

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Request for approval of)	DOCKET NO. 900794-EI
change in depreciation rates for)	
Martin and Turkey Point)	
generating sites, to become)	
effective 1-1-91, by Florida)	
Power & Light Company.)	
)	
)	
In Re: Request for change in)	DOCKET NO. 901001-EI
depreciation rates for Putnam and)	
St. Johns River Power Park)	
generating stations by Florida)	
Power & Light Company.)	
)	
)	
In Re: 1991 Depreciation Study)	DOCKET NO. 910081-EI
for Florida Power & Light)	ORDER NO. 24161
Company.)	ISSUED: 2/25/91
)	

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman
 BETTY EASLEY
 GERALD L. GUNTER
 FRANK S. MESSERSMITH
 MICHAEL McK. WILSON

NOTICE OF PROPOSED AGENCY ACTION

ORDER REQUIRING TREATMENT OF CERTAIN DEPRECIATION EXPENSES

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are adversely affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

Florida Power & Light Company, (FPL) filed with Commission a proposed depreciation rates and dismantlement rates on a preliminary basis by account and by unit for the Martin, Turkey Point, Putnam and St. John River Power Park generating stations. FPL also filed with this Commission proposed utility-wide depreciation rates in response to its regular comprehensive quadrennial depreciation study requirement (Rule 25-6.0436(8)(a),

DOCUMENT NUMBER-DATE

01867 FEB 25 1991

FPSC-RECORDS/REPORTING

ORDER NO. 24161
DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
PAGE 2

Florida Administrative Code). As part of its utility-wide depreciation study, FPL proposes to retain the rates previously approved by the Commission in its individual studies for production plants.

Our Staff has reviewed FPL's filings and recommends that the rates shown in Attachment 1 to this order should be approved on an interim basis effective January 1, 1991. We find it appropriate to approve the rates on Attachment 1 subject to a subsequent true-up upon completion of each docket. Staff has suggested and we agree that a review may be warranted of FPL's production plants in light of any new information which may be available at this time considering FPL's most recent production plant depreciation and dismantlement rate proceedings. The total effect of FPL's proposal for the three dockets would reduce depreciation expenses for 1991 by an estimated \$22,979,000 based on a January 1, 1991 investments and reserves.

In consideration of the foregoing, it is

ORDERED by the Florida Public Service Commission that the request of Florida Power & Light Company to begin interim booking of depreciation and dismantlement rates, as reflected in Attachment 1 on an interim basis for Martin, Turkey Point, Putnam and St. John River Power Park generating stations is approved. It is further

ORDERED that Florida Power & Light Company request for utility-wide booking of depreciation rates as reflected in Attachment 1 on an interim basis for production, transmission, distribution and general plants is approved. It is further

ORDERED that Florida Power & Light Company shall implement depreciation and dismantlement rates on the date shown in the body of this order. It is further

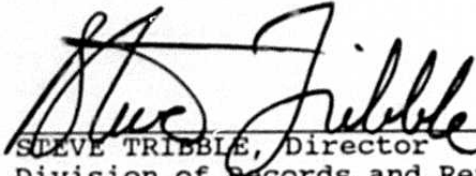
ORDERED that any difference between the interim rates and expenses approved herein and those approved on a permanent basis shall be trued-up. It is further

ORDERED Dockets Nos. 900794-EI, 901001-EI and 910081-EI shall remain open for the purposes of considering the depreciation studies filed by FPL. It is further

ORDER NO. 24161
DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
PAGE 3

ORDERED that this Order shall become final unless an appropriate petition for formal proceeding is received by the Division of Records and Reporting, 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on the date indicated in the Notice of Further Proceedings or Judicial Review. It is further

By Order of the Florida Public Service Commission, this
25th day of FEBRUARY, 1991.


STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

MRC:bmi
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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

The action proposed herein is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial

ORDER NO. 24161
DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
PAGE 4

interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on March 18, 1991.

In the absence of such a petition, this order shall become effective on the day subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

ATTACHMENT 1

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 5

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - PRODUCTION PLANTS

ACCOUNT	< - - PRELIMINARY		IMPLEMENTATION - ->	
	REM. LIFE	NET SALV.	DEPR. RATE	DISMANTLE. RATE
	yrs	%	%	%
Cape Canaveral -				
Common				
311 Structures	19.0	(5.0)	3.8	2.8
312 Boiler Plt.	17.4	(13.0)	2.5	0.0
314 Turbogen.	14.9	(4.0)	3.0	0.0
315 Access.Elect.	20.0	(3.0)	4.0	0.0
316 Misc. Equip.	12.8	(1.0)	5.1	(0.7)
Unit 1				
311 Structures	19.5	(5.0)	2.4	2.4
312 Boiler Plt.	17.4	(23.0)	3.3	0.4
314 Turbogen.	14.9	(4.0)	3.1	(0.2)
315 Access.Elect.	20.0	(3.0)	3.3	(0.7)
316 Misc. Equip.	12.8	(1.0)	2.6	0.0
Unit 2				
311 Structures	18.3	(5.0)	2.7	3.0
312 Boiler Plt.	20.0	(23.0)	2.6	0.3
314 Turbogen.	13.5	(4.0)	3.1	(0.1)
315 Access.Elect.	17.8	(3.0)	3.5	(0.7)
316 Misc. Equip.	0.0	0.0	0.0	0.0
Cutler -				
Common				
311 Structures	10.4	0.0	1.6	1.0
312 Boiler Plt.	10.2	0.0	1.0	1.0
314 Turbogen.	9.7	0.0	2.1	1.0
315 Access.Elect.	10.0	0.0	4.9	1.0
316 Misc. Equip.	10.1	0.0	3.7	1.0
Unit 5				
311 Structures	10.4	0.0	1.6	1.0
312 Boiler Plt.	10.2	0.0	1.0	1.0
314 Turbogen.	9.7	0.0	2.1	1.0
315 Access.Elect.	10.0	0.0	4.9	1.0
316 Misc. Equip.	10.1	0.0	3.7	1.0
Unit 6				
311 Structures	10.4	0.0	1.6	1.0
312 Boiler Plt.	10.2	0.0	1.0	1.0
314 Turbogen.	9.7	0.0	2.1	1.0
315 Access.Elect.	10.0	0.0	4.9	1.0
316 Misc. Equip.	10.1	0.0	3.7	1.0

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 6

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - PRODUCTION PLANTS

ACCOUNT	< - - PRELIMINARY		IMPLEMENTATION - ->	
	REM. LIFE	NET SALV.	DEPR. RATE	DISMANTLE. RATE
	yrs	%	%	%
Fort Myers -				
Common				
311 Structures	18.8	(5.0)	3.1	1.4
312 Boiler Plt.	16.6	(13.0)	3.7	38.7
314 Turbogen.	12.9	(4.0)	3.7	0.0
315 Access.Elect.	15.5	(3.0)	3.5	0.0
316 Misc. Equip.	18.4	(1.0)	3.5	0.3
Unit 1				
311 Structures	10.2	(5.0)	0.7	1.7
312 Boiler Plt.	10.2	(13.0)	2.9	0.5
314 Turbogen.	10.2	(4.0)	1.1	(0.2)
315 Access.Elect.	10.2	(3.0)	1.3	(1.2)
316 Misc. Equip.	10.2	(1.0)	1.7	(0.7)
Unit 2				
311 Structures	18.8	(5.0)	2.7	3.6
312 Boiler Plt.	16.6	(20.0)	3.4	0.4
314 Turbogen.	12.9	(4.0)	2.9	0.1
315 Access.Elect.	15.5	(3.0)	2.7	(0.9)
316 Misc. Equip.	0.0	0.0	0.0	0.0
Lauderdale -				
Common				
311 Structures	20.5	(5.0)	1.8	0.0
312 Boiler Plt.	3.4	(20.0)	5.1	0.0
314 Turbogen.	18.1	(4.0)	3.5	0.0
315 Access.Elect.	2.0	(3.0)	1.2	0.0
316 Misc. Equip.	8.7	(1.0)	1.5	21.2
Unit 4				
311 Structures	20.5	(5.0)	1.7	13.2
312 Boiler Plt.	3.4	(20.0)	0.4	0.8
314 Turbogen.	18.1	(4.0)	1.7	0.0
315 Access.Elect.	5.7	(3.0)	1.2	1.5
316 Misc. Equip.	13.3	(1.0)	1.7	0.0
Unit 5				
311 Structures	20.5	(5.0)	1.7	13.2
312 Boiler Plt.	3.3	(20.0)	0.4	0.9
314 Turbogen.	18.5	(4.0)	1.7	0.0
315 Access.Elect.	4.4	(3.0)	0.9	2.5
316 Misc. Equip.	7.4	(1.0)	1.5	0.0

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 7

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - PRODUCTION PLANTS

ACCOUNT	< - - PRELIMINARY		IMPLEMENTATION - ->	
	REM. LIFE yrs	NET SALV. %	DEPR. RATE %	DISMANTLE. RATE %
Manatee -				
Common				
311 Structures	20.0	(5.0)	3.4	1.6
312 Boiler Plt.	17.3	(13.0)	5.2	1.9
314 Turbogen.	15.8	(4.0)	4.6	(0.1)
315 Access.Elect.	18.1	(3.0)	4.7	2.9
316 Misc. Equip.	16.5	(1.0)	4.8	(0.1)
Unit 1				
311 Structures	19.3	(5.0)	3.7	0.9
312 Boiler Plt.	17.1	(20.0)	4.6	0.3
314 Turbogen.	15.8	(4.0)	4.1	(0.1)
315 Access.Elect.	17.8	(3.0)	3.8	0.2
316 Misc. Equip.	12.4	(1.0)	4.9	1.1
Unit 2				
311 Structures	20.0	(5.0)	3.7	3.8
312 Boiler Plt.	17.3	(20.0)	4.7	0.4
314 Turbogen.	13.2	(4.0)	5.3	(0.1)
315 Access.Elect.	18.1	(3.0)	3.9	0.4
316 Misc. Equip.	16.5	(1.0)	4.2	4.2
Martin - (Rates proposed in Docket No.900794-EI)				
Common				
311 Structures	22.0	(5.0)	3.4	0.5
312 Boiler Plt.	19.6	(13.0)	4.2	0.1
314 Turbogen.	21.0	(4.0)	3.7	0.0
315 Access.Elect.	19.8	(3.0)	4.3	5.8
316 Misc. Equip.	13.0	(1.0)	5.8	7.3
Unit 1				
311 Structures	18.6	(5.0)	3.9	0.4
312 Boiler Plt.	19.3	(13.0)	4.2	0.2
314 Turbogen.	15.7	(4.0)	4.4	0.0
315 Access.Elect.	20.0	(3.0)	3.7	0.0
316 Misc. Equip.	16.4	(1.0)	4.2	0.1
Unit 2				
311 Structures	22.0	(5.0)	3.5	1.1
312 Boiler Plt.	19.6	(13.0)	4.2	0.2
314 Turbogen.	21.0	(4.0)	3.8	0.0
315 Access.Elect.	21.0	(3.0)	3.6	0.0
316 Misc. Equip.	17.0	(1.0)	4.3	0.4

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 8

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - PRODUCTION PLANTS

ACCOUNT	< - - PRELIMINARY		IMPLEMENTATION - ->	
	REM. LIFE	NET SALV.	DEPR. RATE	DISMANTLE. RATE
	yrs	¢	¢	¢
Port Everglades -				
Common				
311 Structures	14.7	(5.0)	3.7	0.0
312 Boiler Plt.	19.5	(13.0)	5.0	0.0
314 Turbogen.	19.0	(4.0)	4.4	0.0
315 Access.Elect.	8.8	(3.0)	4.6	0.0
316 Misc. Equip.	15.8	(1.0)	3.6	0.0
Unit 1				
311 Structures	9.2	(5.0)	3.2	6.3
312 Boiler Plt.	9.3	(18.0)	4.8	0.5
314 Turbogen.	10.3	(4.0)	3.5	(0.1)
315 Access.Elect.	9.6	(3.0)	3.6	0.1
316 Misc. Equip.	7.9	(1.0)	3.2	(0.7)
Unit 2				
311 Structures	10.6	(5.0)	3.0	21.8
312 Boiler Plt.	10.8	(18.0)	5.4	0.4
314 Turbogen.	11.1	(4.0)	3.2	0.0
315 Access.Elect.	9.9	(3.0)	3.4	0.5
316 Misc. Equip.	7.4	(1.0)	3.3	3.0
Unit 3				
311 Structures	17.2	(5.0)	2.6	10.5
312 Boiler Plt.	18.4	(13.0)	4.1	0.2
314 Turbogen.	18.8	(4.0)	2.8	0.1
315 Access.Elect.	19.0	(3.0)	4.4	0.0
316 Misc. Equip.	15.0	(1.0)	5.2	6.5
Unit 4				
311 Structures	17.0	(5.0)	2.7	8.6
312 Boiler Plt.	14.3	(23.0)	3.9	0.6
314 Turbogen.	9.9	(4.0)	3.6	0.2
315 Access.Elect.	10.7	(3.0)	3.7	(0.1)
316 Misc. Equip.	11.2	(1.0)	3.1	28.1

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 9

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - PRODUCTION PLANTS

ACCOUNT	< - - PRELIMINARY		IMPLEMENTATION - ->	
	REM. LIFE	NET SALV.	DEPR. RATE	DISMANTLE. RATE
	yrs	%	%	%
Riviera -				
Common				
311 Structures	21.0	(5.0)	3.3	7.8
312 Boiler Plt.	18.0	(13.0)	2.4	0.7
314 Turbogen.	15.3	(4.0)	1.9	(0.2)
315 Access.Elect.	17.2	(3.0)	3.0	0.2
316 Misc. Equip.	14.8	(1.0)	1.4	0.0
Unit 3				
311 Structures	20.0	(5.0)	1.1	9.1
312 Boiler Plt.	17.2	(20.0)	1.7	0.4
314 Turbogen.	22.0	(4.0)	1.1	0.2
315 Access.Elect.	16.9	(3.0)	1.1	(0.7)
316 Misc. Equip.	13.7	(1.0)	0.4	5.7
Unit 4				
311 Structures	22.0	(5.0)	1.1	14.1
312 Boiler Plt.	18.0	(20.0)	1.7	0.5
314 Turbogen.	23.0	(4.0)	1.3	0.3
315 Access.Elect.	17.2	(3.0)	1.6	(0.9)
316 Misc. Equip.	14.8	(1.0)	0.7	6.2
Turkey Point - (Rates proposed in Docket No. 900794-EI)				
Common				
311 Structures	19.5	(5.0)	3.9	4.2
312 Boiler Plt.	15.7	(13.0)	4.3	0.0
314 Turbogen.	15.7	(4.0)	4.6	0.0
315 Access.Elect.	15.6	(3.0)	3.2	0.0
316 Misc. Equip.	12.9	(1.0)	3.4	0.0
Unit 1				
311 Structures	17.7	(5.0)	2.8	0.6
312 Boiler Plt.	15.7	(20.0)	3.6	0.2
314 Turbogen.	13.1	(4.0)	3.3	0.0
315 Access.Elect.	14.2	(3.0)	3.1	0.0
316 Misc. Equip.	12.3	(1.0)	2.7	0.6
Unit 2				
311 Structures	19.5	(5.0)	2.5	4.4
312 Boiler Plt.	14.4	(20.0)	4.1	0.2
314 Turbogen.	15.7	(4.0)	3.5	0.0
315 Access.Elect.	15.6	(3.0)	3.2	0.0
316 Misc. Equip.	12.9	(1.0)	2.8	2.3

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 10

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - PRODUCTION PLANTS

ACCOUNT	< - - PRELIMINARY		IMPLEMENTATION - ->	
	REM. LIFE	NET SALV.	DEPR. RATE	DISMANTLE. RATE
	yrs	%	%	%
Sanford -				
Common				
311 Structures	20.0	(5.0)	4.1	1.9
312 Boiler Plt.	18.0	(13.0)	4.9	(0.1)
314 Turbogen.	15.0	(4.0)	4.7	(0.1)
315 Access.Elect.	15.6	(3.0)	4.5	(0.1)
316 Misc. Equip.	13.6	(1.0)	5.1	3.0
Unit 3				
311 Structures	10.2	(5.0)	2.4	3.5
312 Boiler Plt.	10.2	(13.0)	3.3	0.9
314 Turbogen.	10.2	(4.0)	2.4	0.1
315 Access.Elect.	10.2	(3.0)	3.3	(1.5)
316 Misc. Equip.	10.2	(1.0)	2.2	(0.1)
Unit 4				
311 Structures	19.6	(5.0)	3.2	0.5
312 Boiler Plt.	18.0	(20.0)	4.1	0.3
314 Turbogen.	14.8	(4.0)	3.6	0.0
315 Access.Elect.	15.6	(3.0)	3.5	(0.1)
316 Misc. Equip.	13.6	(1.0)	4.6	(0.2)
Unit 5				
311 Structures	20.0	(5.0)	3.1	3.4
312 Boiler Plt.	16.5	(20.0)	4.1	0.3
314 Turbogen.	14.7	(4.0)	3.7	0.0
315 Access.Elect.	14.8	(3.0)	3.6	(0.1)
316 Misc. Equip.	12.5	(1.0)	6.4	(0.2)

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 11

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - PRODUCTION PLANTS

ACCOUNT	PRELIMINARY		IMPLEMENTATION	
	REM. LIFE	NET SALV.	DEPR. RATE	DISMANTLE. RATE
	yrs	%	%	%
St. Johns - (Rates proposed in Docket No. 901001-EI)				
Common				
311 Structures	21.0	(5.0)	4.0	0.3
312 Boiler Plt.	23.0	(20.0)	4.6	1.1
314 Turbogen.	< - - - -	- no assets	- - - -	- >
315 Access.Elect.	13.3	(3.0)	6.5	0.0
316 Misc. Equip.	12.5	(1.0)	4.5	0.7
Unit 1				
311 Structures	22.0	(5.0)	4.3	0.3
312 Boiler Plt.	17.8	(20.0)	6.1	0.0
314 Turbogen.	16.8	(4.0)	5.7	0.4
315 Access.Elect.	12.8	(3.0)	7.4	0.0
316 Misc. Equip.	14.7	(1.0)	6.3	0.0
Unit 2				
311 Structures	22.0	(5.0)	4.4	1.1
312 Boiler Plt.	18.2	(20.0)	6.1	0.1
314 Turbogen.	17.2	(4.0)	5.7	0.4
315 Access.Elect.	13.0	(3.0)	7.4	0.0
316 Misc. Equip.	15.0	(1.0)	6.3	0.0
Coal/Limestone Equip,				
311 Structures	25.0	(5.0)	4.1	0.0
312.15 Coal Cars	13.5	(20.0)	6.4	0.0
312 Boiler Plt.	10.5	(20.0)	9.8	0.6
314 Turbogen.	< - - - -	- no assets	- - - -	- >
315 Access.Elect.	29.0	(3.0)	3.4	1.0
316 Misc. Equip.	< - - - -	- no assets	- - - -	- >
Gypsum/Ash Equip.				
311 Structures	17.7	(5.0)	4.2	0.0
312 Boiler Plt.	10.0	(20.0)	10.6	0.8
314 Turbogen.	< - - - -	- no assets	- - - -	- >
315 Access.Elect.	< - - - -	- no assets	- - - -	- >
316 Misc. Equip.	< - - - -	- no assets	- - - -	- >

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 12

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - PRODUCTION PLANTS

ACCOUNT	PRELIMINARY		IMPLEMENTATION	
	REM. LIFE	NET SALV.	DEPR. RATE	DISMANTLE. RATE
	yrs	%	%	%
Putnam - (Rates proposed in Docket No. 901001-EI)				
Common				
341 Structures	18.8	(2.0)	3.1	1.4
342 Fuel Holders	21.0	(2.0)	3.9	4.6
343 Prime movers	18.8	(2.0)	3.0	0.1
344 Generator	16.1	(2.0)	3.9	0.0
345 Access.Elect.	15.8	(1.0)	4.0	0.6
346 Misc. Equip.	11.1	(1.0)	4.0	0.0
Unit 1				
341 Structures	18.5	(2.0)	3.0	0.4
342 Fuel Holders	17.8	(2.0)	3.1	0.0
343 Prime movers	15.6	(2.0)	3.7	0.0
344 Generator	15.8	(2.0)	3.3	0.0
345 Access.Elect.	17.2	(1.0)	3.1	0.0
346 Misc. Equip.	< - - - - - no assets - - - - - >			
Unit 2				
341 Structures	18.3	(2.0)	2.9	0.4
342 Fuel Holders	17.5	(2.0)	3.0	0.0
343 Prime movers	16.1	(2.0)	3.5	0.0
344 Generator	15.2	(2.0)	3.2	0.0
345 Access.Elect.	16.7	(1.0)	3.0	0.0
346 Misc. Equip.	< - - - - - no assets - - - - - >			

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 13

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - GAS TURBINES

ACCOUNT	< - - PRELIMINARY		IMPLEMENTATION - ->	
	REM. LIFE	NET SALV.	DEPR. RATE	DISMANTLE. RATE
	yrs	%	%	%
Fort Myers - GTs				
341 Structures	9.5	(2.0)	2.0	0.0
342 Fuel Holders	9.5	(2.0)	1.6	1.1
343 Prime Movers	9.5	(2.0)	3.4	1.0
344 Generators	9.5	(2.0)	3.6	0.0
345 Access. Elect.	9.5	(1.0)	4.4	3.0
346 Misc. Pwr. Plt.	9.5	(1.0)	2.9	2.1
Lauderdale - GTs				
341 Structures	11.5	(2.0)	0.1	0.0
342 Fuel Holders	11.5	(2.0)	0.9	0.0
343 Prime Movers	11.5	(2.0)	1.3	0.0
344 Generators	11.5	(2.0)	0.8	0.0
345 Access. Elect.	11.5	(1.0)	2.0	0.1
346 Misc. Pwr. Plt.	11.5	(1.0)	1.4	0.0
Port Everglades - GTs				
341 Structures	11.5	(2.0)	1.6	0.1
342 Fuel Holders	11.5	(2.0)	0.9	0.7
343 Prime Movers	11.4	(2.0)	0.9	0.1
344 Generators	11.5	(1.0)	0.9	0.1
345 Access. Elect.	7.9	(1.0)	0.3	0.1
346 Misc. Equip.	11.5	(1.0)	0.9	0.0

ORDER NO. 24161
 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 14

FLORIDA POWER & LIGHT CO.
 1991 DEPRECIATION STUDY - NUCLEAR PRODUCTION PLANTS

ACCOUNT	< - - PRELIMINARY		IMPLEMENTATION - ->	
	REM. LIFE	NET SALV.	DEPR. RATE	DISMANTLE. RATE
	yrs	\$	\$	\$
St. Lucie Nuclear -				
321 Structures	24.0	(2.0)	3.4	#
322 Reactor Plt.	29.0	(12.0)	3.2	#
323 Turbogen. Units	29.0	(1.0)	2.8	#
324 Access. Elect.	31.0	0	2.7	#
325 Misc. Equip.	34.0	0	2.6	#
Turkey Point Nuclear -				
321 Structures	17.8	(2.0)	4.2	#
322 Reactor Plt.	17.3	(13.0)	5.0	#
323 Turbogen. Units	18.2	0	4.3	#
324 Access. Elect.	17.5	(2.0)	4.6	#
325 Misc. Equip.	16.8	(2.0)	5.1	#

Provision for decommissioning costs is reviewed separately from the depreciation study. Next review is in 1991.

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 DOCKETS NOS. 900794-EI, 901001-EI, 910081-EI
 PAGE 15

FLORIDA POWER & LIGHT COMPANY
 DEPRECIATION STUDY 1-1-91
 (Preliminary Implementation)

ACCOUNT	REM	NET	DEPR.
	LIFE	SALV.	RATE
	yr.s	%	%
Transmission Plant			
350.2 Easements	55	0	1.6
352.0 Structures	38	(15)	2.4
353.0 Station Equip.	26	20	2.0
354.0 Towers & Fixt.	38	(15)	2.4
355.0 Poles & Fixt.	30	(35)	3.1
356.0 O'hd. Conduct.	32	(35)	2.9
357.0 U'Grnd. Conduit	31	0	2.1
358.0 U'Grnd. Conduct.	19.5	0	2.7
359.0 Roads & Trails	55	0	1.5
Distribution Plant			
361.0 Structures	36	(5)	2.2
362.0 Station Equip.	32	5	2.1
364.0 Poles, Twrs, Fixt	30	(30)	3.0
365.0 O'hd. Conduct.	27	(35)	3.5
366 U'Grnd. Conduit			
Duct System	41	0	2.0
Direct Bur.	37	0	2.1
367 U'Grnd. Conduct.			
In Duct	22	20	2.7
Direct Bur.	16.9	0	3.3
368.0 Line Transf.s	21	(15)	4.1
369.1 Services, O'hd.	27	(60)	4.3
369.7 " U'Gnd	28	(20)	3.5
370.0 Meters	18.3	5	3.1
371.0 Installs. Cust.	10.7	(20)	9.1
373.0 Street Light	15.3	(20)	5.4
General Plant			
390.0 Struct.s - FPL	38.0	0	2.3
390.0 Struct.s - LRIC	38.0	0	2.1
392.0 Air Fix-Wing Nonjet	3.9	50	3.8
" Rotary Wing	5.6	50	3.0
" Fix-Wing Jet	9.5	50	5.2
392.1 Autos	3.6	10	14.9
392.2 Lt. Trucks	4.5	15	10.1
392.3 Hvy. Trucks	6.7	15	7.5
392.9 Trailers	12.8	20	2.6
393.1 Stores/Handling	22.0	0	3.7
394.1 Shop Eq./Fixed	18.4	(5)	5.0
395.1 Lab. Eq./Fixed	29.0	5	2.9
396.1 Powr Op. Eq./Trans.	5.3	20	9.1
396.8 Other Powr. Op. Eq.	3.4	20	10.6
397.1 Communic. Eq./Other	17.6	0	3.9
397.3 " Official	10.1	0	8.4
397.8 " Optic	8.8	0	9.9