	10.40	-1.00%	75.99	2.4
346.0 Misc. Power Plant Equipment	5.50	0.00%	4.10%	1.60	0.00%	71.14%	18.04%	10.44	0.00%	71.14%	2.76%	1.60	0.00%	71.14%	18.04%	41.0	10.30	0.00%	74.88	2.4

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
SANFORD PLANT																				
Sanford Common																				
341.0 Structures & Improvements	22.00	-2.00%	3.30%	11.10	-12.00%	41.60%	6.34%	18.41	0.00%	41.60%	3.17%	21.20	-12.00%	41.60%	3.32%	29.0	22.00	-2.00%	24.62	3.5
342.0 Fuel Holders, Producers & Accessories	22.00	0.00%	1.70%	14.20	-3.00%	68.41%	2.44%	17.73	0.00%	68.41%	1.78%	21.52	-3.00%	68.41%	1.61%	26.0	20.00	0.00%	23.08	3.8
343.0 Prime Movers	14.90	0.00%	5.90%	14.90	-2.00%	153.52%	-3.46%	17.12	0.00%	153.52%	-3.13%	7.39	-2.00%	153.52%	-6.97%	22.0	17.80	0.00%	19.09	4.5
344.0 Turbogenerator Units	0.00	-1.00%	0.00%																26.93	3.4
345.0 Accessory Electric Equipment	17.00	-1.00%	2.10%	17.30	-3.00%	63.47%	2.28%	18.48	0.00%	63.47%	1.98%	25.95	-3.00%	63.47%	1.52%	30.0	22.00	-1.00%	26.93	3.4
346.0 Misc. Power Plant Equipment	22.00	0.00%	1.60%	15.60	0.00%	56.16%	2.81%	18.33	0.00%	56.16%	2.39%	23.06	0.00%	56.16%	1.90%	29.0	22.00	0.00%	24.14	3.4
Sanford Unit 4																				
341.0 Structures & Improvements	22.00	-2.00%	3.30%	15.60	-12.00%	43.03%	4.42%	18.41	0.00%	43.03%	3.09%	27.72	-12.00%	43.03%	2.49%	29.0	23.00	-2.00%	21.10	3.5
342.0 Fuel Holders, Producers & Accessories	22.00	0.00%	3.70%	14.70	-3.00%	32.15%	4.82%	17.73	0.00%	32.15%	3.83%	21.92	-3.00%	32.15%	3.23%	26.0	21.00	0.00%	19.23	3.8
343.0 Prime Movers	15.50	0.00%	5.60%	15.41	-2.00%	19.65%	5.34%	17.16	0.00%	19.65%	4.49%	22.32	-2.00%	19.65%	3.69%	21.0	16.80	0.00%	20.00	4.8
344.0 Turbogenerator Units	22.00	-1.00%	4.50%	11.00	-11.00%	19.76%	8.29%	18.47	0.00%	19.76%	4.34%	19.62	-11.00%	19.76%	4.65%	30.0	23.00	-1.00%	23.57	3.4
345.0 Accessory Electric Equipment	17.60	-1.00%	4.50%	17.30	-3.00%	37.50%	3.79%	18.48	0.00%	37.50%	3.38%	25.55	-3.00%	37.50%	2.56%	30.0	23.00	-1.00%	23.57	3.4
346.0 Misc. Power Plant Equipment	22.00	0.00%	3.60%	15.10	0.00%	34.52%	4.34%	18.33	0.00%	34.52%	3.57%	22.50	0.00%	34.52%	2.91%	29.0	23.00	0.00%	20.69	3.4
Sanford Unit 5																				
341.0 Structures & Improvements	22.00	-2.00%	3.90%	15.60	-12.00%	24.71%	5.60%	17.42	0.00%	24.71%	4.32%	27.24	-12.00%	24.71%	3.20%	29.0	22.00	-2.00%	24.62	3.5
342.0 Fuel Holders, Producers & Accessories	22.00	0.00%	3.80%	13.80	-3.00%	24.32%	5.70%	16.81	0.00%	24.32%	4.50%	21.00	-3.00%	24.32%	3.75%	26.0	20.00	0.00%	23.08	3.8
343.0 Prime Movers	14.50	0.00%	5.70%	15.82	-2.00%	23.07%	4.99%	16.76	0.00%	23.07%	4.49%	23.04	-2.00%	23.07%	3.43%	24.0	18.10	0.00%	24.58	4.2
344.0 Turbogenerator Units	22.00	-1.00%	3.80%	11.10	-11.00%	24.32%	7.81%	17.47	0.00%	24.32%	4.33%	19.75	-11.00%	24.32%	4.39%	30.0	22.00	-1.00%	26.93	3.4
345.0 Accessory Electric Equipment	16.60	-1.00%	4.80%	13.30	-3.00%	27.25%	5.70%	17.48	0.00%	27.25%	4.16%	21.50	-3.00%	27.25%	3.52%	30.0	22.00	-1.00%	26.93	3.4
346.0 Misc. Power Plant Equipment	22.00	0.00%	3.80%	13.30	0.00%	24.32%	5.69%	17.35	0.00%	24.32%	4.36%	20.70	0.00%	24.32%	3.66%	29.0	22.00	0.00%	24.14	3.4
TURKEY POINT																				
Turkey Point Unit 5																				
341.0 Structures & Improvements	25.00	-2.00%	4.10%	21.20	-12.00%	10.87%	4.77%	22.37	0.00%	10.87%	3.98%	30.67	-12.00%	10.87%	3.30%	29.0	27.00	-2.00%	7.03	3.5
342.0 Fuel Holders, Producers & Accessories	24.00	0.00%	4.10%	18.50	-3.00%	10.87%	4.98%	21.36	0.00%	10.87%	4.17%	26.86	-3.00%	10.87%	3.43%	26.0	24.00	0.00%	7.69	3.8
343.0 Prime Movers	17.70	0.00%	5.60%	15.89	-2.00%	14.24%	5.52%	19.67	0.00%	14.24%	4.07%	23.32	-2.00%	14.24%	3.76%	17.6	15.90	0.00%	9.66	5.7
344.0 Turbogenerator Units	25.00	-1.00%	4.00%	22.20	-11.00%	10.60%	4.52%	22.45	0.00%	10.60%	3.98%	32.07	-11.00%	10.60%	3.13%	30.0	27.00	-1.00%	10.10	3.4
345.0 Accessory Electric Equipment	18.10	-1.00%	5.60%	21.30	-3.00%	13.98%	4.18%	22.47	0.00%	13.98%	3.83%	30.75	-3.00%	13.98%	2.90%	30.0	27.00	-1.00%	10.10	3.4
346.0 Misc. Power Plant Equipment	14.00	0.00%	7.10%	19.00	0.00%	18.66%	4.28%	22.25	0.00%	18.66%	3.66%	27.58	0.00%	18.66%	2.95%	29.0	27.00	0.00%	6.90	3.4
OTHER PRODUCTION (COMBINED CYCLE)																				
341.0 Structures & Improvements	18.80	-2.30%	3.80%	13.20	-12.00%	43.31%	5.20%											0.00%		
342.0 Fuel Holders, Producers & Accessories	16.50	0.00%	3.50%	12.10	-3.00%	49.49%	4.42%											0.00%		
343.0 Prime Movers	14.20	-0.40%	5.40%	14.30	-2.00%	27.71%	5.20%											0.00%		
344.0 Turbogenerator Units	18.00	-0.70%	4.20%	13.50	-11.00%	32.81%	5.79%											0.00%		
345.0 Accessory Electric Equipment	14.00	-1.00%	5.60%	14.90	-3.00%	43.10%	4.02%											0.00%		
346.0 Misc. Power Plant Equipment	14.20	0.00%	4.80%	14.10	0.00%	46.69%	3.78%											0.00%		
OTHER PRODUCTION																				
341.0 Structures & Improvements	18.40	-2.30%	3.70%	13.10	-12.00%	44.89%	5.12%											0.00%		
342.0 Fuel Holders, Producers & Accessories	13.90	0.00%	3.70%	11.70	-3.00%	57.70%	3.87%											0.00%		
343.0 Prime Movers	13.90	-0.40%	5.30%	14.10	-2.00%	29.71%	5.13%											0.00%		
344.0 Turbogenerator Units	16.50	-0.70%	3.80%	12.10	-11.00%	39.61%	5.90%											0.00%		
345.0 Accessory Electric Equipment	13.70	-1.00%	5.40%	14.50	-3.00%	43.74%	4.09%											0.00%		
346.0 Misc. Power Plant Equipment	14.20	0.00%	4.70%	14.10	0.00%	47.03%	3.76%											0.00%		
TRANSMISSION PLANT																				
350.2 Easements	31.00	0.00%	2.30%	30.90	0.00%	28.78%	2.30%	77.51	0.00%	28.78%	0.92%					75.0	58.00	0%	22.67	1.3
352.0 Structures & Improvements	34.00	-10.00%	2.50%	48.40	-15.00%	27.01%	1.82%	47.81	-15.00%	27.01%	1.84%					60.0	47.00	-15%	24.92	1.9

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
353.0 Station Equipment	25.00	5.00%	2.80%	27.10	-10.00%	24.16%	3.17%	33.48	0.00%	24.16%	2.27%					40.0	29.00	-2%	28.05	2.6
353.1 Station Equipment - Generator Step-Up Transformers	24.00	5.00%	3.00%	23.00	0.00%	21.51%	3.41%	34.72	0.00%	21.51%	2.26%					35.0	25.00	0%	28.57	2.9
354.0 Towers & Fixtures	28.00	-15.00%	2.50%	19.70	-15.00%	44.35%	3.59%	42.04	0.00%	44.35%	1.32%					52.0	34.00	-15%	39.81	2.2
355.0 Poles & Fixtures	29.00	-50.00%	3.60%	34.20	-50.00%	40.27%	3.21%	33.43	-0.30%	40.27%	2.68%					44.0	33.00	-50%	37.50	3.4
356.0 Overhead Conductors & Devices	32.00	-45.00%	3.20%	36.40	-50.00%	39.15%	3.05%	40.34	-40.00%	39.15%	2.50%					47.0	35.00	-50%	38.30	3.2
357.0 Underground Conduit	27.00	0.00%	1.80%	47.30	0.00%	45.46%	1.15%	40.89	0.00%	45.46%	1.33%					60.0	40.00	0%	33.33	1.7
358.0 Underground Conductors & Devices	16.40	0.00%	2.60%	49.00	-10.00%	55.46%	1.11%	41.45	-10.00%	55.46%	1.32%					60.0	40.00	-10%	36.67	1.8
359.0 Roads & Trails	33.00	0.00%	2.10%	30.90	-10.00%	33.45%	2.48%	47.03	-10.00%	33.45%	1.63%					65.0	47.00	-10%	30.46	1.7
TOTAL TRANSMISSION PLANT	2.80	-23.10%	3.00%	30.70	-24.40%	33.07%												0.00%		
DISTRIBUTION PLANT - DEPRECIABLE																				
361.0 Structures & Improvements	34.00	-15.00%	2.60%	51.40	-15.00%	24.43%	1.76%	50.39	-15.00%	24.43%	1.80%					60.0	50.00	-15%	19.17	1.9
362.0 Station Equipment	28.00	-10.00%	2.80%	32.00	-10.00%	30.67%	2.48%	38.48	-10.00%	30.67%	2.06%					43.0	33.00	-10%	25.58	2.6
364.0 Poles, Towers & Fixtures	23.00	-40.00%	4.00%	24.30	-125.00%	46.33%	7.35%	30.56	-60.00%	46.33%	3.72%					39.0	27.00	-60%	49.23	4.1
365.0 Overhead Conductors & Devices	23.00	-50.00%	4.20%	29.30	-100.00%	54.05%	4.98%	32.15	-50.00%	54.05%	2.98%					41.0	30.00	-60%	42.93	3.9
366.6 Underground Conduit,Duct System	38.00	-10.00%	2.30%	60.20	-5.00%	24.57%	1.34%	59.03	0.00%	24.57%	1.28%					70.0	59.00	-2%	16.03	1.5
366.7 Underground Conduit,Direct Buried	29.00	0.00%	2.30%	41.30	0.00%	25.50%	1.80%	39.97	0.00%	25.50%	1.86%					50.0	40.00	0%	20.00	2.0
367.6 Underground Conductors & Devices Duct System	30.00	-5.00%	2.70%	30.20	-5.00%	24.16%	2.68%	31.95	0.00%	24.16%	2.37%					38.0	29.00	0%	23.68	2.6
367.7 Underground Conductors & Devices,Direct Buried	19.00	0.00%	2.40%	22.30	0.00%	58.03%	1.88%	27.92	0.00%	58.03%	1.50%					35.0	18.40	0%	47.43	2.9
368.0 Line Transformers	20.00	-35.00%	4.80%	22.90	-25.00%	42.68%	3.59%	24.34	-20.00%	42.68%	3.18%					33.0	22.00	-25%	41.67	3.8
369.1 Services, Overhead	23.00	-60.00%	4.60%	36.70	-125.00%	52.95%	4.69%	36.71	-85.00%	52.95%	3.60%					48.0	36.00	-85%	46.25	3.9
369.7 Services, Underground	24.00	-10.00%	3.10%	23.20	-10.00%	40.56%	2.99%	29.98	-50.00%	40.56%	2.15%					38.0	26.00	-5%	33.16	2.8
370.0 Meters	21.00	-30.00%	4.00%	23.60	-55.00%	35.93%	5.05%	27.14	-10.00%	35.93%	2.73%					36.0	24.00	-30%	43.33	3.6
370.1 AMR Meters	NA	NA	0.00%	19.20	-55.00%	2.41%	7.95%	19.18	-10.00%	2.41%	5.61%					20.0	19.20	-30%	5.20	6.5
371.0 Installations on Customer's Premises	8.70	-15.00%	6.20%	25.30	-25.00%	89.35%	1.41%	22.6	-25.00%	89.35%	1.58%					30.0	22.00	-20%	32.00	4.0
373.0 Street Lighting & Signal Systems	12.10	-35.00%	6.10%	25.80	-20.00%	61.50%	2.27%	28.35	-20.00%	61.50%	2.06%					30.0	22.00	-20%	32.00	4.0
TOTAL DISTRIBUTION PLANT - DEPRECIABLE	4.20	-26.90%	3.50%	29.40	-36.10%	38.80%												0.00%		
GENERAL PLANT - DEPRECIABLE																				
390.0 Structures & Improvements	24.00	0.00%	2.70%	37.10	-10.00%	39.09%	1.91%	42.72	25.00%	39.09%	0.84%					50.0	36.00	-5%	29.40	2.1
392.0 Aircraft - Rotary Wing	5.90	50.00%	7.50%	2.50	50.00%	38.76%	4.50%	2.27	50.00%	38.76%	-0.85%									
392.0 Aircraft - Fixed Wing (Jet)	3.80	50.00%	7.80%	0.00	50.00%	51.92%	#DIV/0!	4.5	50.00%	51.92%	2.50%									
392.1 Transportation - Automobiles	4.10	10.00%	14.50%	3.50	15.00%	42.00%	12.29%	3.42	15.00%	42.00%	12.57%					6.0	3.00	15%	42.50	14.2
392.2 Transportation - Light Trucks	3.80	15.00%	11.80%	5.80	15.00%	47.97%	6.38%	5.1	15.00%	47.97%	7.26%					9.0	4.60	15%	41.56	9.4
392.3 Transportation - Heavy Trucks	4.30	10.00%	11.70%	9.00	15.00%	62.79%	2.47%	5.75	15.00%	62.79%	3.86%					12.0	5.00	15%	49.58	7.1
392.4 Transportation - Tractor-Trailers	5.40	15.00%	9.50%	3.00	0.00%	64.91%	11.70%	2.41	0.00%	64.91%	14.56%					9.0	2.60	0%	71.11	11.1
392.9 Transportation - Trailers	9.60	30.00%	5.10%	13.90	15.00%	43.08%	3.02%	12.77	15.00%	43.08%	3.28%					20.0	11.90	30%	28.35	3.5
396.1 Power Operated Equipment (Transportation)	5.10	20.00%	10.60%	8.40	20.00%	55.36%	2.93%	6.66	20.00%	55.36%	3.70%					10.0	6.30	20%	29.60	8.0
396.8 Other Power Operated Equipment	3.30	20.00%	4.80%	0.00	20.00%	84.62%	#DIV/0!	6.77	20.00%	84.62%	-0.68%					9.0	5.20	20%	33.78	8.9
397.8 Communications Equipment - Fiber Optics	7.00	5.00%	9.20%	9.30	0.00%	59.31%	4.38%	7.93	0.00%	59.31%	5.13%					10.0	7.70	0%	23.00	10.0
SUBTOTAL GENERAL PLANT - DEPRECIABLE	0.00	0.10%	5.80%	9.30	720.30%	46.26%												0.00%		
TOTAL TRANSMISSION, DISTRIBUTION & GENERAL PLANT	3.60	-24.30%	3.50%	29.60	-31.70%	37.87%												0.00%		#DIV/0!
TOTAL DEPRECIABLE PROPERTY	9.00	-13.40%	3.30%	21.40	-16.30%	43.81%												0.00%		#DIV/0!
INTANGIBLE PLANT																				
302.0 Franchises & Consents	50.00	0.00%	2.00%	0.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
303.0 Miscellaneous Intangibles	18.35	0.00%	5.40%	0.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
303.5 Computer Software	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
303.6 Capitalized Software - 10 year	10.00	0.00%	10.00%	10.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
TOTAL INTANGIBLE PLANT	5.10	0.00%	19.50%	5.10	0.00%	N/A												0.00%		#DIV/0!

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
STEAM PRODUCTION - AMORTIZABLE																				
316.3 Misc. Power Plant Equipment - 3-Year Amortizable	3.00	0.00%	33.30%	3.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
316.5 Misc. Power Plant Equipment - 5-Year Amortizable	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
316.7 Misc. Power Plant Equipment - 7-Year Amortizable	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
TOTAL STEAM PRODUCTION - AMORTIZABLE	1.00	0.00%	15.80%	6.30	0.00%	N/A												0.00%		#DIV/0!
NUCLEAR PRODUCTION - AMORTIZABLE																				
325.3 Misc. Power Plant Equipment - 3-Year Amortizable	3.00	0.00%	33.30%	3.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
325.5 Misc. Power Plant Equipment - 5-Year Amortizable	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
325.7 Misc. Power Plant Equipment - 7-Year Amortizable	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
TOTAL NUCLEAR PRODUCTION - AMORTIZABLE	0.70	0.00%	15.20%	7.00	0.00%	N/A												0.00%		#DIV/0!
OTHER PRODUCTION - AMORTIZABLE																				
346.3 Misc. Power Plant Equipment - 3-Year Amortizable	3.00	0.00%	33.30%	3.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
346.5 Misc. Power Plant Equipment - 5-Year Amortizable	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
346.7 Misc. Power Plant Equipment - 7-Year Amortizable	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
TOTAL OTHER PRODUCTION - AMORTIZABLE	0.00	0.00%	16.30%	7.00	0.00%	N/A												0.00%		#DIV/0!
TOTAL PRODUCTION PLANT - AMORTIZABLE	0.30	0.00%	15.30%	6.90	0.00%	N/A												0.00%		#DIV/0!
DISTRIBUTION - AMORTIZABLE																				
362.9 Substation Equipment - LMS	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
367.5 UG Conduct & Dev. Cable Injection - 20+ Year	NA	NA	NA	30.20	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
367.9 UG Conduct & Dev. Cable Injection - 10 year	10.00	0.00%	10.00%	10.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
371.2 Residential Load Management	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
371.3 Commercial Load Management - Non ECCR	5.00	0.00%	20.00%	0.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
TOTAL DISTRIBUTION - AMORTIZABLE	1.00	0.00%	13.80%	7.20	0.00%	N/A												0.00%		#DIV/0!
GENERAL PLANT - AMORTIZABLE																				
390.1 Leaseholds	Various	0.00%	NA	0.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
391.1 Office Furniture	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
391.2 Office Accessories	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
391.3 Office Equipment	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
391.4 Duplicating & Mailing Equipment	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
391.5 EDP Equipment	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
391.7 PC Equipment (ECCR)	3.00	0.00%	33.30%	3.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
391.9 Personal Computer Equipment	3.00	0.00%	33.30%	3.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
392.7 Transportation Equipment - Marine	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
392.8 Transportation Equipment - Other	5.00	0.00%	20.00%	0.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
393.1 Stores Equipment - Handling Equipment	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
393.2 Stores Equipment - Storage Equipment	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
393.3 Stores Equipment - Portable Handling	7.00	0.00%	14.30%	0.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
394.1 Shop Equipment - Fixed/Stationary	7.00	0.00%	14.30%	0.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
394.2 Shop Equipment - Portable Handling	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
395.1 Lab Equipment - Fixed/Stationary	7.00	0.00%	14.30%	0.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
395.2 Lab Equipment - Portable	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
395.6 Laboratory Testing Equipment (LMS)	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
397.1 Communications Equipment - Other	7.00	0.00%	14.30%	0.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
397.2 Communications Equipment - Other 7-Yr Amrt	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
397.3 Communications Equipment - Official	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
397.4 Communication Equipment (ECCR)	5.00	0.00%	20.00%	5.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
398.0 Miscellaneous Equipment	7.00	0.00%	14.30%	7.00	0.00%	N/A	#VALUE!											0.00%		#DIV/0!
SUBTOTAL GENERAL PLANT - AMORTIZABLE	1.00	0.00%	18.10%	5.50	0.00%	N/A												0.00%		#DIV/0!
TOTAL OTHER ACCOUNTS	1.70	0.00%	17.40%	5.80	0.00%	N/A												0.00%		#DIV/0!

FUTURE GENERATING UNITS

WEST COUNTY PLANT

West County Unit 1

341.0 Structures & Improvements	NA	NA	NA	23.20	-12.00%	2.56%	4.72%	24.35	0.00%	2.56%	4.11%	33.15		2.56%	2.94%	30.0	30.00	0.00%	0.03	3.3
342.0 Fuel Holders, Producers & Accessories	NA	NA	NA	20.40	-3.00%	2.56%	4.92%	23.15	0.00%	2.56%	4.32%	29.31		2.56%	3.32%	30.0	30.00	0.00%	0.03	3.3
343.0 Prime Movers	NA	NA	NA	16.49	-2.00%	3.50%	5.97%	21.13	0.00%	3.50%	4.45%	25.55		3.50%	3.78%	30.0	30.00	0.00%	0.04	3.3

PSC WORKING FILE

Account Number and Description	Current Approved			Company Proposal				OPC Recommendation				FIPUG Recommendation				Staff Recommendation				
	A.R.L.	Net Salvage	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	Remaining Life Rate	A.R.L.	Net Salvage	Reserve	A.S.L.	A.S.L.	A.R.L.	Net Salvage	Theoretical Reserve	Remaining Life Rate
344.0 Turbogenerator Units	NA	NA	NA	24.20	-11.00%	2.50%	4.48%	24.44	0.00%	2.50%	4.09%	34.53		2.50%	2.82%	30.0	30.00	0.00%	0.03	3.3
345.0 Accessory Electric Equipment	NA	NA	NA	23.30	-3.00%	3.50%	4.27%	24.47	0.00%	3.50%	4.09%	33.23		3.50%	2.90%	30.0	30.00	0.00%	0.04	3.3
346.0 Misc. Power Plant Equipment	NA	NA	NA	20.90	0.00%	4.44%	4.57%	24.2	0.00%	4.44%	4.13%	30.04		4.44%	3.18%			0.00%	0.04	#DIV/0!
West County Unit 2																				
341.0 Structures & Improvements	NA	NA	NA	23.20	-12.00%	2.56%	4.72%	24.35	0.00%	2.56%	4.11%	33.15		2.56%	2.94%		30.00	0.00%	0.03	3.3
342.0 Fuel Holders, Producers & Accessories	NA	NA	NA	20.40	-3.00%	2.56%	4.92%	23.15	0.00%	2.56%	4.32%	29.31		2.56%	3.32%		30.00	0.00%	0.03	3.3
343.0 Prime Movers	NA	NA	NA	16.49	-2.00%	3.50%	5.97%	21.13	0.00%	3.50%	4.45%	25.55		3.50%	3.78%		30.00	0.00%	0.04	3.3
344.0 Turbogenerator Units	NA	NA	NA	24.20	-11.00%	2.50%	4.48%	24.44	0.00%	2.50%	4.09%	34.53		2.50%	2.82%		30.00	0.00%	0.03	3.3
345.0 Accessory Electric Equipment	NA	NA	NA	23.30	-3.00%	3.50%	4.27%	24.47	0.00%	3.50%	4.09%	33.23		3.50%	2.90%		30.00	0.00%	0.04	3.3
346.0 Misc. Power Plant Equipment	NA	NA	NA	20.90	0.00%	4.44%	4.57%	24.2	0.00%	4.44%	4.13%	30.04		4.44%	3.18%			0.00%	0.04	#DIV/0!
West County Unit 3																				
341.0 Structures & Improvements	NA	NA	NA	23.20	-12.00%	0.00%	4.83%	24.35	0.00%	0.00%	4.11%	33.15		0.00%	3.02%		30.00	0.00%	0.00	3.3
342.0 Fuel Holders, Producers & Accessories	NA	NA	NA	20.40	-3.00%	0.00%	5.05%	23.15	0.00%	0.00%	4.32%	29.31		0.00%	3.41%		30.00	0.00%	0.00	3.3
343.0 Prime Movers	NA	NA	NA	17.11	-2.00%	0.00%	5.96%	21.13	0.00%	0.00%	4.45%	25.55		0.00%	3.91%		30.00	0.00%	0.00	3.3
344.0 Turbogenerator Units	NA	NA	NA	24.20	-11.00%	0.00%	4.59%	24.44	0.00%	0.00%	4.09%	34.53		0.00%	2.90%		30.00	0.00%	0.00	3.3
345.0 Accessory Electric Equipment	NA	NA	NA	23.30	-3.00%	0.00%	4.42%	24.47	0.00%	0.00%	4.09%	33.23		0.00%	3.01%		30.00	0.00%	0.00	3.3
346.0 Misc. Power Plant Equipment	NA	NA	NA	20.90	0.00%	0.00%	4.78%	24.2	0.00%	0.00%	4.13%	30.04		0.00%	3.33%			0.00%	0.00	#DIV/0!
SOLAR PRODUCTION PLANT																				
Solar Production																				
Desoto Solar Energy Center	30.00	0.00%	3.30%	30.00	0.00%	0.00%	3.33%										30.00	0.00%		3.3
Spacocoast Solar Energy Center	30.00	0.00%	3.30%	30.00	0.00%	0.00%	3.33%										30.00	0.00%		3.3
Martin Solar Energy Center	NA	NA	NA	30.00	0.00%	0.00%	3.33%										30.00	0.00%		3.3
Total Solar Production	NA	NA	NA	30.00	0.00%	0.00%												0.00%		#DIV/0!
TOTAL FUTURE GENERATING UNITS																				
	NA	NA	NA	20.20	0.00%	N/A												0.00%		#DIV/0!

Note :

Rate for Account 390.1 - Leaseholds is an approximate based on various lease periods.

Rate for Account 367.5 - As per Docket No. 931231-EI, Order No. PSC-94-1199-POF-EI cable injection guaranteed for 20 years or more is to be recovered over the remaining life of the cable.

Account 343 contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-O3 survivor curve and a net salvage estimate of 40. The Average Service Life,

Average Remaining Life, Whole Life rates and Remaining Life Rates and Accruals shown are composites for Account 343.

Cape Canaveral and Riviera Steam Plants do not have recommended depreciation rates. These plants have been placed on a capital recovery schedule.

Plant in Service for Future Generating Units are shown as of the anticipated in service date for each unit.

***Staff Notes:

SFHAA recommends life spans of 40 years for Combined Cycle plants. They did not recommend Remaining Lifes, Net Salvage, or resulting Depreciation Rates.

2010
FLORIDA POWER & LIGHT COMPANY
DOCKET NO. 080677-EI
DECEMBER 2010 PROJECTED TEST YEAR
OPERATING REVENUE INCREASE CALCULATION

Parties/Staff Handout
Internal Affairs/Agenda
on 1/13/10
Item No. SA
Exhibit E

Line No.	As Filed	@ 10.75% ROE Staff Adjusted	Annual Theoretical Depreciation Reserve Surplus Amortization - 4 Years			
			\$25 Million (\$100 Million/4)	\$50 Million (\$200 Million/4)	\$75 Million (\$300 Million/4)	\$98.75 Million (\$395 Million/4)
1. Rate Base	\$ 17,063,586,000	\$16,747,031,918	\$16,757,139,918	\$16,767,247,918	\$16,777,354,918	\$16,787,429,918
2. Overall Rate of Return	8.00%	7.00%	7.00%	7.00%	7.00%	7.00%
3. Required Net Operating Income (1)x(2)	1,364,748,000	1,172,292,234	1,172,999,794	1,173,707,354	1,174,414,844	1,175,120,094
4. Achieved Net Operating Income	725,883,000	953,650,654	966,173,102	978,694,935	991,217,376	1,003,582,328
5. Net Operating Income Deficiency (3)-(4)	638,865,000	218,641,580	206,826,693	195,012,419	183,197,468	171,537,766
6. Net Operating Income Multiplier	1.63342	1.63411	1.63411	1.63411	1.63411	1.63411
7. Operating Revenue Increase (5)x(6)	<u>\$1,043,535,000</u>	<u>\$357,284,393</u>	<u>\$337,977,567</u>	<u>\$318,671,744</u>	<u>\$299,364,815</u>	<u>\$280,311,579</u>
DIFFERENCE			<u>(\$19,306,826)</u>	<u>(\$38,612,649)</u>	<u>(\$57,919,578)</u>	<u>(\$76,972,814)</u>

Line No.	As Filed	@ 10.75% ROE Staff Adjusted	Annual Theoretical Depreciation Reserve Surplus Amortization - 6 Years			
			\$16.7 Million (\$100 Million/6)	\$33.3 Million (\$200 Million/6)	\$50 Million (\$300 Million/6)	\$65.8 Million (\$395 Million/6)
1. Rate Base	\$ 17,063,586,000	\$16,747,031,918	\$16,753,021,918	\$16,759,011,918	\$16,765,000,918	\$16,770,691,918
2. Overall Rate of Return	8.00%	7.00%	7.00%	7.00%	7.00%	7.00%
3. Required Net Operating Income (1)x(2)	1,364,748,000	1,172,292,234	1,172,711,534	1,173,130,834	1,173,550,064	1,173,948,434
4. Achieved Net Operating Income	725,883,000	953,650,654	961,070,932	968,491,824	975,912,095	982,961,578
5. Net Operating Income Deficiency (3)-(4)	638,865,000	218,641,580	211,640,602	204,639,010	197,637,969	190,986,856
6. Net Operating Income Multiplier	1.63342	1.63411	1.63411	1.63411	1.63411	1.63411
7. Operating Revenue Increase (5)x(6)	<u>\$1,043,535,000</u>	<u>\$357,284,393</u>	<u>\$345,844,025</u>	<u>\$334,402,653</u>	<u>\$322,962,182</u>	<u>\$312,093,532</u>
DIFFERENCE			<u>(\$11,440,368)</u>	<u>(\$22,881,740)</u>	<u>(\$34,322,211)</u>	<u>(\$45,190,861)</u>

FPL ROE Scenarios

Return on Equity	13.90%	13.85%	13.80%	13.75%	13.70%	13.65%	13.60%	13.55%	13.50%	13.45%	13.40%	13.35%
Overall Rate of Return	8.48%	8.46%	8.44%	8.41%	8.39%	8.37%	8.34%	8.32%	8.29%	8.27%	8.25%	8.22%
Operating Revenue Increase	\$761,631,604	\$756,169,050	\$750,706,496	\$742,507,292	\$737,044,738	\$731,582,183	\$723,382,980	\$717,920,425	\$709,721,221	\$704,258,667	\$698,796,113	\$690,596,909
Return on Equity	13.30%	13.25%	13.20%	13.15%	13.10%	13.05%	13.00%	12.95%	12.90%	12.85%	12.80%	12.75%
Overall Rate of Return	8.20%	8.18%	8.15%	8.13%	8.11%	8.08%	8.06%	8.04%	8.01%	7.99%	7.97%	7.94%
Operating Revenue Increase	\$685,134,355	\$679,671,800	\$671,472,597	\$666,010,042	\$660,547,488	\$652,348,284	\$646,885,730	\$641,423,175	\$633,223,972	\$627,761,417	\$622,298,863	\$614,099,659
Return on Equity	12.70%	12.65%	12.60%	12.55%	12.50%	12.45%	12.40%	12.35%	12.30%	12.25%	12.20%	12.15%
Overall Rate of Return	7.92%	7.90%	7.87%	7.85%	7.82%	7.80%	7.78%	7.75%	7.73%	7.71%	7.68%	7.66%
Operating Revenue Increase	\$608,637,105	\$603,174,550	\$594,975,347	\$589,512,792	\$581,313,589	\$575,851,034	\$570,388,480	\$562,189,276	\$556,726,722	\$551,264,167	\$543,064,964	\$537,602,409
Return on Equity	12.10%	12.05%	12.00%	11.95%	11.90%	11.85%	11.80%	11.75%	11.70%	11.65%	11.60%	11.55%
Overall Rate of Return	7.64%	7.61%	7.59%	7.57%	7.54%	7.52%	7.50%	7.47%	7.45%	7.42%	7.40%	7.38%
Operating Revenue Increase	\$532,139,855	\$523,940,651	\$518,478,097	\$513,015,542	\$504,816,339	\$499,353,784	\$493,891,230	\$485,692,026	\$480,229,472	\$472,030,268	\$466,567,714	\$461,105,159
Return on Equity	11.50%	11.45%	11.40%	11.35%	11.30%	11.25%	11.20%	11.15%	11.10%	11.05%	11.00%	10.95%
Overall Rate of Return	7.35%	7.33%	7.31%	7.28%	7.26%	7.24%	7.21%	7.19%	7.17%	7.14%	7.12%	7.10%
Operating Revenue Increase	\$452,905,956	\$447,443,401	\$441,980,847	\$433,781,643	\$428,319,089	\$422,856,535	\$414,657,331	\$409,194,776	\$403,732,222	\$395,533,018	\$390,070,464	\$384,607,910
Staff Recommended												
Return on Equity	10.90%	10.85%	10.80%	10.75%	10.70%	10.65%	10.60%	10.55%	10.50%	10.45%	10.40%	10.35%
Overall Rate of Return	7.07%	7.05%	7.03%	7.00%	6.98%	6.95%	6.93%	6.91%	6.88%	6.86%	6.84%	6.81%
Operating Revenue Increase	\$376,408,706	\$370,946,152	\$365,483,597	\$357,284,393	\$351,821,839	\$343,622,635	\$338,160,081	\$332,697,527	\$324,498,323	\$319,035,769	\$313,573,214	\$305,374,011
Return on Equity	10.30%	10.25%	10.20%	10.15%	10.10%	10.05%	10.00%	9.95%	9.90%	9.85%	9.80%	9.75%
Overall Rate of Return	6.79%	6.77%	6.74%	6.72%	6.70%	6.67%	6.65%	6.63%	6.60%	6.58%	6.56%	6.53%
Operating Revenue Increase	\$299,911,456	\$294,448,902	\$286,249,698	\$280,787,144	\$275,324,589	\$267,125,386	\$261,662,831	\$256,200,277	\$248,001,073	\$242,538,519	\$237,075,964	\$228,876,761
Return on Equity	9.70%	9.65%	9.60%	9.55%	9.50%	9.45%	9.40%	9.35%	9.30%	9.25%	9.20%	9.15%
Overall Rate of Return	6.51%	6.48%	6.46%	6.44%	6.41%	6.39%	6.37%	6.34%	6.32%	6.30%	6.27%	6.25%
Operating Revenue Increase	\$223,414,206	\$215,215,003	\$209,752,448	\$204,289,894	\$196,090,690	\$190,628,136	\$185,165,581	\$176,966,378	\$171,503,823	\$166,041,269	\$157,842,065	\$152,379,511
Return on Equity	9.10%	9.05%	9.00%	8.95%	8.90%	8.85%	8.80%	8.75%	8.70%	8.65%	8.60%	8.55%
Overall Rate of Return	6.23%	6.20%	6.18%	6.16%	6.13%	6.11%	6.08%	6.06%	6.04%	6.01%	5.99%	5.97%
Operating Revenue Increase	\$146,916,956	\$138,717,753	\$133,255,198	\$127,792,644	\$119,593,440	\$114,130,886	\$105,931,682	\$100,469,128	\$95,006,573	\$86,807,370	\$81,344,815	\$75,882,261
Return on Equity	8.50%	8.45%	8.40%	8.35%	8.30%	8.25%	8.20%	8.15%	8.10%	8.05%	8.00%	7.95%
Overall Rate of Return	5.94%	5.92%	5.90%	5.87%	5.85%	5.83%	5.80%	5.78%	5.76%	5.73%	5.71%	5.69%
Operating Revenue Increase	\$67,683,057	\$62,220,503	\$56,757,948	\$48,558,745	\$43,096,190	\$37,633,636	\$29,434,432	\$23,971,878	\$18,509,324	\$10,310,120	\$4,847,566	(\$614,989)
Return on Equity	7.90%	7.85%	7.80%	7.75%	7.70%	7.65%	7.60%					
Overall Rate of Return	5.66%	5.64%	5.61%	5.59%	5.57%	5.54%	5.52%					
Operating Revenue Increase	(\$8,814,193)	(\$14,276,747)	(\$22,475,951)	(\$27,938,505)	(\$33,401,059)	(\$41,600,263)	(\$47,062,817)					

Staff Recommended

1 basis point = \$1,284,076
100 basis points = \$128,407,633

Hearing Record (EXH 35)

1 basis point = \$1,335,970
100 basis points = \$133,597,000

Parties/Staff Handout
Internal Affairs Agenda
on 11/13/10
Item No. SA
Exhibit F

Reduction to Revenue Requirement for Different ROE Values (\$ millions)

ROE Value	10.75%	10.70%	10.65%	10.60%	10.55%	10.50%	10.45%	10.40%	10.35%	10.30%	10.25%	10.20%	10.15%
Revenue Requirement Reduction	\$0.00	(\$6.42)	(\$12.84)	(\$19.26)	(\$25.68)	(\$32.10)	(\$38.52)	(\$44.94)	(\$51.36)	(\$57.78)	(\$64.20)	(\$70.62)	(\$77.04)
Adjusted Operating Revenue Requirement	\$357.28	\$350.86	\$344.44	\$338.02	\$331.60	\$325.18	\$318.76	\$312.34	\$305.92	\$299.50	\$293.08	\$286.66	\$280.24

ROE Value	10.10%	10.05%	10.00%	9.95%	9.90%	9.85%	9.80%	9.75%	9.70%	9.65%	9.60%	9.55%	9.50%
Revenue Requirement Reduction	(\$83.46)	(\$89.89)	(\$96.31)	(\$102.73)	(\$109.15)	(\$115.57)	(\$121.99)	(\$128.41)	(\$134.83)	(\$141.25)	(\$147.67)	(\$154.09)	(\$160.51)
Adjusted Operating Revenue Requirement	\$273.82	\$267.40	\$260.98	\$254.56	\$248.14	\$241.72	\$235.30	\$228.88	\$222.46	\$216.04	\$209.62	\$203.19	\$196.77

Reduction to Revenue Requirement Resulting from Four Year Amortization of Theoretical Depreciation Reserve Amounts (\$ millions)

Additional Theoretical Depreciation Surplus Amount	\$0	\$100	\$150	\$200	\$250	\$300	\$350	\$395
Per Year (4 year amortization)	\$0	\$25	\$37.50	\$50	\$62.50	\$75	\$87.50	\$98.75
Revenue Requirement Reduction	\$0.00	(\$19.31)	(\$28.50)	(\$38.61)	(\$48.27)	(\$57.92)	(\$66.50)	(\$76.97)
Adjusted Operating Revenue Requirement	\$357.28	\$337.98	\$328.78	\$318.67	\$309.02	\$299.36	\$290.78	\$280.31

Reduction to Revenue Requirement Resulting from Reduced Storm Reserve Accrual Amounts (\$ millions)

Storm Reserve Accrual Amount (Annual)	\$50	\$40	\$30	\$25	\$10	\$5	\$0
Revenue Requirement Reduction	\$0	(\$10)	(\$20)	(\$25)	(\$40)	(\$45)	(\$50)
Adjusted Operating Revenue Requirement	\$357.28	\$347.28	\$337.28	\$332.28	\$317.28	\$312.28	\$307.28

Commissioner's Office
Parties/Staff Handout
Internal Affairs/Agenda
on 1/13/10
Item No. SA
Exhibit G

					Line #
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	15
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	257
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	281
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	411
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	412
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	39
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	151
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	152
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	387
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	43
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	113
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	215
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	256
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	326
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	390
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	419
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	

REDACTED

Commissioner Skorp
Parties/Staff Handout
Internal Affairs Agenda
on 1/13/10
Item No. SA
Ex H

FLORIDA POWER & LIGHT COMPANY
DOCKET NO. 080677-EI
13-MONTH AVERAGE RATE BASE
DECEMBER 2010 TEST YEAR

Issue	Adjusted per Company	Plant in Service	Accumulated Depreciation	Net Plant in Service	CWIP	Plant Held for Future Use	Nuclear Fuel - No AFUDC (Net)	Net Plant	Working Capital	Total Rate Base
		28,288,080,000	(12,590,521,000)	15,697,559,000	707,530,000	74,502,000	374,733,000	16,854,324,000	209,262,000	17,063,586,000
No. Staff Adjustments:										
14	WCEC 3 - No GBRA	0	0	0	0	0	0	0	0	0
15	Transmission Investments and Costs	(386,896,000)	144,299,000	(242,597,000)	(18,623,000)	(4,200,000)	0	(265,420,000)	3,700,000	(261,720,000)
16	Jurisdictional Separation	0	0	0	0	0	0	0	0	0
42	Fossil Dismantlement Accrual	0	(1,320,284)	(1,320,284)	0	0	0	(1,320,284)	0	(1,320,284)
46	Cost Recovery Clause Over-Recovery	0	0	0	0	0	0	0	(101,971,000)	(101,971,000)
47	Advanced Metering Infrastructure	0	0	0	0	0	0	0	0	0
50	Plant in Service Level	(785,187,189)	460,387,189	(324,800,000)	0	0	0	(324,800,000)	0	(324,800,000)
51	Accumulated Depreciation	0	469,416,500	469,416,500	0	0	0	469,416,500	0	469,416,500
52	Florida EnergySecure Line	0	0	0	0	0	0	0	0	0
53-S	ECRC Capital Items	0	0	0	0	0	0	0	0	0
55	Construction Work in Progress	0	0	0	(1,264,000)	0	0	(1,264,000)	0	(1,264,000)
56	Property Held for Future Use	0	0	0	0	0	0	0	0	0
57-S	Fuel Inventories	0	0	0	0	0	0	0	0	0
58	Nuclear End of Life and Last Core	0	0	0	0	0	0	0	0	0
59	Nuclear Fuel in Rate Base	0	0	0	0	0	0	0	0	0
60	Nuclear Fuel Level	0	0	0	0	0	(3,771,000)	(3,771,000)	0	(3,771,000)
61	Glades Power Park Amortization	0	0	0	0	0	0	0	0	0
62	Working Capital Level	0	0	0	0	0	0	0	4,078,000	4,078,000
63	Total Rate Base	0	0	0	0	0	0	0	0	0
83	SJRPP Transfer to CCRC	0	0	0	0	0	0	0	0	0
94	Aviation Costs	(53,268,205)	27,853,907	(25,414,298)	0	0	0	(25,414,298)	0	(25,414,298)
108	Department of Energy Settlement	(25,866,000)	252,000	(25,614,000)	(828,000)	0	0	(26,442,000)	0	(26,442,000)
120	Storm Damage Reserve	0	0	0	0	0	0	0	0	0
122	Rate Case Expense	0	0	0	0	0	0	0	(2,948,000)	(2,948,000)
173	Nuclear Upgrades	0	0	0	0	0	0	0	0	0
—	Total Staff Adjustments	(1,251,217,394)	1,100,888,312	(150,329,082)	(20,715,000)	(4,200,000)	(3,771,000)	(179,015,082)	(97,141,000)	(276,156,082)
63	Fall Out - Staff Adjusted Rate Base	27,036,862,606	(11,489,632,688)	15,547,229,918	686,815,000	70,302,000	370,962,000	16,675,308,918	112,121,000	16,787,429,918

Parties Staff Handout
Internal Affairs Agenda
on 1/13/10
Item No. SA
Exhibit I

SCHEDULE 2A 2010 TEST YEAR

FLORIDA POWER & LIGHT COMPANY
DOCKET NO. 080677-EI
13-MONTH AVERAGE CAPITAL STRUCTURE
DECEMBER 2010 TEST YEAR

Company As Filed

	(\$) Amount	Ratio	Cost Rate	Weighted Cost
Common Equity	8,178,980,000	47.93%	12.50%	5.99%
Long-term Debt	5,377,787,000	31.52%	5.55%	1.75%
Short-term Debt	161,857,000	0.95%	2.96%	0.03%
Preferred Stock	0	0.00%	0.00%	0.00%
Customer Deposits	564,652,000	3.31%	5.98%	0.20%
Deferred Income Taxes	2,723,327,000	15.96%	0.00%	0.00%
Tax Credits - Weighted Cost	56,983,000	0.33%	9.74%	0.03%
Total	17,063,586,000	100.00%		8.00%

Equity Ratio 59.62%

Staff Adjusted

	(\$) Amount	(\$) Specific Adjustments	(\$) Adjusted Total	Ratio	(\$) Pro Rata Adjustments	(\$) Staff Adjusted	Ratio	Cost Rate	Weighted Cost
Common Equity	8,178,980,000	(305,580,000)	7,873,400,000	47.00%	16,567,199	7,889,967,199	47.00%	10.00%	4.70%
Long-term Debt	5,377,787,000	(89,953,000)	5,287,834,000	31.57%	11,126,654	5,298,960,654	31.57%	5.49%	1.73%
Short-term Debt	161,857,000	(6,071,000)	155,786,000	0.93%	327,805	156,113,805	0.93%	2.11%	0.02%
Preferred Stock	0	0	0	0.00%	0	0	0.00%	0.00%	0.00%
Customer Deposits	564,652,000	(21,084,000)	543,568,000	3.24%	1,143,775	544,711,775	3.24%	5.98%	0.19%
Deferred Income Taxes	2,723,327,000	162,847,000	2,886,174,000	17.23%	6,073,084	2,892,247,084	17.23%	0.00%	0.00%
Tax Credits - Weighted Cost	56,983,000	(51,565,000)	5,418,000	0.03%	11,401	5,429,401	0.03%	8.19%	0.00%
Total	17,063,586,000	(311,406,000)	16,752,180,000	100.00%	35,249,918	16,787,429,918	100.00%		6.65%

Equity Ratio 59.62%

59.12%

Interest Synchronization

	(\$) Adjustment Amount	Cost Rate	(\$) Effect on Interest Exp.	Tax Rate	(\$) Effect on Income Tax
Dollar Amount Change					
Long-term Debt	(78,826,346)	5.49%	(4,327,566)	38.575%	1,669,359
Short-term Debt	(5,743,195)	2.11%	(121,181)	38.575%	46,746
Customer Deposits	(19,940,225)	5.98%	(1,192,425)	38.575%	459,978
Tax Credits - Weighted Cost	(51,553,599)	8.19%	(4,221,210)	38.575%	1,628,332
					<u>2,176,083</u>

Cost Rate Change

Long-term Debt	5,377,787,000	-0.06%	(3,226,672)	38.575%	1,244,689
Short-term Debt	161,857,000	-0.85%	(1,375,785)	38.575%	530,709
Tax Credits - Weighted Cost	56,983,000	-1.55%	(884,375)	38.575%	341,148
					<u>2,116,545</u>

TOTAL

4,292,628

SCHEDULE 3A - 2010 TEST YEAR

FLORIDA POWER & LIGHT COMPANY
DOCKET NO. 080677-EI
NET OPERATING INCOME
DECEMBER 2010 TEST YEAR

Issue	Adjusted per Company	Operating Revenues	O&M - Fuel & Purchased Power	O&M Other	Depreciation and Amortization	Taxes Other Than Income	Total Income Taxes and ITCs	(Gain)/Loss on Disposal of Plant	Total Operating Expenses	Net Operating Income
		4,114,727,000	27,505,000	1,694,367,000	1,074,265,000	350,370,000	243,338,000	(1,002,000)	3,388,844,000	725,883,000
No.	Staff Adjustments:									
3	2010 Customer, kWh & kW Forecast	0	0	0	0	0	0	0	0	0
7	2011 Customer, kWh & kW Forecast	0	0	0	0	0	0	0	0	0
14	WCEC 3 - No GBRA	0	0	0	0	0	0	0	0	0
15	Transmission Investments and Costs	(33,639,000)	0	(10,462,000)	(10,335,000)	(4,918,000)	(3,056,683)	0	(28,771,683)	(4,867,317)
16	Jurisdictional Separation	0	0	0	0	0	0	0	0	0
58	Nuclear End of Life and Last Core	0	0	(6,137,000)	0	0	2,367,348	0	(3,769,652)	3,769,652
61	Glades Power Park Amortization	0	0	0	0	0	0	0	0	0
82	Customer Growth and Inflation Factors	0	0	0	0	0	0	0	0	0
83	SJRPP Transfer to CCRC	0	0	0	0	0	0	0	0	0
84	FAC Revenues & Expenses	0	0	0	0	0	0	0	0	0
85	ECCR Revenues & Expenses	0	0	0	0	0	0	0	0	0
86	CCRC Revenues & Expenses	0	0	0	0	0	0	0	0	0
87	ECRC Revenues & Expenses	0	0	0	0	0	0	0	0	0
88	C/I Demand Reduction Rider	0	0	0	0	0	0	0	0	0
89	Late Payment Revenues	18,390,146	0	0	0	13,241	7,088,891	0	7,102,132	11,288,014
90	Revenue Forecast	36,969,000	0	0	0	26,618	14,250,524	0	14,277,142	22,691,858
91	Total Operating Revenues	0	0	0	0	0	0	0	0	0
92	Charitable Contributions	0	0	0	0	0	0	0	0	0
93	Historical Museum	0	0	(45,470)	0	0	17,540	0	(27,930)	27,930
94	Aviation Costs	0	0	(1,633,916)	(2,092,009)	0	1,437,276	0	(2,288,649)	2,288,649
95	Advanced Metering Infrastructure	0	0	0	0	0	0	0	0	0
96	Bad Debt Expense	0	0	3,805,000	0	0	(1,467,779)	0	2,337,221	(2,337,221)
97	FAC Bad Debt Expense	0	0	16,893,000	0	0	(6,516,475)	0	10,376,525	(10,376,525)
98-S	Advertising Expenses	0	0	0	0	0	0	0	0	0
99-S	Lobbying Expenses	0	0	0	0	0	0	0	0	0
100	Unfilled Positions and Overtime	0	0	(15,392,467)	0	(882,729)	6,278,157	0	(9,997,039)	9,997,039
101	Productivity Improvements	0	0	0	0	0	0	0	0	0
102	Nuclear Production Staffing	0	0	0	0	0	0	0	0	0
103	Salaries and Employee Benefits	0	0	(49,510,136)	0	0	19,098,535	0	(30,411,601)	30,411,601
106	Pension Expense	0	0	0	0	0	0	0	0	0
107	Environmental Insurance Refund	0	0	0	0	0	0	0	0	0
108	Department of Energy Settlement	0	0	(6,084,000)	(747,000)	(109,000)	2,677,105	0	(4,262,895)	4,262,895
109	Affiliated Companies Transactions	0	0	(4,555,224)	0	(510,000)	1,953,910	0	(3,111,314)	3,111,314
116A	Gain on Sale	0	0	0	0	0	0	0	0	0
119	FPL-NED Assets	0	0	0	0	0	0	0	0	0
120	Storm Damage Accrual	0	0	(148,666,500)	0	0	57,348,102	0	(91,318,398)	91,318,398
121	Fossil Dismantlement Accrual	0	0	0	2,640,568	0	(1,018,599)	0	1,621,969	(1,621,969)
122	Rate Case Expense	0	0	(217,250)	0	0	83,804	0	(133,446)	133,446
123-S	Atrium	0	0	0	0	0	0	0	0	0
124	ECCR Payroll in Base Rates	0	0	1,582,000	0	0	(610,257)	0	971,744	(971,744)
125	CCRC Payroll in Base Rates	0	0	427,000	0	0	(164,715)	0	262,285	(262,285)
126	Hedging Costs in FAC	0	0	650,000	0	0	(250,738)	0	399,263	(399,263)
127-S	Orange Grove Operations	0	0	0	0	0	0	0	0	0
128	Level of O&M Expenses	0	0	0	0	0	0	0	0	0
129	Customer Information System	0	0	0	(435,000)	0	167,801	0	(267,199)	267,199
130	Capital Expenditures Reduction	0	0	0	0	0	0	0	0	0
131	Depreciation Expense	0	0	0	(310,060,000)	0	119,605,645	0	(190,454,355)	190,454,355
132	Taxes Other Than Income	0	0	0	0	972,000	(374,949)	0	597,051	(597,051)
133	American Recovery & Reinvestment Ac	0	0	0	0	0	0	0	0	0
134	Income Tax Expense	0	0	0	0	0	0	0	0	0
173	Nuclear Upgrades	0	0	0	0	0	0	0	0	0
	Interest Synchronization	0	0	0	0	0	4,292,628	0	4,292,628	(4,292,628)
	Total Staff Adjustments	21,720,146	0	(219,346,963)	(321,028,441)	(5,407,870)	223,207,072	0	(322,576,202)	344,296,348
135	Fall Out - Staff Adjusted NOI	4,136,447,146	27,505,000	1,475,020,037	753,236,559	344,962,130	466,545,072	(1,002,000)	3,066,267,798	1,070,179,348

SCHEDULE 4A

FLORIDA POWER & LIGHT COMPANY
DOCKET NO. 080677-EI
DECEMBER 2010 PROJECTED TEST YEAR
NET OPERATING INCOME MULTIPLIER

Line No.	(%) <u>As Filed</u>	(%) <u>Adjusted</u>
1 Revenue Requirement	100.000	100.000
2 Gross Receipts Tax	0.000	0.000
3 Regulatory Assessment Fee	(0.072)	(0.072)
4 Bad Debt Rate	<u>(0.260)</u>	<u>(0.302)</u>
5 Net Before Income Taxes	99.668	99.626
6 Income Taxes (Line 5 x 38.575%)	<u>38.447</u>	<u>38.431</u>
7 Revenue Expansion Factor	<u>61.221</u>	<u>61.195</u>
8 Net Operating Income Multiplier (100%/Line 7)	<u>1.63342</u>	<u>1.63411</u>

SCHEDULE 5A
2010

FLORIDA POWER & LIGHT COMPANY
DOCKET NO. 080677-EI
DECEMBER 2010 PROJECTED TEST YEAR
OPERATING REVENUE INCREASE CALCULATION

<u>Line No.</u>	<u>As Filed</u>	<u>Staff Adjusted</u>
1. Rate Base	\$ 17,063,586,000	\$16,787,429,918
2. Overall Rate of Return	<u>8.00%</u>	<u>6.65%</u>
3. Required Net Operating Income (1)x(2)	1,364,748,000	1,116,364,090
4. Achieved Net Operating Income	<u>725,883,000</u>	<u>1,070,179,348</u>
5. Net Operating Income Deficiency (3)-(4)	638,865,000	46,184,742
6. Net Operating Income Multiplier	<u>1.63342</u>	<u>1.63411</u>
7. Operating Revenue Increase (5)x(6)	<u>\$1,043,535,000</u>	<u>\$75,470,948</u>