

ORIGINAL

**Florida Power & Light Company**

**DEPRECIATION**

**STUDY**

**(Plant Data as of December 31, 1997)**

**To Reflect Planned Repowering of:**

**Fort Myers Units 1 and 2**

**And**

**Sanford Units 3 and 4**

DOCUMENT NUMBER - DATE

08289 AUG-5 971000

FPSC-RECORDS/REPORTING

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## Fort Myers Plant

The Fort Myers Plant is located on a 460 acre site on the Caloosahatchee River, approximately two miles east of Tice, Florida in Lee County. At this site there are two oil fired units, Units No. 1 and 2.

The original Ebasco Services design for Unit No. 1 and Bechtel Corporation design for Unit No. 2, was for oil fired operation, with Unit 1 having provisions for future conversion to natural gas or coal operation. Both units currently operate on #6 heavy oil with not alternate fuel type. The two units have a combined nameplate rating of 558 megawatts. Units No. 1 & 2 went into commercial operation in 1958 and 1969, respectively.

The Fort Myers site is supplied with fuel oil from Florida Power & Light Company's Boca Grande Fuel Oil Terminal. The fuel terminal is located on the Gulf of Mexico at the mouth of the Caloosahatchee River. This is approximately 75 miles from the Fort Myers Power Plant site.

Florida Power & Light Company last requested and received approval for a change in depreciation rates for the Fort Myers Plant in Docket No. 970785-EI, FPSC Order No. PSC-97-1607-FOF-EI, issued December 22, 1997.

## Schedule I

### Calculation of Annual Accrual

Column (a)	FPL's Plant Balance from Schedule II, column (a).
Column (b)	FPL's Reserve Balance from Schedule II, column (b).
Column (c)	Reserve Ratio: Reserve Balance / Plant Balance.
Column (d)	Reserve Ratio from last approved depreciation study.
Column (e)	Average Service Life from last approved depreciation study.
Column (f)	Average Remaining Life from last approved depreciation study.
Column (g)	Net Salvage from last approved depreciation study.
Column (h)	Whole Life Depreciation Rate from last approved depreciation study.
Column (i)	Remaining Life Depreciation Rate from last approved depreciation study.
Column (j)	Estimated Annual Accrual using rates from last approved depreciation study and current plant balance.
Column (k)	Average Service Life from Schedule II, column (d), rounded to the nearest full year if greater than 20.
Column (l)	Average Remaining Life from Schedule II, column (e), rounded to the nearest full year if greater than 20.
Column (m)	Net Salvage Percentage from Schedule II, column (f).
Column (n)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$ .
Column (o)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$ .
Column (p)	Estimated Annual Accrual: Plant Balance X Remaining Life Depreciation Rate.
Column (q)	Change In Annual Accrual: Column (p) - Column (j)

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/87

--- Existing Rates ---

--- Proposed Rates ---

Account Number	Account Description	Plant Balance At 12/31/87	Reserve Balance At 12/31/87	Reserve Ratio	Existing Rates				Proposed Rates				Change in Annual Account					
					Ratio When Approved	Service Life Average	Remaining Life	Rate Change	Disposition Date	Estimated Annual Account	Ratio When Approved	Service Life Average		Remaining Life	Rate Change			
<b>Fort Myers Common</b>																		
211	Structures & Improvements	\$11,251,282	\$7,816,698	68.80%	56.50%	23.0	8.3	-2.0%	4.8%	4.8%	\$611,270	19.8	8.4	-2.0%	5.2%	5.1%	\$277,508	\$28,508
212	Boiler Plant Equipment	\$798,373	\$278,775	48.50%	42.00%	14.8	9.5	-12.0%	7.5%	20.4%	\$198,240	6.1	3.5	-14.0%	18.8%	18.0%	\$161,913	\$161,913
214	Transformer Units	\$88,465	\$41,387	46.80%	42.20%	23.0	10.5	-7.0%	6.2%	10.0%	\$8,840	23.0	14.9	4.0%	3.2%	3.2%	\$2,891	\$8,840
215	Accessory Electric Equipment	\$746,079	\$381,223	48.40%	42.20%	18.8	9.4	-6.0%	5.2%	6.8%	\$202,750	18.8	10.1	6.0%	5.2%	5.2%	\$42,227	\$42,227
216	Misc. Power Plant Equipment	\$208,421	\$111,795	74.80%	77.20%	19.1	6.1	0.0%	5.2%	3.2%	\$25,388	18.9	4.8	0.0%	5.2%	5.2%	\$38,200	\$10,282
Total Fort Myers Common		15,580,580	8,110,890	58.49%	47.87%	22.0	9.2	-2.8%	4.7%	6.0%	\$822,887	17.8	7.7	-3.8%	5.8%	5.8%	\$820,707	\$8,020
<b>Fort Myers Unit 1</b>																		
211	Structures & Improvements	\$603,842	\$417,138	68.11%	67.00%	46.0	6.5	-2.0%	2.2%	2.2%	\$16,081	60.0	20.0	-2.0%	1.0%	1.8%	\$16,102	(\$4,809)
212	Boiler Plant Equipment	\$8,034,408	\$8,021,234	98.82%	91.50%	24.0	5.6	-12.0%	4.7%	2.0%	\$238,628	21.0	3.3	-14.0%	5.4%	5.6%	\$238,227	\$1,088,208
214	Transformer Units	\$8,208,082	\$4,798,308	58.72%	61.80%	20.0	5.2	-7.0%	3.8%	7.2%	\$198,401	28.0	11.7	-6.0%	2.8%	2.8%	\$177,609	\$19,208
215	Accessory Electric Equipment	\$1,587,478	\$1,027,381	65.80%	61.50%	25.0	6.2	-6.0%	4.2%	4.0%	\$62,298	25.0	8.3	-6.0%	4.2%	4.2%	\$68,872	\$4,673
216	Misc. Power Plant Equipment	\$271,478	\$188,043	68.90%	68.50%	28.0	6.4	0.0%	2.8%	0.2%	\$443	21.0	3.5	0.0%	4.8%	4.7%	\$10,409	\$8,388
Total Fort Myers Unit 1		18,243,284	15,448,184	84.69%	84.60%	27.0	5.8	-4.8%	4.1%	2.7%	\$278,243	28.0	6.2	-11.8%	4.2%	4.2%	\$278,220	\$217,477
<b>Fort Myers Unit 2</b>																		
211	Structures & Improvements	\$1,744,329	\$944,421	54.14%	48.20%	26.0	12.3	-2.0%	2.8%	4.2%	\$72,008	44.0	20.0	-2.0%	2.2%	2.4%	\$41,884	\$23,142
212	Boiler Plant Equipment	\$28,051,741	\$28,014,207	78.80%	71.54%	18.7	8.5	-12.0%	6.0%	7.1%	\$1,778,674	11.5	3.4	-14.0%	8.8%	10.0%	\$2,008,174	\$2,208,500
214	Transformer Units	\$16,481,744	\$8,777,180	53.20%	64.80%	24.0	11.7	-7.0%	4.8%	3.8%	\$582,702	31.0	15.8	-8.0%	3.4%	3.5%	\$577,211	\$8,489
215	Accessory Electric Equipment	\$3,088,244	\$1,611,080	52.40%	58.80%	25.0	12.2	-6.0%	4.2%	4.0%	\$122,270	28.0	14.0	-6.0%	3.8%	3.8%	\$118,281	\$8,072
216	Misc. Power Plant Equipment	\$290,880	\$231,808	82.41%	71.88%	23.0	5.3	0.0%	3.0%	5.2%	\$13,287	20.0	2.3	0.0%	3.2%	3.2%	\$8,278	\$5,078
Total Fort Myers Unit 2		48,867,848	31,578,421	67.75%	58.80%	21.0	9.8	-4.8%	5.2%	5.4%	\$2,583,450	18.3	6.3	-12.8%	6.8%	7.1%	\$3,248,159	\$661,709
<b>Fort Myers Steam Total</b>																		
211	Structures & Improvements	15,731,538	8,178,227	58.34%	60.90%	25.0	9.5	-2.0%	4.1%	4.6%	\$742,207	22.0	8.3	-2.0%	4.6%	4.7%	\$720,823	\$11,419
212	Boiler Plant Equipment	28,202,823	28,415,208	83.44%	78.70%	19.8	7.8	-12.0%	5.2%	6.2%	\$2,278,693	12.8	3.4	-14.0%	8.8%	9.0%	\$2,174,514	\$288,881
214	Transformer Units	22,818,281	12,816,588	58.42%	72.60%	25.0	10.2	-7.0%	4.2%	3.4%	\$790,701	33.0	11.2	-8.0%	3.2%	3.2%	\$757,481	\$12,489
215	Accessory Electric Equipment	5,327,802	2,908,691	58.87%	60.77%	23.0	10.2	-6.0%	4.8%	4.4%	\$258,827	25.0	11.9	-6.0%	4.2%	4.2%	\$228,130	\$8,672
216	Misc. Power Plant Equipment	1,158,777	\$28,878	80.14%	80.11%	22.0	6.0	0.0%	4.2%	3.2%	\$28,128	21.0	4.2	0.0%	4.8%	4.7%	\$50,099	\$18,300
Total Fort Myers Steam Total		80,431,802	58,128,895	68.80%	63.42%	22.0	8.9	-4.4%	4.9%	5.1%	\$4,002,800	18.1	6.6	-10.6%	6.1%	6.2%	\$4,944,088	\$891,206

## SCHEDULE II

### Calculation of Annualized Depreciation

Column (a)	FPL's Plant Balance from Schedule III, column (a).
Column (b)	FPL's Reserve Balance from Schedule III, column (k).
Column (c)	Reserve Ratio: FPL's Reserve Balance / Plant Balance.
Column (d)	Average Service Life from Schedule III, column (c).
Column (e)	Average Remaining life from Schedule III, column (d).
Column (f)	Net Salvage Percentage from Schedule III, column (e).
Column (g)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$ .
Column (h)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$ .
Column (i)	Annualized Depreciation Accrual by formula, Column (a) * Column (h).

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/87

SCHEDULE 1

Account Number	Account Description	Plant Balance		Reserve Balance		Ratio	Average Service Life	Average Remaining Life	Net Salvage	Depreciation Rates			Annualized Depreciation
		At 12/31/87	At 12/31/87	At 12/31/87	At 12/31/87					Which Life	Remaining Life	Annual	
Fort Myers Common													
311 Structures & Improvements													
311.1	Site Preparation	64,876	29,195	45.00%	51.8	28.5	2.0%	2.0%	2.0%	1.20%	1.20%	1,208	
311.2	Service Water System	2,923,536	1,604,469	54.70%	40.2	18.9	2.5%	2.5%	2.0%	73,283	73,283	73,283	
311.3	Station Buildings	2,358,553	867,965	37.00%	30.9	19.5	3.2%	3.2%	2.5%	77,832	77,832	77,832	
311.4	Oil Storage Facilities	1,187,104	443,690	37.14%	44.8	28.2	2.7%	2.7%	2.2%	27,303	27,303	27,303	
311.5	Riser and Treated Water Systems	1,067,105	604,456	56.65%	27.0	10.3	3.8%	3.8%	3.8%	46,170	46,170	46,170	
311.6	Other Buildings	87,379	33,369	38.19%	22.7	14.2	4.5%	4.5%	4.5%	3,841	3,841	3,841	
311.7	Fuel Unloading & Storage	5,807,559	4,156,285	71.42%	12.4	3.4	8.2%	8.2%	8.2%	459,876	459,876	459,876	
Total Account 311		13,293,262	7,816,668	58.90%	19.8	8.4	3.0%	3.2%	3.1%	682,623	682,623	682,623	
312 Boiler Plant Equipment													
312.1	Steam Generating Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	0	
312.2	Steam Systems & Equipment	290,781	158,475	54.50%	6.5	3.4	14.0%	17.5%	17.5%	50,887	50,887	50,887	
312.3	Condensers & Feedwater Systems	428,099	196,480	45.90%	5.8	3.5	14.0%	19.7%	19.7%	63,911	63,911	63,911	
312.4	Boiler Auxiliary Systems	28,267	13,873	47.50%	6.0	3.5	14.0%	19.0%	19.0%	5,549	5,549	5,549	
312.5	Fuel Supply Systems	10,290	10,867	108.98%	71.4	1.4	14.0%	5.5%	5.5%	545	545	545	
312.6	Fuel Firing Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	0	
312.7	Water Management Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	0	
Total Account 312		786,377	378,775	48.03%	6.1	3.5	14.0%	18.7%	18.4%	142,892	142,892	142,892	
314 Turbogenerator Units													
314.1	Turbine Generator Protocol	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	0	
314.2	Turbine Generator Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	0	
314.3	Condensing Systems	61,480	29,824	48.20%	46.8	23.0	4.0%	2.6%	2.6%	1,588	1,588	1,588	
314.4	Turbine Generator Auxiliaries	28,995	11,773	40.61%	23.2	13.7	4.0%	4.7%	4.7%	1,269	1,269	1,269	
314.8	Turbine Query Crane Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	0	
Total Account 314		88,475	41,597	46.91%	23.2	13.9	4.0%	3.5%	3.5%	2,857	2,857	2,857	
315 Accessory Electric Equipment													
315.1	Structural Supports	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	0	
315.2	Auxiliary Power Systems	86,419	37,419	43.20%	35.6	20.9	4.0%	3.0%	3.0%	2,503	2,503	2,503	
315.3	Control, Conduits and Insulators	36,644	21,364	58.20%	35.6	15.9	4.0%	3.0%	3.0%	1,588	1,588	1,588	
315.4	Switching Control & Protection Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	0	
315.5	Substations and Motor Control Centers	262,704	128,764	48.25%	14.1	7.7	4.0%	7.5%	7.5%	18,703	18,703	18,703	
315.8	Interlocking Systems	260,312	175,898	67.57%	20.0	10.8	4.0%	5.5%	5.5%	18,087	18,087	18,087	
Total Account 315		748,079	391,225	52.17%	18.8	11.1	4.0%	5.1%	5.1%	42,882	42,882	42,882	
316 Misc. Power Plant Equipment													
316.1	Station Service Air Equipment	696,421	511,795	74.30%	18.8	4.8	0.0%	5.5%	5.5%	36,280	36,280	36,280	
316.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	0	
Total Account 316		696,421	511,795	74.30%	18.8	4.8	0.0%	5.5%	5.5%	36,280	36,280	36,280	
Fort Myers Common													
Total		15,560,590	8,110,880	52.18%	17.8	7.6	3.8%	5.8%	6.0%	808,294	808,294	808,294	

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/87

Account Number	Account Description	Plant Balance		Reserve Balance		Reserve Ratio	Average Service Life	Average Remaining Life	Net Storage	Distribution Rate			Annualized Depreciation
		At 12/31/87	\$	At 12/31/87	\$					Rate	Rate	Rate	

Fort Myers Unit 1

311	Structures & Improvements												
311.0	Substations and Contributions	(487)	(260)	59.23%	69.0	29.9	2.0%	1.5%	1.5%	1.5%	1.5%	0	
311.1	Sea Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0	
311.2	Service Water System	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0	
311.3	Station Buildings	667,479	411,968	59.82%	65.8	29.3	-2.0%	1.6%	1.6%	1.6%	11,201		
311.4	Oil Storage Facilities	6,398	5,152	80.63%	41.8	8.9	-2.0%	2.4%	2.4%	2.4%	153		
311.5	Riser and Transfer Water Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0.0%	0		
311.6	Other Buildings	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0.0%	0		
311.7	Fuel Unloading & Storage	462	273	59.09%	69.0	29.5	-2.0%	1.5%	1.5%	1.5%	7		
Total Account 311		693,848	417,138	60.11%	65.4	29.0	-2.0%	1.6%	1.6%	1.6%	11,154		

312. Brown Fuel Equipment

312.0	Substations and Contributions	(5,603)	(2,172)	65.55%	68.0	29.5	-14.0%	1.7%	1.7%	1.7%	(20)
312.1	Steam Generating Equipment	2,646,888	2,679,028	100.84%	24.2	2.9	-14.0%	4.7%	4.7%	4.7%	160,790
312.2	Steam Systems & Equipment	572,719	508,888	87.20%	23.7	3.5	-14.0%	4.6%	4.6%	4.6%	27,491
312.3	Fuel Oil Equipment	1,423,400	1,333,014	93.63%	21.2	5.5	-14.0%	2.7%	2.7%	2.7%	52,898
312.4	Boiler Auxiliary Systems	2,247,754	1,991,081	88.58%	13.9	3.1	-14.0%	8.2%	8.2%	8.2%	164,316
312.5	Fuel Delivery Systems	274,390	235,372	85.79%	13.8	3.4	-14.0%	8.3%	8.3%	8.3%	22,774
312.6	Fuel Piping Systems	1,003,866	1,013,388	101.15%	22.4	3.5	-14.0%	5.1%	5.1%	5.1%	53,752
312.7	Water Management Systems	21,147	16,410	77.60%	11.0	3.5	-14.0%	10.4%	10.4%	10.4%	2,109
Total Account 312		8,424,409	8,021,224	95.42%	20.6	3.3	-14.0%	5.5%	5.5%	5.5%	623,697

314. Indogenerator Units

314.0	Substations and Contributions	(191,547)	(119,520)	62.40%	68.0	29.5	4.0%	1.6%	1.6%	1.6%	(2,000)
314.1	Turbine Generator Fueloil	121,792	75,992	62.40%	68.0	29.5	4.0%	1.6%	1.6%	1.6%	1,849
314.2	Turbine Generator Systems	3,201,119	2,827,720	88.34%	46.2	11.4	4.0%	2.4%	2.4%	2.4%	78,027
314.3	Condensing Systems	1,426,816	878,730	61.43%	39.6	14.8	4.0%	2.2%	2.2%	2.2%	38,262
314.4	Turbine Generator Auxiliaries	1,362,815	1,145,100	83.98%	30.4	9.9	4.0%	3.8%	3.8%	3.8%	96,574
314.8	Turbine Generator Core Systems	198,467	98,239	49.50%	59.5	20.0	4.0%	1.8%	1.8%	1.8%	2,408
Total Account 314		6,326,022	4,798,208	75.70%	39.2	11.7	4.0%	2.8%	2.8%	2.8%	173,123

315. Accessory Electric Equipment

315.0	Substations and Contributions	(44,500)	(29,820)	66.99%	68.0	29.5	4.0%	1.6%	1.6%	1.6%	(713)
315.1	Structural Supports	22,427	18,582	82.87%	68.0	29.5	4.0%	1.6%	1.6%	1.6%	519
315.2	Auxiliary Power Systems	478,705	423,843	88.56%	26.8	20.0	4.0%	4.0%	4.0%	4.0%	18,268
315.3	Conductors, Cables and Insulators	244,814	201,874	82.46%	68.8	10.7	4.0%	2.2%	2.2%	2.2%	3,298
315.4	Switching Control & Protection Equipment	227,845	216,411	94.98%	24.8	3.5	4.0%	4.3%	4.3%	4.3%	10,232
315.5	Switchgears and Motor Control Centers	209,796	241,400	115.03%	42.8	6.8	4.0%	2.0%	2.0%	2.0%	8,745
315.6	Information Systems	240,264	251,033	104.48%	14.1	4.3	4.0%	7.5%	7.5%	7.5%	25,529
Total Account 315		1,567,479	1,027,261	65.60%	24.8	9.3	4.0%	4.3%	4.3%	4.3%	68,798

316. Misc. Power Plant Equipment

316.1	Station Service Air Equipment	221,478	160,043	72.27%	21.2	3.5	0.0%	4.7%	4.7%	4.7%	10,409
316.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0.0%	0
Total Account 316		221,478	160,043	72.27%	21.2	3.5	0.0%	4.7%	4.7%	4.7%	10,409
Total Fort Myers Unit 1		16,243,264	13,448,184	82.83%	23.9	6.1	-11.5%	4.3%	4.3%	4.3%	787,229



FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/87

Account	Plant Balance At 12/31/87	Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Net Savings	Depreciation Rate When Risk	Remaining Risk	Annualized Depreciation Account
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Fort Myers Unit 2

311 Structures & Improvements									
311.0 - Adjustments and Contributions	(1,867)	(2,874)	50.00%	57.0	28.5	2.0%	1.8%	1.8%	(108)
311.1 Site Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.2 Service Water System	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.3 Station Buildings	1,478,483	788,442	53.40%	51.7	24.3	2.0%	2.0%	2.0%	28,850
311.4 CR Storage Facilities	198,582	108,373	53.60%	47.1	22.8	2.0%	2.2%	2.2%	4,325
311.5 Raw and Treated Water Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.6 Other Buildings	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.7 Fuel Unloading & Storage	77,121	53,580	68.00%	11.0	3.5	2.0%	8.3%	8.3%	7,172
Total Account 311	1,744,329	844,491	54.10%	44.0	20.4	2.0%	2.3%	2.3%	42,821

312 Boiler Plant Equipment									
312.1 Steam Generating Equipment	12,838,811	10,038,440	78.19%	10.2	3.2	14.0%	11.2%	11.2%	1,428,828
312.2 Steam Systems & Equipment	1,427,278	873,975	60.24%	8.0	3.2	14.0%	14.3%	14.3%	204,071
312.3 Condensate & Feedwater Systems	2,845,542	2,124,580	74.60%	20.7	7.8	14.0%	8.2%	8.2%	113,843
312.4 Boiler Auxiliary Systems	6,882,833	5,482,800	79.60%	11.7	3.2	14.0%	8.7%	8.7%	848,275
312.5 Fuel Supply Systems	400,540	258,888	64.60%	16.8	2.5	14.0%	6.9%	6.9%	27,837
312.6 Fuel Firing Systems	1,029,049	1,015,872	98.70%	20.5	2.4	14.0%	4.5%	4.7	46,307
312.7 Waste Management Systems	52,088	42,081	80.75%	12.0	2.5	14.0%	8.3%	8.5%	4,848
Total Account 312	28,081,941	20,014,307	71.80%	11.5	3.4	14.0%	8.9%	10.0%	2,460,347

314 Turbogenerator Units									
314.1 Turbine Generator Pictorial	213,480	114,948	53.80%	57.0	28.5	4.0%	1.9%	1.9%	4,208
314.2 Turbine Generator Systems	8,344,833	3,587,298	42.80%	18.7	18.7	4.0%	3.8%	3.8%	314,414
314.3 Condensing Systems	4,170,387	2,282,505	54.80%	21.7	18.1	4.0%	2.4%	2.4%	141,880
314.4 Turbine Generator Auxiliaries	3,142,132	2,882,943	91.80%	31.8	7.4	4.0%	3.4%	3.4%	108,833
314.8 Turbine Quality Control Systems	220,742	138,846	62.80%	49.0	20.5	4.0%	2.2%	2.2%	4,888
Total Account 314	18,081,754	8,777,180	53.20%	31.0	15.8	4.0%	3.2%	3.8%	572,288

315 Auxiliary Electric Equipment									
315.1 Structural Supports	18,232	8,419	46.10%	57.0	28.5	4.0%	1.9%	1.9%	298
315.2 Auxiliary Power Systems	888,201	374,539	42.00%	29.2	18.7	4.0%	3.8%	3.8%	54,838
315.3 Conductors, Cables and Insulators	618,800	382,942	61.90%	48.2	21.2	4.0%	2.3%	2.3%	14,182
315.4 Switching Control & Protective Equipment	372,217	178,408	48.00%	31.5	17.0	4.0%	3.4%	3.4%	12,665
315.5 Switchgears and Motor Control Centers	429,877	443,282	70.30%	29.1	8.8	4.0%	3.8%	3.8%	22,879
315.8 Information Systems	481,817	282,827	58.90%	15.2	7.4	4.0%	7.0%	7.0%	32,814
Total Account 315	3,089,344	1,811,085	58.60%	27.7	14.0	4.0%	3.8%	3.8%	117,297

316 Misc. Power Plant Equipment									
316.1 Custom Service Air Equipment	200,880	221,838	92.41%	30.0	2.2	0.0%	3.3%	3.3%	4,279
316.2 Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 316	200,880	221,838	92.41%	30.0	2.2	0.0%	3.3%	3.3%	4,279
TOTAL Fort Myers Unit 2	48,807,948	31,578,821	64.70%	18.3	8.4	12.4%	6.9%	7.0%	3,218,702
Total Fort Myers Steam Total	80,421,202	56,128,805	69.80%	18.1	6.6	10.8%	6.1%	6.2%	4,311,203

### SCHEDULE III

#### Calculation of Theoretical Reserve

Column (a)	FPL's Plant Balance from Schedule IV, column (a).
Column (b)	FPL's Reserve Balance from Property Record System.
Column (c)	Average Service Life from Schedule IV, column (b).
Column (d)	Average Remaining Life from Schedule IV, Column (d).
Column (e)	Net Salvage Percentage from Net Salvage Study.
Column (f)	Future Accruals: $((1 - \text{net salvage percentage} \times \text{Plant Balance}) \times (\text{average remaining life} / \text{average service life}))$
Column (g)	Future Interim Net Salvage: $\text{Plant Balance} \times \text{Net Salvage Percentage}$ .
Column (h)	Theoretical Reserve: $\text{Plant Balance} - \text{Future Accruals} - \text{Future Interim Net Salvage}$ .
Column (i)	FPL's Unadjusted Reserve Balance: from Column (b).
Column (j)	Net Reserve (Surplus)/Deficiency to be Collected per Docket 970410-EI: $\text{Theoretical Reserve} - \text{Actual Reserve}$ .
Column (k)	Reserve Adjusted to Theoretical at 12/31/97: $\text{FPL's Unadjusted Reserve Balance} + \text{Net Reserve (Surplus)/Deficiency to Be Collected per Docket 970410-EI}$ .

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/87

Account Number	Account Description	Plant Balance At 12/31/87	Reserve Balance At 12/31/87	Average Service Life	Average Remaining Life	Net Salvage	Future Assets	Future Liabilities	PP&L Theoretical Reserve At 12/31/87	Actual Reserve Balance At 12/31/87	Net Reserve	
											Capital/Charging Under Order \$704,024	Balance Adjusted to Theoretical At 12/31/87

311 Structures & Improvements

311.1	Site Preparation	64,879	28,432	11.8	28.5	2.0%	28,879	(1,298)	28,185	28,432	(8,227)	28,185
311.2	Service Power System	2,820,738	1,728,041	40.5	18.8	2.0%	1,204,678	(58,811)	1,504,408	1,728,041	1,624,488	1,624,488
311.3	Station Buildings	1,287,200	1,287,200	30.9	18.2	2.0%	1,517,729	(47,171)	887,805	887,805	(506,200)	461,505
311.4	Oil Storage Facilities	1,387,504	702,237	44.8	28.5	2.0%	798,806	(21,342)	442,880	442,880	(252,247)	442,880
311.5	Raw and Treated Water Systems	1,297,108	628,228	27.0	10.3	2.0%	413,751	(21,142)	664,498	664,498	(24,279)	664,498
311.6	Other Buildings	87,579	51,882	22.7	14.2	2.0%	58,883	(1,782)	33,308	33,308	(28,141)	33,308
311.7	Fuel Unloading & Storage	5,827,309	3,221,872	12.4	3.4	2.0%	1,803,374	(12,100)	4,108,205	3,221,872	(824,413)	4,108,205
	Total Account 311	13,293,282	7,874,880	19.8	8.4	-2.0%	5,742,430	(263,868)	7,874,880	7,874,880	(28,182)	7,874,880

312 Boiler Plant Equipment

312.1	Steam Generating Equipment	0	0	0.0	0.0	-14.0%	0	0	0	0	0	0
312.2	Steam Systems & Equipment	282,781	(118,888)	8.5	3.4	-14.0%	173,015	(40,708)	158,478	(118,888)	277,180	158,478
312.3	Condensers & Feedwater Systems	428,098	(177,882)	6.8	3.5	-14.0%	205,888	(81,023)	198,480	(177,882)	274,412	198,480
312.4	Boiler Auxiliary Systems	28,207	(11,818)	21.4	3.5	-14.0%	18,423	(4,089)	14,873	13,873	28,791	14,873
312.5	Fuel Supply Systems	16,280	(4,188)	21.4	1.4	-14.0%	784	(1,441)	10,867	(4,188)	16,166	10,867
312.6	Fuel Supply Systems	0	0	0.0	0.0	-14.0%	0	0	0	0	0	0
312.7	Water Management Systems	0	0	0.0	0.0	-14.0%	0	0	0	0	0	0
	Total Account 312	788,373	(312,794)	8.1	3.5	-14.0%	488,880	(167,282)	278,778	(312,794)	682,489	278,778

314 Turbogenerator Units

314.1	Turbine Generator Pictorial	0	0	0.0	0.0	-8.0%	0	0	0	0	0	0
314.2	Turbine Generator Frames	0	0	0.0	0.0	-8.0%	0	0	0	0	0	0
314.3	Condensing Systems	81,480	3,191	49.8	23.0	-8.0%	20,733	(4,817)	28,824	28,824	(2,824)	28,824
314.4	Turbine Generator Auxiliaries	28,888	1,482	23.2	13.7	-8.0%	17,282	(2,189)	11,773	(1,773)	11,773	11,773
314.8	Turbine Generator Cases Systems	0	0	0.0	0.0	-8.0%	0	0	0	0	0	0
	Total Account 314	88,458	4,583	33.2	18.9	-8.0%	54,135	(7,877)	41,287	4,583	28,884	41,287

315 Accessory Electric Equipment

315.1	Structural Supports	0	0	0.0	0.0	-8.0%	0	0	0	0	0	0
315.2	Auxiliary Power Systems	88,419	28,440	26.8	20.9	-8.0%	64,188	(8,189)	27,418	28,440	(2,827)	27,418
315.3	Conductors, Cables and Insulators	28,844	16,723	20.6	15.9	-8.0%	17,879	(2,198)	21,284	16,723	4,581	21,284
315.4	Switching Control & Protective Equipment	0	0	0.0	0.0	-8.0%	0	0	0	0	0	0
315.5	Switchgears and Water Control Centers	282,374	118,882	14.1	7.7	-8.0%	151,712	(18,782)	128,794	118,882	4,882	128,794
315.8	Relocation Systems	282,374	94,428	20.0	10.8	-8.0%	208,343	(21,878)	178,888	94,428	11,250	178,888
	Total Account 315	748,079	240,493	18.8	10.1	-8.0%	428,819	(44,788)	281,225	240,493	20,772	281,225

316 Misc. Power Plant Equipment

316.1	Station Service Air Equipment	688,421	554,347	18.9	4.8	0.0%	174,826	0	511,795	554,347	(42,582)	511,795
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0	0	0
	Total Account 316	688,421	554,347	18.9	4.8	0.0%	174,826	0	511,795	554,347	(42,582)	511,795

	Total Plant System Common	18,580,880	8,481,889	17.8	7.8	-3.8%	8,884,700	(428,000)	9,110,880	8,481,889	(64,291)	9,110,880
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Account Number	Account Description	Plant Balance A1 1201/97	Reserve Balance A1 1201/97	Average Service Life	Average Remaining Life	Net Salvage	Future Accounts	Future Salvage	PTC's Theoretical Reserve A1 1201/97	Actual Reserve Balance A1 1201/97	Net Reserve To Be Collected Under Order 87-45-01	Actual Reserve Balance Adjusted to Theoretical A1 1201/97
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211 Structures & Improvements

Fuel Meters Unit 1												
211 0	Settlements and Contributions	(487)	(400)	68.0	28.5	-2.0%	(206)	0	(206)	0	143	(206)
211 1	Sea Preparation	0	0	0.0	0.0	-2.0%	0	0	0	0	0	0
211 2	Service Power Systems	0	0	0.0	0.0	-2.0%	0	0	0	0	0	0
211 3	Station Buildings	687,579	614,303	62.8	28.2	-2.0%	288,333	(13,782)	411,998	614,303	(202,305)	411,998
211 4	Oil Storage Facilities	6,268	5,708	41.8	8.9	-2.0%	1,344	(729)	1,142	5,708	(586)	5,192
211 5	Riser and Transfer Power Systems	0	0	0.0	0.0	-2.0%	0	0	0	0	0	0
211 6	Other Buildings	0	0	0.0	0.0	-2.0%	0	0	0	0	0	0
211 7	Fuel Unloading & Storage	462	413	68.0	28.3	-2.0%	168	(8)	273	413	(142)	273
Total Account 211		693,948	620,044	65.4	26.1	-2.0%	290,699	(13,879)	417,138	620,044	(202,806)	417,138

212 Boiler Plant Equipment

212 0	Settlements and Contributions	(3,603)	(3,374)	68.0	28.5	-14.0%	(2,744)	793	(2,742)	1,662	1,662	(2,742)
212 1	Steam Generating Equipment	3,846,898	3,692,204	24.3	2.8	-14.0%	508,229	(258,837)	3,879,208	3,692,204	228,754	3,879,208
212 2	Boiler Systems & Equipment	572,719	543,472	23.7	3.5	-14.0%	86,317	(62,187)	508,683	543,472	(13,211)	508,683
212 3	Condensers & Feedwater Systems	1,423,400	1,290,710	21.2	5.5	-14.0%	298,862	(198,278)	1,323,014	1,290,710	(17,886)	1,323,014
212 4	Dual Auxiliary Systems	2,247,734	2,122,867	13.8	3.1	-14.0%	571,379	(314,686)	1,991,081	2,122,867	(141,508)	1,991,081
212 5	Boiler Auxiliary Systems	274,280	260,378	22.4	3.4	-14.0%	77,423	(58,415)	228,327	260,378	(29,698)	228,327
212 6	Fuel Firing Systems	1,003,988	1,000,142	22.4	3.5	-14.0%	188,133	(147,554)	1,013,388	1,000,142	(13,248)	1,013,388
212 7	Water Management Systems	21,142	20,067	11.0	3.5	-14.0%	7,898	(2,861)	16,410	20,067	(3,657)	16,410
Total Account 212		8,424,408	8,062,818	20.8	3.3	-14.0%	1,734,003	(1,205,818)	8,027,224	8,062,818	68,808	8,027,224

214 Turbogenerator Units

214 0	Settlements and Contributions	(191,547)	(184,029)	68.0	28.5	-8.0%	(67,240)	15,324	(178,526)	184,029	65,100	(178,526)
214 1	Turbine Generator Fuel-aid	171,782	117,262	68.0	28.5	-8.0%	55,533	(8,243)	75,882	117,262	(41,380)	75,882
214 2	Turbine Generator Systems	3,291,119	3,132,848	46.2	11.4	-8.0%	886,508	(280,029)	2,827,793	3,132,848	(511,546)	2,827,793
214 3	Condensing Systems	1,420,816	1,263,744	28.6	14.8	-8.0%	578,672	(114,848)	678,793	1,263,744	(408,851)	678,793
214 4	Turbine Generator Auxiliaries	1,582,815	1,525,431	20.4	8.9	-8.0%	594,044	(128,608)	1,145,180	1,525,431	(280,251)	1,145,180
214 8	Turbine Query Core Systems	128,487	131,526	19.5	20.0	-8.0%	49,128	(10,817)	88,238	131,526	(23,289)	88,238
Total Account 214		6,328,002	6,107,115	28.2	11.7	-8.0%	2,264,538	(508,844)	4,798,388	6,107,115	(1,308,717)	4,798,388

215 Accessory Electric Equipment

215 0	Settlements and Contributions	(44,889)	(31,002)	68.0	28.5	-8.0%	(20,311)	2,875	(28,930)	31,002	4,072	(28,930)
215 1	Structural Supports	32,421	22,543	68.0	28.5	-8.0%	14,794	(1,849)	18,882	22,543	(2,867)	18,882
215 2	Auxiliary Power Systems	476,705	331,698	28.8	20.0	-8.0%	261,364	(28,622)	323,543	331,698	(207,329)	123,543
215 3	Control, Control and Fuelers	344,814	170,228	48.8	10.7	-8.0%	57,628	(14,689)	201,874	170,228	31,648	201,874
215 4	Switching Control & Protective Equipment	227,945	168,400	24.8	3.5	-8.0%	86,811	(14,277)	278,411	168,400	80,981	278,411
215 5	Interlocks and Motor Control Centers	208,796	187,887	42.8	6.8	-8.0%	44,518	(16,189)	241,468	187,887	53,871	241,468
215 6	Relaying Systems	340,264	228,678	14.1	4.3	-8.0%	108,774	(26,423)	251,023	228,678	14,315	251,023
Total Account 215		1,597,479	1,062,908	24.8	9.3	-8.0%	623,547	(93,448)	1,027,281	1,062,908	(55,577)	1,027,281

216 Misc. Power Plant Equipment

216 1	Station Service Air Equipment	221,476	197,207	21.2	3.5	0.0%	36,433	0	168,043	197,207	(12,164)	168,043
216 2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0	0	0
Total Account 216		221,476	197,207	21.2	3.5	0.0%	36,433	0	168,043	197,207	(12,164)	168,043
Total Fuel Meters Unit 1		18,243,284	16,858,940	25.8	6.1	-11.5%	4,729,210	(1,833,020)	15,448,194	16,858,940	(1,510,798)	15,448,194

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/97

Account Number	Account Description	Plant Balance At 12/31/97	Reserve Balance At 12/31/97	Average Service Life	Average Remaining Life	Net Salvage	Future Value Annual	Future Value Salvage	FTL % Theoretical Reserve At 12/31/97	Actual Reserve At 12/31/97	Disposal/Conveyance To Be Collected Under Order 9704-D-1	Balance Adjusted At 12/31/97
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Foot Meters Unit 2

311	Structures & Improvements											
311 0	Structures and Conduits	(5,867)	(3,155)	87.0	28.5	-2.0%	(3,010)	1.7	(2,974)	(3,155)	141	(2,834)
311 1	Site Preparation	0	0	0.0	0.0	-2.0%	0	0	0	0	0	0
311 2	Service Water System	0	0	0.0	0.0	-2.0%	0	0	0	0	0	0
311 3	Station Buildings	1,479,483	783,810	61.7	24.3	-2.0%	217,571	(20,500)	788,442	783,810	4,532	788,442
311 4	Oil Storage Facilities	198,582	104,377	47.1	22.0	-2.0%	95,161	(3,822)	105,373	104,377	898	105,373
311 5	Rear and Trench Water Systems	0	0	0.0	0.0	-2.0%	0	0	0	0	0	0
311 6	Other Buildings	0	0	0.0	0.0	-2.0%	0	0	0	0	0	0
311 7	Fuel Unloading & Storage	77,121	40,848	11.0	3.5	-2.0%	25,103	(1,542)	51,980	40,848	12,814	63,800
Total Account 311		1,744,329	828,117	44.0	20.4	-2.0%	804,815	(24,807)	844,401	828,118	18,283	844,401

312 Boiler Plant Equipment

312 1	Steam Generating Equipment	(2,838,811)	7,483,408	10.2	3.2	-14.0%	4,801,717	(1,797,548)	16,200,440	7,483,408	2,842,035	10,035,440
312 2	Steam Systems & Equipment	1,427,278	832,383	8.0	3.2	-14.0%	603,022	(198,819)	873,875	832,383	140,382	873,875
312 3	Condensate & Feedwater Systems	2,648,542	1,541,803	28.7	7.8	-14.0%	868,838	(280,878)	2,124,500	1,541,803	582,517	2,124,500
312 4	Boiler Auxiliary Systems	6,882,833	2,888,421	11.7	3.3	-14.0%	2,132,709	(832,789)	5,482,883	2,888,421	1,574,272	5,482,883
312 5	Fuel Supply Systems	492,540	223,782	16.8	3.5	-14.0%	98,730	(29,888)	208,888	223,782	128,124	208,888
312 6	Fuel Firing Systems	1,028,048	800,070	23.5	3.4	-14.0%	157,444	(44,087)	1,015,872	800,070	418,102	1,015,872
312 7	Water Management Systems	82,088	20,288	12.0	2.5	-14.0%	12,219	(7,292)	42,081	20,288	11,882	42,081
Total Account 312		28,081,741	14,620,802	11.5	3.4	-14.0%	8,544,879	(3,807,245)	20,074,307	14,620,802	5,383,794	20,074,307

314 Turbogenerator Units

314 1	Turbine Generator Federal	213,461	144,874	37.0	28.5	-8.0%	115,589	(17,077)	114,548	144,874	(20,029)	114,548
314 2	Turbine Generator Systems	8,744,823	5,828,181	29.7	18.7	-8.0%	5,887,022	(899,587)	3,857,208	5,828,181	(2,281,283)	3,857,208
314 3	Condensing Systems	4,170,587	2,822,515	31.7	15.1	-8.0%	2,141,179	(333,847)	2,280,058	2,822,515	(688,482)	2,280,058
314 4	Turbine Generator Auxiliaries	3,142,132	2,154,025	31.8	7.4	-8.0%	790,580	(291,371)	2,802,543	2,154,025	468,818	2,802,543
314 8	Turbine Drive Cranes Systems	220,342	148,820	49.0	20.5	-8.0%	98,555	(17,869)	138,848	148,820	(11,074)	138,848
Total Account 314		16,491,754	11,200,615	31.0	16.8	-8.0%	8,023,805	(1,319,241)	8,777,190	11,200,615	(2,423,425)	8,777,190

315 Auxiliary Electric Equipment

315 1	Structural Supports	16,232	8,871	57.0	28.5	-8.0%	8,790	(974)	8,418	8,871	(1,459)	8,418
315 2	Auxiliary Power Systems	868,201	588,838	29.2	18.7	-8.0%	617,880	(91,088)	317,528	588,838	(714,305)	374,539
315 3	Conduits, Cables and Pendants	676,800	374,984	48.2	21.2	-8.0%	200,804	(28,809)	282,842	374,984	(22,022)	282,842
315 4	Switching Control & Protective Equipment	372,217	228,231	21.5	17.0	-8.0%	215,141	(27,333)	178,409	228,231	(48,542)	178,409
315 5	Subgrids and Meter Control Centers	628,877	383,088	28.1	9.9	-8.0%	212,534	(27,799)	442,282	383,088	90,183	442,282
315 8	Information Systems	488,917	283,231	18.2	7.4	-8.0%	241,345	(27,884)	282,027	283,231	(20,804)	282,027
Total Account 315		3,088,244	1,888,434	27.7	14.0	-8.0%	1,842,334	(284,120)	1,811,085	1,888,435	(255,379)	1,811,085

316 Misc. Power Plant Equipment

316 1	Station Service Air Equipment	200,880	177,887	20.0	2.3	0.0%	18,042	0	231,828	177,887	54,281	231,828
316 2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0	0	0
Total Account 316		200,880	177,887	20.0	2.3	0.0%	18,042	0	231,828	177,887	54,281	231,828
Total Foot Meters Unit 2		48,807,848	28,791,276	16.2	6.4	-12.4%	20,074,735	(5,045,029)	31,578,821	28,791,278	2,787,443	31,578,821
Total Foot Meters Steam Total		60,421,802	54,272,915	18.1	6.8	-10.6%	31,598,883	(7,401,809)	58,138,885	54,272,917	1,925,978	58,138,885

**SCHEDULE IV**

**Summary Forecast Analysis**

- Column (a) FPL's Plant Balance from Schedule V, column (a).
- Column (b) Average Service Life from Schedule V, column (h).
- Column (c) Annual Accrual from Schedule V, column (i).
- Column (d) Average Remaining Life from Schedule V, column (j).
- Column (e) Projected Unrecovered Capital from Schedule V, column (k).

SCHEDULE M

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Common  
 Plant Data As Of 12/31/87

EM Capital Recovery Data \*

2028

Subtotal	Account Number	Description	Plant In Service		Average Service Life	Annual Accrual	Average Remaining Life		Physical Unrecovered Capital
			Balance	#			#	%	
	311 101	INITIAL SITE PREPARATION	64,879		51.8	1,263	28.5		26,722
	311 1	SITE PREPARATION	64,879		51.8	1,263	28.5		26,722
	311 201	SITE DRAINAGE SYSTEM	101,281		22.7	4,470	7.2		32,078
	311 202	YARD LIGHTING SYSTEM	80,379	*	21.7	4,118	4.3		17,513
	311 203	ROADWAYS	220,328		22.1	8,688	8.7		48,865
	311 204	SITE FIRE PROTECTION	198,680		28.4	5,174	13.3		88,428
	311 205	YARD IMPROVEMENTS	164,687		27.7	4,905	21.1		102,572
	311 206	SITE SERVICE TREATMENT SYSTEM	11,130		43.6	244	6.1		1,487
	311 207	FENCES AND SPECIAL ENCLOSURES	242,703		22.1	10,512	9.3		87,324
	311 208	WATERFRONT IMPROVEMENT (NOT COOLING)	1,278,037		53.5	23,878	28.5		680,328
	311 210	PONDING (NOT COOLING)	804,285		47.8	12,544	25.9		227,879
	311 2	SITE FACILITIES	2,800,538		40.3	72,803	18.9		1,375,084
	311 202	BOAT HOUSE	24,564		44.1	580	28.6		15,411
	311 203	CHEMICAL STORAGE BUILDING	62,882		58.0	1,118	21.8		24,379
	311 205	ADMINISTRATION BUILDING	872,848		28.2	20,204	20.7		420,204
	311 206	CHLORINE STORAGE BUILDING	13,573		81.7	217	22.2		4,814
	311 212	HYDROGEN STORAGE BUILDING #1	4,100		68.0	80	28.5		1,718
	311 213	HYDROGEN STORAGE BUILDING #2	8,128		64.7	167	28.2		4,370
	311 216	PAINT AND OIL STORAGE BUILDING	11,070		58.2	187	19.7		3,678
	311 218	RESULTS LAB	75,120		20.8	1,889	18.1		28,008
	311 219	STORES BUILDING	143,722		25.7	5,600	11.5		64,719
	311 222	LAND C SHOP	78,088		29.8	18.1	2,620		47,488
	311 226	EMERGENCY GENERATOR BUILDING	5,820		20.0	291	10.5		2,008
	311 227	SERVICE BUILDING	478,178		37.0	12,880	15.3		198,278
	311 228	WAREHOUSE #1	3,075		49.0	62	28.5		1,789
	311 231	PCMC BHELTER	80,478		20.3	1,284	21.2		27,211
	311 233	SERVICE ISLAND	104,808		28.5	3,678	22.0		80,887
	311 240	CONTROL ROOM BUILDING	128,042		28.0	4,861	12.4		60,227
	311 250	MISCELLANEOUS BUILDINGS	229,821		27.8	6,098	28.5		172,688
	311 288	FUEL OIL TERNAL CONTROL BUILDING	74,805		20.6	2,446	18.4		44,805
	311 289	BUILDINGS	288,798		23.8	11,987	22.3		278,797
	311 3	STATION BUILDINGS	2,358,583		20.5	78,289	19.5		1,481,483
	311 404	CONDENSER COOLING WATER CANAL SYSTEM	1,980,129		44.8	25,911	28.4		737,078
	311 408	POND/LAKE/RESERVOIR CANAL (COOLING)	11,163		40.3	277	28.5		7,889
	311 413	OPERATIVE COOLING WATER SYSTEM	15,813		47.8	231	11.9		3,506
	311 4	COOLING SYSTEMS	1,987,104		44.8	26,519	28.2		748,911
	311 501	RAW WATER SUPPLY SYSTEM	83,728		14.0	6,719	9.4		63,127
	311 502	WASTE TREATMENT SYSTEM	0	ROWED		0			0
	311 504	WASTE WATER TREATMENT SYSTEM	890,807		28.8	31,141	8.7		202,281
	311 505	DOMESTIC WATER SYSTEM (PORTABLE)	72,769		53.9	1,261	28.5		28,501

Ford's Power & Light Company  
 Depreciation Rates  
 For Fort Myers Common  
 Plant Data As Of 12/31/97

Est. Capital Recovery Data \*

2020

Account Number	Description	Plant in Service Balance At 12/31/97	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
Subtotal	RAW AND TREATING WATER SYSTEMS	1,097,105	27.0	39,211	10.3	404,609
311 601	ACCESS CONTROL SYSTEM	87,579	22.7	3,865	14.2	54,175
Subtotal	SECURITY SYSTEMS	87,579	22.7	3,865	14.2	54,175
311 701	FUEL OIL STORAGE SYSTEM	2,190,228	8.4	260,086	3.5	905,781
311 702	LIGHTER OIL STORAGE SYSTEM	18,028	42.9	500	3.4	1,207
311 703	FUEL OIL OILS TRANSFER SYSTEM	3,108,221	18.1	171,882	3.4	577,423
311 708	HEAVY FUEL OIL OILS UNLOADING STATION	292,824	14.1	20,838	3.5	72,874
Subtotal	FUEL UNLOADING AND STORAGE FACILITIES	5,699,301	12.4	453,335	3.4	1,556,464
311	STRUCTURES AND IMPROVEMENTS	13,283,262	19.7	672,206	8.4	5,887,267
Subtotal	STEAM SYSTEMS AND EQUIPMENT	290,781	6.5	44,880	3.4	153,538
312 204	MAIN FEEDWATER PUMP SYSTEM	200,809	11.9	16,912	3.5	58,192
312 202	WATER SAMPLING AND ANALYZING SYSTEM	225,296	4.0	56,822	3.5	204,875
Subtotal	CONDENSATE AND FEEDWATER SYSTEMS	426,095	5.8	75,734	3.5	263,068
312 401	LINE SLURRY SYSTEM	14,291	13.0	1,088	3.5	3,848
312 404	STACK	14,816	4.0	3,729	3.5	13,082
312 408	DEMINERALIZED WATER SYSTEM	0	0.0	0	0.0	0
Subtotal	BOILER AUXILIARY SYSTEMS	28,207	6.0	4,828	3.5	14,889
312 501	HEAVY OIL SUPPLY SYSTEM	10,280	21.4	491	1.4	685
Subtotal	FUEL SUPPLY SYSTEMS	10,280	21.4	491	1.4	685
312	BOILER PLANT EQUIPMENT	798,373	6.1	128,028	3.5	498,207
Subtotal	CHLORINATION SYSTEM	0	0.0	0	0.0	0
314 205	CONDENSATE AIR REMOVAL SYSTEM	5,234	26.0	145	28.5	4,144
314 274	CONDENSATE PUMP SYSTEM	19,803	40.3	494	11.8	5,826
314 277	PRIBING & SCAVENGING SYSTEM	36,323	42.1	863	28.5	24,591
Subtotal	CONDENSING SYSTEMS	61,460	40.9	1,502	23.0	34,560
314 406	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	4,838	25.0	346	15.5	5,326
314 407	EXCITER	10,000	25.0	400	16.5	6,600
314 409	GENERATOR THERMAL AND PULVE SYSTEM	4,367	20.0	418	9.5	3,970



SCHEDULE IV

Florida Power & Light Company  
 Depreciation Rates  
 For Fuel Types Common  
 Plant Data As Of 12/31/87

Est. Capital Recovery Data \*

3028

Subtotal	Account Number	Description	Plant		Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
			% Service Balance N 12/31/87	%				
Subtotal	214.4	TURBINE GENERATOR ALTERNATORS	26.995	23.2	14.83	12.7	15.825	
	214	TURBOGENERATOR UNITS	86.497	23.2	2,898	18.9	52.485	
Subtotal	215.282	EMERGENCY (BLACK START) DIESEL ENGINE	47.964	28.8	1,639	21.1	34.465	
	215.284	EMERGENCY (BLACK START) GENERATOR	31.977	30.0	632	21.5	13,578	
	215.285	EMERGENCY DIESEL FUEL SYSTEM	2.365	28.8	61	8.3	513	
	215.286	EMERGENCY DIESEL COOLING SYSTEM	2.892	48.2	58	17.7	1,028	
	215.288	STARTUP TRAINER ENGINE	2.731	68.0	40	28.5	1,145	
Subtotal	215.2	ALTERNATE POWER SYSTEMS	86.419	25.8	2,431	20.9	52,728	
	215.281	STATION DRIVING SYSTEM	8.208	30.0	184	15.1	2,777	
	215.282	CONDUIT AND RACEWAY SYSTEM	27.426	32.4	846	16.1	13,846	
Subtotal	215.3	CONDUCTOR, CONDUITS AND INSULATORS	26.844	25.8	1,020	15.9	16,422	
	215.582	480 VOLT POWER DISTRIBUTION SYSTEM	262,704	14.1	18,524	7.7	142,322	
Subtotal	215.5	SWITCHGEAR AND MOTOR CONTROL CENTERS	282,704	14.1	18,594	7.7	142,322	
	215.681	LOAD CONTROL AND METERING SYSTEM	83,377	20.0	4,889	2.8	11,727	
	215.682	COMPUTER SYSTEMS	8,110	20.0	498	4.5	2,050	
	215.683	ANNUNCIATOR/ALARM/ACQUISITION SYSTEM	297,829	20.0	12,891	14.0	182,891	
Subtotal	215.6	REPAIRATION SYSTEMS	260,312	20.0	18,016	10.8	194,408	
	215	ACCESSORY / ELECTRIC EQUIPMENT	748,079	18.8	40,071	10.1	402,528	
Subtotal	216.182	DRY LAYUP SYSTEM	160	20.9	5	3.5	18	
	216.183	STATION/RESERVE AIR SYSTEM	157,097	22.0	4,908	3.5	17,182	
	216.184	RETREATMENT AIR SYSTEM	8,188	14.0	626	3.5	2,287	
	216.186	INTRINSICALLY SAFE COMMUNICATION SYSTEM	298,881	15.6	18,420	4.3	79,283	
	216.187	TRANSPORTATION EQUIPMENT	698	12.0	47	13.5	428	
	216.188	LABORATORY AND TEST EQUIPMENT	51,787	29.8	1,731	12.0	20,818	
	216.189	TOOLS, SHOP, AND GANTRY EQUIPMENT	26,819	23.5	1,500	10.3	18,071	
	216.192	STORES EQUIPMENT	124,795	15.7	8,361	3.9	23,551	
	216.195	VACUUM CLEANING EQUIPMENT	8,245	21.3	424	7.3	3,168	
Subtotal	216.1	STATION SERVICE EQUIPMENT	696,421	18.9	26,332	4.8	172,116	
	216	MISCELLANEOUS POWER PLANT EQUIPMENT	696,421	18.9	26,332	4.8	172,116	

SCHEDULE IV

Florida Power & Light Company  
 Generation Plant  
 Fort Myers Unit 1  
 Plant Data As Of 12/31/87

Est. Capital Recovery Data \*

2025

Account Number	Description	Port In Service Balance At 12/31/87	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g
Subtotal	311 0 SETTLEMENTS AND CONTRIBUTIONS	(481)	68.0	(7)	28.5	(207)
	311 329 TURBINE GENERATOR BUILDING	687,379	65.8	10,457	26.3	274,556
Subtotal	311 3 STATION BUILDINGS	687,379	65.8	10,457	26.3	274,556
	311 413 OPERATING COOLING WATER SYSTEM	6,388	41.8	133	8.9	1,354
Subtotal	311 4 COOLING SYSTEMS	6,388	41.8	133	8.9	1,354
	311 702 LIGHTHOUSEL OR STORAGE SYSTEM	402	68.0	7	29.5	154
Subtotal	311 7 FUEL UNLOADING AND STORAGE FACILITIES	402	68.0	7	29.5	154
	311 STRUCTURES AND IMPROVEMENTS	693,946	65.4	10,808	28.0	275,802
Subtotal	312 0 SETTLEMENTS AND CONTRIBUTIONS	(8,962)	68.0	(82)	28.5	(2,372)
	312 121 BOILER STRUCTURE	1,428,552	23.0	61,121	2.9	177,206
	312 122 BOILER PRESSURE PARTS	2,440,144	25.1	97,246	2.7	284,007
Subtotal	312 1 STEAM GENERATING EQUIPMENT	3,868,696	24.3	158,368	2.8	461,212
	312 261 MAIN STEAM PIPING	158,608	23.8	5,826	2.5	26,322
	312 262 EXHAUSTION STEAM SYSTEM	84,625	42.8	1,862	3.5	6,870
	312 263 AUXILIARY/SUPERHEATER STEAM SYSTEM	60,895	11.0	7,258	3.5	24,732
	312 266 STEAM GENERATOR BLOWDOWN TREATMENT SYS	10,578	23.0	480	3.5	1,810
	312 262 REPEAT STEAM SYSTEM	257,672	20.4	8,489	3.5	20,548
Subtotal	312 2 STEAM SYSTEMS AND EQUIPMENT	572,716	23.7	24,125	3.5	84,191
	312 361 CONDENSATE SYSTEM	243,009	44.6	5,448	15.8	68,326
	312 362 CONDENSATE RECOVERY SYSTEM	87,244	67.5	1,441	28.0	40,308
	312 363 MAIN FEEDWATER SYSTEM	693,841	23.8	28,875	2.8	62,944
	312 364 MAIN FEEDWATER PUMP SYSTEM	279,514	43.5	6,426	4.0	25,689
	312 365 HEATER VENTS AND DRAWS SYSTEM	16,705	39.0	1,807	2.9	5,742
	312 366 CHEMICAL FEED SYSTEM	16,544	14.8	1,121	3.3	3,737
	312 360 CONDENSATE TRAP/STEAM SYSTEM	16,483	57.0	289	17.5	5,091
Subtotal	312 3 CONDENSATE AND FEEDWATER SYSTEMS	1,423,600	31.2	45,667	5.5	248,337
	312 422 BOILER DUCTS	560,323	16.9	24,312	3.3	113,861
	312 423 AIR HEATER	418,328	11.8	25,311	2.1	74,709
	312 424 FORCED DRAFT FAN	101,551	41.6	2,442	2.1	5,089
	312 425 INDUCED DRAFT FAN	122,750	41.6	2,872	2.1	6,314
	312 427 SOOT BLOWN SYSTEM	88,287	42.6	2,071	3.1	6,494
	312 428 CRYSTALLINE WASH SYSTEM	18,108	43.0	444	3.5	1,555
	312 429 BOILER CONTROL SYSTEM	214,470	13.8	15,804	3.2	50,133

BOILER # 4

Florida Power & Light Company  
 Depreciation Rates  
 For Fuel Types Unit 1  
 Plant Data As Of 12/31/87

Est Capital Recovery Data -

2026

Account Number	Description	Plant		Average Service Life	Annual Accrual	Average Remaining Life		Projected Unrecovered Capital
		In Service Balance As 12/31/87	RDND			RDND	RDND	
312 431	LINE SALVAGE SYSTEM	0	RDND	8.0	0	RDND	1.3	0
312 432	SOOTBLAST COLLECTOR SYSTEM	8,621	RDND	8.5	626	RDND	3.5	3,353
312 434	STACK	616,025	RDND	9.5	64,895	RDND	3.5	227,134
312 447	COMPONENT-CLOSED COOLING WATER SYSTEM	77,214	RDND	29.3	2,634	RDND	3.1	8,142
Subtotal	BOILER AUXILIARY SYSTEMS	2,241,794	13.9		181,644		3.1	497,805
312 521	HEAVY OIL SUPPLY SYSTEM	272,677	RDND	13.8	18,802	RDND	3.4	68,547
312 523	DIESEL (LIGHT) OIL SUPPLY SYSTEM	1,713	RDND	43.0	40	RDND	3.5	126
Subtotal	FUEL SUPPLY SYSTEMS	274,390	13.8		19,842		3.4	67,005
312 620	BURNER MANAGEMENT SYSTEM	0	RDND	22.4	47,143	RDND	3.5	164,876
312 621	HEAVY OIL FIBRO SYSTEM	1,063,966	RDND	22.4	47,143	RDND	3.5	164,876
Subtotal	FUEL FIRING SYSTEMS	1,063,966	22.4		47,143		3.5	164,876
312 743	AIR QUALITY CONTROL SYSTEM	21,147	RDND	11.0	1,822	RDND	3.5	6,729
Subtotal	WASTE MANAGEMENT SYSTEMS	21,147	11.0		1,822		3.5	6,729
312	BOILER PLANT EQUIPMENT	9,434,409	RDND	20.6	458,826	RDND	3.3	1,508,672
Subtotal	SETTLEMENTS AND CONTRIBUTIONS	(181,547)	RDND		(2,817)	RDND	28.5	(80,281)
314 0	SETTLEMENTS AND CONTRIBUTIONS	(181,547)	RDND		(2,817)	RDND	28.5	(80,281)
314 171	TURBINE GENERATOR CONCRETE PEDESTAL	121,782	RDND	68.0	1,791	RDND	28.5	51,041
Subtotal	TURBINE GENERATOR PEDESTAL	121,782	68.0		1,791		28.5	51,041
314 271	STEAM TURBINE GENERATOR	2,558,882	RDND	44.1	56,833	RDND	11.8	678,875
314 272	GENERATOR	664,237	RDND	50.0	13,065	RDND	10.5	157,260
Subtotal	TURBINE GENERATOR SYSTEMS	3,223,119	45.2		71,917		11.4	817,285
314 305	CHLORINATION SYSTEM	0	RDND	42.0	2,251	RDND	16.1	0
314 306	WTADE STRUCTURE	158,204	RDND	67.1	448	RDND	27.6	56,750
314 307	CONDENSER COOLING WATER DISCH. STRUCTURE	20,013	RDND	67.5	1,307	RDND	28.0	12,335
314 308	COOLING WATER TUNNEL/COUPLER SYSTEM	68,168	RDND	29.8	4,230	RDND	18.4	36,545
314 309	WTADE SCREENING SYSTEM	126,311	RDND	42.0	479	RDND	0.5	77,850
314 370	SCREEN WASH SYSTEM	18,154	RDND	25.3	18,033	RDND	15.8	239
314 371	CONDENSER	626,174	RDND	43.4	500	RDND	22.5	284,707
314 372	CONDENSATE AIR REMOVAL SYSTEM	21,729	RDND	54.1	1,445	RDND	14.6	11,276
314 374	CONDENSATE PUMP SYSTEM	78,092	RDND	44.0	5,721	RDND	4.5	21,034
314 375	CONDENSER COOLING WATER PUMP SYSTEM	261,548	RDND	35.5	796	RDND	8.9	26,584
314 377	FRISING & SCAVENGING SYSTEM	28,222	RDND			RDND		7,836
Subtotal	CONDENSING SYSTEMS	1,435,618	39.6		36,207		14.8	537,156

SCHEDULE IV

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 1  
 First Date As Of 12/31/87

For Capital Recovery Class \*

2008

Account Number	Description	Plant In Service Balance At 12/31/87	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e
314 461	TURBINE CONTROL SYSTEM	126,594	26.8	2,290	2.5	11,409
314 462	TURBINE STEAM PIPING AND VALVE SYSTEM	201,133	43.0	7,023	3.5	24,511
314 463	TURBINE GLAND SEAL SYSTEM	72,332	55.7	1,299	16.2	21,009
314 464	TURBINE DRUM SYSTEM	11,317	9.0	1,257	3.5	4,401
314 465	TURBINE GEAR ASSEMBLY	46,281	46.8	2,427	7.4	2,576
314 466	TURBINE DEGENERATOR SPECIAL TOOLS & EQUIPMENT	43,572	32.8	1,328	20.3	26,374
314 467	EXCITER	79,277	44.2	1,793	11.3	20,228
314 468	GENERATOR SEAL OIL SYSTEM	31,562	49.9	633	10.4	6,557
314 469	GENERATOR COOLING AND PURGE SYSTEM	215,793	53.8	4,019	14.2	57,273
314 472	TURBINE LUBE OIL STORAGE & TRANSPORT	232,240	26.8	6,318	23.6	148,111
314 473	TURBINE LUBE OIL SYSTEM	229,770	44.4	5,857	21.5	125,984
314 475	TURBINE GENERATOR SUPERVISORY SYSTEM	192,734	10.2	18,896	3.5	66,102
Subtotal		1,562,615	30.4	51,992	9.9	516,264
314 801	TURBINE CRANE STRUCTURE	108,206	64.4	1,694	24.9	47,650
314 802	TURBINE CRANE TROLLEY	15,699	41.6	377	2.1	789
314 803	TURBINE CRANE MAIN HOIST	6,418	60.0	90	20.5	1,651
314 804	TURBINE CRANE ALTERNATE HOIST	8,984	49.5	141	10.0	1,416
Subtotal		139,467	59.5	2,293	20.0	46,807
314	TURBOGENERATOR UNITS	6,338,032	29.3	181,363	11.7	1,887,452
315.0	SETTLEMENTS AND CONTRIBUTIONS	(44,985)	68.0	(656)	28.5	(18,007)
315.181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	32,421	68.0	477	28.5	13,588
Subtotal		32,421	68.0	477	28.5	13,588
315.1	STRUCTURAL SUPPORTS	15,692	49.9	315	10.4	1,396
315.281	125 VOLT DC DISTRIBUTION SYSTEM	58,205	52.9	1,104	13.4	14,787
315.287	ALUMINUM/STATION SERVICE TRANSFORMER	314,877	25.4	12,403	24.4	202,251
315.288	VITAL AC DISTRIBUTION SYSTEM	27,288	25.0	1,092	11.5	12,503
315.291	STATION BATTERY SYSTEM	60,432	20.9	2,890	7.8	22,623
Subtotal		478,705	27.9	17,803	20.0	265,579
315.281	STATION GROUNDING SYSTEM	17,008	50.0	340	10.5	1,571
315.282	CONDUIT AND RACEWAY SYSTEM	208,030	50.0	4,121	10.5	42,396
315.283	GENERATOR BUS	21,778	29.3	554	12.6	4,991
Subtotal		244,814	48.8	5,014	10.7	53,829
315.461	CONTROL BOARDS	86,765	43.0	2,018	3.5	7,282
315.462	GENERATOR VOLTAGE REGULATOR SYSTEM	151,180	20.0	7,509	3.5	26,437

SCHEDULE IV

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 1  
 First Date As Of 12/31/57

Est. Capital Recovery Data \*

2226

Account Number	Description	Plant		Average Service Life	Average Annual	Average Remaining Life	Projected Unrecovered Capital
		in Service As 12/31/57	Service Life				
		a	b	c	d	e	f
Subtotal 315 4	SWITCHING, CONTROL, AND PROTECTIVE SYSTEM	227,845	24.8	9,577	3.5		22,519
315 541	12000 POWER DISTRIBUTION SYSTEM	3,286	48.2	71	6.7		479
315 542	480 VOLT POWER DISTRIBUTION SYSTEM	51,232	31.8	1,612	6.2		10,120
315 544	2 4KV POWER DISTRIBUTION SYSTEM	215,278	48.2	4,608	6.7		21,268
Subtotal 315 5	SWITCHGEARS AND MOTOR CONTROL CENTERS	288,796	42.6	6,339	6.6		41,674
315 681	LOAD CONTROL AND METERING SYSTEM	2,619	42.0	65	18.5		1,211
315 683	ANALOGATOR/OSCILLODATA ACQUISITION SYSTEM	178,238	12.2	14,587	3.5		51,081
315 684	GENERATOR PROTECTION SYSTEM	168,527	17.0	9,266	5.8		52,137
Subtotal 315 6	INFORMATION SYSTEMS	349,384	14.1	24,059	4.3		104,429
315	ACCESSORY ELECTRIC EQUIPMENT	1,567,479	24.8	62,613	8.3		564,241
Subtotal 316 1	STATION SERVICE EQUIPMENT	221,478	21.2	10,430	3.5		28,222
316 183	STATIONSERVICE AIR SYSTEM	20,517	42.8	711	3.4		2,441
316 184	INSTALLMENT AIR SYSTEM	180,969	19.8	8,719	3.5		22,781
Subtotal 316	MISCELLANEOUS POWER PLANT EQUIPMENT	221,478	21.2	10,430	3.5		28,222

SCHEDULE IV

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 2  
 Plant Data As Of 12/31/67

Est. Capital Recovery Data \*

2026

Account Number	Description	Plant in Service		Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		Balance At 12/31/67	\$				
211 0	SETTLEMENTS AND CONTRIBUTIONS	(1,867)	57 0		(100)	28 8	(2,936)
211 205	EMERGENCY GENERATOR BUILDING	12,022	47 8		252	18 3	4,874
211 209	TURBINE GENERATOR BUILDING	1,357,457	54 4		24,832	27 2	690,129
211 240	CONTROL ROOM BUILDING	23,555	20 4		1,102	1 8	2,146
211 246	BOILER BUILDING	72,418	22 0		2,294	3 5	8,230
Subtotal	STATION BUILDINGS	1,479,483	51 7		28,580	24 3	695,180
211 413	OPERATING COOLING WATER SYSTEM	198,592	47 1		4,178	22 0	92,038
Subtotal	COOLING SYSTEMS	198,592	47 1		4,178	22 0	92,038
211 703	FUEL OIL/GAS TRANSFER SYSTEM	22,136	11 0		2,103	3 9	7,261
211 708	HEAVY FUEL OIL/GAS UNLOADING STATION	52,985	11 0		4,808	3 5	17,177
Subtotal	FUEL UNLOADING AND STORAGE FACILITIES	75,121	11 0		7,011	3 5	24,438
211	STRUCTURES AND IMPROVEMENTS	1,744,329	44 0		38,867	20 4	808,424
Subtotal	STRUCTURES AND IMPROVEMENTS	1,744,329	44 0		38,867	20 4	808,424
212 121	BOILER STRUCTURE	6,038,268	7 2		842,270	3 8	2,837,260
212 122	BOILER PRESSURE PARTS	6,801,233	16 2		420,064	2 7	1,147,908
Subtotal	STEAM GENERATING EQUIPMENT	12,839,501	10 2		1,262,334	3 2	4,085,168
212 231	MAIN STEAM PIPING	208,023	21 3		8,814	1 1	10,460
212 232	EXTRACTION STEAM SYSTEM	98,234	22 0		3,010	3 5	10,525
212 233	AUXILIARY SUPERHEATER STEAM SYSTEM	171,881	8 7		17,789	3 5	62,248
212 234	AUXILIARY BOILER FUEL SYSTEM	6,872	8 0		794	2 8	2,672
212 237	STEAM GENERAL SERVICE BUILDING COOLING SYS	3,509	22 0		110	3 5	394
212 280	FIVE PIPE MAIN/STEAM TURBINE BYPASS	598,246	8 9		118,848	3 5	418,672
212 282	HEAT STEAM SYSTEM	340,472	12 8		28,522	2 1	54,111
Subtotal	STEAM SYSTEMS AND EQUIPMENT	1,437,278	8 0		177,863	3 2	560,874
212 261	CONDENSATE SYSTEM	529,226	41 1		12,880	20 8	208,491
212 262	CONDENSATE RECOVERY SYSTEM	66,590	42 0		1,281	21 5	30,078
212 263	MAIN FEEDWATER SYSTEM	842,698	21 7		49,801	3 5	142,804
212 264	MAIN FEEDWATER PUMP SYSTEM	831,329	25 8		32,531	8 4	274,326
212 265	HEATER VENTS AND DRAINS SYSTEM	297,812	20 2		6,540	3 4	28,888
212 266	CHEMICAL FEED SYSTEM	48,625	22 0		1,520	3 5	5,318
212 260	CONDENSATE TRANSFER SYSTEM	64,432	48 8		1,278	18 2	26,224
Subtotal	CONDENSATE AND FEEDWATER SYSTEMS	2,640,542	28 7		98,540	7 8	275,220
212 421	APPROPRIATE/GENERAL AIR SYSTEM	143,508	16 7		8,817	3 1	28,447
212 422	BOILER DUCTS	1,808,212	9 8		180,082	3 5	641,787

Fordis Power & Light Company  
 Depreciation Rates  
 For Fixed Assets Line 2  
 Plant Data As Of 12/31/87

Rate of Capital Recovery Data -

2028

Account Number	Description	Rate		Annual A-c'd	Average		Projected Unrecovered Capital
		In Service Balance As 12/31/87	Average Service Life		Recovery Life	Rate	
312 423	AIR HEATER	805,162	8.1	122,227	3.2	491,014	
312 424	PONCED DRAFT FAN	782,891	14.3	54,803	3.5	191,622	
312 427	SOOT BLOWER SYSTEM	388,802	18.5	19,880	1.1	21,822	
312 428	CHEMICAL WASH SYSTEM	0	ROUNDER	0	ROUNDER	0	
312 429	BOILER CONTROL SYSTEM	626,279	15.1	54,590	3.5	191,086	
312 431	LAME SLURRY SYSTEM	58,004	30.0	1,889	1.5	2,832	
312 432	SOOTDUST COLLECTOR SYSTEM	420,328	18.5	23,487	3.5	117,203	
312 434	STACK	824,132	12.0	76,834	3.4	282,582	
312 447	COMPONENT-CLOSED COOLING WATER SYSTEM	220,873	23.5	9,841	3.5	24,008	
Subtotal		6,682,833	11.7	527,330	3.3	1,880,384	
312 521	HEAVY OIL SUPPLY SYSTEM	288,848	18.5	24,108	3.5	84,372	
312 523	DIESEL (LIGHT) OIL SUPPLY SYSTEM	1,582	32.0	50	3.5	174	
Subtotal		401,640	18.6	24,158	3.5	84,546	
312 621	HEAVY OIL FIRMING SYSTEM	1,028,049	25.5	40,296	3.4	128,907	
312 623	LIGHT OIL FIRMING SYSTEM	0	ROUNDER	0	ROUNDER	0	
Subtotal		1,028,049	25.5	40,296	3.4	128,907	
312 6	FUEL FIRMING SYSTEMS	52,288	12.0	4,341	3.5	14,182	
312 243	AIR QUALITY CONTROL SYSTEM	52,288	12.0	4,341	3.5	14,182	
Subtotal		52,288	12.0	4,341	3.5	14,182	
312 7	WASTE MANAGEMENT SYSTEMS	25,081,741	11.5	2,175,260	3.5	7,580,823	
312	BOILER PLANT EQUIPMENT	213,460	57.0	3,745	28.5	108,720	
314 171	TURBINE GENERATOR CONCRETE PEDESTAL	213,460	57.0	3,745	28.5	108,720	
Subtotal		213,460	57.0	3,745	28.5	108,720	
314 1	TURBINE GENERATOR PEDESTAL	6,580,949	28.1	234,855	18.3	4,288,080	
314 271	STEAM TURBINE	2,150,884	26.9	59,826	20.5	1,233,505	
314 272	GENERATOR	8,744,833	29.7	294,689	18.7	5,523,085	
Subtotal		17,476,666	28.4	589,370	19.2	6,025,665	
314 365	CHLORINATION SYSTEM	0	ROUNDER	0	ROUNDER	0	
314 366	INTAKE STRUCTURE	382,844	32.4	12,138	6.2	71,091	
314 367	CONDENSER COOLING WATER DISCH. STRUCTURE	62,785	7.0	1,102	28.5	31,288	
314 368	COOLING WATER TUNNEL/CONDUIT SYSTEM	202,137	47.4	6,300	25.7	164,270	
314 369	INTAKE SCREENING SYSTEM	88,451	50.9	1,779	22.4	38,800	
314 370	SCREEN WASH SYSTEM	28,488	40.0	712	11.5	8,790	
314 371	CONDENSER	2,175,139	30.0	72,421	14.7	1,082,390	
314 372	CONDENSER AIR REMOVAL SYSTEM	27,219	57.0	478	28.5	11,810	
314 373	CONDENSER-HEAT EXCH. TUBE CLEANING SYS	965,254	24.8	22,796	14.3	225,898	
314 374	CONDENSATE PUMP SYSTEM	148,022	25.2	5,786	17.1	58,822	
314 375	CONDENSER COOLING WATER PUMP SYSTEM	333,824	48.0	8,928	19.5	121,324	
314 377	CONDENSER & SCAVENGING SYSTEM	43,564	51.6	882	28.5	28,148	

SCHEDULE IV

Florida Power & Light Company  
 Depreciation Schedules  
 For Fort Myers Unit 2  
 First Date As Of 12/31/97

EM Capital Recovery Data \*

2024

Account Number	Description	Part in Service Balance As 12/31/97	Average Service Life	Annual Amort.	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e
Subtotal	314.3 CONDENSING SYSTEMS	4,170,387	21.7	121,641	15.1	1,880,089
314.401	TURBINE CONTROL SYSTEM	625,027	30.5	20,528	3.4	68,820
314.402	TURBINE STEAM PIPING AND VALVE SYSTEM	1,473,087	23.2	64,446	4.7	208,377
314.403	TURBINE OIL AND SEAL SYSTEM	74,383	26.8	2,819	8.3	16,840
314.404	TURBINE DRIVE SYSTEM	81,648	33.8	1,822	8.4	17,221
314.405	TURBINE OIL ASSEMBLY	18,599	27.2	507	8.7	4,321
314.406	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT EXCITER	18,315	57.0	321	28.5	8,158
314.407	GENERATOR SEAL OIL SYSTEM	122,811	48.2	2,545	18.7	50,073
314.408	GENERATOR COOLING AND FLUID SYSTEM	44,086	44.2	987	15.7	15,685
314.409	GENERATOR LIQUID COOLING SYSTEM	113,382	43.1	2,633	14.6	28,321
314.470	TURBINE LUBE OIL STORAGE & TRANSFER	27,584	22.7	843	4.2	3,327
314.472	TURBINE LUBE OIL SYSTEM	195,806	20.0	6,190	20.6	127,490
314.473	TURBINE GENERATOR SUPERVISORY SYSTEM	106,447	20.3	5,152	12.2	75,410
314.476	TURBINE GENERATOR SUPERVISORY SYSTEM	88,137	20.2	4,371	8.5	68,187
Subtotal	314.4 TURBINE GENERATOR AUXILIARIES	2,142,132	21.8	88,371	7.4	725,480
314.801	TURBINE CRANE STRUCTURE	173,482	55.1	3,146	28.6	63,808
314.802	TURBINE CRANE TROLLEY	28,535	28.5	787	10.0	7,684
314.803	TURBINE CRANE MAIN HOIST	10,110	20.0	327	1.5	506
314.804	TURBINE CRANE AUXILIARY HOIST	7,815	20.0	254	1.5	281
Subtotal	314.8 TURBINE CRANE SYSTEMS	220,742	48.0	4,504	20.5	82,318
314	TURBOGENERATOR UNITS	16,481,754	21.0	522,750	15.8	8,427,742
315.181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	16,232	57.0	269	28.5	8,116
Subtotal	315.1 STRUCTURAL SUPPORTS	16,232	57.0	269	28.5	8,116
315.281	125 VOLT DC DISTRIBUTION SYSTEM	88,082	50.0	1,782	21.7	28,619
315.287	ALUMINUM/STEEL SERVICE TRUSS CORNER STARTUP TRANSFORMER	504,579	23.6	21,639	18.8	424,878
315.288	VITAL AC DISTRIBUTION SYSTEM	110,528	50.0	47,827	21.5	47,827
315.289	BITUMEN/AC DISTRIBUTION SYSTEM	88,054	20.8	2,413	18.4	44,300
315.290	BITUMEN/AC DISTRIBUTION SYSTEM	61,516	50.0	1,220	21.5	26,452
315.291	STATION BATTERY SYSTEM	62,532	18.6	3,854	8.8	28,718
Subtotal	315.2 AUXILIARY POWER SYSTEMS	968,201	29.2	33,108	18.7	618,294
315.381	STATION GROUNDING SYSTEM	42,545	50.0	811	21.5	17,424
315.382	CONDUIT AND RACEWAY SYSTEM	468,710	48.5	10,333	21.2	218,628
315.383	GENERATOR BUS	108,245	48.0	2,214	21.1	48,720
Subtotal	315.3 CONDUCTORS, CONDUITS AND INSULATORS	618,500	46.2	13,258	21.2	282,792
315.481	CONTROL BOARDS	188,254	39.4	5,028	11.7	58,758
315.482	GENERATOR VOLTAGE REGULATOR SYSTEM	172,863	25.7	6,789	21.0	141,045



SCHEDULE IV

Florida Power & Light Company  
 Depreciation Rates  
 For Fuel Types Unit 2  
 Plant Data As Of 12/31/97

For Capital Recovery Data \*

2002

Account Number	Description	Plant		Annual Accrual	Average		Projected Unrecovered Capital
		In Service Balance At 12/31/97	Average Service Life		Remaining Life		
		A	B	C	D	E	F
<b>Subtotal 215 4</b>	<b>SWITCHING, CONTROL, AND PROTECTIVE SYSTEM</b>	372,217	31.5	11,807	17.0	200,702	
215 597	13000R POWER DISTRIBUTION SYSTEM	61,598	30.0	1,200	21.8	28,452	
215 592	480 VOLT POWER DISTRIBUTION SYSTEM	287,733	28.0	11,400	8.9	102,459	
215 595	4 150KV POWER DISTRIBUTION SYSTEM	270,728	30.2	8,999	9.8	85,241	
<b>Subtotal 215 5</b>	<b>SWITCHGEAR AND MOTOR CONTROL CENTERS</b>	620,077	28.1	21,635	8.9	214,472	
215 681	LOAD CONTROL AND METERING SYSTEM	154,964	20.3	7,831	18.4	125,321	
215 683	ANALOGATION/SCADA/ALTA ACQUISITION SYSTEM	198,704	12.8	15,314	3.5	53,589	
215 684	GENERATOR PROTECTION SYSTEM	118,249	14.8	7,724	6.1	47,134	
<b>Subtotal 215 6</b>	<b>PERFORMANCE SYSTEMS</b>	460,917	15.2	30,869	7.4	226,045	
<b>Subtotal 215</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>	3,089,244	27.7	103,880	14.0	1,560,732	
216 164	INSTANTANEOUS AIR SYSTEM	220,638	30.0	7,362	2.4	17,201	
216 163	FREZE PROTECTION SYSTEM	20,242	30.0	1,008	1.5	1,812	
<b>Subtotal 216 1</b>	<b>STATION SERVICE EQUIPMENT</b>	220,880	30.0	8,360	2.3	18,213	
<b>Subtotal 216</b>	<b>MISCELLANEOUS POWER PLANT EQUIPMENT</b>	280,880	30.0	8,360	2.3	18,213	

**SCHEDULE V**

**Detail Forecast Analysis**

Column (a)	FPL's Actual Plant Balance at 12/31/97
Column (b)	Vintage Year is year placed in service
Column (c)	Age of Survivors at study date using half-year convention
Column (d)	Age Weight - at detail level: Plant balance X Age of survivors at study date; at composite level: sum of detail.
Column (e)	Replacement Interval
Column (f)	Override Date for known future retirements
Column (g)	Calculated Date is date of property retirement and/or replacements
Column (h)	Average Service Life at detail level: retirement year - vintage year; at composite level: plant investment / annual accrual;
Column (i)	Annual Accrual at detail level: Plant Balance / average service life; at composite level: sum of detail.
Column (j)	Average Remaining Life at detail level: average service life - age of survivors at time of study. Composite level: Projected Unrecovered Capital / Total Annual Accrual
Column (k)	Projected Unrecovered Capital at detail level: (average remaining life / average service life) X plant balance; at composite level: sum of detail.

SCHEDULE V

Est. Capital Recovery Data \*

2008

Florida Power & Light Company  
 Depreciation Data  
 For Fort Myers Common  
 Plant Data As Of 12/31/07

Account Number	Description	Port In Service Balance At 12/31/07	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (\$/Yr)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Physical Unrecovered Capital
211	STRUCTURES AND IMPROVEMENTS	12,293,202		18.7	248,008,237				18.7	673,200	8.4	1,607,267
211 1	SITE PREPARATION	64,878		20.1	1,953,025				19.8	1,253	28.5	28,772
211 101	INITIAL SITE PREPARATION	64,878		20.1	1,953,025				19.8	1,253	28.5	28,772
211 0001	SITE PREPARATION	46,002	1958	28.5	1,463,309	20	2001	2028	68.0	687	28.5	18,565
211 0001	SITE PREPARATION	2,571	1969	28.5	101,774	20	2001	2026	67.0	63	28.5	1,786
211 0001	SITE PREPARATION	14,623	1997	0.5	7,312	20	2001	2028	29.0	504	28.5	14,371
211 2	SITE FACILITIES	2,500,536		23.8	68,798,020				40.3	72,803	18.9	1,215,094
211 201	SITE DRAINAGE SYSTEM	101,281		24.9	2,520,718				22.7	4,470	7.2	22,078
211 1018	PIPE, RUN 4 INCHES OR LARGER	4,104	1928	28.5	162,088	20	2001	1998	40.0	103	0.5	31
211 1018	PIPE, RUN 4 INCHES OR LARGER	4,104	1928	28.5	162,088	20	2001	1998	40.0	103	0.5	31
211 1018	PIPE, RUN 4 INCHES OR LARGER	4,443	1981	28.5	162,151	20	2001	2001	40.0	111	3.5	389
211 1018	PIPE, RUN 4 INCHES OR LARGER	23,520	1989	28.5	670,320	20	2001	2008	32.0	738	3.5	2,572
211 1021	CATCH BASIN/HOLDING TANK	2,826	1958	28.5	111,607	20	2001	2028	43.0	66	2.8	230
211 1021	CATCH BASIN/HOLDING TANK	12,479	1995	2.5	31,186		2001	2028	8.0	2,080	3.5	7,279
211 1022	MANHOLES	2,708	1958	28.5	108,968	20	2001	2028	43.0	63	3.5	220
211 1022	MANHOLES	563	1989	28.5	16,031	20	2001	2028	32.0	18	3.5	62
211 1019	PIPE, RUN 4 INCHES OR LARGER	4,443	1981	28.5	162,151	20	2001	2001	40.0	111	3.5	389
211 1021	PIPE, RUN 4 INCHES OR LARGER	21,520	1989	28.5	670,320	20	2001	2009	40.0	588	11.5	6,782
211 1021	CATCH BASIN/HOLDING TANK	2,826	1958	28.5	111,607		2001	2028	42.0	42	28.5	1,184
211 1021	CATCH BASIN/HOLDING TANK	12,479	1995	2.5	31,186		2001	2028	31.0	403	28.5	1,427
211 1022	MANHOLES	2,708	1958	28.5	108,968		2001	2028	68.0	40	28.5	1,125
211 1022	MANHOLES	563	1989	28.5	16,031		2001	2028	57.0	10	28.5	281
211 202	VARO LIGHTING SYSTEM	88,375		20.4	1,818,170				21.7	4,116	4.3	17,513
211 1026	TRANSFORMER	3,736	1928	28.5	148,382	25	2001	2008	43.0	67	3.5	306
211 1026	TRANSFORMER	2,750	1958	28.5	148,282	25	2001	2008	50.0	75	10.5	789
211 1027	VARO LIGHTING FIXTURES & POLES	5,781	1928	28.5	228,200	20	2001	1999	40.0	145	0.5	72
211 1027	VARO LIGHTING FIXTURES & POLES	1,980	1958	28.5	58,701	20	2001	2009	32.0	62	3.5	218
211 1027	VARO LIGHTING FIXTURES & POLES	2,326	1978	19.5	65,052	20	2001	1998	19.0	167	0.5	63
211 1027	VARO LIGHTING FIXTURES & POLES	4,241	1982	15.5	65,736	20	2001	1997	18.0	223	3.5	781
211 1027	VARO LIGHTING FIXTURES & POLES	21,584	1984	13.5	245,384	20	2001	2004	17.0	2,004	3.5	5,267
211 1027	VARO LIGHTING FIXTURES & POLES	5,781	1928	28.5	228,200	20	2001	1998	40.0	145	0.5	72
211 1027	VARO LIGHTING FIXTURES & POLES	1,980	1958	28.5	58,701	20	2001	2008	40.0	50	11.5	572
211 1027	VARO LIGHTING FIXTURES & POLES	2,326	1978	19.5	65,052	20	2001	1998	20.0	167	0.5	63
211 1027	VARO LIGHTING FIXTURES & POLES	4,241	1982	15.5	65,736	20	2001	2002	20.0	212	4.5	654
211 1027	VARO LIGHTING FIXTURES & POLES	21,584	1984	13.5	245,384	20	2001	2004	20.0	1,278	8.5	8,315
211 203	ROADWAYS	220,238		27.8	6,087,738				32.1	8,809	6.7	45,885

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Consumer  
 Plant Data As Of 12/31/97

Account Number	Description	Plant In Service Distance As 12/31/97	Weighted Average Year	Age At Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul (if any)	Calculated Date	Average Service Life	Annual Annual	Average Remaining Life	Projected Unrecovered Capital
311 1049	ROAD WITH CURBS & GUTTERS	25,274	1956	20.5	196.275	20	2001	2008	43.0	568	3.5	2,257
311 1049	ROAD WITH CURBS & GUTTERS	25,274	1956	20.5	196.275	20	2001	2008	50.0	505	10.5	5,307
311 1049	ROAD WITH CURBS & GUTTERS	20,760	1969	28.5	150.844	25	2001	2014	32.0	650	3.5	2,274
311 1049	ROAD WITH CURBS & GUTTERS	24,155	1977	20.5	162,987	25	2001	2002	24.0	1,008	3.5	2,528
311 1049	ROAD WITH CURBS & GUTTERS	19,290	1980	17.5	237,708	25	2001	2005	21.0	919	3.5	2,276
311 1050	PARKING LOT	2,504	1956	28.5	114,688	25	2001	2008	43.0	68	3.5	236
311 1050	PARKING LOT	17,710	1989	28.5	504,275	25	2001	2019	32.0	932	3.5	1,927
311 1049	ROAD WITH CURBS & GUTTERS	20,760	1989	28.5	582,515	25	2001	2019	50.0	479	21.5	6,340
311 1049	ROAD WITH CURBS & GUTTERS	24,155	1987	20.5	465,987	25	2002	2002	25.0	860	4.5	4,305
311 1049	ROAD WITH CURBS & GUTTERS	19,290	1980	17.5	337,708	25	2001	2005	25.0	772	7.5	5,789
311 1050	PARKING LOT	2,504	1956	28.5	114,688	25	2001	2008	50.0	58	10.5	610
311 1050	PARKING LOT	17,710	1989	28.5	504,275	25	2019	2019	50.0	254	21.5	7,919
311 204	SITE FIRE PROTECTION	198,690		25.8	5,119,149				26.4	5,174	13.3	68,626
311 1058	PUMP COMPLETE	4,600	1974	23.5	196,275	20		2014	40.0	160	16.5	2,743
311 1059	PUMP COMPLETE	8,568	1987	10.5	88,864	20		2007	20.0	428	8.5	4,070
311 1059	TANK	1,209	1974	23.5	28,412	20		2008	52.0	23	28.5	603
311 1062	CONTROL/INSTRUMENTATION SYSTEM	4,684	1989	28.5	130,844	20		2008	40.0	115	11.5	1,318
311 1062	CONTROL/INSTRUMENTATION SYSTEM	2,902	1974	23.5	64,197	20		2014	40.0	73	18.5	1,197
311 1063	PUMP, 18" & 24" INCHES ON LARGER	22,985	1925	28.5	907,119	20		1998	40.0	574	0.5	297
311 1063	PUMP, 18" & 24" INCHES ON LARGER	25,793	1989	28.5	725,101	20		2008	40.0	645	11.5	7,415
311 1064	HYDRANTS	1,496	1989	28.5	59,092	20		1989	40.0	37	0.5	19
311 1064	HYDRANTS	3,811	1989	28.5	102,914	20		2009	40.0	80	11.5	1,028
311 1067	FOAM GENERATOR SYSTEM/FEED	80,400	1974	23.5	1,420,216	20		2014	40.0	1,511	16.5	24,838
311 1068	FOAM GENERATOR SYSTEM	80,400	1974	23.5	1,420,216	20		2014	40.0	1,511	16.5	24,838
311 205	VAID IMPROVEMENTS	154,697		18.1	3,528,470				37.7	4,505	21.1	102,573
311 1085	LANDSCAPING	11,231	1989	8.5	86,464	10		1999	10.0	1,123	1.5	1,095
311 1087	FLUOROC. TALLER THAN 8"	1,636	1989	12.5	22,890			2008	41.0	45	28.5	1,278
311 1088	SLURFACING AND PAVING	16,810	1989	28.5	616,990			2008	68.0	220	28.5	6,542
311 1088	SLURFACING AND PAVING	4,471	1972	25.5	114,011			2008	54.0	43	2,380	2,380
311 1088	SLURFACING AND PAVING	5,008	1974	23.5	117,641			2008	52.0	96	28.5	2,744
311 1088	SLURFACING AND PAVING	118,159	1980	17.5	2,015,213			2008	49.0	2,603	28.5	71,348
311 1088	SLURFACING AND PAVING	17,265	1984	13.5	237,128			2008	42.0	418	28.5	17,918
311 1088	SLURFACING AND PAVING	1,208	1985	12.5	16,875			2008	41.0	33	28.5	844
311 1089	RETAINING WALL	2,730	1987	10.5	26,875	20		2007	20.0	138	8.5	1,306
311 1092	SIDEWALK CURBS, GUTTERS, STEPS & HANDRAILS	4,008	1998	11.5	46,092			2005	40.0	100	28.5	2,806
311 1095	SPRINKLER SYSTEM COMPLETE	690	1989	28.5	29,800			2008	68.0	10	28.5	295
311 1095	SPRINKLER SYSTEM COMPLETE	2,625	1958	28.5	143,188	10		1998	40.0	91	0.5	45
311 1095	SPRINKLER SYSTEM COMPLETE	637	1964	33.5	22,010	10		2004	40.0	16	8.5	107
311 1095	SPRINKLER SYSTEM COMPLETE	745	1986	31.5	23,468	10		2008	40.0	19	8.5	156
311 208	SITE SERVICE TREATMENT SYSTEM	11,130		29.5	428,826				43.8	244	6.1	1,487
311 1117	PIPING, 18" & 24" INCHES ON LARGER	8,120	1928	29.5	202,240	20		1998	40.0	128	0.5	64
311 1119	SEPTIC TANK, INCL. EXCAVATION	3,339	1928	29.5	131,691	20		2005	68.0	49	28.5	1,269
311 1120	SEPTIC TANK DRAIN FIELDS	2,871	192	28.5	103,503	20		1998	40.0	67	0.5	33

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Common  
 Plant - 08 AS OF 12/31/87

Account Number	Description	Plant Balance At 12/31/87	Wages Year	Age At Study (Years)	Age Weight (\$ Yrs)	Equipment Service (Years)	Overhaul Cost (If Any)	Calendar Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
***** FENCES AND SPECIAL ENCLOSURES *****												
211 207	FENCES AND SPECIAL ENCLOSURES	242,703		16.2	3,942,821				22.1	10,812	9.3	87,524
211 1141	PERIMETER FENCES	1,459	1908	20.5	57,521	20	1898		40.0	26	0.5	18
211 1141	PERIMETER FENCES	13,563	1963	24.5	468,514	20	2003		40.0	240	5.5	1,808
211 1141	PERIMETER FENCES	5,822	1980	32.5	1,782,465	20	2008		40.0	148	7.5	1,192
211 1141	PERIMETER FENCES	207	1989	28.5	5,800	20	2008		40.0	5	1.5	60
211 1141	PERIMETER FENCES	1,108	1978	19.5	21,826	20	1988		20.0	51	0.5	28
211 1141	PERIMETER FENCES	30,708	1980	17.5	527,300	20	2000		20.0	1,520	2.5	2,828
211 1141	PERIMETER FENCES	6,841	1982	15.5	108,208	20	2002		20.0	242	4.5	1,528
211 1141	PERIMETER FENCES	5,625	1982	10.5	58,083	20	2007		20.0	281	8.5	2,822
211 1141	PERIMETER FENCES	88,228	1989	8.5	847,883	20	2008		20.0	4,888	11.5	87,242
211 1142	POWER OPERATOR FOR GATE	2,287	1987	20.5	68,754	10	2007		40.0	57	8.5	543
211 1143	SPECIAL ENCLOSURE FENCES ON BARRIER	42,132	1989	28.5	1,202,762	20	2008		40.0	1,053	11.5	12,113
211 1143	SPECIAL ENCLOSURE FENCES ON BARRIER	17,099	1989	8.5	145,098	20	2008		20.0	864	11.5	8,815
211 1144	GATES AND TURNSTILES	2,762	1987	20.5	84,311	15	2012		40.0	81	14.5	680
211 1144	GATES AND TURNSTILES	3,840	1980	17.5	87,202	15	2010		30.0	128	12.5	1,807
211 1144	GATES AND TURNSTILES	8,433	1988	8.5	88,181	15	2004		15.0	629	8.5	4,088
211 208	WATERFRONT IMPROVEMENT (NOT COOLING)	1,278,037		25.9	33,087,582				53.5	22,878	28.5	480,528
211 1151	CHANNEL IMPROVEMENTS, INCL. EXC & REMOVAL	42,475	1968	20.5	2,072,763		2008		68.0	772	28.5	21,883
211 1151	CHANNEL IMPROVEMENTS, INCL. EXC & REMOVAL	121,289	1969	28.5	3,798,237		2008		67.0	2,338	28.5	88,846
211 1151	CHANNEL IMPROVEMENTS, INCL. EXC & REMOVAL	40,000	1971	28.5	1,080,000		2008		65.0	20,727	28.5	80,727
211 1153	DOCK, WHARF, OR PIER	217,187	1971	28.5	8,693,338		2008		55.0	5,786	28.5	194,318
211 1153	DOCK, WHARF, OR PIER	454,074	1974	23.5	10,670,739		2008		52.0	8,272	28.5	248,887
211 1154	ROLLBACK/SLIPSTREAM	2,880	1984	23.5	86,480		2008		62.0	46	28.5	1,324
211 1155	RETAINING WALL/BALLOAST/SHOULDER PALE	79	1982	24.5	2,488		2008		64.0	1	28.5	31
211 1155	RETAINING WALL/BALLOAST/SHOULDER PALE	48,103	1989	28.5	1,370,938		2008		57.0	844	28.5	24,002
211 1155	RETAINING WALL/BALLOAST/SHOULDER PALE	51,580	1982	5.5	203,718		2008		34.0	1,517	28.5	42,540
211 1156	DOCK/PIER CLUSTER	74,881	1968	28.5	2,848,740		2008		68.0	1,088	28.5	31,200
211 1156	DOCK/PIER CLUSTER	40,041	1974	23.5	940,864		2008		62.0	779	28.5	21,848
211 1156	DOCK/PIER CLUSTER	10,125	1983	14.5	148,813		2008		43.0	239	28.5	6,711
211 1157	BOAT RAMP	6,802	1980	17.5	115,526		2008		48.0	144	28.5	4,000
211 1158	FENDER SYSTEM, COMPLETE	4,302	1987	20.5	182,211		2008		59.0	107	28.5	3,044
211 1158	NAVIGATION AIDS	4,187	1972	25.5	108,789		2008		54.0	78	28.5	2,210
211 1180	FOUNDATION/PALE	28,838	1974	23.5	800,948		2008		52.0	720	28.5	20,078
211 210	PONDS (NOT COOLING)	604,285		21.9	13,283,796				47.8	12,644	25.9	327,878
211 1180	PIPING, ALL UNDER 4 INCHES	4,878	1974	23.5	108,888	25	1989		25.0	187	1.5	281
211 1181	PIPING, RUN 4 INCHES OR LARGER	18,810	1974	23.5	460,526	25	1989		25.0	782	1.5	1,189
211 1181	PIPING, RUN 4 INCHES OR LARGER	4,128	1984	13.5	55,728	20	2008		25.0	168	11.5	1,888
211 1184	SEPARATOR	13,985	1974	23.5	328,178	20	2008		42.0	269	28.5	7,654
211 1189	LINER COMPLETE	7,602	1989	28.5	218,657	20	2008		42.0	190	11.5	2,188
211 1201	POND	68,414	1988	28.5	1,948,799		2008		57.0	1,200	28.5	24,207
211 1201	POND	40,456	1974	23.5	1,420,718		2008		42.0	1,183	28.5	33,135
211 1201	POND	425,234	1977	20.5	8,717,297		2008		49.0	8,678	28.5	247,230



Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Customers  
 First Data As Of 12/31/87

Account Number	Description	Years In Service At 12/31/87	Average Year	Age At Time Of Study (Years)	Age Weights (\$/Yr)	Equipment Interval (Years)	Current Date (of Reg.)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
311 212	HYDROGEN STORAGE BUILDING #1	4,100		20.5	161,950				66.0	60	28.5	1,718
311 9067	SUPERSTRUCTURE, INC STEEL AND CONCRETE	1,868	1958	20.5	77,734			2026	66.0	29	28.5	624
311 9019	SUBSTRUCTURE FOUNDATION WORK	2,132	1959	20.5	64,214			2026	66.0	31	28.5	664
311 213	HYDROGEN STORAGE BUILDING #2	6,128		20.5	790,140				64.7	167	28.2	4,370
311 9021	SUPERSTRUCTURE, INC STEEL AND CONCRETE	4,564	1969	20.5	130,074			2026	67.0	60	28.5	2,292
311 9023	FLOOR COVERING (EACH ELEV)	913	1969	20.5	26,021	20		2026	40.0	23	11.6	262
311 9024	FLOOR COVERING (EACH ELEV)	913	1979	20.5	26,021	25		2026	57.0	16	28.5	407
311 9023	SUBSTRUCTURE FOUNDATION WORK	2,278	1969	20.5	78,033	20		2026	67.0	49	28.5	1,369
311 216	PAINT AND OIL STORAGE BUILDING	11,070		20.5	427,287				68.2	187	18.7	3,678
311 8722	SUPERSTRUCTURE, INC STEEL AND CONCRETE	4,819	1958	20.5	273,261			2026	66.0	102	28.5	2,900
311 8723	BUILDING APPURTENANCES(EACH ELEV)	277	1958	20.5	10,342	20		2026	66.0	4	28.5	116
311 8724	ROOF (EACH LEVEL)	1,107	1958	20.5	43,727	20		1999	40.0	28	0.5	14
311 8727	PLUMBING SYSTEM COMPLETE	620	1958	20.5	32,765	25		2026	50.0	17	174	174
311 8728	LIGHTING SYSTEM COMPLETE	620	1958	20.5	32,765	20		1999	40.0	21	0.5	10
311 8724	SUBSTRUCTURE FOUNDATION WORK	1,107	1958	20.5	43,727			2026	66.0	16	28.5	464
311 218	RESULTS LAB	76,130		24.8	1,862,742				28.8	1,699	19.1	28,088
311 0120	INTERNAL PAINTINGS	2,650	1978	18.5	48,725			2026	46.0	53	28.5	1,514
311 0121	SUPERSTRUCTURE, INC STEEL AND CONCRETE	6,427	1958	20.5	374,342			2026	66.0	139	28.5	3,872
311 0121	SUPERSTRUCTURE, INC STEEL AND CONCRETE	4,326	1978	18.5	123,533			2026	46.0	132	28.5	3,791
311 0122	BUILDING APPURTENANCES(EACH ELEV)	1,521	1978	20.5	60,090			2026	66.0	22	28.5	637
311 0122	BUILDING APPURTENANCES(EACH ELEV)	17,598	1978	19.5	343,181			2026	46.0	367	28.5	10,449
311 0123	ROOF (EACH LEVEL)	1,141	1958	20.5	45,079	20		1958	40.0	29	0.5	14
311 0124	FLOOR COVERING (EACH ELEV)	4,748	1953	4.5	21,386			2026	33.0	144	28.5	4,101
311 0126	PLUMBING SYSTEM COMPLETE	2,500	1978	18.5	48,725	20		2023	25.0	102	5.5	561
311 0127	LIGHTING SYSTEM COMPLETE	2,500	1978	18.5	48,725	20		1988	20.0	128	0.5	64
311 0128	HVAC AIR CONDITIONER	3,825	1978	18.5	74,588	15		2026	30.0	128	10.5	1,328
311 0128	HVAC AIR CONDITIONER	3,795	1982	18.5	56,688	15		2012	30.0	128	14.6	1,829
311 0129	HVAC AIR CONDITIONER	1,690	1987	10.5	17,745	15		2002	15.0	113	4.5	677
311 0129	HVAC AIR CONDITIONER	2,826	1999	8.5	24,871	15		2004	15.0	195	6.5	1,268
311 0125	SUBSTRUCTURE FOUNDATION WORK	14,034	1958	20.5	570,143			2026	66.0	212	28.5	4,000
311 219	STORES BUILDING	143,722		19.1	2,744,583				25.7	5,800	11.5	64,279
311 0180	SUPERSTRUCTURE, INC STEEL AND CONCRETE	42,914	1970	27.5	1,180,136			2026	66.0	796	28.5	21,640
311 0181	BUILDING APPURTENANCES(EACH ELEV)	232	1980	37.5	6,700			2026	66.0	4	28.5	100
311 0181	BUILDING APPURTENANCES(EACH ELEV)	605	1978	19.5	13,208			2026	46.0	14	28.5	407
311 0181	BUILDING APPURTENANCES(EACH ELEV)	11,164	1980	17.5	195,370			2026	46.0	243	28.5	6,917
311 0181	BUILDING APPURTENANCES(EACH ELEV)	265	1983	14.5	3,843			2026	43.0	6	28.5	176
311 0182	ROOF (EACH LEVEL)	5,900	1970	27.5	163,900	20		2010	40.0	149	12.5	1,863
311 0183	FLOOR COVERING (EACH ELEV)	901	1980	7.5	7,133			2026	36.0	26	28.5	753
311 0185	PLUMBING SYSTEM COMPLETE	1,945	1970	27.5	53,468	25		2020	50.0	39	22.5	875
311 0186	LIGHTING SYSTEM COMPLETE	3,548	1970	27.5	87,598	20		2010	40.0	89	12.5	1,109

F. Louis Fisher & Light Company  
 Depreciation Rates  
 For Fort Myers Common  
 First Data As Of 12/31/97

Account Number	Description	Point In Service Balance As 12/31/97	Vintage Year	Age At Time Of Study (Years)	Age Weight (\$ Yrs)	Repayment Interval (Years)	Overdue Date (if any)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
311 0168	HVAC AIR CONDITIONER	2,117	1970	27.5	102,218	15		2002	30.0	134	2.5	310
311 0168	HVAC AIR CONDITIONER	36,423	1984	13.5	491,711	15		1989	15.0	2,428	1.5	3,642
311 0168	HVAC AIR CONDITIONER	807	1985	12.5	10,713	15		2000	15.0	57	2.5	143
311 0168	HVAC AIR CONDITIONER	21,074	1986	1.5	31,611	15		2011	15.0	1,405	13.9	18,977
311 0182	SUBSTRUCTURE FOUNDATION WORK	13,986	1970	27.5	394,615			2008	56.0	290	26.5	7,118
311 222	LAND SHOP	78,086		12.6	967,136				29.8	2,520	16.1	47,468
311 0247	SUPERSTRUCTURE, INC STEEL AND CONCRETE	26,387	1982	15.5	548,499			2006	44.0	604	26.5	22,621
311 0247	SUPERSTRUCTURE, INC STEEL AND CONCRETE	4,003	1987	10.5	42,557			2009	39.0	104	26.5	2,962
311 0249	ROOF (EACH LEVEL)	1,737	1987	10.5	18,239	20		2007	20.0	87	8.8	825
311 0258	ROOF (EACH LEVEL)	12,403	1982	5.5	68,217	20		2012	20.0	620	14.5	8,982
311 0258	LIGHTING SYSTEM COMPLETE	5,250	1982	15.5	81,375	20		2002	20.0	203	4.5	1,181
311 0256	HVAC AIR CONDITIONER	8,508	1982	15.5	86,274	15		2012	30.0	184	14.0	2,662
311 0255	HVAC AIR CONDITIONER	2,260	1983	14.5	34,264	15		1998	15.0	156	0.5	79
311 0255	HVAC AIR CONDITIONER	2,880	1981	6.5	17,420	15		2006	15.0	179	8.5	1,519
311 0289	SUBSTRUCTURE FOUNDATION WORK	8,685	1987	10.5	91,183	15		2008	39.0	223	26.5	6,347
311 226	EMERGENCY GENERATION BUILDING	5,820		9.5	55,290				20.0	291	10.5	3,096
311 2472	ROOF (EACH LEVEL)	5,820	1988	9.5	55,290	20		2008	20.0	291	16.5	3,096
311 227	SERVICE BUILDING	478,119		26.5	12,711,229				37.0	12,900	15.3	188,278
311 2521	INTERNAL PARTITIONS	979	1958	39.5	38,671			2008	68.0	14	28.5	410
311 2521	INTERNAL PARTITIONS	4,384	1975	22.5	98,640			2008	51.0	86	28.5	2,450
311 2521	INTERNAL PARTITIONS	7,709	1951	16.5	127,149			2008	45.0	171	28.5	4,880
311 2522	SUPERSTRUCTURE, INC STEEL AND CONCRETE	80,280	1958	38.5	2,378,010			2008	68.0	1,182	28.5	23,689
311 2522	SUPERSTRUCTURE, INC STEEL AND CONCRETE	4,458	1980	37.5	597,175			2008	66.0	68	28.5	1,825
311 2522	SUPERSTRUCTURE, INC STEEL AND CONCRETE	7,293	1976	22.5	164,003			2006	51.0	142	28.5	4,076
311 2522	SUPERSTRUCTURE, INC STEEL AND CONCRETE	12,316	1980	17.5	215,520			2006	46.0	208	28.5	7,631
311 2522	SUPERSTRUCTURE, INC STEEL AND CONCRETE	37,459	1981	16.5	617,232			2006	43.0	831	28.5	23,682
311 2523	BUILDING APPURTENANCE(EACH ELEV)	26,449	1958	38.5	1,428,796			2008	68.0	526	28.5	15,278
311 2523	BUILDING APPURTENANCE(EACH ELEV)	451	1970	27.5	12,403			2008	56.0	8	28.5	230
311 2523	BUILDING APPURTENANCE(EACH ELEV)	4,045	1975	22.5	91,013			2008	51.0	79	28.5	2,200
311 2523	BUILDING APPURTENANCE(EACH ELEV)	650	1977	20.5	13,225			2008	49.0	13	28.5	378
311 2523	BUILDING APPURTENANCE(EACH ELEV)	889	1978	18.5	17,206			2008	48.0	19	28.5	528
311 2523	BUILDING APPURTENANCE(EACH ELEV)	7,800	1979	18.5	141,525			2008	47.0	162	28.5	4,639
311 2523	BUILDING APPURTENANCE(EACH ELEV)	5,468	1980	17.5	96,005			2008	46.0	118	28.5	3,299
311 2523	BUILDING APPURTENANCE(EACH ELEV)	8,460	1981	16.5	140,085			2008	45.0	189	28.5	5,377
311 2523	BUILDING APPURTENANCE(EACH ELEV)	5,803	1982	15.5	91,342			2008	44.0	124	28.5	3,817
311 2524	ROOF (EACH LEVEL)	5,469	1958	38.5	215,907	20		1989	42.0	137	0.5	66
311 2524	ROOF (EACH LEVEL)	1,424	1970	27.5	38,425	20		2010	40.0	36	12.5	448
311 2524	ROOF (EACH LEVEL)	2,584	1975	22.5	53,640	20		2015	40.0	60	17.5	1,043
311 2524	ROOF (EACH LEVEL)	4,872	1980	17.5	81,760	20		2000	20.0	234	2.5	564
311 2525	FLOOR COVERING (EACH ELEV)	12,470	1981	16.5	205,755	20		2001	20.0	624	3.5	2,182
311 2525	FLOOR COVERING (EACH ELEV)	11,743	1958	38.5	463,528			2006	68.0	173	28.5	4,823
311 2525	FLOOR COVERING (EACH ELEV)	1,709	197	20.5	35,025			2006	49.0	35	28.5	964
311 2525	FLOOR COVERING (EACH ELEV)	2,513	1979	18.5	64,991			2008	47.0	76	28.5	2,120



Fossil Power & Light Company  
 Depreciation Rates  
 For Fossil Plants Common  
 Plant Data As Of 12/31/97

Account Number	Description	Plant In Service As 12/31/97	Vintage Year	Age At Time Of Study (Years)	Age Weight (1-Yr)	Replacement Normal (Years)	Current Date (if Req)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
311 2625	FLOOR COVERING (EACH ELEV)	6,402	1980	17.5	148,085		2026	2026	46.0	184	29.5	3,243
311 2625	FLOOR COVERING (EACH ELEV)	3,500	1981	16.5	58,575		2026	2026	46.0	79	28.5	2,249
311 2625	FLOOR COVERING (EACH ELEV)	3,125	1982	15.5	81,538		2026	2026	44.0	76	28.5	2,154
311 2627	PLUMBING SYSTEM COMPLETE	22,620	1954	29.5	893,690	25	2006	2006	50.0	432	10.5	4,750
311 2627	PLUMBING SYSTEM COMPLETE	869	1983	14.5	1,1341	25	2008	2008	28.0	40	10.5	415
311 2627	PLUMBING SYSTEM COMPLETE	539	1984	13.5	7,277	25	2008	2008	25.0	22	11.5	248
311 2628	PLUMBING SYSTEM COMPLETE	24,507	1991	6.5	159,296	25	2016	2016	25.0	960	18.5	18,126
311 2628	PLUMBING SYSTEM COMPLETE	26,601	1954	29.5	1,408,240	20	1998	1998	46.0	890	6.5	445
311 2628	PLUMBING SYSTEM COMPLETE	2,146	1989	28.5	61,161	20	2009	2009	42.0	54	11.5	617
311 2628	PLUMBING SYSTEM COMPLETE	4,699	1975	22.5	105,660	20	2015	2015	40.0	117	17.5	2,056
311 2628	PLUMBING SYSTEM COMPLETE	13,155	1979	18.5	243,398	20	1998	1998	20.0	658	1.5	987
311 2628	PLUMBING SYSTEM COMPLETE	485	1980	17.5	8,464	20	2000	2000	20.0	24	2.5	61
311 2628	PLUMBING SYSTEM COMPLETE	2,495	1981	16.5	41,168	20	2001	2001	20.0	125	3.5	427
311 2628	PLUMBING SYSTEM COMPLETE	4,054	1982	15.5	62,982	20	2002	2002	20.0	203	4.5	614
311 2628	PLUMBING SYSTEM COMPLETE	1,911	1980	27.5	71,863	15	2005	2005	43.0	42	7.5	318
311 2630	HVAC AIR CONDITIONER	4,101	1987	20.5	188,081	15	2012	2012	43.0	126	14.5	1,868
311 2630	HVAC AIR CONDITIONER	1,804	1975	22.5	42,590	15	2005	2005	30.0	60	7.5	451
311 2630	HVAC AIR CONDITIONER	1,680	1977	20.5	34,645	15	2007	2007	30.0	56	9.5	535
311 2630	HVAC AIR CONDITIONER	862	1979	18.5	17,797	15	2009	2009	30.0	32	11.5	389
311 2630	HVAC AIR CONDITIONER	2,868	1981	16.5	47,222	15	2011	2011	30.0	96	13.5	1,291
311 2630	HVAC AIR CONDITIONER	3,128	1980	12.5	28,100	15	2000	2000	18.0	209	2.5	521
311 2630	HVAC AIR CONDITIONER	27,802	1986	11.5	220,298	15	2001	2001	16.0	1,857	3.5	6,409
311 2630	HVAC AIR CONDITIONER	8,598	1995	2.5	21,268	15	2010	2010	15.0	571	12.5	7,133
311 2632	HVAC HEAT PUMP/COMPRESSOR	800	1988	9.5	6,740	15	2003	2003	15.0	61	6.5	297
311 2633	HVAC DUCTWORK	2,257	1975	22.5	50,783	25	2000	2000	29.0	90	2.5	226
311 2644	SUBSTRUCTURE FOUNDATION WORK	14,612	1954	28.5	553,414		2026	2026	68.0	208	28.5	5,872
311 2644	SUBSTRUCTURE FOUNDATION WORK	7,854	1975	22.5	170,715		2026	2026	51.0	154	28.5	4,389
311 2644	SUBSTRUCTURE FOUNDATION WORK	4,247	1990	17.5	74,323		2026	2026	46.0	82	28.5	2,831
311 2628	WAREHOUSE #1	3,075		20.5	63,038				48.0	63	26.5	1,799
311 2674	SUPERSTRUCTURE, INC STEEL AND CONCRETE	3,075	1977	20.5	63,038		2028	2028	48.0	63	28.5	1,799
311 231	PIVOT SHELTER	50,478		21.2	1,058,276				39.3	1,284	21.3	27,311
311 2729	INTERNAL PARTITIONS	1,650	1985	12.5	20,625		2028	2028	41.0	40	28.5	1,147
311 2730	SUPERSTRUCTURE, INC STEEL AND CONCRETE	11,042	1980	27.5	414,075		2028	2028	66.0	167	28.5	4,788
311 2730	SUPERSTRUCTURE, INC STEEL AND CONCRETE	13,196	1985	12.5	194,938		2028	2028	41.0	222	28.5	8,172
311 2731	BUILDING APPURTENANCES(EACH ELEV)	1,650	1985	12.5	20,625		2028	2028	41.0	40	28.5	1,147
311 2732	ROOF (EACH LEVEL)	4,800	1985	12.5	61,875	20	2005	2005	20.0	248	7.5	1,806
311 2733	FLOOR COVERING (EACH ELEV)	1,600	1985	12.5	20,625		2028	2028	41.0	40	28.5	1,147
311 2735	PLUMBING SYSTEM COMPLETE	2,418	1980	27.5	80,475	25	2010	2010	50.0	48	12.5	615
311 2735	PLUMBING SYSTEM COMPLETE	1,600	1985	12.5	20,625	25	2010	2010	25.0	60	12.5	825
311 2736	LIGHTING SYSTEM COMPLETE	800	1980	27.5	30,225	20	2000	2000	40.0	20	2.5	30
311 2736	LIGHTING SYSTEM COMPLETE	1,600	1985	12.5	20,625		2028	2028	40.0	20	2.5	30
311 2749	SUBSTRUCTURE FOUNDATION WORK	3,224	1980	27.5	120,000		2028	2028	66.0	49	28.5	1,292
311 2749	SUBSTRUCTURE FOUNDATION WORK	6,593	1985	12.5	82,413		2028	2028	41.0	161	28.5	4,383
311 333	SERVICE ISLAND	104,806		6.5	681,240				28.5	3,878	22.0	80,897

Florida Power & Light Company  
 Depreciation Rates  
 For Fuel Users Common  
 Plant Data As Of 12/31/87

Account Number	Description	Part In Service Balance As 12/31/87	Average Year	Age At Time Of Study (Years)	Age Weight (\$ Yrs)	Replacements Interval (Years)	Overhaul Data (if Req.)	Calculated Case	Average Service Life	Annual	Average Remaining Life	Proposed Unrecovered Capital
211 2793	LIGHTING SYSTEM COMPLETE	8,713	1987	6.5	37,135	20		2011	20.0	286	13.5	3,856
211 2796	FOUNDATION	16,446	1991	6.5	108,889			2026	30.0	1,670	28.5	13,382
211 2797	PIPING, ALL UNDER 4 INCHES	15,308	1991	6.5	101,387			2028	30.0	448	28.5	12,271
211 2799	PLUMB COMPLETE	15,110	1991	6.5	98,215	25		2018	25.0	604	18.5	11,181
211 2800	TANK	7,450	1991	6.5	48,425			2026	30.0	213	28.5	6,088
211 2802	CONTROL/INSTRUMENTATION SYSTEM	10,612	1991	6.5	68,878	20		2011	20.0	521	13.5	7,483
211 2803	SHELTER ASSEMBLY	33,877	1991	6.5	220,201	30		2021	30.0	1,129	23.5	28,537
211 340	CONTROL ROOM BUILDING	128,042		17.3	2,188,514				28.0	4,861	12.4	80,227
211 8795	INTERNAL PARTITIONS	4,200	1987	10.5	44,100			2028	30.0	108	28.5	3,288
211 8796	REINFORCEMENT, INC. STEEL AND CONCRETE	24,217	1988	28.5	956,572			2028	68.0	266	28.5	10,150
211 8796	REINFORCEMENT, INC. STEEL AND CONCRETE	20,986	1987	10.5	220,468			2028	28.0	538	28.5	15,343
211 8797	BUILDING MAINTENANCE (EACH ELEV)	1,820	1987	10.5	17,010			2028	38.0	42	28.5	1,184
211 8797	BUILDING MAINTENANCE (EACH ELEV)	1,060	1987	6.5	6,860			2028	28.0	30	28.5	863
211 8798	ROOF (EACH LEVEL)	12,600	1987	10.5	132,300	20		2007	20.0	820	8.5	5,985
211 8799	FLOOR COVERING (EACH ELEV)	2,010	1988	20.5	78,365			2028	68.0	30	28.5	842
211 8799	FLOOR COVERING (EACH ELEV)	2,100	1987	10.5	22,050			2028	28.0	54	28.5	1,525
211 8799	FLOOR COVERING (EACH ELEV)	1,873	1991	6.5	12,175			2028	30.0	54	28.5	1,525
211 9802	LIGHTING SYSTEM COMPLETE	534	1989	28.5	15,318	20		2028	40.0	13	11.5	154
211 9804	HVAC AIR CONDITIONER	4,437	1980	12.5	27,286	15		2010	30.0	149	14.5	1,687
211 9804	HVAC AIR CONDITIONER	2,104	1982	15.5	22,812	15		2012	30.0	70	14.5	1,017
211 9804	HVAC AIR CONDITIONER	4,815	1983	14.5	68,818	15		1998	15.0	321	0.5	161
211 9804	HVAC HEAT PUMP/COMPRESSOR	22,143	1988	8.5	188,218	15		2004	15.0	1,478	6.5	8,585
211 9808	HVAC DUCTWORK	8,337	1983	14.5	121,787	15		1998	15.0	588	0.5	285
211 9807	HVAC DUCTWORK	4,804	1983	14.5	70,000			2028	43.0	112	28.5	3,204
211 9807	HVAC DUCTWORK	1,256	1987	10.5	13,188			2028	28.0	32	28.5	818
211 9808	FIRE PROTECTION SYS COMPLETE	6,889	1982	15.5	101,833	25		2007	25.0	207	8.5	2,541
211 300	MISCELLANEOUS BUILDINGS	228,821		10.5	2,417,004				37.8	4,009	28.5	172,889
211 3105	CEMS BUILDING/SHELTER COMPLETE	61,945	1994	3.5	216,808			2028	32.0	1,526	28.5	55,170
211 3110	BUILDING/SHELTER COMPLETE	10,099	1988	28.5	298,811			2028	68.0	149	28.5	4,233
211 3110	BUILDING/SHELTER COMPLETE	22,138	1982	15.5	241,108			2028	44.0	503	28.5	14,328
211 3110	BUILDING/SHELTER COMPLETE	86,878	1985	12.5	1,081,888			2028	41.0	2,119	28.5	62,392
211 3110	BUILDING/SHELTER COMPLETE	26,118	1989	8.5	222,003			2028	37.0	708	28.5	20,118
211 3110	BUILDING/SHELTER COMPLETE	22,644	1991	8.5	147,186			2028	33.0	647	28.5	18,428
211 388	FUEL OR TERMINAL CONTROL BUILDING	74,805		21.9	1,520,846				30.8	2,446	18.4	44,905
211 6243	SUBSTRUCTURE, INC. STEEL AND CONCRETE	25,149	1984	29.5	593,386			2028	68.0	370	28.5	10,540
211 6245	ROOF (EACH LEVEL)	24,882	1984	3.5	122,087	20		2014	20.0	1,744	18.5	28,778
211 6251	HVAC AIR CONDITIONER	2,200	1985	12.5	27,500	15		2000	15.0	147	2.5	387
211 6255	SUBSTRUCTURE FOUNDATION WORK	12,574	1994	29.5	498,673			2028	68.0	185	28.5	5,270
211 388	BUILDING	285,796		0.5	142,899				23.8	11,997	23.3	279,797
211 6281	INTERNAL PARTITIONS	37,018	1987	0.5	18,509	20		2017	20.0	1,851	19.5	26,093

SCHEDULE V

Est. Capital Recovery Data

2028

Fernox Power & Light Company  
 Depreciation Rates  
 For Fort Myers Common  
 First Date As Of 12/31/87

Account Number	Description	Purchase Balance At 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (\$ Yrs)	Depreciation Interval (Years)	Overdue Date (if any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Original Investment
311 6202	SUPERSTRUCTURE INCL. STEEL	163,900	1987	0.5	81,950			2028	28.0	5,634	28.5	181,133
311 6203	BUILD APPOINTMENTS	17,402	1987	0.5	8,701			2028	29.0	800	29.5	17,102
311 6204	ROOF (EACH LEVEL)	26,075	1987	0.5	18,038		20	2017	20.0	1,804	18.5	26,173
311 6207	PLUMBING SYS COMPLETE	18,804	1987	0.5	8,402		18	2012	18.0	1,264	18.5	18,117
311 6208	LIGHTING SYS COMPLETE	12,517	1987	0.5	6,259		18	2012	18.0	824	18.5	12,100
311 4	COOLING SYSTEMS	1,187,104		18.2	21,591,984				44.8	26,519	26.2	7,48,911
311 404	CONDENSER COOLING WATER CANAL SYSTEM	1,180,123		18.0	20,887,282				44.8	26,911	26.4	7,37,079
311 407	RIP RUP	86,180	1998	20.5	3,404,505			2028	68.0	1,288	28.5	26,124
311 408	RIP RUP	28,157	1989	20.5	802,475			2028	57.0	404	28.5	14,079
311 409	RIP RUP	508,200	1994	13.5	7,536,700			2028	42.0	13,290	28.5	378,779
311 409	RIP RUP	42,841	1992	8.5	225,626			2028	34.0	1,280	28.5	26,911
311 409	RIP RUP	1,983	1998	20.5	78,329	20		1998	46.0	50	0.5	25
311 409	RIP RUP	15,011	1998	20.5	582,935			2028	68.0	221	28.5	6,291
311 409	RIP RUP	23,243	1998	20.5	947,426			2028	57.0	583	28.5	18,622
311 409	RIP RUP	28,282	1998	20.5	1,121,089			2028	68.0	417	28.5	11,889
311 409	RIP RUP	27,209	1989	20.5	778,877			2028	57.0	478	28.5	13,885
311 409	RIP RUP	296,991	1989	12.5	3,699,888			2028	41.0	7,719	28.5	205,760
311 4100	RIP RUP	42,798	1998	20.5	1,690,442			2028	68.0	629	28.5	17,837
311 409	POND/RESERVOIR CANAL (COOLING)	11,183		13.1	148,627				46.3	277	28.5	7,889
311 4191	OR. SPILL CONTROL BOOM SYSTEM	6,082	1977	20.5	116,491			2028	48.0	116	28.5	3,205
311 4191	OR. SPILL CONTROL BOOM SYSTEM	8,491	1992	5.5	20,148			2028	34.0	161	28.5	4,984
311 413	OPEN/SHADE COOLING WATER SYSTEM	10,818		20.3	698,085				47.8	331	11.9	3,938
311 4284	CONTROL/INSTRUMENTATION SYSTEM	172	1998	20.5	6,794	20		1998	48.0	4	0.5	2
311 4285	DRIVE/ELEC MOTOR COMPLETE	7,891	1998	20.5	203,795		20	1998	48.0	192	0.5	96
311 4280	WELL	2,492	1998	20.5	98,434			2028	68.0	37	28.5	1,644
311 4280	WELL	3,246	1988	28.5	92,483			2028	57.0	57	28.5	1,823
311 4280	WELL	2,218	1972	20.5	98,598			2028	54.0	41	28.5	1,171
311 5	RAW AND TREATED WATER SYSTEMS	1,087,105		18.9	20,001,171				27.0	28,211	10.3	404,889
311 501	RAW WATER SUPPLY SYSTEM	83,729		12.1	1,137,078				14.0	8,718	9.4	83,127
311 6020	CONTROL/INSTRUMENTATION SYSTEM	172	1998	20.5	6,794	20		1998	48.0	4	0.5	2
311 6024	PIPING, RUN 4 INCHES OR LARGER	8,344	1974	23.5	198,084		25	1999	23.0	324	1.5	501
311 6028	TANK	10,469	1988	29.5	413,407			2028	68.0	154	28.5	4,388
311 6028	TANK	15,136	1989	28.5	421,216			2028	57.0	298	28.5	7,848
311 6020	RAW WATER WELL	0	1988	0.0	0	10		1999	0.5	0	0.5	0
311 6020	RAW WATER WELL	0	1989	0.0	0	10		1999	1.5	0	1.5	0
311 6020	RAW WATER WELL	59,811	1998	1.5	69,417	10		2008	10.0	3,981	8.5	50,889

Florida Power & Light Company  
 Depreciation Rates  
 For Full Years Common  
 Plant Data As Of 12/31/97

Account Number	Description	Plant In Service Balance As 12/31/97	Vintage Year	Age At Time Of Study (Years)	Age (Years)	Requirement Interval (Years)	Overhaul Date (If App)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
311 502	WATER TREATMENT SYSTEM	0	1969	0.0	0	10		1999	1.5	0	1.5	0
311 609B	CH-ORATORION	0	1969	0.0	0	10		1999	1.5	0	1.5	0
311 504	WASTE WATER TREATMENT SYSTEM	880,807		19.1	1999/1,826	20		1999	20.6	21,141	9.7	303,281
311 609A	CONTROL/INSTRUMENTATION SYSTEM	5,214	1979	19.5	96,409	20		1999	20.0	291	1.8	291
311 609B	CONTROL/INSTRUMENTATION SYSTEM	22,621	1986	11.5	262,142	20		2006	20.0	1,131	6.5	8,814
311 609C	CONTROL/INSTRUMENTATION SYSTEM	2,098	1986	9.5	19,831	20		2006	20.0	505	10.5	1,101
311 609D	FOUNDATI	18,967	1986	11.5	218,121	20		2006	40.0	474	28.5	12,514
311 609E	PIPE - 12" ALL UNDER 4 INCHES	226,791	1977	20.5	4,648,216	10		2007	20.0	7,560	8.5	71,817
311 609F	PIPE - 14" ALL UNDER 4 INCHES	18,429	1979	18.5	341,122	10		1999	20.0	822	1.5	1,383
311 609G	PIPE - 16" ALL UNDER 4 INCHES	40,181	1986	11.5	462,082	10		2008	20.0	2,009	8.5	17,077
311 609H	PIPE - 18" ALL UNDER 4 INCHES	20,116	1971	26.5	798,074	10		2001	20.0	1,504	3.5	3,514
311 609I	PIPE - 20" ALL UNDER 4 INCHES	2,088	1974	23.5	49,327	10		2004	20.0	70	6.5	466
311 609J	PIPE - 24" ALL UNDER 4 INCHES	440,242	1977	20.5	8,024,881	10		2007	20.0	14,675	9.5	128,410
311 609K	PIPE - 30" ALL UNDER 4 INCHES	3,084	1979	18.5	26,884	10		1999	20.0	152	1.5	230
311 609L	PIPE - 36" ALL UNDER 4 INCHES	60,131	1986	11.5	691,807	10		2006	40.0	1,820	28.5	42,842
311 609M	PIPE - 42" ALL UNDER 4 INCHES	3,041	1986	28.5	86,889	15		1999	20.0	501	1.5	152
311 609N	PIPE - 48" ALL UNDER 4 INCHES	17,203	1984	13.5	227,841	15		1999	18.0	1,174	1.5	1,790
311 505	DOMESTIC WATER SYSTEM (POTABLE)	72,769		26.7	1,872,167	20		1999	53.9	1,361	28.5	26,171
311 611.2	CONTROL/INSTRUMENTATION SYSTEM	0	1989	0.0	0	20		1999	0.5	0	0.5	0
311 611.2	CONTROL/INSTRUMENTATION SYSTEM	0	1989	0.0	0	20		2008	11.5	0	11.5	0
311 611.4	PIPE - 4" ALL UNDER 4 INCHES	0	1974	0.0	0	20		2006	28.5	0	28.5	0
311 611.4	PIPE - 6" ALL UNDER 4 INCHES	0	1974	0.0	0	20		2006	28.5	0	28.5	0
311 611.5	PIPE - 8" ALL UNDER 4 INCHES	29,203	1989	26.5	1,117,296	20		2006	57.0	688	28.5	19,802
311 611.6	VALVE, SPECIAL	2,262	1989	8.5	19,227	20		2006	37.0	61	1.742	1,142
311 612.1	ELEVATED WATER TANK, INCL. FOUNDATION	0	1989	0.0	0	20		2006	28.5	0	28.5	0
311 612.1	ELEVATED WATER TANK, INCL. FOUNDATION	21,204	1974	23.5	726,444	20		2006	62.0	602	28.5	17,157
311 6	SECURITY SYSTEMS	87,579		8.4	822,810	20		1999	22.7	3,893	14.2	54,175
311 601	ACCESS CONTROL SYSTEM	87,579		8.4	822,810	20		1999	22.7	3,893	14.2	54,175
311 7229	TRANSFORMER, SPECIAL	40,726	1996	1.5	81,098	20		2016	20.0	2,028	18.5	27,671
311 7232	CCTV MONITORING SYSTEM	11,089	1990	17.5	194,056	20		2000	20.0	524	2.5	1,396
311 7232	CCTV MONITORING SYSTEM	17,176	1982	15.5	286,229	20		2002	20.0	859	4.5	3,893
311 7228	TURNSTILE	8,653	1980	17.5	116,428	20		2006	46.0	145	28.5	4,122
311 7228	TURNSTILE	11,926	1982	15.5	181,026	20		2006	44.0	271	28.5	7,731
311 7	FUEL UNLOADING AND STORAGE FACILITIES	5,007,509		17.6	26,095,611	20		1999	12.4	453,333	3.4	1,506,464
311 701	FUEL OIL STORAGE SYSTEM	1,790,228		10.3	22,643,032	20		1999	8.4	290,466	3.5	903,781

SCHEDULE V

Est. Capital Recovery Data

2005

Fossil Power & Light Company  
 Depreciation Rates  
 For Fuel Meters Common  
 Plant Data As Of 12/31/97

Account Number	Description	Plant Balance As 12/31/97	Vintage Year	Age At Study Year	Age In Years	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (if Req.)	Retired Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
211 7753	FOUNDATION	18,041	1958	29.5	712,820	20	2001	2026	43.0	420	3.5	1,468	
211 7753	FOUNDATION	21,499	1960	28.5	611,982	20	2001	2026	32.0	671	3.5	2,347	
211 7754	HEATING SYSTEM	17,218	1958	29.5	660,111	15	2001	1989	43.0	402	3.5	1,401	
211 7754	HEATING SYSTEM	26,279	1960	28.5	1,023,690	15	2001	2008	30.0	1,209	3.5	1,814	
211 7754	HEATING SYSTEM	205,266	1983	4.5	824,237	15	2001	2026	8.0	26,673	3.5	68,959	
211 7755	TANK	198,703	1958	29.5	469,789	20	2001	2026	43.0	2,781	3.5	2,862	
211 7755	TANK	251,143	1960	28.5	718,576	20	2001	2026	32.0	7,949	3.5	27,469	
211 7756	CONTROLINSTRUMENTATION SYSTEM	4,043	1958	28.5	198,099	20	2001	1998	40.0	101	2.5	31	
211 7756	CONTROLINSTRUMENTATION SYSTEM	4,022	1978	19.5	78,429	20	2001	1998	20.0	201	0.5	101	
211 7757	DOME ON DOME	5,488	1958	28.5	208,276	20	2001	2026	43.0	181	2.5	228	
211 7757	DOME ON DOME	10,275	1960	28.5	295,688	20	2001	2026	32.0	224	3.5	1,126	
211 7757	DOME ON DOME	7,713	1984	12.5	104,126	17.0	2026	2026	17.0	454	3.5	1,589	
211 7759	LINER COMPLETE	128,967	1980	7.5	802,253	20	2001	2026	11.0	11,542	3.5	42,299	
211 7759	LINER COMPLETE	152,869	1982	4.5	687,911	20	2001	2026	8.0	18,109	3.5	61,880	
211 7759	LINER COMPLETE	291,273	1994	3.5	1,079,495	20	2001	2026	7.0	41,510	3.5	146,537	
211 7759	LINER COMPLETE	847,172	1985	2.5	2,117,820	20	2001	2026	6.0	141,195	3.5	494,154	
211 7762	PPPING, RUN 4 IN ON LANCER	27,883	1989	28.5	1,079,696	30	2001	1999	30.0	1,282	1.5	1,594	
211 7765	CATHODIC PROTECTION EQUIPMENT	23,203	1985	2.5	83,008	20	2001	2015	8.0	5,534	2.5	18,268	
211 7762	LIGHTWEIGHT OIL STORAGE SYSTEM	15,098		20.5	593,923				42.9	200	3.4	1,207	
211 7768	FOUNDATION	14,785	1958	29.5	584,008	20	2001	2026	43.0	244	3.5	1,203	
211 7771	CONTROLINSTRUMENTATION SYSTEM	251	1958	29.5	8,915	20	2001	1999	40.0	6	0.5	3	
211 7763	FUEL OIL/GAS TRANSFER SYSTEM	2,109,221		22.9	71,177,032				18.1	171,682	3.4	577,423	
211 7783	CONTROLINSTRUMENTATION SYSTEM	8,193	1958	29.5	200,124	20	2001	1998	40.0	120	0.5	61	
211 7783	CONTROLINSTRUMENTATION SYSTEM	4,314	1968	29.5	127,283	20	2001	2009	33.0	131	3.5	428	
211 7783	CONTROLINSTRUMENTATION SYSTEM	280,218	1974	22.5	849,473	20	2001	2014	27.0	13,245	3.5	48,708	
211 7783	CONTROLINSTRUMENTATION SYSTEM	6,454	1978	19.5	108,203	20	2001	1998	20.0	273	0.5	128	
211 7783	CONTROLINSTRUMENTATION SYSTEM	28,772	1985	2.5	89,420	20	2001	2015	6.0	5,992	3.5	20,897	
211 7784	CONTROLINSTRUMENTATION SYSTEM	13,257	1958	29.5	525,232	20	2001	1998	40.0	332	0.5	166	
211 7784	CONTROLINSTRUMENTATION SYSTEM	3,070	1989	28.5	87,485	20	2001	2009	33.0	96	3.5	328	
211 7787	DRIVE/ELEC. MOTOR, COMPLETE	8,203	1958	29.5	201,128	20	2001	1998	40.0	210	0.5	105	
211 7787	DRIVE/ELEC. MOTOR, COMPLETE	17,435	1969	28.5	497,468	20	2001	2023	32.0	545	3.5	1,809	
211 7787	DRIVE/ELEC. MOTOR, COMPLETE	218,446	1958	29.5	620,517	20	2001	1998	40.0	5,466	0.5	2,723	
211 7788	PPPING, RUN 4 INCHES ON LANCER	15,374	1980	27.5	872,275	20	2001	2000	40.0	282	2.5	655	
211 7788	PPPING, RUN 4 INCHES ON LANCER	645	1968	29.5	18,028	20	2001	2008	33.0	20	3.5	68	
211 7788	PPPING, RUN 4 INCHES ON LANCER	25,235	1969	28.5	1,004,188	20	2001	2009	32.0	1,101	3.5	3,854	
211 7788	PPPING, RUN 4 INCHES ON LANCER	174,264	1974	22.5	4,096,204	20	2001	2014	27.0	6,654	3.5	22,590	
211 7788	PPPING, RUN 4 INCHES ON LANCER	83,358	1989	8.5	792,543	20	2001	2009	17.0	7,780	3.5	27,225	
211 7788	PPPING, RUN 4 INCHES ON LANCER	55,124	1990	7.5	415,005	20	2001	2012	11.0	5,030	3.5	17,608	
211 7788	PPPING, RUN 4 INCHES ON LANCER	223,728	1992	5.5	1,230,504	20	2001	2012	8.0	24,659	3.5	87,005	
211 7789	PPPING, RUN 4 INCHES ON LANCER	44,358	1995	2.5	110,895	20	2001	2015	6.0	7,302	3.5	25,876	
211 7789	PPPING, RUN 4 INCHES ON LANCER	12,151	1994	29.5	478,840	25	2001	2008	43.0	293	3.5	889	
211 7789	PPPING, RUN 4 INCHES ON LANCER	4,805	1969	28.5	131,540	25	2001	2019	32.0	144	3.5	504	
211 7789	PPPING, RUN 4 INCHES ON LANCER	11,854	1974	23.5	280,986	25	2001	1999	25.0	478	1.5	717	
211 7790	PUMP COMPLETE	43,078	1995	2.5	107,690	25	2001	2020	6.0	7,180	3.5	24,129	
211 7790	PUMP COMPLETE	7,025	1958	28.5	277,883	30	2001	2018	43.0	164	3.5	672	

CHECKLIST V

Florida Power & Light Company  
 Generation Status  
 For Fuel W/ret Conversion  
 Plant Data As Of 12/31/87

68 Capital Recovery Data \* 2025

Account Number	Description	Plant Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weights (\$ Mil)	Replacement Interval (Years)	Overhaul Data (if Rel.)	Calculated Date	Average Service Life	Annual Annual	Average Remaining	Projected Unrecovered Capital
		A	B	C	D	E	F	G	H	I	J	K
211 7700	STRAINER, 4 1/2 INCH PIPE SIZE	2,507	1905	2.5	8,908	20	2001	2006	6.0	600	3.5	2,206
211 7703	VALVE, POWER OPERATED	55,729	1903	4.5	200,781	20	2001	2013	8.0	6,986	3.5	24,361
211 7704	TANK	342,301	1908	29.5	13,520,880	20	2001	2026	43.0	7,900	2.5	27,862
211 7704	TANK	376,634	1908	29.5	11,102,703	20	2001	2026	33.0	12,413	3.5	38,946
211 7704	TANK	267,754	1974	23.5	6,642,218	20	2001	2026	27.0	13,621	3.5	47,672
211 7706	MOISTURE SEPARATOR	36,771	1902	5.5	7,202,241	20	2001	2022	8.0	4,086	3.5	14,300
211 7709	HOSE HANDLING EQUIPMENT	38,700	1971	26.5	1,201,545	20	2001	2001	20.0	1,298	3.5	4,542
211 7709	HOSE HANDLING EQUIPMENT	190,200	1974	23.5	4,669,700	20	2001	2004	27.0	2,044	3.5	24,696
211 7801	FUEL LINE OILDRUM HOSE	46,281	1906	1.5	24,422	25	2001	2021	5.0	3,256	3.5	11,287
211 7801	CATHODIC PROTECTION EQUIPMENT	4,286	1900	37.5	160,725	20	2001	2000	40.0	107	2.5	208
211 7801	CATHODIC PROTECTION EQUIPMENT	4,303	1974	23.5	54,071	20	2001	2014	27.0	148	3.5	519
211 7801	CATHODIC PROTECTION EQUIPMENT	13,944	1978	19.5	290,598	20	2001	1998	20.0	608	0.5	334
211 7801	CATHODIC PROTECTION EQUIPMENT	15,600	1900	17.5	272,875	20	2001	2000	20.0	783	2.5	1,596
211 7803	INSULATION PIPING, RUN 4 IN ON LANCER	53,088	1903	4.5	228,696	20	2001	2012	8.0	6,630	3.5	22,226
211 7803	INSULATION PIPING, RUN 4 IN ON LANCER	22,465	1909	28.5	668,222	20	2001	2009	32.0	734	3.5	2,568
211 7803	INSULATION PIPING, RUN 4 IN ON LANCER	67,800	1900	7.5	659,250	10	2001	2010	11.0	7,891	3.5	27,968
211 7804	FOUNDATION	18,308	1905	2.5	40,890	20	2001	2015	6.0	2,726	3.5	8,541
211 7806	HEAT EXCHANGER, COMPLETE	19,138	1905	2.5	47,845	20	2001	2026	6.0	3,190	3.5	11,164
211 7806	HEAT EXCHANGER, COMPLETE	27,782	1908	29.5	819,171	25	2001	2018	33.0	642	3.5	2,947
211 7806	HEAT EXCHANGER, COMPLETE	22,754	1905	2.5	58,885	25	2001	2020	6.0	3,792	3.5	13,273
211 7808	HEAVY FUEL OIL/DAZ UNLOADING STATION	292,824		14.8	4,291,624				14.1	20,636	3.5	72,074
211 7900	CONTROL INSTRUMENTATION SYSTEM	681	1906	29.5	26,110	20	2001	1998	40.0	17	0.5	8
211 7900	CONTROL INSTRUMENTATION SYSTEM	278	1909	28.5	7,823	20	2001	2009	32.0	9	3.5	30
211 7900	CONTROL INSTRUMENTATION SYSTEM	2,674	1900	17.5	38,295	20	2001	2003	20.0	104	2.5	299
211 7900	CONTROL INSTRUMENTATION SYSTEM	1,828	1901	16.5	27,027	20	2001	2001	20.0	82	3.5	287
211 7900	CONTROL INSTRUMENTATION SYSTEM	3,479	1983	14.5	50,446	20	2001	2003	18.0	193	3.5	676
211 7903	PIPING, ALL UNDER 4 INCHES	711	1900	37.5	28,683	20	2001	2026	41.0	17	3.5	81
211 7904	PIPING, RUN 4 INCHES ON LANCER	12,235	1908	29.5	463,283	20	2001	2018	42.0	295	3.5	998
211 7904	PIPING, RUN 4 INCHES ON LANCER	583	1903	34.5	20,114	20	2001	2023	38.0	15	3.5	54
211 7912	OR, SPILL EQUIPMENT, MAJOR	46,499	1906	11.5	534,739	20	2001	2016	16.0	3,100	3.5	10,600
211 7912	OR, SPILL EQUIPMENT, MAJOR	66,887	1900	7.5	428,503	20	2001	2010	11.0	5,170	3.5	18,094
211 7914	PUMP, COMPLETE	18,857	1906	29.5	748,002	25	2001	2009	43.0	441	3.5	1,542
211 7917	INSULATION PIPING, RUN 4 IN ON LANCER	12,017	1909	28.5	342,465	25	2001	2019	32.0	376	3.5	1,314
211 7917	INSULATION PIPING, RUN 4 IN ON LANCER	18,500	1906	9.5	196,105	20	2001	2009	13.0	1,507	3.5	6,274
211 7918	DRIVE/ELEC MOTOR, COMPLETE	98,123	1990	7.5	743,423	20	2001	2010	11.0	8,011	3.5	21,599
211 7918	DRIVE/ELEC MOTOR, COMPLETE	8,333	1908	28.5	368,634	20	2001	1998	40.0	233	0.5	117
211 7918	DRIVE/ELEC MOTOR, COMPLETE	8,879	1908	28.5	253,052	20	2001	2009	32.0	277	3.5	971
212	BOILER PLANT EQUIPMENT	796,373		6.5	5,016,818				6.1	128,028	3.5	426,202
212 2	STEAM SYSTEMS AND EQUIPMENT	290,781		8.8	2,570,304				6.5	44,985	3.4	153,555
212 204	AUXILIARY BOILER SYSTEM	221,595		10.5	2,328,242				6.3	24,101	3.4	118,962
212 1306	CONTROL PANEL	168,907		1.5	253,261				5.0	23,781	3.5	118,235

SCHEDULE V

Est Capital Recovery Data

2025

Florida Power & Light Company  
 Depreciation Rates  
 For First Meters Common  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Voltage Year	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (if any)	Retired Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 1344	PUMP, ALL UNDER 4 INCHES	6,024	1988	29.5	229,133	10		1988	40.0	151	0.3	76
312 1348	TANK	13,871	1988	29.5	501,855	10		1988	40.0	349	0.5	175
312 1344	BOILER PACKAGE (BOIL. BURNER & CONTROLS)	21,879	1988	29.5	1,208,102	10		1988	40.0	757	0.5	388
312 1304	BOILER PACKAGE (BOIL. BURNER & CONTROLS)	787	1986	31.5	24,791	10	2001	2006	36.0	22	3.5	79
312 205	ALUMINUM BOILER FUEL SYSTEM	68,186		3.5	424,152				7.0	8,884	3.5	34,593
312 1303	TANK	11,535	1984	3.5	40,373	0	2001	2028	7.0	1,648	3.5	4,788
312 1387	DRY ON GYM	57,851	1984	3.5	207,779		2001	2025	7.0	8,226	3.5	28,826
312 2	CONDENSATE AND FEEDWATER SYSTEMS	428,295		4.8	2,098,893				5.8	73,724	3.5	283,928
312 204	MAIN FEEDWATER PUMP SYSTEM	200,809		8.9	1,879,220				11.9	18,912	3.5	58,192
312 2254	DRIVE/ELEC MOTOR, ROTATING ASSY	28,880	1983	14.5	563,780	20	2001	2003	18.0	2,160	3.5	7,460
312 2255	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	58,320	1983	14.5	845,640	20	2001	2003	18.0	3,240	3.5	11,240
312 2258	PUMP ROTATING ASSY	103,809	1982	9.5	589,830	25	2001	2017	9.0	11,512	3.5	40,252
312 282	WATER SAMPLING AND ANALYZING SYSTEM	233,286		0.5	117,843				4.0	58,822	3.5	208,875
312 2813	SAMPLING COLLECTING EQUIPMENT	233,286	1987	0.5	117,843	20	2001	2017	4.0	58,822	3.5	208,875
312 4	BOILER ALUMINUM SYSTEMS	28,207		4.9	143,223				6.0	4,828	3.5	16,889
312 431	LINE SUPPLY SYSTEM	14,291		9.5	126,785				13.0	1,089	3.5	3,848
312 4311	PUMP, COMPLETE	14,291	1988	9.5	126,785	30	2001	2018	13.0	1,089	3.5	3,848
312 434	STACK	14,916		0.5	7,408				4.0	3,729	3.5	13,032
312 4812	GENS COMPUTER	14,916	1987	0.5	7,408	25	2001	2022	4.0	3,729	3.5	13,032
312 439	DEMINERALIZED WATER SYSTEM	0		RDNDZ	0				RDNDZ	0	RDNDZ	0
312 4873	PENCIL RUN 4 INCHES OR LARGER	0	1988	0.0	0	25		2019	21.5	0	21.5	0
312 4884	SHELTER ASSEMBLY	0	1989	0.0	0			2026	28.9	0	28.9	0
312 5	FUEL SUPPLY SYSTEMS	10,290		20.0	206,108				21.4	481	1.4	685
312 521	HEAVY OIL SUPPLY SYSTEM	10,290		20.0	206,108				21.4	481	1.4	685
312 6181	CONTROL/INSTRUMENTATION SYSTEM	913	1975	22.5	20,543	20	2001	2015	26.0	35	3.5	123
312 6191	CONTROL/INSTRUMENTATION SYSTEM	2,713	1977	20.5	55,817	20	2001	2017	24.0	113	3.5	296
312 6181	CONTROL/INSTRUMENTATION SYSTEM	6,804	1978	19.5	128,848	20		1988	20.0	333	0.5	167
314	TURBOGENERATOR UNITS	88,435		13.3	1,396,013				33.2	2,068	11.9	50,463

Account Number	Description	First In Service Balance At 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (\$ Yrs)	Replacement Interval (Years)	Quantity (if Reg.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314.3	CONDENSING SYSTEMS	61,480		17.9	1,101,203				40.9	1,502	23.0	34,300
314.305	CHLORINATION SYSTEM	0		EQ/ND	4	0			EQ/ND	0	EQ/ND	0
314.4030	CHLORINATOR	0	1978	0.0	0	20		2026	28.5	0	28.5	0
314.372	CONDENSER AIR REMOVAL SYSTEM	5,234		7.5	39,295				36.0	145	28.5	4,144
314.3076	SAFETY/EXHAUST FILER	5,234	1980	7.5	39,295	20		2026	36.0	145	28.5	4,144
314.374	CONDENSATE PUMP SYSTEM	18,803		28.8	967,236				42.3	494	11.8	1,628
314.3020	DRIVE ELEC. MOTOR, ROTATING ASSY	8,508	1980	28.5	271,248	20		2026	40.0	240	11.5	2,752
314.3021	DRIVE ELEC. MOTOR, STATIONARY ASSY	8,508	1980	28.5	271,248	20		2026	40.0	240	11.5	2,752
314.3026	PUMP IMPELLER, ALL	727	1980	28.5	20,720	25		2018	50.0	15	21.5	313
314.377	FRAMING & SCAVENGING SYSTEM	26,203		13.6	494,712				42.1	602	28.5	24,597
314.3723	VACUUM PUMP WITH MOTOR	798	1977	20.5	16,380			2026	40.0	16	28.5	465
314.3723	VACUUM PUMP WITH MOTOR	24,281	1984	13.5	482,794			2026	42.0	816	28.5	23,282
314.3723	VACUUM PUMP WITH MOTOR	1,240	1985	12.5	18,538			2026	41.0	30	28.5	604
314.4	TURBINE GENERATOR AUXILIARIES	26,595		9.4	254,810				22.2	1,182	13.7	15,805
314.408	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	8,638		8.5	82,061				26.0	346	15.5	5,398
314.5540	BOLT HEATERS, ELECTRIC	8,638	1988	9.5	82,061	25		2013	26.0	346	15.5	5,398
314.407	EXCITER	10,000		8.5	86,000				26.0	400	16.5	6,000
314.5030	REDUCTION GEAR	3,800	1989	8.5	25,500	25		2014	26.0	120	16.5	1,880
314.5037	STATOR (MAIN EXCITER)	3,800	1989	8.5	25,500	25		2014	26.0	120	16.5	1,880
314.5069	ROTOR (MAIN EXCITER)	4,000	1989	8.5	24,000	25		2014	26.0	160	16.5	2,640
314.408	GENERATOR COOLING AND PURGE SYSTEM	8,357		10.5	87,349				20.0	418	9.5	3,670
314.5637	CONTROL/INSTRUMENTATION SYSTEM	8,357	1987	10.5	87,349	20		2007	20.0	418	9.5	3,670
315	ACCESSORY ELECTRIC EQUIPMENT	746,079		11.1	8,246,395				18.8	49,071	10.1	493,309
315.2	AUXILIARY POWER SYSTEMS	86,419		19.0	1,542,400				26.8	2,421	20.8	50,728
315.282	EMERGENCY (BLACK START) DIESEL ENGINE	47,764		10.5	492,586				28.8	1,829	21.0	24,465



SCHEDULE V

Est Capital Recovery Data

2028

Ford Power & Light Company  
 Depreciation Rates  
 For Fort Meigs Common  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance At 12/31/87	Vintage Year	Age At Study Year	Age Weights (5 Yrs)	Replacement Interval (Years)	Overhaul Data (if any)	Calendar Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
315 1813	ENGINE AS FURNISHED BY MFD	8,810	1969	28.5	245,285	25		2019	50.0	172	21.5	3,752
315 1813	ENGINE AS FURNISHED BY MFD	22,715	1995	2.5	81,788	25		2020	25.0	1,309	22.5	28,444
315 1814	BATTERY	477	1989	28.5	13,595	15		1999	30.0	16	1.5	24
315 1815	GOVERNOR & SPEED/LOAD CONTROL SYSTEM	1,013	1989	28.5	28,871	20		1999	30.0	34	1.5	51
315 1816	TURBOCHARGER	477	1989	28.5	4,118	20		1999	30.0	14	1.5	21
315 1817	REPLACE # 8 SEP FROM ENGINE ON TURBINE	834	1989	28.5	23,789	20		1999	30.0	28	1.5	42
315 1818	CONTROL INSTRUMENTATION SYSTEM	1,728	1989	28.5	48,248	20		2008	40.0	43	11.5	487
315 1819	FOUNDATION	1,375	1989	28.5	38,045			2028	57.0	24	28.5	680
315 204	EMERGENCY (BLACK START) GENERATOR	31,577		28.5	898,947				50.0	632	21.5	13,578
315 1654	CABLE POWER RAIL ON LARGER	8,821	1969	28.5	200,184	25		2019	50.0	197	21.5	4,227
315 1658	STATOR COMPLETE	6,971	1969	28.5	196,984	25		2018	50.0	158	21.5	2,872
315 1659	ROTOR COMPLETE	6,971	1969	28.5	196,984	25		2018	50.0	158	21.5	2,872
315 1660	EXCITER	6,971	1969	28.5	196,984	25		2019	50.0	158	21.5	2,872
315 1681	GENERATOR COOLING SYSTEM	1,073	1969	28.5	28,671	25		2019	50.0	20	21.5	428
315 205	EMERGENCY DIESEL FUEL SYSTEM	2,285		28.5	64,584				38.8	61	8.3	513
315 1681	FOUNDATION	417	1969	28.5	11,885			2026	57.0	7	28.5	209
315 1682	PRINC. ALL LARGER & RIGIDS	477	1969	28.5	13,595	20		1999	20.0	16	1.5	24
315 1688	CONTROL INSTRUMENTATION SYSTEM	894	1969	28.5	25,479	20		2009	40.0	22	11.5	287
315 1689	DAY TANK	477	1969	28.5	13,595	20		1999	20.0	16	1.5	24
315 208	EMERGENCY DIESEL COOLING SYSTEM	2,682		28.5	78,428				48.2	58	17.7	1,028
315 1702	CONTROL INSTRUMENTATION SYSTEM	694	1969	28.5	25,479	20		2028	40.0	22	11.5	287
315 1704	FAN/OILER, COMPLETE	477	1969	28.5	13,595	25		2019	50.0	10	21.5	304
315 1705	HEAT EXCHANGER, COMPLETE	1,311	1969	28.5	37,264	25		2019	50.0	26	21.5	564
315 209	STARTUP TRANSFORMER	2,731		28.5	107,875				68.0	40	28.5	1,145
315 1747	FOUNDATION	2,731	1958	28.5	107,875			2028	68.0	40	28.5	1,145
315.3	CONDUCTORS, CONDUITS AND REGULATORS	38,644		28.0	914,285				28.8	1,020	15.9	16,422
315 281	STATION GROUNDING SYSTEM	8,208		34.9	201,572				50.0	164	15.1	2,777
315 2775	GROUNDING GRID	1,848	1981	28.5	71,102	25		2011	50.0	28	13.5	528
315 2775	GROUNDING GRID	7,280	1983	34.5	292,479	25		2013	60.0	146	15.5	2,251
315 282	CONDUIT AND RACEWAY SYSTEM	27,435		21.8	582,814				32.4	849	16.1	13,848
315 2784	CONDUIT CONTINUOUS RUN 2" OR LARGER	14,878	1987	6.5	96,694	25		2016	24.0	695	18.5	11,028
315 2788	MINI-CABLES	12,950	1958	29.5	498,120	25		2008	50.0	251	10.5	2,828
315.5	SWITCHGEARS AND MOTOR CONTROL CENTERS	282,704		9.0	2,372,720				14.1	18,594	7.7	142,322



Florida Power & Light Company  
 Depreciation Rates  
 For Four Major Classes  
 First Date in Use 12/31/97

Account Number	Description	Part Balance at 12/31/97	Vintage Year	Age at Study (Years)	Age Weights (1/Yr)	Requirement Interval (Years)	Quantity (ft Hg)	Current Date	Average Service Life	Actual Annual	Average Remaining Life	Projected Unrecovered Capital
316	MISCELLANEOUS POWER PLANT EQUIPMENT	698,421		16.0	11,223.616				16.9	26,322	4.8	172,116
316 1	STATION SERVICE EQUIPMENT	698,421		16.5	11,223.616				16.8	26,322	4.8	172,116
316 182	DRY LAYUP SYSTEM	160		27.5	4,294				26.8	5	3.5	18
316 4837	DEHUMIDIFIER	51	1989	29.5	1,505	25	2001	2018	32.0	2	3.5	5
316 4837	DEHUMIDIFIER	108	1971	26.5	2,889	25	2001	2021	30.0	4	3.5	13
316 183	STATION SERVICE AIR SYSTEM	157,287		28.5	4,477,265				32.0	4,809	3.5	17,182
316 0021	COMPRESSOR AIR, RECOMBINATING, COMPLETE	26,680	1989	26.5	790,665	25	2001	2018	32.0	834	3.5	2,919
316 0022	DIESEL ELEC. MOTOR, COMPLETE	2,828	1989	28.5	71,126	20	2001	2009	32.0	82	3.5	286
316 0023	PIPEING, ALL UNDER 4 INCHES	124,146	1989	29.5	2,526,191	25	2001	2018	32.0	3,880	3.5	13,579
316 0027	TANK	3,295	1989	28.5	43,800	25	2001	2018	32.0	102	3.5	360
316 0030	CONTROL INSTRUMENTATION SYSTEM	200	1989	28.5	8,405	20	2001	2009	32.0	10	2.5	36
316 184	INSTRUMENT AIR SYSTEM	8,198		10.5	98,474				14.0	606	3.5	2,297
316 0061	CONTROL INSTRUMENTATION SYSTEM	8,198	1987	10.5	98,474	20	2001	2007	14.0	606	3.5	2,297
316 186	INTRA-CONTROL SITE COMMUNICATION SYSTEM	296,891		11.8	3,490,827				15.8	18,420	4.3	76,383
316 001	PEX CABLO (FOR SIGNAL)	8,608	1989	8.5	82,348	15	2004	2004	15.0	946	8.5	4,198
316 002	PEX CABLO FOR THE LINE	2,898	1989	8.5	17,493	15	2004	2004	15.0	127	8.5	682
316 008	PHONE, PORTABLE	6,670	1989	8.5	58,646	15	2004	2004	15.0	428	8.5	2,847
316 009	PHONE, PORTABLE	2,009	1994	3.5	7,232	15	2009	2009	15.0	134	11.5	1,540
316 041	RADIO MOBILE UNIT	15,044	1993	4.5	67,998	15	2008	2008	15.0	1,023	10.5	10,531
316 049	CONTROL INSTRUMENT SYSTEM	1,058	1972	28.5	26,879	15	2002	2002	30.0	30	4.5	159
316 044	PHONE RECORDER EQUIPMENT	19,874	1982	5.5	109,857	15	2007	2007	15.0	1,322	9.5	12,850
316 063	PUBLIC ADDRESS SYSTEM (SPEAKERS)	14,532	1989	28.5	414,162	15	1989	1989	484	684	1.5	777
316 067	CONTROL INSTRUMENTATION SYSTEM	1,046	1982	15.5	18,213	15	2012	2012	20.0	26	14.5	808
316 067	CONTROL INSTRUMENTATION SYSTEM	4,588	1983	14.5	66,202	15	1998	1998	15.0	204	0.5	152
316 067	CONTROL INSTRUMENTATION SYSTEM	159,323	1984	13.5	2,150,898	15	1991	1991	15.0	10,822	1.5	15,833
316 067	CONTROL INSTRUMENTATION SYSTEM	1,871	1988	9.5	16,726	15	2003	2003	13.0	121	5.5	723
316 067	CONTROL INSTRUMENTATION SYSTEM	270	1989	8.5	2,145	15	2004	2004	15.0	29	8.5	180
316 067	CONTROL INSTRUMENTATION SYSTEM	22,800	1,202	5.5	180,720	15	2007	2007	15.0	2,181	9.5	20,811
316 068	CONTROL INSTRUMENTATION SYSTEM	4,195	1989	28.5	118,508	15	1999	1999	20.0	140	1.5	210
316 068	PHONE'S	11,587	1982	5.5	63,784	15	2007	2007	15.0	772	8.5	7,345
316 187	TRANSPORTATION EQUIPMENT	699		1.5	1,047				15.0	47	13.5	628
316 010	TRACTION	698	1986	1.5	1,047	15	2011	2011	15.0	47	13.5	628
316 227	TRUCK PLATFORM	0	1982	0.0	0	15	2012	2012	14.5	0	14.5	0
316 189	LABORATORY AND TEST EQUIPMENT	51,797		20.3	1,693,522				29.8	1,731	12.0	20,818

Florida Power & Light Company  
 Depreciation Rates  
 For Full Years Commencing  
 Prior Data As Of 12/31/87

Account Number	Description	First In Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Weight (\$/Yr)	Requirement Interval (Years)	Overhaul Date (if any)	Carload Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
316 018	FLAME HOOD	4,206	1991	6.5	27,664	15		2006	15.0	264	8.5	2,412
316 002	DISTILLING APPARATUS	603	1990	7.5	4,673	15		2005	15.0	44	7.5	232
316 1001	CABINET/COUNTERS	230	1968	29.5	6,765	20		2008	40.0	6	10.5	80
316 1001	CABINET/COUNTERS	818	1969	28.5	23,313	20		2009	40.0	20	11.5	225
316 1001	CABINET/COUNTERS	1,504	1970	27.5	40,380	20		2010	40.0	28	12.5	345
316 1001	CABINET/COUNTERS	3,194	1971	26.5	84,641	20		2011	40.0	80	13.5	1,078
316 1001	CABINET/COUNTERS	1,721	1972	24.5	42,165	20		2012	40.0	43	13.5	667
316 1001	CABINET/COUNTERS	6,621	1974	23.5	226,094	20		2014	40.0	241	16.5	3,689
316 1001	CABINET/COUNTERS	6,265	1977	20.5	130,278	20		2017	40.0	159	19.5	3,088
316 1001	CABINET/COUNTERS	1,580	1981	16.5	26,070	20		2001	20.0	79	3.5	277
316 1001	CABINET/COUNTERS	2,987	1982	15.5	46,298	20		2002	20.0	149	4.5	672
316 1001	CABINET/COUNTERS	2,272	1984	13.5	37,422	20		2004	20.0	139	6.5	907
316 610	AIR COMPRESSOR	12,794	1974	23.5	298,544	20		2014	40.0	318	16.5	8,240
316 610	AIR COMPRESSOR	0	1979	0.0	0	20		1989	1.5	0	1.5	0
316 615	DRILL PRESS	305	1970	27.5	8,763	20		2010	40.0	8	12.5	111
316 615	DRILL PRESS	412	1973	24.5	10,094	20		2013	40.0	10	15.5	160
316 615	DRILL PRESS	1,137	1975	22.5	25,583	20		2015	40.0	29	17.5	467
316 615	DRILL PRESS	781	1985	12.5	8,513	20		2005	20.0	26	7.5	265
316 615	DRILL PRESS	1,127	1988	11.5	12,861	20		2008	20.0	56	8.5	479
316 190	TOOL SHOP AND GARAGE EQUIPMENT	26,610		13.8	605,520	20			23.5	1,580	10.3	16,071
316 080	CHAIN HOIST ASS'YS	7,014	1991	6.5	46,591	25		2016	26.0	291	16.5	5,190
316 083	JO CRANE	1,423	1991	6.5	8,315	20		2021	20.0	48	23.5	1,123
316 089	POWER SAW/FEED	6,469	1992	5.5	20,245	20		2012	20.0	275	14.5	3,687
316 077	TRUCK CRANAS STORAGE	187	1993	4.5	942	20		2013	20.0	9	15.5	145
316 083	MILLING MACHINE	4,078	1993	14.5	59,131	15		1998	15.0	272	0.5	136
316 627	MILLING MACHINE	4,885	1974	23.5	114,328	15		2004	30.0	140	6.5	1,054
316 627	MILLING MACHINE	2,652	1978	21.5	67,918	15		2008	30.0	88	8.5	791
316 627	MILLING MACHINE	13	1982	20.5	287	15		2007	30.0	0	8.5	4
316 627	MILLING MACHINE	6,363	1982	15.5	101,277	15		2012	30.0	219	14.5	3,172
316 627	MILLING MACHINE	1,315	1983	14.5	19,008	15		1998	16.0	68	0.5	44
316 630	LATHE/METAL	1,600	1971	28.5	43,725	15		2001	30.0	56	3.5	190
316 630	LATHE/METAL	809	1977	20.5	16,462	15		2007	20.0	27	27	254
316 630	LATHE/METAL	538	1983	14.5	7,801	15		1998	15.0	36	0.5	18
316 192	STORES EQUIPMENT	124,765		12.2	1,648,374	15			15.7	8,261	3.9	23,551
316 079	FORK LIFT 4001 LBS TO 8000 LBS	45,143	1987	10.5	474,002	15		2002	15.0	3,010	4.5	13,543
316 084	ELECTRIC STACKER	0	1988	0.0	0	15		1988	0.5	0	0.5	0
316 084	ELECTRIC STACKER	23,225	1991	6.5	150,963	15		2006	15.0	1,548	6.5	13,161
316 1842	ELECTRIC STACKER	297	1970	27.5	8,168	15		2000	30.0	10	2.5	25
316 201	CRANES	1,257	1977	20.5	23,769	15		2007	30.0	42	6.5	296
316 324	FORK LIFT	0	1970	0.0	0	15		2000	2.5	0	2.5	0
316 324	FORK LIFT	0	1975	0.0	0	15		2005	7.5	0	7.5	0
316 324	FORK LIFT	11,141	1977	20.5	228,391	15		2007	30.0	371	8.5	3,228
316 324	FORK LIFT	37,103	1983	14.5	537,964	15		1988	15.0	2,474	0.5	1,237
316 324	FORK LIFT	16,599	1994	13.5	224,087	15		1999	15.0	1,107	1.5	1,660

SCHEDULE V

Furuta Power & Light Company  
 Depreciation Rates  
 For Full Value Common  
 Plant Data As Of 12/31/87

EM Capital Recovery Data \*

2006

Account Number	Description	Part in Service Balance As 12/31/87 <sup>a</sup>	Vintage Year <sup>b</sup>	Age At Study (Years) <sup>c</sup>	Age Weight (\$/Yr) <sup>d</sup>	Replacement Interval (Years) <sup>e</sup>	Overhaul Date (If Rel.) <sup>f</sup>	Cancelled Date <sup>g</sup>	Average Service Life <sup>h</sup>	Annual Accrual <sup>i</sup>	Average Remaining Life <sup>j</sup>	Physical Unimpaired Capital <sup>k</sup>
316 0791	VACUUM CLEANING EQUIPMENT	9,245		14.8	138,383				21.3	404	7.3	2,168
316 0791	VACUUM PUMP WITH MOTOR	132	1908	29.5	3,004	20		2008	40.0	3	10.3	35
316 0791	VACUUM PUMP WITH MOTOR	249	1970	27.5	6,848	20		2010	40.0	6	12.5	79
316 0791	VACUUM PUMP WITH MOTOR	600	1972	25.5	17,340	20		2012	40.0	17	14.5	247
316 0791	VACUUM PUMP WITH MOTOR	78	1977	20.5	1,569	20		2017	40.0	2	19.5	38
316 0791	VACUUM PUMP WITH MOTOR	237	1978	19.5	6,572	20		1998	20.0	17	0.5	8
316 0791	VACUUM PUMP WITH MOTOR	451	1979	18.5	8,344	20		1998	20.0	29	1.5	34
316 0791	VACUUM PUMP WITH MOTOR	504	1980	17.5	8,820	20		2000	20.0	29	2.5	63
316 0791	VACUUM PUMP WITH MOTOR	427	1983	14.5	6,182	20		2003	20.0	71	5.5	117
316 0791	VACUUM PUMP WITH MOTOR	84	1984	13.5	1,134	20		2004	20.0	4	6.5	27
316 0791	VACUUM PUMP WITH MOTOR	3,163	1985	12.5	29,583	20		2005	20.0	158	7.5	1,187
316 0791	VACUUM PUMP WITH MOTOR	3,138	1986	11.5	26,087	20		2006	20.0	157	8.5	1,204

SCHEDULE V

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 1  
 Plant Data As Of 12/31/87

Est. Capital Recovery Date \* 2028

Account Number	Description	Plant In Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Weight (5-Yr)	Requirements Interval (Years)	Overhaul Cost (\$/KW)	Calculated Cost	Average Service Life	Annual Accrual	Average Stranding Life	Proposed Unrecovered Capital	
a	b	c	d	e	f	g	h	i	j	k	l	m	
311	STRUCTURES AND IMPROVEMENTS	603,948		20.5	27,304,744				63.4	10,609	(7)	28.0	271,922
311.0	SETTLEMENTS AND CONTRIBUTIONS	(481)		20.5	(18,000)				68.0	(7)		(202)	
311.003	LAWSUIT SETTLEMENTS	(481)	1998	20.5	(118,000)			2028	68.0	(7)	28.5	(202)	
311.2	STATION BUILDINGS	607,579		20.5	27,150,309				60.8	10,457		274,506	
311.209	TURBINE GENERATOR BUILDING	607,579		20.5	27,150,309				60.8	10,457		274,506	
311.209	SUPERSTRUCTURE, INC STEEL AND CONCRETE	326,578	1998	20.5	13,294,831			2028	68.0	4,900	28.5	141,066	
311.207	BUILDING APERTURE/ENCLOSURE (ELY)	4,094	1998	20.5	161,318			2028	68.0	60	28.5	1,712	
311.208	ROOF (EACH LEVEL)	6,832	1998	20.5	269,804			2028	68.0	100	28.5	2,883	
311.201	PLUMBING SYSTEM COMPLETE	31,085	1998	20.5	1,300,608	25		2028	50.0	662	10.5	8,948	
311.203	PLUMBING SYSTEM COMPLETE	3,24	1981	20.5	12,181	25		2011	50.0	7	13.5	90	
311.202	LIGHTING SYSTEM COMPLETE	29,276	1998	20.5	1,154,032	75		2028	50.0	544	17.5	8,135	
311.208	ELEVATOR	41,024	1998	20.5	1,620,448			2028	68.0	602	28.5	17,194	
311.204	FIRE PROTECTION SYS COMPLETE	2,584	1998	20.5	102,463	25		2028	50.0	52	10.5	545	
311.206	SUBSTRUCTURE FOUNDATION WORK	231,832	1998	20.5	8,228,304			2028	68.0	2,429	28.5	98,003	
311.4	COOLING SYSTEMS	8,308		20.8	227,120				41.8	153	8.9	1,354	
311.413	OPERATING COOLING WATER SYSTEM	8,308		20.8	227,120				41.8	153	8.9	1,354	
311.421	PIPING, RUM & BONES ON LARGER	1,280	1978	19.5	24,570	25		2023	25.0	50	5.5	277	
311.422	PUMP COMPLETE	6,128	1998	20.5	202,550	25		2028	50.0	103	10.5	1,077	
311.7	FUEL UNLOADING AND STORAGE FACILITIES	492		20.5	18,248				68.0	7	28.5	194	
311.202	LIGHT/OIL STORAGE SYSTEM	492		20.5	18,248				68.0	7	28.5	194	
311.709	FOUNDATION	492	1998	20.5	18,248			2028	68.0	7	28.5	194	
312	BOILER PLANT EQUIPMENT	8,424,409		27.6	280,275,780				20.8	458,828	3.3	1,508,872	
312.0	SETTLEMENTS AND CONTRIBUTIONS	(3,603)		20.5	(223,889)				68.0	(83)	28.5	(2,373)	
312.003	LAWSUIT SETTLEMENTS	(3,603)	1998	20.5	(223,889)			2028	68.0	(83)	28.5	(2,373)	
312.1	STEAM GENERATING EQUIPMENT	3,848,696		31.4	120,960,037				24.3	158,368	2.8	441,012	
312.121	BOILER STRUCTURE	1,408,582		22.5	43,796,025				23.0	81,121	2.9	177,005	

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 1  
 Plant Data As Of 12/31/07

Account Number	Description	Plant In Service At 12/31/07	Vintage Year	Age At Time Of Study (Years)	Age (Years)	Recovery Term (Years)	Overhaul Date (If Rel.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
312 0059	FOUNDATION	2,479	1928	29.5	87,201	0	2001	2026	43.0	58	3.5	202
312 0061	STRUCTURAL METAL AND TRUSSES	293,989	1928	29.5	11,611,776	0	2001	2026	43.0	6,396	3.5	23,629
312 0062	STEEL LADDERS, CATWALKS AND HANDRAILS	201,270	1928	29.5	7,920,465	0	2001	2026	43.0	4,691	3.5	16,382
312 0063	STAIRS, LADDERS, CATWALKS AND HANDRAILS	58,412	1984	13.5	822,002	0	2001	2026	17.0	3,495	3.5	12,232
312 0064	BOILER INNER CASING	28,710	1928	29.5	1,229,245	0	2001	2026	43.0	900	3.5	3,151
312 0064	BOILER INSULATION	63,564	1928	29.5	3,698,508	0	2001	1998	40.0	2,340	0.5	1,179
312 0064	BOILER INSULATION	42,580	1980	7.5	469,350	0	2001	2010	11.0	5,688	3.5	18,812
312 0064	BOILER INSULATION	122,575	1991	6.5	786,738	0	2001	2011	10.0	12,258	3.5	42,801
312 0064	BOILER INSULATION	8,503	1982	5.3	52,782	0	2001	2012	8.0	1,086	3.5	3,721
312 0065	BOILER OUTER CASING	228,087	1928	29.5	8,444,332	0	2001	1998	40.0	3,500	0.5	1,861
312 0066	BRICKWORK & REFRACTORY	158,586	1928	29.5	6,202,047	0	2001	1998	40.0	5,977	0.5	2,988
312 0067	HANGERS, SUPPORTS & TUBE GUIDES	75,380	1928	29.5	2,877,510	0	2001	2026	43.0	1,753	3.5	6,138
312 0070	FIRE PROTECTION HP FUEL OIL EQUIPMENT	48,317	1987	0.5	24,159	0	2001	2017	4.0	12,079	3.5	42,217
312 122	BOILER PRESSURE PARTS	2,443,144		20.8	75,298,002				26.1	87,246	2.7	204,087
312 0086	HEADER, 4 INCHES ON LARGER	3,689	1928	29.5	143,716	0	2001	2026	43.0	86	3.5	200
312 0086	HEADER, 4 INCHES ON LARGER	298,579	1987	10.5	2,020,080	0	2001	2026	14.0	20,613	3.5	72,145
312 0086	PIPING, ALL UNDER 4 INCHES	20,078	1928	29.5	1,185,751	0	2001	2026	43.0	688	3.5	2,443
312 0087	PIPING, RUN 4 INCHES ON LARGER	1,688	1928	29.5	61,880	0	2001	2026	43.0	28	3.5	138
312 0088	SAFETY VALVES	23,348	1928	29.5	822,246	0	2001	2026	43.0	543	3.5	1,300
312 0088	SAFETY VALVES	23,348	1928	29.5	822,246	0	2001	2026	43.0	543	3.5	1,300
312 0088	VALVE, SAFETY	62,579	1928	29.5	2,471,871	0	2001	1998	40.0	1,594	0.5	782
312 0089	INSULATION-EQUIPMENT	88,288	1928	29.5	2,691,208	0	2001	1998	40.0	2,210	0.5	1,105
312 0089	DESUPERHEATER	492,886	1928	29.5	18,288,207	0	2001	2018	11.415	11,415	3.5	28,504
312 0089	WATER WALL SECTION	413,128	1928	8.5	3,811,843	0	2001	2019	12.0	34,420	3.5	120,504
312 0089	ECONOMIZER SECTION	81,442	1928	28.5	3,276,599	0	2001	1998	40.0	2,026	0.5	1,018
312 0089	WATER WALL SECTION	88,788	1928	29.5	3,246,828	0	2001	2026	43.0	2,320	3.5	8,121
312 0089	ECONOMIZER SECTION	471,288	1928	29.5	18,620,221	0	2001	1998	40.0	11,785	0.5	5,882
312 0089	REHEATER SECTION	314,285	1928	29.5	12,413,460	0	2001	1998	40.0	7,887	0.5	3,828
312 0100	DOWNCOMERS	47,829	1928	29.5	1,981,548	0	2001	2026	43.0	1,108	3.5	3,877
312 2	STEAM SYSTEMS AND EQUIPMENT	572,719		20.0	17,188,279				23.7	24,125	3.5	84,101
312 201	MAIN STEAM PIPING	128,628		23.0	4,577,222				23.8	5,520	3.5	20,322
312 1202	CONTROLING/INSULATION SYSTEM	1,278	1928	29.5	64,431	0	2001	1998	40.0	34	0.5	17
312 1205	PIPING, RUN 4 INCHES ON LARGER	111,579	1928	29.5	4,487,271	0	2001	2026	43.0	2,595	3.5	8,082
312 1206	SAFETY VALVES	25,651	1928	4.5	115,420	0	2001	2026	8.0	3,208	3.5	11,272
312 252	EXTRACTION STEAM SYSTEM	84,525		29.4	3,344,357				42.8	1,582	3.5	6,870
312 1207	CONTROLING/INSULATION SYSTEM	809	1928	29.5	35,926	0	2001	1998	40.0	22	0.5	11
312 1201	PIPING, RUN 4 INCHES ON LARGER	78,025	1928	29.5	2,117,538	0	2001	2026	43.0	1,823	3.5	6,424
312 1207	INSULATION PIPING RUN 4 IN ON LARGER	5,091	1980	27.5	190,913	0	2001	2000	41.0	124	3.5	425
312 253	AUXILIARY/DESUPERHEATER STEAM SYSTEM	80,935		7.5	607,013				11.0	7,258	3.5	28,752

Florida Power & Light Company  
 Davenport Station  
 1 of Four Steam Unit 1  
 Plant Data as of 12/31/07

Account Number	Description	Plant Balance as 12/31/07	Vintage Year	Age at Study (Years)	Acq. Weight (\$-Tn)	Replacement Interval (Years)	Overhaul Cost (\$ Mil.)	Calculated Date	Average Service Life	Annual Av. Cost	Average Remaining %	Physical Unrecovered Capital
312 1200	DESUPERHEATER STATION AS FURN BY VENDOR	60,835	1990	7.5	607,013	20	2001	2010	11.0	7,208	3.5	25,792
312 208	STM GENERAL WAREHO BLOWDOWN TREATMENT SYS	10,578		18.5	308,271				23.0	680	3.5	1,810
312 1472	PPWNG. RUN 4 INCHES ON LARGER	10,578	1878	18.5	208,271	0	2001	2009	23.0	680	3.5	1,810
312 262	RE-HEAT STEAM SYSTEM	257,873		32.8	8,454,408				30.4	8,489	3.5	28,548
312 1512	CONTROL/INSTRUMENTATION SYSTEM	2,178	1904	28.5	88,031	20	2001	1996	48.0	54	0.5	27
312 1513	PPWNG. RUN 4 INCHES ON LARGER	189,986	1908	28.5	7,504,447	0	2001	2008	43.0	4,418	3.5	15,464
312 1517	VALVE SPECIAL	47,080	1908	11.5	541,420	0	2001	2008	18.0	2,139	3.5	10,885
312 1518	VALVE POWER OPERATED	18,429	1990	17.5	322,508	0	2001	2009	21.0	878	3.5	3,072
312 3	CONDENSATE AND FEEDWATER SYSTEMS	1,423,400		31.0	44,968,730				31.2	45,887	5.5	248,337
312 351	CONDENSATE SYSTEM	243,009		34.8	8,418,799				44.8	5,448	15.8	86,298
312 3180	HEAT EXCHANGER SHELL	63,639	1908	28.5	2,513,741	25	2008	2008	50.0	1,272	10.5	13,364
312 3181	HEAT EXCHANGER TUBE BUNDLE	63,639	1908	28.5	2,513,741	25	2008	2008	50.0	1,272	10.5	13,364
312 3182	PPWNG. ALL UNDER 4 INCHES	1,157	1908	28.5	48,702	0	2008	2008	68.0	17	28.5	485
312 3183	PPWNG. RUN 4 INCHES ON LARGER	68,408	1908	28.5	2,702,037	0	2008	2008	68.0	1,008	28.5	28,870
312 3184	TANK	5,833	1991	28.5	212,803	0	2008	2008	65.0	90	28.5	2,558
312 3187	CONTROL/INSTRUMENTATION SYSTEM	2,315	1908	28.5	91,443	20	1998	2008	45.0	58	0.5	29
312 3170	VENT CONDENSER	4,804	1908	28.5	188,798	0	2008	2008	68.0	71	28.5	2,013
312 3172	IRIGATION - EQUIPMENT	23,716	1903	4.5	148,472	20	2013	2013	20.0	1,851	15.5	25,742
312 382	CONDENSATE RECOVERY SYSTEM	87,244		28.5	3,041,139				67.5	1,441	28.0	48,208
312 3189	CONTROL/INSTRUMENTATION SYSTEM	1,103	1908	28.5	43,869	20	1998	1998	48.0	28	0.5	14
312 3190	PPWNG. RUN 4 INCHES ON LARGER	83,242	1908	28.5	2,687,009	0	2008	2008	68.0	1,372	28.5	28,121
312 3195	72.9K	2,739	1908	28.5	110,581	0	2008	2008	68.0	41	28.5	1,173
312 383	MAIN FEEDWATER SYSTEM	603,841		24.5	17,073,538				23.8	28,878	2.8	82,564
312 3221	CONTROL/INSTRUMENTATION SYSTEM	4,017	1950	28.5	158,872	20	1998	1998	48.0	100	0.5	50
312 3224	HEAT EXCHANGER SHELL	26,468	1908	28.5	1,008,473	20	1998	1998	48.0	836	0.5	318
312 3224	HEAT EXCHANGER SHELL	81,500	1981	18.5	1,351,680	20	2001	2001	20.0	4,098	3.5	14,326
312 3224	HEAT EXCHANGER SHELL	79,875	1982	18.5	1,228,003	20	2001	2002	19.0	4,204	3.5	14,714
312 3225	HEAT EXCHANGER TUBE BUNDLE	26,468	1908	28.5	1,008,473	20	1998	1998	48.0	836	0.5	318
312 3225	HEAT EXCHANGER TUBE BUNDLE	146,638	1981	18.5	2,403,027	20	2001	2001	20.0	7,282	3.5	25,487
312 3225	HEAT EXCHANGER TUBE BUNDLE	128,195	1982	18.5	1,987,223	20	2001	2002	18.0	6,747	3.5	23,615
312 3226	PPWNG. ALL UNDER 4 INCHES	1,157	1908	28.5	48,702	20	1998	1998	48.0	29	0.5	14
312 3227	PPWNG. RUN 4 INCHES ON LARGER	184,501	1908	28.5	7,304,775	20	1998	1998	48.0	4,523	0.5	2,312
312 3231	VALVE POWER OPERATED	10,295	1908	28.5	408,653	20	1998	1998	48.0	257	0.5	128
312 3232	IRIGATION EQUIPMENT	6,583	1982	18.5	108,987	15	2001	2012	19.0	363	3.5	1,272
312 384	MAIN FEEDWATER PUMP SYSTEM	278,514		28.5	11,040,504				43.5	8,426	4.0	25,698





SCHEDULE V

Fuel Capital Recovery Data - 2028

Florida Power & Light Company  
 Depreciation Class  
 For Fort Meade Unit 1  
 Plant Data As Of 1/20/02

Account Number	Description	Plant Balance As 1/20/02	Vintage Year	Age At Study (Years)	Age Weights (\$-Tn)	Replacement Interval (Years)	Change Date (if Any)	Calendar Date	Average Service Life	Annual Accrual	Average Remaining Life	Present Unrecovered Capital
312 423	DUCTWORK INSULATION AND OUTER CASING	273,802	1990	7.5	2,082,015	0	2001	2028	11.0	24,873	3.5	87,005
312 424	DAMPEN DRIVE ASSEMBLY	14,913	1999	20.5	508,004	0	2001	2028	43.0	347	3.5	1,214
312 425	DAMPEN DRIVE ASSEMBLY	42,170	1998	20.5	1,665,715	0	2001	2028	43.0	961	3.5	3,432
312 426	FORCED DRAFFT FAN OUTLET DUCT	548,235	1998	20.5	5,893,283	0	2001	2028	43.0	3,447	3.5	12,006
312 427	REDUCED DRAFFT FAN OUTLET DUCT	43,867	1999	20.5	1,732,382	0	2001	2028	43.0	1,202	3.5	3,570
312 428	ANALYZER OPACITY	28,832	1978	19.5	4,172,824	20	2001	1998	20.0	1,982	3.5	891
312 429	ANALYZER OPACITY	14,108	1982	5.5	77,583	20	2001	2012	9.0	1,367	3.5	5,498
312 430	CONTROL/INSTRUMENTATION SYSTEM	3,808	1998	20.5	150,416	20	2001	1998	40.0	95	0.5	48
312 422	AIR HEATER	418,326		22.8	8,532,723				11.8	26,311	2.1	74,709
312 431	INSULATION EQUIPMENT	8,180	1998	20.5	323,110	20	2001	1998	40.0	205	0.5	102
312 432	STRUCTURAL SUPPORT	18,288	1998	20.5	753,107	0	2001	2028	43.0	443	3.5	1,552
312 433	HEATER BUNDESBAZETS	43,805	1998	20.5	1,722,288	8	2001	1998	40.0	1,080	0.5	545
312 434	HEATER BUNDESBAZETS	101,802	1990	7.5	763,880	8	2001	1998	8.0	12,772	0.5	6,388
312 435	HEATER BUNDESBAZETS	80,197	1998	1.5	120,298	8	2001	2004	5.0	18,029	3.5	18,138
312 436	STEAM COILS	0	1998	0.0	0	20	2001	1998	0.5	0	0.5	0
312 437	STEAM COILS	3,443	1998	20.5	214,989	20	2001	1998	40.0	136	0.5	68
312 438	APV BASKET CLEANING EQUIPMENT	24,248	1979	19.5	667,787	20	2001	1998	20.0	1,712	0.5	856
312 439	MOTOR AIR HEATER	87,210	1998	20.5	3,444,795	25	2001	2028	43.0	2,028	3.5	7,088
312 440	BEARING ASSEMBLY, RIGID	21,803	1998	20.5	881,319	0	2001	2028	43.0	607	3.5	1,775
312 441	CONTROL/INSTRUMENTATION SYSTEM	18,737	1998	20.5	661,112	20	2001	1998	40.0	418	0.5	208
312 424	FORCED DRAFFT FAN	101,581		20.5	4,011,286				41.8	2,442	2.1	5,089
312 427	DRIVE ELEC. MOTOR, ROTATING ASY.	18,548	1998	20.5	772,087	20	2001	1998	40.0	489	0.5	244
312 428	DRIVE ELECTRIC MOTOR/STATIONARY ASY.	24,433	1998	20.5	865,104	20	2001	1998	40.0	611	0.5	305
312 429	FAN/BLOWER, ROTATING ASY.	18,548	1998	20.5	772,087	25	2001	2008	43.0	465	3.5	1,391
312 430	FAN/BLOWER, STATIONARY ASY.	28,320	1998	20.5	1,158,140	25	2001	2008	43.0	682	3.5	2,287
312 431	FOURMOUNTION	2,688	1998	20.5	101,307	0	2001	2028	43.0	62	3.5	217
312 432	PIPING, ALL UNDER 4 INCHES	3,809	1998	20.5	154,408	0	2001	2028	43.0	91	3.5	318
312 433	DRIVE COUPLING MECHANICAL	877	1998	20.5	28,582	20	2001	1998	40.0	24	0.5	12
312 434	CONTROL/INSTRUMENTATION SYSTEM	1,154	1998	20.5	45,583	20	2001	1998	40.0	29	0.5	14
312 425	REDUCED DRAFFT FAN	123,750		20.5	4,888,127				41.8	2,873	2.1	8,314
312 445	DRIVE ELEC. MOTOR, ROTATING ASY.	24,245	1998	20.5	867,678	20	2001	1998	40.0	608	0.5	303
312 446	DRIVE ELECTRIC MOTOR/STATIONARY ASY.	20,207	1998	20.5	1,197,127	20	2001	1998	40.0	758	0.5	379
312 447	FAN/BLOWER, ROTATING ASY.	24,245	1998	20.5	867,678	25	2001	2008	43.0	644	3.5	1,873
312 448	FAN/BLOWER, STATIONARY ASY.	28,268	1998	20.5	1,428,538	25	2001	2008	43.0	848	3.5	2,880
312 449	FOURMOUNTION	2,524	1998	20.5	91,698	0	2001	2028	43.0	59	3.5	205
312 450	PIPING, ALL UNDER 4 INCHES	4,849	1998	20.5	191,536	0	2001	2028	43.0	113	3.5	385
312 451	DRIVE COUPLING MECHANICAL	1,312	1998	20.5	47,814	25	2001	2008	43.0	28	3.5	99
312 427	SOOT BLOWER SYSTEM	88,287		20.5	3,487,337				42.8	2,071	3.1	8,494
312 4601	CONTROL/INSTRUMENTATION SYSTEM	10,044	1998	20.5	398,738	20	2001	1998	40.0	251	0.5	128
312 4602	PIPING, ALL UNDER 4 INCHES	8,013	1998	20.5	306,014	0	2001	2028	43.0	210	3.5	724
312 4603	PIPING, RUN 4 INCHES OR LARGER	18,998	1998	20.5	608,782	0	2001	2028	43.0	294	3.5	1,280

Florida Power & Light Company  
 Depreciation Rates  
 For FPL's Plants Unit 1  
 Plant Data As Of 12/31/97

Account Number	Description	Plant in Service Balance As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (3-Yr)	Replacement Interval (Years)	Overhaul Date (if Rel.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Cost
a	b	c	d	e	f	g	h	i	j	k	l	m
312 402	CONTROLINSTRUMENTATION SYSTEM	0	1995	0.0	0	20	2001	2010	11.0	2,000	3.5	7,211
312 407	PIPING, ALL UNDER 4 INCHES	0	1998	0.0	0	30	2001	2026	43.0	207	3.5	808
312 408	PIPING, RUN 4 INCHES ON LANCER	9,005	1998	39.5	358,008	30	2001	2018	43.0	211	3.5	738
312 409	TAHK	10,041	1998	39.5	398,830	30	2001	2018	43.0	234	3.5	817
312 408	CHEMICAL WASH SYSTEM	18,108		39.5	754,688				43.0	444	3.5	1,505
312 409	RETRACTABLE SOOT BLOWER ASSEMBLY	52,214	1998	39.5	2,084,823	25	2001	2008	43.0	1,216	3.5	4,256
312 428	LINE SLURRY SYSTEM	0			0	20			0.5	0	0.5	0
312 427	PIPING, ALL UNDER 4 INCHES	0	1998	0.0	0	30	2001	2018	3.5	0	3.5	0
312 428	PIPING, RUN 4 INCHES ON LANCER	9,005	1998	39.5	358,008	30	2001	2018	43.0	211	3.5	738
312 429	TAHK	10,041	1998	39.5	398,830	30	2001	2018	43.0	234	3.5	817
312 429	BOILER CONTROL SYSTEM	214,470		18.8	4,030,913				13.8	18,804	3.2	50,133
312 435	TRANSWALTER, MAJOR	58,794	1984	3.5	208,279	20	2001	2014	7.0	8,542	3.5	28,897
312 467	COMPUTERANALOGPROCESSER	5,525	1981	16.5	91,163	20	2001	2001	20.0	276	3.5	967
312 468	RECORDER	1,934	1980	37.5	72,525	20	2001	2000	40.0	48	2.5	171
312 468	RECORDER	7,425	1982	15.5	118,038	20	2001	2002	11.0	391	3.5	1,368
312 428	RECORDER	13,245	1983	14.5	182,053	20	2001	2003	18.0	730	3.5	2,575
312 468	RECORDER	44,117	1988	9.5	418,112	13.0	2001	2008	13.0	3,394	3.5	11,878
312 427	CONTROLINSTRUMENTATION SYSTEM	69,426	1990	39.5	2,702,827	20	2001	1999	40.0	1,711	0.5	669
312 427	CONTROLINSTRUMENTATION SYSTEM	12,800	1981	16.5	212,916	20	2001	2001	20.0	645	3.5	2,256
312 427	CONTROLINSTRUMENTATION SYSTEM	1,100	1983	14.5	15,950	20	2001	2003	18.0	61	3.5	214
312 431	LINE SLURRY SYSTEM	0			0	20			0.5	0	0.5	0
312 467	CONTROLINSTRUMENTATION SYSTEM	0	1998	0.0	0	20	2001	1998	0.5	0	0.5	0
312 4691	PIPING, ALL UNDER 4 INCHES	0	1998	0.0	0	30	2001	2018	3.5	0	3.5	0
312 4692	PIPING, RUN 4 INCHES ON LANCER	0	1998	0.0	0	30	2001	2018	3.5	0	3.5	0
312 4696	AGITATOR	0	1998	0.0	0	30	2001	2018	3.5	0	3.5	0
312 4697	TAHK, SLURRY MIXING	0	1998	0.0	0	30	2001	2018	3.5	0	3.5	0
312 4698	TAHK, SLURRY SERVICE	0	1998	0.0	0	30	2001	2018	3.5	0	3.5	0
312 4698	TAHK, SLURRY SERVICE	0	1994	0.0	0	30	2001	2026	3.5	0	3.5	0
312 432	SOOTDUST COLLECTOR SYSTEM	8,821		5.5	47,416				8.0	609	3.5	2,353
312 473	PIPING, RUN 4 INCHES ON LANCER	8,821	1992	5.5	47,416	0	2001	2026	5.0	608	3.5	2,353
312 434	STACK	616,033		14.4	2,848,337				8.5	64,895	3.5	227,134
312 4793	LIGHTING SYSTEM COMPLETE	22,682	1990	7.5	109,865	20	2001	2010	11.0	2,000	3.5	7,211
312 4798	LANCER AND PLATFORMS	11,502	1998	39.5	454,329	0	2001	2026	43.0	207	3.5	808
312 4801	STRUCTURAL FOUNDATION WORK	68,132	1998	1.5	2,611,819	0	2001	2026	43.0	1,538	3.5	5,392
312 4802	OUTSIDE CONCRETE WORK	71,224	1998	39.5	2,813,348	0	2001	2026	43.0	1,696	3.5	5,797
312 4804	EMISSION MONITORING ANALYZER	208,340	1994	3.5	729,190	10	2001	2004	7.0	29,763	3.5	104,170
312 4805	MAZONRY, LNER	34,529	1998	39.5	1,303,896	0	2001	2026	43.0	803	3.5	2,811
312 4811	CONTROLINSTRUMENTATION SYSTEM	26,907	1994	3.5	126,175	20	2001	2014	7.0	5,508	3.5	19,404
312 4812	CEM COMPANCTIONCESSOR	162,747	1994	3.5	569,615	20	2001	2014	7.0	23,240	3.5	81,374
312 442	COMPONENTCLOSED COOLING WATER SYSTEM	77,274		33.5	2,585,134				39.3	2,634	3.5	8,163
312 5010	CONTROLINSTRUMENTATION SYSTEM	750	1994	39.5	29,425	20	2001	1998	40.0	19	0.5	6

Florida Power & Light Company  
 Depreciation Plans  
 For Fort Myers Unit 1  
 Plant Data As Of 12/31/07

Account Number	Description	Plant In Service Balance As 12/31/07	Vintage Year	Age At Study (Years)	Age Vintage (\$ TH)	Replacement Interval (Years)	Overhaul Date (if App)	Capitalized Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
212 5074	HEAT EXCHANGER, SHELL	4,200	1958	20.5	169,514	25	2001	2008	43.0	100	3.5	349
212 5075	HEAT EXCHANGER, TUBE BUNDLE	15,572	1988	9.5	147,244	25	2001	2013	13.0	1,198	3.5	4,193
212 5077	PIPING, RUN 4 INCHES OR LARGER	54,204	1958	20.5	2,134,343	0	2001	2028	43.0	1,267	3.5	4,398
212 5078	PIPING COMPLETE	900	1958	20.5	27,225	30	2001	2019	43.0	22	3.5	77
212 5081	TANK	1,874	1958	20.5	68,123	0	2001	2028	43.0	39	3.5	136
212 5	FUEL SUPPLY SYSTEMS	274,280		24.5	6,717,240				13.8	19,842	3.4	67,085
212 521	HEAVY OIL SUPPLY SYSTEM	272,677		24.4	6,648,519				13.8	19,802	3.4	66,947
212 8137	DRIVE/ELEC. MOTOR, COMPLETE	10,429	1958	20.5	411,946	20	2001	1998	43.0	201	0.5	130
212 8142	FOUNDATION	24,540	1958	20.5	808,330	0	2001	2028	43.0	571	3.5	1,807
212 8148	PIPING, RUN 4 INCHES OR LARGER	81,100	1958	20.5	2,413,400	0	2001	2028	43.0	1,421	3.5	4,673
212 8149	PUMP COMPLETE	18,871	1974	23.5	428,789	25	1999	1999	25.0	747	1.5	1,120
212 8152	STRAINER, * 4 INCH PIPE SIZE	5,328	1958	20.5	210,861	0	2001	2028	43.0	124	3.0	434
212 8153	TANK	26,808	1958	20.5	1,403,837	0	2001	2028	43.0	698	3.5	2,096
212 8156	REGULATION EQUIPMENT	48,405	1983	4.5	208,848	20	2001	2013	8.0	5,632	3.5	20,412
212 8159	RETRAINING ENCL. OILRUE	6,501	1958	20.5	298,790	0	2001	1988	43.0	29	0.5	529
212 8161	CONTROL/INSTRUMENTATION SYSTEM	1,140	1958	20.5	46,000	20	2001	1988	43.0	29	0.5	14
212 8161	CONTROL/INSTRUMENTATION SYSTEM	217	1983	24.5	7,487	20	2001	2003	20.0	6	3.5	20
212 8161	CONTROL/INSTRUMENTATION SYSTEM	1,387	1972	25.5	26,624	20	2001	2012	20.0	48	3.5	169
212 8162	METER, VALVE	1,514	1968	21.5	50,841	20	2001	2008	20.0	48	3.5	161
212 8162	METER, VALVE	58,209	1985	2.5	146,873	20	2001	2015	6.0	8,712	3.5	23,880
212 823	DIESEL, (LUNGT) OIL SUPPLY SYSTEM	1,713		20.5	67,684				43.0	40	3.5	128
212 8234	CONTROL/INSTRUMENTATION SYSTEM	22	1958	20.5	809	20	1998	1998	43.0	1	0.5	0
212 8232	PUMP COMPLETE	1,891	1958	20.5	68,795	25	2001	2009	43.0	38	3.5	128
212 8	FUEL FIRING SYSTEMS	1,053,998		19.2	20,222,287				22.4	47,143	3.5	164,876
212 820	BURNER MANAGEMENT SYSTEM	0		RCVADR	0				RCVADR	0	RCVADR	0
212 7258	CONTROL/INSTRUMENTATION SYSTEM	0	1983	0.0	0	20	2003	2003	5.5	0	5.5	0
212 621	HEAVY OIL FIRING SYSTEM	1,053,998		19.2	20,222,287				22.4	47,143	3.5	164,876
212 7272	CONTROL/INSTRUMENTATION SYSTEM	314	1958	20.5	12,420	20	2001	1998	43.0	8	0.5	4
212 7277	PIPING, RUN 4 INCHES OR LARGER	24,162	1958	20.5	1,248,299	0	2001	2028	43.0	794	3.5	2,781
212 7281	OIL BURNER OUNL. SET OF	1,018,490	1979	18.5	18,802,565	15	2001	2009	22.0	48,340	3.5	162,192
212 7	WASTE MANAGEMENT SYSTEMS	21,147		1.3	158,603				11.0	1,822	3.5	6,729
212 743	AIR QUALITY CONTROL SYSTEM	21,147		7.5	158,603				11.0	1,822	3.5	6,729
212 8086	EMISSION MONITORING ANALYZER	21,147	1990	7.5	158,603	20	2001	2010	11.0	1,822	3.5	6,729

Ford Power & Light Company  
 Depreciation Rates  
 For Ford Motors Unit 1  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Current Date	Average Service Life	Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
314	TURBOGENERATOR UNITS	6,208,002		33.7	213,835,628				30.2	161,282	11.7	1,887,402
314 0	SETTLEMENTS AND CONTRIBUTIONS	(191,547)		30.5	(7,566,107)				68.0	(2,817)	28.5	(80,281)
314 000	LANDFILL SETTLEMENTS	(191,547)	1998	30.5	(7,566,107)			2008	68.0	(2,817)	28.5	(80,281)
314 1	TURBINE GENERATOR PEDESTAL	121,782		30.5	4,810,288				68.0	1,791	28.5	51,041
314 171	TURBINE GENERATOR CONCRETE PEDESTAL	121,782		30.5	4,810,288				68.0	1,791	28.5	51,041
314 006	CONCRETE PEDESTAL	121,782	1968	30.5	4,810,288			2009	68.0	1,791	28.5	51,041
314 2	TURBINE GENERATOR SYSTEMS	2,281,119		37.0	120,278,545				45.2	71,817	11.4	817,265
314 271	STEAM TURBINE	2,281,119		36.4	84,437,181				44.1	58,833	11.8	679,875
314 1526	CASING OR SHELL	417,108	1998	30.5	16,478,766	0		2008	68.0	6,134	28.5	174,817
314 1527	CASING INSULATION	74,644	1987	10.5	782,702	10		2007	20.0	3,732	9.5	36,488
314 1528	LOADING AND ENCLOSURES	47,087	1998	30.5	1,808,147	0		2008	68.0	6,922	28.5	19,727
314 1529	BEARING ASSEMBLY, RA-TAL	44,070	1998	30.5	1,728,205	0		2008	68.0	6,447	28.5	18,445
314 1540	BEARING ASSEMBLY, THRU-OUT	21,348	1998	30.5	843,248	0		2008	68.0	3,144	28.5	8,947
314 1541	HIGH PRESSURE SPRINCLE OR SHIRT	208,883	1998	30.5	8,202,879	0		2008	68.0	3,072	28.5	87,547
314 1544	HP BLADING-ROTATION/COMPRESS STAGE1	170,128	1998	30.5	6,720,098	25		2008	80.0	3,403	10.5	35,727
314 1545	HP BLADING-STATONARY/COMPRESS STAGE1	170,128	1998	30.5	6,720,098	25		2008	80.0	3,403	10.5	35,727
314 1546	SCALING/BEARING PLATE	37,441	1998	30.5	1,478,820	0		2008	68.0	591	28.5	15,882
314 1547	GLAND SEAL ASSEMBLY	24,814	1998	30.5	1,375,153	0		2008	68.0	512	28.5	14,591
314 1548	CONTROL INSTALLATION AT TURBINE	69,299	1998	30.5	2,737,311	20		1998	40.0	1,732	0.5	896
314 1550	PIPING, FLUSHED BY W.P.C.	41,004	1998	30.5	1,621,823	0		2008	68.0	604	28.5	17,208
314 1554	HP BLADING-ROTATION/COMPRESS STAGE1	161,588	1998	30.5	6,382,786	20		1998	40.0	4,040	0.5	2,020
314 1555	HP BLADING-STATONARY/COMPRESS STAGE1	161,588	1998	30.5	6,382,786	25		2008	80.0	3,232	10.5	33,824
314 1559	LP BLADING-ROTATION/COMPRESS STAGE1	268,473	1998	30.5	14,481,084	20		1998	40.0	8,147	0.5	4,572
314 1560	LP BLADING-STATONARY/COMPRESS STAGE1	268,473	1998	30.5	14,481,084	25		2008	80.0	7,317	10.5	78,833
314 1561	NOZZLE BLOCK	208,024	1987	10.5	2,163,267	10		2007	20.0	10,202	9.5	87,808
314 272	GENERATOR	634,627		39.5	25,842,264				50.0	13,095	10.5	137,280
314 1571	STATOR HOUSING	128,731	1998	30.5	5,124,375	25		2008	50.0	2,595	10.5	27,244
314 1572	ROTOR/DC/LOADING FRAME/COVER	278,218	1998	30.5	10,888,811	25		2008	50.0	5,564	10.5	88,428
314 1574	BEARING ASSEMBLY	10,510	1998	30.5	415,145	25		2008	50.0	2,207	10.5	2,207
314 1575	END BELL	10,510	1998	30.5	415,145	25		2008	50.0	2,110	10.5	2,207
314 1576	COLLECTOR BRIMS	28,801	1998	30.5	1,082,775	25		2008	50.0	5,529	10.5	5,656
314 1577	SOLE/BEARING PLATE	23,878	1998	30.5	947,032	25		2008	50.0	490	10.5	5,025
314 1578	COLLECTOR RING BRUSH PROOING	32,172	1998	30.5	1,210,294	25		2008	50.0	663	10.5	6,986
314 1580	MAIN LEAD CONNECTORS	12,152	1998	30.5	471,004	25		2008	50.0	243	10.5	2,582
314 1583	HYDROGEN FAN/COVER BLADING	8,539	1998	30.5	321,291	25		2008	50.0	171	10.5	1,710

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 1  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weights (3-Yr)	Replacement Interval (Years)	Overhaul Date (8 Yrs.)	Calendar Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314 1586	MOTOR RETAINING RINGS	55,833	1988	28.5	2,205,404	25		2008	50.0	1,117	10.5	11,725
314 1587	MOTOR COILS	43,324	1988	28.5	1,790,298	25		2008	50.0	908	10.5	8,518
314 1588	INSULATION EQUIPMENT	18,341	1988	28.5	783,876	25		2008	50.0	387	10.5	4,092
314 3	CONDENSING SYSTEMS	1,435,818		20.8	43,871,534				28.8	28,207	14.8	537,156
314 305	DE-OBRINATION SYSTEM	0		RCN/NO	0				RCN/NO	0	RCN/NO	0
314 400	CONTROL/INSTRUMENTATION SYSTEM	0		1988	0	20		1988	0.5	0	0.5	0
314 401	PERM. ALL UNDER 4 INCHES	0		1988	0	0.5	20	1988	0.5	0	0.5	0
314 403	HOIST	0		1988	0	25		2008	10.5	0	10.5	0
314 306	INTAKE STRUCTURE	126,204		28.3	5,515,128				48.0	3,231	18.1	58,750
314 400	INTAKE CHARGE STRUCTURE AND DRIVE	8,200	1988	28.5	387,350	0		2008	68.0	137	28.5	3,889
314 401	CRANE CONTROL SYSTEM	586	1988	28.5	28,547	20		1988	40.0	25	0.5	12
314 402	INTAKE CHARGE TROLLEY ASSEMBLY	5,174	1988	28.5	204,373	30		2018	80.0	88	20.5	1,788
314 403	INTAKE CHARGE HOIST ASSEMBLY	5,174	1988	28.5	204,373	30		2018	80.0	88	20.5	1,788
314 404	CATHODIC PROTECTION EQUIPMENT	10,251	1988	28.5	404,915	20		1988	40.0	129	0.5	129
314 404	CATHODIC PROTECTION EQUIPMENT	320	1981	28.5	12,045	20		2001	67.0	8	3.5	29
314 404	CATHODIC PROTECTION EQUIPMENT	22,147	1985	12.5	278,838	20		2005	20.0	1,027	7.5	8,205
314 405	INTAKE CONCRETE STRUCTURE	98,338	1985	28.5	3,803,272	0		2005	68.0	1,417	28.5	40,376
314 405	INTAKE CONCRETE STRUCTURE	3,988	1972	25.5	101,848	0		2008	54.0	74	28.5	2,110
314 405	AUXILIARY HOIST	886	1988	28.5	28,547	20		2018	60.0	16	20.5	337
314 400	CONTROL/INSTRUMENTATION SYSTEM	1,522	1988	28.5	60,119	20		1988	40.0	28	0.5	19
314 307	CONDENSER COOLING WATER DISCH. STRUCTURE	20,013		28.5	1,180,514				67.1	448	27.8	12,326
314 407	FOUNDATION	6,833	1988	28.5	280,819	0		2026	68.0	97	28.5	2,787
314 408	DISCHARGE CONCRETE STRUCTURE	22,810	1988	28.5	900,085	0		2008	68.0	235	28.5	6,580
314 408	STOP LOOP, COMPLETE	800	1988	28.5	23,700	10		1988	40.0	13	0.5	8
314 308	COOLING WATER TUNNEL/CONDUIT SYSTEM	88,188		28.5	3,482,838				67.5	1,207	28.0	28,545
314 4117	FOUNDATION	60,637	1988	28.5	2,295,162	0		2008	68.0	682	28.5	28,414
314 4120	CONDENSER RALET CONDUITS	8,473	1988	28.5	374,184	0		2026	68.0	139	28.5	3,870
314 4121	CONDENSER DISCHARGE CONDUITS	17,055	1988	28.5	673,673	0		2008	68.0	251	28.5	7,148
314 4122	CONTROL/INSTRUMENTATION SYSTEM	1,003	1988	28.5	28,819	20		1988	40.0	25	0.5	13
314 309	INTAKE SCREENS SYSTEM	128,311		18.4	1,948,334				28.9	4,220	18.4	77,850
314 4127	TRASH RAMES	10,742	1972	28.5	273,921	25		2022	50.0	215	24.5	8,284
314 4128	TRASH RAME HOIST	1,548	1988	28.5	61,087	20		2018	28	28	20.5	528
314 4129	TRASH RACK (ORHZZLEY)	7,213	1988	28.5	284,914	25		2008	50.0	144	10.5	1,518
314 4140	TRAVELING SCREEN ASSEMBLY	5,825	1988	28.5	234,038	25		2008	50.0	119	10.5	1,244
314 4140	TRAVELING SCREEN ASSEMBLY	12,028	1992	5.5	71,654	25		2017	25.0	521	18.5	10,182
314 4141	TRAVELING SCREEN PANELS	28,844	1988	8.5	300,174	25		2014	25.0	1,554	18.5	28,637
314 4141	TRAVELING SCREEN PANELS	28,572	1982	5.5	201,146	25		2017	25.0	1,463	18.5	28,528

SCHEDULE V

Florida Power & Light Company  
 Depreciation Rates  
 For For Motors Unit 1  
 Plant Data As Of 12/31/87

Est. Capital Recovery Data - 2028

Account Number	Description	Plant in Service Balance At 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Weight (8 Yrs)	Recovery Interval (Years)	Queue Date (If Req.)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Capital
314 414	TRAVELING SCREENS HOUSING	11,800	1958	30.5	468.075	0		2028	68.0	174	28.5	4,387
314 416	CONTROLINSTRUMENTATION SYSTEM	591	1958	30.5	27,345	20		1998	40.0	15	0.5	7
314 370	SCREEN WASH SYSTEM	19,184		30.5	778,584				40.0	479	0.5	239
314 414	DRIVE ELEC MOTOR COMPLETE	3,788	1958	30.5	4149,626	20		1998	40.0	95	0.5	47
314 416	PIPING RUN 4 INCHES OR LARGER	8,498	1958	30.5	37,4208	20		1998	40.0	227	0.5	118
314 417	PUMP COMPLETE	5,881	1958	30.5	224,400	20		1998	40.0	142	0.5	71
314 417	CONTROLINSTRUMENTATION SYSTEM	216	1958	30.5	8,532	20		1998	40.0	5	0.5	3
314 371	CONDENSER	628,174		25.9	18,488,023				35.3	18,023	15.8	285,707
314 303	CONTROLINSTRUMENTATION SYSTEM	5,682	1958	30.5	223,649	20		1998	40.0	142	0.5	71
314 303	CONTROLINSTRUMENTATION SYSTEM	1,568	1976	21.5	42,087	20		2016	40.0	49	18.5	508
314 308	FOULMATION	1,281	1958	30.5	48,810	0		2028	68.0	19	28.5	529
314 308	CONDENSER SECTION SHELLCASING	228,289	1958	30.5	8,828,416	0		2028	68.0	3,228	28.5	84,842
314 3041	TUBE SUPPORTS	20,885	1958	30.5	828,118	0		2028	68.0	308	8.787	8,787
314 3042	TUBE, IN A WATER BOX	208,817	1984	13.5	3,507,980	28		2028	27.0	10,661	11.5	122,398
314 3043	TUBE SHEET	23,426	1958	30.5	825,327	0		2028	68.0	345	28.5	8,818
314 3044	WATER BOX	14,881	1958	30.5	580,980	0		2028	68.0	220	28.5	6,270
314 3045	HOTWELL FOR A CONDENSER SECTION	8,880	1958	30.5	272,159	0		2028	68.0	101	28.5	2,888
314 3046	PIPING FURNISHED WITH CONDENSER	10,875	1958	30.5	433,513	28		2028	68.0	161	28.5	4,882
314 3048	CONDENSER RECK ASSY (SERVANT SHELL)	4,871	1958	30.5	194,380	20		2018	80.0	82	20.5	1,881
314 3049	CATHODIC PROTECTION EQUIPMENT	52,348	1980	7.5	282,818	20		2010	20.0	2,817	12.5	30,718
314 372	CONDENSER AIR REMOVAL SYSTEM	21,729		28.6	878,651				43.4	500	22.5	11,276
314 3075	PIPING RUN 4 INCHES OR LARGER	13,381	1958	30.5	527,388	20		2018	60.0	223	20.5	4,582
314 3078	SELENSUMFILTER	8,219	1982	5.5	48,205	20		2022	30.0	274	24.5	8,272
314 3080	CONTROLINSTRUMENTATION SYSTEM	159	1958	30.5	8,281	20		1998	40.0	4	0.5	2
314 374	CONDENSATE PUMP SYSTEM	78,093		30.5	3,084,679				54.1	1,445	14.6	21,094
314 3030	DRIVE ELEC MOTOR, ROTATING ASSY.	4,231	1958	30.5	167,125	20		1998	40.0	108	0.5	53
314 3031	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	4,231	1958	30.5	167,125	20		1998	40.0	108	0.5	53
314 3032	FOULMATION	12,577	1958	30.5	498,782			2028	68.0	185	28.5	5,271
314 3033	PIPING, ALL UNDER 4 INCHES	5,837	1958	30.5	220,582			2028	68.0	80	28.5	2,448
314 3034	PIPING, RUN 4 INCHES OR LARGER	12,577	1958	30.5	498,782			2028	68.0	185	28.5	5,271
314 3035	PUMP BOWL, ALL	4,007	1958	30.5	158,277	25		2008	50.0	80	10.5	841
314 3036	PUMP BOWELLER, ALL	3,580	1958	30.5	141,805	25		2008	50.0	72	10.5	714
314 3037	PUMP SHUTT, COMPLETE	2,684	1958	30.5	108,413	25		2008	50.0	54	10.5	586
314 3038	PUMP STATIONARY ASSY.	15,271	1958	30.5	603,205	25		2008	50.0	205	10.5	3,287
314 3039	STRAINER, 4 INCH PIPE SIZE	12,191	1958	30.5	491,545	25		2008	50.0	244	10.5	2,580
314 3042	CONTROLINSTRUMENTATION SYSTEM	887	1958	30.5	35,037	20		1998	40.0	22	0.5	11
314 375	CONDENSER COOLING WATER PUMP SYSTEM	201,548		30.5	8,926,149				44.0	5,271	4.5	25,584
314 3882	DRIVE ELEC MOTOR, ROTATING ASSY.	33,379	1958	30.5	1,318,471	20		1998	40.0	834	0.5	417
314 3883	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	33,379	1958	30.5	1,318,471	20		1998	40.0	834	0.5	417

SCORALE V

Federal Power & Light Company  
 Depreciation Rates  
 For Fuel Types Unit 1  
 Plant Data AA OF 12/1/97

Fuel Capital Recovery Data • 2025

Account Number	Description	Plant In Service Balance At 12/31/97	Weighted Average Year	Age At Time Of Study (Years)	Age Weighted (8-Yrs)	Replacement Interval (Years)	Overhaul Date (8 Yrs)	Calculated Overhaul Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
314 3005	PUMP, RUN 4 INCHES OR LARGER	41,300	1998	20.5	1,624,510	25		2008	50.0	828	10.5	8,890
314 3006	PUMP BELLER, ALL	9,005	1998	20.5	335,688	20		2008	50.0	180	10.5	1,891
314 3007	PUMP SHAFT, COMPLETE	8,005	1998	20.5	305,688	25		2008	50.0	180	10.5	1,891
314 3008	PUMP STATIONARY ASSY	90,081	1998	20.5	1,877,410	25		2008	50.0	1,001	10.5	10,513
314 3010	VALVE, POWER OPERATED	70,428	1998	20.5	2,783,091	20		1998	40.0	1,781	0.5	881
314 3011	CONTROL-INSTRUMENTATION SYSTEM	2,809	1998	20.5	412,812	20		1998	40.0	71	0.5	28
314 3012	THRUST BEARING, KNOCKOUT	2,025	1998	20.5	78,388			2025	68.0	30	28.5	849
314 317	FRIBING & SCALING/OIL SYSTEM	28,222		31.7	894,600				30.9	795	9.9	7,828
314 3224	CONTROL-INSTRUMENTATION SYSTEM	11,087	1998	20.5	428,332	20		1998	40.0	277	0.5	128
314 3225	PUMP, ALL UNDER 4 INCHES	8,205	1998	20.5	275,508	25		2008	50.0	140	10.5	1,467
314 3226	SELENCER/BELLER	6,474	1992	5.5	26,607	20		2012	20.0	324	14.5	4,694
314 3228	VACUUM PUMP WITH MOTOR	1,173	1998	20.5	48,134			2025	68.0	17	28.5	492
314 3229	STEAM AIR EJECTOR ASSY	2,493	1998	20.5	98,474			2025	68.0	27	28.5	1,045
314 4	TURBINE GENERATOR AUXILIARIES	1,582,815		29.7	47,048,799				20.4	91,992	9.9	516,204
314 461	TURBINE CONTROL SYSTEM	128,104		37.7	4,789,882				38.8	3,280	3.5	11,428
314 5428	PUMP, ALL UNDER 4 INCHES	54,638	1998	20.5	2,158,201	20		2018	43.0	1,271	3.5	4,447
314 5429	CONTROL-INSTRUMENTATION SYSTEM	1,534	1998	20.5	53,850	20		1998	40.0	31	3.5	109
314 5434	CONTROL-INSTRUMENTATION SYSTEM	8,877	1994	13.5	118,840	20		2004	17.0	522	3.5	1,828
314 5445	DOVESSON	61,745	1998	20.5	2,428,829	20		1998	43.0	1,426	3.5	8,028
314 602	TURBINE STEAM PUMP AND VALVE SYSTEM	201,133		20.5	11,894,754				43.0	7,000	3.5	24,511
314 5468	PUMP, RUN 4 INCHES OR LARGER	287,714	1998	20.5	11,798,703	20		2018	43.0	8,304	3.5	24,233
314 5470	CONTROL-INSTRUMENTATION SYSTEM	3,478	1998	20.5	135,031	20		1998	43.0	80	3.5	278
314 603	TURBINE OIL AND SEAL SYSTEM	72,332		20.5	2,887,115				30.7	1,298	16.2	21,028
314 5480	HEAT EXCHANGER, COMPLETE	28,877	1998	20.5	1,020,042	25		2008	50.0	522	10.5	5,428
314 5482	PUMP, RUN 4 INCHES OR LARGER	42,220	1998	20.5	1,687,880	20		2018	60.0	704	20.5	14,425
314 5484	TRANK	3,213	1998	20.5	128,814	20		2018	60.0	54	20.5	1,008
314 5487	CONTROL-INSTRUMENTATION SYSTEM	822	1998	20.5	22,488	20		1998	40.0	21	0.5	10
314 604	TURBINE DRAIN SYSTEM	11,317		5.5	62,244				9.0	1,257	3.5	4,401
314 5007	SELENCER/BELLER	11,317	1992	5.5	62,244			2001	9.0	1,257	3.5	4,401
314 465	TURBINE GEAR ASSEMBLY	18,281		20.5	643,100				46.9	247	7.4	2,576
314 5018	CONTROL-INSTRUMENTATION SYSTEM	168	1998	20.5	7,428	20		1998	40.0	5	0.5	2
314 5019	DRIVE/ELEC MOTOR, COMPLETE	9,196	1998	20.5	363,242	20		1998	40.0	230	0.5	115
314 5020	ENCLOSURE	1,314	1998	20.5	51,400	20		2008	68.0	19	28.5	551
314 5022	TURBINE GEAR-ANGL REDUCTION	5,544	1998	20.5	220,129	20		2018	60.0	83	20.5	1,908



Florida Power & Light Company  
 Depreciation Study  
 For Fort Meigs Unit 1  
 Plant Data No. CR 120197

Account Number	Description	Plant in Service Balance At 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age (Years)	Height (ft)	Replacement Year	Overhaul Date (ft)	Construction Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k	l
314 608	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	43,572	1958	29.5	18.8	825,144	2005		2016	32.8	1,328	20.3	28,514
314 558	TURBINE SHELL TER ASBY	18,422	1998	29.5		648,888	2016		2016	68.0	242	28.5	8,883
314 554	BOILER HEATERS, ELECTRIC	27,150	1991	6.5		178,475				25.0	1,088	18.5	20,091
314 487	EXCITER	79,277		35.8		2,828,341				44.2	1,793	1.1	20,294
314 5554	CONTROL/INSTRUMENTATION SYSTEM	788	1958	28.5		31,047	1988			49.0	20	0.5	10
314 5556	ENCLOSURE	14,123	1958	28.5		567,859	2008		2008	50.0	282	10.5	2,986
314 5547	FAN/BLOWER, COMPLETE	1,871	1988	28.5		77,895	2008		2008	50.0	39	10.5	414
314 5560	HEATING SYSTEM	10,178	1987	10.5		108,848	2012		2012	25.0	407	14.5	5,802
314 5583	REDUCTION GEAR	4,805	1958	28.5		194,577	2008		2008	50.0	98	10.5	1,034
314 5587	STATION MAIN EXCITER	14,123	1958	28.5		547,859	2008		2008	50.0	282	10.5	2,986
314 5588	ROTOR MAIN EXCITER	22,008	1958	28.5		888,188	2008		2008	50.0	440	10.5	4,821
314 5571	BRUSH ROOM	3,813	1958	28.5		77,885	2008		2008	39	39	10.5	414
314 5572	BEARING ASSEMBLY	5,983	1958	28.5		142,714	2008		2008	50.0	72	10.5	729
314 5574	COMPLING COMPLETE WITH FASTENERS			28.5		220,529	2008		2008	50.0	112	10.5	1,172
314 488	GENERATOR SEAL OIL SYSTEM	21,582		28.5		1,248,700				49.8	623	10.4	6,557
314 5509	CONTROL/INSTRUMENTATION SYSTEM	281	1958	28.5		14,280	1998			49.0	9	0.5	5
314 5510	D.C. EMERGENCY OIL PUMP MOTOR	17,778	1958	28.5		700,533	2008		2008	50.0	285	10.5	3,724
314 5511	SEAL OIL VACUUM TANK AND SUPPORTS	8,198	1958	28.5		263,242	2008		2008	50.0	194	10.5	1,501
314 5512	VACUUM PUMP WITH MOTOR	4,270	1958	28.5		188,885	2008		2008	50.0	85	10.5	887
314 487	GENERATOR COOLING AND PURGE SYSTEM	218,793		28.5		8,523,420				52.8	4,210	14.3	57,373
314 5502	HEAT EXCHANGER, TUBE BUNDLE	81,238	1958	28.5		2,212,772	2018		2018	60.0	1,208	20.5	27,790
314 5504	PIPING, RUN 4 INCHES OR LARGER	48,985	1958	28.5		1,814,828	2018		2018	60.0	788	20.5	15,898
314 5507	CONTROL/INSTRUMENTATION SYSTEM	2,482	1958	28.5		98,584	1998			49.0	81	0.5	31
314 5528	DRYER	14,123	1958	28.5		527,282	2008		2008	50.0	282	10.5	2,986
314 5528	CARBON DIOXIDE SUPPLY SYSTEM	7,554	1958	28.5		298,283	2008		2008	50.0	151	10.5	1,598
314 5540	HYDROGEN SUPPLY SYSTEM	43,025	1958	28.5		1,698,488	2008		2008	50.0	861	10.5	8,035
314 5541	HYDROGEN DETECTION SYSTEM	21,248	1958	28.5		843,248	1998			49.0	234	0.5	287
314 472	TURBINE LUBE OIL STORAGE & TRANSFER	222,240		18.0		4,178,935				36.8	6,318	23.8	148,111
314 5584	PIPING, RUN 4 INCHES OR LARGER	85,371	1958	28.5		3,372,155	2018		2018	60.0	1,423	20.8	28,188
314 5589	FIRE PROTECTION SYS COMPLETE	148,868	1982	5.5		807,780	2022			30.0	4,898	24.5	118,543
314 473	TURBINE LUBE OIL SYSTEM	258,770		28.2		7,320,203				44.4	5,857	21.5	125,984
314 5710	DRIVE ELEC. MOTOR, COMPLETE	8,240	1958	28.5		248,480	1998			49.0	151	0.5	78
314 5713	HEAT EXCHANGER, COMPLETE	8,627	1958	28.5		240,787	2018		2018	60.0	144	20.5	2,948
314 5715	PIPING, ALL UNDER 4 INCHES	88,227	1958	28.5		3,525,454	2018		2018	60.0	1,488	20.5	30,484
314 5716	PUMP COMPLETE	14,779	1958	28.5		583,771	2018		2018	60.0	248	20.5	5,048
314 5719	CONTROL/INSTRUMENTATION SYSTEM	2,512	1958	28.5		111,724	1998			49.0	88	0.5	44
314 5720	CONTROL/INSTRUMENTATION SYSTEM	2,088	1958	28.5		63,804	2008		2008	49.0	52	8.5	444
314 5720	FILTER/COCKING/CONDITIONING UNIT	0	1958	0.0		0	2018			20.5	0	20.5	0

SCHEDULE V

Est. Capital Recovery Data • 2008

Florida Power & Light Company  
 Depreciation Rates  
 For Full-Mean Unit 1  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Weight (\$ Trn)	Replacement Value (Year)	Overhaul Cost (\$ Trn)	Cancelled Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314-5720	FILTERING/CONDITIONING UNIT	61,703	1982	1.5	471,367	20	2001	2002	30.0	2,887	24.5	69,891
314-5721	RESERVOIR	2,250	1958	30.5	68,675	30	2001	2018	60.0	38	20.5	759
314-5723	VAPOR EXTRACTOR INCL. DRIVE	752	1958	30.5	28,704	30	2001	2018	60.0	13	20.5	257
314-5726	PIPING, RUN 4 INCHES OR LARGER	41,566	1958	30.5	1,638,367	30	2001	2018	60.0	776	20.5	15,910
314-078	TURBINE GENERATOR SUPERVISORY SYSTEM	182,754		9.8	1,681,071	20	2001	2002	18.0	18,886	3.5	66,102
314-5746	CONTROL PANEL	8,203	1982	15.5	144,187	20	2001	2002	19.0	492	3.5	1,714
314-5747	RECORDER	28,012	1982	15.5	404,166	20	2001	2002	19.0	1,474	3.5	5,160
314-5748	SUPERVISORY INSTR. PROCES. (PROG., ETC.)	8,203	1982	15.5	144,187	20	2001	2002	19.0	492	3.5	1,714
314-5749	SUPERVISORY INSTR. PROCES. (PROG., ETC.)	20,287	1981	6.5	198,816	20	2001	2011	10.0	3,206	3.5	10,705
314-5749	SENSOR MAJOR	8,203	1982	15.5	144,187	20	2001	2002	19.0	492	3.5	1,714
314-5750	MONITOR/ALARMER	8,203	1982	15.5	144,187	20	2001	2002	19.0	492	3.5	1,714
314-5752	CONTROL/INSTRUMENTATION SYSTEM	23,691	1982	15.5	144,187	20	2001	2002	19.0	1,247	3.5	4,364
314-5752	CONTROL/INSTRUMENTATION SYSTEM	63,949	1995	2.5	267,211	20	2001	2015	6.0	10,608	3.5	37,204
314-5754	ANNUNCIATION/INSTRUMENT PANEL	8,203	1982	15.5	144,187	20	2001	2002	19.0	492	3.5	1,714
314-8	TURBINE GENERATOR CRANE SYSTEMS	128,467		30.9	3,380,448	20	2001	2002	58.9	2,293	20.0	45,807
314-871	TURBINE CRANE STRUCTURE	108,266		30.5	4,380,458	20	2001	2002	64.4	1,684	24.8	41,850
314-8120	DRIVE/ELEC. MOTOR, COMPLETE	4,636	1958	30.5	183,122	20	2001	1998	40.0	116	0.5	38
314-8123	CRANE SUPERSTRUCTURE	69,830	1958	30.5	2,758,285	20	2001	2008	66.0	1,627	28.8	28,267
314-8124	CRANE SUBSTRUCTURE, INCLUDING RAILS	26,199	1958	30.5	1,183,261	20	2001	2008	66.0	429	28.5	12,238
314-8125	POWER CABLE REEL	2,312	1959	30.5	91,204	20	2001	1998	40.0	58	0.5	20
314-8126	POWER & CONTROL CABLE FURNISHED BY MFG	1,158	1958	30.5	46,882	25	2001	2008	30.0	23	10.5	240
314-8127	CONTROL/INSTRUMENTATION SYSTEM	1,223	1958	30.5	48,704	20	2001	1998	40.0	31	0.5	15
314-802	TURBINE CRANE TROLLEY	15,889		30.5	620,111	20	2001	2002	41.8	377	2.1	789
314-8151	REDUCTION GEAR	646	1958	30.5	26,517	30	2001	2018	60.0	11	20.5	221
314-8152	TROLLEY STRUCTURE	1,156	1958	30.5	46,882	30	2001	2018	60.0	19	20.5	305
314-8153	DRIVE/ELEC. MOTOR, COMPLETE	12,897	1958	30.5	548,932	20	2001	1998	40.0	247	0.5	174
314-803	TURBINE CRANE MAIN HOIST	5,418		30.5	214,011	30	2001	2018	60.0	80	20.5	1,851
314-8163	REDUCTION GEAR	646	1958	30.5	26,517	30	2001	2018	60.0	11	20.5	221
314-8164	MAIN HOOK AND SHEAVE	646	1958	30.5	26,517	30	2001	2018	60.0	11	20.5	221
314-8165	HOIST DRUM	2,480	1958	30.5	137,480	30	2001	2018	60.0	58	20.5	1,189
314-8166	HOIST CABLE, COMPLETE	646	1958	30.5	26,517	30	2001	2018	60.0	11	20.5	221
314-804	TURBINE CRANE AUXILIARY HOIST	6,594		30.5	275,968	30	2001	2018	49.5	141	10.0	1,416
314-8179	REDUCTION GEAR	546	1958	30.5	21,567	30	2001	2018	60.0	9	20.5	187
314-8180	HOIST DRUM	2,946	1958	30.5	116,267	30	2001	2018	60.0	48	20.5	1,027
314-8181	HOIST CABLE, COMPLETE	546	1958	30.5	21,567	30	2001	2018	60.0	9	20.5	187
314-8182	DRIVE/ELEC. MOTOR, COMPLETE	2,946	1958	30.5	116,267	20	2001	1998	40.0	74	0.5	27

SCHEDULE V

FH Capital Recovery Data - 2008

Florida Power & Light Company  
 Division Name  
 Plant Name Unit 1  
 Plant Data As Of 12/31/07

Account Number	Description	Port in Service Balance As 12/31/07	Vintage Year	Age At Time Of Study (Years)	Age Weight (3-Yrs)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		A	B	C	D	E	F	G	H	I	J	K
215	ACCESSORY ELECTRIC EQUIPMENT	1,567,479		21.9	34,073,330				24.9	62,613	9.3	564,241
215 0	SETTLEMENTS AND CONTRIBUTIONS	(44,586)		20.5	(1,781,147)				60.0	(608)	28.5	(18,687)
215 000	LANDFILL SETTLEMENTS	(44,586)	1956	20.5	(1,781,147)			2006	60.0	(608)	28.5	(18,687)
215 1	STRUCTURAL SUPPORTS	32,421		20.5	1,290,630				60.0	47	28.5	13,568
215 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	32,421		20.5	1,290,630				60.0	47	28.5	13,568
215 0014	GENERATOR LEADS SUPPORTS	32,421	1958	20.5	1,290,630			2006	60.0	47	28.5	13,568
215 2	ALUMINUM POWER SYSTEMS	478,705		10.0	4,778,427				20.8	17,803	20.0	205,579
215 281	125 VOLT DC DISTRIBUTION SYSTEM	15,602		20.5	618,835				6	315	10.4	3,296
215 1801	CABLE POWER #40 ON LARGER	1,118	1958	20.5	44,181	25		2008	50.0	22	10.5	235
215 1802	LOAD CENTER, BCL, BUS, SWITCHES, ETC	13,205	1958	20.5	525,548	25		2008	50.0	206	10.5	2,794
215 1803	CABLE POWER, ALL UNDER #40	1,118	1958	20.5	44,181	25		2008	50.0	22	10.5	235
215 1804	CONTROL/INSTRUMENTATION SYSTEM	151	1958	20.5	5,905	20		1999	40.0	4	0.5	2
215 287	ALUMINUM/STATION SERVICE TRANSFORMER	58,295		20.5	2,208,803				52.9	1,104	13.4	14,787
215 1726	CABLE POWER #40 ON LARGER	8,322	1958	20.5	328,719	25		2008	50.0	166	10.5	1,748
215 1728	CONTROL/INSTRUMENTATION SYSTEM	570	1958	20.5	22,515	20		1999	40.0	14	0.5	7
215 1729	FOUNDATION	12,808	1958	20.5	497,837	20.5		2008	68.0	185	28.5	5,283
215 1730	TRANSFORMER	26,897	1958	20.5	1,457,422	25		2008	80.0	798	10.5	7,748
215 288	STARTUP TRANSFORMER	314,877		1.8	608,812				25.4	12,403	24.4	302,351
215 1744	CABLE POWER #40 ON LARGER	112,878	1987	0.5	58,289	20		2017	20.0	5,629	18.5	109,764
215 1746	CONTROL/INSTRUMENTATION SYSTEM	646	1958	20.5	27,058	20		2008	40.0	17	0.5	9
215 1747	FOUNDATION	8,863	1958	20.5	386,588			2008	68.0	145	28.5	4,134
215 1748	TRANSFORMER	191,751	1997	0.5	98,876			2009	29.0	6,812	28.5	188,445
215 289	VITAL AC DISTRIBUTION SYSTEM	27,289		13.5	308,402				24.0	1,092	11.5	12,553
215 1797	INVERTER	27,289	1984	13.5	308,402	25		2009	25.0	1,092	11.5	12,553
215 291	STATION BATTERY SYSTEM	60,452		15.1	915,175				20.9	2,890	7.8	22,623
215 1795	CABLE POWER #40 ON LARGER	1,184	1958	20.5	48,758	25		2008	50.0	24	10.5	249
215 1796	CONTROL/INSTRUMENTATION SYSTEM	159	1956	20.5	6,281	20		1998	40.0	4	0.5	2
215 1798	BATTERY BANK	41,268	1987	10.5	241,154	15		2002	15.0	1,531	4.5	8,890
215 1799	BATTERY BANK	390	1958	29.5	18,010	15		2003	45.0	8	5.5	46
215 1800	BATTERY CHARGER	4,227	1982	25.5	150,059	25		2012	50.0	85	14.8	1,226



Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 1  
 Plant Data As Of 12/31/07

Account Number	Description	Part In Service Balance As 12/31/07	Voltage Year	Age At Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Ownership (8 Mo.)	Retirement Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
215 7041	CABLE POWER 640 OR LARGER	5,664	1958	29.5	223,728	25	2001	2008	43.0	132	3.5	481
215 7042	TRANSFORMER	3,265	1982	15.5	52,429	25	2001	2007	18.0	178	3.5	623
215 7044	CONTROL/INSTRUMENTATION SYSTEM	396	1958	29.5	18,247	20	2001	1998	40.0	10	0.5	5
215 7046	CIRCUIT BREAK RATED 600 AMPS OR GREATER	7,004	1958	29.5	278,028	25	2001	2008	43.0	164	3.5	570
215 7048	CIRCUIT BREAK RATED 600 AMPS OR GREATER	6,795	1982	15.5	104,808	25	2001	2007	19.0	396	3.5	1,246
215 7049	POWER CENTER SWITCHGEAR SECTION	2,305	1958	29.5	63,003	25	2001	2008	43.0	56	3.5	182
215 7043	TRANSFORMER	3,283	1982	15.5	52,429	25	2001	2007	25.0	135	8.5	1,288
215 7044	CONTROL/INSTRUMENTATION SYSTEM	396	1958	29.5	18,247	20	2001	1998	40.0	10	0.5	5
215 7046	CIRCUIT BREAK RATED 600 AMPS OR GREATER	7,004	1958	29.5	278,028	25	2001	2008	50.0	141	10.5	1,483
215 7048	CIRCUIT BREAK RATED 600 AMPS OR GREATER	6,795	1982	15.5	104,808	25	2001	2007	25.0	271	8.5	2,427
215 7049	POWER CENTER SWITCHGEAR SECTION	2,305	1958	29.5	63,003	25	2001	2008	50.0	47	10.5	494
215 594	2-4KV POWER DISTRIBUTION SYSTEM	215,279		29.5	8,503,484				49.2	4,656	8.7	21,398
215 7003	CABLE POWER 640 OR LARGER	15,493	1958	29.5	611,904	25	2001	2008	50.0	310	10.5	3,253
215 7003	CABLE POWER 640 OR LARGER	15,493	1958	29.5	611,904	25	2001	2008	43.0	360	3.5	1,261
215 7096	TRANSFORMER	182	1958	29.5	362,729	25	2001	2008	43.0	214	3.5	747
215 7101	POWER CENTER SWITCHGEAR SECTION	53,777	1958	29.5	2,124,182	25	2001	2008	43.0	1,261	3.5	4,327
215 7102	MOTOR CONTROL CENTER SWITCHGEAR SECTION	29,187	1958	29.5	1,182,867	25	2001	2008	43.0	678	3.5	2,376
215 7096	TRANSFORMER	8,183	1958	29.5	362,729	25	2001	2008	50.0	184	10.5	1,828
215 7101	POWER CENTER SWITCHGEAR SECTION	53,777	1958	29.5	2,124,182	25	2001	2008	50.0	1,076	10.5	11,280
215 7102	MOTOR CONTROL CENTER SWITCHGEAR SECTION	29,187	1958	29.5	1,182,867	25	2001	2008	50.0	584	10.5	6,129
215 6	INFORMATION SYSTEMS	340,304		12.3	4,188,618				14.1	24,038	4.3	104,428
215 681	LOAD CONTROL AND METERING SYSTEM	2,819		21.5	58,309				40.0	65	18.5	1,211
215 7072	RECORDER	2,819	1979	21.5	58,309	20	2016	2016	40.0	68	18.5	1,211
215 683	ANALOGATOR/SCADA/ACQUISITION SYSTEM	178,238		8.9	1,594,121				12.2	14,887	3.5	91,091
215 7710	RECORDER OR CATALOG	0	1984	0.0	0	20	2001	2004	3.5	0	3.5	0
215 7713	RECORDER	16,211	1990	7.5	121,580	20	2001	2007	11.0	1,474	3.5	5,188
215 7714	LOGIC CABINET	67,871	1987	10.5	710,546	20	2001	2007	14.0	4,834	3.5	16,918
215 7715	PARTNER	1,474	1990	7.5	11,055	20	2001	2010	13.4	134	3.5	488
215 7716	ANALOGATOR PANEL (NOT PART OF BOARD)	14,774	1987	10.5	158,127	20	2001	2007	14.0	1,055	3.5	3,894
215 7717	DISK/FLY TERMINAL	0	1990	0.0	0	20	2001	2010	3.5	0	3.5	0
215 7718	COMPUTER/MICROPROCESSOR	78,108	1990	7.5	585,810	20	2001	2010	11.0	7,101	3.5	24,803
215 684	GENERATOR PROTECTION SYSTEM	159,527		16.0	2,548,188				17.0	9,298	5.5	82,127
215 7732	RELAY NEGATIVE SEQUENCE	8,039	1958	29.5	317,541	20	2001	1998	40.0	201	0.5	100
215 7732	RELAY NEGATIVE SEQUENCE	8,039	1958	29.5	317,541	20	2001	1998	40.0	201	0.5	100
215 7732	RELAY NEGATIVE SEQUENCE	530	1972	25.5	13,515	20	2001	2012	28.0	18	3.5	64
215 7732	RELAY NEGATIVE SEQUENCE	4,369	1995	12.5	54,808	20	2001	2005	16.0	273	3.5	905
215 7734	CONTROL/INSTRUMENTATION SYSTEM	5,251	1958	29.5	207,415	20	2001	1998	40.0	131	0.5	68
215 7734	CONTROL/INSTRUMENTATION SYSTEM	2,247	1980	27.5	121,744	20	2001	2000	40.0	81	2.5	203
215 7734	CONTROL/INSTRUMENTATION SYSTEM	275	1984	23.5	8,213	20	2001	2004	37.0	7	3.5	26

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 1  
 Plant Data As Of 12/31/87

Account Number	Description	Part #	h Service Balance As 12/31/87	h	Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Data (Yr)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
315 7724	CONTROL/INSTRUMENTATION SYSTEM		22,147		1984	13.5	423,878	20	2001	2004	17.0	1,881	3.5	6,818
315 7724	CONTROL/INSTRUMENTATION SYSTEM		21,807		1983	4.5	116,582	20	2001	2013	8.0	3,298	3.5	11,334
315 7722	RELAY, NEGATIVE SEQUENCE		530		1972	25.5	12,515	20	2001	2012	40.0	13	14.5	182
315 7722	RELAY, NEGATIVE SEQUENCE		4,388		1985	12.5	54,808	20	2000	2005	20.0	218	7.5	1,538
315 7724	CONTROL/INSTRUMENTATION SYSTEM		5,281		1958	38.5	207,415	20	2001	1998	40.0	171	0.5	66
315 7724	CONTROL/INSTRUMENTATION SYSTEM		3,247		1980	27.5	471,744	20	2000	2000	40.0	81	2.5	203
315 7724	CONTROL/INSTRUMENTATION SYSTEM		275		1984	20.5	9,213	20	2004	2004	40.0	7	8.5	45
315 7724	CONTROL/INSTRUMENTATION SYSTEM		22,147		1984	13.5	423,878	20	2001	2004	20.0	1,807	8.5	10,448
315 7724	CONTROL/INSTRUMENTATION SYSTEM		21,807		1983	4.5	116,582	20	2001	2013	20.0	1,295	15.5	20,078
316	MISCELLANEOUS POWER PLANT EQUIPMENT		221,478			24.1	7,544,424				21.2	18,430	3.5	38,222
316 1	STATION SERVICE EQUIPMENT		221,478			24.1	7,544,424				21.2	18,430	3.5	38,222
316 183	STATION SERVICE AIR SYSTEM		20,517			28.5	1,208,423				42.9	711	3.4	2,441
316 0521	COMPRESSOR/AIR, RECIPROCATING, COMPLETE		10,028		1958	28.5	387,331	25	2001	2008	43.0	234	3.5	819
316 0522	DRIVE/ELEC. MOTOR, COMPLETE		803		1958	28.5	38,224	20	2001	1998	43.0	23	3.5	81
316 0523	FOUNDATION		538		1956	28.5	26,872	25	2001	2008	43.0	22	3.5	78
316 0525	PIPING, ALL UNDER 4 INCHES		12,588		1958	28.5	535,482	25	2001	2008	43.0	315	3.5	1,103
316 0527	TANK		2,488		1958	28.5	98,187	25	2001	2008	43.0	58	3.5	202
316 0530	CONTROL/INSTRUMENTATION SYSTEM		471		1958	28.5	24,530	20	2001	1997	40.0	18	0.5	8
316 0525	AFTERCOOLER		1,888		1958	28.5	73,707	25	2001	2008	43.0	43	3.5	152
316 184	INSTRUMENT AIR SYSTEM		182,508			33.2	8,339,001				18.6	8,719	3.5	20,781
316 0555	COMPRESSOR/AIR, RECIPROCATING, COMPLETE		11,501		1958	28.5	424,290	25	2001	2008	43.0	287	3.5	836
316 0556	DRIVE/ELEC. MOTOR, COMPLETE		1,200		1958	28.5	53,325	20	2001	1998	40.0	34	0.5	17
316 0558	FILTER, SPECIAL ASSEMBLY		832		1958	28.5	33,634	25	2001	1996	43.0	20	3.5	69
316 0561	CONTROL/INSTRUMENTATION SYSTEM		1,798		1958	28.5	70,628	20	2001	1998	40.0	45	0.5	22
316 0562	PIPING, ALL UNDER 4 INCHES		135,811		1958	28.5	5,384,535	25	2001	2008	43.0	3,198	3.5	11,084
316 0568	COMPRESSOR, AIR - STATIONARY ASSEMBLY		14,201		1988	8.5	135,880	25	2001	2013	13.0	1,100	3.5	3,880
316 0570	DRYER		18,888		1987	4.5	8,534	25	2001	2022	4.0	4,887	3.5	17,285
316 0572	AFTERCOOLER		1,523		1958	28.5	60,188	25	2001	2008	43.0	30	3.5	124
316 0573	PREHEAT/CONTROL/INSTRUMENT TUBING		3,885		1958	28.5	186,618	20	2001	2018	43.0	82	3.5	323

SCHEDULE V

Est. Capital Recovery Data \*

2025

Florida Power & Light Company  
 Depreciation Rates  
 For FPL Meter Unit 2  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance At 12/31/87	Weighted Year	Age At Study (Years)	Age (\$/Yr)	Replacement Interval (Years)	Quantity (of Pkg.)	Calculated Cost	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
311 0	SETTLEMENTS AND CONTRIBUTIONS	(5,867)		28.5	(187.210)				57.0	(103)	28.5	(2,524)
311 003	LANDSLIP SETTLEMENTS	(5,867)		28.5	4 (187.210)			2009	57.0	(103)	28.5	(2,524)
311 3	STATION BUILDINGS	1,478,423		27.7	40,880.170				51.7	28,580	24.3	692,180
311 328	EMERGENCY GENERATOR BUILDING	12,052		28.5	343,483				47.8	262	19.3	4,874
311 2470	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	6,029		28.5	171,741			2008	57.0	104	28.5	3,013
311 2471	BUILDING APPURTENANCES(EACH ELEV)	603		28.5	17,188			2008	57.0	11	28.5	202
311 2472	ROOF (EACH LEVEL)	1,808		28.5	51,528	20		2009	40.0	45	11.5	520
311 2482	SUBSTRUCTURE FOUNDATION WORK	2,815		28.5	102,028	20		2009	40.0	80	11.5	1,038
311 329	TURBINE GENERATION BUILDING	1,327,437		27.8	37,487,808				54.4	24,822	27.3	692,129
311 2628	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	804,232		1989	14,444,812			2008	57.0	8,916	28.5	254,176
311 2627	BUILDING APPURTENANCES(EACH ELEV)	128,028		1989	3,650,828			2008	57.0	2,347	28.5	64,044
311 2627	BUILDING APPURTENANCES(EACH ELEV)	81,480		1989	1,802,800			2008	37.0	1,802	28.5	47,298
311 2631	PLUMBING SYSTEM COMPLETE	60,360		1989	1,800,300	25		2019	50.0	1,340	21.5	28,808
311 2632	LIGHTING SYSTEM COMPLETE	44,170		1989	1,208,845	20		2009	40.0	1,504	11.5	12,689
311 2638	ELEVATOR	26,874		1989	1,582,048			2018	57.0	648	28.5	18,407
311 2640	FIRE PROTECTION SYS COMPLETE	16,279		1989	463,802	25		2019	50.0	208	21.5	7,000
311 2648	SUBSTRUCTURE FOUNDATION WORK	492,299		1989	14,118,022			2009	57.0	8,889	28.5	247,850
311 340	CONTROL ROOM BUILDING	33,555		28.5	908,318				30.4	1,102	1.9	2,146
311 8800	HVAC CONTROL SYSTEM	1,873		1989	56,231	20		2008	40.0	49	11.5	567
311 8804	HVAC AIR CONDITIONER	15,791		1989	450,044	15		1989	30.0	528	1.5	780
311 8808	HVAC HEAT PUMP/COMPRESSOR	15,791		1989	450,044	15		1989	30.0	528	1.5	780
311 346	ROLEN BUILDING	73,418		28.5	2,082,442				32.0	2,294	3.5	8,030
311 3467	LIGHTING SYSTEM COMPLETE	73,418		1989	2,082,442	20		2009	30.0	2,294	3.5	8,030
311 4	COOLING SYSTEMS	196,582		23.8	5,080,374				47.1	4,178	22.0	82,038
311 413	OPENMOUNTAGE COOLING WATER SYSTEM	196,582		23.8	5,080,374				47.1	4,178	22.0	82,038
311 4285	DRIVE/ELEC MOTOR COMPLETE	11,711		1989	161,784	20		2008	40.0	493	11.5	5,867
311 4288	HEADER, 4 INCHES OR LARGER	26,875		1989	728,428			2008	37.0	728	28.5	20,701
311 4270	PIPING, ALL UNDER 4 INCHES	18,431		1989	554,354	25		2019	50.0	389	21.5	8,364
311 4271	PIPING, RUN 4 INCHES OR LARGER	80,253		1989	2,288,251	25		2019	50.0	1,608	21.5	34,526
311 4272	PUMP COMPLETE	33,566		1989	956,831	25		2019	50.0	671	21.5	14,432
311 4275	STRAINER, 4 INCH PIPE SIZE	16,696		1989	473,838			2008	57.0	293	28.5	8,348

Florida Power & Light Company  
 Depreciation Rates  
 For Fast Movers Unit 2  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weights (Years)	Replacement Interval (Years)	Overhaul (of Base)	Calculated Cost	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
211 7	FUEL UNLOADING AND STORAGE FACILITIES	77,121		7.5	578,408			7,011	11.0	7,011	3.5	24,539
211 703	FUEL DIESEL TRANSFER SYSTEM	22,130		7.5	173,530			2,103	11.0	2,103	3.5	7,281
211 703B	INSULATION PIPING, RUN 4 IN ON LANCER	22,130	1980	7.5	173,530	20	2001	2,103	11.0	2,103	3.5	7,281
211 708	HEAVY FUEL OIL/GAS UNLOADING STATION	53,985		7.5	404,888			4,808	11.0	4,808	3.5	17,177
211 708F	INSULATION-PIPING, RUN 4 IN ON LANCER	53,985	1980	7.5	404,888	20	2001	4,808	11.0	4,808	3.5	17,177
212	BOILER PLANT EQUIPMENT	25,051,741		16.8	423,571,796			2,175,250	11.8	2,175,250	3.5	7,585,823
212 1	STEAM GENERATING EQUIPMENT	12,838,811		16.0	208,284,795			1,282,204	10.2	1,282,204	3.2	4,085,489
212 121	BOILER STRUCTURE	6,028,268		9.3	55,984,891			842,270	7.2	842,270	3.5	2,837,380
212 000	DAMPERS	821,871	1986	1.5	1,282,027	10	2001	2008	5.0	184,534	3.5	848,179
212 001	STRUCTURAL, METAL AND TRUSSES	980,007	1989	28.5	27,202,790	0	2001	2008	32.0	30,196	3.5	105,548
212 002	STRAP, LADDERS, CATTWALKS AND HANDRAILS	130,487	1989	28.5	3,181,895	0	2001	2008	4,334	4,334	3.5	14,820
212 003	STRAP, LADDERS, CATTWALKS AND HANDRAILS	88,411	1984	13.8	882,048	0	2001	2008	17.0	2,666	3.5	12,232
212 004	BOILER INNER CASING	100,550	1989	28.5	2,880,376	0	2001	2008	32.0	3,142	3.5	10,886
212 004A	BOILER INSULATION	423,744	1991	6.5	2,142,998	10	2001	2001	43,174	43,174	3.5	181,110
212 004B	BOILER REGULATOR	571,482	1982	5.5	2,142,998	10	2001	2002	62,695	62,695	3.5	222,231
212 004C	BOILER INSULATION	98,834	1994	3.5	248,268	10	2001	2004	14,219	14,219	3.5	48,787
212 004D	BOILER INSULATION	844,732	1996	1.5	1,282,028	20	2001	2006	188,849	188,849	3.5	591,312
212 006	BOILER OUTER CASING	1,278,890	1986	1.5	1,823,385	20	2001	2016	242,118	242,118	3.5	802,913
212 006B	SPROCKLETS & REFRACTORY	155,482	1989	28.5	4,417,522	10	1999	2008	5,183	5,183	1.5	7,775
212 007	HANGERS, SUPPORTS & TUBE GUIDES	94,179	1989	28.5	5,249,019	0	2001	2008	5,798	5,798	3.5	20,144
212 008	DAMPERS DRIVE ASSEMBLY	207,224	1986	1.5	482,838	0	2001	2008	61,445	61,445	3.5	215,007
212 007F	FIRE PROTECTION HP FUEL OIL EQUIPMENT	48,292	1987	0.5	22,146	0	2001	2008	11,573	11,573	3.5	40,506
212 122	BOILER PRESSURE PARTS	6,891,253		22.0	148,317,504			429,054	12.1	429,054	2.7	1,147,803
212 005	HEADER, 4 INCHES ON LANCER	300,839	1989	28.5	11,133,272	10	1989	2008	30.0	13,021	1.5	18,532
212 005B	HEADER, 4 INCHES ON LANCER	107,678	1996	1.5	181,514	10	2001	2006	21,535	21,535	3.5	75,373
212 006	PIPING, ALL UNDER 4 INCHES	67,288	1989	28.5	1,917,128	10	1989	2008	30.0	1,242	1.5	3,383
212 006B	PIPING, ALL UNDER 4 INCHES	74,744	1983	14.5	1,083,198	10	2001	2003	4,152	4,152	3.5	14,534
212 007	PIPING, RUN 4 INCHES ON LANCER	115,842	1989	28.5	3,354,547	10	1989	2008	30.0	3,865	1.5	5,797
212 007B	PIPING, RUN 4 INCHES ON LANCER	141,042	1980	17.5	2,468,235	10	2001	2000	21.0	6,716	3.5	23,597
212 009	VALVE, SPECIM.	63,671	1983	14.5	823,220	N	2001	2003	18.0	3,537	3.5	12,380
212 009B	INSULATION-EQUIPMENT	295,833	1989	28.5	8,424,091	10	1989	2009	30.0	8,864	1.5	14,787
212 009B	DESUPERHEATER	133,131	1988	28.5	3,183,131	10	1989	2009	30.0	4,450	1.5	6,878
212 004	WATER WALL SECTION	838,841	1989	28.5	23,848,989	10	1989	2009	30.0	27,895	1.5	41,842
212 004A	WATER WALL SECTION	702,230	1991	6.5	4,565,275	10	2001	2001	70,235	70,235	3.5	245,823
212 004B	WATER WALL SECTION	256,248	1992	5.5	1,499,204	10	2001	2002	28,472	28,472	3.5	98,822



SCHEDULE V

Florida Power & Light Company  
 Depreciation Rates  
 For Fed Return Line 2  
 Plant Data As Of 12/31/97

Fed Capital Recovery Data \*

2008

Account Number	Description	Part Balance At 12/31/97	Average Year	Age At Time Of Study (Years)	Age Weight (5-Yrs)	Requirement Interval (Years)	Overhaul Date (If Rel.)	Carried Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 0095	ECONOMIZER SECTION	180,633	1989	28.5	4,578,041	10		1999	20.0	1,304	1.5	8,032
312 0095	ECONOMIZER SECTION	621,329	1988	1.5	831,984	10	2001	2008	8.0	124,298	3.5	434,830
312 0096	BOILER DRUM	408,279	1989	28.5	13,098,432	10		1998	20.0	15,309	1.5	22,864
312 0097	SUPERHEATER SECTION	1,325,254	1989	28.5	37,788,179	10		1999	20.0	44,175	1.5	68,263
312 0098	REHEATER SECTION	671,573	1989	28.5	18,139,831	10		1999	20.0	22,398	1.5	33,579
312 0100	DOWNCOMERS	217,218	1989	28.5	20,753,583	10		1999	20.0	12,577	1.5	18,866
312 2	STEAM SYSTEMS AND EQUIPMENT	1,427,278		12.3	17,608,343				8.0	177,863	3.2	592,874
312 251	MAIN STEAM PIPING	208,003		24.6	5,143,248				21.3	8,814	1.1	10,460
312 1262	CONTROL/INSTRUMENTATION SYSTEM	3,206	1989	28.5	91,371	10		1999	20.0	107	1.5	180
312 1265	PIPING, RUN 4 INCHES OR LARGER	82,485	1989	28.5	2,636,823	10		1989	20.0	3,083	1.5	4,824
312 1269	VALVE, POWER OPERATED	76,810	1989	28.5	2,012,285	10		1989	20.0	2,354	1.5	3,531
312 1272	REGULATION PIPING, RUN 4 IN OR LARGER	42,702	1988	9.5	400,669	10		1998	10.0	4,270	0.5	2,133
312 252	EXTRACTION STEAM SYSTEM	98,324		28.5	2,745,235				32.0	3,019	3.5	10,536
312 1287	CONTROL/INSTRUMENTATION SYSTEM	1,332	1989	28.5	28,532	20		2009	32.0	42	3.5	148
312 1290	PIPING, ALL UNDER 4 INCHES	3,799	1989	28.5	108,272	0	2001	2026	32.0	119	3.5	418
312 1291	PIPING, RUN 4 INCHES OR LARGER	71,229	1989	28.5	2,030,027	0	2001	2026	32.0	2,228	3.5	7,791
312 1295	VALVE, POWER OPERATED	18,944	1989	28.5	508,404	0	2001	2026	32.0	623	3.5	2,181
312 253	ALUMINATE/SUPERHEATER STEAM SYSTEM	171,851		16.9	2,911,282				8.7	17,789	3.5	62,248
312 1311	CONTROL/INSTRUMENTATION SYSTEM	155	1989	28.5	4,418	20		2008	32.0	5	3.5	17
312 1313	PIPING, ALL UNDER 4 INCHES	864	1989	28.5	27,474	0	2001	2026	32.0	20	3.5	105
312 1314	PIPING, RUN 4 INCHES OR LARGER	68,236	1989	28.5	1,844,726	0	2001	2026	32.0	2,132	3.5	7,463
312 1318	VALVE, POWER OPERATED	28,827	1989	28.5	824,420	20	2001	2029	32.0	804	3.5	2,164
312 1320	DESUPERHEATER STATION AS FURN BY VENDO	73,589	1990	1.5	110,254	20	2001	2016	5.0	14,714	3.5	51,489
312 254	ALUMINATE BOILER FUEL SYSTEM	6,873		5.5	37,802				8.0	764	3.5	2,873
312 1330	VALVE, SPECIAL	6,873	1992	5.5	37,802	0	2001	2026	9.0	764	3.5	2,873
312 257	STM GENERAL/RSO BLOWDOWN COOLING SYS	3,508		28.5	100,007				32.0	110	3.5	384
312 1442	CONTROL/INSTRUMENTATION SYSTEM	39	1989	28.5	1,112	20	2001	2009	32.0	1	3.5	4
312 1482	TANK	3,470	1989	28.5	98,996	0	2001	2026	32.0	108	3.5	380
312 280	FW PINE WINDING STEAM TURBINE BYPASS	599,246		1.5	898,871				5.0	119,849	3.5	419,472
312 1306	CONTROL/INSTRUMENTATION SYSTEM	54,825	1996	1.5	69,888	20	2001	2016	5.0	11,985	3.5	41,548
312 1327	PIPING, ALL UNDER 8 INCHES	29,982	1996	1.5	44,843		2001	2026	5.0	5,982	3.5	20,873
312 1328	PIPING, RUN 4 INCHES OR LARGER	148,812	1996	1.5	224,718		2001	2026	5.0	29,982	3.5	104,889
312 1329	DRUGGER	29,982	1996	1.5	44,843		2001	2026	5.0	5,982	3.5	20,873
312 1331	VALVE, SPECIAL	59,825	1996	1.5	89,888		2001	2026	5.0	11,985	3.5	41,548
312 1332	VALVE, POWER OPERATED	80,887	1996	1.5	134,831		2001	2026	5.0	17,877	3.5	62,821

Florida Power & Light Company  
 Depreciation Rates  
 for Fort Myers Unit 2  
 Plant Data As Of 12/31/87

Est. Capital Recovery Data \*

2025

Account Number	Description	Plant In Service Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (\$ Tls)	Replacement Interval (Years)	Overhaul Date (Filing)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
312 1323	DEFLUORINATOR STATIONARY	118,849	1980	15	179,774	20	2001	2028	5.0	23,870	3.5	83,904
312 1324	REGULATION EQUIPMENT	25,982	1980	15	44,943	20	2001	2018	5.0	5,992	3.5	20,973
312 1325	REGULATION PIPING RUN 4 INCHES	29,802	1980	15	44,943	20	2001	2018	5.0	5,992	3.5	20,873
312 282	REHEAT STEAM SYSTEM	340,472		18.9	5,787,989				12.8	28,532	2.1	55,111
312 1512	CONTROL/REGULATION SYSTEM	2,974	1980	20.5	84,759	10		1989	20.0	99	1.5	149
312 1515	PIPING RUN 4 INCHES ON LANCER	142,428	1980	20.5	4,020,198	10		1989	20.0	4,248	1.5	7,471
312 1519	VALVE POWER OPERATED	5,839	1980	20.5	169,282	10		1989	20.0	198	1.5	297
312 1519	VALVE POWER OPERATED	18,429	1980	17.5	322,508	10	2001	2000	20.0	871	2.5	2,304
312 1520	REGULATION EQUIPMENT	81,568	1984	3.5	295,488	10		2004	7.0	11,853	3.5	42,784
312 1521	REGULATION PIPING RUN 4 IN ON LANCER	80,134	1989	9.5	646,773	10		1998	10.0	8,813	0.5	4,497
312 3	CONDENSATE AND FEEDWATER SYSTEMS	2,840,542		23.1	60,800,502				28.7	98,540	7.8	775,230
312 301	CONDENSATE SYSTEM	520,296		23.8	12,808,772				41.1	12,890	20.8	298,491
312 3180	HEAT EXCHANGER SHELL	122,994	1989	20.5	3,505,329	25		2019	50.0	2,480	21.5	52,887
312 3181	HEAT EXCHANGER TUBE BUNDLE	122,994	1989	20.5	3,505,329	25		2019	50.0	2,480	21.5	52,887
312 3182	PIPING ALL UNDER 4 INCHES	15,401	1982	15.5	228,491	0		2026	44.0	261	28.5	10,008
312 3183	PIPING ALL UNDER 4 INCHES	100,518	1989	20.5	2,884,783	0		2026	57.0	1,783	28.5	80,259
312 3186	VALVE POWER OPERATED	42,813	1989	20.5	1,220,171	0		2028	57.0	751	28.5	27,497
312 3186	VALVE POWER OPERATED	27,721	1985	12.5	346,513	0		2026	41.0	616	28.5	18,289
312 3187	CONTROL/REGULATION SYSTEM	12,509	1989	20.5	308,782	20		2009	40.0	323	11.5	3,270
312 3187	CONTROL/REGULATION SYSTEM	3,447	1972	20.5	87,889	20		2012	40.0	88	14.5	1,250
312 3187	CONTROL/REGULATION SYSTEM	2,543	1982	15.5	42,617	20		2002	20.0	147	4.5	642
312 3172	REGULATION - EQUIPMENT	77,438	1982	5.5	425,888	20		2012	20.0	3,872	14.5	98,141
312 302	CONDENSATE RECOVERY SYSTEM	98,590		28.5	1,887,816				82.0	1,281	23.5	30,078
312 3189	CONTROL/REGULATION SYSTEM	15,139	1989	20.5	431,482	20		2009	40.0	378	11.5	4,352
312 3186	PIPING RUN 4 INCHES ON LANCER	33,047	1989	20.5	942,410	0		2026	57.0	590	28.5	18,534
312 3189	TANK	8,028	1989	20.5	171,798	0		2026	57.0	108	28.5	3,014
312 3203	HEAT EXCHANGER SHELL	8,178	1989	20.5	178,073	0		2026	57.0	108	28.5	3,089
312 3204	HEAT EXCHANGER TUBE BUNDLE	8,178	1989	20.5	178,073	0		2026	57.0	108	28.5	3,089
312 303	MAIN FEEDWATER SYSTEM	842,808		22.4	18,301,643				20.7	40,801	3.5	142,904
312 3221	CONTROL/REGULATION SYSTEM	13,139	1989	20.5	374,482	20		2001	32.0	411	3.5	1,497
312 3224	HEAT EXCHANGER SHELL	221,517	1989	20.5	6,598,226	20		2001	32.0	7,235	3.5	25,327
312 3225	HEAT EXCHANGER TUBE BUNDLE	115,759	1989	20.5	3,298,132	20		2009	32.0	3,017	3.5	12,891
312 3225	HEAT EXCHANGER TUBE BUNDLE	178,181	1989	11.5	1,370,227	20		2001	15.0	7,043	3.5	27,892
312 3225	PIPING ALL UNDER 4 INCHES	81,470	1989	20.5	2,321,995	20		2009	32.0	2,548	3.5	8,911
312 3226	PIPING ALL UNDER 4 INCHES	2,487	1974	23.5	58,446	0		2028	27.0	87	3.5	322
312 3227	PIPING RUN 4 INCHES ON LANCER	81,470	1989	20.5	2,321,995	0		2028	32.0	2,548	3.5	8,911
312 3230	VALVE SPECIAL	58,711	1991	6.5	281,622	20		2011	10.0	5,871	3.5	20,549
312 3231	VALVE POWER OPERATED	81,298	1989	20.5	1,748,931	20		2001	32.0	1,918	3.5	6,772
312 3232	REGULATION EQUIPMENT	77,598	1982	5.5	428,789	20		2012	8.0	8,822	3.5	30,177



Florida Power & Light Company  
 Depreciation Rates  
 For Full-Value Unit 2  
 Plant Data As Of 12/31/97

Account Number	Description	Plant In Service Balance As 12/31/97	Vintage Year	Age At Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (If App.)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 2013	PUMP COMPLETE	7,514	1972	24.5	194,000	25		1998	25.0	301	0.5	140
312 2013	PUMP COMPLETE	18,872	1976	21.5	407,898	25	2001	2001	25.0	759	3.5	2,658
312 2014	DRIVE ELEC MOTOR COMPLETE	11,295	1969	28.5	217,908	20	2001	2009	32.0	353	3.5	1,720
312 2014	DRIVE ELEC MOTOR COMPLETE	28,437	1976	21.5	611,420	20	2001	2016	25.0	1,130	3.1	3,984
312 206	CHEMICAL FEED SYSTEM	48,825		28.5	*1,380,813				32.0	1,520	3.5	5,319
312 2032	CONTROL/INSTRUMENTATION SYSTEM	232	1969	28.5	6,812	20	2001	2009	32.0	7	3.5	25
312 2034	PIPING, ALL UNDER 4 INCHES	22,007	1969	28.5	627,200	0	2001	2008	32.0	688	3.5	2,407
312 2038	PUMP, CHEMICAL FEED BOWL MOTOR	26,386	1969	28.5	752,001	25	2001	2018	32.0	825	3.5	2,888
312 260	CONDENSATE TRAP/FEED SYSTEM	94,432		28.5	1,828,804				48.8	1,278	18.2	25,224
312 2448	CONTROL/INSTRUMENTATION SYSTEM	15,138	1969	28.5	431,462	20		2009	40.0	378	11.5	4,312
312 2448	DRIVE ELEC MOTOR COMPLETE	1,147	1969	28.5	32,880	20		2008	40.0	29	11.5	320
312 2462	PIPING, RUN 4 INCHES OR LARGER	13,020	1969	28.5	371,205	20		2009	40.0	326	11.5	3,746
312 2463	PUMP COMPLETE	3,833	1969	28.5	103,541	20		2009	40.0	91	11.5	1,044
312 2465	TANK	18,847	1969	28.5	585,640	0		2008	57.0	348	28.5	8,324
312 2468	FOUNDATION	11,658	1969	28.5	322,196	0		2008	57.0	204	28.5	5,829
312 262	WATER SAMPLING AND ANALYZING SYSTEM	0		REMOVED	0				REMOVED	0	REMOVED	0
312 2516	ANALYZER, ROOM	0	1981	0.0	0	20		2001	3.5	0	3.5	0
312 2517	ANALYZER, DISSOLVED OXYGEN	0	1988	0.0	0	20		2008	10.5	0	10.5	0
312 2518	ANALYZER, HYDROGEN	0	1985	0.0	0	20		2005	7.5	0	7.5	0
312 4	BOILER AUXILIARY SYSTEMS	6,982,833		16.2	107,652,016				11.7	587,200	3.5	1,880,284
312 471	ADMINISTRATIVE AIR SYSTEM	143,508		16.8	2,421,261				16.7	6,817	3.1	28,447
312 4233	DRIVE ELEC MOTOR COMPLETE	48,247	1988	9.5	467,847	20	2001	2008	13.0	3,788	3.5	13,258
312 4234	FRANCOISEN, COMPLETE	17,464	1988	9.5	165,813	25	2001	2013	13.0	1,343	3.5	4,889
312 4235	PIPING, ALL UNDER 4 INCHES	27,831	1988	28.5	793,184	30		1999	30.0	828	1.8	1,282
312 4235	PIPING, RUN 4 INCHES OR LARGER	27,831	1988	28.5	793,184	30		1999	30.0	828	1.5	1,282
312 4236	PIPING, RUN 4 INCHES OR LARGER	21,180	1988	9.5	201,203	30	2001	2016	13.0	1,620	3.5	5,798
312 422	BOILER DUCTS	1,808,313		16.5	28,721,166				8.8	148,082	3.5	641,787
312 4243	DUCTWORK INSULATION AND OUTER CASING	113,714	1969	28.5	3,240,840	0	2001	2008	32.0	3,554	3.5	12,437
312 4243	DUCTWORK INSULATION AND OUTER CASING	59,272	1994	3.5	207,802	0	2001	2008	7.0	8,482	3.5	28,686
312 4247	REGULATION EQUIPMENT	134,096	1969	28.5	3,820,598	20	2001	2008	32.0	4,189	3.5	14,882
312 4247	REGULATION EQUIPMENT	62,139	1994	3.5	217,467	20	2001	2014	7.0	8,877	3.5	31,070
312 4254	AIR HEATER OUTLET DUCT TO WINDOW	90,022	1969	28.5	2,565,827	10		1999	30.0	3,001	1.5	4,501
312 4255	AIR HTR. OUTLET DUCT TO DUST COLLECTOR	672,532	1996	1.5	1,008,788	15	2001	2011	5.0	134,508	3.5	470,772
312 4259	ECONOMIZER OUTLET DUCT	506,808	1969	28.5	14,445,433	0	2001	2008	32.0	15,829	3.5	55,428
312 4260	ANALYZER, COMBUSTIBLE FLUE	28,820	1972	24.5	629,540	20	2001	2013	28.0	861	3.5	3,205
312 4260	ANALYZER, COMBUSTIBLE FLUE	19,307	1978	21.5	419,401	20	2001	2016	25.0	780	3.5	2,721
312 4261	DUST COLLECTOR OUTLET DUCT	96,081	1969	21.5	2,754,829	0	2001	2008	32.0	3,021	3.5	10,572

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 2  
 Power Data As Of 12/31/07

Account Number	Description	Part Balance At 12/31/07	Weighted Average Year	Age At Study (Years)	Age Weight (\$ Yrs)	Replacement Interval (Years)	Overhaul Date (if any)	Current Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 423	AIR HEATER	965,182	1982	13.5	13,302,208	20	2001	2012	8.0	1,328	3.5	5,283
312 423	AIR HEATER	965,182	1982	13.5	13,302,208	20	2001	2009	12.0	334	3.5	1,169
312 423	AIR HEATER	965,182	1982	13.5	13,302,208	0	2001	2008	8.1	122,227	3.3	491,014
312 426	HOIST	5,323	1989	28.5	4,151,726	0	2001	2008	32.0	166	3.5	582
312 426	REGULATION EQUIPMENT	20,687	1989	28.5	568,070	10	2001	1999	30.0	688	1.5	1,033
312 426	STRUCTURAL SUPPORT	48,273	1989	28.5	1,374,388	10	2001	1999	30.0	1,807	1.5	2,417
312 426	CABING, AIR HEATER	378,247	1996	1.5	564,371	10	2001	2008	5.0	75,249	3.5	262,379
312 426	HEATER BLOWER/BLADES	157,900	1996	1.5	228,825	10	2001	2008	5.0	21,280	3.5	110,585
312 426	STEAM COILS	35,738	1989	28.5	1,018,523	10	2001	1999	30.0	1,191	1.5	1,787
312 426	APN BASKET CLEANING EQUIPMENT	13,778	1988	28.5	382,673	10	2001	1999	30.0	459	1.5	689
312 426	APN BASKET CLEANING EQUIPMENT	42,948	1977	29.5	900,905	10	2001	2007	24.0	1,831	3.5	6,409
312 426	ROTOR, AIR HEATER	220,490	1989	28.5	6,282,625	10	2001	1999	30.0	7,248	1.5	11,023
312 426	BEARING ASSEMBLY, RAOUL	58,112	1988	28.5	1,570,682	10	2001	1999	30.0	1,837	1.5	2,756
312 426	CONTINUOUS/REGULATION SYSTEM	7,775	1988	28.5	220,143	10	2001	1999	30.0	298	1.5	386
312 424	FORCED DRAFT FAN	762,891	1989	14.8	11,412,121	10	2001	1999	14.3	54,803	3.5	191,622
312 4427	DRIVE/ELEC MOTOR, ROTATING ASSY	1,188	1989	28.5	80,848	20	2001	2009	32.0	100	3.5	249
312 4427	DRIVE/ELEC MOTOR, ROTATING ASSY	18,226	1982	5.5	100,298	20	2001	2012	9.0	2,026	3.5	7,202
312 4427	DRIVE/ELEC MOTOR, ROTATING ASSY	2,797	1984	3.5	8,780	20	2001	2014	7.0	409	3.5	1,399
312 4428	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	13,588	1989	28.5	387,287	20	2001	2009	32.0	425	3.5	1,488
312 4428	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	71,8782	1982	5.5	418,801	20	2001	2012	9.0	8,420	3.5	29,471
312 4428	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	11,205	1934	3.5	41,726	20	2001	2014	7.0	1,704	3.5	5,883
312 4428	FAN/BLOWER, ROTATING ASSY	348,311	1989	8.5	2,880,444	25	2001	2014	12.0	28,028	3.5	101,381
312 4428	FAN/BLOWER, STATIONARY ASSY	13,828	1988	28.5	398,683	25	2001	2018	32.0	425	3.5	1,482
312 4428	FOUNDATION	23,426	1989	28.5	682,232	0	2001	2008	32.0	748	3.5	2,519
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1989	28.5	398,683	20	2001	2009	32.0	425	3.5	1,482
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1987	10.5	140,409	20	2001	2007	14.0	956	3.5	3,344
312 4428	DAMPNER DRIVE ASSEMBLY	13,828	1									

Florida Power & Light Company  
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Account Number	Description	Plant In Service Balance As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul (of Int.)	Calendar Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
312 428	CHEMICAL WASH SYSTEM	0	1989	19.0	0	20	0	2009	3.5	0	3.5	0
312 463Z	CONTROLINSTRUMENTATION SYSTEM	0	1989	0.0	0	20	0	1989	1.9	0	1.9	0
312 463Z	PIPING, ALL UNDER 4 INCHES	0	1989	0.0	0	20	0	2070	3.5	0	3.5	0
312 463Z	PIPING, ALL UNDER 4 INCHES	0	1989	0.0	0	20	0	1989	1.5	0	1.5	0
312 464C	TANK	0	1989	0.0	0	20	0	2008	3.0	0	3.0	0
312 429	BOILER CONTROL SYSTEM	828,279	1989	15.3	12,809,000	20	0	2001	13.1	54,580	3.9	191,006
312 466Z	CONTROL PANEL	188,029	1986	28.5	5,508,612	20	0	2001	32.0	6,006	3.5	21,232
312 466Z	COMPUTER/ANALOG PROCESSER	123,716	1986	11.5	1,837,723	20	0	2006	15.0	8,914	3.5	34,200
312 466Z	COMPUTER/ANALOG PROCESSER	262,208	1990	7.5	2,702,018	20	0	2010	11.0	32,792	3.5	114,831
312 466B	RECORDER	5,187	1983	14.5	75,212	20	0	2003	18.0	288	3.5	1,509
312 466B	RECORDER	33,423	1989	9.5	317,814	20	0	2008	13.0	2,572	3.5	8,001
312 4671	CONTROLINSTRUMENTATION SYSTEM	71,985	1989	28.5	2,051,003	20	0	2008	32.0	2,248	3.5	7,871
312 4671	CONTROLINSTRUMENTATION SYSTEM	7,712	1974	23.5	181,232	20	0	2014	27.0	266	3.5	1,000
312 4671	CONTROLINSTRUMENTATION SYSTEM	1,105	1983	14.5	16,822	20	0	2003	18.0	61	3.5	215
312 4671	CONTROLINSTRUMENTATION SYSTEM	17,954	1989	9.5	168,813	20	0	2008	13.0	1,273	3.5	4,807
312 431	LIME SLURRY SYSTEM	56,094	1989	28.5	1,588,680	20	0	2001	30.0	1,869	1.5	2,832
312 468Z	CONTROLINSTRUMENTATION SYSTEM	464	1989	28.5	13,234	20	0	2009	32.0	15	3.5	51
312 468Z	PIPING, ALL UNDER 4 INCHES	27,272	1989	28.5	777,232	20	0	1989	30.0	906	1.5	1,364
312 468Z	PIPING, ALL UNDER 4 INCHES	13,423	1989	28.5	282,841	20	0	1989	30.0	448	1.5	672
312 468Z	TANK, SLURRY MIXING	0	1989	0.0	0	20	0	1989	1.5	0	1.5	0
312 468B	TANK SLURRY, SERVICE	14,825	1989	28.5	423,303	20	0	1989	30.0	498	1.5	748
312 432Z	SOOTBLAST COLLECTOR SYSTEM	502,329	1989	14.0	7,273,197	20	0	2001	13.5	33,487	3.5	117,203
312 4729	DUCTWORK, WITH INSULATION	32,615	1989	28.5	629,528	0	0	2001	32.0	1,019	3.5	3,587
312 472Z	PIPING, ALL UNDER 4 INCHES	422	1989	28.5	12,027	0	0	2006	32.0	13	3.5	46
312 472Z	PIPING, RUN 4 INCHES OR LARGER	18,418	1989	28.5	553,413	0	0	2006	32.0	607	3.5	2,124
312 472Z	PIPING, RUN 4 INCHES OR LARGER	3,041	1977	20.5	74,641	0	0	2006	24.0	152	3.5	531
312 472Z	PIPING, RUN 4 INCHES OR LARGER	32,011	1982	5.5	178,081	0	0	2006	8.0	2,557	3.5	12,449
312 472Z	CASING	16,507	1989	28.5	464,750	20	0	2001	32.0	510	3.5	1,784
312 472Z	CYCLONE SEPARATORS	207,894	1986	11.5	2,281,591	25	0	2011	15.0	13,966	3.5	48,532
312 472Z	CYCLONE SEPARATORS	180,833	1987	10.5	1,988,747	25	0	2001	14.0	12,817	3.5	45,208
312 472Z	HOPPER	16,507	1989	28.5	464,750	25	0	2019	32.0	510	3.5	1,784
312 4729	CARBON REJECTION BLOWER	10,781	1989	28.5	207,259	20	0	2009	32.0	337	3.5	1,179
312 434	STACK	824,132	1983	18.3	15,079,128	20	0	2001	12.0	76,534	3.4	262,592
312 4739	LIGHTING SYSTEM COMPLETE	41,137	1980	7.5	308,528	20	0	2010	11.0	2,140	3.5	13,089
312 4739	LADDER AND PLATFORMS	26,208	1989	28.5	1,021,528	0	0	2006	32.0	1,132	3.5	3,960
312 4801	SUBSTRUCTURE FOUNDATION WORK	47,871	1989	28.5	1,364,214	0	0	2006	32.0	1,498	2.5	5,236
312 4802	OUTRIGGERS CONCRETE WORK	247,409	1989	28.5	7,003,722	0	0	2006	32.0	7,734	3.5	27,070
312 4803	EMISSION MONITORING ANALYZER	203,683	1994	3.5	712,821	10	0	2004	29,095	29,095	3.5	101,832
312 4805	MASSOWAY, LUBER	108,025	1989	28.5	3,090,813	0	0	2001	32.0	3,395	3.5	11,881

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 For Foot Meters Unit 2  
 Plant Data As Of 12/31/97

Account Number	Description	Plant In Service Balance At 12/31/97	Vintage Year	Age At Study (Years)	Age (\$/TWh)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 809	ANALYZER, OPACTY	42,190	1978	19.5	822,705	20		1998	20.0	2,110	0.5	1,025
312 811	CONTROLINSTRUMENTATION SYSTEM	28,033	1994	1.5	133,116	20		2014	7.0	5,433	3.5	18,017
312 812	CEM COMPACTOR/PROCESSOR	158,506	1994	3.5	656,171	20		2014	7.0	22,791	3.5	78,433
312 847	COMPONENT-CLOSED COOLING WATER SYSTEM	220,973		22.1	5,330,104				22.5	8,841	3.5	24,028
312 500	CONTROLINSTRUMENTATION SYSTEM	618	1989	28.5	17,813	20		2009	32.0	19	3.5	68
312 501	DRIVE/ELEC MOTOR COMPLETE	4,732	1989	28.5	134,891	20		2009	32.0	148	3.5	518
312 502	HEAT EXCHANGER, SHELL	28,544	1989	28.5	1,138,689	25		2019	32.0	1,249	3.5	4,370
312 503	HEAT EXCHANGER, TUBE BUNDLE	73,684	1989	11.5	847,366	25		2011	15.0	4,812	3.5	17,183
312 504	HEAT EXCHANGER, TUBE BUNDLE	19,880	1989	28.5	595,580	0		2028	32.0	421	3.5	2,174
312 507	PIPING, RUN 4 INCHES OR LARGER	74,287	1989	28.5	2,117,180	0		2029	32.0	2,201	3.5	8,125
312 508	PUMP COMPLETE	6,536	1989	28.5	186,276	30		1999	30.0	218	1.5	327
312 509	TANK	818	1989	28.5	23,313	0		2028	32.0	26	3.5	89
312 509	VALVE, POWER OPERATED	10,483	1989	28.5	298,196	0		2028	32.0	327	3.5	1,144
312 5	FUEL SUPPLY SYSTEMS	493,540		22.0	114,300				18.8	24,198	3.5	84,548
312 521	HEAVY OIL SUPPLY SYSTEM	208,048		22.0	8,708,827				18.5	24,108	3.5	84,372
312 813	DRIVE/ELEC MOTOR COMPLETE	31,825	1989	28.5	910,148	20		2001	32.0	988	3.5	3,493
312 814	FOUNDATION	20,722	1989	28.5	875,608	0		2001	32.0	800	3.5	3,290
312 816	HEAT EXCHANGER, SHELL	7,732	1989	28.5	220,262	0		2001	32.0	242	3.5	848
312 818	HEAT EXCHANGER, TUBE BUNDLE	7,732	1989	28.5	202,262	0		2001	32.0	242	3.5	848
312 817	PIPING, ALL UNDER 4 INCHES	28,270	1989	28.5	1,000,689	0		2001	32.0	1,189	3.5	4,188
312 818	PIPING, RUN 4 INCHES OR LARGER	71,244	1989	28.5	2,028,644	0		2001	32.0	2,226	3.5	7,792
312 819	PUMP COMPLETE	31,825	1989	28.5	910,148	23		2019	32.0	988	3.5	3,493
312 813	TANK	37,689	1989	28.5	1,074,137	0		2001	32.0	1,178	3.5	4,122
312 813	VALVE, POWER OPERATED	18,155	1989	28.5	517,418	0		2001	32.0	607	3.5	1,988
312 818	REGULATION EQUIPMENT	47,787	1989	5.5	262,829	20		2012	8.0	5,310	3.5	18,584
312 818	REGULATION PIPING, RUN 4 IN OR LARGER	15,859	1989	28.5	448,282	0		2001	32.0	489	3.5	1,713
312 818	CONTROLINSTRUMENTATION SYSTEM	2,318	1989	28.5	68,053	20		2001	32.0	72	3.5	254
312 818	METER, MAJOR	57,799	1989	2.5	144,423	20		2015	6.0	8,628	3.5	31,689
312 523	DIESEL (LIGHT) OIL SUPPLY SYSTEM	1,592		28.5	43,373				32.0	50	3.5	174
312 824	CONTROLINSTRUMENTATION SYSTEM	20	1989	28.5	1,112	20		2009	32.0	1	3.5	4
312 822	PUMP COMPLETE	1,533	1989	28.5	44,281	25		2019	32.0	49	3.5	170
312 8	FUEL FIRING SYSTEMS	1,029,049		22.2	22,870,882				24.5	40,296	3.4	138,807
312 821	HEAVY OIL FIRING SYSTEM	1,029,049		22.2	22,870,882				24.5	40,296	3.4	138,807
312 723	CONTROLINSTRUMENTATION SYSTEM	2,627	1989	28.5	74,870	20		2001	32.0	82	3.5	287
312 728	PIPING, ALL UNDER 4 INCHES	15,125	1989	28.5	541,063	0		2001	32.0	588	3.5	2,082
312 727	PIPING, RUN 4 INCHES OR LARGER	28,231	1989	28.5	1,024,294	0		2001	32.0	1,124	3.5	3,889
312 729	VALVE, POWER OPERATED	10,882	1989	28.5	310,132	5		1999	30.0	303	1.5	544

Florida Power & Light Company  
 Depreciation Rates  
 for Fort Myers Unit 2  
 Plant Data As Of 12/31/87

Account Number	Description	Figures In Service Balance At 12/31/87	Weight Factor	Age At Study Date (Years)	Age Weight (Years)	Requirement Interval (Years)	Overhaul Date (If Any)	Current Date	Average Service Life	Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
312 7200	INSULATION-PRIVOL RUM 4 M ON LAMEN	16,603	1989	28.5	474,896	20	2001	2008	32.0	521	3.5	1,023
312 7201	ON BURNER GLASS SET OF	21,020	1989	28.5	569,265	15		1988	30.0	701	1.5	1,002
312 7202	BURNER COMPLETE	822,431	1978	21.5	18,822,287	15	2001	2006	25.0	28,887	3.5	128,140
312 823	LIGHT OIL FIBER SYSTEM	0			0					0		0
312 7319	CONTROL/INSTRUMENTATION SYSTEM	0	1989	0.0	0	20	2001	2009	3.5	0	3.5	0
312 7	WASTE MANAGEMENT SYSTEMS	52,008		8.5	442,748				12.0	4,341	3.5	15,182
312 743	AIR QUALITY CONTROL SYSTEM	52,008		8.5	442,748				12.0	4,341	3.5	15,182
312 8886	EMISSION MONITORING ANALYZER	52,008	1989	8.5	442,748	20	2001	2008	12.0	4,341	3.5	15,182
314	TURBOGENERATOR UNITS	18,491,754		19.1	214,891,117				31.0	532,750	15.8	8,427,742
314 1	TURBINE GENERATOR PEDESTAL	213,400		28.5	8,082,810				57.0	3,745	28.5	108,730
314 171	TURBINE GENERATOR CONCRETE PEDESTAL	213,400		28.5	8,082,810				57.0	3,745	28.5	108,730
314 0208	CONCRETE PEDESTAL	213,400	1989	28.5	8,082,810			2008	57.0	3,745	28.5	108,730
314 2	TURBINE GENERATOR SYSTEMS	8,744,833		16.2	141,873,209				29.7	294,889	18.7	5,823,085
314 271	STEAM TURBINE	8,582,849		15.2	100,070,795				28.1	224,855	18.3	4,289,580
314 1526	CASING ON SHELL	402,033	1989	28.5	11,543,441	0		2008	57.0	7,106	28.5	202,417
314 1527	CASING INSULATION	22,891	1989	28.5	604,288	10		1989	20.0	785	1.5	1,168
314 1537	CASING INSULATION	100,089	1988	8.5	692,841	10		1988	19.0	10,010	6.005	1,168
314 1539	BRASSING ASSEMBLY, RADIK.	42,708	1989	28.5	1,217,178	0		2008	57.0	749	28.5	21,264
314 1540	BRASSING ASSEMBLY, TURBIST	20,865	1989	28.5	588,853	0		2008	57.0	303	28.5	10,233
314 1541	HIGH PRESSURE SPINOLE ON SHAFT	203,205	1989	28.5	5,781,243	0		2008	57.0	3,595	28.5	101,603
314 1542	HIGH PRESSURE DAMPER	101,258	1989	28.5	2,885,833	20		2009	40.0	2,331	11.5	28,112
314 1544	HP BLADING NOTATION/COMPRESS STAGE)	101,258	1989	28.5	2,885,833	25		2019	50.0	2,025	21.5	42,641
314 1543	HIGH PRESSURE TURBINE WHEEL	163,319	1989	28.5	4,711,582	25		2019	50.0	3,306	21.5	71,087
314 1545	HP BLADING NOTATION/COMPRESS STAGE)	163,319	1989	28.5	4,711,582	25		2019	50.0	3,306	21.5	71,087
314 1546	HP BLADING NOTATION/COMPRESS STAGE)	163,319	1989	28.5	4,711,582	25		2019	50.0	3,306	21.5	71,087
314 1548	OLD/NEWING PLATE	36,508	1989	28.5	1,040,478	0		2008	57.0	640	28.5	18,254
314 1547	OLD/NEWING PLATE	67,508	1989	28.5	1,823,893	0		2008	57.0	1,184	28.5	32,752
314 1549	CORPLING COMPLETE WITH FASTENERS	7,577	1989	28.5	213,945	0		2008	57.0	123	28.5	3,789
314 1550	PRIVOL, TURNED BY WFO.	78,852	1989	28.5	1,138,832	0		2008	57.0	701	28.5	18,978
314 1552	INTERMEDIATE PRESSURE TURBINE WHEEL	36,508	1989	28.5	1,040,478	25		2019	50.0	1,571	21.5	33,787
314 1553	INTERMEDIATE PRESSURE DAMPER	68,895	1989	28.5	1,878,508	25		2019	50.0	1,178	21.5	25,225
314 1554	INTERMEDIATE PRESSURE DAMPER	286,447	1986	1.5	548,871	25		2021	25.0	14,608	23.5	344,400
314 1554	HP BLADING NOTATION/COMPRESS STAGE)	117,790	1987	28.5	3,257,015	20		2008	40.0	2,945	11.5	23,885
314 1554	HP BLADING NOTATION/COMPRESS STAGE)	96,711	1991	6.5	828,822	20		2011	20.0	4,835	11.5	65,290



SCHEDULE V

Est. Capital Recovery Data \*

2026

Texas Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 2  
 Plant Data As Of 12/31/97

Account Number	Description	Part In Service As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (\$ Mil)	Replacement Interval (Years)	Current Cost (\$ Mil)	Current Cost Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital																		
													0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
314 1550	P BLOWING STATION (HYDRO-PRESS STAGE)	147,003	1989	28.5	4,478,071	25	2019	2019	50.0	3,141	21.5	67,533																		
314 1556	LOW PRESSURE SPINBLE ON SHUTT	265,427	1989	28.5	10,129,805	25	2019	2019	50.0	7,409	21.5	152,838																		
314 1557	LOW PRESSURE TURBINE VALVE	177,718	1989	28.5	5,004,903	25	2019	2019	50.0	3,554	21.5	78,419																		
314 1558	LOW PRESSURE DAMPER	177,718	1989	28.5	5,004,903	25	2019	2019	50.0	3,554	21.5	78,419																		
314 1559	LP BLOWING (NOT IN PROGRESS STAGE)	330,003	1989	28.5	8,405,086	20	2028	2028	40.0	8,250	11.5	94,876																		
314 1559	LP BLOWING (NOT IN PROGRESS STAGE)	2,687,278	1990	1.5	4,070,914	20	2016	2016	100.0	134,344	18.5	2,485,720																		
314 1560	LP BLOWING STATION (HYDRO-PRESS STAGE)	307,500	1989	28.5	10,188,836	25	2019	2019	50.0	7,180	21.5	153,726																		
314 1561	NOZZLE BLOCK	90,508	1989	28.5	2,581,291	10	1999	1999	30.0	3,031	1.5	4,548																		
314 1562	INSULATION-PINNO, RUN 4 IN OR LARGER	62,578	1991	8.5	408,757	20	2011	2011	20.0	3,129	13.5	42,240																		
314 277	GENERATOR	2,150,884		18.3	41,602,584				35.9	58,835	20.8	1,233,205																		
314 1571	STATOR HOUSING	10,784	1989	28.5	3,298,274	25	2019	2019	50.0	2,315	21.5	48,779																		
314 1572	STATOR COIL	424,812	1989	28.5	12,108,082	25	2019	2019	50.0	8,488	21.5	182,712																		
314 1573	ROTOR/EXCITING FAN/LOWER	208,020	1989	28.5	7,381,570	25	2019	2019	50.0	5,320	21.5	114,389																		
314 1574	BRASSING ASSEMBLY	10,332	1989	28.5	294,482	25	2019	2019	50.0	207	21.5	4,443																		
314 1575	END BELL	10,332	1989	28.5	294,482	25	2019	2019	50.0	207	21.5	4,443																		
314 1576	COLLECTOR BRINGS	26,178	1989	28.5	748,018	25	2019	2019	50.0	524	21.5	11,258																		
314 1577	SOLEBRANDING PLATE	23,420	1989	28.5	667,470	25	2019	2019	50.0	468	21.5	10,071																		
314 1578	COLLECTOR RING BRUSH HOODING	32,375	1989	28.5	922,688	25	2019	2019	50.0	648	21.5	13,871																		
314 1581	MAIN LEAD CONNECTORS	11,710	1989	28.5	333,735	25	2019	2019	50.0	234	21.5	5,055																		
314 1582	CURRENT TRAINER OVERER, MAIN	4,133	1989	28.5	117,791	25	2019	2019	50.0	83	21.5	1,777																		
314 1582	CURRENT TRAINER OVERER, MAIN	48,807	1989	28.5	1,303,800	20	2020	2020	40.0	1,223	11.5	14,091																		
314 1584	STATOR COIL	8,208	1989	28.5	230,581	25	2019	2019	50.0	165	21.5	3,554																		
314 1584	STATOR COIL	208,638	1989	28.5	8,491,383	25	2019	2019	50.0	5,917	21.5	127,210																		
314 1586	ROTOR RETAINING BRINGS	293,619	1989	0.0	448,429	25	2021	2021	21.5	0	21.5	0																		
314 1586	ROTOR RETAINING BRINGS	44,080	1989	1.5	1,208,423	25	2019	2019	50.0	882	21.5	278,002																		
314 1587	ROTOR COILS	524,990	1991	8.5	3,477,488	25	2018	2018	28.0	21,460	23.5	58,957																		
314 1588	INSULATION EQUIPMENT									21,460	18.8	385,898																		
314.3	CONDENS. NO SYSTEMS	4,170,887		19.4	80,625,028				31.7	131,441	15.1	1,380,289																		
314 305	CHLORINATION SYSTEM	0		RCOARD	0				RCOARD	0	RCOARD	0																		
314 4024	PINNO, ALL UNDER 4 INCHES	0	1989	0.0	0	20	2028	2028	11.5	0	11.5	0																		
314 306	INTAKE STRUCTURE	282,884		28.8	10,548,578				22.4	12,138	8.2	75,091																		
314 4026	FOUNDATION	44,183	1989	28.5	1,258,646	0	2026	2026	57.0	775	28.5	22,282																		
314 4026	INTAKE CRANE STRUCTURE AND CRANE	28,868	1989	28.5	1,138,803	0	2026	2026	57.0	701	28.5	18,879																		
314 4021	CRANE CONTROL SYSTEM	4,469	1989	28.5	127,807	20	2009	2009	40.0	1,291	11.5	18,879																		
314 4022	INTAKE CRANE TROLLEY ASSEMBLY	21,006	1989	28.5	715,203	30	1999	1999	30.0	837	1.5	1,256																		
314 4023	INTAKE CRANE HOIST ASSEMBLY	21,165	1989	28.5	717,203	30	1999	1999	30.0	839	1.5	1,258																		
314 4024	CATHODIC PROTECTION EQUIPMENT	24,454	1986	12.5	300,675	20	2005	2005	20.0	8,170	7.5	8,170																		
314 4027	INTAKE CONCRETE STRUCTURE	217,118	1989	28.5	1,208,882	30	1999	1999	30.0	7,282	1.5	10,883																		
314 4028	AUXILIARY HOIST	11,638	1991	8.5	78,037	30	2021	2021	30.0	390	23.5	8,163																		
314 307	CONDENSER COOLING WATER DISCH STRUCTURE	62,799		28.5	1,788,638				57.0	1,102	28.5	31,298																		

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Myers Unit 2  
 First Date As Of 12/31/87

Account Number	Description	Plant Reference As 12/31/87	Vintage Year	Age At Total Cr (Years)	Age Vintage (5-11)	Estimated Interval (Years)	Overhaul Cost (\$/Kw)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314 407	FOUNDATION	9 208	1989	28.5	206,732	0		2026	57.0	664	28.5	4,680
314 408	DISCHARGE CONCRETE STRUCTURE	53 436	1989	28.5	1,522,828	0		2026	57.0	927	28.5	26,718
314 208	COOLING WATER TUNNEL/CONDUIT SYSTEM	303,137		24.8	7,598,014				47.4	6,390	25.7	64,270
314 411	FOUNDATION	82,282	1989	28.5	2,629,487	0		2026	57.0	1,818	28.5	46,131
314 418	VALVE, POWER OPERATED	4,618	1989	28.5	188,613	25		2019	50.0	132	21.5	2,848
314 419	VALVE, POWER OPERATED	47,217	1982	5.5	258,594	25		2017	57.0	1,661	19.5	36,673
314 420	CONDENSER INLET CONDUITS	46,700	1989	28.5	1,330,900	0		2026	57.0	618	28.5	23,260
314 421	CONDENSER DISCHARGE CONDUITS	110,540	1989	28.5	2,150,380	0		2026	57.0	1,939	28.5	55,270
314 209	INTAKE SCREENING SYSTEM	90,451		28.4	2,569,337				50.8	1,779	22.4	26,830
314 412	TRASH RACKS	11,079	1989	28.5	215,752	25		2019	50.0	222	21.5	4,764
314 413	TRASH RACKS	4,209	1971	28.5	112,804	25		2021	50.0	60	23.5	2,002
314 414	TRASH RACK HOIST	2,214	1989	28.5	67,609	30		1989	20.0	79	1.5	119
314 415	TRASH RACK (CONZULEY)	11,079	1989	28.5	215,752	25		2019	50.0	222	21.5	4,764
314 416	TRAVELING SCREEN ASSEMBLY	18,202	1989	28.5	518,757	25		2019	50.0	364	21.5	7,827
314 417	TRAVELING SCREEN PANELS	18,202	1989	28.5	518,757	25		2019	50.0	364	21.5	7,827
314 418	TRASH PRT. # SEPARATE FROM INTAKE STRUCTURE	7,554	1989	28.5	201,039	0		2026	57.0	524	28.5	3,527
314 419	TRAVELING SCREENS HOUSING	18,202	1989	28.5	518,757	0		2026	57.0	318	28.5	6,071
314 210	SCREEN WASH SYSTEM	28,498		28.5	811,808				40.0	712	11.5	8,190
314 414	DIM. ELEC. MOTOR, COMPLETE	6,887	1989	28.5	198,130	20		2009	40.0	175	11.5	2,029
314 415	PIPING, ALL UNDER 4 INCHES	11,021	1989	28.5	214,098	20		2009	40.0	278	11.5	2,709
314 416	PUMP COMPLETE	10,480	1989	28.5	208,600	20		2009	40.0	262	11.5	3,073
314 211	CONDENSER	2,179,138		17.7	28,446,822				30.0	72,421	14.7	1,292,390
314 205	CONTROL/INSTRUMENTATION SYSTEM	24,104	1989	28.5	608,984	20		2009	40.0	603	11.5	6,820
314 206	CONDENSER SECTION SHELL/CASING	487,426	1989	28.5	14,170,641	0		2026	57.0	8,727	28.5	248,713
314 241	TUBE, IN A WATER BOX	48,017	1989	28.5	1,311,465	0		2026	57.0	807	28.5	23,029
314 242	TUBE, IN A WATER BOX	1,398,887	1989	12.5	17,273,588	25		2019	25.0	55,595	12.5	694,944
314 243	TUBE SHEET	51,495	1989	28.5	1,467,638	0		2026	57.0	923	28.5	25,749
314 244	WATER BOX	32,870	1989	28.5	820,795	0		2026	57.0	577	28.5	16,426
314 245	HOTWELL, FOR A CONDENSER SECTION	15,329	1989	28.5	427,182	0		2026	57.0	269	28.5	7,627
314 246	HOTWELL, FOR A CONDENSER SECTION	8,787	1982	14.5	141,912	0		2026	43.0	228	28.5	6,487
314 248	PIPING, FURNISHED WITH CONDENSER	24,104	1989	28.5	608,984	20		2004	35.0	609	8.5	4,479
314 249	CONDENSER NECK ASSY (SEPARATE SHELL)	10,957	1989	28.5	312,275	20		1989	20.0	365	1.5	548
314 249	CAIHOEK PROTECTION EQUIPMENT	73,152	1985	12.5	914,400	20		2005	20.0	3,028	7.5	27,432
314 212	CONDENSER AIR REMOVAL SYSTEM	27,219		28.5	775,742				57.0	478	28.5	13,810
314 214	PIPING, ALL UNDER 4 INCHES	12,793	1989	28.5	264,601	0		2026	57.0	224	28.5	6,387
314 215	PIPING, RUN 4 INCHES OR LARGER	1,426	1989	28.5	411,141	0		2026	57.0	253	28.5	7,213
314 213	CONDENSER/HEAT EXCH. TUBE CLEANING SYS	666,264		10.5	8,825,167				24.8	27,796	14.3	329,896

Florida Power & Light Company  
 Depreciation Rates  
 For First Steps Unit 2  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (Fiscal Year)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314 3002	CONTROL-INSTRUMENTATION SYSTEM	22,300	1987	10.5	224,150	20		2007	20.0	1,115	8.5	10,500
314 3003	DRIVE ELEC MOTOR COMPLETE	11,150	1987	10.5	117,075	20		2007	20.0	558	8.5	5,295
314 3004	PIPING ALL UNDER 4 INCHES	87,000	1987	10.5	1,018,500	25		2012	25.0	3,880	14.5	58,290
314 3005	VALVE SPECIM	22,300	1987	10.5	224,150	20		2017	20.0	743	19.5	14,695
314 3006	RECONCILIATION PUMP	44,600	1987	10.5	468,300	25		2012	25.0	1,794	14.5	25,888
314 3012	SORTER/COLLECTOR	207,504	1987	10.5	2,882,982	25		2012	25.0	14,716	14.5	213,284
314 314	CONDENSATE PUMP SYSTEM	148,022		12.3	1,792,136				25.2	5,790	17.1	98,822
314 3020	DRIVE ELEC MOTOR ROTATING ASSY	48,201	1993	4.5	221,815	20		2013	20.0	2,465	13.5	24,209
314 3020	DRIVE ELEC MOTOR ROTATING ASSY	696	1985	2.5	2,240	20		2015	20.0	45	17.5	794
314 3021	DRIVE ELECTRIC MOTOR STATIONARY ASSY	20,407	1993	4.5	92,702	20		2013	20.0	1,020	15.5	15,988
314 3021	DRIVE ELECTRIC MOTOR STATIONARY ASSY	24,714	1993	2.5	61,785	20		2015	20.0	1,238	17.5	21,425
314 3025	PUMP BOWL ALL	2,180	1989	28.5	62,130	25		2019	30.0	44	21.5	937
314 3026	PUMP BARRELLER ALL	1,433	1979	28.5	41,411	25		2019	30.0	29	21.5	625
314 3027	PUMP SHAFT COMPLETE	28,545	1989	28.5	813,533	25		2019	30.0	571	21.5	12,274
314 3028	PUMP STATIONARY ASSY	8,585	1989	28.5	273,173	25		2019	30.0	182	21.5	4,122
314 3028	PUMP STATIONARY ASSY	8,737	1972	28.5	223,304	25		2022	30.0	175	24.5	4,291
314 325	CONDENSER COOLING WATER PUMP SYSTEM	233,624		28.5	8,508,282				48.0	8,898	19.5	138,304
314 3002	DRIVE ELEC MOTOR ROTATING ASSY	26,899	1989	28.5	1,045,622	20		2009	48.0	917	11.5	10,801
314 3003	DRIVE ELECTRIC MOTOR STATIONARY ASSY	26,899	1989	28.5	1,045,622	20		2009	48.0	917	11.5	10,801
314 3006	PUMP BARRELLER ALL	26,899	1989	28.5	790,695	25		2019	50.0	534	21.5	10,681
314 3007	PUMP SHAFT COMPLETE	100,087	1989	28.5	2,882,480	25		2019	50.0	2,002	21.5	43,037
314 3008	PUMP STATIONARY ASSY	16,881	1989	28.5	478,409	25		2009	57.0	293	28.5	8,341
314 3072	THRUST BEARING KNOCKOUT	16,881	1989	28.5	478,409	25		2009	57.0	293	28.5	8,341
314 3073	LUBE WATER SYSTEM	43,584		23.9	1,080,280				51.6	882	28.5	25,148
314 3277	PIPING & SCRAMMING SYSTEM	16,015	1982	15.5	248,233	20		2006	44.0	364	28.5	10,373
314 3278	VACUUM PUMP WITH MOTOR	28,548	1989	28.5	842,147	20		2006	27.0	518	28.5	14,775
314 3278	STEAM AIR EJECTOR ASSY	2,142,132		25.5	80,021,839				31.8	98,371	7.4	726,469
314 4	TURBINE GENERATOR AUXILIARIES	624,027		27.9	17,424,290				30.5	20,526	3.4	69,820
314 5401	TURBINE CONTROL SYSTEM	30,309	1989	28.5	863,807	20		1999	30.0	1,010	1.5	1,515
314 5402	PIPING ALL UNDER 4 INCHES	202,518	1989	28.5	5,771,706	20		2009	32.0	6,329	3.5	22,150
314 5403	CONTROL-INSTRUMENTATION SYSTEM	199,781	1989	28.5	5,683,149	20		2009	32.0	6,243	3.5	21,849
314 5403	COMPUTER/MONITOR/KEYBOARD	20,309	1989	28.5	603,807	20		2009	32.0	947	3.5	3,315
314 5404	START UP CONSOLE	20,309	1989	28.5	603,807	20		2009	32.0	947	3.5	3,315
314 5405	CONTROL BOARD	17,910	1989	28.5	510,425	25		2019	32.0	500	3.5	1,859
314 5402	HYDRAULIC DRIVES	20,309	1989	28.5	603,807	20		2009	32.0	947	3.5	3,315
314 5403	FILTRATION SYSTEM COMPLETE	58,828	1989	28.5	1,707,848	20		2009	32.0	1,873	3.5	6,595
314 5403	GOVERNOR	17,295	1983	14.5	290,833	20		2003	18.0	960	3.5	3,361

SCHEDULE V

EM Capital Recovery Data

2006

Florida Power & Light Company  
 Depreciation Rates  
 For Four Major Unit 2  
 Plant Data As Of 12/31/87

Account Number	Description	Plant #	Service Balance As 12/31/87	Average Year	Time Or Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (8 Aug.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k	l
314-5482	TURBINE STEAM PIPING AND VALVE SYSTEM		1,475,087	1982	5.5	20	20	2001	2012	9.0	710	3.5	2,485
314-5482	HEAT EXCHANGER COMPLETE		77,877	1988	28.5	20	20	2001	1999	30.0	2,588	1.5	3,884
314-5482	PIPING, RUN 4 INCHES OR LARGER		233,030	1988	28.5	30	30	2001	1989	30.0	7,708	1.5	11,811
314-5482	VALVE, POWER OPERATED		583,809	1988	28.5	25	25	2001	2019	32.0	18,238	3.5	63,832
314-5482	CROSSOVER PIPING		88,385	1988	28.5	20	20	2001	1999	30.0	2,848	1.5	4,418
314-5482	CONTROLINSTRUMENTATION SYSTEM		147,000	1989	28.5	20	20	2001	2009	32.0	4,894	3.5	14,280
314-5482	INSULATION PIPING, RUN 4 IN OR LARGER		94,280	1988	28.5	25	25	2001	2004	32.0	1,888	3.5	5,827
314-5482	VALVE, POWER OPERATED		194,536	1988	28.5	25	25	2001	2019	30.0	3,891	2.5	83,651
314-5482	CROSSOVER PIPING		28,482	1989	28.5	20	20	2001	1989	30.0	982	1.5	1,473
314-5479	CONTROLINSTRUMENTATION SYSTEM		48,007	1988	28.5	20	20	2001	2009	40.0	1,225	11.5	14,009
314-5477	INSULATION PIPING, RUN 4 IN OR LARGER		18,003	1988	28.5	25	25	2001	2004	35.0	517	8.5	3,380
314-483	TURBINE OIL AND SEAL SYSTEM		74,383		28.5	20	20		2004	35.0	2,019	8.3	18,840
314-5480	HEAT EXCHANGER COMPLETE		14,488	1989	28.5	20	20	2001	2019	30.0	288	21.5	8,220
314-5481	PIPING, RUN 4 INCHES OR LARGER		688	1989	28.5	20	20	2001	1988	30.0	23	1.5	34
314-5482	PIPING, RUN 4 INCHES OR LARGER		23,420	1989	28.5	20	20	2001	1988	30.0	781	1.5	1,171
314-5487	CONTROLINSTRUMENTATION SYSTEM		17,910	1989	28.5	20	20	2001	2008	40.0	448	11.5	3,148
314-5489	VAPOR EXTRACTOR INCL. DRIVE		8,286	1989	28.5	20	20	2001	1999	30.0	278	1.5	413
314-5489	INSULATION EQUIPMENT		2,088	1989	28.5	20	20	2001	2009	40.0	82	11.5	894
314-5491	INSULATION PIPING, RUN 4 IN OR LARGER		7,277	1989	28.5	25	25	2001	2019	30.0	182	21.5	3,258
314-484	TURBINE DRAIN SYSTEM		81,648		23.3	20	20		2019	33.8	1,822	8.4	17,221
314-5505	PIPING, ALL UNDER 4 INCHES		28,875	1989	28.5	20	20	2001	1989	30.0	1,288	1.5	1,829
314-5507	SELENCER/MUFFLER		23,873	1989	14.5	20	20	2001	2006	43.0	537	28.5	18,380
314-485	TURBINE OIL ASSEMBLY		18,888		28.5	20	20		2009	37.2	501	8.7	4,331
314-5518	CONTROLINSTRUMENTATION SYSTEM		2,755	1989	28.5	20	20	2001	2009	40.0	69	11.5	782
314-5519	DRIVE ELEC. MOTOR COMPLETE		8,955	1989	28.5	20	20	2001	2009	40.0	224	11.5	2,875
314-5520	ENCLOSURE		1,278	1989	28.5	20	20	2001	2008	37.0	24	28.5	689
314-5522	TURBINE OIL INCL. REDUCTION & BALL OIL		5,511	1989	28.5	20	20	2001	1989	30.0	164	1.5	278
314-488	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT		18,315		28.5	20	20		2009	67.0	321	28.5	8,158
314-5526	TURBINE SHELTER ASSY		18,315	1989	28.5	20	20	2001	2008	67.0	321	28.5	8,158
314-487	EXCITER		122,811		28.5	20	20		2008	48.2	2,545	18.7	80,073
314-5534	CONTROLINSTRUMENTATION SYSTEM		18,588	1989	28.5	20	20	2001	2009	40.0	485	11.5	5,347
314-5536	ENCLOSURE		13,277	1989	28.5	25	25	2001	2019	50.0	278	21.5	5,824
314-5538	FILTER, SPECIAL ASSEMBLY		2,088	1989	28.5	25	25	2001	2019	50.0	41	21.5	888
314-5539	HEAT EXCHANGER, COMPLETE		2,031	1989	28.5	25	25	2001	2019	50.0	41	21.5	888
314-5583	REDUCTION GEAR		4,822	1989	28.5	25	25	2001	2019	50.0	96	21.5	2,073
314-5587	STATION OIL (EXCITER)		11,777	1989	28.5	25	25	2001	2019	50.0	278	21.5	5,824

Furukawa Power & Light Company  
 Depreciation Rates  
 For Fuel System Unit 2  
 Plant Data As Of 12/31/97

Account Number	Description	Part In Service As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Overhaul Date (If Rel.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314 5688	MOTOR (MAIN EXCITER)	21,344	1989	28.5	628,569	25		2019	50.0	427	21.5	9,162
314 5570	MOTOR (P.L.O.T EXCITER)	20,865	1989	28.5	588,813	25		2019	50.0	413	21.5	8,886
314 5571	BRUSH ROOMING	2,088	1989	28.5	58,891	25		2019	50.0	41	21.5	808
314 5572	BEARING ASSEMBLY	3,444	1989	28.5	98,154	25		2019	50.0	69	21.5	1,481
314 5573	EXCISER AND FUSERS	14,405	1989	28.5	412,213	25		2019	50.0	289	21.5	6,220
314 5574	COURING COMPLETE WITH FASTENERS	5,511	1989	28.5	157,284	25		2019	50.0	110	21.5	2,250
314 468	GENERATION SEAL OIL SYSTEM	44,086		28.5	1,226,433				44.2	997	13.7	15,885
314 5604	PIPING, ALL UNDER 4 INCHES	5,511	1989	28.5	157,284	20		1989	20.0	184	1.5	276
314 5609	CONTROL/INSTRUMENTATION SYSTEM	8,206	1989	28.5	225,391	20		2009	40.0	207	11.5	2,236
314 5610	D.C EMERGENCY OIL PUMP W/ MOTOR	17,271	1989	28.5	480,799	25		2019	50.0	344	21.5	7,405
314 5611	SEAL OIL VACUUM TANK AND SUPPORTS	8,505	1989	28.5	235,218	25		2019	50.0	179	21.5	3,851
314 5612	VACUUM PUMP WITH MOTOR	4,133	1989	28.5	117,791	25		2019	50.0	83	21.5	1,777
314 469	GENERATION COOLING AND PURGE SYSTEM	113,282		28.5	3,220,819				43.1	2,633	14.8	28,331
314 5623	PIPING, ALL UNDER 4 INCHES	11,907	1989	28.5	329,330	20		1989	20.0	307	1.5	595
314 5627	CONTROL/INSTRUMENTATION SYSTEM	20,605	1989	28.5	588,913	20		2009	40.0	517	11.5	5,941
314 5628	DRIVER	0	1989	0.0	0	25		2019	21.5	0	21.5	0
314 5629	CARBON DIOXIDE SUPPLY SYSTEM	12,842	1989	28.5	365,597	25		2019	50.0	207	21.5	5,322
314 5640	HYDROGEN SUPPLY SYSTEM	47,283	1989	28.5	1,347,588	25		2019	50.0	848	21.5	20,232
314 5641	HYDROGEN DETECTION SYSTEM	20,685	1989	28.5	588,913	20		2009	40.0	517	11.5	5,941
314 470	GENERATION LIQUID COOLING SYSTEM	27,554		28.5	780,291				32.7	843	4.7	3,537
314 5652	DRIVE/ELC. MOTOR, COMPLETE	1,278	1989	28.5	36,273	20		2009	40.0	34	11.5	386
314 5653	FILTER, SPECIAL ASSEMBLY	2,755	1989	28.5	78,518	25		2019	50.0	55	21.5	1,185
314 5655	HEAT EXCHANGER, COMPLETE	8,644	1989	28.5	274,814	20		1989	30.0	321	1.5	482
314 5656	PIPING, ALL UNDER 4 INCHES	689	1989	28.5	19,837	20		1989	20.0	23	1.5	34
314 5658	PUMP COMPLETE	1,278	1989	28.5	36,273	25		2019	50.0	28	21.5	593
314 5659	TANK	11,021	1989	28.5	314,089	20		1989	20.0	307	1.5	551
314 5673	VACUUM PUMP WITH MOTOR	6,19	1989	28.5	18,837	25		2019	50.0	14	21.5	298
314 472	TURBINE LUBE OIL STORAGE & TRANSPORT	185,816		8.4	1,750,987				30.0	8,185	20.8	127,480
314 5683	PIPING, ALL UNDER 4 INCHES	19,287	1989	28.5	548,680	20		1989	30.0	643	1.5	964
314 5686	TANK	12,290	1989	28.5	363,272	20		1989	30.0	413	1.5	620
314 5689	FIRE PROTECTION SYS COMPLETE	154,170	1982	5.5	647,305	20		2022	20.0	5,139	24.5	125,808
314 473	TURBINE LUBE OIL SYSTEM	188,447		18.2	3,285,090				30.3	8,152	12.3	75,419
314 5710	DRIVE/ELC. MOTOR, COMPLETE	6,199	1989	28.5	178,672	20		2009	40.0	155	11.5	1,782
314 5713	HEAT EXCHANGER, COMPLETE	11,343	1989	28.5	411,526	20		1989	30.0	529	1.5	792
314 5715	PIPING, ALL UNDER 4 INCHES	58,141	1989	28.5	1,657,018	20		1989	30.0	1,928	1.5	2,807
314 5716	PUMP COMPLETE	14,465	1989	28.5	412,213	20		1989	20.0	482	1.5	723
314 5719	CONTROL/INSTRUMENTATION SYSTEM	1,278	1989	28.5	36,273	20		2009	40.0	34	11.5	396
314 5720	FILTER/NO. CONTROLING UNIT	0	1989	0.0	0	20		1989	1.5	0	1.5	0
314 5720	FILTER/NO. CONTROLING UNIT	0	1971	0.0	0	20		2001	3.5	0	3.5	0

Florida Power & Light Company  
 Depreciation Rates  
 For Four Classes Unit 2  
 Plans Data As Of 12/31/87

Account Number	Description	Plant Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (\$/TWh)	Replacement Interval (Years)	Overhaul Cost (\$/KW)	Calendar Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
214 5720	F.L.TERRACONVERTING UNIT	87,806	1991	6.5	569,829	20		2071	20.0	2,822	23.5	68,872
214 5721	RESERVOIR	2,006	1989	28.5	54,881	30		1989	30.0	69	1.5	102
214 5722	WATER EXTRACTOR INCL. DRIVE	689	1989	28.5	18,837	30		1989	30.0	23	1.5	34
214 478	TURBINE GENERATOR SUPERVISORY SYSTEM	188,137		10.8	2,048,129				20.2	9,271	9.5	89,187
214 5747	RECORDER	13,541	1982	15.5	208,898	20		2002	20.0	877	4.5	2,547
214 5747	RECORDER	8,645	1984	13.5	130,208	20		2004	20.0	482	6.5	3,135
214 5748	SUPERVISORY INSTR.(PROG'S, PROX. ETC.)	78,737	1982	15.5	1,180,424	20		2002	20.0	3,827	4.5	17,288
214 5748	SUPERVISORY INSTR.(PROG'S, PROX. ETC.)	17,198	1991	6.5	111,787	20		2011	20.0	980	13.5	11,609
214 5751	MICROPROCESSOR	23,568	1983	4.5	208,506	20		2013	20.0	3,429	19.5	53,140
214 5752	CONTROL/INSTRUMENTATION SYSTEM	2,209	1989	28.5	65,178	20		2009	40.0	58	11.5	664
214 5754	ANNUNCIATION/INSTRUMENT PANEL	1,140	1989	28.5	32,490	20		2009	40.0	29	11.5	228
214 4	TURBINE QUANTITY CRANE SYSTEMS	220,742		28.5	4,291,151				48.0	4,504	20.5	82,378
214 801	TURBINE CRANE STRUCTURE	173,482		28.5	4,944,238				55.1	2,148	28.8	82,808
214 8120	DRIVE ELEC MOTOR COMPLETE	8,719	1989	28.5	248,492	20		2009	40.0	218	11.5	2,507
214 8123	CRANE SUPERSTRUCTURE	103,208	1989	28.5	2,944,278	20		2008	57.0	1,812	28.5	51,654
214 8124	CRANE SUPERSTRUCTURE INCLUDING RAILS	54,821	1989	28.5	1,580,349	20		2008	57.0	964	28.5	27,481
214 8125	POWER CABLE REEL	4,271	1989	28.5	124,574	20		2008	40.0	109	11.5	1,252
214 8128	POWER & CONTROL CABLE FURNISHED BY MFG	2,183	1989	28.5	61,648	25		2019	50.0	43	21.5	500
214 822	TURBINE CRANE TROLLEY	29,525		28.5	841,748				28.5	787	10.0	7,644
214 8151	REDUCTION GEAR	1,236	1989	28.5	36,226	30		1989	30.0	41	1.5	42
214 8152	TROLLEY STRUCTURE	2,163	1989	28.5	61,648	30		1989	30.0	72	1.5	108
214 8153	DRIVE ELEC MOTOR COMPLETE	28,138	1989	28.5	744,878	20		2009	40.0	653	11.5	7,514
214 820	TURBINE CRANE MAIN HOIST	10,110		28.5	298,135				30.0	237	1.5	508
214 8163	REDUCTION GEAR	1,214	1989	28.5	34,599	30		1989	30.0	40	1.5	61
214 8164	MAIN HOOK AND SHEAVE	1,214	1989	28.5	34,599	30		1989	30.0	40	1.5	61
214 8165	HOIST DRUM	6,468	1989	28.5	184,238	20		1989	30.0	216	1.5	223
214 8168	HOIST CABLE COMPLETE	1,214	1989	28.5	34,599	30		1989	30.0	40	1.5	61
214 824	TURBINE CRANE AUXILIARY HOIST	7,615		28.5	217,029				30.0	254	1.5	381
214 8175	REDUCTION GEAR	1,027	1989	28.5	29,555	30		1990	30.0	35	1.5	52
214 8180	HOIST DRUM	5,541	1989	28.5	157,919	30		1989	30.0	185	1.5	277
214 8181	HOIST CABLE COMPLETE	1,027	1989	28.5	28.5	30		1989	30.0	25	1.5	52
215	ACCESSORY ELECTRIC EQUIPMENT	3,099,244		18.2	55,726,903				27.7	110,960	14.0	1,590,722
215 1	STRUCTURAL SUPPORTS	16,222		28.5	462,812				57.0	285	28.5	8,116

Florida Power & Light Company  
 Generation Sites  
 For Fort Myers Unit 2  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Vintage Year	Age At End Of Study (Years)	Age Weight (1-7Yr)	Replacement Interval (Years)	Overhaul Date (8/88)	Calendar Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
315 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	16,232	1988	28.5	462,612			2026	57.0	285	28.5	8,116
315 013	FOUNDATION	16,232	1988	28.5	462,612			2026	57.0	285	28.5	8,116
315 2	AUXILIARY POWER SYSTEMS	968,201		13.9	13,458,470				28.2	23,105	18.7	618,594
315 281	126 VOLT DC DISTRIBUTION SYSTEM	88,002		28.3	2,523,638				57.3	1,382	21.7	26,619
315 1602	LOAD CENTER, INCL. BUS SWICHES, ETC	15,757	1988	28.5	448,073	25		2019	50.0	315	21.5	8,778
315 1602	LOAD CENTER, INCL. BUS SWICHES, ETC	7,742	1971	28.5	205,163	25		2021	50.0	155	23.5	3,639
315 1603	CABLE POWER, ALL UNDER #40	61,516	1988	28.5	1,733,206	25		2019	50.0	1,200	21.5	28,432
315 1611	INVERTER	4,077	1989	28.5	116,195	25		2019	50.0	62	21.5	1,753
315 287	AUXILIARIZATION SERVICE TRANSFORMER	554,579		6.5	3,620,280				25.6	21,625	19.6	424,878
315 1725	FIRE PROTECTION SYS COMPLETE	3,782	1988	28.5	108,072	25		2019	50.0	76	21.5	1,831
315 1728	FOUNDATION	17,641	1988	28.5	502,788	25		2028	57.0	308	28.5	8,821
315 1730	TRANSFORMER	528,354	1992	5.5	2,911,447	28		2017	25.0	21,174	19.5	412,686
315 1731	COOLING SYSTEM	2,782	1989	28.5	108,072	25		2019	50.0	76	21.5	1,831
315 286	STARTUP TRANSFORMER	110,528		28.5	3,150,048				50.0	2,211	21.5	47,427
315 1748	COOLING SYSTEM	110,528	1989	28.5	3,150,048	25		2019	50.0	2,211	21.5	47,427
315 289	VITAL AC DISTRIBUTION SYSTEM	80,034		21.8	1,837,265				38.8	2,413	18.4	44,300
315 1767	INVERTER	31,615	1988	6.5	300,343	25		2013	25.0	1,285	15.5	19,601
315 1768	CABLE POWER, ALL UNDER #40	57,428	1989	28.5	1,637,012	25		2018	50.0	1,148	21.5	24,699
315 290	INSTALLMENT AC DISTRIBUTION SYSTEM	61,516		28.5	1,733,206				50.0	1,220	21.5	28,432
315 1785	CABLE POWER, ALL UNDER #40	61,516	1989	28.5	1,733,206	25		2019	50.0	1,220	21.5	28,432
315 291	STATION BATTERY SYSTEM	63,532		7.3	494,862				16.8	3,834	9.6	26,716
315 1788	BATTERY	45,704	1981	6.5	297,466	15		2008	15.0	2,091	8.5	25,933
315 1789	BATTERY BANK	2,051	1991	6.5	16,832	15		2006	15.0	203	8.5	1,729
315 1800	BATTERY CHARGER	14,281	1988	8.5	126,480	25		2013	25.0	570	15.5	8,542
315 1901	CABLE POWER, ALL UNDER #40	456	1971	28.5	12,084	25		2021	50.0	9	23.5	214
315 3	CONDUCTORS, CONDUITS AND INSULATORS	616,803		28.6	16,400,428				46.2	13,206	21.2	282,793
315 261	STATION GROUNDING SYSTEM	40,545		28.5	1,155,533				50.0	811	21.5	17,424
315 275	GROUNDING OHM	40,545	1988	28.5	1,155,533	25		2019	50.0	811	21.5	17,424

SCHEDULE V

EM Capital Recovery Data \*

2028

Florida Power & Light Company  
 Depreciation Rates  
 For Fort Meigs Unit 2  
 First Date As Of 12/31/87

Account Number	Description	Part In Service Balance As 12/31/87	Weighted Average Year	Age At Study (Years)	Age Weight (\$/Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calendar Date	Average Service Life	Actual Annual	Average Remaining Life	Projected Unrecovered Capital
315 302	CONDUIT AND RACEWAY SYSTEM	489,710		28.2	12,201,172				45.5	10,233	21.2	218,829
315 374	CONDUIT CONTINUOUS RUN 2" OR LARGER	86,208	1989	28.5	2,498,867	25		2019	50.0	1,724	21.5	37,070
315 3794	CONDUIT CONTINUOUS RUN 2" OR LARGER	28,812	1991	6.5	191,828	25		2016	26.0	1,180	18.5	21,828
315 3794	CONDUIT CONTINUOUS RUN 2" OR LARGER	17,482	1984	3.5	61,882	25		2019	29.0	686	21.5	15,009
315 3785	CONDUIT LESS THAN 2"	134,277	1989	28.5	4,828,899	25		2019	50.0	2,888	21.5	57,728
315 3786	CABLE - RAY, CONTINUOUS RUN	26,428	1989	28.5	1,008,808	25		2019	50.0	709	21.5	15,227
315 3787	DUCT BANK, CONTINUOUS RUN	106,824	1989	28.5	4,754,464	25		2019	50.0	3,296	21.5	71,724
315 383	GENERATOR BUS	108,245		27.7	2,943,733				48.0	2,214	21.1	46,770
315 3798	ISOLATOR BUS, COMPLETE	101,318	1989	28.5	2,887,862	25		2019	50.0	2,028	21.5	43,867
315 3801	GROUNDING TRANSFORMER	4,555	1989	8.5	37,018	25		2014	25.0	174	18.5	2,874
315 3802	GROUNDING RESISTORS	872	1989	28.5	18,152	25		2018	50.0	13	21.5	289
315 4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	372,217		17.5	6,803,771				31.5	11,807	17.0	208,702
315 491	CONTROL BOARDS	198,254		28.1	6,588,390				38.4	8,028	11.7	98,798
315 5915	MAIN DISTRIBUTION CONTROL BOARD	177,577	1989	28.5	6,000,845	20		2008	40.0	4,409	11.5	51,653
315 5917	RECORDER PANELS, INCL WIRE	12,707	1989	28.5	262,150	20		2008	40.0	318	11.5	3,653
315 5920	CONTROL BOARD, INCL WIRE & TUBING	4,898	1989	28.5	123,838	20		2008	40.0	117	11.5	1,300
315 5922	ANALOGATOR PANEL	2,274	1984	3.5	11,469	20		2014	20.0	184	16.5	2,791
315 492	GENERATOR VOL. VGE REGULATOR SYSTEM	173,983		5.4	902,391				26.7	8,789	21.0	141,245
315 5928	AMPLIFIER	88,716	1986	1.5	134,574	25		2021	29.0	3,089	22.5	84,332
315 5927	FIELD SWITCHING BREAK	82,200	1988	8.5	487,225	25		2013	28.0	2,094	18.5	32,487
315 5929	FIELD RHEOSTAT	22,429	1986	1.5	33,644	25		2021	25.0	897	23.5	21,083
315 5942	CABLE POWER, ALL UNDER 40	8,469	1989	28.5	208,838	25		2019	50.0	189	21.5	4,071
315 5	SWITCHGEAR AND MOTOR CONTROL CENTERS	628,877		24.1	15,178,950				24.1	21,635	8.9	214,472
315 591	120000 POWER DISTRIBUTION SYSTEM	61,516		28.5	1,753,208				50.0	1,220	21.5	28,452
315 7028	CABLE POWER, ALL UNDER 440	30,758	1989	28.5	878,603	25		2019	50.0	615	21.5	13,278
315 7028	CABLE POWER, ALL UNDER 440	30,758	1989	28.5	878,603	25		2019	50.0	615	21.5	13,278
315 592	480 VOLT POWER DISTRIBUTION SYSTEM	297,733		22.1	6,582,238				38.0	11,400	8.9	102,469
315 7041	CABLE POWER, 440 OR LARGER	13,524	1989	28.5	385,434	25		2019	50.0	270	21.5	4,815
315 7041	CABLE POWER, 440 OR LARGER	13,524	1989	28.5	385,434	25		2019	50.0	270	21.5	4,815
315 7042	FOUNDATION	326	1989	28.5	8,603	25		2006	32.0	10	3.5	1,479
315 7045	CIRCUIT BREAK RATED - 600 AMPS IN A SECT.	16,871	1986	11.5	182,988	25		2001	18.0	1,128	3.5	3,908
315 7046	CIRCUIT BREAK RATED 600 AMPS OR GREATER	3,221	1989	28.5	91,243	25		2001	32.0	100	3.5	300
315 7046	CIRCUIT BREAK RATED 600 AMPS OR GREATER	28,805	1982	5.5	158,878	25		2001	8.0	3,212	3.5	11,241
315 7047	SWITCH, FUSED RATED 500 AMPS OR GREATER	22,051	1989	28.5	656,954	25		2001	20.0	720	3.5	2,521



SCHEDULE V

Florida Power & Light Company  
 Depreciation Rates  
 For FY19 Myer Unit 2  
 Prior Data As Of 12/31/97

Est. Capital Recovery Data \*

2002

Account Number	Description	Plant Balance As 12/31/97	Average Year	Age At Study (Years)	Age Weight (\$ Yrs)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		A	B	C	D	E	F	G	H	I	J	K
215 7049	POWER CENTER SWITCHGEAR SECTION	7,684	1989	28.5	219,880	25	2001	2019	32.0	74	3.9	840
215 7050	MOTOR CONTROL CENTER SWITCHGEAR SECTION	17,223	1989	28.5	463,708	25	2001	2019	32.0	141	3.5	1,885
215 7051	LIGHTNING ARRESTOR (IN A CENTER)	2,561	1989	28.5	72,888	25	2001	2019	32.0	82	3.5	280
215 7052	CABLE POWER ALL UNDER 660	30,322	1989	28.5	864,163	25	2001	2019	32.0	848	3.5	3,316
215 7053	ENCLOSURE	8,123	1989	28.5	146,891	25	2001	2019	32.0	160	3.5	560
215 7054	FOUNDATION	205	1989	28.5	8,883	25		2028	57.0	5	28.5	153
215 7055	CIRCUIT BREAK RATED - 600 AMPS IN A SECT	16,889	1989	11.5	182,888	25		2011	25.0	878	13.8	8,108
215 7056	CIRCUIT BREAK RATED 600 AMPS OR GREATER	3,202	1989	28.5	91,240	25		2019	32.0	64	21.5	1,377
215 7057	CIRCUIT BREAK RATED 600 AMPS OR GREATER	28,905	1982	5.5	158,878	25		2017	25.0	1,196	18.5	22,546
215 7057	CIRCUIT BREAK RATED 600 AMPS OR GREATER	21,051	1989	28.5	608,504	25		2019	32.0	461	21.5	8,812
215 7058	POWER CENTER SWITCHGEAR SECTION	7,684	1989	28.5	218,580	25		2019	32.0	154	21.5	3,204
215 7059	MOTOR CONTROL CENTER SWITCHGEAR SECTION	17,223	1989	28.5	493,708	25		2019	32.0	346	21.5	7,449
215 7061	LIGHTNING ARRESTOR (IN A CENTER)	2,561	1989	28.5	72,888	25		2019	32.0	81	21.5	1,101
215 7062	CABLE POWER ALL UNDER 660	30,322	1989	28.5	864,163	25		2019	32.0	606	21.5	13,028
215 7063	ENCLOSURE	8,123	1989	28.5	146,891	25		2019	32.0	102	21.5	2,202
215 5865	4 18KV POWER DISTRIBUTION SYSTEM	270,728		20.3	6,643,506				30.2	8,305	8.6	85,561
215 7121	CABLE POWER - 0 ON LARGER	8,657	1989	28.5	258,126	25	2001	2018	30.0	181	21.5	2,885
215 7121	CABLE POWER 660 ON LARGER	8,657	1989	28.5	258,126	25	2001	2018	32.0	283	3.5	991
215 7121	CABLE POWER 660 ON LARGER	10,387	1991	8.8	68,831	25	2001	2016	10.0	1,820	3.8	2,604
215 7121	CABLE POWER 660 ON LARGER	8,384	1984	3.5	29,342	25	2001	2019	7.0	1,198	3.5	4,192
215 7128	CIRCUIT BREAK RATED 600 AMPS OR GREATER	28,807	1989	28.5	798,835	25	2001	2019	32.0	841	3.5	2,842
215 7127	SWITCH FUSED RATED 500 AMPS OR GREATER	46,432	1989	28.5	1,380,312	25	2001	2018	32.0	1,514	3.5	6,287
215 7128	MOTOR CONTROL CENTER SWITCHGEAR SECTION	16,144	1989	28.5	460,104	25	2001	2019	32.0	305	3.5	1,786
215 7129	MOTOR CONTROL CENTER SWITCHGEAR SECTION	16,144	1989	28.5	460,104	25	2001	2019	32.0	305	3.5	1,777
215 7128	NON-SEGREGATED BUS, COMPLETE	10,793	1989	28.5	308,771	25	2001	2019	32.0	168	3.5	588
215 7128	FIRE PROTECTION SYSTEM COMPLETE	8,382	1989	28.5	153,273	25		2019	32.0	412	18.5	7,002
215 7121	CABLE POWER 660 ON LARGER	10,387	1991	8.5	68,831	25		2016	25.0	285	21.5	7,210
215 7121	CABLE POWER 660 ON LARGER	8,384	1984	3.5	29,342	25		2019	30.0	325	21.5	11,579
215 7128	CIRCUIT BREAK RATED 600 AMPS OR GREATER	28,807	1989	28.5	798,835	25		2019	32.0	869	21.5	20,028
215 7127	SWITCH FUSED RATED 500 AMPS OR GREATER	46,432	1989	28.5	1,380,312	25		2019	32.0	823	21.5	8,342
215 7128	MOTOR CONTROL CENTER SWITCHGEAR SECTION	16,144	1989	28.5	460,104	25		2019	32.0	215	21.5	4,028
215 7128	NON-SEGREGATED BUS, COMPLETE	10,793	1989	28.5	308,771	25		2019	32.0	108	21.5	2,314
215 7128	FIRE PROTECTION SYSTEM COMPLETE	8,382	1989	28.5	153,273	25		2019	32.0	108	21.5	2,314
215 8	INFORMATION SYSTEMS	468,817		8.1	3,753,712				1.2	20,889	7.4	728,055
215 681	LOAD CONTROL AND METERING SYSTEM	154,864		4.3	609,775				20.3	7,821	16.4	128,251
215 7698	CONTROLLER	104,717	1994	3.5	306,510	20		2014	20.0	5,236	16.5	86,282
215 7699	REMOTE TERMINAL UNIT	4,698	1989	28.5	131,636	20		2008	40.0	117	11.5	1,202
215 7698	REMOTE TERMINAL UNIT	12,000	1994	3.5	42,000	20		2014	20.0	600	16.5	9,900
215 7670	CONTROL PANEL	5,000	1994	3.5	17,500	20		2014	20.0	250	16.5	4,125
215 7674	CONTROL/INSTRUMENTATION SYSTEM	28,651	1994	3.5	99,679	20		2014	20.0	1,428	16.5	23,585
215 683	ANALOGATOR/LOGIC/AACQUISITION SYSTEM	165,704		8.7	1,895,757				12.8	15,314	3.5	53,299
215 7710	RECORDER OSCILLOGRAPH	2,714	1972	20.5	96,457	20	2001	2012	29.0	76	3.5	287

Furca Power & Light Company  
 Depreciation Rates  
 For Four Years Unit 2  
 Plant Data As Of 12/31/87

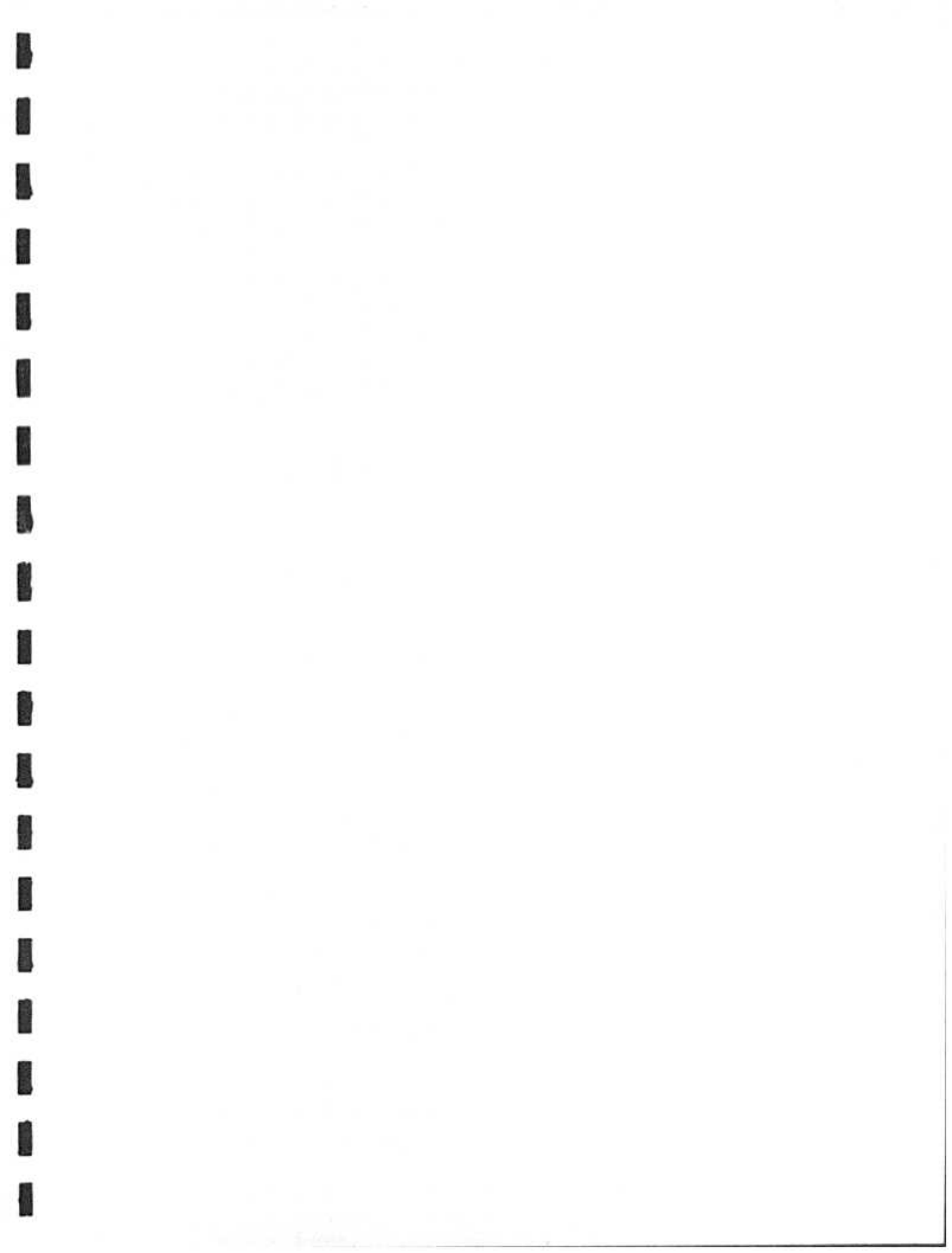
Account Number	Description	Part In Service At 12/31/87	Weight	Age At Study	Age Weight (\$ Yrs)	Requirement Interval (Years)	Overhaul Date (if Req.)	Current Date	Average Service Life	Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
315 7710	RECORDER OSCILLOGRAPH	0	1984	0.0	0	20	2001	2004	3.5	0	3.5	0
315 7710	RECORDER OSCILLOGRAPH	1,302	1980	11.5	16,038	20	2001	2008	15.0	83	3.5	325
315 7712	CONTROLINSTRUMENTATION SYSTEM	64,144	1986	11.5	737,656	20	2001	2008	15.0	4,376	3.5	14,887
315 7713	RECORDER	18,158	1990	7.5	132,665	20	2001	2010	11.0	1,378	3.5	4,823
315 7714	LOCAL CABINET	23,357	1986	11.5	270,808	20	2001	2008	15.0	1,570	3.5	5,487
315 7715	PRINTER	1,378	1990	7.5	10,335	20	2001	2010	11.0	125	3.5	428
315 7716	ANNUNCIATION PANEL (NOT PART OF BOARD)	7,338	1986	11.5	81,287	20	2001	2008	15.0	829	3.5	1,832
315 7717	DISPLAY TERMINAL	6,880	1990	7.5	51,875	20	2001	2010	11.0	626	3.5	2,192
315 7718	COMPUTER/PROCESSOR	71,033	1990	7.5	547,748	20	2001	2010	11.0	6,038	3.5	23,238
315 684	GENERATOR PROTECTION SYSTEM	115,249		10.4	1,198,180				14.8	7,724	8.1	47,134
315 7732	RELAY NEGATIVE SEQUENCE	530	1972	20.5	13,515	20	2001	2012	40.0	13	14.5	192
315 7732	RELAY NEGATIVE SEQUENCE	530	1972	20.5	13,515	20	2001	2012	28.0	18	3.5	64
315 7732	RELAY NEGATIVE SEQUENCE	4,380	1984	13.5	58,130	20	2001	2004	17.0	298	3.5	802
315 7734	CONTROLINSTRUMENTATION SYSTEM	2,681	1989	28.5	71,838	20	2001	2008	32.0	83	3.5	281
315 7734	CONTROLINSTRUMENTATION SYSTEM	24,434	1984	13.5	329,832	20	2001	2004	17.0	1,437	3.5	5,090
315 7734	CONTROLINSTRUMENTATION SYSTEM	5,483	1982	5.5	30,047	20	2001	2012	9.0	607	3.5	2,123
315 7734	CONTROLINSTRUMENTATION SYSTEM	2,147	1982	4.5	90,707	20	2001	2013	8.0	2,507	3.5	8,819
315 7732	RELAY NEGATIVE SEQUENCE	4,380	1984	13.5	58,130	20	2001	2004	20.0	219	8.5	1,424
315 7734	CONTROLINSTRUMENTATION SYSTEM	2,881	1989	28.5	71,838	20	2001	2008	40.0	87	11.5	765
315 7734	CONTROLINSTRUMENTATION SYSTEM	24,434	1984	13.5	329,832	20	2001	2004	20.0	1,222	8.5	7,941
315 7734	CONTROLINSTRUMENTATION SYSTEM	5,483	1982	5.5	30,047	20	2001	2012	20.0	273	14.5	1,881
315 7734	CONTROLINSTRUMENTATION SYSTEM	20,157	1983	4.5	80,707	20	2001	2013	20.0	1,008	15.5	14,822
316	MISCELLANEOUS POWER PLANT EQUIPMENT	250,880		27.8	8,988,737				30.0	8,380	2.3	18,013
316 1	STATION SERVICE EQUIPMENT	250,880		27.8	8,988,737				30.0	8,380	2.3	18,013
316 184	INSTRUMENT AIR SYSTEM	220,838		27.8	8,134,840				30.0	7,582	2.4	17,261
316 0558	COMPRESSOR/VALVE/INCOMPACTUAL/COMPLETE	18,334	1989	28.5	523,519	25	2001	2018	32.0	572	3.5	2,065
316 0558	DRIVE/ELEC MOTOR/COMPLETE	2,157	1989	28.5	61,475	20	2001	2009	20.0	87	3.5	286
316 0558	FILTER/SPECIAL ASSEMBLY	1,348	1988	28.5	38,418	25	2001	2018	32.0	42	3.5	147
316 0564	PIPING, ALL UNDER 4 INCHES	82,408	1989	28.5	1,493,571	25	2001	2019	32.0	1,838	3.5	5,732
316 0564	TANK/RECEIVER	1,348	11.9	28,418	25	2001	2019	32.0	42	3.5	147	
316 0570	DRIVER	18,168	1977	20.5	382,844	25	2001	2022	24.0	789	3.5	2,795
316 0572	AFTERCOOLER	2,427	1989	28.5	68,179	20	2001	2018	32.0	78	3.5	286
316 0573	PNEUMATIC/INSTRUMENT TUBING	123,450	1989	28.5	3,818,325	30	2001	1999	30.0	4,115	1.5	8,173
316 183	FREEZE PROTECTION SYSTEM	30,342		28.5	881,887				30.0	1,008	1.5	1,512
316 0780	HEATING SYSTEM	30,342	1989	28.5	881,887	15	1999	1999	30.0	1,008	1.5	1,512

**SCHEDULE VI**

**Interim Cost of Net Salvage Analysis**

Detailed analysis of the historical cost of net salvage for the fossil power plants by site on a total function basis has produced the following recommended net salvage rates.

<b>FERC ACCOUNT</b>	<b>NET SALVAGE PERCENTAGE</b>
311	-2%
312	-14%
314	-8%
315	-6%
316	0%



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**SANFORD UNITS 3, 4, & 5**

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## Sanford Power Plant

The Sanford Plant is located on a 1,700 acre site in Volusia County, approximately five miles west of Sanford, Florida. The site has three generating units, Units No. 3, 4 and 5. The original design of Unit 3 was for oil or gas fired operation, and currently operates on natural gas with heavy #6 oil as alternate. Units 4 and 5 are equipped for oil or gas fired operation, and both units currently operate on heavy #6 oil only. The three units have a combined maximum generator name plate rating of 1,028 megawatts. The commercial operation dates for Units No. 3, 4 and 5 are 1959, 1972 and 1973, respectively.

The steam generator for Unit No. 3 is a Babcock & Wilcox outdoor, integral furnace, bent tube, single drum, water-wall, radiant, reheat type. Unit No. 3 has essentially one complete Westinghouse Electric Corporation condensing steam turbine coupled to a hydrogen-cooled electric generator.

The steam generators for Units No. 4 and 5, is a Foster Wheeler Corporation outdoor, single drum, radiant, reheat, natural circulation type with a water-cooled furnace complete Westinghouse Electric Corporation, condensing steam turbine coupled to a hydrogen-cooled electric generator. Approximately 1,090 acres of the site is utilized as a cooling water reservoir for Units No. 4 and 5. The reservoir is connected to the units by two canals, (intake and discharge), approximately 4,000 feet in length.

The Sanford Power Plant site is supplied with fuel oil from leased port facilities located at Jacksonville, Florida. The fuel is barged, via the St. Johns river to the plant site and unloaded into holding tanks on site. The fuel gas for Unit 3 is transported via the Florida Gas Transmission Pipeline System.

Florida Power & Light Company last requested and received approval for a change in depreciation rates for the Sanford Plant in Docket No. 970785-EI, FPSC Order No. PSC-97-1607-FOF-EI, issued December 22, 1997.

## Schedule I

### Calculation of Annual Accrual

Column (a)	FPL's Plant Balance from Schedule II, column (a).
Column (b)	FPL's Reserve Balance from Schedule II, column (b).
Column (c)	Reserve Ratio: Reserve Balance / Plant Balance.
Column (d)	Reserve Ratio from last approved depreciation study.
Column (e)	Average Service Life from last approved depreciation study.
Column (f)	Average Remaining Life from last approved depreciation study.
Column (g)	Net Salvage from last approved depreciation study.
Column (h)	Whole Life Depreciation Rate from last approved depreciation study.
Column (i)	Remaining Life Depreciation Rate from last approved depreciation study.
Column (j)	Estimated Annual Accrual using rates from last approved depreciation study and current plant balance.
Column (k)	Average Service Life from Schedule II, column (d), rounded to the nearest full year if greater than 20.
Column (l)	Average Remaining Life from Schedule II, column (e), rounded to the nearest full year if greater than 20.
Column (m)	Net Salvage Percentage from Schedule II, column (f).
Column (n)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$ .
Column (o)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$ .
Column (p)	Estimated Annual Accrual: Plant Balance X Remaining Life Depreciation Rate.
Column (q)	Change In Annual Accrual: Column (p) - Column (j)

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AS OF 12/31/87

--- Existing Status ---

--- Proposed Status ---

Account Number	Account Description	Plant Balance At 12/31/87	Reserve Balance At 12/31/87	Reserve Ratio	Ratio	Service Life			Net	Depreciation Rate			Estimated Annual	Service Life			Net	Depreciation Rate			Estimated Annual	Change
						Average	Remaining	LN		When	Remaining	LN		When	Remaining	LN		When	Remaining	LN		
<b>Service Center</b>																						
211	Structures & Improvements	\$28,421,296	\$12,198,843	48.11%	\$2.90%	27.0	12.3	-2.2%	3.2%	3.8%	3.8%	\$1,020,819	33.0	19.2	-2.0%	3.1%	3.1%	3.1%	\$819,200	\$21,452		
212	Subst. Plant Equipment	\$208,853	\$183,443	26.89%	-28.51%	21.0	8.8	-12.0%	5.2%	14.2%	14.2%	\$7,211	32.0	22.0	-14.0%	3.6%	3.5%	3.5%	\$17,526	\$34,526		
214	Transformer Units	\$1,722,235	\$887,801	51.52%	12.7	68.87%	27.0	-2.2%	2.8%	2.8%	2.8%	\$48,814	47.0	22.0	-8.0%	2.3%	2.2%	2.2%	\$20,500	\$10,240		
215	Accessory Electric Equipment	\$816,872	\$218,158	51.24%	5.8	48.2%	23.0	5.9	4.8%	8.8%	8.8%	\$53,380	22.0	11.3	-8.0%	4.8%	4.8%	4.8%	\$28,918	\$23,449		
216	Mechanical Power Plant Equipment	\$538,291	\$272,588	51.01%	42.44%	21.0	8.7	0.2%	4.8%	6.8%	6.8%	\$28,265	20.0	10.0	0.0%	5.0%	5.0%	4.8%	\$28,219	\$8,117		
<b>Service Center</b>																						
Total Service Unit 5		\$28,817,408	\$13,847,815	48.78%	\$2.44%	27.0	12.2	-2.5%	3.8%	4.1%	4.1%	\$1,241,818	33.0	19.0	-2.5%	3.1%	3.1%	\$802,724	\$208,880			
<b>Service Unit 7</b>																						
211	Structures & Improvements	\$1,198,808	\$847,253	70.81%	81.20%	20.0	6.3	-2.0%	3.5%	3.2%	3.2%	\$39,587	43.0	13.2	-2.0%	2.4%	2.4%	2.4%	\$28,790	\$10,798		
212	Subst. Plant Equipment	\$8,280,168	\$7,825,783	64.17%	68.55%	24.0	6.0	-12.0%	4.2%	4.2%	4.2%	\$280,527	21.0	5.4	-14.0%	5.4%	5.1%	5.1%	\$408,208	\$17,782		
214	Transformer Units	\$5,463,880	\$4,444,880	78.80%	95.19%	37.0	5.2	-7.0%	2.8%	2.8%	2.8%	\$129,726	48.0	12.4	-8.0%	2.2%	2.2%	\$123,208	\$8,540			
215	Accessory Electric Equipment	\$1,508,468	\$1,287,128	86.12%	80.42%	20.0	5.8	-8.0%	3.2%	2.8%	2.8%	\$42,181	33.0	8.0	-8.0%	3.2%	2.2%	\$48,257	\$6,078			
216	Mechanical Power Plant Equipment	\$328,581	\$291,928	88.59%	88.72%	40.0	6.4	0.0%	2.5%	0.5%	0.5%	\$1,830	40.0	5.4	0.0%	2.5%	2.5%	\$8,148	\$8,519			
<b>Service Unit 7</b>																						
Total Service Unit 7		\$17,732,757	\$14,408,808	81.24%	80.50%	28.0	5.8	-8.2%	3.0%	3.4%	3.4%	\$503,881	28.0	7.2	-11.8%	4.0%	4.2%	\$716,828	\$128,108			
<b>Service Unit 8</b>																						
211	Structures & Improvements	\$2,864,757	\$1,364,815	47.63%	64.38%	20.0	13.8	-2.0%	2.8%	2.7%	2.7%	\$77,548	49.0	20.0	-2.0%	2.1%	2.1%	\$60,160	\$17,388			
212	Subst. Plant Equipment	\$20,417,122	\$28,287,288	65.32%	64.80%	23.0	8.4	-12.0%	4.5%	5.8%	5.8%	\$1,703,558	21.0	5.1	-14.0%	5.4%	5.4%	\$1,642,525	\$60,540			
214	Transformer Units	\$14,387,794	\$7,582,791	52.82%	58.80%	28.0	8.8	-7.0%	4.1%	5.4%	5.4%	\$726,841	37.0	19.0	-8.0%	2.8%	2.8%	\$417,298	\$238,680			
215	Accessory Electric Equipment	\$4,188,033	\$2,872,280	68.62%	68.07%	28.0	5.1	-8.0%	3.8%	7.8%	7.8%	\$28,687	38.0	18.8	-8.0%	2.8%	2.8%	\$117,285	\$208,402			
216	Mechanical Power Plant Equipment	\$1,188,582	\$871,008	81.69%	71.80%	28.0	8.5	0.0%	3.6%	4.3%	4.3%	\$50,880	27.0	4.8	0.0%	3.2%	3.2%	\$43,887	\$7,117			
<b>Service Unit 8</b>																						
Total Service Unit 8		\$33,841,293	\$38,273,200	73.09%	62.94%	28.0	8.5	-8.8%	4.2%	5.4%	5.4%	\$2,034,268	28.0	8.9	-11.8%	4.3%	4.6%	\$2,281,083	\$864,232			
<b>Service Unit 9</b>																						
211	Structures & Improvements	\$2,434,887	\$1,478,817	60.54%	57.51%	20.0	13.8	-2.0%	2.8%	3.2%	3.2%	\$77,808	28.0	19.4	-2.0%	2.7%	2.7%	\$68,728	\$12,117			
212	Subst. Plant Equipment	\$28,138,880	\$27,871,718	78.46%	69.45%	20.0	9.5	-12.0%	4.0%	4.5%	4.5%	\$1,313,241	27.0	8.2	-14.0%	4.2%	4.2%	\$1,223,828	\$87,418			
214	Transformer Units	\$18,152,811	\$8,148,131	66.81%	68.10%	27.0	8.8	-7.0%	4.0%	5.2%	5.2%	\$808,878	31.0	14.8	-8.0%	3.5%	3.5%	\$608,818	\$189,068			
215	Accessory Electric Equipment	\$2,664,884	\$2,188,881	82.17%	82.20%	28.0	6.1	-8.0%	3.8%	6.2%	6.2%	\$814,203	38.0	15.1	-8.0%	2.8%	2.8%	\$68,727	\$117,688			
216	Mechanical Power Plant Equipment	\$1,584,504	\$871,000	78.20%	68.82%	28.0	6.7	0.0%	3.4%	4.7%	4.7%	\$80,022	20.0	7.0	0.0%	3.3%	3.4%	\$28,188	\$13,828			
<b>Service Unit 9</b>																						
Total Service Unit 9		\$52,386,058	\$51,888,817	68.11%	62.20%	28.0	9.5	-8.4%	3.9%	4.9%	4.9%	\$2,874,353	28.0	11.2	-11.1%	3.8%	3.8%	\$1,887,887	\$588,288			
<b>Service Unit 10</b>																						
211	Structures & Improvements	\$22,808,888	\$18,872,728	82.80%	55.20%	20.0	12.4	-2.0%	3.8%	3.8%	3.8%	\$1,228,872	28.0	18.3	-2.0%	2.8%	2.8%	\$874,882	\$35,810			
212	Subst. Plant Equipment	\$88,138,824	\$88,028,282	81.87%	68.80%	20.0	8.5	-12.0%	4.2%	5.1%	5.1%	\$3,487,498	23.0	8.7	-14.0%	5.0%	4.8%	\$3,382,487	\$88,017			
214	Transformer Units	\$27,308,298	\$28,128,313	64.20%	91.80%	28.0	8.1	-7.0%	3.8%	5.0%	5.0%	\$1,877,818	30.0	18.2	-8.0%	3.1%	3.1%	\$1,187,288	\$68,528			
215	Accessory Electric Equipment	\$8,198,288	\$4,381,818	64.28%	70.50%	28.0	5.8	-8.0%	3.8%	6.4%	6.4%	\$808,111	38.0	13.8	-8.0%	2.8%	2.8%	\$294,824	\$178,288			
216	Mechanical Power Plant Equipment	\$3,112,143	\$2,337,251	75.11%	68.20%	41.0	7.2	0.0%	2.4%	4.5%	4.5%	\$128,027	38.0	8.7	0.0%	2.8%	2.8%	\$114,488	\$73,547			
<b>Service Unit 10</b>																						
Total Service Unit 10		\$182,546,514	\$182,888,448	67.17%	60.50%	27.0	9.3	-4.2%	4.0%	4.7%	4.7%	\$7,244,828	28.0	11.0	-10.0%	3.8%	3.8%	\$5,505,823	\$1,744,005			



## SCHEDULE II

### Calculation of Annualized Depreciation

Column (a)	FPL's Plant Balance from Schedule III, column (a).
Column (b)	FPL's Reserve Balance from Schedule III, column (b).
Column (c)	Reserve Ratio: FPL's Reserve Balance / Plant Balance.
Column (d)	Average Service Life from Schedule III, column (c).
Column (e)	Average Remaining life from Schedule III, column (d).
Column (f)	Net Salvage Percentage from Schedule III, column (e).
Column (g)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$ .
Column (h)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$ .
Column (i)	Annualized Depreciation Accrual by formula, Column (a) * Column (h).

SCHEDULE B

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/87

Account Number	Account Description	Distribution Base										ANNUALIZED Depreciation Account
		Plant Balance At 12/31/87	Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Net Salvage	Value Base	Remaining Life	Annualized Depreciation		
311 Structures & Improvements												
311.1	Site Preparation	332,791	198,720	47.0%	51.7	30.5	-2.0%	1.8%	1.0%	5,990		
311.2	Site Facilities	3,910,263	2,172,000	56.7%	33.3	22.5	-2.0%	2.8%	2.2%	111,401		
311.3	Station Buildings	3,782,818	2,562,144	67.0%	28.8	11.8	-2.0%	3.8%	3.2%	143,729		
311.4	Cabling Systems	10,005,528	5,003,291	47.0%	38.5	20.8	-2.0%	2.0%	2.0%	277,314		
311.5	Raw and Treated Water Systems	1,828,157	828,448	43.0%	28.4	13.7	-2.0%	3.8%	3.2%	61,710		
311.6	Security Systems	76,889	32,892	40.0%	20.9	8.8	-2.0%	4.8%	4.8%	3,483		
311.7	Fuel Unloading and Storage Facilities	3,828,342	1,723,264	40.0%	28.7	15.0	-2.0%	3.8%	3.2%	148,320		
Total Account 311		28,471,256	12,188,843	46.1%	32.9	18.2	-2.0%	3.1%	3.1%	813,847		
312 Boiler Plant Equipment												
312.1	Steam Generating Equipment	0	4,400	0.0%	0.0	0.0	0.0%	0.0%	0.0%	3,789		
312.2	Steam Systems and Equipment	102,251	4,400	4.0%	32.0	30.5	-14.0%	3.8%	3.8%	3,789		
312.3	Condensate and Feedwater Systems	147,800	77,288	48.1%	38.2	21.8	-14.0%	2.1%	2.1%	1,200		
312.4	Boiler Auxiliary Systems	175,144	84,580	48.0%	25.9	15.0	-14.0%	4.4%	4.4%	1,726		
312.5	Fuel Supply Systems	81,428	17,588	20.0%	40.8	30.5	-14.0%	2.8%	2.8%	1,726		
312.6	Fuel Firing Systems	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0		
312.7	Water Management Systems	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0		
Total Account 312		508,683	181,642	36.0%	31.5	21.8	-14.0%	3.0%	3.0%	18,418		
314 Turbogenerator Units												
314.1	Turbine Generator Features	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0		
314.2	Turbine Generator Systems	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0		
314.3	Condensing Systems	1,238,207	878,219	64.0%	80.8	26.8	-6.0%	2.1%	2.1%	25,841		
314.4	Turbine Generator Auxiliaries	102,802	126,412	78.0%	31.8	8.7	-6.0%	3.4%	3.4%	8,137		
314.8	Turbine Quality Control Systems	207,428	177,179	87.0%	47.4	21.8	-6.0%	2.3%	2.3%	7,871		
Total Account 314		1,772,235	997,801	57.0%	47.1	22.3	-6.0%	2.5%	2.5%	28,148		
315 Accessory Electric Equipment												
315.1	Structure Supports	0	0	0.0%	0.0	3.0	0.0%	0.0%	0.0%	0		
315.2	Auxiliary Power Systems	427,886	242,882	58.0%	64.5	23.0	-6.0%	2.2%	2.2%	8,828		
315.3	Conductors, Cables and Insulators	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0		
315.4	Switching, Control and Protection Systems	84,000	38,217	43.0%	18.0	5.5	-6.0%	0.9%	0.9%	3,188		
315.5	Busducts and other Control Centers	22,883	10,379	43.0%	18.5	8.5	-6.0%	0.4%	0.4%	1,079		
315.6	Information Systems	102,015	23,413	22.0%	7.0	5.5	-6.0%	18.1%	15.1%	18,404		
Total Account 315		616,877	318,189	51.0%	22.0	11.3	-6.0%	4.8%	4.8%	28,608		
316 Miscellaneous Power Plant Equipment												
316.1	Station Service Equipment	528,851	298,011	50.0%	20.3	10.1	0.0%	4.9%	4.9%	25,888		
316.2	Manufacturing Shop Equipment	3,640	7,338	78.0%	21.0	4.5	0.0%	4.8%	4.8%	463		
Total Account 316		538,291	273,889	51.0%	20.3	10.0	0.0%	4.8%	4.8%	26,298		
Total		28,817,408	13,847,815	46.7%	32.8	18.0	-2.5%	3.1%	3.1%	827,179		

SCHEDULE 8

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/87

Account Number	Account Description	Plant Balance At 12/31/87	Reserve Balance At 12/31/87	Reserve Rate	Average Service Life	Average Remaining Life	Net Salvage	Distribution Rate		Annualized Depreciation Actual
								Plant Life	Reserve Life	
Standard Unit 3										
Structures & Equipment										
211	211.1	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
	211.2	52,846	16,788	31.80%	44.0	20.5	-2.0%	2.3%	2.3%	1,271
	211.3	688,143	684,130	79.07%	40.2	10.2	-2.0%	2.5%	2.5%	21,704
	211.4	278,130	108,303	39.00%	11.8	7.2	-2.0%	2.0%	2.0%	5,382
	211.5	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
	211.6	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
	211.7	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
	Total Account 211	1,198,909	847,203	70.81%	42.6	13.2	-2.0%	2.4%	2.4%	28,487
Blow Fuel Equipment										
212	212.1	1,828,687	2,795,028	88.89%	32.1	4.2	-14.0%	3.0%	3.0%	101,791
	212.2	728,888	623,273	85.50%	21.6	5.4	-14.0%	3.3%	3.3%	38,882
	212.3	1,172,179	818,319	70.00%	23.8	8.1	-14.0%	4.4%	4.4%	31,578
	212.4	2,204,000	1,811,888	78.84%	18.7	5.2	-14.0%	6.8%	6.8%	158,872
	212.5	263,101	252,162	95.85%	34.8	5.3	-14.0%	3.3%	3.3%	8,882
	212.6	1,780,131	1,222,411	68.63%	14.0	5.5	-14.0%	8.1%	8.1%	142,571
	212.7	4,072	2,514	61.74%	12.0	5.5	-14.0%	8.5%	8.5%	307
	Total Account 212	8,002,168	7,625,763	94.17%	20.0	5.4	-14.0%	5.3%	5.3%	600,238
Turbogenerators										
214	214.1	105,508	82,491	80.20%	88.0	20.5	-4.0%	1.0%	1.0%	1,888
	214.2	3,478,234	2,828,500	81.32%	47.0	11.6	-4.0%	2.3%	2.3%	78,888
	214.3	1,142,078	810,314	71.00%	52.7	14.5	-4.0%	2.0%	2.0%	22,842
	214.4	882,823	682,888	82.89%	33.1	7.7	-4.0%	3.3%	3.3%	26,487
	214.8	111,757	78,079	71.52%	57.7	19.2	-4.0%	1.8%	1.8%	2,123
	Total Account 214	6,640,248	4,944,680	78.80%	45.7	12.4	-4.0%	2.4%	2.4%	123,140
Accessory Electric Equipment										
215	215.1	8,248	3,191	60.29%	88.0	20.5	-4.0%	1.0%	1.0%	79
	215.2	277,104	208,437	75.22%	48.0	11.4	-4.0%	2.2%	2.2%	7,482
	215.3	387,888	282,388	82.20%	48.2	10.9	-4.0%	2.2%	2.2%	6,778
	215.4	208,672	178,624	86.20%	28.7	8.2	-4.0%	4.0%	4.0%	10,383
	215.5	342,187	297,404	86.81%	48.8	13.3	-4.0%	2.3%	2.3%	7,871
	215.8	314,281	265,304	84.59%	20.8	4.2	-4.0%	5.1%	5.1%	16,233
	Total Account 215	1,508,468	1,207,126	80.13%	33.2	8.0	-4.0%	3.2%	3.2%	48,823
Miscellaneous Power Plant Equipment										
216	216.1	325,881	281,888	86.50%	40.0	5.4	0.0%	2.5%	2.5%	8,148
	216.2	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
	Total Account 216	325,881	281,888	86.50%	40.0	5.4	0.0%	2.5%	2.5%	8,148
Standard Unit 3										
	Total	17,722,757	14,628,808	81.24%	27.5	7.3	-11.0%	4.1%	4.2%	718,748

BOEEDALE 1

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/87

Account Number	Account Description	Fund Balance At 12/31/87	Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	F % Sinking	Depreciation Rate		ANNUALIZED Depreciation Annual
								Value Life	Remaining Rate	
Standard Unit 4										
Structures & Improvements										
311										
311.1	Soil Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.2	Soil Fertilizer	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.3	Station Buildings	2,638,837	1,340,102	49.99%	49.8	29.2	-0.0%	2.1%	2.1%	55,432
311.4	Cooling Systems	226,020	124,513	55.31%	46.2	20.3	0.0%	2.0%	2.0%	5,179
311.5	Raw and Treated Water Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.6	Security Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.7	Fuel Unloading and Storage Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 311		2,864,737	1,384,615	47.97%	49.2	29.7	-0.0%	2.1%	2.1%	60,610
Boiler Plant Equipment										
312										
312.1	Steam Generating Equipment	12,026,730	11,960,914	99.50%	22.8	3.7	-14.0%	5.0%	5.0%	626,498
312.2	Steam Systems and Equipment	2,005,842	1,978,250	98.70%	20.1	3.2	-14.0%	5.7%	5.7%	117,753
312.3	Condensates and Feedwater Systems	4,177,895	3,130,885	74.94%	26.6	12.8	-14.0%	3.1%	3.1%	129,514
312.4	Boiler Auxiliary Systems	8,870,104	8,804,169	79.49%	17.0	5.3	-14.0%	6.7%	6.7%	560,897
312.5	Fuel Supply Systems	1,097,291	880,049	81.00%	18.8	5.5	-14.0%	6.0%	6.0%	65,655
312.6	Fuel Feeding Systems	1,873,402	1,468,544	78.39%	18.0	5.5	-14.0%	6.3%	6.3%	118,024
312.7	Waste Management Systems	2,578	1,591	61.79%	12.0	6.5	-14.0%	8.5%	8.5%	245
Total Account 312		26,417,122	26,337,268	99.32%	21.1	5.1	-14.0%	5.4%	5.4%	1,828,776
Turbogenerator Units										
314										
314.1	Turbine Generator Pictorial	420,893	210,522	50.00%	58.0	20.5	-4.0%	1.9%	1.9%	7,503
314.2	Turbine Generator Systems	8,100,212	3,579,408	44.16%	54.4	20.8	-4.0%	3.1%	3.1%	201,288
314.3	Condensing Systems	2,242,428	1,468,299	65.52%	49.8	24.9	-4.0%	2.2%	2.2%	52,133
314.4	Turbine Generator Auxiliaries	3,218,473	2,281,444	71.44%	53.5	16.8	-4.0%	3.2%	3.2%	162,895
314.8	Turbine Generator Cooling Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 314		14,982,794	7,362,701	52.50%	56.7	18.0	-4.0%	2.9%	2.9%	420,407
Accessory Electric Equipment										
315										
315.1	Structural Supports	72,843	24,857	34.00%	56.0	20.5	-4.0%	1.9%	1.9%	1,318
315.2	Auxiliary Power Systems	378,829	208,138	54.87%	46.7	24.3	-4.0%	2.1%	2.1%	7,861
315.3	Conductors, Cables and Insulators	1,348,583	724,823	53.80%	49.2	23.7	-4.0%	2.2%	2.2%	29,589
315.4	Building, Control and Protection Systems	802,314	587,512	73.23%	49.2	15.3	-4.0%	2.9%	2.9%	22,480
315.5	Substations and Motor Control Centers	1,172,410	841,508	71.78%	26.7	11.8	-4.0%	2.9%	2.9%	34,000
315.6	Automation Systems	318,144	162,594	51.10%	15.5	7.8	-4.0%	6.8%	6.8%	21,439
Total Account 315		4,588,023	2,872,200	62.63%	37.7	15.8	-4.0%	2.9%	2.9%	117,828
Miscellaneous Power Plant Equipment										
316										
316.1	Station Service Equipment	1,178,815	866,151	73.50%	28.8	4.8	0.0%	3.7%	3.7%	42,846
316.2	Maintenance Shop Equipment	5,872	5,255	89.50%	21.0	7.5	0.0%	4.9%	4.9%	297
Total Account 316		1,184,687	871,206	73.60%	29.8	4.8	0.0%	3.7%	3.7%	43,143
Standard Unit 4										
Total		53,043,293	17,721,000	33.41%	25.4	9.0	-11.8%	4.3%	4.3%	2,281,652

SCHEDULE B

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AS 12/31/87

Account Number	Account Description	Plant Balance At 12/31/87	Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Net Salvage	Depreciation Rate			Annualized Depreciation Actual	
								Vehicle Life	Remaining Life	Rate		
Subtotal Unit 5												
Structures & Improvements												
211.1	Site Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	
211.2	Site Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	
211.3	Station Buildings	2,250,007	1,308,444	60.40%	38.4	15.4	-2.0%	2.7%	2.7%	80,790	80,790	
211.4	Cabling Systems	184,800	114,500	62.04%	27.3	14.8	-2.0%	2.7%	2.7%	4,388	4,388	
211.5	Riser and Treated Water Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	
211.6	Security Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	
211.7	Fuel Unloading and Storage Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	
Total Account 211		2,434,807	1,422,944	60.54%	28.3	15.4	-2.0%	2.7%	2.7%	85,178	85,178	
Subtotal Plant Equipment												
212.0	Vendor/Contractor Contributions	(22,417)	(3,860)	18.30%	18.3	15.3	-14.0%	8.2%	8.2%	(1,472)	(1,472)	
212.1	Steam Generating Equipment	11,386,394	10,244,751	90.90%	30.5	6.5	-14.0%	3.7%	3.7%	471,487	471,487	
212.2	Boiler Systems and Equipment	1,812,377	1,425,588	80.44%	31.8	7.1	-14.0%	3.8%	3.8%	58,848	58,848	
212.3	Condensates and Feedwater Systems	1,428,157	2,882,864	65.60%	35.6	15.1	-14.0%	3.2%	3.2%	140,887	140,887	
212.4	Boiler Auxiliary Systems	8,088,598	5,470,205	67.60%	22.8	10.8	-14.0%	4.8%	4.8%	415,987	415,987	
212.5	Fuel Supply Systems	4,465,802	814,871	54.72%	29.4	15.2	-14.0%	3.8%	3.8%	31,784	31,784	
212.6	Fuel Firing Systems	2,298,143	1,483,500	68.82%	17.2	7.3	-14.0%	8.8%	8.8%	148,763	148,763	
212.7	Water Management Systems	2,469	825	33.41%	22.0	15.8	-14.0%	5.2%	5.2%	28	28	
Total Account 212		28,128,880	21,871,718	78.40%	27.1	8.2	-14.0%	4.2%	4.2%	1,294,710	1,294,710	
Subtotal Unit 6												
Tendermaster Units												
214.1	Turbine Generator Fuelstack	201,141	204,882	67.70%	41.0	15.5	-4.0%	2.6%	2.6%	10,170	10,170	
214.2	Turbine Generator Systems	8,520,273	4,828,571	60.27%	27.9	15.2	-4.0%	3.2%	3.2%	271,310	271,310	
214.3	Condensing Systems	2,628,190	1,790,501	68.90%	46.1	15.2	-4.0%	2.7%	2.7%	70,888	70,888	
214.4	Turbine Generator Auxiliaries	3,878,415	2,482,287	64.64%	33.8	12.3	-4.0%	3.2%	3.2%	118,725	118,725	
214.8	Turbine Query Chain Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	
Total Account 214		18,187,819	8,198,161	56.81%	30.9	14.8	-4.0%	3.0%	3.0%	568,183	568,183	
Subtotal Unit 7												
Accessory Engine Equipment												
215.1	Structural Supports	64,387	42,322	65.70%	41.0	15.5	-4.0%	2.6%	2.6%	1,874	1,874	
215.2	Auxiliary Power Systems	425,118	288,134	68.27%	46.8	15.3	-4.0%	2.8%	2.8%	11,312	11,312	
215.3	Conductions, Cables and Insulators	628,048	542,712	86.70%	46.8	15.5	-4.0%	2.6%	2.6%	21,477	21,477	
215.4	Switching, Control and Protection Systems	871,571	581,723	66.42%	40.0	15.4	-4.0%	2.7%	2.7%	23,543	23,543	
215.5	Switchgear and Motor Control Centers	501,489	424,208	85.70%	40.5	15.5	-4.0%	2.6%	2.6%	25,103	25,103	
215.8	Insulation Systems	291,886	118,734	40.80%	21.1	13.2	-4.0%	5.0%	5.0%	14,384	14,384	
Total Account 215		3,424,884	2,181,551	63.77%	37.8	15.1	-4.0%	2.8%	2.8%	87,704	87,704	
Subtotal Unit 8												
Miscellaneous Power Plant Equipment												
218.1	Station Service Equipment	1,084,304	811,000	76.20%	28.8	7.0	0.0%	3.4%	3.4%	36,186	36,186	
218.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0	0	
Total Account 218		1,084,304	811,000	76.20%	28.8	7.0	0.0%	3.4%	3.4%	36,186	36,186	
Subtotal Unit 9												
Standard Unit 9												
Total	Standard Unit 9	52,250,008	35,588,817	68.11%	29.2	11.3	-11.1%	3.8%	3.8%	1,884,529	1,884,529	
Total	Standard Unit 9	152,842,514	102,588,440	67.17%	28.4	11.0	-10.0%	3.9%	3.9%	5,812,108	5,812,108	

### SCHEDULE III

#### Calculation of Theoretical Reserve

Column (a)	FPL's Plant Balance from Schedule IV, column (a).
Column (b)	FPL's Reserve Balance from Property Record System.
Column (c)	Average Service Life from Schedule IV, column (b).
Column (d)	Average Remaining Life from Schedule IV, Column (d).
Column (e)	Net Salvage Percentage from Net Salvage Study.
Column (f)	Future Accruals: $((1 - \text{net salvage percentage} \times \text{Plant Balance}) \times (\text{average remaining life} / \text{average service life}))$
Column (g)	Future Interim Net Salvage: $\text{Plant Balance} \times \text{Net Salvage Percentage}$ .
Column (h)	Theoretical Reserve: $\text{Plant Balance} - \text{Future Accruals} - \text{Future Interim Net Salvage}$ .
Column (i)	FPL's Unadjusted Reserve Balance from Column (b).
Column (j)	Reserve Deficiency Collected per Docket No. 950359-EI: Application to Reserve of deficiency collected per referenced docket such that adjusted reserve balance does not exceed theoretical reserve.
Column (k)	FPL's Adjusted Reserve Balance: $\text{FPL's Unadjusted Reserve Balance} + \text{Reserve Deficiency Collected per Docket No. 950359-EI}$ .

SCHEDULE B

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/87

Account Number	Account Description	Plant Balance		Reserve Balance		Average Service Life	Average Remaining Life	Net Salvage	Future Failure	Future Net Salvage	FPL's Reserve		Actual Reserve Balance	Net Reserve (1-87) by Contract Under Check (8/24/84-E)	Actual Reserve Balance Adjusted to 12/31/87
		At 12/31/87	#	At 12/31/87	#						At 12/31/87	At 12/31/87			
211	Structures & Improvements														
211.1	Site Preparation	212,781	187,382	147,200	142,888	12.7	20.3	-2.0%	142,888	(6,651)	148,770	147,200	-15,822	148,770	
211.2	Site Facilities	8,816,383	3,328,388	3,328,388	3,898,525	35.3	22.5	-2.0%	3,898,525	(118,208)	2,172,286	2,172,286	1,726,239	2,172,286	
211.3	Station Buildings	3,782,818	2,120,132	2,120,132	1,698,128	28.8	11.8	-2.0%	1,698,128	(78,852)	2,192,144	2,120,132	71,992	2,192,144	
211.4	Cabling Systems	10,863,828	4,208,423	4,208,423	5,795,884	38.5	20.8	-2.0%	5,795,884	(273,318)	5,282,391	6,208,423	-925,892	5,282,391	
211.5	Power and Thermal Meter Systems	1,828,137	1,225,787	1,225,787	1,228,787	28.4	13.7	-2.0%	1,228,787	(28,787)	828,448	1,225,787	-397,339	828,448	
211.6	Steamer Systems	70,888	38,787	38,787	48,282	20.8	5.8	-2.0%	48,282	(1,412)	32,888	38,787	(5,889)	32,888	
211.7	Fuel Unloading and Storage Facilities	3,829,742	2,198,888	2,198,888	2,182,883	28.7	15.0	-2.0%	2,182,883	(78,883)	1,723,384	2,198,888	-475,504	1,723,384	
	Total Account 211	28,431,298	14,884,508	14,884,508	14,773,228	32.8	18.2	-2.0%	14,773,228	(228,425)	12,188,843	14,884,508	(2,695,712)	12,188,843	
212	Boiler Plant Equipment														
212.1	Steam Generating Equipment	0	0	0	0	0.0	0.0	-14.0%	0	0	0	0	0	0	
212.2	Steam Systems and Equipment	100,231	(71,431)	(71,431)	113,388	32.0	20.5	-14.0%	113,388	(14,728)	4,428	(71,431)	14,801	4,428	
212.3	Condensing Systems	887,800	(78,228)	(78,228)	113,848	28.2	21.8	-14.0%	113,848	(23,028)	77,288	(78,228)	88,814	77,288	
212.4	Boiler Auxiliary Systems	178,144	(78,022)	(78,022)	113,595	25.8	15.0	-14.0%	113,595	(24,528)	84,888	(78,022)	92,081	81,288	
212.5	Feed Water Systems	61,428	(8,872)	(8,872)	82,488	48.8	20.5	-14.0%	82,488	(8,808)	17,288	(8,872)	24,288	17,288	
212.6	Fuel Firing Systems	0	0	0	0	0.0	0.0	-14.0%	0	0	0	0	0	0	
212.7	Water Management Systems	0	0	0	0	0.0	0.0	-14.0%	0	0	0	0	0	0	
	Total Account 212	808,683	(26,352)	(26,352)	387,261	31.5	21.8	-14.0%	387,261	(71,251)	183,443	(26,352)	228,798	183,443	
214	Turbogenerator Units														
214.1	Turbine Generator Product	0	0	0	0	0.0	0.0	-4.0%	0	0	0	0	0	0	
214.2	Turbine Generator Systems	0	0	0	0	0.0	0.0	-4.0%	0	0	0	0	0	0	
214.3	Condensing Systems	1,228,287	800,181	800,181	888,813	88.8	25.4	-4.0%	888,813	(98,828)	878,218	800,181	-78,442	878,218	
214.4	Turbine Generator Auxiliaries	180,882	131,281	131,281	151,531	21.8	8.7	-4.0%	151,531	(14,428)	128,412	131,281	-2,869	128,412	
214.8	Turbine Drive Cranes Systems	287,428	224,028	224,028	154,888	47.4	21.8	-4.0%	154,888	(24,884)	177,178	224,028	-46,850	177,178	
	Total Account 214	1,723,285	1,285,712	1,285,712	1,228,287	47.1	22.2	-4.0%	1,228,287	(137,888)	887,881	1,285,712	(397,831)	887,881	
218	Accessory Drive Equipment														
218.1	Structural Supports	0	0	0	0	0.0	0.0	-4.0%	0	0	0	0	0	0	
218.2	Auxiliary Power Systems	427,285	280,228	280,228	271,625	48.5	22.0	-4.0%	271,625	(28,288)	242,888	280,228	-37,878	242,888	
218.3	Conduits, Cables and Insulators	0	0	0	0	0.0	0.0	-4.0%	0	0	0	0	0	0	
218.4	Shielding, Control and Protection Systems	14,888	24,581	24,581	17,822	18.0	5.5	-4.0%	17,822	(3,288)	28,717	24,581	4,136	28,717	
218.5	Switchgear and Motor Control Centers	22,888	14,887	14,887	13,882	18.5	8.5	-4.0%	13,882	(1,378)	18,378	14,887	-6,509	18,378	
218.8	Information Systems	102,015	85,282	85,282	84,722	7.0	5.5	-4.0%	84,722	(6,121)	23,413	85,282	-11,869	23,413	
	Total Account 218	616,873	384,879	384,879	317,833	22.0	11.3	-4.0%	317,833	(27,878)	318,188	384,879	(78,728)	318,188	
218	Manufactured Power Plant Equipment														
218.1	Station Service Equipment	828,681	147,758	147,758	280,848	20.3	10.1	0.0%	280,848	0	288,811	147,758	141,052	288,811	
218.2	Maintenance Shop Equipment	8,848	2,785	2,785	2,882	21.0	4.5	0.0%	2,882	0	7,588	2,785	4,803	7,588	
	Total Account 218	837,529	150,543	150,543	283,730	20.3	10.0	0.0%	283,730	0	296,399	150,543	123,105	296,399	
	Total Station Common	28,817,408	16,820,248	16,820,248	16,844,447	32.8	18.0	-2.5%	16,844,447	(774,884)	13,847,815	16,820,248	(2,972,433)	13,847,815	

SCHEDULE #

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/97

Account Number	Account Description	Plant Balance		Reserve Balance		Average Service Life	Average Remaining Life	Net Salvage	Future Accruals	Future Net Salvage	FPL's Reserve At 12/31/97	Actual Reserve At 12/31/97	Net Reserve (Surplus/Deficiency) To Be Collected Under Order 870810-03	Actual Reserve At 12/31/97
		At 12/31/97	At 12/31/97	At 12/31/97	At 12/31/97									
Standard Unit 3														
Structures & Improvements														
311.1	Site Preparation	0	0	0.0	0.0	-2.0%	0.0	0	0	0	0	0	0	0
311.2	Site Facilities	52,645	44,520	44.0	30.5	-2.0%	20.5	36,831	(1,252)	0	16,796	44,520	27,732	16,796
311.3	Station Buildings	808,143	734,145	40.2	10.2	-2.0%	10.2	221,219	(17,202)	0	664,130	734,145	75,015	664,130
311.4	Cooling Systems	278,120	226,028	11.8	21.2	-2.0%	2.0%	118,347	(3,582)	0	165,355	226,028	49,673	165,355
311.5	Raw and Treated Water Systems	0	0	0.0	0.0	0.0%	0.0	0	0	0	0	0	0	0
311.6	Security Systems	0	0	0.0	0.0	-2.0%	0.0	0	0	0	0	0	0	0
311.7	Fuel Unloading and Storage Facilities	0	0	0.0	0.0	-2.0%	0.0	0	0	0	0	0	0	0
Total Account 311		1,198,809	1,014,703	42.6	13.2	-2.0%	13.2	376,664	(23,888)	0	647,253	1,014,703	(187,450)	647,253
Subtotal Plant Equipment														
312.1	Steam Generating Equipment	2,828,887	2,393,888	32.1	4.2	-14.0%	4.2	427,265	(268,729)	0	2,798,028	2,828,887	40,134	2,798,028
312.2	Steam Systems and Equipment	728,889	616,175	21.8	5.4	-14.0%	5.4	208,626	(702,209)	0	623,272	616,175	5,599	623,272
312.3	Condensate and Feedwater Systems	1,172,175	892,820	20.8	6.1	-14.0%	6.1	417,265	(794,100)	0	915,519	892,820	24,701	915,519
312.4	Boiler Auxiliary Systems	2,304,000	1,851,005	16.7	5.2	-14.0%	5.2	814,684	(322,809)	0	1,911,668	1,851,005	129,199	1,911,668
312.5	Fuel Supply Systems	263,101	222,798	34.8	5.5	-14.0%	5.5	47,733	(26,824)	0	202,192	222,798	20,394	202,192
312.6	Fuel Feeding Systems	1,790,131	1,600,508	14.0	5.5	-14.0%	5.5	794,138	(246,418)	0	1,222,411	1,600,508	208,587	1,222,411
312.7	Water Management Systems	4,072	3,448	12.0	5.5	-14.0%	5.5	2,128	(379)	0	2,514	3,448	434	2,514
Total Account 312		8,003,169	7,872,289	20.6	5.4	-14.0%	5.4	2,792,789	(1,268,623)	0	7,603,793	7,872,289	(46,509)	7,603,793
Subtotal Turbogenerator Units														
314.1	Turbine Generator Pictorial	103,558	102,753	69.0	20.5	-4.0%	20.5	51,513	(8,443)	0	62,491	102,753	41,262	62,491
314.2	Turbine Generator Systems	3,429,294	3,418,711	47.0	11.6	-4.0%	11.6	427,893	(278,209)	0	2,628,500	3,418,711	2,628,500	2,628,500
314.3	Condensing Systems	1,542,276	1,122,532	52.7	18.5	-4.0%	18.5	971,269	(61,269)	0	910,000	1,122,532	-911,699	910,000
314.4	Turbine Generator Auxiliaries	802,823	798,888	20.1	7.2	-4.0%	7.2	202,847	(64,702)	0	602,888	798,888	-128,802	602,888
314.5	Turbine Drive Control Systems	111,797	108,645	57.7	18.2	-4.0%	18.2	49,299	(8,841)	0	78,829	108,645	28,816	78,829
Total Account 314		5,840,249	5,549,729	45.7	12.4	-4.0%	12.4	1,648,789	(461,271)	0	4,444,889	5,549,729	(1,098,049)	4,444,889
Subtotal Accessory Electric Equipment														
315.1	Structural Supports	3,246	4,891	69.0	20.5	-4.0%	20.5	2,400	(373)	0	1,961	4,891	-1,720	1,961
315.2	Auxiliary Power Systems	277,104	298,347	40.0	11.4	-4.0%	11.4	66,330	(19,620)	0	208,437	298,347	-48,810	208,437
315.3	Control, Control and Protection Systems	207,288	287,123	49.3	10.9	-4.0%	10.9	73,691	(16,479)	0	232,698	287,123	-54,425	232,698
315.4	Switching, Control and Protection Systems	209,572	242,002	26.7	8.2	-4.0%	8.2	68,822	(15,574)	0	179,824	242,002	-42,378	179,824
315.5	Switchgear and Motor Control Centers	242,197	318,934	46.8	8.3	-4.0%	8.3	68,325	(23,522)	0	207,404	318,934	-21,830	207,404
315.6	Instrumentation Systems	314,281	293,101	20.8	4.2	-4.0%	4.2	67,240	(18,882)	0	208,604	293,101	27,187	208,604
Total Account 315		1,508,489	1,404,500	33.2	8.0	-4.0%	8.0	398,731	(92,388)	0	1,207,128	1,404,500	(197,372)	1,207,128
Subtotal Mechanical Power Plant Equipment														
316.1	Station Service Equipment	323,981	316,893	40.0	5.4	0.0%	5.4	44,028	0	0	281,956	316,893	-34,937	281,956
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0.0	0	0	0	0	0	0	0
Total Account 316		323,981	316,893	40.0	5.4	0.0%	5.4	44,028	0	0	281,956	316,893	(34,937)	281,956
Subtotal Standard Unit 3														
Total		17,732,757	16,952,122	27.5	7.3	-11.6%	7.3	5,159,979	(1,824,020)	0	14,609,808	16,952,122	(1,545,314)	14,609,808



FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 03/31/97

Account Number	Account Description	Type Balance	Reserve Balance	Average Spent / Lb	Average Remaining Lb	Net Salvage	Future Accruals	Future Salvage	Net Future Salvage	FTL %	Actual Reserve Balance	Net Reserve (Gross/Collected Under Contract)	Adjusted to Theoretical
		A1 (2019)F	A1 (2019)R	Lb	Lb	\$	\$	\$	\$	N	I	I	A1 (2019)F
Standard Unit #													
Structures & Equipment													
311	Structures & Equipment												
311.1	Site Preparation	0	0	0.0	0.0	-2.0%	0	0	0	0	0	0	0
311.2	Site Facilities	0	0	0.0	0.0	2.0%	0	0	0	0	0	0	0
311.3	Station Buildings	2,838,837	1,770,825	49.6	28.2	-2.0%	1,482,236	62,793	-1,360,102	1,360,102	1,770,825	-520,523	1,240,302
311.4	Cabling Systems	224,120	191,807	43.2	20.3	-2.0%	104,108	14,822	-89,286	124,913	191,807	-26,494	124,913
311.5	Riser and Transfer Tower Systems	0	0	0.0	0.0	2.0%	0	0	0	0	0	0	0
311.6	Security Systems	0	0	0.0	0.0	2.0%	0	0	0	0	0	0	0
311.7	Fuel Unloading and Storage Facilities	0	0	0.0	0.0	2.0%	0	0	0	0	0	0	0
	Total Account 311	2,864,757	1,971,632	49.2	28.7	-2.0%	1,587,437	87,296	-1,394,815	1,394,815	1,971,632	(547,017)	1,394,815
312	Boiler Plant Equipment												
312.1	Steam Generating Equipment	42,528,753	8,584,726	22.8	3.7	-14.0%	2,318,504	(1,794,160)	1,300,814	1,300,814	8,584,726	3,281,178	11,965,914
312.2	Steam Systems and Equipment	2,065,842	1,415,408	20.1	3.2	-14.0%	378,810	(288,214)	1,879,250	1,879,250	1,415,408	662,642	3,291,250
312.3	Condensate and Feedwater Systems	4,177,803	2,862,448	26.8	12.8	-14.0%	1,831,870	(984,808)	1,120,885	1,120,885	2,862,448	286,428	3,050,885
312.4	Boiler Auxiliary Systems	8,870,104	5,840,305	17.2	5.3	-14.0%	3,078,754	(1,213,815)	8,801,165	8,801,165	5,840,305	864,860	9,665,165
312.5	Fuel Supply Systems	1,087,281	782,712	16.9	5.8	-14.0%	362,205	(153,802)	888,049	888,049	782,712	137,017	888,049
312.6	Fuel Firing Systems	1,873,402	1,283,558	18.0	5.5	-14.0%	688,134	(282,278)	1,488,544	1,488,544	1,283,558	202,888	1,488,544
312.7	Water Management Systems	2,519	1,784	12.0	5.5	-14.0%	1,348	(281)	1,589	1,589	1,784	-173	1,589
	Total Account 312	20,417,122	20,840,213	21.1	1.1	-14.0%	8,418,122	(4,258,299)	28,257,298	28,257,298	20,840,213	6,417,106	28,257,298
314	Turbogenerator Units												
314.1	Turbine Generator Federal	420,683	272,848	50.0	20.5	-8.0%	242,786	(23,655)	210,832	210,832	272,848	-42,280	272,848
314.2	Turbine Generator Systems	8,108,212	5,201,421	34.4	20.8	-8.0%	3,178,240	(848,737)	3,879,408	3,879,408	5,201,421	-1,882,013	3,319,408
314.3	Condensing Systems	2,842,428	1,714,480	49.8	24.8	-8.0%	1,442,297	(111,294)	1,408,289	1,408,289	1,714,480	-288,191	1,408,289
314.4	Turbine Generator Auxiliaries	3,218,473	2,208,284	33.5	10.8	-8.0%	1,113,287	(257,238)	2,281,444	2,281,444	2,208,284	278,160	2,281,444
314.8	Turbine Generator Core Systems	0	0	0.0	0.0	-8.0%	0	0	0	0	0	0	0
	Total Account 314	14,389,794	8,203,003	36.7	18.0	-8.0%	7,887,117	(1,181,024)	7,281,701	7,281,701	8,203,003	(1,777,282)	7,281,701
315	Accessory Electric Equipment												
315.1	Structural Supports	72,243	53,804	50.0	20.5	-8.0%	42,528	(4,323)	34,837	34,837	53,804	-18,347	34,837
315.2	Auxiliary Power Systems	378,639	280,831	49.7	24.3	-8.0%	180,218	(22,719)	208,138	208,138	280,831	-72,693	208,138
315.3	Control, Control and Protection Systems	1,348,283	897,832	49.2	23.7	-8.0%	701,493	(80,722)	774,833	774,833	897,832	-27,228	774,833
315.4	Switching, Control and Protection Systems	902,314	688,234	49.2	16.3	-8.0%	368,941	(64,139)	387,512	387,512	688,234	-21,722	387,512
315.5	Switchgear and Motor Control Centers	1,172,410	888,281	36.7	11.8	-8.0%	491,198	(74,243)	641,598	641,598	888,281	-28,025	641,598
315.8	Information Systems	318,744	234,825	15.5	7.9	-8.0%	170,155	(18,024)	188,584	188,584	234,825	-49,231	188,584
	Total Account 315	4,188,023	3,108,207	37.7	15.8	-8.0%	1,887,206	(231,283)	2,572,290	2,572,290	3,108,207	(533,827)	2,572,290
316	Manufacturing Power Plant Equipment												
316.1	Station Service Equipment	1,179,615	688,808	28.8	4.8	0.0%	213,884	0	981,751	981,751	688,808	98,543	981,751
316.2	Maintenance Shop Equipment	8,872	4,550	21.0	2.5	0.0%	717	0	5,235	5,235	4,550	705	5,235
	Total Account 316	1,188,487	693,358	28.8	4.8	0.0%	214,601	0	987,006	987,006	693,358	67,848	987,006
	Total Standard Unit #	33,043,293	24,108,522	25.9	8.0	-11.8%	20,028,293	(1,718,000)	28,722,000	28,138,522	24,108,522	2,918,478	28,722,000

FLORIDA POWER & LIGHT COMPANY  
PLANT & RESERVE BALANCES  
BALANCES AT 12/31/97

Account Number	Account Description	Plant Balance		Reserve Balance		Average Service Life	Average Remaining Life	Net Salvage	Future Accruals	Future Salvage	FPL's		Actual Reserve Balance	Net Reserve To Be Collected Under Contract	Actual Reserve Balance
		At 12/31/97	At 12/31/97	Theoretical Reserve	At 12/31/97										
Standard Unit 5															
311 Structures & Improvements															
311.1															
311.2	Site Preparation	0	0	0.0	0.0	2.0%	0.0	0	0	0	0	0	0	0	0
311.3	Site Facilities	0	0	0.0	0.0	-2.0%	0.0	0	0	0	0	0	0	0	0
311.4	Station Buildings	2,200,007	1,903,880	26.4	16.4	-2.0%	16.4	833,333	(45,000)	1,308,664	1,308,664	1,308,664	4,538	1,308,664	0
311.5	Cabling Systems	184,880	112,107	27.3	14.8	-2.0%	14.8	73,760	(2,892)	114,803	114,803	114,803	2,668	114,803	0
311.6	Riser and Transfer Window Systems	0	0	0.0	0.0	-2.0%	0.0	0	0	0	0	0	0	0	0
311.7	Security Systems	0	0	0.0	0.0	-2.0%	0.0	0	0	0	0	0	0	0	0
311.7	Fuel Unloading and Storage Facilities	0	0	0.0	1.0	-2.0%	1.0	0	0	0	0	0	0	0	0
Total Account 311		2,434,887	1,478,087	26.3	16.4	-2.0%	16.4	1,093,343	(48,892)	1,474,617	1,474,617	1,474,617	14,076	1,474,617	0
312 Boiler Plant Equipment															
312.0	Vendor/Contractor Contribution	(22,417)	(18,876)	18.0	18.5	-14.0%	18.5	(21,800)	3,138	(3,866)	(3,866)	(3,866)	(2,310)	(3,866)	3,866
312.1	Water/Condenser Contribution	11,388,284	8,116,410	20.5	9.5	-14.0%	9.5	2,738,147	(1,594,614)	10,244,751	10,244,751	10,244,751	2,786,809	10,244,751	0
312.2	Station Systems and Equipment	1,812,217	1,168,027	31.8	7.1	-14.0%	7.1	(412,124)	(223,720)	1,422,888	1,422,888	1,422,888	278,608	1,422,888	0
312.3	Condensers and Feedwater Systems	4,408,157	3,128,907	20.8	15.1	-14.0%	15.1	(1,016,802)	(716,062)	2,893,684	2,893,684	2,893,684	(245,983)	2,893,684	0
312.4	Boiler Auxiliary Systems	8,808,588	6,178,071	23.8	10.8	-14.0%	10.8	4,409,664	(1,213,329)	8,470,355	8,470,355	8,470,355	(703,718)	8,470,355	0
312.5	Fuel Supply Systems	814,871	580,772	29.4	15.2	-14.0%	15.2	(483,115)	(114,088)	445,892	445,892	445,892	(124,820)	445,892	0
312.6	Fuel Piping Systems	2,288,143	1,817,598	17.2	7.3	-14.0%	7.3	(1,093,273)	(317,880)	1,493,550	1,493,550	1,493,550	(123,508)	1,493,550	0
312.7	Water Management Systems	2,489	1,788	22.0	15.5	-14.0%	15.5	(960)	(346)	823	823	823	(64)	823	0
Total Account 312		28,126,880	20,786,079	27.1	8.2	-14.0%	8.2	11,246,219	(4,074,418)	21,871,718	21,871,718	21,871,718	1,298,638	21,871,718	0
314 Turbogenerator Units															
314.1	Turbine Generator Pictorial	291,141	222,542	41.0	15.5	-8.0%	15.5	187,830	(31,291)	264,802	264,802	264,802	42,280	264,802	0
314.2	Turbine Generator Systems	8,520,773	5,418,888	27.8	15.2	-8.0%	15.2	8,643,914	(781,062)	4,628,871	4,628,871	4,628,871	6,824,531	4,628,871	0
314.3	Condensing Systems	1,488,888	1,078,018	40.1	15.2	-8.0%	15.2	1,078,018	(583,132)	1,760,501	1,760,501	1,760,501	204,813	1,760,501	0
314.4	Turbine Generator Auxiliaries	3,878,418	2,287,879	20.8	12.3	-8.0%	12.3	1,423,425	(583,132)	2,482,287	2,482,287	2,482,287	424,728	2,482,287	0
314.8	Turbine Drive Cases Systems	0	0	0.0	0.0	-8.0%	0.0	0	0	0	0	0	0	0	0
Total Account 314		18,187,211	8,192,208	20.8	14.8	-8.0%	14.8	8,303,287	(1,282,607)	8,148,131	8,148,131	8,148,131	(48,714)	8,148,131	0
315 Accessory Diagnostics Equipment															
315.1	Structural Diagnostics	84,237	48,029	41.0	15.5	-8.0%	15.5	25,848	(3,800)	42,202	42,202	42,202	4,727	42,202	0
315.2	Auxiliary Power Systems	428,118	224,508	40.8	15.3	-8.0%	15.3	173,088	(26,107)	288,134	288,134	288,134	(8,424)	288,134	0
315.3	Conductors, Cables and Protectors	828,045	618,178	40.8	15.4	-8.0%	15.4	332,888	(48,883)	512,712	512,712	512,712	72,464	512,712	0
315.4	Switching, Control and Protective Systems	871,871	602,424	40.0	15.4	-8.0%	15.4	302,208	(52,318)	591,722	591,722	591,722	48,711	591,722	0
315.5	Relays and Motor Control Centers	981,488	720,182	40.5	15.5	-8.0%	15.5	288,032	(57,829)	494,208	494,208	494,208	48,888	494,208	0
315.8	Information Systems	291,888	217,728	21.1	13.2	-8.0%	13.2	152,845	(17,232)	118,754	118,754	118,754	(102,874)	118,754	0
Total Account 315		3,494,904	2,577,128	37.8	15.1	-8.0%	15.1	1,478,208	(207,289)	2,185,891	2,185,891	2,185,891	(297,178)	2,185,891	0
316 Maintenance Power Plant Equipment															
316.1	Station Service Equipment	1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0.0	0	0	0	0	0	0	0	0
Total Account 316		1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
Standard Unit 5															
316.1															
316.1	Station Service Equipment	1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0.0	0	0	0	0	0	0	0	0
Total Account 316		1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
Standard Unit 5															
316.2															
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0.0	0	0	0	0	0	0	0	0
Total Account 316		1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
Standard Unit 5															
316.1															
316.1	Station Service Equipment	1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0.0	0	0	0	0	0	0	0	0
Total Account 316		1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
Standard Unit 5															
316.2															
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0.0	0	0	0	0	0	0	0	0
Total Account 316		1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
Standard Unit 5															
316.1															
316.1	Station Service Equipment	1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0.0	0	0	0	0	0	0	0	0
Total Account 316		1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0
Standard Unit 5															
316.2															
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0.0	0	0	0	0	0	0	0	0
Total Account 316		1,084,204	782,408	29.8	7.0	0.0%	7.0	283,204	0	811,000	811,000	811,000	28,544	811,000	0

**SCHEDULE IV**

**Summary Forecast Analysis**

- Column (a) FPL's Plant Balance from Schedule V, column (a).
- Column (b) Average Service Life from Schedule V, column (h).
- Column (c) Annual Accrual from Schedule V, column (i).
- Column (d) Average Remaining Life from Schedule V, column (j).
- Column (e) Projected Unrecovered Capital from Schedule V, column (k).

SCHEDULE N

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Commercial  
 Plant Data As Of 12/31/87

Est. Capital Recovery Data \*

2078

Account Number	Description	Plant		Average Service Life	Annual Accrual	Average Remaining Life		Projected Unrecovered Capital
		Balance At 12/31/87	%			Life	Life	
		a	b	c	d	e	f	g
311 100	INITIAL SITE PREPARATION	322,761	57.7	5,793.09	30.5	175,774.19		
311 1	SITE PREPARATION	322,761	57.7	5,793.09	30.5	175,774.19		
311 201	SITE DRAINAGE SYSTEM	1,080,134	40.0	27,347.89	30.5	833,927.86		
311 202	VARIOUS LIGHTING SYSTEM	460,303	22.9	20,831.79	7.6	198,064.43		
311 203	ROADWAYS	469,282	41.8	11,827.24	20.3	242,644.84		
311 204	SITE FIRE PROTECTION	170,577	30.1	3,584.86	10.6	37,828.91		
311 205	VARIOUS IMPROVEMENTS	658,278	42.6	15,481.47	20.7	320,414.37		
311 206	SITE SERVICE TREATMENT SYSTEM	228,087	47.5	7,133.36	23.7	168,104.00		
311 207	FENCES AND SPECIAL ENCLOSURES	342,344	23.7	14,508.19	14.7	212,888.60		
311 208	WATERFRONT IMPROVEMENTS (NOT COOLING)	690,337	44.5	20,208.04	30.5	618,344.35		
311 209	RAILWAY SYSTEM	12,290	49.4	248.79	23.1	5,751.51		
311 210	POND (NOT COOLING)	1,464,751	31.8	46,090.62	25.2	1,162,723.20		
311 2	SITE FACILITIES	5,910,393	35.3	167,455.34	22.5	3,759,803.17		

Subtotal

311 201	ELECTRICAL WAREHOUSE #11	352,760	23.1	10,848.89	22.1	220,348.42		
311 202	NORTH AREA TRUSS CONTROLCOMMENT STORAGE P2	40,245	29.7	1,367.00	16.9	23,145.13		
311 204	MISCELLANEOUS STORAGE BUILDING - P7	8,118	49.4	165.62	23.9	4,135.75		
311 206	STONE'S WAREHOUSE - P9	174,479	18.9	8,237.40	3.7	29,322.83		
311 208	PORTU OUTSIDE OFFICE BUILDING - P11	11,019	25.2	437.99	5.5	2,394.59		
311 209	TURBINE LUBE OILPUMP BUILDING #13	46,423	26.6	1,519.73	8.1	8,268.41		
311 210	DIESEL GENERATOR BUILDING UNIT 3	20,341	49.8	589.86	34.3	14,327.87		
311 211	FILE STORAGE BUILDING	26,944	20.0	1,347.20	5.5	7,409.80		
311 212	MISCELLANEOUS STORAGE BUILDING #16	28,500	27.5	1,424.12	8.5	8,252.66		
311 213	CHEMICAL STORAGE BUILDING #18	66,109	46.4	1,427.41	20.9	30,010.65		
311 214	LUNCH PAVILION	157,470	38.0	4,377.07	21.7	94,989.01		
311 215	LAB BUILDING #19	108,818	12.0	8,828.46	5.5	48,545.76		
311 216	HQ BUILDING	68,094	48.8	1,200.27	23.4	31,962.26		
311 218	CHILDRENATION BUILDING UNITS 4/5	22,095	52.8	418.12	27.3	11,423.42		
311 219	LABE STORAGE BUILDING	18,738	43.3	423.22	4.8	2,098.06		
311 220	HAZARD WASTE STORAGE #21	65,331	26.3	3,246.85	16.8	54,485.98		
311 223	SERVICE BUILDING	874,693	15.6	56,151.07	5.4	304,026.13		
311 226	MAIN STOREROOM BUILDING AND OFFICES	126,000	47.9	2,828.84	23.4	68,477.26		
311 229	TURBINE OPERATOR BUILDING	204,998	86.8	4,098.42	30.1	123,406.53		
311 231	PAVILION (POND) BUILDING	91,935	36.8	2,596.49	17.4	44,774.78		
311 232	MOBILE TRAILER	0	0.0	0.00	0.0	0.00		
311 233	SERVICE ISLAND	717,985	0.0	0.00	0.0	0.00		
311 240	CONTROL ROOM BUILDING	21,878	25.3	867.04	12.8	11,138.02		
311 242	SWITCHELAY BUILDING	49,227	32.8	1,507.83	12.0	18,048.85		
311 250	MISCELLANEOUS BUILDING	45,082	55.3	815.39	30.0	24,442.02		
311 266	DISPATCHER OFFICE/FITNESS CENTER	182,072	26.9	5,329.87	22.4	117,507.04		
311 287	LAND UTILIZATION - MAINTENANCE BUILDING	1,000	49.0	20.41	20.5	622.45		
311 288	LAND UTILIZATION - MAIN OFFICE BUILDING	82,843	48.9	1,993.00	23.4	39,871.59		
311 290	SCAQSIBIT EMERGENCY PROTECTION							
311 3	STATION BUILDINGS	3,770,618	26.9	140,887.82	11.8	1,661,666.57		

Subtotal

Florida Power & Light Company  
 Depreciation Report  
 For Selected Classes  
 Plant Data As Of 12/31/87

EM Capital Recovery Data \*

2028

Account Number	Description	Plant		Annual	Average		Projected
		Balance At 12/31/87	Life		Life	Life	
311 404	CONDENSER COOLING WATER CANAL SYSTEM	1,500,485	36.3	28,600.04	30.5	812,826.00	
311 406	POWELL/RESERVOIR CANAL (COOLING)	4,094,829	56.0	72,200.16	30.5	2,205,764.50	
311 409	POWELL/CANAL DRAINAGE/ELEVING SYSTEM	3,823,585	25.2	152,054.82	13.3	7,018,084.91	
311 410	POWELL/RESERVOIR CANAL FILL SYSTEM	847,125	47.2	17,903.80	28.2	507,412.28	
311 412	OCEAN/LAKE/RESERVOIR CANAL DITCH STRUCTURE	426,822	55.9	7,789.64	30.4	227,185.87	
311 4	COOLING SYSTEMS	10,861,826	38.5	276,778.26	20.8	5,762,264.58	
311 501	RAW WATER SUPPLY SYSTEM	489,145	47.2	11,760.33	17.7	208,747.19	
311 502	WATER TREATMENT SYSTEM	205,179	26.3	7,811.85	12.5	94,791.88	
311 504	WASTE WATER TREATMENT SYSTEM	717,217	18.3	37,214.80	12.6	470,284.40	
311 505	DOMESTIC WATER SYSTEM (PORTABLE)	422,447	51.8	8,132.72	29.5	240,744.47	
311 5	RAW AND TREATED WATER SYSTEMS	1,828,157	28.4	64,774.60	15.7	1,014,608.14	
311 601	ACCESS CONTROL SYSTEM	70,669	20.9	3,278.47	5.6	18,931.41	
311 6	SECURITY SYSTEMS	70,669	20.9	3,278.47	5.6	18,931.41	
311 701	FUEL OIL STORAGE SYSTEM	2,678,299	24.8	115,403.02	14.6	1,682,723.15	
311 702	LIGHTER OIL STORAGE SYSTEM	30,370	68.5	440.52	30.0	13,294.08	
311 703	FUEL OIL/GAS TANKER SYSTEM	294,207	40.7	6,887.88	13.4	128,609.05	
311 708	HEAVY FUEL OIL/GAS UNLOADING STATION	528,866	28.4	17,903.49	18.3	208,871.31	
311 7	FUEL UNLOADING AND STORAGE FACILITIES	3,629,742	28.7	142,427.91	15.0	2,152,408.07	
311	STRUCTURES AND IMPROVEMENTS	26,421,298	32.9	882,273.49	18.2	14,988,695.81	
312 208	STW GENERAL/WINDS BLOWDOWN COOLING SYSTEM	105,251	32.0	3,288.09	30.5	100,317.26	
312 2	STEAM SYSTEMS AND EQUIPMENT	105,251	32.0	3,288.09	30.5	100,317.26	
312 304	MAIN FEEDWATER PUMP SYSTEM	87,234	48.0	2,028.78	22.5	46,591.11	
312 305	HEATER VENTS AND DRAIN SYSTEM	27,053	26.0	1,092.12	23.5	26,428.82	
312 306	CONDENSATE TRAPPER SYSTEM	631	40.0	20.78	14.5	301.24	
312 301	INTRODUCION SYSTEM	18,884	53.2	375.43	30.5	11,490.83	
312 302	WATER SAMPLING AND ANALYSIS SYSTEM	22,728	20.0	1,126.40	18.5	18,750.61	
312 3	CONDENSATE AND FEEDWATER SYSTEMS	147,700	38.2	4,641.51	21.9	101,483.41	
312 404	STACK	14,899	5.0	2,990.80	4.5	13,498.10	
312 447	COMPONENT/CLOSED COOLING WATER SYSTEM	4,194	20.0	209.70	18.5	3,879.45	
312 428	DEMINERALIZED WATER SYSTEM	158,951	43.7	3,566.28	23.6	84,108.25	
312 4	BOILER AUXILIARY SYSTEMS	175,144	25.9	6,774.88	15.0	101,486.30	
312 521	HEAVY OIL SUPPLY SYSTEM	48,637	37.0	1,235.32	30.5	40,422.40	
312 522	GAS FUEL SUPPLY SYSTEM	12,291	69.0	179.58	30.5	5,477.18	

Subtotal	Account Number	Description	Plant		Annual	Average	Average	Projected
			In Service Balance At 12/31/87	Average Service Life				
	212 5	FUEL SUPPLY SYSTEMS	61,428	40.8	1,504.00	20.5	45,889.58	
	312	BOILER PLANT EQUIPMENT	508,603	31.4	16,210.38	21.5	348,167.15	
	314 305	CHLORINATION SYSTEM	28,385	45.7	643.23	20.2	12,882.76	
	314 306	REFRIG STRUCTURE	869,821	30.1	17,278.44	25.0	433,587.65	
	314 307	CONDENSER COOLING WATER DISCH. STRUCTURE	226,670	52.0	6,451.21	27.0	174,147.75	
	314 308	CONDENSER BLOC	421	56.0	7.70	30.5	234.74	
	314 3	CONDENSING SYSTEMS	1,226,302	50.5	24,480.38	25.4	620,982.90	
	314 405	TURBINE OIL/AN ASSEMBLY	5,121	30.0	171.03	27.5	4,703.42	
	314 406	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	47,260	56.0	848.84	30.5	25,814.11	
	314 408	GENERATOR COOLING AND FAN PUMP SYSTEM	24,222	20.0	1,211.60	7.5	8,087.00	
	314 422	TURBINE LUBE OIL STORAGE & TRANSFER	103,658	30.0	3,451.97	4.5	15,533.85	
	314 4	TURBINE GENERATION AUXILIARIES	180,502	31.8	5,694.71	9.7	55,228.38	
	314 801	TURBINE CRANE STRUCTURE	222,600	54.0	4,123.85	28.5	117,492.11	
	314 802	TURBINE CRANE TROLLEY	37,885	28.5	983.37	13.0	12,809.36	
	314 803	TURBINE CRANE MAIN HOIST	27,017	24.5	784.13	8.0	7,022.03	
	314 804	TURBINE CRANE AUXILIARY HOIST	18,874	33.5	562.61	8.0	4,782.70	
	314 8	TURBINE CRANE SYSTEMS	207,475	47.4	5,483.96	21.9	142,086.20	
	314	TURBOGENERATOR UNITS	1,723,235	47.0	36,648.78	22.3	818,387.48	
	215 282	EMERGENCY (BLACK START) DIESEL ENGINE	25,076	46.8	749.63	21.2	15,980.57	
	215 284	EMERGENCY (BLACK START) GENERATOR	42,488	50.0	849.26	24.5	20,809.32	
	215 285	EMERGENCY DIESEL FUEL SYSTEM	3,045	28.8	82.81	11.3	833.57	
	215 286	EMERGENCY DIESEL COOLING SYSTEM	1,843	43.0	42.87	17.5	749.82	
	215 288	STARTUP TRANSFORMER	263,863	48.7	7,207.82	23.2	168,813.13	
	215 2	AUXILIARY POWER SYSTEMS	427,995	48.5	9,032.49	23.0	208,096.41	
	315 481	CONTROL BOARDS	54,000	18.0	3,000.00	5.5	16,500.00	
	315 4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	54,000	18.0	3,000.00	5.5	16,500.00	
	315 581	138V/208 POWER DISTRIBUTION SYSTEM	8,127	18.5	435.51	9.0	3,733.88	
	315 582	480 VOLT POWER DISTRIBUTION SYSTEM	14,638	15.3	871.08	8.8	6,495.04	
	315 5	SWITCHGEAR AND MOTOR CONTROL CENTERS	22,963	16.5	1,387.59	9.5	13,248.70	
	315 683	AMPLIFICATION/DIGITAL ACQUISITION SYSTEM	102,015	7.0	14,573.57	5.5	80,154.64	

SCHEDULE IV

Florida Power & Light Company  
 Depreciation Rates  
 For Service Unit 3  
 Plant Data As Of 12/31/97

F 14 Capital Recovery Data \*

2078

Account Number	Description	Part		Annual	Average		Projected
		Balance At 12/31/97	Life		Annual	Remaining Life	
Subtotal	311 208 WATERBROOK IMPROVEMENT (NOT COOLING)	52,648	44.0	1,196.50	20.5	36,493.25	
Subtotal	311 2 SITE FACILITIES	52,648	44.0	1,196.50	20.5	36,493.25	
Subtotal	311 219 CHLORINATION BUILDING	8,883	80.4	183.51	21.9	3,588.08	
	311 225 CONTROL ROOM BUILDING UNIT 3	8,501	23.0	369.04	17.5	6,600.70	
	311 229 TURBINE GENERATOR BUILDING	88,702	29.0	3,068.00	18.5	66,319.48	
	311 240 CONTROL ROOM BUILDING-UNITS 3 & 4 & 5	107,825	49.1	2,194.60	10.9	23,914.10	
	311 248 BOILER BUILDING	596,950	43.7	13,651.71	5.2	71,359.20	
	311 250 MISCELLANEOUS BUILDING	54,282	24.0	1,598.33	20.5	48,694.15	
Subtotal	311 3 STATION BUILDINGS	868,143	40.2	21,514.47	10.2	220,586.81	
Subtotal	311 404 CONDENSER COOLING WATER CANAL SYSTEM	65,444	69.0	948.46	20.5	26,629.14	
	311 411 OCEAN/LAKE/INLETT/CANAL INTAKE STRUCTURE	80,373	47.0	1,822.83	20.5	58,646.31	
	311 413 OPERATING COOLING WATER SYSTEM	123,303	49.0	2,514.31	10.5	26,502.19	
Subtotal	311 4 COOLING SYSTEMS	279,120	51.8	5,285.60	21.2	114,678.64	
Subtotal	311 STRUCTURES AND IMPROVEMENTS	1,198,509	42.8	28,196.57	13.2	271,155.70	
Subtotal	312 121 BOILER STRUCTURE	1,106,426	31.7	34,874.28	4.2	146,028.00	
	312 122 BOILER PRESSURE PARTS	1,271,202	32.3	33,226.42	4.1	220,417.10	
Subtotal	312 1 STEAM GENERATING EQUIPMENT	2,378,627	32.1	68,100.70	4.2	366,445.10	
Subtotal	312 251 MAIN STEAM PIPING	245,947	18.8	12,433.59	5.5	88,248.15	
	312 252 EXTRACTOR STEAM SYSTEM	94,725	43.4	2,181.59	4.9	10,733.87	
	312 253 AUTOMATIC/REPERFORATOR STEAM SYSTEM	130,812	14.8	8,641.01	5.5	48,311.17	
	312 257 STEAM GENERATOR/REPERFORATOR COOLING SYS	52,237	43.5	1,200.63	5.0	6,013.04	
	312 260 FW/PRE-HEATER/STEAM TURBINE BYPASS	2,736	43.5	62.96	5.0	312.09	
	312 262 REHEAT STEAM SYSTEM	203,741	22.3	8,129.23	5.5	52,086.58	
Subtotal	312 2 STEAM SYSTEMS AND EQUIPMENT	729,899	21.6	23,848.01	5.4	182,703.70	
Subtotal	312 301 CONDENSATE SYSTEM	31,1541	40.6	8,226.95	21.5	144,626.33	
	312 302 CONDENSATE RECOVERY SYSTEM	13,799	64.4	214.33	25.9	5,546.98	
	312 303 MAIN FEEDWATER SYSTEM	325,452	34.2	8,821.67	2.9	37,940.49	
	312 304 MAIN FEEDWATER PUMP SYSTEM	259,877	45.8	5,665.40	9.6	54,505.80	
	312 305 HEATER VENTS AND DRAINS ST/STEAM	33,408	35.8	833.16	4.6	4,299.56	
	312 306 CHEMICAL FEED SYSTEM	28,059	24.3	1,496.80	5.4	8,052.21	
	312 300 CONDENSATE TRANSFER SYSTEM	26,460	47.9	700.60	9.4	7,177.09	
	312 302 WATER SAMPLING AND ANALYZING SYSTEM	143,483	7.2	19,836.12	5.4	106,381.79	
Subtotal	312 3 CONDENSATE AND FEEDWATER SYSTEMS	1,122,119	25.8	45,445.43	8.1	306,620.25	
Subtotal	312 422 BOILER DUCTS	261,546	15.8	22,819.82	5.5	125,813.09	
	312 423 AIR HEATER	429,418	15.7	27,265.70	5.1	130,751.95	

Florida Power & Light Company  
 Depreciation Rates  
 for Sanford Unit 2  
 Plant Data As Of 12/31/87

Est. Capital Recovery Data

2028

Subtotal	Account Number	Description	Plant In Service		Average Service		Annual		Average Remaining		Projected Unrecovered Capital
			Balance As 12/31/87	Life	Life	Amount	Life	Life			
	312 424	FORCED DRAFT FAN	182,541	43.0	43.0	4,462,077	4.5	18,981,006			
	312 425	INDUCED DRAFT FAN	112,845	42.8	42.8	2,638,207	4.3	11,286,968			
	312 427	SOOT BLOWER SYSTEM	158,815	18.5	18.5	8,028,544	5.5	44,047,000			
	312 428	CHEMICAL WASH SYSTEM	15,337	43.5	43.5	333,229	5.0	1,755,725			
	312 429	ROLER CONTROL SYSTEM	127,415	19.2	19.2	6,631,432	4.7	31,298,300			
	312 431	LINE SLURRY SYSTEM	48,587	43.6	43.6	1,137,144	5.1	5,817,217			
	312 432	SOOTBLAST COLLECTION SYSTEM	61,268	44.0	44.0	1,384,728	5.5	7,659,841			
	312 434	STACK	681,283	11.2	11.2	60,342,189	5.3	320,882,427			
	312 447	COMPONENT-COOLED COOLING WATER SYSTEM	118,274	44.0	44.0	2,654,958	5.5	14,522,800			
Subtotal	312 4	ROLER AUXILIARY SYSTEMS	2,304,000	16.7	16.7	137,817,827	5.2	722,807,168			
	312 521	HEAVY OIL SUPPLY SYSTEM	261,524	34.6	34.6	7,504,422	5.5	41,548,311			
	312 522	GAS FUEL SUPPLY SYSTEM	818	30.0	30.0	30,000	5.5	168,300			
	312 523	DIESEL (LIGHT) OIL SUPPLY SYSTEM	508	44.0	44.0	12,720	5.5	69,888			
Subtotal	312 5	FUEL SUPPLY SYSTEMS	262,101	34.6	34.6	7,587,122	5.5	41,787,499			
	312 620	BURNER MANAGEMENT SYSTEM	421,178	6.1	6.1	71,247,117	5.5	391,859,422			
	312 621	HEAVY OIL FIRING SYSTEM	1,208,265	23.8	23.8	50,847,411	5.5	278,660,811			
	312 622	GAS FIRING SYSTEM	119,588	31.5	31.5	2,798,288	5.5	20,804,422			
Subtotal	312 6	FUEL FIRING SYSTEMS	1,708,131	14.0	14.0	126,892,596	5.5	692,414,655			
	312 743	AIR QUALITY CONTROL SYSTEM	4,072	12.0	12.0	328,333	5.5	1,888,333			
Subtotal	312 7	WASTE MANAGEMENT SYSTEMS	4,072	12.0	12.0	328,333	5.5	1,888,333			
	312	ROLER PLANT EQUIPMENT	8,592,189	20.6	20.6	428,143,482	5.4	2,378,704,688			
Subtotal	314 171	TURBINE GENERATOR CONCRETE PEDestal	105,559	69.0	69.0	1,529,844	20.5	46,000,144			
Subtotal	314 1	TURBINE GENERATOR PEDESTAL	105,559	69.0	69.0	1,529,844	20.5	46,000,144			
	314 371	STEAM TURBINE	2,465,058	46.1	46.1	63,330,882	11.8	626,688,500			
	314 372	GENERATOR	1,018,176	48.1	48.1	20,717,811	11.2	232,283,311			
Subtotal	314 2	TURBINE GENERATOR SYSTEMS	3,478,234	47.0	47.0	74,048,693	11.0	860,971,811			
	314 306	BRIDGE STRUCTURE	208,588	57.7	57.7	3,630,598	22.8	80,313,322			
	314 307	CONDENSER COOLING WATER DICH. STRUCTURE	28,046	66.1	66.1	412,027	29.6	12,181,533			
	314 308	COOLING WATER TUNNEL/COULOUT SYSTEM	128,034	68.0	68.0	1,805,427	20.5	56,594,744			
	314 309	BRIDGE SCREENING SYSTEM	13,242	52.7	52.7	203,100	14.2	3,594,688			
	314 310	SCREEN WASH SYSTEM	25,348	40.0	40.0	633,711	1.5	500,588			
	314 371	CONDENSER	507,777	48.7	48.7	10,225,827	18.6	188,718,844			
	314 372	CONDENSER AIR REMOVAL SYSTEM	15,544	60.6	60.6	297,288	22.1	8,879,222			
	314 374	CONDENSATE PUMP SYSTEM	72,790	46.6	46.6	1,504,225	8.3	12,857,666			
	314 375	CONDENSER COOLING WATER SYSTEM	141,563	49.8	49.8	2,841,727	11.3	32,155,188			



Florida Power & Light Company  
 Depreciation Rates  
 For Sanford Unit 3  
 Plant Data As Of 12/31/87

EE Capital Recovery Data \*

2028

Account Number	Description	Figures		Annual Accrual	Average		Present Worth
		In Service Balance At 12/31/87	Average Service Life		Remaining Life	Unrecovered Capital	
		a	b	c	d	e	
Subtotal	CONCRETE SYSTEMS	1,142,078	52.7	21,804.37	18.5	402,143.73	
314 481	TURBINE CONTROL SYSTEM	224,505	34.8	8,484.04	3.0	18,173.63	
314 482	TURBINE STEAM PIPING AND VALVE SYSTEM	65,805	53.7	1,227.70	19.2	18,868.71	
314 483	TURBINE OIL AND SEAL SYSTEM	57,708	52.2	1,108.09	13.7	15,124.67	
314 485	TURBINE GEAR ASSEMBLY	21,771	44.5	533.37	12.7	6,782.89	
314 486	TURBINE GENERATOR SPECIAL TOOLS & EQUIP	0	0.0	0.00	0.0	0.00	
314 487	EXCITER	98,207	40.7	2,398.73	10.7	28,348.72	
314 488	GENERATOR SEAL OIL SYSTEM	32,877	53.3	618.32	14.8	9,171.81	
314 489	GENERATOR COOLING AND PURGE SYSTEM	80,800	38.4	2,497.89	10.8	27,078.33	
314 473	TURBINE LUBE OIL SYSTEM	37,209	32.6	1,144.88	11.7	13,399.25	
314 478	TURBINE GENERATOR SUPERVISORY SYSTEM	172,280	21.0	8,251.80	8.3	51,875.72	
Subtotal	TURBINE GENERATOR AUXILIARIES	802,623	33.1	24,230.62	7.7	180,191.74	
314 801	TURBINE CRANE STRUCTURE	81,136	64.6	1,296.59	28.1	32,757.57	
314 802	TURBINE CRANE TROLLEY	13,746	41.6	330.62	3.1	1,017.58	
314 803	TURBINE CRANE MAIN HOIST	8,722	47.7	203.87	9.2	1,870.81	
314 804	TURBINE CRANE AUXILIARY HOIST	7,152	49.5	144.35	11.0	1,584.85	
Subtotal	TURBINE CRANES	111,757	52.7	1,835.53	19.2	37,240.81	
314	TURBOGENERATOR UNITS	5,640,249	45.7	123,388.99	12.4	1,531,178.03	
Subtotal	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	5,248	68.0	78.03	20.5	2,318.88	
315 1	STRUCTURAL SUPPORTS	5,248	68.0	78.03	20.5	2,318.88	
315 281	125 VOLT DC DISTRIBUTION SYSTEM	21,686	30.0	423.82	11.5	4,590.08	
315 287	AUXILIARY STATION SERVICE TRANSFORMER	53,684	48.0	1,084.72	10.5	11,547.48	
315 288	STARTUP TRANSFORMER	87,685	51.0	1,718.78	12.5	21,513.28	
315 289	VITAL AC DISTRIBUTION SYSTEM	73,258	29.4	2,501.21	10.1	28,298.33	
315 271	STATION BATTERY SYSTEM	42,490	34.2	1,183.75	13.2	15,578.83	
Subtotal	AUXILIARY POWER SYSTEMS	277,104	40.0	8,032.28	11.4	78,028.00	
315 381	STATION GROUNDING SYSTEM	28,087	45.1	577.49	7.2	4,314.68	
315 382	CONDUIT AND RACEWAY SYSTEM	225,024	50.0	4,500.48	11.5	81,755.52	
315 383	GENERATOR BUS	58,678	48.7	1,108.75	10.2	11,882.47	
Subtotal	CONDUCTORS, CONDUITS AND REGULATORS	307,999	48.3	6,286.70	10.8	87,952.67	
315 481	CONTROL BOARDS	80,789	40.0	2,018.73	1.5	3,029.59	
315 482	GENERATOR VOLTAGE REGULATOR SYSTEM	178,783	23.2	7,893.10	11.2	88,411.93	
Subtotal	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	259,572	28.7	8,712.83	9.2	89,441.52	

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 3  
 Plant Data As Of 12/31/87

EM (Capital Recovery) Data \*

2079

Account Number	Description	Part		Annual	Average		Projected
		In Service Balance At 12/31/87	Service Life		Annual	Remaining Life	
215 561	1200V POWER DISTRIBUTION SYSTEM	17,505	47.3	371.51	8.8	2,280.91	
215 562	480 VOLT POWER DISTRIBUTION SYSTEM	132,727	42.6	2,851.08	8.1	22,058.37	
215 564	2 kv POWER DISTRIBUTION SYSTEM	191,805	46.8	4,083.75	8.4	34,278.57	
Subtotal	SWITCHGEAR AND MOTOR CONTROL CENTERS	342,197	46.8	7,316.36	8.2	60,515.85	
215 681	LOAD CONTROL AND METERING SYSTEM	22,201	22.4	883.87	8.8	678.75	
215 683	ANALOGATOR/SCADA ACQUISITION SYSTEM	705,385	20.1	10,228.78	2.2	22,024.11	
215 684	GENERATOR PROTECTION SYSTEM	88,695	22.2	3,803.58	8.8	34,800.82	
Subtotal	INFORMATION SYSTEMS	214,881	20.8	15,133.24	4.2	43,422.78	
215	ACCESSORY ELECTRIC EQUIPMENT	1,508,488	33.2	45,417.84	8.0	382,577.70	
216 183	STATION SERVICE AIR SYSTEM	27,804	43.9	634.45	5.4	3,428.13	
216 184	DISTRIBUENT AIR SYSTEM	295,713	28.8	7,485.45	5.4	40,385.04	
216 185	FREZE PROTECTION SYSTEM	2,384	42.2	56.68	2.7	211.70	
Subtotal	STATION SERVICE EQUIPMENT	325,881	40.0	8,156.58	5.4	44,022.87	
218	MISCELLANEOUS POWER PLANT EQUIPMENT	325,881	40.0	8,156.58	5.4	44,022.87	

Account Number	Description	Part Service Distance As 12/31/87	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
311 308	STONES WAREHOUSE	8,262	20.0	413.10	1.6	618.65
311 329	TURBINE GENERATOR BUILDING	2,202,101	52.4	43,129.21	29.4	1,276,127.67
311 342	SWITCHGEAR BUILDING	90,769	41.1	2,208.86	19.7	43,688.65
311 348	BOILER BUILDING	195,479	31.0	5,983.19	5.5	22,907.96
311 350	MISCELLANEOUS BUILDING	53,026	26.0	1,515.03	26.5	46,208.37
Subtotal	STATION BUILDINGS	2,833,637	49.8	52,260.89	26.2	1,283,251.80
311 413	OPENSTAKE COOLING WATER SYSTEM	226,120	49.2	4,878.74	20.3	101,232.18
Subtotal	COOLING SYSTEMS	226,120	49.2	4,878.74	20.3	101,232.18
311	STRUCTURES AND IMPROVEMENTS	2,884,757	49.2	58,229.23	24.7	1,684,564.08
312 121	BOILER STRUCTURE	4,157,187	28.0	148,364.21	5.2	798,375.49
312 122	BOILER PRESSURE PARTS	8,372,598	20.9	402,935.91	3.2	1,278,548.75
Subtotal	STEAM GENERATING EQUIPMENT	12,529,785	22.8	549,299.12	3.7	2,041,722.24
312 201	MAIN STEAM PIPING	801,621	20.0	40,135.89	3.2	126,028.44
312 202	EXTRACTION STEAM SYSTEM	290,096	31.0	9,035.25	5.5	49,694.45
312 203	ALUMINUM/CONDENSATE HEATER STEAM SYSTEM	1,198,075	21.0	5,776.87	5.5	21,728.79
312 207	STM GEN/REBAR/SGS BLOWDOWN COOLING SYS	43,969	31.0	1,482.87	5.5	4,103.79
312 208	REHEAT STEAM SYSTEM	798,259	18.4	46,437.16	2.5	113,888.65
Subtotal	STEAM SYSTEMS AND EQUIPMENT	2,008,942	20.1	102,892.13	3.2	201,509.32
312 301	CONDENSATE SYSTEM	1,220,343	49.3	24,742.28	24.1	587,107.95
312 302	CONDENSATE RECOVERY SYSTEM	62,944	52.4	1,775.21	26.8	47,672.49
312 303	MAIN FEEDWATER SYSTEM	1,198,075	20.8	28,838.17	5.5	273,859.93
312 304	MAIN FEEDWATER PUMP SYSTEM	818,372	20.9	20,632.00	14.7	201,498.41
312 305	HEATER VENTS AND DRAINS SYSTEM	435,980	31.0	14,093.24	5.5	77,247.75
312 306	CHEMICAL FEED SYSTEM	148,273	21.0	4,528.15	5.5	24,804.89
312 309	CONDENSATE TRAP/ER SYSTEM	142,073	42.2	3,287.79	18.5	42,282.79
312 302	WATER SAMPLING AND ANALYZING SYSTEM	128,115	20.0	6,405.75	18.2	117,717.13
Subtotal	CONDENSATE AND FEEDWATER SYSTEMS	4,177,893	28.6	114,202.79	12.9	1,442,202.33
312 421	ASPIRATOR/GENERAL AIR SYSTEM	48,746	30.0	1,608.20	4.5	7,481.90
312 422	BOILER DUCTS	1,726,097	29.8	58,086.59	5.4	213,246.89
312 423	AIR HEATER	1,271,682	14.3	98,628.75	4.8	427,835.54
312 424	FORCED DRAIFT FAN	652,628	18.5	23,478.40	5.5	164,131.24
312 425	SOOT BLOWER SYSTEM	848,848	20.4	41,519.64	5.5	228,267.93
312 427	SOOT BLOWER SYSTEM	1,119,490	9.2	121,262.46	5.3	642,421.83
312 428	CHEMICAL WASH SYSTEM	48,485	20.5	1,967.69	5.0	7,598.81
312 429	BOILER CONTROL SYSTEM	273,471	17.0	16,112.17	5.1	82,088.28
312 431	LIME SLURRY SYSTEM	157,912	27.9	5,603.15	4.9	27,825.99
312 432	SOOT/FOUST COLLECTOR SYSTEM	528,028	12.0	43,923.19	5.0	241,577.26

SCHEDULE IV

Florida Power & Light Company  
 Depreciation Schedules  
 For Standard Unit #  
 Plant Data As Of 12/31/87

(See Capital Recovery Data)

2018

Account Number	Description	Part		Average Service Life	Annual Hours	Average Remaining Life	Projected Unrecovered Capital
		H Service At 12/31/87	B				
312 624	STACK	1,488,398	18.0	82,825.10	5.4	443,853.82	
312 447	COMPONENTS USED COOL AND WATER SYSTEM	503,393	31.0	16,243.36	5.5	86,137.47	
312 4	ROCKER ALTERNATOR SYSTEMS	8,670,104	17.0	511,270.67	5.3	2,850,987.16	
312 521	HEAVY OIL SUPPLY SYSTEM	773,697	24.8	31,061.11	5.5	170,175.96	
312 522	GAS FUEL SUPPLY SYSTEM	223,688	12.0	26,881.50	5.5	148,453.25	
312 5	FUEL SUPPLY SYSTEMS	1,087,381	18.8	58,052.61	5.5	318,628.81	
312 620	BURNER MANAGEMENT SYSTEM	251,878	17.5	14,413.09	5.3	76,181.68	
312 621	HEAVY OIL FILING SYSTEM	982,653	26.3	37,751.62	5.5	208,851.47	
312 622	GAS FILING SYSTEM	623,367	12.0	51,963.91	5.5	280,801.54	
312 623	LIGHT OIL FILING SYSTEM	4,304	31.0	138.84	5.5	763.81	
312 6	FUEL FILING SYSTEMS	1,671,402	18.0	104,267.48	5.5	588,598.50	
312 743	AIR QUALITY CONTROL SYSTEM	2,575	12.0	214.58	5.5	1,150.21	
312 7	WASTE MANAGEMENT SYSTEMS	2,575	12.0	214.58	5.5	1,180.21	
312	ROCKER PLANT EQUIPMENT	30,417,122	21.1	1,440,280.36	5.1	1,400,834.57	
314 171	TURBINE GENERATOR CONCRETE PIERCEMENT	426,683	56.0	7,512.20	30.5	228,121.89	
314 1	TURBINE GENERATOR PIERCEMENT	426,683	56.0	7,512.20	30.5	228,121.90	
314 271	STEAM TURBINE	5,446,584	31.5	172,790.88	20.2	3,487,141.65	
314 272	GENERATOR	2,883,648	42.1	63,203.64	21.8	1,378,047.27	
314 2	TURBINE GENERATOR SYSTEMS	8,108,212	34.4	236,994.62	20.6	4,865,188.92	
314 266	INTAKE STRUCTURE	0	0.0	0.00	0.0	0.00	
314 268	COOLING WATER TUNNEL/CONDUIT SYSTEM	583,737	53.4	10,837.83	28.6	317,308.06	
314 269	INTAKE SCREENS SYSTEMS	81,698	47.8	1,281.00	22.3	26,715.77	
314 270	SCREEN WASH SYSTEM	118,160	40.0	2,878.00	14.5	43,195.82	
314 271	CONDENSER	1,224,376	50.7	24,152.70	26.3	635,668.77	
314 272	CONDENSER AIR REMOVAL SYSTEM	152,572	48.7	2,885.44	28.0	69,281.23	
314 274	CONDENSATE PUMP SYSTEM	167,090	43.2	3,870.25	18.2	70,417.18	
314 275	CONDENSER COOLING WATER PUMP SYSTEM	351,790	47.8	7,285.63	22.4	165,486.75	
314 3	CONDENSING SYSTEMS	2,642,426	48.6	53,281.95	24.8	1,326,282.38	
314 461	TURBINE CONTROL SYSTEM	962,883	30.8	31,130.04	5.5	169,659.87	
314 462	TURBINE STEAM PIPING AND VALVE SYSTEM	1,221,860	40.0	30,612.15	14.5	443,270.20	
314 463	TURBINE ISLAND SEAL SYSTEM	1,111,299	10.0	3,185.22	9.5	20,135.81	
314 465	TURBINE ISLAND ASSEMBLY	28,635	31.2	818.15	5.7	5,196.68	
314 467	EXCITER	239,331	33.4	7,175.53	20.2	144,912.83	

SCHEDULE IV

Florida Power & Light Company  
 Depreciation Rates  
 for Schedule Line 4  
 Plant Data As Of 12/31/87

EE Capital Recovery DMP \*

2028

Account Number	Description	Part		Annual Accrual	Average Remaining Life		Projected Unrecovered Capital
		n Service Balance At 12/31/87	h		g	f	
314 408	GENERATOR SEAL OIL SYSTEM	67,875	31.5	2,156.45	9.0	12,865.74	
314 409	GENERATOR COOLING AND PUMP OIL SYSTEM	114,025	28.8	4,465.57	16.2	72,821.16	
314 473	TURBINE LUBE OIL SYSTEM	201,863	20.4	6,621.57	7.9	52,288.10	
314 476	TURBINE GENERATOR SUPERVISORY SYSTEM	205,622	21.2	8,992.53	10.9	105,228.07	
Subtotal	TURBINE GENERATOR AUXILIARIES	4,215,473	33.5	95,888.20	10.8	1,028,398.46	
314	TURBOGENERATOR UNITS	14,387,794	26.6	282,776.87	18.0	7,468,882.75	
315 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	72,543	36.0	1,295.41	20.5	26,510.03	
315 1	STRUCTURAL SUPPORTS	72,543	36.0	1,295.41	20.5	26,510.03	
315 281	120 VOLT DC DISTRIBUTION SYSTEM	88,541	30.0	1,720.82	24.8	42,403.09	
315 287	ALUMINUM STATION SERVICE TRANSFORMER	122,604	33.6	2,282.76	28.1	64,598.64	
315 289	VITAL AC DISTRIBUTION SYSTEM	88,129	49.1	1,816.58	24.0	43,554.21	
315 291	STATION BATTERY SYSTEM	80,115	45.1	1,777.16	18.8	24,787.72	
Subtotal	AUXILIARY POWER SYSTEMS	378,639	49.7	7,617.32	24.3	160,145.66	
315 381	STATION GROUNDING SYSTEM	150,690	43.9	3,426.72	18.4	63,078.89	
315 382	CONDUIT AND RACKWAY SYSTEM	1,163,918	50.0	23,318.26	24.5	571,259.82	
315 383	GENERATOR BUS	28,775	46.8	592.22	23.1	13,673.26	
Subtotal	CONDUCTORS, CONDUITS AND INSULATORS	1,343,383	49.2	27,348.31	23.7	648,032.10	
315 481	CONTROL BOARDS	786,513	40.0	16,127.83	14.5	277,498.46	
315 482	GENERATOR VOLTAGE REGULATOR SYSTEM	126,801	41.2	3,212.20	20.1	66,595.25	
Subtotal	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	913,314	40.2	22,450.03	15.3	344,093.81	
315 581	120000 POWER DISTRIBUTION SYSTEM	60,630	28.3	1,594.21	12.8	20,232.83	
315 582	480 VOLT POWER DISTRIBUTION SYSTEM	648,085	27.6	14,608.44	12.3	176,682.24	
315 585	4 150V POWER DISTRIBUTION SYSTEM	562,695	25.7	13,748.58	11.2	178,228.52	
Subtotal	SWITCHGEARS AND MOTOR CONTROL CENTERS	1,171,410	26.7	21,942.23	11.8	375,153.59	
315 681	LOAD CONTROL AND METERING SYSTEM	26,705	20.2	1,822.00	6.0	10,878.31	
315 683	AMPLIFICATOR/OSCILLATOR ACQUISITION SYSTEM	152,489	12.1	12,558.49	5.5	62,896.43	
315 684	GENERATOR PROTECTION SYSTEM	127,493	21.2	6,005.95	13.8	81,808.28	
Subtotal	INFORMATION SYSTEMS	316,744	15.5	20,386.44	7.9	161,453.13	
315	ACCESSORY ELECTRIC EQUIPMENT	4,188,033	27.2	111,027.74	15.8	1,754,410.32	
316 182	DRY LAYUP SYSTEM	117,250	17.0	6,807.06	5.5	27,823.82	
316 183	STATION/SERVICE AIR SYSTEM	106,951	21.0	3,450.03	5.5	16,875.19	

SCHEDULE IV

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 4  
 Plant Data As Of 12/31/87

Est. Capital Recovery Data \*

2028

Account Number	Description	Plant In Service Balance As 12/31/87	Average Service Life (a)	Annual Accrual	Average Remaining Life (b)	Projected Unrecovered Capital
		(c)		(d)		(e)
316 104	INSTUMENT AIR SYSTEM	805,414	28.3	23,711.18	4.7	157,808.85
Subtotal	STATION SERVICE EQUIPMENT	1,178,815	28.8	44,008.28	4.9	214,818.88
316 287	PLANT WELDING SYSTEM	5,872	21.0	284.28	7.5	710.85
Subtotal	MAINTENANCE SHOP EQUIPMENT	5,872	21.0	284.28	2.5	710.85
316	MISCELLANEOUS POWER PLANT EQUIPMENT	1,185,387	28.7	44,292.56	4.9	215,529.81

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 5  
 Plant Data As Of 12/31/07

Electric Capital Recovery Data \*

2013

Account Number	Description	Figure n Service Balance As 12/31/07	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g
Subtotal	311 3	2,250,007	28.4	56,541.59	15.4	803,542.76
311 413	OPERATING COOLING WATER SYSTEM	194,600	37.3	4,947.59	14.8	71,222.87
Subtotal	311 4	194,600	37.3	4,947.59	14.8	71,222.87
311	COOLING SYSTEMS	2,424,987	28.3	63,499.58	15.4	876,765.43
312 004	VENOCO CONTRACT CONTRIBUTION	(22,417)	18.0	(1,246.29)	15.5	(78,203.53)
312 121	BOILER STRUCTURE	4,080,570	35.4	115,598.42	10.9	1,238,887.80
312 122	BOILER PRESSURE PARTS	7,298,814	28.3	257,578.59	4.8	1,173,440.70
Subtotal	312 1	11,389,384	30.5	373,126.01	8.5	2,412,328.50
312 201	MAIN STEAM PIPING	647,801	28.2	22,879.08	4.3	89,228.73
312 202	EXTRACTION STEAM SYSTEM	318,982	41.0	7,720.79	15.5	119,827.10
312 203	AUXILIARY/SUPERHEATER STEAM SYSTEM	143,202	41.0	3,495.17	15.5	54,175.14
312 207	STM GENERATORS BLOWDOWN COOLING SYSTEM	44,679	41.0	1,089.73	15.5	18,880.83
312 202	REHEAT STEAM SYSTEM	459,833	30.0	15,327.77	4.5	68,874.85
Subtotal	312 2	1,912,377	31.8	50,622.53	7.1	209,096.75
312 301	CONDENSATE SYSTEM	1,427,217	35.8	40,201.99	14.8	503,809.94
312 302	CONDENSATE RECOVERY SYSTEM	80,586	41.0	2,209.28	15.5	34,243.54
312 303	MAIN FEEDWATER SYSTEM	1,328,541	37.0	35,803.15	15.5	506,498.76
312 304	MAIN FEEDWATER PUMP SYSTEM	775,467	26.2	21,412.65	15.5	307,899.72
312 305	HEATER VENTS AND DRAWS SYSTEM	684,003	41.0	11,317.14	15.5	175,418.78
312 306	CHEMICAL FEED SYSTEM	62,754	41.0	1,288.69	15.5	19,542.59
312 300	CONDENSATE TRAFFER SYSTEM	113,877	41.0	2,270.18	15.5	42,837.64
312 302	WATER SAMPLING AND ANALYZING SYSTEM	142,913	16.8	8,598.33	13.8	118,144.43
Subtotal	312 3	4,406,137	35.6	123,657.49	15.1	1,873,187.41
312 421	ASPIRATOR/SEALED AIR SYSTEM	47,244	30.0	1,514.90	4.5	7,098.80
312 422	ROILER DUCTS	1,207,071	28.9	43,831.44	14.2	623,417.86
312 423	AIR HEATER	1,304,426	16.6	89,505.07	5.2	454,172.83
312 424	FORCED DRAWT FAN	653,398	30.4	21,518.14	15.1	325,298.91
312 425	REDUCED DRAWT FAN	914,405	31.7	28,832.93	15.0	421,748.59
312 427	SOOT BLOWER SYSTEM	1,037,833	14.0	74,273.91	8.2	607,713.35

SCHEDULE IV

Fordis Power & Light Company  
 Depreciation Rates  
 For Standard Unit 5  
 Plant Data As Of 12/31/87

Est. Capital Recovery Data \*

2013

Account Number	Description	Part		Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		In Service Balance At 12/31/87	#				
312 428	CHEMICAL WASH SYSTEM	20,311	31.3	650.32	5.8	3,747.46	
312 429	BOILER CONTROL SYSTEM	174,022	24.2	7,186.46	13.7	98,059.43	
312 431	LIME SLURRY SYSTEM	104,676	30.8	3,402.43	5.3	17,814.16	
312 432	SOOT/DUST COLLECTOR SYSTEM	558,708	24.1	23,200.87	16.5	308,613.42	
312 434	STACK	1,553,118	24.9	62,434.81	12.0	747,711.94	
312 447	COMPONENT/OILED COOLING WATER SYSTEM	541,418	39.8	13,614.47	14.8	200,817.00	
312 4	BOILER AUXILIARY SYSTEMS	8,886,596	23.6	387,175.65	10.0	3,877,862.37	
312 521	HEAVY OIL SUPPLY SYSTEM	580,865	37.6	15,424.82	15.0	231,604.00	
312 522	GAS FUEL SUPPLY SYSTEM	234,306	19.0	12,331.89	15.5	191,144.37	
312 5	FUEL SUPPLY SYSTEMS	814,871	29.4	27,756.71	15.2	422,748.37	
312 620	BURNER MANAGEMENT SYSTEM	199,294	28.5	7,516.58	13.5	107,721.75	
312 621	HEAVY OIL FIRING SYSTEM	1,583,881	16.8	85,617.68	5.1	488,179.86	
312 622	GAS FIRING SYSTEM	477,269	15.8	28,587.75	12.9	205,482.26	
312 623	LIGHT OIL FIRING SYSTEM	8,589	30.7	280.57	15.5	2,778.88	
312 6	FUEL FIRING SYSTEMS	2,268,143	17.2	131,742.59	7.3	958,112.88	
312 743	AIR QUALITY CONTROL SYSTEM	2,409	22.0	112.23	15.5	1,738.52	
312 7	WASTE MANAGEMENT SYSTEMS	2,409	22.0	112.23	15.5	1,738.52	
312	BOILER PLANT EQUIPMENT	28,138,880	27.2	1,072,808.82	9.2	8,908,822.08	
314 171	TURBINE GENERATOR CONCRETE PEEDESTAL	391,141	41.0	8,540.02	15.5	147,870.38	
314 1	TURBINE GENERATOR PEEDESTAL	391,141	41.0	8,540.02	15.5	147,870.38	
314 271	STEAM TURBINE	5,577,806	27.2	204,780.19	15.0	3,094,842.31	
314 272	GENERATOR	3,843,187	28.8	138,838.87	15.5	2,128,866.14	
314 2	TURBINE GENERATOR SYSTEMS	8,520,773	27.9	343,619.06	15.2	5,123,698.45	
314 306	INTAKE STRUCTURE	0	0.0	0.00	0.0	0.00	
314 308	COOLING WATER TUNNEL/COUPLER SYSTEM	612,988	40.1	12,800.22	15.2	796,028.28	
314 309	INTAKE SCREENS SYSTEM	81,152	30.7	2,210.15	15.5	34,257.14	
314 370	SCREEN WASH SYSTEM	100,428	41.0	2,448.70	15.5	37,870.48	
314 371	CONDENSER	1,294,995	39.9	32,425.48	15.2	482,537.98	
314 372	CONDENSER AIR REMOVAL SYSTEM	134,448	41.0	3,273.20	15.5	50,827.90	
314 374	CONDENSATE PUMP SYSTEM	144,669	39.4	3,675.84	14.4	52,848.20	
314 375	CONDENSER COOLING WATER PUMP SYSTEM	380,371	41.0	8,793.19	15.5	126,294.51	
314 3	CONDENSING SYSTEMS	2,629,182	40.1	65,643.75	15.2	999,806.32	
314 401	TURBINE CONTROL SYSTEM	1,077,803	40.3	26,798.31	14.8	395,898.61	



Account Number	Description	Plant		Average Service Life	Annual Accrual	Average Remaining Life		Proposed Unrecovered Capital
		In Service Balance At 12/31/87	#			#	#	
314 402	TURBINE STEAM PIPING AND VALVE SYSTEM	1,311,433	30.4	35,565.72	11.5	413,598.80		
314 403	TURBINE SHAFT SEAL SYSTEM	125,028	24.1	2,667.10	8.6	31,516.55		
314 405	TURBINE GEAR ASSEMBLY	33,377	30.2	1,108.75	5.9	8,580.47		
314 407	EXCITER	271,803	28.1	9,694.32	14.6	141,262.20		
314 408	GENERATOR SEAL OIL SYSTEM	76,208	31.6	2,412.42	8.1	14,688.79		
314 409	GENERATOR COOLING AND PURGE SYSTEM	182,980	38.3	5,349.79	13.1	69,423.86		
314 412	TURBINE LUBE OIL SYSTEM	321,120	26.7	12,018.12	11.0	132,141.80		
314 418	TURBINE GENERATOR SUPERVISORY SYSTEM	202,423	21.5	9,500.48	11.3	107,282.86		
Subtotal	TURBINE GENERATOR AUXILIARIES	2,816,415	33.9	106,563.09	12.2	1,312,996.19		
314	TURBOGENERATOR UNITS	16,157,511	30.9	523,262.83	14.6	7,646,671.24		
315 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	64,387	41.0	1,570.41	15.5	24,241.43		
Subtotal	STRUCTURAL SUPPORTS	64,387	41.0	1,570.41	15.5	24,241.43		
315 281	125 VOLT DC DISTRIBUTION SYSTEM	66,816	41.0	1,627.44	15.5	28,015.80		
315 287	ALUMINUM/STEEL SERVICE TRAY/POUNDER	282,455	41.0	6,157.44	15.5	98,440.21		
315 288	VITAL AC DISTRIBUTION SYSTEM	98,725	41.0	1,423.21	15.5	22,200.81		
315 291	STATION BATTERY SYSTEM	56,120	38.7	1,387.42	14.2	19,740.88		
Subtotal	AUXILIARY POWER SYSTEMS	426,116	40.8	10,605.51	15.3	163,397.70		
315 301	STATION GROUNDING SYSTEM	96,216	38.7	2,423.58	15.5	37,296.75		
315 302	CONDUIT AND RUN-WAY SYSTEM	704,288	41.0	17,177.78	15.5	288,255.60		
315 303	GENERATOR BUS	20,540	41.0	622.94	15.5	8,603.26		
Subtotal	CONDUCTORS, CONDUITS AND INSULATORS	820,044	40.8	20,228.31	15.5	313,657.71		
315 401	CONTROL ROOMS	744,465	41.0	16,106.17	15.5	261,461.65		
315 402	GENERATOR VOLTAGE REGULATOR SYSTEM	127,488	35.2	3,617.26	14.9	54,614.09		
Subtotal	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	871,953	40.0	21,723.43	15.4	326,075.74		
315 501	120/208 POWER DISTRIBUTION SYSTEM	41,600	41.0	1,015.80	15.5	11,745.73		
315 502	480 VOLT POWER DISTRIBUTION SYSTEM	267,431	40.8	9,465.81	15.5	146,566.33		
315 505	4 160V POWER DISTRIBUTION SYSTEM	526,408	40.2	13,231.96	15.5	206,645.29		
Subtotal	SWITCHGEAR AND MOTOR CONTROL CENTERS	965,439	40.5	23,833.62	15.5	306,957.35		
315 601	LOAD CONTROL AND METERING SYSTEM	18,521	20.8	698.67	7.7	6,848.63		
315 603	ANNUNCIATOR/SCADA ACQUISITION SYSTEM	146,237	21.9	6,670.86	14.2	94,981.62		
315 604	GENERATOR PROTECTION SYSTEM	127,008	20.2	6,273.86	12.8	80,378.83		
Subtotal	REGULATION SYSTEMS	291,766	21.1	13,643.39	12.2	182,290.08		
315	ACCESSORY ELECTRIC EQUIPMENT	3,634,984	37.8	91,904.59	15.1	1,387,699.01		

SCHEDULE IV

Florida Power & Light Company  
 Depreciation Rates  
 For Service Unit 5  
 Plant Data No. OF 1201627

Life Capital Recovery Data \*

2013

Account Number	Description	Plant to Service Balance At 12/31/17		Average Service Life		Annual Accrual	Average Remaining Life		Projected Unrecovered Capital
		a	b	c	d				
216 182	DRY LAYOUT SYSTEM	107,208	26.1	4,118.42	14.6	60,031.56			
216 183	STATIONSERVICE AIR SYSTEM	73,028	41.0	1,781.11	15.5	27,607.29			
216 194	RESTRAINT AIR SYSTEM	882,919	29.4	20,017.99	5.5	164,294.00			
<b>Subtotal</b>	<b>STATION SERVICE EQUIPMENT</b>	<b>1,064,204</b>	<b>29.8</b>	<b>26,914.52</b>	<b>7.0</b>	<b>202,022.85</b>			
216	MISCELLANEOUS POWER PLANT EQUIPMENT	1,094,204	29.6	26,914.52	7.0	202,022.85			

## SCHEDULE V

### Detail Forecast Analysis

Column (a)	FPL's Actual Plant Balance at 12/31/97
Column (b)	Vintage Year is year placed in service
Column (c)	Age of Survivors at study date using half-year convention
Column (d)	Age Weight - at detail level: Plant balance X Age of survivors at study date; at composite level: sum of detail.
Column (e)	Replacement Interval
Column (f)	Override Date for known future retirements
Column (g)	Calculated Date is date of property retirement and/or replacements
Column (h)	Average Service Life at detail level: retirement year - vintage year; at composite level: plant investment / annual accrual;
Column (i)	Annual Accrual at detail level: Plant Balance / average service life; at composite level: sum of detail.
Column (j)	Average Remaining Life at detail level: average service life - age of survivors at time of study. Composite level: Projected Unrecovered Capital / Total Annual Accrual
Column (k)	Projected Unrecovered Capital at detail level: (average remaining life / average service life) X plant balance; at composite level: sum of detail.

Florida Power & Light Company  
 Depreciation Rates  
 For Sanford Common  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance As 12/31/87	Vintage Year	Age At Study Year	Age (Years)	Replacement Interval (Years)	Quantity (ft. Eq.)	Current Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
11	STRUCTURES AND IMPROVEMENTS	28,431,296		18.8	487,522,073				32.9	802,273.49	18.2	14,595,820.61
311 1	SITE PREPARATION	322,761		27.8	9,548,809				57.7	5,793.09	30.5	173,774.19
311 100	INITIAL SITE PREPARATION	322,761		27.8	9,294,809				57.7	5,793.09	30.5	173,774.19
311 001	SITE PREPARATION	12,047	1941	56.5	680,606			2028	67.0	138.47	30.5	4,223.37
311 001	SITE PREPARATION	30,442	1959	38.5	1,172,017			2028	69.0	441.19	30.5	7,14,686.26
311 001	SITE PREPARATION	290,272	1972	25.5	7,491,938			2028	56.0	5,193.43	30.5	158,094.57
311 2	SITE FACILITIES	\$,890,383		15.3	80,148,824				35.3	167,453.34	27.5	3,758,823.17
311 201	SITE DRAINAGE SYSTEM	1,083,134		11.8	12,990,722				40.0	27,347.88	30.5	833,827.66
311 1019	PIPING, RUN & RINGS ON LARGER	100,664	1972	25.5	2,598,832			2028	51.0	1,797.57	30.5	54,825.93
311 1019	PIPING, RUN & RINGS ON LARGER	42,737	1991	6.5	294,421			2028	37.0	1,187.62	30.5	36,028.96
311 1019	PIPING, RUN & RINGS ON LARGER	40,608	1982	5.5	58,344			2028	36.0	294.67	30.5	8,867.33
311 1019	PIPING, RUN & RINGS ON LARGER	177,509	1993	4.5	798,791			2028	35.0	5,071.69	30.5	154,686.41
311 1020	CULVERTS	1,028	1972	25.5	26,214			2028	56.0	18.36	30.5	558.89
311 1021	CATCH BASIN/HOLDING TANK	26,650	1964	13.5	359,775			2028	44.0	605.69	30.5	18,472.30
311 1021	CATCH BASIN/HOLDING TANK	18,007	1959	38.5	733,695			2028	69.0	278.19	30.5	8,423.75
311 1021	CATCH BASIN/HOLDING TANK	25,832	1972	25.5	4,539,816			2028	56.0	2,179.14	30.5	86,883.89
311 1021	CATCH BASIN/HOLDING TANK	25,972	1982	6.5	142,846			2028	36.0	721.44	30.5	22,024.08
311 1022	PIPING, ALL UNDER & RINGS	13,982	1996	1.5	20,943			2028	32.0	428.31	30.5	12,207.53
311 1023	PIPING, ALL UNDER & RINGS	2,162	1959	38.5	122,507			2028	69.0	46.12	30.5	1,408.54
311 1024	CONTROL/INSTRUMENTATION SYSTEM	12,279	1979	18.5	229,072			2028	49.0	252.83	30.5	7,705.30
311 1025	LEFT STATION	296	1959	38.5	8,806		20	1999	40.0	6.40	1.8	8.00
311 1025	LEFT STATION	74,313	1972	25.5	1,894,982			2028	56.0	1,327.02	30.5	42,474.04
311 1025	LEFT STATION	208,829	1994	3.5	806,262			2028	34.0	7,815.56	30.5	232,274.94
311 1025	LEFT STATION	78,082	1995	2.5	190,205			2028	33.0	2,305.52	30.5	70,318.27
311 1025	LEFT STATION	70,794	1998	1.5	108,131			2028	32.0	2,211.08	30.5	67,427.41
311 202	VARO LIGHTING SYSTEM	480,353		16.9	8,121,732				22.9	20,951.79	7.6	198,064.43
311 1027	VARO LIGHTING FIXTURES & POLES	4,822	1941	56.5	278,093			2001	60.0	82.03	3.5	287.12
311 1027	VARO LIGHTING FIXTURES & POLES	5,427	1959	38.5	208,540			1989	40.0	135.69	1.5	202.51
311 1027	VARO LIGHTING FIXTURES & POLES	19	1960	37.5	713			2000	40.0	0.48	2.5	1.19
311 1027	VARO LIGHTING FIXTURES & POLES	83,954	1972	25.5	2,395,827			2012	40.0	2,348.65	14.5	34,028.33
311 1027	VARO LIGHTING FIXTURES & POLES	17,472	1978	21.5	378,648			2016	40.0	426.80	18.5	8,200.80
311 1027	VARO LIGHTING FIXTURES & POLES	5,491	1990	17.5	90,033			2000	20.0	274.55	2.5	688.38
311 1027	VARO LIGHTING FIXTURES & POLES	263,008	1984	13.5	4,790,418			2004	20.0	17,623.40	8.5	114,742.10
311 203	ROADWAYS	499,262		23.7	11,824,275				41.8	11,937.34	20.3	242,644.84
311 1049	ROAD WITH CURBS & GUTTERS	0	1841	0.0	0			2016	18.5	0.00	18.5	0.00
311 1049	ROAD WITH CURBS & GUTTERS	43,843	1959	38.5	1,687,996			2009	30.0	876.86	11.5	42,083.89

Florida Power & Light Company  
 Depreciation Rates  
 for Standard Classes  
 Part Data As Of 12/31/97

Account Number	Description	Plant Balance As 12/31/97	Vintage Year	Age At Test Or Study (Years)	Age (Years)	Height (ft)	Replacement Interval (Years)	Overhaul Data (ft)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
		A	B	C	D	E	F	G	H	I	J	K	L
311 1049	ROAD WRT 4 CURBS & GUTTERS	317,829	1972	25.5	8,107,190	25	25		2022	50.0	6,358.56	24.5	156,795.21
311 1049	ROAD WRT 4 CURBS & GUTTERS	42,232	1982	5.5	342,276	25	25		2017	25.0	2,489.28	19.5	48,542.96
311 1050	PARKING LOT	0	1941	0.0	0	25	25		2016	18.5	0.00	18.1	0.00
311 1050	PARKING LOT	1,920	1928	28.5	75,075	25	25		2029	50.0	29.00	11.5	448.50
311 1050	PARKING LOT	27,940	1972	25.5	967,470	25	25		2022	50.0	758.80	24.5	18,592.60
311 1050	PARKING LOT	25,388	1979	18.5	684,208	25	25		2004	25.0	1,414.72	8.5	8,785.68
311 204	SITE FIRE PROTECTION	129,577		27.1	3,507,030					26.1	3,504.80	10.6	27,828.91
311 1058	DRIVE/ELEC MOTOR COMPLETE	651	1972	25.5	16,001	20	20		2012	40.0	10.28	14.5	225.99
311 1058	PUMP COMPLETE	0	1972	0.0	0	20	20		2012	14.5	0.00	14.5	0.00
311 1058	PUMP COMPLETE	13,817	1996	11.5	158,896	20	20		2016	20.0	690.60	8.5	5,872.23
311 1058	PIPING, RUN 4 INCHES OR LARGER	29,284	1928	28.5	1,131,284	20	20		2012	40.0	734.60	1.5	1,101.90
311 1058	PIPING, RUN 4 INCHES OR LARGER	77,688	1972	25.5	1,981,044	20	20		2012	40.0	1,942.20	14.5	28,981.90
311 1054	HYDRAUNTS	1,087	1928	28.5	42,235	20	20		1988	40.0	27.43	1.5	41.14
311 1058	FOUNDATION	3,788	1972	25.5	98,594	20	20		2012	40.0	94.70	14.5	1,273.15
311 1058	FOUNDATION	3,192	1972	25.5	80,376	20	20		2012	40.0	78.80	14.5	1,142.80
311 205	YARD IMPROVEMENTS	609,278		23.4	15,408,648					42.8	15,481.47	20.7	320,414.37
311 1055	LANDSCAPING	120,287	1972	25.5	3,096,809	10	10		2002	30.0	4,008.80	4.5	18,040.05
311 1055	LANDSCAPING	21,757	1972	20.5	651,019	10	10		2007	30.0	1,058.57	8.5	10,058.26
311 1055	LANDSCAPING	3,586	1980	17.5	68,800	10	10		2000	20.0	199.80	2.5	498.50
311 1055	LANDSCAPING	8,871	1985	12.5	124,838	10	10		2015	20.0	698.55	7.5	2,729.13
311 1057	FLAGPOLE, TALLER THAN 50'	1,680	1972	25.5	42,640				2028	38.0	30.00	20.5	915.00
311 1058	SURFACING AND PAVING	24,227	1928	28.5	822,740	20	20		2028	60.0	201.12	20.5	10,708.04
311 1058	SURFACING AND PAVING	6,508	1972	25.5	167,229	20	20		2028	58.0	117.11	20.5	3,271.77
311 1058	SURFACING AND PAVING	1,183	1920	17.5	20,703	20	20		2018	48.0	24.60	20.5	751.20
311 1058	SURFACING AND PAVING	6,798	1982	15.5	88,889	20	20		2028	48.0	128.04	20.5	3,644.33
311 1058	SURFACING AND PAVING	15,888	1984	13.5	214,488	20	20		2028	44.0	261.08	20.5	11,071.27
311 1058	SURFACING AND PAVING	1,822	1988	8.5	16,337	20	20		2028	38.0	48.28	20.5	1,502.50
311 1058	SURFACING AND PAVING	58,582	1998	1.5	64,888	20	20		2028	32.0	1,708.80	20.5	53,038.25
311 1058	SONG	2,139	1982	26.5	73,005	20	20		2002	40.0	53.48	4.5	240.64
311 1058	SONG	1,604	1979	18.5	24,484	20	20		1989	20.0	21.20	1.5	128.80
311 1058	SONG	1,789	1981	16.5	28,519	20	20		2001	20.0	89.45	3.5	312.08
311 1058	SONG	13,493	1959	28.5	519,491				2028	69.0	195.55	20.5	5,884.20
311 1051	BROOD/RESTLE W/FOUNDATION & EXCAVATION	341,448	1972	25.5	8,708,980	20.5	20.5		2028	56.0	6,087.20	20.5	188,867.78
311 1052	SIDEWALKS, CURBS, GUTTERS, STEPS, & HANDRAILS	8,295	1928	28.5	261,708	20	20		2028	60.0	126.10	20.5	4,132.26
311 1052	SIDEWALKS, CURBS, GUTTERS, STEPS, & HANDRAILS	2,242	1972	25.5	59,771	20	20		2028	56.0	41.82	20.5	1,275.55
311 1052	SIDEWALKS, CURBS, GUTTERS, STEPS, & HANDRAILS	3,488	1980	17.5	61,040	20	20		2028	48.0	72.67	20.5	2,276.33
311 1052	SIDEWALKS, CURBS, GUTTERS, STEPS, & HANDRAILS	1,922	1988	8.5	16,337	20	20		2028	38.0	49.28	20.5	1,502.50
311 1055	SPRINKLER SYSTEM COMPLETE	1,558	1929	28.5	59,983	10	10		1999	40.0	28.95	1.5	58.43
311 206	SITE SEWAGE TREATMENT SYSTEM	229,057		24.1	8,184,241					47.5	7,123.26	23.7	168,024.00
311 1116	CONTROL/INSTRUMENTATION SYSTEM	900	1929	28.5	24,650	20	20		1999	40.0	22.50	1.5	33.75
311 1117	PIPING, RUN 4 INCHES OR LARGER	11,120	1927	28.5	428,120	20	20		1999	40.0	278.00	1.5	417.00
311 1117	PIPING, RUN 4 INCHES OR LARGER	2,324	1977	20.5	47,642	20	20		2017	40.0	58.10	19.5	1,122.95
311 1119	SEPTIC TANK INCL. EXCAVATION	2,983	1959	28.5	114,076				2028	60.0	42.94	20.5	1,209.73

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Common  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance A (12/31/87)	Average Year	Age At Study (Years)	Age Weight (\$ Tr)	Recovery Interval (Years)	Overhaul Cost (\$ Eq.)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
211 207	FENCES AND SPECIAL ENCLOSURES	343,344		11.7	4,028,241	20		2001	21.7	14,508.19	14.7	212,809.80
211 141	PERIMETER FENCES	0	1941	0.0	0	20		2001	3.5	0.00	3.5	0.00
211 141	PERIMETER FENCES	164	1939	28.5	6,314	20		1999	40.0	4.10	1.5	6.15
211 141	PERIMETER FENCES	13,431	1983	24.5	463,370	20		2003	40.0	328.78	5.5	1,848.78
211 141	PERIMETER FENCES	81,128	1972	25.5	2,088,713	20		2012	40.0	2,028.15	14.5	29,408.18
211 141	PERIMETER FENCES	1,791	1973	24.5	43,836	20		2013	40.0	44.53	15.5	690.14
211 141	PERIMETER FENCES	20,063	1979	16.5	506,196	20		1999	20.0	1,503.15	1.5	2,254.72
211 141	PERIMETER FENCES	5,433	1980	17.5	95,078	20		2000	20.0	271.65	2.5	479.13
211 141	PERIMETER FENCES	68,417	1982	8.5	378,284	20		2012	20.0	3,420.85	14.5	49,802.32
211 141	PERIMETER FENCES	128,089	1987	0.5	63,045	15		2017	20.0	6,304.45	19.5	122,506.78
211 144	GATES AND TURNTILES	5,065	1972	25.5	128,198	15		2002	30.0	168.83	4.5	759.72
211 144	GATES AND TURNTILES	198	1973	24.5	4,861	15		2003	20.0	6.80	5.5	26.20
211 144	GATES AND TURNTILES	10,811	1979	18.5	198,304	15		2009	30.0	353.70	11.5	4,027.55
211 144	GATES AND TURNTILES	996	1992	5.5	5,313	15		2007	15.0	64.40	8.5	611.80
211 208	WATERFRONT IMPROVEMENTS (NOT COOLING)	889,337		16.8	15,142,705				44.5	20,208.04	20.5	616,344.25
211 151	CHANNEL IMPROVEMENTS, INCL. EXC & REPAIR	17,281	1959	28.5	685,318	20		2028	60.0	200.45	20.5	7,438.70
211 151	CHANNEL IMPROVEMENTS, INCL. EXC & REPAIR	68,400	1964	13.5	823,400	20		2028	44.0	1,594.55	20.5	47,413.64
211 151	CHANNEL IMPROVEMENTS, INCL. EXC & REPAIR	81,596	1991	6.5	503,114	20		2028	37.0	2,204.22	20.5	67,228.59
211 152	DOCK WAHAF, OR PER	62,882	1972	28.5	2,115,278	20		2028	56.0	1,481.29	20.5	48,179.21
211 155	RETAINING WALLS/BLINDENKOPFET PALE	27,175	1959	28.5	1,048,376	20		2028	69.0	385.89	20.5	12,072.58
211 155	RETAINING WALLS/BLINDENKOPFET PALE	171,272	1972	25.5	4,387,438	20		2028	56.0	3,058.43	20.5	83,282.07
211 156	RETAINING WALLS/BLINDENKOPFET PALE	178,051	1996	1.5	287,077	20		2028	32.0	5,564.09	20.5	169,704.86
211 158	DOLPHIN CLUSTER	3,217	1972	25.5	94,764	20		2028	56.0	61.29	20.5	2,024.44
211 159	NAVIGATION AIDS	90,779	1991	6.5	590,044	20		2028	37.0	2,493.41	20.5	74,828.86
211 159	NAVIGATION AIDS	967	1972	25.5	14,889	20		2028	56.0	10.49	20.5	319.71
211 160	FOUNDATIONPILE	177,869	1972	25.5	4,528,010	20		2028	56.0	3,170.89	20.5	96,711.69
211 209	RAILWAY SYSTEM	12,290		26.1	271,169				49.4	248.79	23.1	5,791.51
211 169	TRUCKS	0	1941	0.0	0	25		2016	18.5	0.00	18.5	0.00
211 169	TRUCKS	0	1959	0.0	0	25		2029	11.5	0.00	11.5	0.00
211 169	TRUCKS	11,882	1972	25.5	298,140	25		2027	30.0	233.64	24.5	5,729.08
211 170	TEES	0	1941	0.0	0	25		2016	18.5	0.00	18.5	0.00
211 170	TEES	0	1959	0.0	0	25		2029	11.5	0.00	11.5	0.00
211 172	SIGNAL/CONTROL SYSTEM COMPLETE	596	1959	28.5	23,023	20		1999	40.0	14.95	1.5	22.43
211 210	PONDS (NOT COOLING)	1,454,751		7.3	10,632,081				31.6	46,095.62	25.2	1,162,723.50
211 150	PUMPING ALL UNDER 4 INCHES	53,253	11/32	4.5	229,629	25		2018	25.0	2,120.12	20.5	43,667.46
211 152	PUMP COMPLETE	17,751	1/44	4.5	79,800	25		2018	25.0	710.04	20.5	14,555.82
211 153	WATER MONITORING WELL	12,881	1993	4.5	57,965	25		2018	25.0	515.24	20.5	10,962.42

SCHEDULE V

Florida Power & Light Company  
 Description Files  
 For Sanford Campus  
 First Date As Of 12/31/97

For Capital Recovery Data \*

2028

Account Number	Description	Part in Service As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (1/Yr)	Requirement Interval (Years)	Chemical Data (Fluor)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
311 1192	WATER TREATMENT WELL	298	1994	3.5	1.047	25		2019	29.0	11.96	21.5	277.14
311 1194	SEPARATION	53,253	1993	4.5	228,639	20		2028	30.0	1,521.51	30.5	48,028.19
311 1196	WATER QUALITY CONTROL SYSTEM	108,505	1993	4.5	478,273	20		2013	20.0	8,329.25	19.5	82,541.28
311 1198	RETAINING WALL	148,492	1977	20.5	2,084,588	20		2028	51.0	2,831.22	30.5	88,402.08
311 1199	LINER COMPLETE	0	1977	0.0	0	20		2017	19.5	0.00	19.5	0.00
311 1199	LINER COMPLETE	23,148	1986	11.5	4,281,179	20		2028	20.0	1,857.30	8.5	14,087.05
311 1199	LINER COMPLETE	124,256	1993	4.5	558,152	20		2013	20.0	8,212.80	19.5	86,298.40
311 1201	POND	68,623	1972	25.5	1,775,387	20		2028	56.0	1,243.27	30.5	37,819.42
311 1201	POND	0	1972	0.0	0	20		2028	30.5	0.00	30.5	0.00
311 1201	POND	0	1993	4.5	2,754,314	20		2028	29.0	23,828.51	30.5	727,025.89
311 3	STATION BUILDINGS	2,792,818		21.9	82,751,881				28.9	140,687.82	11.8	1,987,008.57
311 201	ELECTRICAL WAREHOUSE #1	262,266		11.2	2,968,285				22.1	10,648.89	22.1	225,348.43
311 190	SUBSTRUCTURE, INC STEEL AND CONCRETE	22,002	1983	14.5	233,829	20		2028	45.0	511.18	30.5	15,590.24
311 190	SUBSTRUCTURE, INC STEEL AND CONCRETE	8,219	1987	10.5	80,208	20		2028	41.0	6,111.80	30.5	6,111.80
311 190	SUBSTRUCTURE, INC STEEL AND CONCRETE	56,374	1988	9.5	525,503	20		2028	40.0	1,428.26	30.5	42,685.18
311 191	BUILDING APPURTENANCES/AC	1,640	1983	14.5	20,680	20		2028	40.0	41.89	30.5	1,247.11
311 192	ROOF (EACH LEVEL)	6,441	1983	14.5	83,266	20		2028	20.0	322.05	5.5	1,771.28
311 192	ROOF (EACH LEVEL)	31,219	1988	8.5	297,531	20		2028	20.0	1,968.95	10.5	18,442.48
311 192	ROOF (EACH LEVEL)	6,204	1996	9.5	59,206	25		2013	20.0	2,205.56	19.5	3,883.68
311 195	PLUMBING SYSTEM COMPLETE	4,600	1983	14.5	68,700	25		2028	25.0	1,822.00	10.5	1,822.00
311 195	PLUMBING SYSTEM COMPLETE	81,905	1988	8.5	588,028	25		2013	20.0	2,478.29	15.8	28,381.59
311 195	PLUMBING SYSTEM COMPLETE	2,780	1983	14.5	40,020	15		1999	15.0	184.00	0.5	82.00
311 195	PLUMBING SYSTEM COMPLETE	64,820	1983	14.5	825,540	20		2028	45.0	1,433.78	30.5	43,220.22
311 195	PLUMBING SYSTEM COMPLETE	8,204	1987	10.5	524,125	20		2028	41.0	1,240.71	30.5	37,341.57
311 197	HOIST	50,809	1988	9.5	58,508	20		2028	40.0	158.80	30.5	4,778.20
311 197	HOIST	8,201	1983	14.5	123,415	20		2028	45.0	204.47	30.5	8,228.23
311 197	HOIST	18,791	1988	9.5	178,519	20		2028	40.0	469.78	30.5	14,528.14
311 197	SUBSTRUCTURE FOUNDATION WORK											
311 197	SUBSTRUCTURE FOUNDATION WORK											
311 202	NORTH AREA TRING OUTDOORMENT STORAGE P2	40,548		18.0	788,729				29.7	1,267.00	14.8	23,145.13
311 201	INTERNAL PARTITIONS	1,373	1972	25.5	20,072	20		2028	56.0	24.52	30.5	747.79
311 202	SUBSTRUCTURE, INC STEEL AND CONCRETE	10,183	1972	25.5	259,157	20		2028	56.0	181.48	30.5	5,533.21
311 203	BUILDING APPURTENANCES/EACH ELEV	1,373	1972	25.5	20,072	20		2028	56.0	24.52	30.5	747.79
311 204	FLOOR COVERING (EACH ELEV)	2,472	1972	25.5	63,028	20		2012	60.0	61.80	14.5	898.10
311 205	FLOOR COVERING (EACH ELEV)	2,197	1972	25.5	56,024	20		2028	56.0	58.12	30.5	1,198.58
311 207	PLUMBING SYSTEM COMPLETE	2,402	1972	25.5	38,012	20		2022	50.0	37.46	24.5	870.73
311 208	LIGHTING SYSTEM COMPLETE	1,373	1972	25.5	61,251	20		2012	40.0	60.05	14.5	870.73
311 210	HVAC AIR CONDITIONER	1,373	1972	25.5	20,072	15		2002	40.0	43.77	4.5	205.85
311 210	HVAC AIR CONDITIONER	5,643	1995	2.5	14,108	15		2010	15.0	378.20	12.5	4,702.50
311 211	HVAC VENTILATING FAN	786	1978	19.5	14,937	15		2008	30.0	25.53	10.5	268.10
311 212	HVAC HEAT PUMP/COMPRESSOR	1,373	1972	25.5	20,072	15		2002	30.0	45.77	4.5	205.85
311 212	HVAC HEAT PUMP/COMPRESSOR	5,643	1995	2.5	14,108	15		2010	15.0	378.20	12.5	4,702.50
311 213	HVAC DUCTWORK	1,373	1972	25.5	20,072	15		2028	56.0	24.52	30.5	747.79
311 204	SUBSTRUCTURE FOUNDATION WORK	3,021	1972	25.5	77,028	20		2028	56.0	53.95	30.5	1,645.37

Ford's Power & Light Company  
 Depreciation Rates  
 For Standard Classes  
 From Data A of 120187

Account Number	Description	Part in Service Balance At 12/31/87	Vintage Year	Age At Time of Study (Years)	Age Weight (\$ Trn)	Replacement Interval (Years)	Overhaul Cost (\$ Mil)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Original Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
211 204	MISCELLANEOUS STORAGE BUILDING - #7	8,500		21.5	223,810				49.4	161,62	23.9	4,251.71
211 2108	SUPERSTRUCTURE, INC STEEL AND CONCRETE BUILDING APPURTENANCES(EACH ELEV)	4,070	1972	20.5	103,785			2028	56.0	72,68	30.5	2,146.70
211 2107	ROOF (EACH LEVEL)	407	1972	20.5	10,279			2028	40.0	27,67	30.5	221.67
211 2108	ROOF (EACH LEVEL)	1,628	1972	20.5	41,514			2012	40.0	40.70	14.5	580.15
211 2112	LIGHTING SYSTEM COMPLETE	1,428	1972	20.5	4,361.8	20		2012	40.0	30.80	14.5	520.55
211 2128	SUBSTRUCTURE FOUNDATION WORK	1,628	1972	20.5	41,514			2028	56.0	29,07	30.5	686.68
211 208	STORES WAREHOUSE - #9	174,428		18.3	2,825,548				18.9	8,237,40	3.2	28,322.83
211 2210	SUPERSTRUCTURE, INC STEEL AND CONCRETE BUILDING APPURTENANCES(EACH ELEV)	54,023	1979	18.5	1,018,111			2028	24.0	2,283,04	5.5	12,611.73
211 2211	ROOF (EACH LEVEL)	4,814	1979	18.5	90,809			2028	24.0	204.75	5.5	1,126.13
211 2212	ROOF (EACH LEVEL)	12,776	1979	18.5	228,306	20		1989	20.0	638.80	1.5	803.20
211 2213	PLUMBING SYSTEM COMPLETE	2,250	1989	8.5	18,125	20	2003	2014	14.0	180.71	5.5	883.83
211 2216	LIGHTING SYSTEM COMPLETE	2,250	1979	18.5	108,076	20		1989	20.0	284.80	1.5	442.20
211 2218	HVAC AIR CONDITIONER	86,837	1984	13.5	608,520	15		1989	15.0	4,437.13	1.5	6,605.70
211 2219	HVAC VENTILATING FAN	4,814	1979	18.5	90,809	15		2008	24.0	204.75	5.5	1,126.13
211 2221	HVAC DUCTWORK	7,285	1984	13.5	88,633	18.0	2003	2028	18.0	288.21	5.5	2,140.66
211 2222	SUBSTRUCTURE FOUNDATION WORK	14,741	1979	18.5	272,708		2003	2028	24.0	614.21	5.5	3,278.15
211 208	POWU OUTSIDE OFFICE BUILDING - #11	11,016		20.8	228,260				25.2	437.96	5.5	2,204.59
211 2313	INTERNAL PARTITIONS	47	1959	28.5	1,810		2003	2028	44.0	1,07	5.5	5.88
211 2314	SUPERSTRUCTURE, INC STEEL AND CONCRETE BUILDING APPURTENANCES(EACH ELEV)	612	1959	28.5	23,862		2003	2028	44.0	13.91	5.5	76.50
211 2315	ROOF (EACH LEVEL)	9,887	1979	18.5	182,810		2003	2028	24.0	411.86	5.5	2,280.77
211 2316	FLOOR COVERING (EACH ELEV)	94	1959	28.5	2,618	20		1989	40.0	2.26	1.5	3.59
211 2317	FLOOR COVERING (EACH ELEV)	47	1959	28.5	1,810		2003	2028	44.0	1,07	5.5	5.88
211 2318	PLUMBING SYSTEM COMPLETE	47	1959	28.5	1,810	20	2003	2028	44.0	1,07	5.5	5.88
211 2320	LIGHTING SYSTEM COMPLETE	47	1959	28.5	1,810		2003	1989	40.0	1.16	1.5	1.76
211 2323	HVAC VENTILATING FAN	47	1959	28.5	1,810	15	2003	2004	44.0	1,07	5.5	5.60
211 2324	HVAC HEAT PUMPCOMPRESSOR	47	1959	28.5	1,810	15	2003	2004	44.0	1,07	5.5	5.88
211 2325	HVAC DUCTWORK	47	1959	28.5	1,810	2003	2028	44.0	1,07	5.5	5.88	
211 2326	SUBSTRUCTURE FOUNDATION WORK	94	1959	28.5	2,618		2003	2028	44.0	2.14	5.5	11.75
211 209	TURBINE LIQUE OILPLANT BUILDING #13	40,423		20.5	628,874				26.6	1,519.71	6.1	8,208.41
211 2265	INTERNAL PARTITIONS	2,021	1977	20.5	41,431			2028	51.0	28.63	20.5	1,208.64
211 2266	SUPERSTRUCTURE, INC STEEL AND CONCRETE BUILDING APPURTENANCES(EACH ELEV)	21,042	1977	20.5	427,281		2003	2028	26.0	686.23	5.5	4,874.27
211 2268	ROOF (EACH LEVEL)	5,688	1977	20.5	116,010		2003	2017	26.0	217.65	6.5	1,197.10
211 2271	PLUMBING SYSTEM COMPLETE	2,021	1977	20.5	41,431	20		2002	23.0	80.84	4.5	303.78
211 2272	LIGHTING SYSTEM COMPLETE	2,021	1977	20.5	41,431	20	2003	2017	26.0	77.71	5.5	427.52
211 2288	SUBSTRUCTURE FOUNDATION WORK	5,688	1977	20.5	116,010		2003	2028	26.0	217.65	5.5	1,197.10
211 210	DIESEL GENERATOR BUILDING UNIT 3	29,241		25.5	746,197				49.8	588.55	24.3	14,322.67
211 2418	SUPERSTRUCTURE, INC STEEL AND CONCRETE BUILDING APPURTENANCES(EACH ELEV)	17,967	1972	25.5	447,904			2028	56.0	320.96	20.5	9,780.15
211 2419	ROOF (EACH LEVEL)	1,462	1972	25.5	37,408		20	2028	56.0	28.20	20.5	798.89
211 2420	ROOF (EACH LEVEL)	2,743	1972	25.5	63,847		20	2012	40.0	68.58	14.5	994.24
211 2427	HVAC VENTILATING FAN	2,934	1972	25.5	74,617		15	2002	30.0	97.80	4.5	440.10



Florida Power & Light Company  
 Depreciation Rates  
 For Southern Customers  
 Plant Data As Of 12/31/97

Account Number	Description	Plant Balance As 12/31/97	Vintage Year	Time Or Study (Years)	Age Weight (\$ Mil)	Replacement Interval (Years)	Overhaul (if Req)	Construction Date	Average Service Life	Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
311 2440	SUBSTRUCTURE FOUNDATION WORK	4,240	1972	25.5	108,120			2008	36.0	73,71	20.5	2,208.29
311 211	FILE STORAGE BUILDING	28,944		14.5	290,698				20.0	1,347.20	5.5	7,428.80
311 9599	LIGHTING SYSTEM COMPLETE	28,944	1983	14.5	290,698	20		2003	20.0	1,347.20	5.5	7,428.80
311 312	MISCELLANEOUS STORAGE BUILDING #16	28,500		25.9	1,021,425				27.9	1,434.12	4.5	9,262.68
311 9597	SUPERSTRUCTURE, INC STEEL AND CONCRETE ROOF (EACH LEVEL)	12,413	1959	26.5	427,801	20		2021	69.0	179.90	20.5	5,496.91
311 9599	LIGHTING SYSTEM COMPLETE	1,805	1959	26.5	62,718	20		1999	40.0	41.26	1.5	62.98
311 9503	LIGHTING SYSTEM COMPLETE	0	1959	0.0	0	20		1999	1.5	0.00	1.5	0.00
311 9503	LIGHTING SYSTEM COMPLETE	23,777	1980	17.5	418,098	20		2000	20.0	1,188.85	2.5	2,872.13
311 9819	SUBSTRUCTURE FOUNDATION WORK	1,805	1998	26.5	62,718			2028	69.0	23.89	20.5	721.98
311 313	CHEMICAL STORAGE BUILDING #18	68,665		25.5	1,699,609				46.4	1,437.41	20.9	20,076.85
311 9821	SUPERSTRUCTURE, INC STEEL AND CONCRETE BUILDING APPURTENANCES(EACH ELEV)	17,203	1972	25.5	446,327			2028	56.0	312.55	20.5	8,522.88
311 9823	ROOF (EACH LEVEL)	8,022	1972	25.5	195,872	20		2028	56.0	120.23	20.5	3,872.08
311 9827	LIGHTING SYSTEM COMPLETE	26,554	1972	25.5	204,961	20		2012	40.0	200.55	14.5	2,807.26
311 5640	HVAC VENTILATING FAN	0	1972	0.0	677,127	15		2002	4.5	683.85	4.5	8,625.81
311 9823	SUBSTRUCTURE FOUNDATION WORK	7,283	1972	25.5	0			2028	56.0	0.00	20.5	0.00
311 314	LUNCH PARLOR	108,918		4.5	165,872				120.23	120.23	20.5	3,872.08
311 9864	INTERNAL PARTITIONS	2,140	1991	4.5	698,470				12.0	8,828.48	5.5	48,546.78
311 9865	SUPERSTRUCTURE, INC STEEL AND CONCRETE	0	1972	0.0	13,910			2003	12.0	178.33	5.5	890.83
311 9865	SUPERSTRUCTURE, INC STEEL AND CONCRETE	24,236	1991	4.5	0			2028	5.5	0.00	5.5	0.00
311 9867	ROOF (EACH LEVEL)	0	1972	0.0	222,534	20		2028	12.0	2,853.00	5.5	15,661.50
311 9867	ROOF (EACH LEVEL)	10,699	1991	4.5	68,544	20		2012	5.5	0.00	5.5	0.00
311 9868	FLOOR COVERING (EACH ELEV)	2,140	1991	4.5	13,910			2028	12.0	891.58	5.5	4,903.71
311 9869	HVAC CONTROL SYSTEM	4,279	1991	4.5	27,814	20		2029	12.0	178.33	5.5	890.83
311 9870	PLUMBING SYSTEM COMPLETE	0	1972	0.0	0			2011	5.5	0.00	5.5	0.00
311 9870	PLUMBING SYSTEM COMPLETE	2,310	1991	4.5	20,865	25		2018	12.0	267.50	5.5	1,471.25
311 9871	LIGHTING SYSTEM COMPLETE	0	1972	0.0	0			2012	5.5	0.00	5.5	0.00
311 9871	LIGHTING SYSTEM COMPLETE	8,508	1991	4.5	55,634	20		2011	12.0	713.25	5.5	3,822.88
311 9872	HVAC HEATER	2,210	1991	4.5	20,865	15		2006	12.0	267.50	5.5	1,471.25
311 9873	HVAC AIR CONDITIONER	0	1972	0.0	0			2002	4.5	0.00	4.5	0.00
311 9873	HVAC AIR CONDITIONER	10,699	1991	4.5	69,544	15		2008	12.0	891.58	5.5	4,903.71
311 9874	HVAC VENTILATING FAN	0	1991	0.0	0			2003	5.5	0.00	5.5	0.00
311 9875	HVAC HEAT PUMP/COMBRESSOR	12,838	1/91	6.5	83,447	15		2008	12.0	1,069.83	5.5	5,884.08
311 9876	HVAC DUCTWORK	5,348	1991	4.5	34,789	25		2028	12.0	445.75	5.5	2,451.63
311 9878	FIRE PROTECTION SYS COMPLETE	2,210	1991	4.5	20,865			2016	12.0	267.50	5.5	1,471.25
311 9887	SUBSTRUCTURE FOUNDATION WORK	0	1972	0.0	0			2003	5.5	0.00	5.5	0.00
311 9887	SUBSTRUCTURE FOUNDATION WORK	5,348	1991	4.5	34,789			2028	12.0	445.75	5.5	2,451.63
311 315	LAB BUILDING #19	157,470		15.9	2,507,206				26.0	4,377.07	21.7	94,969.01

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Classes  
 File Data As Of 12/31/87

Account Number	Description	Part Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age (Years)	Equipment Interval (Years)	Operative Days (Per Year)	Calendar Days	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Cost
311 9667	INTERNAL PARTITIONS	0	1972	0.0	0	20	2028	2028	30.5	0.00	30.5	0.00
311 9667	INTERNAL PARTITIONS	2,810	1972	23.5	0	20	2028	2028	30.5	46.61	30.5	1,421.82
311 9667	INTERNAL PARTITIONS	2,045	1967	10.5	21.473	25	2028	2028	41.0	49.68	30.5	1,521.29
311 9668	SUPERSTRUCTURE, INC STEEL AND CONCRETE	0	1972	0.0	0	20	2028	2028	30.5	0.00	30.5	0.00
311 9668	SUPERSTRUCTURE, INC STEEL AND CONCRETE	27,688	1972	23.5	705,370	20	2028	2028	30.5	494.09	30.5	15,008.72
311 9668	SUPERSTRUCTURE, INC STEEL AND CONCRETE	32,723	1967	10.5	343,582	25	2028	2028	41.0	798.12	30.5	24,342.72
311 9669	BUILDING APPURTENANCES(EACH ELEV)	0	1972	0.0	0	20	2028	2028	30.5	0.00	30.5	0.00
311 9669	BUILDING APPURTENANCES(EACH ELEV)	5,221	1972	23.5	133,136	20	2028	2028	36.0	63.23	30.5	2,843.56
311 9669	BUILDING APPURTENANCES(EACH ELEV)	23,520	1967	10.5	246,990	25	2028	2028	41.0	573.66	30.5	17,496.59
311 9700	ROOF (EACH LEVEL)	0	1972	0.0	0	20	1999	1999	1.5	0.00	1.5	0.00
311 9700	ROOF (EACH LEVEL)	2,810	1972	23.5	66,555	20	2012	2012	40.0	65.25	14.5	946.13
311 9700	ROOF (EACH LEVEL)	13,294	1967	10.5	158,587	20	2028	2028	30.5	664.70	9.5	6,314.65
311 9701	FLOOR CONDENSING (EACH ELEV)	0	1972	0.0	0	20	2028	2028	30.5	0.00	30.5	0.00
311 9701	FLOOR CONDENSING (EACH ELEV)	1,586	1972	23.5	38,623	20	2028	2028	36.0	27.96	30.5	652.91
311 9701	FLOOR CONDENSING (EACH ELEV)	2,045	1967	10.5	21,473	25	2028	2028	41.0	49.88	30.5	1,521.29
311 9702	PLUMBING SYSTEM COMPLETE	0	1972	0.0	0	25	2028	2028	11.5	0.00	11.5	0.00
311 9702	PLUMBING SYSTEM COMPLETE	1,044	1967	23.5	26,622	25	2022	2022	30.0	20.86	24.5	311.56
311 9702	PLUMBING SYSTEM COMPLETE	2,045	1967	10.5	21,473	20	2012	2012	29.0	81.80	14.5	1,189.10
311 9704	LIGHTING SYSTEM COMPLETE	1,677	1972	28.5	76,115	20	1999	1999	40.0	49.43	1.5	74.14
311 9704	LIGHTING SYSTEM COMPLETE	2,073	1972	23.5	52,862	20	2012	2012	40.0	51.63	14.5	751.46
311 9704	LIGHTING SYSTEM COMPLETE	4,390	1967	10.5	42,945	20	2007	2007	20.0	204.50	9.5	1,942.73
311 9705	HVAC AIR CONDITONER	0	1972	0.0	0	15	2004	2004	6.5	0.00	6.5	0.00
311 9705	HVAC AIR CONDITONER	1,044	1972	23.5	26,622	15	2002	2002	30.0	34.80	4.5	156.60
311 9705	HVAC AIR CONDITONER	5,113	1967	10.5	53,667	15	2002	2002	15.0	240.87	4.5	1,533.80
311 9709	HVAC DUCTWORK	622	1972	23.5	13,313	15	2002	2002	30.0	17.40	4.5	78.30
311 9709	HVAC DUCTWORK	3,098	1967	10.5	32,314	15	2007	2007	15.0	204.53	4.5	820.40
311 9720	SUBSTRUCTURE FOUNDATION WORK	0	1972	0.0	0	20	2028	2028	30.8	0.00	30.8	0.00
311 9720	SUBSTRUCTURE FOUNDATION WORK	8,875	1972	23.5	226,313	20	2028	2028	36.0	156.46	30.5	4,833.71
311 9720	SUBSTRUCTURE FOUNDATION WORK	14,316	1967	10.5	150,318	20	2028	2028	41.0	349.17	30.5	10,649.71
311 318	HQ BUILDING	68,094		25.5	1,686,399				49.9	1,350.27	23.4	31,682.26
311 0130	INTERNAL PARTITIONS	2,603	1972	23.5	66,317		2028	2028	36.0	46.46	30.5	1,417.71
311 0131	SUPERSTRUCTURE, INC STEEL AND CONCRETE	0	1972	0.0	0	20	2028	2028	30.5	0.00	30.5	0.00
311 0131	SUPERSTRUCTURE, INC STEEL AND CONCRETE	29,279	1972	23.5	746,615		2028	2028	36.0	527.64	30.5	15,946.60
311 0132	ROOF (EACH LEVEL)	0	1972	0.0	0	20	1999	1999	1.5	0.00	1.5	0.00
311 0132	ROOF (EACH LEVEL)	20,821	1972	23.5	530,836	20	2012	2012	40.0	520.53	14.5	7,547.61
311 0132	ROOF (EACH LEVEL)	0	1972	0.0	0	20	1999	1999	1.5	0.00	1.5	0.00
311 0132	ROOF (EACH LEVEL)	2,981	1972	23.5	76,036	20	2012	2012	40.0	74.53	14.5	1,080.61
311 0133	SUBSTRUCTURE FOUNDATION WORK	0	1972	0.0	0	20	2028	2028	30.5	0.00	30.5	0.00
311 0133	SUBSTRUCTURE FOUNDATION WORK	10,410	1972	23.5	265,455		2028	2028	36.0	165.89	30.5	5,669.73
311 318	CHLORINATION BUILDING UNITS 4/5	22,085		25.5	563,170				52.9	418.12	27.3	11,423.42
311 0160	SUPERSTRUCTURE, INC STEEL AND CONCRETE	10,009	1972	23.5	296,505		2028	2028	36.0	179.63	30.5	5,478.56
311 0161	BUILDING APPURTENANCES(EACH ELEV)	949	1972	23.5	24,200	20	2028	2028	36.0	16.55	30.5	516.87
311 0162	ROOF (EACH LEVEL)	2,088	1972	23.5	53,344	20	2012	2012	40.0	52.20	14.5	756.90
311 0163	PLUMBING SYSTEM COMPLETE	949	1972	23.5	24,200	25	2022	2022	50.0	18.96	24.5	465.01
311 0166	LIGHTING SYSTEM COMPLETE	949	1972	23.5	7,300	20	2012	2012	40.0	23.72	14.5	344.01

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Common  
 Plant Codes As Of 12/31/87

Account Number	Description	Plant Balance At 12/31/87	Weighted Average Year	Age At Study (Years)	Age Weight (\$/Yr)	Requirement Interval (Years)	Overhaul (If Req'd)	Chemical Date	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Project Unrecovered Capital
311 0177	HOIST	3,105	1972	25.5	75,118				2028	56.0	55.45	20.5	1,881.12
311 0182	SUBSTRUCTURE FOUNDATION WORK	3,986	1972	25.5	101,843				2028	56.0	71.18	20.5	2,170.95
311 320	LANE STORAGE BUILDING	18,726		28.5	721,328					43.3	422.22	4.8	2,086.98
311 0189	SUPERSTRUCTURE, INC STEEL AND CONCRETE BUILDING APURTENANCE(EACH ELEV)	14,051	1959	28.5	4,242,884			2003	2028	44.0	319.34	5.5	1,796.38
311 0190	ROOF (EACH LEVEL)	837	1959	20.5	26,075	20		2003	2028	44.0	21.30	5.5	117.13
311 0281	PLUMBING SYSTEM COMPLETE	1,874	1959	28.5	72,148	20		1999	1999	40.0	46.85	1.5	79.28
311 0185	LIGHTING SYSTEM COMPLETE	527	1959	28.5	26,075	20		1999	1999	40.0	23.43	1.5	35.14
311 0211	SUBSTRUCTURE FOUNDATION WORK	827	1959	28.5	26,075			2003	2028	44.0	21.30	5.5	117.13
311 323	HAZARD WASTE STORAGE #21	85,331		8.5	870,648					26.3	3,348.85	16.8	34,485.98
311 0276	SUPERSTRUCTURE, INC STEEL AND CONCRETE BUILDING APURTENANCE(EACH ELEV)	18,173	1988	8.5	178,344			2003	2028	40.0	409.33	20.5	14,514.41
311 0277	ROOF (EACH LEVEL)	7,880	1988	8.5	72,860			2003	2028	40.0	192.00	20.5	8,886.20
311 0278	PLUMBING SYSTEM COMPLETE	2,580	1988	8.5	24,320	20		2006	2006	20.0	128.00	10.5	1,344.00
311 0281	LIGHTING SYSTEM COMPLETE	5,873	1988	8.5	56,744	25		2013	2013	25.0	228.92	13.5	3,793.26
311 0282	LIGHTING SYSTEM COMPLETE	25,599	1988	8.5	243,191	20.0		2008	2008	20.0	1,279.95	10.5	13,438.48
311 0285	HVAC VENTILATING FAN	7,880	1988	8.5	72,860	15		2003	2003	15.0	912.00	5.5	2,876.00
311 0288	SUBSTRUCTURE FOUNDATION WORK	17,086	1988	8.5	162,127			20...	20...	40.0	426.65	20.5	13,072.83
311 327	SERVICE BUILDING	874,493		15.8	13,888,414					18.8	26,151.07	3.4	204,098.13
311 2021	INTERNAL PARTITIONS	0	1959	0.0	0			2003	2028	5.5	0.00	5.5	0.00
311 2021	SUPERSTRUCTURE, INC STEEL AND CONCRETE	71,329	1991	6.5	483,829			2003	2028	12.0	5,944.08	5.5	22,082.48
311 2022	SUPERSTRUCTURE, INC STEEL AND CONCRETE	64,940	1959	28.5	3,270,190	44.0		2003	2028	44.0	1,800.45	5.5	10,817.30
311 2022	SUPERSTRUCTURE, INC STEEL AND CONCRETE	3,259	1977	20.5	68,870			2003	2028	28.0	129.36	5.5	688.40
311 2022	SUPERSTRUCTURE, INC STEEL AND CONCRETE	68,574	1991	6.5	432,731			2003	2028	12.0	5,547.83	5.5	20,513.08
311 2023	BUILDING APURTENANCE(EACH ELEV)	48,538	1959	28.5	1,753,213			2003	2028	44.0	1,034.85	5.5	5,692.25
311 2023	BUILDING APURTENANCE(EACH ELEV)	1,822	1974	22.5	28,117			2003	2028	29.0	55.53	5.5	307.32
311 2023	BUILDING APURTENANCE(EACH ELEV)	22,820	1978	19.5	444,590			2003	2028	25.0	912.80	5.5	5,020.40
311 2023	BUILDING APURTENANCE(EACH ELEV)	14,330	1979	18.5	265,105			2003	2028	24.0	597.08	5.5	3,283.98
311 2023	BUILDING APURTENANCE(EACH ELEV)	5,195	1980	17.5	90,913			2003	2028	23.0	225.87	5.5	1,242.28
311 2023	BUILDING APURTENANCE(EACH ELEV)	22,132	1982	15.5	343,046	21.0		2003	2028	21.0	1,053.90	5.5	5,796.48
311 2023	BUILDING APURTENANCE(EACH ELEV)	3,204	1983	14.5	47,808			2003	2028	20.0	165.20	5.5	908.60
311 2023	BUILDING APURTENANCE(EACH ELEV)	1,824	1984	13.5	22,058			2003	2028	19.0	96.00	5.5	473.00
311 2023	BUILDING APURTENANCE(EACH ELEV)	13,286	1985	12.5	182,325			2003	2028	18.0	743.67	5.5	4,080.17
311 2024	ROOF (EACH LEVEL)	5,885	1959	28.5	226,573	20		1999	1999	40.0	147.13	1.5	220.69
311 2024	ROOF (EACH LEVEL)	78,094	1991	6.5	494,548			2003	2011	12.0	6,340.33	5.5	34,871.83
311 2024	FLOOR COVERING (EACH ELEV)	28,324	1995	2.5	73,310			2003	2015	8.0	3,668.50	5.5	20,180.25
311 2025	FLOOR COVERING (EACH ELEV)	0	1959	0.0	0			2003	2028	5.5	0.00	5.5	0.00
311 2025	FLOOR COVERING (EACH ELEV)	5,878	1960	17.5	101,730			2003	2028	23.0	252.87	5.5	1,300.78
311 2026	HVAC CONTROL SYSTEM	28,532	1991	6.5	185,498	20		2003	2028	12.0	2,377.67	5.5	13,077.17
311 2026	HVAC CONTROL SYSTEM	4,715	1991	6.5	30,308			2003	2011	12.0	296.25	5.5	2,179.28
311 2027	PLUMBING SYSTEM COMPLETE	988	1980	17.5	17,290	25		2003	2009	44.0	377.83	5.5	2,078.43
311 2027	PLUMBING SYSTEM COMPLETE	4,715	1991	6.5	30,308	25		2003	2015	23.0	42.96	5.5	226.28
311 2028	LIGHTING SYSTEM COMPLETE	24,560	1959	28.5	945,500			1999	1999	12.0	396.25	1.5	2,179.28
311 2028	LIGHTING SYSTEM COMPLETE	2,566	1972	25.5	75,378	20		2003	2012	40.0	95.35	1.5	921.00

Fronza Power & Light Company  
 Depreciation Rates  
 For Standard Classes  
 Plant Data As Of 12/31/97

Account Number	Description	Part Balance A/12/31/97	Vintage Year	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Physical Unrecovered Capital
311 2524	LIGHTING SYSTEM COMPLETE	180,700	1991	6.5	1,174,500	20	2003	2011	12.0	15,056.33	5.5	82,820.83
311 2529	HVAC HEATER	0	1962	0.0	0	15	2003	2004	5.5	0.00	5.5	0.00
311 2529	HVAC HEATER	4,755	1991	6.5	20,908	15	2003	2006	12.0	398.25	5.5	2,178.26
311 2530	HVAC AIR CONDITIONER	0	1963	0.0	0	15	2003	2006	5.5	0.00	5.5	0.00
311 2530	HVAC AIR CONDITIONER	0	1979	0.0	0	15	2003	2008	5.5	0.00	5.5	0.00
311 2530	HVAC AIR CONDITIONER	2,882	1980	17.5	0	15	2003	2010	23.0	124.43	5.5	644.34
311 2530	HVAC AIR CONDITIONER	6,148	1984	13.5	0	15	2003	1999	15.0	409.87	5.5	614.80
311 2530	HVAC AIR CONDITIONER	1,368	1987	10.5	14,333	15	2003	2002	15.0	91.00	4.5	409.50
311 2530	HVAC AIR CONDITIONER	5,511	1991	6.5	61,822	15	2003	2006	12.0	782.58	5.5	4,359.21
311 2531	HVAC VENTILATING FAN	5,818	1980	17.5	98,315	15	2003	2010	23.0	244.26	5.5	1,343.42
311 2531	HVAC VENTILATING FAN	4,555	1991	6.5	29,608	15	2003	2006	12.0	379.58	5.5	2,087.21
311 2532	HVAC HEAT PUMP/COMPRESSOR	25,302	1991	6.5	164,463	15	2003	2006	12.0	2,108.50	5.5	11,598.75
311 2532	HVAC DUCT/INCH	8,511	1991	6.5	61,822	25	2003	2016	12.0	782.88	5.5	4,388.21
311 2536	FIRE PROTECTION SYS COMPLETE	630	1996	17.5	11,025	25	2003	2005	23.0	27.29	5.5	150.65
311 2536	FIRE PROTECTION SYS COMPLETE	4,755	1991	6.5	20,908	25	2003	2016	12.0	398.25	5.5	2,178.26
311 2538	HEATING SYSTEM	648	1978	18.5	10,708	25	2003	2003	26.0	21.90	5.5	120.78
311 2538	HEATING SYSTEM	19,417	1987	10.5	203,879	25	2003	2012	18.0	1,213.56	5.5	6,674.58
311 2544	SUBSTRUCTURE FOUNDATION WORK	42,488	1959	28.5	1,626,018	25	2003	2009	44.0	905.18	5.5	5,308.50
311 328	MAIN STOREROOM BUILDING AND OFFICES	138,020		24.7	3,337,750				47.5	2,828.84	21.4	68,477.35
311 2574	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	60,773	1972	25.5	1,548,712				86.0	1,085.23	20.5	32,098.58
311 2575	BUILDING APARTMENT/RESEARCH ELEV	6,077	1972	25.5	154,894				59.0	108.52	20.5	3,209.79
311 2575	BUILDING APARTMENT/RESEARCH ELEV	2,813	1978	19.5	54,584				80.0	95.26	20.5	1,715.83
311 2576	ROOF (EACH LEVEL)	12,155	1972	25.5	308,803	20		2012	40.0	303.88	14.5	4,608.19
311 2576	PLUMBING SYSTEM COMPLETE	6,077	1972	25.5	154,894	25		2022	50.0	121.54	24.5	2,877.23
311 2579	PLUMBING SYSTEM COMPLETE	8,441	1978	18.5	84,400	25		2003	25.0	327.84	5.5	1,887.02
311 2580	LIGHTING SYSTEM COMPLETE	12,155	1972	25.5	308,803	20		2012	40.0	303.88	14.5	4,608.19
311 2581	HVAC HEATER	2,220	1989	8.5	18,870			2014	25.0	88.80	18.5	1,465.20
311 2596	SUBSTRUCTURE FOUNDATION WORK	24,309	1972	25.5	618,880	25		2028	58.0	424.09	20.5	13,228.72
311 329	TUNNEL GENERATOR BUILDING	204,996		58.5	20,075,580				86.6	4,008.42	20.1	123,405.53
311 2626	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	208,438	1941	56.5	11,833,247			2028	87.0	2,457.33	20.5	73,423.67
311 2628	ROOF (EACH LEVEL)	17,732	1941	56.5	1,002,988			2028	87.0	204.03	20.5	6,223.49
311 2632	LIGHTING SYSTEM COMPLETE	3,547	1941	56.5	280,408	20		2001	60.0	58.12	20.5	206.91
311 2648	SUBSTRUCTURE FOUNDATION WORK	124,278	1941	56.5	7,018,828			2028	87.0	1,427.82	20.5	43,581.55
311 331	PAVILION (POND) BUILDING	81,835		18.5	1,793,570				35.8	2,508.49	17.4	44,774.78
311 2729	INTERNAL PARTITIONS	7,071	1981	16.5	116,872			2028	47.0	150.45	20.5	4,988.63
311 2730	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	5,880	1960	27.5	224,250			2028	68.0	67.94	20.5	2,682.21
311 2730	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	25,244	1981	16.5	583,241			2028	47.0	732.21	20.5	22,942.49
311 2731	BUILDING APARTMENT/RESEARCH ELEV	816	1990	27.5	30,620			2028	68.0	12.00	20.5	398.00
311 2731	BUILDING APARTMENT/RESEARCH ELEV	3,155	1981	16.5	58,228			2028	47.0	75.21	20.5	2,292.89
311 2731	BUILDING APARTMENT/RESEARCH ELEV	3,497	1983	14.5	48,402			2028	45.0	75.71	20.5	2,308.19
311 2732	ROOF (EACH LEVEL)	2,211	1990	27.5	88,603	20		2000	40.0	57.78	2.5	144.44
311 2732	ROOF (EACH LEVEL)	10,805	1941	16.5	114,999	20		2001	20.0	530.20	3.5	1,668.05
311 2735	PLUMBING SYSTEM COMPLETE	816	1990	27.5	20,600	25		2010	50.0	16.32	12.5	204.00

SCHEDULE V

Est Capital Recovery Data

2028

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Construction  
 Plant Data M of 12/15/87

Account Number	Description	Plant Balance At 12/31/87	Weighted Year	Age At End Of Study (Years)	Age Weights (1/Yr)	Replacement Interval (Years)	Overhaul Date (if Req.)	Retirement Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
211 2755	PLUMBING SYSTEM COMPLETE	7,071	1981	16.5	116,672	25		2006	21.0	292.94	8.5	2,404.14
211 2756	LIGHTING SYSTEM COMPLETE	616	1980	27.5	20,800	20		2000	40.0	20.40	2.5	51.00
211 2726	LIGHTING SYSTEM COMPLETE	7,753	1981	16.5	128,000	20		2001	20.0	398.15	3.5	1,206.53
211 2749	SUBSTRUCTURE FOUNDATION WORK	2,854	1980	27.5	167,025			2028	66.0	41.87	20.5	1,290.10
211 2748	SUBSTRUCTURE FOUNDATION WORK	3,533	1981	16.5	54,528			2028	47.0	75.21	20.5	2,293.99
211 2710	TRAILER	0		0.0	0				0.0	0.00	0.0	0.00
211 2781	TRAILER	0	1971	0.0	0	15		2005	7.5	0.00	7.5	0.00
211 333	SERVICE BLAND	0		0.0	0				0.0	0.00	0.0	0.00
211 2797	PUMPING ALL UNDER 4 INCHES	0	1980	0.0	0	25		2028	20.5	0.00	20.5	0.00
211 2796	PUMP COMPLETE	0	1979	0.0	0			2004	6.5	0.00	6.5	0.00
211 340	CONTROL ROOM BUILDING	717,985		24.5	17,568,228				38.8	18,043.17	16.8	203,428.24
211 8766	REINFORCING AND CONCRETE	158,616	1972	25.5	4,044,708	25		2028	56.0	2,612.43	20.5	86,399.07
211 8767	BUILDING APPURTENANCES(EACH ELEV)	44,899	1972	25.5	1,139,825	20		2028	36.0	798.20	20.5	21,344.99
211 8767	BUILDING APPURTENANCES(EACH ELEV)	364	1976	21.5	7,236	20		2028	52.0	7.00	20.5	213.50
211 8767	BUILDING APPURTENANCES(EACH ELEV)	10,546	1979	18.5	196,901	20		2028	49.0	217.27	20.5	6,026.59
211 8768	FLOOR COVERING (EACH LEVEL)	16,790	1972	25.5	427,890	20		2012	40.0	418.50	14.5	6,002.75
211 8768	FLOOR COVERING (EACH LEVEL)	4,295	1972	25.5	112,079	20		2028	56.0	78.46	20.5	2,392.71
211 9001	PLUMBING SYSTEM COMPLETE	148,504	1972	25.5	3,735,832	25		2022	50.0	2,800.08	24.5	71,798.88
211 9001	PLUMBING SYSTEM COMPLETE	2,348	1976	21.5	69,832	25		2021	25.0	129.82	21.5	494.72
211 9002	LIGHTING SYSTEM COMPLETE	218,515	1972	25.5	5,587,833	20		2012	40.0	5,467.86	14.5	78,574.19
211 9002	LIGHTING SYSTEM COMPLETE	736	1979	18.5	13,653	20		1999	20.0	26.80	1.5	58.35
211 9004	HVAC AIR CONDITIONER	62,534	1972	25.5	1,604,817	15		2002	20.0	2,087.80	4.5	8,440.10
211 9005	HVAC HEAT PUMP/COMMISSION	43,217	1987	10.5	453,779	15		2002	15.0	2,881.13	4.5	12,985.10
211 9008	FIRE PROTECTION SYS COMPLETE	6,329	1972	25.5	161,260	25		2022	50.0	128.98	24.5	3,197.21
211 342	SWITCHGEAR BUILDING	21,878		12.5	274,700				25.3	867.04	12.8	11,128.02
211 9084	BUILDING APPURTENANCES(EACH ELEV)	13,778	1985	12.5	172,200			2028	43.0	220.37	20.5	8,771.35
211 9091	HVAC AIR CONDITIONER	6,200	1985	12.5	102,500	15		2007	15.0	546.67	2.5	1,396.67
211 300	MISCELLANEOUS BUILDING	49,227		28.0	1,278,260				32.8	1,500.83	12.0	18,048.85
211 3103	SHED	17,724	1978	19.5	346,818	20		1998	20.0	686.20	0.5	443.10
211 3103	SHED	1,900	1998	1.5	2,800	20		2016	20.0	95.00	18.5	1,757.50
211 3110	BUILDINGSHALTER COMPLETE	7,882	1941	56.5	450,983			2028	67.0	91.75	20.5	2,798.29
211 3110	BUILDINGSHALTER COMPLETE	4,789	1909	28.5	164,377			2028	69.0	30.41	20.5	2,116.86
211 3110	BUILDINGSHALTER COMPLETE	7,196	1972	25.5	183,498			2028	56.0	128.50	20.5	2,919.25
211 3110	BUILDINGSHALTER COMPLETE	1,629	1981	16.5	26,829			2028	47.0	34.60	20.5	1,055.17
211 3110	BUILDINGSHALTER COMPLETE	8,010	1987	10.5	84,105			2028	41.0	195.37	20.5	5,908.96
211 306	DISPATCHER OFFICE/FITNESS CENTER	45,082		29.9	1,348,122				55.3	615.39	20.0	24,442.00
211 6166	SUPERSTRUCTURE, INC STEEL AND CONCRETE	10,087	1941	56.5	570,481			2028	67.0	116.06	20.5	3,539.75

SCHEDULE V

Florida Power & Light Company  
 Characterized Assets  
 For Scheduling Purposes  
 Plant Data As Of 12/31/97

Est. Capital Recovery Data \*

2008

Account Number	Description	Plant In Service Balance As 12/31/97 \$	Vintage Year	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (Fiscal)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Present Unrecovered Capital
		#	B	C	D	E	F	G	H	I	J	K
211 6167	BUILDING APURTENANCE(EACH ELEV)	28,667	1980	17.5	470,172	20		2008	48.0	589.72	20.5	17,071.74
211 6168	ROOF (EACH ELEV)	748	1941	56.5	42,319	20		2001	40.0	12.48	3.5	42.68
211 6169	FLOOR COVERING (EACH ELEV)	2,360	1986	11.5	28,840	25		2008	42.0	80.00	20.5	2,440.00
211 6171	PLUMBING SYS COMPLETE	148	1941	56.5	8,362	20		2016	75.0	1.87	18.5	26.51
211 6172	LIGHTING SYS COMPLETE	148	1941	56.5	8,362	20		2001	60.0	2.47	3.5	8.63
211 6188	SUBSTRUCTURE FOUNDATION WORK	2,713	1941	56.5	4,208,785			2008	87.0	42.68	20.5	1,201.68
211 627	LAND UTILIZATION - MAINTENANCE BUILDING	162,012		8.5	1,377,105				20.8	5,220.87	22.4	117,507.04
211 6201	INTERNAL PARTITIONS	28,162	1989	8.5	247,817			2008	39.0	147.74	20.5	22,808.18
211 6202	SUBSTRUCTURE, INC. STEEL AND CONCRETE	35,643	1989	8.5	302,998			2008	39.0	913.92	20.5	27,874.65
211 6203	BUILDING APURTENANCE(EACH ELEV)	17,821	1989	8.5	151,479			2008	39.0	436.90	20.5	13,926.94
211 6204	ROOF (EACH LEVEL)	17,821	1989	8.5	151,479	20		2008	20.0	881.05	11.5	10,247.08
211 6207	PLUMBING SYS COMPLETE	6,491	1989	8.5	55,068	25		2014	25.0	258.24	16.5	4,277.48
211 6208	LIGHTING SYS COMPLETE	14,581	1989	8.5	123,928	20		2009	20.0	729.05	11.5	8,284.08
211 6210	M&C AIR CONDITIONER	1,420	1989	8.5	12,270	18		2004	15.0	108.00	6.5	702.00
211 6211	M&C VENTILATING FAN	1,420	1985	8.5	12,270	18		2004	15.0	108.00	6.5	702.00
211 6212	M&C HEAT PUMP/COMPRESSOR	1,420	1989	8.5	12,270	18		2004	15.0	108.00	6.5	702.00
211 6224	SUBSTRUCTURE FOUNDATION WORK	25,640	1989	8.5	202,958			2008	29.0	913.92	20.5	27,874.65
211 288	LAND UTILIZATION - MAIN OFFICE BUILDING	1,200		18.5	18,200				48.0	20.41	20.5	622.45
211 6244	BUILDING APURTENANCE(EACH ELEV)	1,200	1979	18.5	10,500			2008	48.0	20.41	20.5	622.45
211 290	SCHASSTRE EROSION/ST PROTECTION	82,843		25.5	2,112,487				48.9	1,683.00	23.4	28,871.58
211 6222	SUBSTRUCTURE, INC. STEEL AND CONCRETE	52,031	1972	25.5	1,348,241			2008	58.0	945.20	20.5	28,825.48
211 6225	LIGHTING SYSTEM COMPLETE	28,812	1972	25.5	782,736	20		2012	40.0	747.80	14.5	10,843.10
211 4	COOLING SYSTEMS	10,665,828		20.2	218,842,028				38.5	278,778.28	20.9	5,782,264.08
211 404	CONDENSER COOLING WATER CANAL SYSTEM	1,502,485		26.0	26,881,804				58.3	26,880.04	20.5	812,828.00
211 4201	RIP RUP	505,724	1972	25.5	12,898,217			2008	58.0	8,020.98	20.5	275,444.41
211 4202	INTAKE CANAL, INC. EARTHWORK, FILL, ETC	14,314	1941	56.5	808,741			2008	87.0	164.83	20.5	5,018.13
211 4203	INTAKE CANAL, INC. EARTHWORK, FILL, ETC	402,687	1972	25.5	10,272,589			2008	58.0	1,181.70	20.5	218,407.74
211 4204	DISCHARGE CANAL, INC. EARTHWORK, FILL, ETC	8,371	1941	56.5	472,982			2008	87.0	96.22	20.5	2,834.68
211 4205	DISCHARGE CANAL, INC. EARTHWORK, FILL, ETC	402,617	1972	25.5	10,272,589			2008	58.0	7,183.70	20.5	218,407.74
211 4201	RETAINING WALL	188,372	1972	25.5	4,242,488			2008	58.0	2,870.93	20.5	80,613.32
211 428	POND/LAKE/RESERVOIR CANAL (COOLING)	4,048,929		25.5	103,272,190				58.0	72,320.16	20.5	2,205,784.80
211 4187	RIP RUP	898,083	1972	25.5	22,808,617			2008	58.0	18,085.05	20.5	498,679.13
211 4188	POND/LAKE/RESERVOIR	3,150,848	1972	25.5	80,348,572			2008	58.0	58,265.11	20.5	1,716,085.77
211 428	POND/LAKE/CANAL DRAINAGE/ELEVING SYSTEM	2,822,285		12.0	48,133,351				25.2	152,084.62	13.3	2,019,084.91
211 4202	PIPING, ALL UNDER 4 INCHES	62,428	1972	25.5	1,592,195	25		2002	50.0	1,248.78	24.5	20,595.11

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Common  
 Plant Over 10 Or 120 Years

Account Name / Description	Original Cost	Year	Age At Study (Years)	Age (Years)	Equipment Interval (Years)	Overhaul Date (Fiscal)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
211 410 POND/LAKE RESERVOIR/CANAL FILL SYSTEM	847,725	1980	18.1	18.1	20		2007	47.2	17,902.80	28.2	507,412.28
211 420 DRIVE/ELEC MOTOR COMPLETE	14,827	1972	20.5	20.5	20		2012	40.0	371.83	14.5	4,582.87
211 420 PUMP, RUN 4 INCHES OR LARGER	243,143	1972	20.5	20.5	20		2022	50.0	4,802.86	24.5	119,140.07
211 420 PUMP COMPLETE	44,830	1972	20.5	20.5	20		2022	50.0	802.80	24.5	21,888.70
211 420 PUMP, RUN 4 INCHES OR LARGER	1,733,247	1980	7.5	7.5	20		2015	25.0	69,334.64	17.5	1,213,208.80
211 412 OCEAN/LAKE/RESERVOIR/CANAL DISCH. STRUCTURE	425,802		20.5	20.5	20		2028	46.0	11,828.41	20.5	281,070.80
211 424 DISCHARGE HEADWALL	204,736	1972	20.5	20.5	20		2028	55.9	7,789.64	20.4	227,166.87
211 426 SLUICE GATE	43,580	1972	20.5	20.5	20		2028	56.0	6,841.71	20.5	211,722.29
211 422 STOP LOSS COMPLETE	2,688	1972	20.5	20.5	20		2022	50.0	778.21	20.0	23,726.64
211 5 RAW AND TREATED WATER SYSTEMS	1,820,157		17.4	17.4	20		2022	50.0	88,722	24.5	1,708.14
211 501 RAW WATER SUPPLY SYSTEM	490,145		20.1	20.1	20		2022	28.4	64,774.80	15.7	1,014,688.14
211 600 CONTROL/INSTRUMENTATION SYSTEM	11,240	1972	20.5	20.5	20		2012	42.3	11,790.23	17.7	208,747.18
211 600 CONTROL/INSTRUMENTATION SYSTEM	20,766	1982	15.5	15.5	20		2002	40.0	281.00	14.5	4,074.50
211 601 DRIVE/ELEC MOTOR COMPLETE	12,178	1972	20.5	20.5	20		2012	20.0	1,028.20	4.5	4,872.26
211 602 FOUNDATION	16,592	1972	20.5	20.5	20		2012	40.0	304.40	4.5	4,413.80
211 604 PUMP, RUN 4 INCHES OR LARGER	344,572	1972	20.5	20.5	20		2022	50.0	2,967.29	20.5	8,028.71
211 605 PUMP COMPLETE	10,705	1972	20.5	20.5	20		2022	50.0	6,891.44	24.5	188,849.28
211 608 RAW WATER WELL	63,034	1972	20.5	20.5	20		2022	50.0	214.10	24.5	5,245.45
211 609 RAW WATER WELL	0	1980	0.0	0.0	10		2000	2.5	2,789.80	4.5	12,484.10
211 602 WATER TREATMENT SYSTEM	200,173		20.8	20.8	20		2000	0.00	0.00	2.5	0.00
211 604 CONTROL/INSTRUMENTATION SYSTEM	26,185	1972	20.5	20.5	20		2012	20.3	7,811.65	12.5	94,791.88
211 604 CONTROL/INSTRUMENTATION SYSTEM	6,593	1991	6.5	6.5	20		2011	40.0	804.63	14.5	13,117.00
211 609 DRIVE/ELEC MOTOR COMPLETE	2,043	1972	20.5	20.5	20		2012	20.0	429.15	13.5	5,793.53
211 602 PUMP, ALL UNDER 4 INCHES	3,007	1981	20.5	20.5	20		2012	40.0	51.08	14.5	746.59
211 602 PUMP, ALL UNDER 4 INCHES	8,022	1972	20.5	20.5	10		2001	40.0	87.74	3.5	341.86
211 602 PUMP, ALL UNDER 4 INCHES	7,282	1991	6.5	6.5	10		2002	30.0	200.73	4.5	803.30
211 604 PUMP COMPLETE	7,879	1972	20.5	20.5	10		2001	10.0	720.20	3.5	2,541.70
211 604 TANK	31,142	1972	20.5	20.5	10		2002	30.0	262.63	4.5	1,181.85
211 608 VALVE, SPECIAL	40,708	1972	20.5	20.5	10		2008	56.0	656.82	20.5	16,083.05
211 608 CHE. OPERATOR	14,591	1972	20.5	20.5	10		2008	56.0	728.00	20.5	22,204.00
211 608 CHEMICAL HANDLING SYSTEM	24,495	1980	2.5	2.5	10		2002	30.0	488.37	4.5	2,188.65
211 608 SHELLTER ASSEMBLY	12,256	1972	20.5	20.5	10		2005	10.0	2,949.50	7.5	22,121.25
211 504 WASTE WATER TREATMENT SYSTEM	717,272		7.5	7.5	10		2028	56.0	218.86	10.5	6,375.14
211 608 CONTROL/INSTRUMENTATION SYSTEM	17,815	1977	20.5	20.5	20		2017	19.3	37,214.50	12.6	470,384.40
211 608 CONTROL/INSTRUMENTATION SYSTEM	17,815	1977	20.5	20.5	20		2017	40.0	445.38	18.5	8,094.81

Florida Power & Light Company  
 Depreciation Status  
 For Sargent Cannon  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Weighted Avg Year	Age At Time Of Study (Years)	Age Weight (P/Yr)	Replacement Period (Years)	Overhaul Date (P/Yr)	Current Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
211 6006	CONTROLINSTRUMENTATION SYSTEM	26,013	1986	11.5	296,150	20		2006	20.0	1,302.65	8.8	11,055.52
211 6006	CONTROLINSTRUMENTATION SYSTEM	42,207	1983	4.5	629,032	20		2013	20.0	7,502.26	15.5	116,056.43
211 6008	FOUNDATION	16,842	1986	11.5	214,883	20		2028	42.0	448.82	20.5	13,882.88
211 6008	FOUNDATION	17,751	1983	4.5	79,880	20		2028	35.0	507.17	20.5	15,489.72
211 6009	FOUNDATION	686	1984	3.5	2,401	10		2028	20.18	20.18	20.5	615.28
211 6009	FOUNDATION	17,286	1979	21.5	278,214	10		2008	30.0	586.53	8.5	4,985.52
211 6009	FOUNDATION	1,500	1982	15.5	23,250	10		2002	20.0	75.00	4.5	327.50
211 6009	FOUNDATION	20,346	1986	11.5	202,879	10		2006	20.0	1,317.20	8.5	11,187.06
211 6009	FOUNDATION	16,772	1972	29.5	478,712	10		2002	20.0	625.77	4.5	11,187.06
211 6009	FOUNDATION	24,012	1977	20.5	482,246	10		2007	20.0	802.40	9.5	7,803.80
211 6009	FOUNDATION	21,177	1988	11.5	243,528	10		2008	20.0	1,058.88	8.8	9,000.22
211 6009	FOUNDATION	71,054	1983	4.5	278,518	10		2003	10.0	7,502.20	5.5	28,052.20
211 6009	FOUNDATION	88,754	1983	4.5	288,283	10		2003	10.0	8,875.40	5.5	48,814.70
211 6002	TANK	0	1986	0.0	0	10		2028	30.5	0.00	20.5	0.00
211 6002	TANK	88,754	1983	4.5	288,283	10		2008	30.0	2,528.82	20.5	77,242.77
211 6002	TANK	13,040	1984	3.5	43,640	15		2028	34.0	382.52	20.5	11,687.66
211 6007	BOILER	12,419	1985	12.5	187,728	15		2000	15.0	884.00	2.5	2,226.50
211 6008	BELT FEEDER	108,883	1983	4.5	484,584	10		2028	35.0	3,128.84	20.5	88,727.78
211 505	DOMESTIC WATER SYSTEM (PORTABLE)	422,487		23.5	8,808,746				51.8	8,152.72	29.5	242,744.57
211 6112	CONTROLINSTRUMENTATION SYSTEM	8,320	1989	8.5	70,808	20		2008	20.0	418.50	11.8	4,789.75
211 6114	FOUNDATION	1,524	1981	26.5	58,276	20		2028	67.0	24.24	20.5	729.29
211 6114	FOUNDATION	247,584	1972	25.5	6,313,382	20		2028	56.0	4,821.14	20.5	134,844.88
211 6115	FOUNDATION	2,348	1959	28.5	80,371	20		2028	69.0	34.00	20.5	1,037.00
211 6115	FOUNDATION	11,829	1972	25.5	204,419	20		2028	56.0	215.18	20.5	6,507.95
211 6115	FOUNDATION	7,883	1989	8.5	278,508	20		2028	29.0	842.15	20.5	25,718.18
211 6117	TANK	12,485	1989	8.5	108,258	18		2028	29.0	202.28	20.5	8,271.73
211 6121	ELEVATED WATER TANK	108,287	1972	25.5	2,884,819	20		2028	58.0	1,880.12	20.5	57,243.81
211 6	SECURITY SYSTEMS	78,689		15.5	1,092,839				20.9	3,276.47	5.8	18,891.41
211 601	ACCESS CONTROL SYSTEM	78,689		15.5	1,092,839				20.9	3,276.47	5.8	18,891.41
211 7230	COMPUTER/PROCESSOR	3,387	1986	1.5	6,061	20		2018	20.0	686.26	18.5	3,114.48
211 7231	KEY CARD SYSTEM	5,583	1986	1.5	8,245	20		2018	20.0	278.15	18.5	5,145.78
211 7232	CCTV MONITORING SYSTEM	45,979	1979	18.5	802,812	20		1989	20.0	2,298.86	1.5	3,448.42
211 7232	CCTV MONITORING SYSTEM	10,455	1985	12.5	130,888	20		2005	20.0	522.75	7.5	3,800.62
211 7238	TURBINE	5,205	1979	18.5	98,143	20		2028	49.0	108.27	20.5	3,202.09
211 7	FUEL UNLOADING AND STORAGE FACILITIES	3,829,742		17.4	68,887,212				20.7	143,427.91	15.0	2,152,498.07
211 701	FUEL OIL STORAGE SYSTEM	2,878,298		18.6	47,645,057				24.9	115,403.02	14.6	1,882,723.15
211 7233	FOUNDATION	1,494	1959	28.5	55,879			2028	68.0	22.72	20.5	642.71
211 7233	FOUNDATION	182,240	1972	23.5	4,802,120			2028	56.0	3,432.86	20.5	104,732.14
211 7234	HEATING SYSTEM	11,088	1989	11.5	427,273			2004	45.0	246.82	6.1	1,603.04



Florida Power & Light Company  
 Depreciation Items  
 For Standard Common  
 Plant Data As Of 12/31/87

Account Number	Description	Plant in Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age (Years)	Wt./Yr (\$/Yr)	Recovery Time (Years)	Overhaul Days (if Req.)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
211 7724	HEATING SYSTEM	56,882	1972	25.5	1432.790	15	2003	2008	2002	30.0	1,899.73	4.5	8,548.80
211 7755	TANK	74,487	1959	28.5	2,808.135	20	2003	2008	2008	69.0	1,079.67	30.5	32,878.83
211 7755	TANK	676,183	1972	25.5	17,242.822	20	2003	2004	2008	56.0	12,074.88	30.5	398,283.69
211 7755	TANK	8,528	1979	18.5	157,788	20	2003	2008	2008	49.0	174.04	20.5	5,308.24
211 7756	CONTROL/INSTRUMENTATION SYSTEM	4,386	1959	28.5	160,859	20	2003	2008	1999	42.0	98.03	1.5	147.94
211 7757	DIE OIL DAM	91,708	1972	25.5	2,487,544	20	2003	2008	2008	99.0	43.55	30.5	1,838.20
211 7758	LINER COMPLETE	444,911	1995	2.5	1,132,278	20	2003	2008	2008	96.0	1,720.00	30.5	52,794.00
211 7759	LINER COMPLETE	209,271	1996	1.5	404,507	20	2003	2008	2008	33.0	13,482.15	30.5	411,205.82
211 7760	CATHODIC PROTECTION EQUIPMENT	78,148	1983	4.5	351,956	20	2003	2013	2013	32.0	8,429.09	30.5	257,087.28
211 7763	FOUNDATION	727	1959	28.5	27,890	20	2003	2008	2008	44.0	16.52	5.5	60.88
211 7763	FOUNDATION	96,120	1972	25.5	2,451,000	15	2003	2003	2008	31.0	2,100.65	5.5	17,023.55
211 7764	HEATING SYSTEM	5,548	1959	28.5	213,837	20	2003	2004	2004	44.0	126.11	5.5	693.63
211 7764	HEATING SYSTEM	28,498	1972	25.5	28,648	19	2002	2002	2002	20.0	948.87	4.5	4,214.40
211 7765	TANK	27,248	1959	28.5	1,424,048	20	2003	2008	2008	44.0	846.55	5.5	4,696.00
211 7765	TANK	528,087	1972	25.5	8,821,474	20	2003	2008	2008	31.0	10,806.25	5.5	99,984.95
211 7765	TANK	4,284	1979	18.5	78,894	20	2003	2008	2008	24.0	177.67	5.5	97.17
211 7766	CONTROL/INSTRUMENTATION SYSTEM	1,880	1959	28.5	75,480	20	2003	2008	1999	49.0	49.80	1.5	73.50
211 7767	DIE OIL DAM	2,182	1989	36.5	64,302	20	2003	2008	2008	44.0	49.82	5.5	274.00
211 7767	DIE OIL DAM	48,284	1972	25.5	1,233,792	20	2003	2008	2008	31.0	1,980.77	5.5	8,584.26
211 7768	LINER COMPLETE	222,408	1995	2.5	552,598.50	20	2003	2008	2008	8.0	27,807.00	5.5	192,938.50
211 7769	LINER COMPLETE	124,898	1996	1.5	202,299	20	2003	2008	2008	7.0	19,206.47	5.5	105,998.14
211 7769	CATHODIC PROTECTION EQUIPMENT	28,074	1993	4.5	178,823	20	2003	2013	2013	10.0	3,907.40	5.5	21,490.70
211 7769	LIGHT/OIL/SLURRY STORAGE SYSTEM	20,370		28.5	1,160,246					68.5	443.52	30.0	13,294.56
211 7769	FOUNDATION	19,593	1959	28.5	754,331	20	2003	2008	2008	51.0	283.96	30.5	8,880.47
211 7770	TANK	8,102	1959	28.5	234,827	20	2003	2008	2008	69.0	68.43	30.5	2,697.20
211 7771	CONTROL/INSTRUMENTATION SYSTEM	271	1959	28.5	12,269	20	2003	2008	1999	40.0	8.03	1.5	12.04
211 7772	DIE OIL DAM	4,214	1959	28.5	147,829	20	2003	2008	2008	69.0	63.10	30.5	1,204.59
211 7769	FUEL OIL/DIESEL TRANSFER SYSTEM	264,207		27.4	10,802,694					40.7	9,687.88	13.4	128,609.05
211 7783	CONTROL/INSTRUMENTATION SYSTEM	756	1959	28.5	28,106	20	2003	2008	1999	40.0	18.80	1.5	28.25
211 7784	DRIVE/ELEC. MOTOR, COMPLETE	1,071	1959	28.5	29,308	20	2003	2008	1999	40.0	25.53	1.5	38.29
211 7784	DRIVE/ELEC. MOTOR, COMPLETE	8,207	1972	25.5	132,624	20	2012	2012	2012	40.0	124.83	14.5	1,956.41
211 7787	PIPING, ALL LARGER 4 INCHES	23,957	1972	25.5	610,904	20	2012	2012	2012	40.0	598.93	14.5	8,694.41
211 7788	PIPING, RUN 4 INCHES OR LARGER	41,225	1959	28.5	1,591,013	20	2012	1999	1999	40.0	1,023.13	1.5	1,548.69
211 7788	PIPING, RUN 4 INCHES OR LARGER	226,140	1972	25.5	5,996,070	20	2012	2012	2012	40.0	5,879.20	14.5	85,298.25
211 7789	PUMP COMPLETE	2,221	1959	28.5	65,894	25	2003	2009	2009	50.0	44.62	11.5	513.13
211 7789	PUMP COMPLETE	11,874	1972	25.5	202,787	25	2002	2002	2002	50.0	207.48	24.5	5,818.26
211 7789	STEEL	7,744	1959	28.5	298,144	20	2008	2008	2008	69.0	112.23	30.5	3,423.67
211 7803	INSULATION-PIPING, RUN 4 IN OR LARGER	4,644	1959	28.5	178,878	20	2012	1999	1999	40.0	116.18	1.5	174.26
211 7803	INSULATION-PIPING, RUN 4 IN OR LARGER	57,956	1972	25.5	1,448,870	20	2012	2012	2012	40.0	1,448.90	14.5	21,009.05
211 7804	FOUNDATION	2,159	1972	25.5	55,055	20	2008	2008	2008	56.0	28.55	30.5	1,175.88
211 7808	HEAVY FUEL OIL/DIESEL UNLOADING STATION	528,800		13.4	7,070,215					29.4	17,903.48	18.3	228,871.31

SCHEDULE V

EM Capital Recovery Data

2028

Funda Power & Light Company  
 Depreciation Rates  
 For Standard Classes  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance At 12/31/87	Average Year	Age At Time Of Study (Years)	Age Weight (\$-Tn)	Replacement Interval (Years)	Overhaul Date (Fiscal)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		A	B	C	D	E	F	G	H	I	J	K
311 7800	CONTROL/INSTRUMENTATION SYSTEM	2,008	1972	25.5	52,479	20		2012	40.0	51,45	14.5	746.02
311 7801	ENCLOSURE	24,722	1972	25.5	630,411	20		2028	96.0	441,46	30.5	13,664.06
311 7804	PIPE, ALL UNDER 4 INCHES	16,845	1972	25.5	429,548	50.0		2028	30.0	320,80	20.5	9,174.51
311 7804	PIPE, RUN 4 INCHES OR LARGER	21,178	1972	25.5	540,065	30		2002	30.0	705,87	4.5	3,176.85
311 7804	PIPE, RUN 4 INCHES OR LARGER	22,192	1978	21.5	477,128	30		2008	30.0	739,73	8.5	6,287.73
311 7804	PIPE, RUN 4 INCHES OR LARGER	81,236	1980	17.5	842,380	30		2019	30.0	2,711,20	12.5	33,890.00
311 7812	OR SPILL EQUIPMENT MAJOR	24,756	1972	25.5	631,278	30		2002	30.0	825,20	4.5	3,773.40
311 7812	OR SPILL EQUIPMENT MAJOR	4,514	1977	20.5	82,532	30		2007	30.0	150,47	9.5	1,428.43
311 7814	OR SPILL EQUIPMENT MAJOR	83,629	1978	19.5	186,128	30		2008	30.0	218,17	10.5	1,340.75
311 7814	PUMP COMPLETE	128,885	1986	3.5	222,228	25		2020	25.0	5,135,80	22.5	116,005.50
311 7817	INSULATION PIPE, RUN 4 IN OR LARGER	14,320	1972	25.5	365,560	20		2012	40.0	308,00	14.5	5,191.00
311 7819	DRIVE/ELEC. MOTOR, COMPLETE	14,818	1972	25.5	37,808	20		2012	40.0	370,40	14.5	5,370.80
311 7819	DRIVE/ELEC. MOTOR, COMPLETE	22,224	1980	2.5	80,500	20		2015	20.0	1,811,20	17.5	28,198.00
311 7822	LINE/OILING CANTYRY	48,835	1972	25.5	1,168,793	20		2028	98.0	818,48	30.5	24,863.71
312	ROILER PLANT EQUIPMENT	508,653		14.8	7,558,069				31.4	16,210,28	21.5	348,187.15
312 2	STEAM SYSTEMS AND EQUIPMENT	100,251		1.5	157,877				32.0	3,289,09	30.5	100,317.26
312 208	STM GEN/INWARDS BLOWDOWN COOLING SYSTEM	100,251		1.5	157,877				32.0	3,289,09	30.5	100,317.26
312 1402	PIPE, RUN 4 INCHES OR LARGER	100,251	1998	1.5	157,877	0		2028	32.0	3,289,09	30.5	100,317.26
312 3	CONDENSATE AND FEEDWATER SYSTEMS	167,820		18.4	3,080,726				38.2	4,641,51	21.9	101,483.41
312 304	MAIN FEEDWATER PUMP SYSTEM	87,234		25.5	2,478,467				48.0	2,026,78	22.5	48,551.11
312 304	DRIVE/ELEC. MOTOR, ROTATING ASSY	0	1972	0.0	0	20		2012	14.5	0.00	14.5	0.00
312 305	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	16,420	1972	25.5	418,710	20		2012	40.0	410,50	14.5	5,922.25
312 309	PUMP ROTATING ASSY	80,814	1972	25.5	2,000,797	20		2022	50.0	1,616,28	24.5	28,598.86
312 305	HEATER VENTS AND DRAIN SYSTEM	27,583		1.5	40,580				25.0	1,762,12	23.5	25,429.82
312 303	PUMP ROTATING ASSEMBLY	27,053	1998	1.5	40,580	25		2021	25.0	1,082,12	23.5	25,429.82
312 300	CONDENSATE TRANSFER SYSTEM	831		25.5	21,191				40.0	20,78	14.5	207.24
312 3455	PUMP COMPLETE	831	1972	25.5	21,191	20		2012	40.0	20,78	14.5	207.24
312 261	NITROGEN SYSTEM	19,964		23.4	466,948				53.2	375,43	20.5	11,450.43
312 3479	DRUM	0	1988	0.0	0	0		2028	20.5	0.00	20.5	0.00
312 3483	PIPE, ALL UNDER 4 INCHES	17,141	1972	25.5	437,096	1		2028	56.0	306,09	20.5	8,335.72
312 3480	RACK, NITROGEN BOTTLE, EACH GEN UNIT	2,843	1987	10.5	29,832	0		2028	41.0	69,24	20.5	2,114.81

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Commercial  
 Plant Data As Of 12/31/67

Account Number	Description	Part In Service Balance As 12/31/67	Weighted Year	Age At Time Of Study (Years)	Age Weight (\$ Yrs)	Replacements (Years)	Overhaul (Days)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Project Unrecovered Capital
		A	B	C	D	E	F	G	H	I	J	K
312 302	WATER SAMPLING AND ANALYZING SYSTEM	22,728		3.8	79,549				20.0	1,138.40	16.5	18,750.81
312 303	RECORDER	3,547	1964	3.5	12,415	20		2014	20.0	177.20	16.5	2,828.28
312 304	ANALYZER	18,181	1964	3.5	67,134	20		2014	20.0	959.08	16.5	13,824.23
312 4	BOILER AUXILIARY SYSTEMS	173,144		20.1	3,513,682				25.9	6,774.88	13.0	101,498.80
312 404	STACK	14,888		0.5	7,500				5.0	2,899.80	4.5	13,499.10
312 4812	CEMEX COMPUTER EQUIPMENT	14,888	1987	0.5	7,500	5		2002	5.0	2,899.80	4.5	13,499.10
312 408	DEMINERALIZED WATER SYSTEM	150,901		22.4	3,498,891				43.7	1,965.28	21.8	84,108.25
312 4873	PIPING, RUM & RICHES ON LANCER	117,814	1972	25.5	3,008,787	25		2022	50.0	2,367.48	24.5	87,798.26
312 4873	PIPING, RUM & RICHES ON LANCER	23,843	1982	5.5	131,137	25		2017	25.0	863.72	19.5	18,587.54
312 4884	SP-ELTER ASSEMBLY	14,234	1972	25.5	382,987	0		2028	56.0	254.18	20.5	7,732.45
312 447	COMPONENT/COOLED COOLING WATER SYSTEM	4,194		1.5	8,291				20.0	208.70	18.5	3,879.45
312 5071	DRIVE ELEC. MOTOR, ROTATING ASBY	4,194	1968	1.5	8,291	20		2018	20.0	208.70	18.5	3,879.45
312 5	FUEL SUPPLY SYSTEMS	81,428		13.0	790,793				40.8	1,594.80	20.5	45,888.58
312 521	HEAVY OIL SUPPLY SYSTEM	48,037		8.5	318,741				37.0	1,328.32	20.5	48,422.40
312 6148	PIPING, RUM & RICHES ON LANCER	44,133	1981	6.5	298,885	0		2028	37.0	1,142.78	20.5	36,378.91
312 6180	REGULATOR-PIPING, RUM & RICHES ON LANCER	4,904	1981	6.5	31,878	0		2028	37.0	132.54	20.5	4,082.49
312 522	GAS FUEL SUPPLY SYSTEM	12,291		20.5	477,094				69.0	178.58	20.5	5,477.18
312 6194	PIPING, RUM & RICHES ON LANCER	10,842	1959	20.5	417,417			2028	69.0	157.12	20.5	4,782.48
312 6205	REGULATOR-PIPING, RUM & RICHES ON LANCER	1,549	1959	20.5	59,037			2028	69.0	22.45	20.5	694.70
314	TURBOGENERATOR UNITS	1,723,235		20.2	43,380,495				47.0	36,648.78	22.5	818,287.48
314.3	CONDENSING SYSTEMS	1,205,207		20.4	31,371,203				50.5	24,490.58	25.4	620,882.90
314.305	CHLORINATION SYSTEM	28,285		20.5	749,318				45.7	643.23	20.2	12,882.78
314.4024	PIPING, RUM & RICHES ON LANCER	18,599	1972	20.5	423,020	20		2012	40.0	414.73	14.5	6,013.51
314.4030	CHLORINATION	12,786	1972	20.5	326,298	0		2028	56.0	228.50	20.0	6,909.25
314.306	INTAKE STRUCTURE	898,821		20.4	22,007,995				50.1	17,278.44	25.0	433,587.65
314.4028	FOUNDATION	137,049	1972	20.5	3,494,750	0		2028	56.0	2,447.30	20.5	74,642.78

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Account Number	Description	Plant Balance At 12/31/87	Average Year	Age At Time Of Study (Years)	Age Weight (\$-Tn)	Replacement Interval (Years)	Overhaul Date (if App.)	Calculated Date	Average Service Life	Annual Annual	Average Remaining Life	Projected Unrecovered Capital
314 670	INTAKE CRANE STRUCTURE AND DRIVE	30,771	1972	25.5	783,386	0		2028	56.0	548.59	20.5	16,731.97
314 671	CRANE CONTROL SYSTEM	6,144	1972	25.5	194,672	20		2012	40.0	151.60	14.5	2,227.20
314 622	INTAKE CRANE TROLLEY ASSEMBLY	6,144	1972	25.5	194,672	20		2002	30.0	204.80	4.5	871.60
314 623	INTAKE CRANE HOIST ASSEMBLY	38,813	1972	25.5	802,282	30		2002	30.0	1,287.10	4.5	1,828.50
314 624	CATHODIC PROTECTION EQUIPMENT	60,773	1972	25.5	1,548,712	20		2012	40.0	1,519.33	14.5	22,082.21
314 625	INTAKE STEEL STRUCTURE	122,884	1972	25.5	3,132,542	10		2028	56.0	2,194.28	20.5	66,527.89
314 626	STOP LOCS COMPLETE	3,470	1972	25.5	88,485	10		2002	30.0	115.87	4.5	520.50
314 627	INTAKE CONCRETE STRUCTURE	17,201	1978	19.5	371,520	10		1998	20.0	802.05	0.5	429.03
314 628	INTAKE CONCRETE STRUCTURE	427,048	1972	25.5	11,146,724	20		2028	56.0	7,824.79	20.5	228,045.96
314 629	CONTROLINSTRUMENTATION SYSTEM	6,559	1981	16.5	128,274	20		2028	47.0	739.55	20.5	4,298.37
314 630	CONTROLINSTRUMENTATION SYSTEM	2,026	1972	25.5	52,479	20		2012	40.0	146.03	14.5	746.22
314 631	CONTROLINSTRUMENTATION SYSTEM	1,027	1983	14.5	15,027	20		2003	20.0	51.85	5.5	288.19
314 207	CONDENSER COOLING WATER DRAIN STRUCTURE	235,670		25.8	6,603,049				52.0	6,451.21	27.0	174,547.75
314 479	FOUNDATION	154,072	1972	25.5	3,828,838			2028	96.0	2,751.29	20.5	83,914.21
314 481	DISCHARGE CONCRETE STRUCTURE/SPECIAL WELL	4,230	1941	56.5	244,080			2028	87.0	49.66	20.5	1,514.48
314 483	DISCHARGE CONCRETE STRUCTURE/SPECIAL WELL	182,202	1972	25.5	4,128,151			2028	96.0	2,868.48	20.5	88,342.16
314 482	STOP LOCS COMPLETE	0	1972	0.0				2002	4.8	0.00	4.5	0.00
314 482	STOP LOCS COMPLETE	15,076	1978	19.5	293,542	10		1998	20.0	733.80	0.5	378.90
314 369	CONDENSER MISC	421		25.5	10,891				96.0	7.70	31	234.74
314 434	TRASH PIT	421	1972	25.5	10,891			2028	96.0	7.70	20.5	234.74
314 4	TURBINE GENERATOR AUXILIARIES	180,202		23.1	4,108,773				31.8	5,894.24	9.7	55,228.28
314 455	TURNING GEAR ASSEMBLY	8,121		2.5	12,828				20.0	171.02	27.5	4,703.42
314 522	TURNING GEAR-REDUCTION & BALL GEAR	8,121	1985	2.5	12,828	20		2029	20.0	171.02	27.5	4,703.42
314 466	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	47,280		25.5	1,213,290				56.0	848.64	20.5	25,914.11
314 528	TURBINE SHIELTER ASSY	47,280	1972	25.5	1,213,290			2028	56.0	848.64	20.5	25,914.11
314 469	GENERATOR COOLING AND PURGE SYSTEM	24,232		12.5	302,800				20.0	1,211.60	7.5	9,087.00
314 523	CONTROLINSTRUMENTATION SYSTEM	24,232	1985	12.5	302,800	20		2005	20.0	1,211.60	7.5	9,087.00
314 472	TURBINE LUBR OIL STORAGE & TRANSFER	103,559		25.5	2,640,755				30.0	3,451.97	4.5	15,533.85
314 524	PURGE, RUN & BENCHES ON LARGER TANK	63,028	1972	25.5	1,607,418	20		2002	30.0	2,101.20	4.5	9,453.40
314 526	TURBINE QUANTY CRANE SYSTEMS	40,523	1972	25.5	1,033,337	20		2002	30.0	1,320.77	4.5	6,078.45
314 8	TURBINE QUANTY CRANE SYSTEMS	207,426		25.5	7,828,289				47.4	6,483.96	21.9	142,096.20
314 801	TURBINE CRANE STRUCTURE	222,650		25.5	5,877,577				54.0	4,123.85	29.5	117,482.11

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Account Number	Description	Part In Service As 12/31/87	Vintage Year	Age At Total Or Study (Years)	Age (Years)	Recovery Period (Years)	Overhaul Date (If App.)	Calculated Date	Average Service Life	Annual Account	Average Remaining Life	Proposed Unrecovered Capital
314 8120	DRIVE ELEC MOTOR COMPLETE	11,179	1972	25.5	26,086	20		2012	40.0	278,48	14.5	4,022,30
314 8123	CRANE SUPERSTRUCTURE	128,491	1972	25.5	3,202,021	20		2028	96.0	2,212,24	20.5	70,526,25
314 8124	CRANE SUBSTRUCTURE, INCLUDING RAILS	70,480	1972	25.5	1,787,465	20		2028	96.0	1,298,75	20.5	28,281,88
314 8125	POWER CABLE REEL	5,580	1972	25.5	142,545	20		2012	40.0	139,75	14.5	2,028,28
314 8126	POWER & CONTROL CABLE FURNISHED BY MFG	2,795	1972	25.5	71,273	20		2022	80.0	55,80	24.5	1,269,58
314 8127	CONTROL/INSTRUMENTATION SYSTEM	3,105	1972	25.5	79,178	20		2012	40.0	77,63	14.5	1,125,56
314 802	TURBINE CRANE TROLLEY	37,885		25.5	996,089				28.5	883,37	13.0	12,808,26
314 8151	REDUCTION GEAR	1,553	1972	25.5	26,802	20		2002	20.0	51,77	4.5	232,95
314 8152	TROLLEY STRUCTURE	2,795	1972	25.5	71,273	20		2002	20.0	53,17	4.5	419,25
314 8153	DRIVE ELEC MOTOR COMPLETE	23,537	1972	25.5	603,194	20		2012	40.0	628,43	14.5	12,157,16
314 803	TURBINE CRANE MAIN HOIST	27,017		25.5	688,933				24.5	794,13	9.0	7,022,03
314 8163	REDUCTION GEAR	1,553	1972	25.5	26,802	20		2002	20.0	51,77	4.5	232,95
314 8164	MAIN HOOK AND SHEAVE	1,563	1972	25.5	26,802	20		2002	20.0	51,77	4.5	232,95
314 8165	HOIST DRUM	8,284	1972	25.5	213,792	20		2002	20.0	278,47	4.5	1,267,80
314 8166	HOIST CABLE COMPLETE	1,553	1972	25.5	26,802	20		2002	20.0	51,77	4.5	232,95
314 8167	DRIVE ELEC MOTOR COMPLETE	13,874	1972	25.5	268,337	20		2012	40.0	248,25	14.5	5,285,58
314 804	TURBINE CRANE AUXILIARY HOIST	18,874		25.5	506,798				23.5	582,61	8.0	4,782,70
314 8179	REDUCTION GEAR	1,553	1972	25.5	26,802	20		2002	20.0	51,77	4.5	232,95
314 8180	HOIST DRUM	8,284	1972	25.5	213,792	20		2002	20.0	278,47	4.5	1,267,80
314 8181	HOIST CABLE COMPLETE	1,553	1972	25.5	26,802	20		2002	20.0	51,77	4.5	232,95
314 8182	DRIVE ELEC MOTOR COMPLETE	8,284	1972	25.5	213,792	20		2012	40.0	208,60	14.5	3,029,20
315	ACCESSORY ELECTRIC EQUIPMENT	618,973		19.7	12,153,847				22.0	27,883,65	11.4	317,889,75
315.2	AUXILIARY POWER SYSTEMS	427,265		25.5	11,158,882				48.5	8,032,49	23.0	208,006,41
315.282	EMERGENCY (BLACK START) DIESEL ENGINE	26,078		25.5	694,440				46.8	748,63	21.2	15,980,37
315 1813	ENGINE AS FURNISHED BY MFG	22,157	1972	25.5	600,004	25		2022	50.0	463,14	24.5	11,246,63
315 1814	BATTERY	641	1972	25.5	16,348	15		2002	30.0	21,37	4.5	96,15
315 1815	GOVERNOR & SPEED/LOAD CONTROL SYSTEM	1,282	1972	25.5	24,731	20		2002	30.0	46,40	4.5	204,20
315 1816	TURBOCHARGER	681	1972	25.5	14,208	20		2002	30.0	18,70	4.5	84,15
315 1817	REPLATE # 82P FROM ENGINE ON TURBINE	1,122	1972	25.5	28,611	20		2002	20.0	37,40	4.5	168,20
315 1818	CONTROL/INSTRUMENTATION SYSTEM	2,324	1972	25.5	60,282	20		2012	40.0	58,10	14.5	642,45
315 1819	FOUNDATION	5,509	1972	25.5	150,690			2028	56.0	109,52	20.5	3,218,29
315.284	EMERGENCY (BLACK START) GENERATOR	42,468		25.5	1,082,936				50.0	648,28	24.5	20,809,27
315 1824	CABLE POWER AND OR LARGER	13,221	1972	25.5	237,128	25		2022	50.0	284,42	24.5	6,478,29
315 1828	STATION COMPLETE	9,295	1972	25.5	237,023	25		2022	50.0	185,90	24.5	4,554,55

Florida Power & Light Company  
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Account Number	Description	Plant in Service At 12/31/87	Voltage Year	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (If Not)	Calculated Date	Average Service Life	Annual Actual	Average Return-Ing Lin	Projected Unrecovered Capital
215 1608	MOTOR COMPLETE	8,295	1972	21.5	227,023	25		2022	30.0	185.90	24.5	4,554.55
215 1609	MOTOR COMPLETE	8,295	1972	21.5	227,023	25		2022	30.0	185.90	24.5	4,554.55
215 1681	GENERATOR COOLING SYSTEM	1,302	1972	25.5	54,771	25		2022	30.0	27.24	24.5	667.38
215 203	EMERGENCY DIESEL FUEL SYSTEM	3,545		25.5	77,848				38.8	82.81	11.2	932.57
215 1681	FOUNDATION	861	1972	25.5	14,308			2028	56.0	10.02	30.5	305.54
215 1682	FOUND. ALL UNDER 4 FEET	641	1972	25.5	16,346	30		2002	30.0	21.27	4.5	96.15
215 1688	CONTROLINSTRUMENTATION SYSTEM	1,202	1972	25.5	30,651	20		2012	40.0	30.05	14.5	435.73
215 1688	DAY TANK	641	1972	25.5	16,346	30		2002	30.0	21.27	4.5	96.15
215 208	EMERGENCY DIESEL COOLING SYSTEM	1,843		25.5	48,987				43.0	42.87	17.5	748.82
215 1102	CONTROLINSTRUMENTATION SYSTEM	1,202	1972	25.5	30,651	20		2012	40.0	30.05	14.5	435.73
215 1104	FAN/OVER, COMPLETE	641	1972	25.5	16,346	25		2022	50.0	12.82	24.5	314.09
215 1105	HEAT EXCHANGER, COMPLETE	0	1972	0.0	0	25		2022	24.5	0.00	24.5	0.00
215 208	STARTUP TRANSFORMER	268,583		25.5	8,058,879				48.7	7,307.82	27.2	169,813.13
215 1143	FIRE PROTECTION SYS COMPLETE	3,382	1972	25.5	88,488	25		2022	50.0	67.64	24.5	1,062.08
215 1144	CABLE POWER, #40 OR LARGER	204,798	1972	25.5	5,222,375	25		2022	50.0	4,058.88	24.5	100,351.51
215 1144	CABLE POWER, #40 OR LARGER	808	1983	14.5	13,166	25		2008	25.0	36.32	10.5	381.38
215 1145	BUSBARS	24,051	1972	25.5	613,301	25		2007	25.0	687.17	8.5	6,538.13
215 1147	FOUNDATION	42,801	1972	25.5	230,251	25		2008	58.0	231.27	20.5	7,003.67
215 1148	TRANSFORMER	503,758	1972	25.5	2,945,829	25		2022	50.0	2,075.18	24.5	50,841.42
215 1149	COOLING SYSTEM	8,704	1972	25.5	145,452	25		2022	50.0	114.08	24.5	2,794.86
215 4	SWITCHING CONTROL AND PROTECTIVE SYSTEM	54,000		12.5	875,000				18.0	2,000.00	5.5	16,500.00
215 481	CONTROL BOARDS	54,000		12.5	875,000				18.0	2,000.00	5.5	16,500.00
215 5817	RECORDER PANELS, INCL WIRE	54,000	1985	12.5	875,000	20	2003	2005	18.0	2,000.00	5.5	16,500.00
215 5	SWITCHGEARS AND MOTOR CONTROL CENTERS	22,803		7.2	168,802				16.5	1,387.59	8.5	12,548.70
215 581	12000R POWER DISTRIBUTION SYSTEM	8,127		10.5	85,324				18.5	419.51	8.0	2,752.88
215 7000	CIRCUIT BRK. RATED 600 AMPS OR GREATER	4,084	1987	10.5	42,887	25	2003	2012	25.0	162.54	14.5	2,206.83
215 7000	CIRCUIT BRK. RATED 600 AMPS OR GREATER	4,084	1987	10.5	42,887	25	2003	2012	18.0	253.87	5.5	1,396.83
215 542	480 VOLT POWER DISTRIBUTION SYSTEM	14,838		5.5	81,598				15.2	871.08	8.8	8,495.04
215 7046	CIRCUIT BRK. RATED 600 AMPS OR GREATER	7,418	1982	5.5	40,798	25	2003	2017	25.0	298.72	18.5	5,786.04
215 7046	CIRCUIT BRK. RATED 600 AMPS OR GREATER	7,418	1982	5.5	40,798	25	2003	2017	11.0	674.36	5.5	2,708.00
215 6	RECORDING EQUIPMENT	102,015		1.4	152,023				7.0	14,573.57	5.5	80,154.64

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Account Number	Description	Plant in Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age (Years)	Weight (\$/Yr)	Remaining Service (Years)	Overhaul Data (Yr/Am)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k	l
315.683	ANNUNCIATOR/SCOPE DATA ACQUISITION SYSTEM	102,015	1986	15	15	151,023	20	2003	2016	7.0	14,573.57	5.5	80,154.64
315.772	CONTROL/INSTRUMENTATION SYSTEM	102,015	1986	15	15	151,023	20	2003	2016	7.0	14,573.57	5.5	80,154.64
316	MISCELLANEOUS POWER PLANT EQUIPMENT	538,291		13.4		5,175,879				20.4	26,343.46	10.0	264,373.96
316.1	STATION SERVICE EQUIPMENT	528,651		13.3		7,091,819				20.3	26,864.41	10.1	262,308.25
316.182	DRY LAYUP SYSTEM	1	0	0.0	0	0	25	2002	2002	0.0	0.00	0.0	0.00
316.4827	DEHUMIDIFIER	0	1972	0.0	0	49,079	15	2004	2008	10.5	0.00	10.5	93,315.23
316.4827	DEHUMIDIFIER	0	1980	0.0	0	76,172	15	2004	2008	15.0	1,128.47	8.5	2,502.07
316.184	INSTRUMENT AIR SYSTEM	601		1.5		877	15	2005	2005	7.5	0.00	7.5	11,846.80
316.0206	DRIVE ELEC. MOTOR COMPLETE	601	1998	1.5		977	20	2003	2016	7.0	93.00	5.5	511.90
316.186	INSTRUMENT/SITE COMMUNICATION SYSTEM	264,516		13.0		2,428,729				19.4	13,634.80	10.1	137,175.39
316.031	PHONE SYSTEM	98,533	1987	0.5		48,587	15	2002	2012	15.0	6,426.53	14.5	93,315.23
316.032	PHONE/MOBILE UNIT	0	1993	0.0		0	15	2008	2008	10.5	0.00	10.5	0.00
316.039	RADIO MOBILE DIGITAL TERMINAL	5,774	1989	8.5		49,079	15.0	2004	2004	15.0	204.60	8.5	2,502.07
316.041	RADIO MOBILE UNIT	16,827	1983	4.5		76,172	15	2004	2004	15.0	1,128.47	10.5	11,846.80
316.046	PAGER TERMINAL	0	1989	0.0		0	15	2004	2004	6.5	0.00	6.5	0.00
316.046	PAGER TERMINAL	0	1990	0.0		0	7.5	2005	2005	7.5	0.00	7.5	0.00
316.046	PAGER TERMINAL	0	1982	0.0		0	15	2007	2007	8.5	0.00	8.5	0.00
316.047	POINT RADIO/WALKER-TALKIE	743	1980	0.0		5,573	15	2005	2005	15.0	48.53	7.5	371.50
316.047	POINT RADIO/WALKER-TALKIE	1,489	1991	6.5		8,696	15.0	2006	2006	15.0	98.33	8.5	644.33
316.047	POINT RADIO/WALKER-TALKIE	1,628	1982	5.5		8,864	15	2007	2007	15.0	108.53	8.5	1,071.07
316.053	TELECOPIER	2,712	1982	5.5		14,516	15	2007	2007	15.0	180.80	9.5	1,717.80
316.053	PER CARD (COMM-TS)	4,103	1972	25.5		104,827	15	2002	2002	30.0	138.77	4.5	615.45
316.053	PER CARD (FOR RECAL)	4,103	1972	25.5		104,827	15	2002	2002	30.0	138.77	4.5	615.45
316.040	PER CARD FOR THE LINE	0	1989	0.0		0	15	2004	2004	6.5	0.00	6.5	0.00
316.040	PER CARD FOR THE LINE	0	1972	0.0		0	15	2002	2002	4.5	0.00	4.5	0.00
316.048	RADIO MONITOR / BASE STATION	14,780	1988	8.5		140,410	15	2003	2003	15.0	965.33	5.5	5,418.33
316.050	RADIO COMMUNICATION PROCESSOR	3,841	1988	8.5		37,440	15.0	2003	2003	15.0	262.73	5.5	1,446.03
316.053	PUBLIC ADDRESS SYSTEM (QUARTERMASTER)	80,810	1972	25.5		2,310,559	15	2002	2002	30.0	3,020.33	4.5	13,981.50
316.053	PUBLIC ADDRESS SYSTEM (QUARTERMASTER)	10,232	1974	23.5		240,432	15	2004	2004	30.0	341.07	5.5	2,716.83
316.054	PAGER TERMINAL	0	1987	0.0		0	15	2002	2002	4.5	0.00	4.5	0.00
316.054	PAGER TERMINAL	0	1988	0.0		0	15	2002	2002	5.5	0.00	5.5	0.00
316.055	PORTABLE RADIO/WALKER-TALKIE	2,735	1972	25.5		69,743	15	2002	2002	30.0	91.17	4.5	410.25
316.055	PORTABLE RADIO/WALKER-TALKIE	2,735	1972	25.5		69,743	15	2002	2002	30.0	91.17	4.5	410.25
316.057	CONTROL/INSTRUMENTATION SYSTEM	0	1981	0.0		0	15	2011	2011	13.5	0.00	13.5	0.00
316.057	CONTROL/INSTRUMENTATION SYSTEM	0	1985	0.0		0	15	2000	2000	2.5	0.00	2.5	0.00

Florida Power & Light Company  
 Depreciation Rules  
 For Federal Income  
 Form 1041-107

Account Number	Description	Plant Balance At 12/31/87	Vintage Year	Age At Study (Years)	Age (Years)	Requirement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Annual	Average Remaining Life	Projected Unrecovered Capital
316 000	CONTROL/IMPLEMENTATION SYSTEM	0	1989	0.0	0	15		2004	6.5	0.00	6.5	0.00
316 000	PHONES	2,735	1972	25.5	62,743	15		2002	30.0	91.17	4.5	410.25
316 000	EMERGENCY POWER UNIT	2,735	1972	25.5	62,743	15		2002	30.0	91.17	4.5	410.25
316 000	PALEXIX PHONE SYSTEM CABINET	0	1980	0.0	0	15		2005	7.5	0.00	7.5	0.00
316 000	PALEXIX PHONE SYSTEM CABINET	0	1972	0.0	0	15		2002	4.5	0.00	4.5	0.00
316 000	PALEXIX PHONE SYSTEM CABINET	0	1987	0.0	0	15		2002	4.5	0.00	4.5	0.00
316 187	TRANSPORTATION EQUIPMENT	4,502		10.9	48,887				16.2	247.93	9.2	2,292.43
316 327	TRUCK PLATFORM	454	1972	26.5	11,577	15		2002	30.0	15.13	4.5	68.10
316 327	TRUCK PLATFORM	408	1979	18.5	6,658	15		2009	30.0	15.60	11.5	179.40
316 327	TRUCK PLATFORM	644	1980	17.5	11,270	15		2010	30.0	21.47	12.5	369.33
316 327	TRUCK PLATFORM	1,443	1987	10.5	15,152	15		2002	15.0	96.20	4.5	432.90
316 327	TRUCK PLATFORM	1,493	1996	1.5	2,240	15		2011	15.0	99.53	13.5	1,343.70
316 189	LABORATORY AND TEST EQUIPMENT	58,799		18.5	1,098,347				29.1	2,018.20	11.5	23,150.13
316 1001	CABINET/COUNTERS	126	1971	26.5	3,339	20		2011	40.0	3.15	13.5	42.52
316 1001	CABINET/COUNTERS	4,161	1972	25.5	108,108	20		2012	40.0	104.03	14.5	1,508.36
316 1001	CABINET/COUNTERS	135	1973	24.5	3,308	20		2013	40.0	3.36	15.5	42.31
316 1001	CABINET/COUNTERS	5,287	1974	23.5	124,345	20		2014	40.0	132.18	16.5	2,100.89
316 1001	CABINET/COUNTERS	3,681	1975	22.5	62,373	20		2015	40.0	91.53	17.5	1,801.69
316 1001	CABINET/COUNTERS	3,833	1979	21.5	62,410	20		2016	40.0	90.83	18.5	1,772.78
316 1001	CABINET/COUNTERS	715	1979	19.5	12,943	20		1998	20.0	26.75	0.5	17.88
316 1001	CABINET/COUNTERS	1,132	1980	17.5	18,810	20		2002	20.0	66.60	2.5	141.50
316 1001	CABINET/COUNTERS	8,587	1984	13.5	116,080	20		2004	20.0	459.85	6.5	2,794.03
316 1001	CABINET/COUNTERS	1,600	1987	10.5	17,325	20		2007	20.0	62.50	8.5	783.75
316 1005	DRILLING APPARATUS	0	1987	0.0	0	15		2002	4.5	0.00	4.5	0.00
316 1008	DRILL PRESS	24,297	1980	17.5	425,198	15		2010	30.0	809.80	12.5	10,123.75
316 807	DRIVING OVEN	0	1974	0.0	0	15		2004	6.5	0.00	6.5	0.00
316 807	DRIVING OVEN	571	1978	0.0	11,135	15		2006	30.0	19.03	10.5	199.85
316 807	DRIVING OVEN	4,834	1980	17.5	81,095	15		2010	30.0	154.47	12.5	1,800.83
316 810	AIR COMPRESSOR	0	1974	0.0	0	15		2004	6.5	0.00	6.5	0.00
316 810	AIR COMPRESSOR	0	1981	0.0	0	15		2011	13.5	0.00	13.5	0.00
316 190	TOOL, SHOP, AND GARAGE EQUIPMENT	71,079		8.1	578,873				16.8	4,299.94	10.4	44,808.04
316 003	JIB CRANE	13,400	1994	3.5	46,800	30		2024	30.0	446.67	26.5	11,826.67
316 004	DRILL PRESS, FIXED	7,019	1983	4.5	21,596	20		2013	20.0	320.95	15.5	5,429.73
316 004	DRILL PRESS, FIXED	2,114	1994	3.5	7,399	20		2014	20.0	106.79	16.5	1,744.05
316 005	GRINDERS/GRINDER, FIXED	21,281	1996	1.5	31,892	10		2008	10.0	2,128.10	8.5	18,071.65
316 615	DRILL PRESS	0	1972	0.0	0	15		2002	4.5	0.00	4.5	0.00
316 615	DRILL PRESS	0	1973	0.0	0	15		2003	3.5	0.00	3.5	0.00
316 615	DRILL PRESS	0	1974	0.0	0	15		2004	6.5	0.00	6.5	0.00
316 615	DRILL PRESS	0	1975	0.0	0	15		2005	7.5	0.00	7.5	0.00
316 615	DRILL PRESS	0	1976	0.0	0	15		2006	8.5	0.00	8.5	0.00
316 615	DRILL PRESS	2,794	1980	17.5	48,295	15		2010	30.0	83.13	12.5	1,564.17
316 615	DRILL PRESS	6,640	1983	14.5	99,180	15		1999	15.0	426.00	0.5	228.00
316 005	GRINDERS/GRINDER, FIXED	3,221	1989	8.5	27,319	15		2004	15.0	214.73	6.5	1,395.77



SCHEDULE V

Est Capital Recovery Data - 2008

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Commercial  
 Plant Data As Of 12/31/07

Account Number	Description	Plant In Service Balance As 12/31/07	Vintage Year	Age At Study (Years)	Age (Years)	Requirement (Years)	Overhaul Date (if any)	Capital Cost	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
216 065	GRANDSTANDER FUELED	470	1990	7.5	3,575	15		2005	15.0	31.33	7.5	225.00
216 060	CRANE HOIST AS5M	8,311	1979	18.5	153,754	15		2009	30.0	277.03	11.5	3,185.88
216 061	ROTTENSPANNER FOR	0	1987	0.0	0	15		2002	4.5	0.00	4.5	0.00
216 069	TANK OIL/GAS STORAGE	0	1984	0.0	0	15		1998	1.5	0.00	1.5	0.00
216 077	WELDRING MACHINE	4,909	1975	22.5	111,803	15		2005	30.0	165.83	7.5	1,242.25
216 627	MILLING MACHINE	0	1978	0.0	0	15		2008	10.5	0.00	10.5	0.00
216 630	LATHIE-METAL	0	1971	0.0	0	15		2001	3.5	0.00	3.5	0.00
216 630	LATHIE-METAL	0	1972	0.0	0	15		2002	4.5	0.00	4.5	0.00
216 630	LATHIE-METAL	0	1973	0.0	0	15		2003	5.5	0.00	5.5	0.00
216 630	LATHIE-METAL	0	1978	0.0	0	15		2008	8.5	0.00	8.5	0.00
216 630	LATHIE-METAL	0	1977	0.0	0	15		2007	9.5	0.00	9.5	0.00
216 630	LATHIE-METAL	0	1981	0.0	0	15		2011	13.5	0.00	13.5	0.00
216 192	STORE'S EQUIPMENT	124,123		14.8	1,837,437				22.8	5,491.49	8.8	53,297.88
216 084	ELECTRIC STACKER	22,499	1990	7.5	168,743	15		2005	15.0	1,499.83	7.5	11,248.50
216 1842	ELECTRIC STACKER	0	1973	0.0	0	15		2003	5.5	0.00	5.5	0.00
216 1844	FORK LIFT 4001 LBS TO 8000 LBS	32,439	1981	16.5	528,244	15		2011	30.0	1,081.30	13.5	14,597.58
216 201	CRANES	0	1970	0.0	0	15		2000	2.5	0.00	2.5	0.00
216 201	CRANES	0	1972	0.0	0	15		2002	4.5	0.00	4.5	0.00
216 201	CRANES	1,678	1977	20.5	34,399	15		2007	30.0	55.83	8.5	521.37
216 201	CRANES	2,895	1979	18.5	49,808	15		2009	30.0	89.83	11.5	1,023.08
216 201	CRANES	2,620	1982	15.5	40,810	15		2012	30.0	87.33	14.5	1,288.33
216 201	CRANES	2,446	1987	10.5	26,083	15		2002	11.0	163.07	4.5	733.80
216 324	FORK LIFT	8,447	1971	28.5	170,848	15		2001	30.0	214.80	3.5	782.15
216 324	FORK LIFT	0	1972	0.0	0	15		2003	5.5	0.00	5.5	0.00
216 324	FORK LIFT	0	1974	0.0	0	15		2004	6.5	0.00	6.5	0.00
216 324	FORK LIFT	0	1975	0.0	0	15		2005	7.5	0.00	7.5	0.00
216 324	FORK LIFT	0	1978	0.0	0	15		2008	8.5	0.00	8.5	0.00
216 324	FORK LIFT	0	1979	0.0	0	15		2008	8.5	0.00	8.5	0.00
216 324	FORK LIFT	0	1977	0.0	0	15		2007	8.5	0.00	8.5	0.00
216 324	FORK LIFT	28,567	1979	18.5	713,490	15		2009	30.0	1,285.57	11.5	14,784.02
216 324	FORK LIFT	295	1980	17.5	4,483	15		2010	30.0	8.90	12.5	108.25
216 324	FORK LIFT	14,477	1991	6.5	84,101	15		2008	15.0	805.13	8.5	8,203.63
216 195	VACUUM CLEANING EQUIPMENT	2,981		11.8	34,589				20.0	149.05	8.4	1,253.08
216 0791	VACUUM PUMP WITH MOTOR	0	1989	0.0	0	20		2009	11.5	0.00	11.5	0.00
216 0791	VACUUM PUMP WITH MOTOR	0	1972	0.0	0	20		2012	14.5	0.00	14.5	0.00
216 0791	VACUUM PUMP WITH MOTOR	0	1976	0.0	0	20		2016	18.5	0.00	18.5	0.00
216 0791	VACUUM PUMP WITH MOTOR	0	1977	0.0	0	20		2017	18.5	0.00	18.5	0.00
216 0791	VACUUM PUMP WITH MOTOR	0	1978	0.0	0	20		1998	0.00	0.00	0.5	0.00
216 0791	VACUUM PUMP WITH MOTOR	0	1979	0.0	0	20		1999	0.00	0.00	0.5	0.00
216 0791	VACUUM PUMP WITH MOTOR	0	1980	0.0	0	20		2000	2.5	0.00	2.5	0.00
216 0791	VACUUM PUMP WITH MOTOR	1,629	1985	12.5	20,383	20		2005	20.0	81.45	7.5	610.88
216 0791	VACUUM PUMP WITH MOTOR	1,352	1987	10.5	14,198	20		2007	20.0	67.60	8.5	642.20
216 2	MAINTENANCE SHOP EQUIPMENT	9,640		16.5	159,040				21.0	459.05	4.5	2,065.71

SCHEDULE V

Est. Capital Recovery Data \*

2028

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Classes  
 Plant Data As Of 12/31/87

Account Number	Description	Plant in Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Weight (1-7 yrs)	Replacement Interval (Years)	Overhaul Date (if filed)	Original Cost	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
318 287	PLANT WELDING SYSTEM	9,640		16.5	128,000			210	468.05	4.5	2,085.71	
318 1918	RECTIFIER	8,540	1981	16.5	128,000	7		210	468.05	4.5	2,085.71	

Florida Power & Light Company  
 Generation Assets  
 For Standard Unit 3  
 Plant Data As Of 12/31/97

Account Number	Description	First Service At 12/31/97	Vegeta Year	Age At Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Overhaul Date (if Req.)	Cancelled Date	Average Service Life	Annual Annual	Average Remaining Life	Physical Unrecovered Capital
311	STRUCTURES AND IMPROVEMENTS	1,199,809		31.5	37,801,155				42.8	28,198,517	13.2	371,155.70
311 2	SITE FACILITIES	52,648		13.9	710,721				44.0	1,198,150	30.5	38,493.25
311 208	WATERFRONT IMPROVEMENT (NOT COOLING)	52,648		13.9	710,721				44.0	1,198,150	30.5	38,493.25
311 1151	CHANNEL IMPROVEMENTS, INCL. ELEC. & BRIDGE	52,648	1994	13.9	710,721			2028	44.0	1,198,150	30.5	38,493.25
311 3	STATION BUILDINGS	888,143		32.6	28,332,518				40.2	21,574,477	10.2	220,585.81
311 219	DECOMBUSTION BUILDING	8,883		38.9	380,470				62.4	963,511	21.9	3,388.08
311 0180	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	5,495	1958	38.5	271,551			2028	68.0	79,644	30.5	2,428.95
311 0181	BUILDING APPURTENANCES (EACH ELEV)	514	1959	38.5	19,776			2028	69.0	7,465	30.5	227.20
311 0182	ROOF (EACH LEVEL)	1,146	1959	38.5	44,171			1999	40.0	28,635	1.5	42.98
311 0185	PLUMBING SYSTEM COMPLETE	514	1959	38.5	18,796			2009	50.0	10,238	11.5	118.27
311 0186	LIGHTING SYSTEM COMPLETE	514	1959	38.5	18,799			1999	40.0	12,895	1.5	19.29
311 0177	HOIST	1,790	1958	38.5	68,450			2028	69.0	24,644	30.5	751.45
311 225	CONTROL ROOM BUILDING-UNIT 3	8,201		7.5	71,258				25.0	380,041	17.5	6,880.70
311 0248	FIRE PROTECTION SYS COMPLETE	8,201	1980	7.5	71,258			2015	25.0	380,041	17.5	6,880.70
311 229	TURBINE GENERATOR BUILDING	68,702		6.5	583,083				25.0	3,188,098	18.5	68,379.48
311 240	FIRE PROTECTION SYS COMPLETE	68,702	1991	6.5	583,083			2016	25.0	3,188,098	18.5	68,379.48
311 240	CONTROL ROOM BUILDING-UNITS 3 & 4	107,825		38.3	4,152,137				49.1	2,194,600	10.9	23,914.10
311 8796	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	26,326	1959	38.5	1,073,808			2028	69.0	381,677	30.5	11,940.83
311 8797	BUILDING APPURTENANCES (EACH ELEV)	3,898	1959	38.5	141,911			2028	69.0	53,422	30.5	1,629.32
311 8798	ROOF (EACH LEVEL)	5,418	1959	38.5	208,516			1999	40.0	135,460	1.5	203.10
311 8799	FLOOR CONCRETE (EACH ELEV)	1,501	1959	38.5	42,269			2028	69.0	15,988	30.5	488.87
311 8801	PLUMBING SYSTEM COMPLETE	21,828	1959	38.5	832,678			2008	50.0	427,260	11.5	4,974.44
311 8802	LIGHTING SYSTEM COMPLETE	31,543	1959	38.5	1,229,998			1999	40.0	798,098	1.5	1,194.11
311 8804	HVAC AIR CONDENSER	4,847	1958	38.5	198,810			2004	45.0	107,711	6.5	700.12
311 8804	HVAC AIR CONDENSER	1,984	1965	32.5	64,400			2010	45.0	44,009	12.5	551.11
311 8808	HVAC HEAT PUMPCOMPRESSOR	4,847	1959	38.5	198,810			2004	45.0	107,711	6.5	700.12
311 8807	HVAC DUCTWORK	1,322	1959	38.5	50,887			2028	69.0	19,198	30.5	584.28
311 8808	FIRE PROTECTION SYS COMPLETE	2,794	1959	38.5	107,184			2009	50.0	55,699	11.5	640.32
311 246	BOILER BUILDING	598,900		38.5	22,982,577				43.7	13,661,711	5.2	71,209.20
311 9461	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	226,047	1959	38.5	7,514,310			2028	44.0	7,287,433	5.5	40,620.88
311 9466	PLUMBING SYSTEM COMPLETE	14,117	1959	38.5	543,505			2009	44.0	220,841	5.5	1,764.63

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 3  
 Plant Data As Of 1/31/1997

Account Number	Description	Part in Service Balance As 12/31/97	Vintage Year	Age At End Of Study (Years)	Age Weight (\$ Yrs)	Replacement Interval (Years)	Overhaul Date (if Any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
211 942	LIGHTING SYSTEM COMPLETE	27,251	1959	28.5	1,434,154	20		1999	20.0	921.29	1.5	1,596.91
211 947	ELEVATION	41,861	1959	28.5	1,611,649		2003	2008	44.0	921.29	5.5	4,232.63
211 948	SUBSTRUCTURE FOUNDATION WORK	178,674	1959	28.5	6,678,949		2003	2008	44.0	4,000.77	5.5	22,334.25
211 210	NON-ILLUMINATED BUILDING	54,282		3.5	188,887				34.0	1,596.53	20.5	48,694.15
211 2105	CEILING BUILDING-SHELF-TEN COMPLETE	54,282	1994	3.5	188,887			2008	34.0	1,596.53	20.5	48,694.15
211 4	COOLING SYSTEMS	278,120		21.4	8,757,916				51.8	5,260.60	21.2	114,076.64
211 404	CONDENSER COOLING WATER CANAL SYSTEM	61,444		28.5	2,519,564				69.0	848.46	20.5	28,628.14
211 4091	RR RAMP	3,272	1959	28.5	125,672			2008	69.0	47.42	20.5	1,446.32
211 4092	INTAKE CANAL, INC. EARTHWORK, FILL, ETC.	47,296	1959	28.5	1,618,206			2008	69.0	664.67	20.5	20,888.52
211 4099	DISCHARGE CANAL, INC. EARTHWORK, FILL, ETC.	14,976	1959	28.5	574,296			2008	69.0	216.17	20.5	6,581.20
211 411	OCEANWALL/REINFORCEMENT INTAKE STRUCTURE	98,373		14.5	1,491,155				47.0	1,622.03	20.5	56,646.31
211 4248	RETAINING WALL/BULKHEAD/SHELF PALE	98,373	1981	14.5	1,491,155			2008	47.0	1,622.83	20.5	56,646.31
211 413	OPENING/TAKE COOLING WATER SYSTEM	123,223		28.5	4,742,167				49.0	2,514.31	10.3	26,002.19
211 4264	CONTROL/REGULATION SYSTEMS	6,472	1959	28.5	246,862	20		1999	49.0	560.20	1.5	240.45
211 4269	DRIVE/ELEC. MOTOR COMPLETE	4,271	1959	28.5	162,124	20		1999	49.0	168.28	1.5	142.91
211 4270	PIPING, ALL UNDER 4 INCHES	4,080	1959	28.5	152,465	25		2009	50.0	81.80	11.5	942.70
211 4271	PIPING, 4 INCHES OR LARGER	98,157	1959	28.5	3,817,545	25		2009	50.0	1,593.14	11.5	22,808.11
211 4272	PUMP COMPLETE	6,549	1959	28.5	229,127	25		2009	50.0	170.68	11.5	1,986.27
211 4277	VALVE, POWER OPERATED	694	1959	28.5	24,024			2008	69.0	12.81	20.5	290.75
212	ROILER PLANT EQUIPMENT	8,082,199		26.7	241,682,239				20.6	428,143.02	8.4	2,378,704.68
212 1	STEAM GENERATING EQUIPMENT	2,826,667		24.9	98,581,729				32.1	68,100.79	4.2	268,445.10
212 121	ROILER STRUCTURE	1,105,425		26.3	40,122,851				31.7	24,114.79	4.2	148,028.00
212 2008	CATWALK	17,241	1959	28.5	656,079	0	2003	2008	44.0	267.20	5.5	2,120.13
212 2009	DAMPERS	4,826	1959	28.5	178,468	20	2003	2019	44.0	100.26	5.5	578.50
212 2001	STRUCTURAL METAL AND TRUSSES	287,316	1959	28.5	11,469,796	0	2003	2008	44.0	8,770.82	5.5	37,229.50
212 2002	STEEL LAGERS, CATWALKS AND HANDWALKS	171,311	1959	28.5	6,503,494	0	2003	2008	44.0	2,899.24	5.5	21,446.28
212 2003	ROILER INNER CASING	22,074	1959	28.5	849,849	0	2003	2008	44.0	507.69	5.5	2,739.25
212 2004	ROILER OUTER CASING	158,840	1959	28.5	6,115,240	20	1999	1999	40.0	3,871.00	1.5	5,956.50
212 2005	ROILER OUTER CASING	241,254	1959	28.5	9,229,029	20	2003	1999	40.0	6,026.25	1.5	9,027.53
212 2006	BRICKWORK & RETRACTORY	27,421	1959	28.5	1,441,094	0	2003	2008	44.0	925.79	1.5	1,403.66
212 2007	HANGER, SUPPORTS & TUBE CLIPS	87,247	1959	28.5	3,268,900	0	2003	2008	44.0	1,998.80	5.5	10,993.28
212 2008	DAMPERS DRIVE ASSEMBLY	1,232	1959	28.5	47,432	0	2003	2008	44.0	28.00	5.5	154.00
212 2009	SPECIAL TOOL	8,329	1992	5.1	45,810	0	2003	2008	11.0	737.19	5.5	4,194.50

Furnish Power & Light Company  
 Depreciation Rates  
 For Standard Unit 2  
 Part Data As Of 12/31/07

Account Number	Description	Plant in Service Balance At 12/31/07	Vintage Year	Age At Study (Years)	Age Weight (1/3 Yrs)	Replacement Interval (Years)	Overhaul Cost (\$/Unit)	Capital Cost	Average Service Life	Annual Accrual	Average Remaining Life	Projected Investment Cost
312 122	BOILER PRESSURE PARTS	1,771,252	1987	0.5	28.442	20	2003	2017	33.3	53,228.42	4.1	228,417.10
312 0203	SEPARATORS, DRUM	1,381	1928	28.5	52,288	0	2003	2028	44.0	20.83	5.5	175.13
312 0204	VALVE, POWER OPERATED RELIEF	12,028	1928	28.5	286,078	0	2003	2028	44.0	227.91	5.5	1,203.50
312 0205	HEADER & NOCHES ON LARGER	28,837	1928	28.5	1,694,884	0	2003	2028	44.0	882.32	5.5	4,833.88
312 0205	HEADER & NOCHES ON LARGER	292,024	1989	8.5	2,125,289	14.0	2003	2028	14.0	17,898.87	5.5	98,227.64
312 0205	HEADER & NOCHES ON LARGER	103,984	1989	28.5	4,003,384	0	2003	2028	44.0	2,300.27	5.5	12,988.00
312 0207	PIPING, RUN & NOCHES ON LARGER	2,747	1928	28.5	103,780	0	2003	2028	44.0	87.42	5.5	343.28
312 0207	PIPING, RUN & NOCHES ON LARGER	15,113	1979	18.5	278,581	0	2003	2028	24.0	629.71	5.5	3,483.40
312 0207	VALVE, POWER OPERATED	12,882	1928	28.5	477,802	0	2003	2028	44.0	246.54	5.5	1,395.50
312 0202	REGULATION EQUIPMENT	1,511	1928	28.5	28,174	20	2003	1998	40.0	27.78	1.5	96.88
312 0202	WALTER WALL SECTION	217,647	1928	28.5	12,229,410	20	2003	2028	44.0	7,218.25	5.5	38,705.88
312 0202	ECONOMIZER SECTION	71,587	1928	28.5	2,755,869	20	2003	2028	44.0	1,788.53	5.5	2,884.29
312 0206	BOILER DRUM	141,808	1928	28.5	5,481,572	0	2003	2028	44.0	3,224.67	5.5	17,732.28
312 0207	SUPERHEATER SECTION	448,028	1928	28.5	17,207,152	20	2003	1998	40.0	11,178.48	1.5	18,780.21
312 0208	REGULATOR SECTION	202,875	1928	28.5	7,814,038	20	2003	1998	40.0	5,074.28	1.5	7,811.38
312 0202	DOWNCOMERS	103,515	1928	28.5	4,082,328	0	2003	2028	44.0	2,298.67	5.5	13,180.28
312 0204	REGULATION PIPING RUN & IN ON LARGER	275	1928	28.5	10,588	20	2003	1998	40.0	8.88	1.5	10.21
312 2	STEAM SYSTEMS AND EQUIPMENT	728,888		24.0	17,508,488				21.8	32,848.01	5.4	182,703.70
312 201	MAIN STEAM PIPING	248,547		21.4	8,285,040				19.8	12,433.58	5.5	68,248.15
312 1202	CONTROL AND INSTRUMENTATION SYSTEM	1,202	1928	28.5	48,202	20	2003	1998	40.0	21.20	1.5	48.90
312 1205	PIPING, RUN & NOCHES ON LARGER	82,472	1928	28.5	3,588,872	0	2003	2028	44.0	2,124.20	5.5	11,884.00
312 1205	SAFETY/SHUT-OFF	4,845	1928	28.5	190,283	0	2003	2028	44.0	112.28	5.5	618.13
312 1205	VALVE, POWER OPERATED	5,700	1928	28.5	278,420	0	2003	2028	44.0	129.55	5.5	712.50
312 1270	REGULATION EQUIPMENT	114	1928	28.5	4,288	20	2003	1998	40.0	2.85	1.5	4.28
312 1272	REGULATION PIPING RUN & IN ON LARGER	142,684	1928	8.5	1,183,844	20	2003	2028	14.0	10,023.14	5.5	55,182.28
312 202	EXTRACTION STEAM SYSTEM	84,725		28.5	3,848,914				43.4	2,181.58	4.5	10,733.67
312 1207	CONTROL AND INSTRUMENTATION SYSTEM	1,202	1928	28.5	48,202	20	2003	1998	40.0	21.20	1.5	48.90
312 1291	PIPING, RUN & NOCHES ON LARGER	88,115	1928	28.5	2,545,428	0	2003	2028	44.0	1,502.61	5.5	8,284.28
312 1295	VALVE, POWER OPERATED	18,889	1928	28.5	614,422	0	2003	2028	44.0	262.70	5.5	1,584.80
312 1296	REGULATION EQUIPMENT	1,140	1928	28.5	43,880	20	2003	1998	40.0	28.50	1.5	42.75
312 1297	REGULATION PIPING RUN & IN ON LARGER	10,288	1928	28.5	284,872	20	2003	1998	40.0	226.48	1.5	284.71
312 203	AUXILIARY PRESSURE-OPERATED STEAM SYSTEM	128,813		10.8	1,418,523				14.8	8,841.01	5.5	48,311.17
312 1311	CONTROL AND INSTRUMENTATION SYSTEM	1,202	1928	28.5	48,202	20	2003	1998	40.0	21.20	1.5	48.90
312 1312	PIPING, ALL LARGER & NOCHES	7,023	1928	28.5	270,771	0	2003	2028	44.0	158.84	5.5	879.12
312 1313	PIPING, ALL LARGER & NOCHES	48,174	1928	8.5	408,478	0	2003	2028	14.0	3,441.00	5.5	18,825.50
312 1314	PIPING, RUN & NOCHES ON LARGER	8,421	1928	8.5	71,684	20	2003	2028	14.0	602.21	5.5	3,212.18
312 1317	VALVE, SPECIAL	22,518	1928	8.5	278,403	20	2003	2028	14.0	2,322.71	5.5	12,714.83
312 1318	VALVE, POWER OPERATED	271	1928	28.5	12,258	20	2003	1998	40.0	8.03	1.5	12.04

Forced Power & Light Company  
 Depreciation Schedules  
 For Schedule Line 1  
 Plant Data No. CT-23187

Account Number	Description	Plant in Service Balance At 12/31/07	Weighted Year	Age At Time Of Study (Years)	Age Weights (5-Yrs)	Replacement Interval (Years)	Quantile Date (of Reg.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 1118	VAL. VE. POWER OPERATED	27,700	1989	8.5	235,400	20	2003	2009	14.0	1,978.57	5.5	10,882.14
312 1120	DESUPERHEATER STATIONARY FURN BY VENDOR	1,571	1999	28.5	60,484	20	2003	1999	40.0	28.28	1.1	58.91
312 1121	INSULATION PIPING RUN 4 IN ON LARGER	1,613	1989	8.5	20,711	20	2003	2009	14.0	268.07	5.5	1,419.29
*****												
312 1118 VAL. VE. POWER OPERATED												
312 1120 DESUPERHEATER STATIONARY FURN BY VENDOR												
312 1121 INSULATION PIPING RUN 4 IN ON LARGER												
*****												
312 1442 CONTROL INSTRUMENTATION SYSTEM												
312 1442	CONTROL INSTRUMENTATION SYSTEM	2,205	1999	28.5	128,208	20	2003	1999	40.0	83.28	1.5	125.08
312 1446	HEAT EXCHANGER-SHELL OPEN	6,783	1999	28.5	228,431	0	2003	2028	44.0	140.75	5.5	714.13
312 1447	HEAT EXCHANGER-TUBE BUNDLE	5,783	1999	28.5	228,431	0	2003	2028	44.0	140.75	5.5	714.13
312 1448	PIPING RUN 4 INCHES ON LARGER	11,286	1999	28.5	428,862	0	2003	2028	44.0	298.07	5.5	1,424.88
312 1452	TANK	22,548	1999	28.5	868,098	0	2003	2028	44.0	512.45	5.5	2,818.50
312 1455	INSULATION EQUIPMENT	1,429	1999	28.5	55,017	20	2003	1999	40.0	35.72	1.5	53.59
312 1457	INSULATION PIPING RUN 4 IN ON LARGER	1,140	1999	28.5	43,890	20	2003	1999	40.0	28.50	1.5	42.75
*****												
312 200 FW PIPING APPROPRIATE TURBINE BYPASS												
312 200	FW PIPING APPROPRIATE TURBINE BYPASS	2,728	1999	28.5	102,326	20	2003	1999	40.0	82.96	5.0	312.09
*****												
312 1326 CONTROL INSTRUMENTATION SYSTEM												
312 1326	CONTROL INSTRUMENTATION SYSTEM	114	1999	28.5	4,389	20	2003	1999	40.0	2.85	1.5	4.28
312 1328	PIPING RUN 4 INCHES ON LARGER	114	1999	28.5	4,389	0	2003	2028	44.0	2.89	5.5	14.25
312 1332	VALVE POWER OPERATED	2,280	1999	28.5	87,790	0	2003	2028	44.0	51.82	5.5	265.00
312 1334	INSULATION EQUIPMENT	114	1999	28.5	4,389	20	2003	1999	40.0	2.85	1.5	4.28
312 1335	INSULATION PIPING RUN 4 IN ON LARGER	114	1999	28.5	4,389	20	2003	1999	40.0	2.89	1.5	4.28
*****												
312 202 REHEAT STEAM SYSTEM												
312 202	REHEAT STEAM SYSTEM	203,741	1999	24.9	1,074,549	20	2003	1999	40.0	8,129.23	5.5	82,085.58
*****												
312 1512 CONTROL INSTRUMENTATION SYSTEM												
312 1512	CONTROL INSTRUMENTATION SYSTEM	1,202	1999	28.5	48,202	20	2003	1999	40.0	31.20	1.5	46.95
312 1516	PIPING RUN 4 INCHES ON LARGER	107,191	1999	28.5	4,125,314	0	2003	2028	44.0	2,425.25	5.5	13,263.88
312 1518	SILICOINJECTOR	3,022	1999	28.5	118,347	0	2003	2028	44.0	68.08	5.5	377.75
312 1521	INSULATION PIPING RUN 4 IN ON LARGER	82,216	1999	8.5	794,088	20	2003	2009	14.0	8,594.00	5.5	28,287.00
*****												
312 3 CONDENSATE AND FEEDWATER SYSTEMS												
312 301	CONDENSATE AND FEEDWATER SYSTEMS	1,172,179	1999	21.1	26,474,803	20	2003	1999	40.0	45,445.43	8.1	268,090.25
*****												
312 301 CONDENSATE SYSTEM												
312 301	CONDENSATE SYSTEM	313,541	1999	21.7	8,945,778	25	2003	1999	48.8	6,728.95	21.5	144,826.23
*****												
312 3100 HEAT EXCHANGER-SHELL												
312 3100	HEAT EXCHANGER-SHELL	20,008	1999	28.5	1,157,233	25	2003	2009	50.0	601.16	11.5	6,913.24
312 3101	HEAT EXCHANGER-TUBE BUNDLE	20,008	1999	28.5	1,157,233	25	2003	2009	50.0	601.16	11.5	6,913.24
312 3102	PIPING, ALL LARGER 4 INCHES	11,835	1999	8.5	88,898	0	2003	2028	28.0	208.33	20.5	8,093.17
312 3103	PIPING, RUN 4 INCHES ON LARGER	172,128	1999	28.5	6,628,881	0	2003	2028	69.2	2,494.58	20.5	78,094.89
312 3106	VALVE POWER OPERATED	2,803	1999	28.5	110,228	0	2003	2028	69.2	41.49	20.5	1,205.53
312 3107	CONTROL INSTRUMENTATION SYSTEM	10,266	1999	8.5	87,261	0	2003	2028	38.0	263.23	20.5	8,028.54
312 3108	CONTROL INSTRUMENTATION SYSTEM	9,304	1999	28.5	258,204	20	2003	1999	40.0	222.80	1.5	348.80
312 3109	CONTROL INSTRUMENTATION SYSTEM	913	1989	8.5	7,791	20	2009	2009	20.0	45.65	11.5	524.88
312 3172	INSULATION - EQUIPMENT	2,000	1999	28.5	110,110	0	2003	2028	69.2	41.45	20.5	1,204.20
312 3173	INSULATION PIPING RUN 4 IN ON LARGER	28,820	1994	3.5	101,024	20	2014	1999	40.0	65.60	1.5	98.40
312 3175	INSULATION PIPING RUN 4 IN ON LARGER	11,944	1995	2.5	101,115	20	2014	2014	20.0	1,444.50	16.5	22,634.25
312 3177	INSULATION PIPING RUN 4 IN ON LARGER	11,944	1995	2.5	29,800	20	2015	2015	20.0	597.20	17.5	10,451.00
*****												
312 302 CONDENSATE RECOVERY SYSTEM												
312 302	CONDENSATE RECOVERY SYSTEM	13,799	1999	28.5	511,282	20	2003	1999	40.0	214.23	25.9	5,548.98

SCHEDULE V

Furda Power & Light Company  
 Depreciation Rates  
 For Standard Unit 3  
 Part Data As Of 12/31/87

Ex: Capital Recovery Data \*

2008

Asset #	Description	Plant In Service As 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (5 Yrs)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Physical Unrecovered Capital
312 3188	CONTROL/INSTRUMENTATION SYSTEM	1,262	1959	28.5	48,202	20		1989	40.0	31.30	1.5	48.95
312 3195	PIPING, ALL UNDER 4 INCHES	5,790	1959	28.5	278,650	0		2028	69.0	62.61	20.5	2,518.57
312 3199	TANK	2,177	1959	28.5	83,815	0		2028	69.0	-1.95	20.5	962.30
312 3201	VALVE, POWER OPERATED	114	1959	28.5	4,399	20		1999	40.0	60	1.5	4.28
312 3203	HEAT EXCHANGER, SHELL	2,278	1959	28.5	87,703	0		2028	69.0	33.07	20.5	1,008.94
312 3204	HEAT EXCHANGER, TUBE BUNDLE	2,278	1959	28.5	87,703	0		2028	69.0	33.07	20.5	1,008.94
312 3253	MAIN FEEDWATER SYSTEM	208,482		28.6	12,268,829				34.2	8,821.67	3.9	37,540.49
312 3221	CONTROL/INSTRUMENTATION SYSTEM	8,305	1959	28.5	348,023	20		1989	40.0	729.63	1.5	338.94
312 3224	HEAT EXCHANGER, SHELL	75,545	1959	28.5	2,880,083	20		1989	40.0	1,878.63	1.5	2,817.94
312 3225	HEAT EXCHANGER, TUBE BUNDLE	75,545	1959	28.5	2,880,083	20		1989	40.0	1,878.63	1.5	2,817.94
312 3227	PIPING, RUN 4 INCHES OR LARGER	153,887	1959	28.5	5,504,650	0	2003	2028	44.0	3,497.43	3.5	18,228.80
312 3227	VALVE, POWER OPERATED	1,491	1959	28.5	55,094	20		1999	40.0	35.78	1.5	53.88
312 3228	INSULATION EQUIPMENT	2,883	1959	28.5	110,228	20		2003	44.0	65.07	5.5	397.88
312 3228	INSULATION PIPING RUN 4 IN OR LARGER	17,896	1959	2.5	44,790	20	2003	2015	8.0	2,239.50	5.5	12,317.25
312 3284	MAIN FEEDWATER PUMP SYSTEM	208,877		27.7	8,808,873				48.8	8,865.40	8.8	54,505.80
312 3233	CONTROL/INSTRUMENTATION BY	207	1959	28.5	7,877	20		1989	40.0	5.18	1.5	7.77
312 3234	DRIVE/ELEC. MOTOR, ROTATING ASSY.	8,208	1959	28.5	298,258	20		1989	40.0	232.70	1.5	348.05
312 3235	DRIVE/ELEC. MOTOR, STATIONARY ASSY.	8,208	1959	28.5	298,258	20		1999	40.0	232.70	1.5	348.05
312 3236	FOUNDATION	4,137	1959	28.5	150,267	0		2028	69.0	58.95	20.5	1,628.59
312 3236	PUMP ROTATING ASSY.	81,673	1959	28.5	2,100,803	25		2009	50.0	1,613.46	11.5	18,554.74
312 3236	PUMP STATIONARY ASSY.	81,673	1959	28.5	2,100,803	25		2009	50.0	1,613.46	11.5	18,554.74
312 3233	DRIVE COUPLING, MECHANICAL	7,448	1959	28.5	268,688	25		2008	50.0	148.83	11.5	1,712.67
312 3237	BEARING ASSEMBLY	3,517	1959	28.5	130,387	25		2009	50.0	70.34	11.5	808.88
312 3238	SEAL COOLER	4,798	1959	28.5	183,188	25		2008	50.0	95.15	11.5	1,094.25
312 3238	LUBE OIL COOLER	3,292	1959	28.5	127,420	25		2009	50.0	64.18	11.5	791.21
312 3272	INSULATION EQUIPMENT	4,646	1994	3.5	16,290	20		2014	20.0	232.28	16.5	3,822.62
312 3233	CONTROL/INSTRUMENTATION BY	52	1959	28.5	1,994	20		1989	40.0	1.20	1.5	1.94
312 3234	DRIVE/ELEC. MOTOR, ROTATING ASSY.	2,207	1959	28.5	81,590	20		1989	40.0	58.18	1.5	87.26
312 3235	DRIVE/ELEC. MOTOR, STATIONARY ASSY.	2,207	1959	28.5	81,590	20		1989	40.0	58.18	1.5	87.26
312 3236	FOUNDATION	1,524	1959	28.5	28,817	0	2003	2028	44.0	23.50	5.5	129.28
312 3236	PUMP ROTATING ASSY.	20,188	1959	28.5	778,478	25		2009	44.0	468.37	5.5	2,521.03
312 3236	PUMP STATIONARY ASSY.	20,188	1959	28.5	778,478	25		2009	44.0	468.37	5.5	2,521.03
312 3230	DRIVE COUPLING, MECHANICAL	1,362	1959	28.5	71,672	25		2009	44.0	42.31	5.5	2,827.03
312 3237	BEARING ASSEMBLY	878	1959	28.5	31,849	25		2003	44.0	19.98	5.5	198.80
312 3238	SEAL COOLER	1,188	1959	28.5	45,792	25		2003	44.0	27.03	5.5	149.68
312 3238	LUBE OIL COOLER	827	1959	28.5	31,855	25		2009	44.0	18.80	5.5	103.43
312 3272	INSULATION EQUIPMENT	1,951	1994	3.5	4,085	20		2014	9.0	129.04	5.5	708.74
312 3265	HEATER VENTS AND DRAWS SYSTEM	33,408		33.2	1,109,719				35.8	933.18	4.0	4,289.56
312 3296	CONTROL/INSTRUMENTATION SYSTEM	1,252	1959	28.5	48,202	20		1989	40.0	31.30	1.5	48.95
312 3301	PIPING, ALL UNDER 4 INCHES	5,003	1959	28.5	182,503	0		2028	44.0	113.64	5.5	625.00
312 3301	PIPING, ALL UNDER 4 INCHES	8,803	1977	20.5	291,003	0	2003	2028	20.0	377.12	5.5	2,074.13
312 3313	PUMP COMP. ETC.	8,875	1959	28.5	304,038	25		2003	44.0	226.70	5.5	1,246.89

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Line 3  
 Power Data As Of 12/31/87

Account Number	Description	Plant in Service Balance As 12/31/87	Weighted Average Year	Age At End Of Study (Years)	Age Weight (\$'000)	Requirement Interval (Years)	Overhaul Date (if Req.)	Current Date	Average Service Life	Annual Account	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
312 310	CONTROLINSTRUMENTATION SYSTEM	1,252	1959	28.5	48,202	20	2003	1999	40.0	31.20	1.5	46.95
312 311	PIPELINE ALL UNDER 4 INCHES	4,026	1959	28.5	194,118	0	2003	2028	44.0	82.16	5.5	508.88
312 328	PUMP CHEMICAL FEED INCL. MOTOR	809	1959	28.5	24,907	25	2003	2008	44.0	20.86	5.5	113.83
312 328	PUMP CHEMICAL FEED INCL. MOTOR	20,226	1981	16.5	482,378	25	2003	2008	22.0	1,208.88	5.5	7,208.75
312 329	TANK CHEMICAL FEED	608	1959	28.5	23,603	0	2003	2028	44.0	13.82	5.5	79.00
312 360	CONDENSATE TRANSPORTER SYSTEM	26,480		28.5	1,403,211				47.9	760.80	8.4	7,177.09
312 348	CONTROLINSTRUMENTATION SYSTEM	1,252	1959	28.5	48,202	20	2003	1999	40.0	31.20	1.5	46.95
312 349	DRIVE ELEC MOTOR COMPLETE	759	1959	28.5	29,222	20	2003	1999	40.0	18.28	1.5	28.48
312 342	PIPELINE 4 INCHES OR LARGER	18,378	1959	28.5	746,033	20	2003	1999	40.0	484.45	1.5	726.68
312 363	PUMP COMPLETE	759	1959	28.5	27,297	20	2003	1999	40.0	17.72	1.5	28.59
312 365	TANK	11,238	1959	28.5	408,513	0	2008	2028	68.0	164.32	20.5	8,011.72
312 365	TANK	0	1967	0.0	0	0	2028	2028	20.5	0.00	20.5	0.00
312 367	VALVE, POWER OPERATED	114	1959	28.5	4,289	0	2008	2028	69.0	1.65	20.5	80.29
312 368	FOUNDATION	2,810	1959	28.5	112,035	0	2008	2028	69.0	42.17	20.5	1,280.20
312 362	WATER SAMPLING AND ANALYZING SYSTEM	142,483		4.8	603,220				7.2	19,806.82	8.4	108,381.79
312 308	PIPELINE ALL UNDER 4 INCHES	128	1959	28.5	4,828	0	2003	2028	44.0	2.91	5.5	16.00
312 308	WATER SAMPLING AND ANALYZING EQUIPMENT	107,423	1987	0.8	53,712	20	2003	2017	6.0	17,803.83	5.5	98,471.08
312 311	CONTROLINSTRUMENTATION SYSTEM	1,252	1959	28.5	48,202	20	2003	1999	44.0	28.45	5.5	158.50
312 312	RECORDER	45	1959	28.5	1,723	20	2003	1999	40.0	1.13	1.5	1.69
312 313	SAMPLE COLLECTING EQUIPMENT	203	1959	28.5	7,816	20	2003	1999	40.0	5.08	1.5	7.81
312 314	ANALYZER	280	1959	28.5	13,800	20	2003	1999	40.0	8.00	1.5	13.50
312 315	METER, PH	30	1959	28.5	1,159	20	2003	1999	40.0	0.75	1.5	1.12
312 316	ANALYZER, SCORUM	83	1959	28.5	2,190	20	2003	1999	40.0	2.98	1.5	3.11
312 317	ANALYZER, DISSOLVED OXYGEN	1,704	1985	32.5	55,380	20	2005	2005	28.0	44.84	6.1	246.63
312 317	ANALYZER, DISSOLVED OXYGEN	28,506	1981	16.5	428,174	20	2001	2001	20.0	1,227.80	3.5	4,842.20
312 318	ANALYZER, HYDRAZINE	113	1959	28.5	4,351	20	2003	1999	40.0	2.83	1.5	4.24
312 318	ANALYZER, HYDRAZINE	5,596	1982	5.5	20,723	20	2003	2012	11.0	507.82	2.5	2,793.00
312 4	BOILER AUXILIARY SYSTEMS	2,204,000		22.8	52,821,250				18.7	137,917.67	8.2	722,807.16
312 422	BOILER DUCTS	281,548		21.5	7,257,822				15.8	22,918.82	8.5	125,613.09
312 443	DUCTWORK INSULATION AND OUTER CASING	46,013	1959	28.5	1,771,501	0	2003	2028	44.0	1,045.75	5.5	5,351.63
312 443	DUCTWORK INSULATION AND OUTER CASING	54,798	1954	3.5	191,751	0	2003	2028	9.0	8,087.32	5.5	33,480.23
312 448	DAMPER DRIVE ASSEMBLY	758	1959	28.5	29,183	0	2003	2028	44.0	17.22	5.5	94.75
312 448	DAMPER	2,275	1959	28.5	87,588	0	2003	2028	44.0	51.70	5.5	284.28
312 450	WINDROCK	18,981	1959	28.5	729,999	0	2003	2028	44.0	430.83	5.5	2,230.13
312 452	FORCED DRAFT FAN OUTLET DUCT	15,209	1959	28.5	591,222	0	2003	2028	44.0	349.07	5.5	1,819.89
312 453	INDUCED DRAFT FAN OUTLET DUCT	81,245	1959	28.5	3,117,323	0	2003	2028	44.0	1,201.93	5.5	7,605.83
312 454	AIR HEATER OUTLET DUCT TO WINDROCK	5,120	1959	28.5	187,120	15	2003	2004	44.0	116.28	5.5	640.00



Florida Power & Light Company  
 Depreciation Rates  
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 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Vintage (Years)	Replacement Interval (Years)	Overhaul Date (If Any)	Accumulated Cost	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 423	AIR HEATER	428,418	1989	21.9	8,382,826	20		1989	15.7	27,265.70	5.1	128,781.95
312 424	FORCED DRAFT FAN	182,241	1989	28.5	7,412,830	20		1989	43.0	4,482.07	4.5	18,981.08
312 427	DRIVE/ELEC MOTOR, ROTATING ASBY	22,286	1989	28.5	807,241	20		1989	40.0	556.65	1.5	924.88
312 428	DRIVE, ELECTRIC MOTOR, STATIONARY ASBY	22,286	1989	28.5	807,241	20		1989	40.0	556.65	1.5	924.88
312 429	FANBLDR, ROTATING ASBY	22,286	1989	28.5	807,241	20		1989	40.0	556.65	1.5	924.88
312 430	FANBLDR, ROTATING ASBY	22,286	1989	28.5	807,241	20		1989	40.0	556.65	1.5	924.88
312 431	FANBLDR, STATIONARY ASBY	20,855	1989	28.5	1,191,788	25	2003	2008	44.0	703.52	5.5	3,880.28
312 432	FOUNDATION	70,850	1989	28.5	1,191,788	20	2003	2008	44.0	703.52	5.5	3,880.28
312 442	FOUNDATION	2,744	1989	28.5	144,144	0	2003	2008	44.0	65.09	5.5	489.00
312 443	FORCED DRAFT FAN BELT DUCT	12,145	1989	28.5	467,238	0	2003	2008	44.0	275.02	5.5	1,518.13
312 444	HOT AIR RECIRC. DUCT	88,038	1989	28.5	2,819,403	25	2003	2008	44.0	1,548.32	5.5	8,504.75
312 444	DRIVE COUPLING, MECHANICAL	1,086	1989	28.5	41,811	20		1989	40.0	27.15	1.5	40.73
312 442	CONTROL/INSTRUMENTATION SYSTEM	1,086	1989	28.5	41,811	20		1989	40.0	27.15	1.5	40.73
312 425	INDUCED DRAFT FAN	112,845	1989	28.5	4,341,882	20		1989	42.8	2,638.28	4.3	11,288.56
312 446	DRIVE/ELEC MOTOR, ROTATING ASBY	12,589	1989	28.5	800,177	20		1989	40.0	288.72	1.5	284.58
312 446	DRIVE, ELECTRIC MOTOR, STATIONARY ASBY	12,589	1989	28.5	800,177	20		1989	40.0	288.72	1.5	284.58
312 448	FANBLDR, ROTATING ASBY	15,589	1989	28.5	602,177	20		1989	40.0	380.72	1.5	564.59
312 448	FANBLDR, ROTATING ASBY	15,589	1989	28.5	602,177	20		1989	40.0	380.72	1.5	564.59
312 449	FANBLDR, STATIONARY ASBY	27,844	1989	28.5	1,458,894	25	2003	2008	44.0	987.78	5.5	4,720.50
312 449	FANBLDR, STATIONARY ASBY	27,844	1989	28.5	1,458,894	25	2003	2008	44.0	987.78	5.5	4,720.50
312 449	FOUNDATION	4,781	1989	28.5	184,009	0	2003	2008	44.0	108.00	5.5	587.63
312 449	FOUNDATION	4,781	1989	28.5	184,009	0	2003	2008	44.0	108.00	5.5	587.63
312 449	CONTROL/INSTRUMENTATION SYSTEM	645	1989	28.5	24,833	20		1989	40.0	18.13	1.5	24.19
312 449	CONTROL/INSTRUMENTATION SYSTEM	645	1989	28.5	24,833	20		1989	40.0	18.13	1.5	24.19
312 427	SOOT BLOWER SYSTEM	152,815	1980	24.8	2,841,857	20		2000	19.5	8,008.54	5.5	44,047.00
312 401	CONTROL/INSTRUMENTATION SYSTEM	26,018	1982	5.5	188,098	20	2003	2012	11.0	2,274.28	5.5	18,200.00
312 402	PIPEING, ALL UNDER 4 INCHES	18,218	1989	28.5	628,243	0	2003	2008	44.0	370.80	5.5	2,028.75
312 403	VALVE, POWER OPERATED	28,489	1982	5.5	162,200	0	2003	2008	11.0	2,879.28	5.5	14,724.50
312 403	RETRACTABLE SOOT BLOWER ASSEMBLY	24,110	1989	28.5	2,853,235	25	2003	2008	44.0	1,684.32	5.5	8,303.75

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 3  
 Plant Data As Of 12/31/87

Account Name	Description	Plant Balance As 12/31/87	Weighted Average Year	Age At Study (Years)	Age Weight (\$ Yrs)	Requirement Interval (Years)	Overhaul Date (if Req.)	Customer Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 428	CHEMICAL WASH SYSTEM	15,327	1978	20.5	591,246	20		1989	40.0	303,229	5.0	1,754,715
312 422	CONTROLINSTRUMENTATION SYSTEM	1,872	1978	20.5	72,111	20		2002	40.0	46,823	1.5	70,244
312 427	PIPING, ALL UNDER 4 INCHES	8,527	1978	20.5	342,890	20		2019	44.0	202,809	5.5	1,115,888
312 424	TANK	4,537	1978	20.5	178,445	20		2019	44.0	103,527	5.5	509,433
312 429	CONTROL SYSTEM	127,415	1984	16.5	2,702,189	20		2004	19.2	6,031,433	4.7	21,298,275
312 407	COMPUTER/PROCESSOR	6,888	1978	20.5	205,111	20		1999	40.0	172,115	1.5	258,223
312 408	RECORDER	9,551	1982	13.5	148,041	20		2002	20.0	47,755	4.5	2,148,188
312 409	RECORDER	21,629	1989	8.5	163,847	20		2009	14.0	1,544,823	5.5	6,497,111
312 404	RECORDER	2,153	1982	5.5	11,842	20		2012	11.0	199,723	5.5	1,078,500
312 427	CONTROLINSTRUMENTATION SYSTEM	4,190	1978	20.5	162,550	20		1999	44.0	95,000	5.5	522,500
312 427	CONTROLINSTRUMENTATION SYSTEM	4,200	1983	24.5	148,879	20		2003	40.0	108,500	5.5	566,750
312 427	CONTROLINSTRUMENTATION SYSTEM	40,094	1981	16.5	861,288	20		2001	20.0	2,004,200	3.5	7,074,700
312 427	GAS FLOW CALCULATOR SYSTEM	28,872	1984	13.5	522,072	20		2004	19.0	2,003,327	5.5	11,194,510
312 431	LIME SLURRY SYSTEM	48,587	1978	20.5	1,808,486	20		1999	43.8	1,132,114	5.1	5,817,275
312 407	CONTROLINSTRUMENTATION SYSTEM	4,370	1978	20.5	168,245	20		1999	40.0	108,215	1.5	163,888
312 407	PIPING, ALL UNDER 4 INCHES	26,324	1978	20.5	1,208,638	20		2019	44.0	823,775	5.5	4,541,775
312 406	AORTATOR	2,622	1978	20.5	100,847	20		2019	44.0	59,509	5.5	327,775
312 407	TANK, SLURRY MIXING	1,873	1978	20.5	72,111	20		2019	44.0	42,827	5.5	234,133
312 408	TANK SLURRY, SERVICE	1,873	1978	20.5	72,111	20		2019	44.0	42,827	5.5	234,133
312 409	LANCE, CHEMICAL SLURRY, SET	2,525	1978	20.5	87,213	20		2019	44.0	57,209	5.5	316,633
312 432	SOOT/DAUST COLLECTION SYSTEM	61,208	1978	20.5	2,262,222	20		2019	44.0	1,264,728	5.5	7,629,811
312 470	DUCTWORK, WITH INSULATION	57,825	1978	20.5	2,228,263	0		2028	44.0	1,214,200	5.5	7,228,133
312 472	PIPING, 4 INCHES OR LARGER	3,420	1978	20.5	131,070	0		2028	44.0	77,723	5.5	427,200
312 473	INSULATION PIPING 4 IN OR LARGER	114	1978	20.5	4,289	20		1999	40.0	2,881	1.5	4,208
312 424	STACK	691,283	1978	12.2	8,324,664	0		2014	11.2	60,242,116	5.3	202,863,475
312 407	SUBSTRUCTURE FOUNDATION WORK	50,901	1978	20.5	1,928,689	0		2028	44.0	1,156,844	5.5	6,262,810
312 402	OUTSIDE CONCRETE WORK	60,709	1978	20.5	2,232,207	0		2028	44.0	1,379,715	5.5	7,588,820
312 404	EMISSION MONITORING ANALYZER	5,981	1978	20.5	220,298	10		1988	40.0	148,533	1.5	224,239
312 404	EMISSION MONITORING ANALYZER	3,098	1977	20.5	62,584	10		2007	20.0	118,000	5.5	648,000
312 404	EMISSION MONITORING ANALYZER	42,804	1978	19.5	795,879	10		1988	20.0	2,080,200	0.5	1,020,100
312 404	EMISSION MONITORING ANALYZER	190,345	1984	3.5	666,243	10		2004	9.0	21,150,546	5.5	114,328,008
312 405	MASOVRT, LINER	29,507	1978	20.5	1,128,020	0		2028	44.0	670,811	5.5	3,698,208
312 406	LIGHTING PROTECTION	2,183	1978	20.5	84,421	20		1989	40.0	54,823	1.5	82,244
312 487	SAFETY CLAM SYSTEM	1,296	1978	20.5	48,896	0		2028	44.0	29,465	5.5	162,000
312 481	CONTROLUNIT	63,452	1994	3.5	222,002	20		2003	9.0	7,050,222	5.5	36,278,222
312 482	CEMS COMPUTER	11,725	1997	0.5	5,883	20		2017	8.0	1,894,117	5.5	10,247,302
312 487	CEM COMPARISONPROCESSOR	221,282	1994	3.5	774,822	20		2014	9.0	24,598,000	5.5	130,224,000
312 447	COMPONENTCLOSED COOLING WATER SYSTEM	116,724	1978	20.5	4,023,876	20		2014	44.0	2,654,568	5.5	14,522,800

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 3  
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Account Number	Description	Plant In Service As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Weights (\$-1%)	Requirements Service (Years)	Overhaul Date (Fiscal)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Cost
***** FUEL SUPPLY SYSTEMS *****												
312 5091	TANK	75	1959	28.5	1,698	0	2003	2028	44.0	2.16	5.5	11.88
312 5077	PUMPING RUN 4 INCHES OR LARGER	108,011	1959	28.5	4,081,424	0	2003	2028	44.0	2,408.24	5.5	13,231.20
312 5075	HEAT EXCHANGER TUBE BUNDLE	4,885	1959	28.5	4,288	0	2003	2028	44.0	2.58	5.5	14.25
312 5074	HEAT EXCHANGER SHELL	4,885	1959	28.5	187,203	25	2003	2008	44.0	110.57	5.5	628.13
312 5070	CONTROLINSTRUMENTATION SYSTEM	774	1959	28.5	25,786	20	2003	1999	40.0	19.20	1.5	28.03
***** HEAVY OIL SUPPLY SYSTEM *****												
312 5271	HEAVY OIL SUPPLY SYSTEM	281,624		33.0	8,834,072	20	2003	1989	44.0	2,584.42	5.5	41,548.31
312 8147	PUMPING RUN 4 INCHES OR LARGER	72,077	1959	28.5	2,813,465	0	2003	2028	44.0	1,802.84	5.5	8,134.63
312 8146	PUMP COMPLETE	13,840	1959	28.5	632,956	25	2003	2009	44.0	314.61	5.5	1,793.30
312 8145	PUMP COMPLETE	16,188	1974	23.5	380,442	25	2003	1989	39.0	598.24	5.5	3,070.33
312 8144	STRAINER - 4 INCH PIPE SIZE	16,201	1976	21.5	222,547	25	2003	2001	27.0	383.27	5.5	2,108.54
312 8143	TANK	28,528	1959	28.5	48,325	0	2003	2028	44.0	29.48	5.5	162.13
312 8137	VALVE, POWER OPERATED	4,287	1959	28.5	1,483,251	0	2003	2028	44.0	875.59	5.5	4,815.75
312 8140	INSULATION PUMP RUN 4 IN OR LARGER	2,400	1959	28.5	164,280	0	2003	2028	44.0	96.98	5.5	623.28
312 8151	CONTROLINSTRUMENTATION SYSTEM	2,028	1959	28.5	82,400	0	2003	2028	44.0	54.65	5.5	303.00
312 8151	CONTROLINSTRUMENTATION SYSTEM	16,510	1982	24.5	78,078	20	2003	1989	44.0	46.09	5.5	253.50
312 8152	METER, MAJOR	26,405	1979	18.5	152,385	20	2003	2003	20.0	525.50	5.5	2,882.25
312 8152	METER, MAJOR	7,205	1982	5.5	377,403	20	2003	1999	24.0	802.21	5.5	4,626.15
312 8222	GAS FUEL SUPPLY SYSTEM	918		24.5	22,491	20	2003	2012	11.0	694.19	5.5	3,603.00
312 8223	CATHODIC PROTECTION EQUIPMENT	918	1973	24.5	22,491	20	2003	2013	20.0	30.00	5.5	168.20
312 8220	DIESEL, LIGHT OIL SUPPLY SYSTEM	559		28.5	21,522	0	2003	2028	44.0	12.70	5.5	69.88
312 8220	PUMPING, ALL UNDER 4 INCHES	559	1959	28.5	21,522	0	2003	2028	44.0	12.70	5.5	69.88
312 8	FUEL PIPING SYSTEMS	1,780,121		15.8	27,864,715	0	2003	2028	14.0	123,893.96	5.5	692,414.65
312 620	BURNER MANAGEMENT SYSTEM	421,178		0.6	296,225	0	2003	2028	6.1	71,247.17	5.5	391,699.42
312 726	EQUIPMENT BACK	0	1959	0.0	0	0	2003	2028	5.5	0.00	5.5	0.00
312 726	BURNER MANAGEMENT SYSTEM	421,048	1987	0.5	211,525	20	2003	2017	6.0	70,508.17	5.5	387,784.82
312 726	CONTROLINSTRUMENTATION SYSTEM	0	1982	0.0	0	20	2003	2002	5.5	0.00	5.5	0.00

Florida Power & Light Company  
 Depreciation Rates  
 For Sanford Unit 3  
 Plant Data As Of 12/31/87

Account Number	Description	In Service Balance At 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (\$ Trn)	Requirement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projector Unrecovered Capital
312 7259	COMPUTER/CONTROL/PROCESSOR	0	1959	0.0	0	20	2003	1999	5.5	0.00	5.5	0.00
312 7260	FLAME SCANNER SYSTEM	0	1959	0.0	0	20	2003	1999	5.5	0.00	5.5	0.00
312 7261	TEST MODULE	8,129	1992	5.5	44,719	20	2003	2012	11.0	798.50	5.5	4,084.50
312 7263	LOGIC CABINET	0	1959	0.0	0	20	2003	1999	5.5	0.00	5.5	0.00
312 621	HEAVY OIL FIRING SYSTEM	1,208,365		19.5	21,991,808				23.8	50,847.41	5.5	278,660.81
312 7271	INSULATION EQUIPMENT	2,667	1959	28.5	102,680	20	2003	1999	44.0	60.61	5.5	333.36
312 7278	PIPING, ALL UNDER 4 INCHES	533	1959	28.5	20,571	20	2003	1999	44.0	12.11	5.5	68.63
312 7279	PIPING, ALL UNDER 4 INCHES	1,334	1959	28.5	51,308	0	2003	2008	44.0	30.32	5.5	166.75
312 7277	PIPING, RUN 4 INCHES OR LARGER	77,877	1959	28.5	2,998,365	0	2003	2008	44.0	1,769.83	5.5	8,734.63
312 7277	PIPING, RUN 4 INCHES OR LARGER	3,108	1981	16.5	51,282	0	2003	2008	22.0	141.27	5.5	777.00
312 7280	INSULATION PIPING RUN 4 IN OR LARGER	26,890	1984	3.5	101,116	20	2003	2014	8.0	3,210.00	5.5	17,695.00
312 7282	BURNER, COMPLETE	1,284,956	1979	18.5	20,298,686	15	2003	2008	24.0	45,823.17	5.5	250,927.42
312 622	GAS FIRING SYSTEM	119,588		31.7	4,028,572				31.5	3,788.98	5.5	20,884.42
312 7297	CONTROL/INSTRUMENTATION SYSTEM	2,667	1959	28.5	102,680	20	2003	1999	44.0	60.61	5.5	333.36
312 7297	CONTROL/INSTRUMENTATION SYSTEM	6,659	1984	13.5	88,887	20	2003	2004	19.0	300.47	5.5	1,627.61
312 7299	PIPING, ALL UNDER 4 INCHES	1,334	1959	28.5	51,308	0	2003	2008	44.0	30.32	5.5	166.75
312 7299	PIPING, RUN 4 INCHES OR LARGER	82,279	1959	28.5	3,052,242	0	2003	2008	44.0	2,087.26	5.5	11,524.68
312 7293	INSULATION PIPING RUN 4 IN OR LARGER	2,087	1959	28.5	80,735	0	2003	2008	44.0	47.88	5.5	262.13
312 7293	INSULATION PIPING RUN 4 IN OR LARGER	8,059	1984	3.5	31,833	0	2003	2008	8.0	1,010.96	5.5	5,598.08
312 7294	GAS BURNER Q/LD, SET OF	3,457	1978	21.5	117,258	15	2003	2008	27.0	202.11	5.5	1,111.61
312 7	WASTE MANAGEMENT SYSTEMS	4,072		6.5	26,468				12.0	329.23	5.5	1,865.33
312 743	AIR QUALITY CONTROL SYSTEM	4,072		6.5	26,468				12.0	329.23	5.5	1,865.33
312 6882	RECOILER	4,072	1991	6.5	26,468	20	2003	2011	12.0	329.23	5.5	1,865.33
314	TURBOGENERATOR UNITS	5,843,249		26.2	203,974,131				45.7	123,398.99	12.4	1,531,178.03
314 1	TURBINE GENERATOR PEDISTAL	105,559		28.5	4,094,022				69.0	1,529.84	30.5	46,660.14
314 171	TURBINE GENERATOR CONCRETE PEDISTAL	105,559		28.5	4,094,022				69.0	1,529.84	30.5	46,660.14
314 0506	CONCRETE PEDE STA	105,559	1959	28.5	4,094,022	0	2008	2028	69.0	1,529.84	30.5	46,660.14
314 2	TURBINE GENERATOR SYSTEMS	3,478,234		27.1	129,198,820				47.0	74,038.63	11.6	860,971.81
314 271	STEAM TURBINE	2,460,008		26.7	90,282,610				46.1	53,220.82	11.8	628,686.50
314 1526	CASINO OR BELL	270,164	1959	28.5	10,013,14	0	2008	2028	69.0	3,913.42	30.5	118,420.22
314 1537	CASINO INSULATION	198,201	1987	10.5	7,111.11	10	2007	2007	20.0	7,910.05	9.5	75,148.48

Ford's Power & Light Company  
 Depreciation Rates  
 For Schedule Unit 2  
 Part Data As Of 12/31/97

Account Number	Description	Part In Service Balance As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (\$ Yrs)	Recovery Period (Years)	Overhaul Date (If Rel.)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314 1539	BEARING ASSEMBLY, RAOUL	32,977	1959	38.5	1,298,615	0		2008	68.0	47.93	30.5	14,516.79
314 1540	BEARING ASSEMBLY, TURBUST	18,489	1959	38.5	634,627	0		2008	68.0	238.87	30.5	7,286.62
314 1541	HIGH PRESSURE SPURGE ON SHAFT	196,642	1959	38.5	6,020,717	0		2008	68.0	2,276.17	30.5	68,242.30
314 1544	HP BLADING ROTATING/COMPRESS STAGE1	78,321	1959	38.5	3,015,209	20		1999	40.0	1,908.03	1.5	8,237.04
314 1545	HP BLAD 10-STAT/COMPRESS STAGE1	127,787	1959	38.5	4,918,800	25		2009	50.0	2,555.74	11.5	28,391.01
314 1546	HP BLAD 10-STAT/COMPRESS STAGE2	127,787	1959	38.5	4,918,800	25		2009	50.0	2,555.74	11.5	28,391.01
314 1548	SOLE BRASSING PLATE	28,865	1959	38.5	1,110,918	0		2008	68.0	418.19	30.5	12,574.75
314 1547	GLAND SEAL ASSEMBLY	53,588	1959	38.5	2,083,138	0		2009	68.0	776.64	30.5	23,687.46
314 1549	COMPLING COMPLETE WITH FASTENERS	4,122	1959	38.5	158,697	0		2008	68.0	59.74	30.5	1,827.04
314 1552	INTERMEDIATE PRESSURE TURBINE WHEEL	61,832	1959	38.5	2,380,532	25		2009	50.0	1,236.64	11.5	14,221.26
314 1554	HP BLADING ROTATING/COMPRESS STAGE1	127,787	1959	38.5	4,918,800	25		1999	40.0	3,194.68	1.5	4,792.01
314 1555	HP BLADING ROTATING/COMPRESS STAGE2	127,787	1959	38.5	4,918,800	25		2009	50.0	2,555.74	11.5	28,391.01
314 1556	LOW PRESSURE SPURGE ON SHAFT	220,208	1959	38.5	8,896,898	25		2009	50.0	4,008.18	11.5	52,870.84
314 1557	LOW PRESSURE TURBINE WHEEL	144,276	1959	38.5	5,554,626	25		2009	50.0	2,885.32	11.5	33,193.46
314 1558	LOW PRESSURE DUMP/BLAD	144,276	1959	38.5	5,554,626	25		2009	50.0	2,885.32	11.5	33,193.46
314 1559	LP BLADING ROTATING/COMPRESS STAGE1	210,230	1959	38.5	8,083,895	20		1999	40.0	5,265.75	1.5	7,893.63
314 1560	LP BLADING ROTATING/COMPRESS STAGE2	280,208	1959	38.5	10,791,808	25		2009	50.0	5,808.18	11.5	64,470.84
314 1561	NOZZLE BLOCK	78,321	1959	38.5	3,015,209	10		1999	40.0	1,908.03	1.5	2,937.04
314 272	GENERATOR	1,018,176		38.2	38,808,710				48.1	20,717.81	11.2	232,283.21
314 1571	STATOR HOUSING	107,176	1959	38.5	4,128,276	25		2009	50.0	2,143.32	11.5	24,650.48
314 1572	STATOR COIL	200,019	1959	38.5	11,500,732	25		2009	50.0	6,004.26	11.5	69,004.37
314 1573	ROTOR/RECTIFYING FRAME/COVER	200,587	1959	38.5	7,722,985	25		2008	50.0	4,011.94	11.5	46,137.21
314 1574	BEARING ASSEMBLY	4,122	1959	38.5	158,687	25		2008	50.0	82.44	11.5	948.08
314 1575	END BELL	4,122	1959	38.5	158,687	25		2008	50.0	82.44	11.5	948.08
314 1576	COLLECTOR RINGS	16,489	1959	38.5	624,827	25		2009	50.0	329.78	11.5	3,792.47
314 1577	SOLE BRASSING PLATE	4,122	1959	38.5	158,687	25		2008	50.0	82.44	11.5	948.08
314 1578	COLLECTOR RING BRUSH RIGGING	4,122	1959	38.5	158,687	25		2009	50.0	82.44	11.5	948.08
314 1579	COUPLING COMPLETE WITH FASTENERS	24,733	1959	38.5	852,231	25		2009	50.0	494.08	11.5	5,698.58
314 1580	MAIN LEAD CONNECTORS	8,244	1959	38.5	317,294	25		2009	50.0	164.88	11.5	1,896.12
314 1581	MAIN LEAD CONNECTION BOX	4,122	1959	38.5	158,687	25		2008	50.0	82.44	11.5	948.08
314 1582	CURRENT TRANSFORMER, MAIN	32,877	1959	38.5	1,208,815	20		1999	40.0	624.43	1.5	1,238.64
314 1583	HYDROGEN FAN/BLOWER BLADING	4,122	1959	38.5	158,687	25		2009	50.0	82.44	11.5	948.08
314 1584	STATOR CORE	200,475	1959	38.5	7,718,288	25		2009	50.0	4,009.50	11.5	46,139.25
314 1585	NEUTRAL GROUNDING TRANSFORMER	14,840	1959	38.5	575,306	25		2009	50.0	299.66	11.5	3,428.89
314 1586	NEUTRAL GROUNDING TRANSFORMER	8,470	1959	7.5	71,025	25		2015	25.0	678.80	17.5	6,678.00
314 1589	ROTOR RETAINING RINGS	41,222	1959	38.5	1,587,047	25		2009	50.0	824.44	11.5	8,481.08
314 1587	ROTOR COILS	22,877	1959	38.5	1,298,815	25		2009	50.0	659.54	11.5	7,584.71
314 1588	INSULATION EQUIPMENT	4,122	1959	38.5	158,687	25		2009	50.0	82.44	11.5	948.08
314 3	CONDENSING SYSTEMS	1,142,078		38.7	41,924,877				52.7	21,664.37	18.5	400,143.73
314 206	INTAKE STRUCTURE	209,586		38.0	7,536,586				57.7	3,630.58	22.8	86,313.32
314 409	FOUNDATION	28,573	1959	38.5	1,138,581	0		2028	68.0	428.59	30.5	13,072.12
314 420	INTAKE CRANE STRUCTURE AND DRIVE	6,671	1959	38.5	296,834	0		2028	69.0	96.68	30.5	2,848.78
314 401	CRANE CONTROL SYSTEM	1,324	1959	38.5	51,308	20		1999	40.0	33.35	1.5	50.03

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 3  
 Report Data As Of 12/31/97

Account Number	Description	Part In Service Balance As 12/31/97	Vintage Year	Age At Time Of Study (Years)	Age Weight (\$/TWh)	Replacement Interval (Years)	Overhaul Date (if any)	Retirement Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Investment Capital
314 402	W/AVE CANOE TROLLEY ASSEMBLY	1,234	1959	28.5	51,269	20		2019	60.0	22.23	21.5	478.82
314 401	W/AVE CANOE HOIST ASSEMBLY	8,448	1959	28.5	325,287	20		2019	60.0	140.82	21.5	3,027.56
314 404	CATHODIC PROTECTION EQUIPMENT	13,119	1959	28.5	505,082	20		1999	40.0	327.88	15.5	491.86
314 405	CATHODIC PROTECTION EQUIPMENT	8,961	1974	23.5	234,084	20		2014	40.0	248.03	16.5	4,108.81
314 406	STOP LOSS COMPLETE	28,480	1959	28.5	1,018,710	0		2028	69.0	383.48	20.5	11,698.09
314 407	W/AVE CONCRETE STRUCTURE	667	1959	28.5	25,690	10		1999	40.0	18.68	1.5	25.01
314 408	AUXILIARY HOIST	94,278	1959	28.5	3,629,763	0		2028	69.0	1,286.26	20.5	41,673.81
314 409	CONTR. INSTRUMENTATION SYSTEM	1,334	1959	28.5	51,269	20		2019	60.0	22.23	21.5	478.82
314 400	CONTR. INSTRUMENTATION SYSTEM	13,961	1983	14.5	231,425	20		2013	20.0	532.03	18.5	8,246.52
		445	1959	28.5	17,133	20		1999	40.0	11.13	1.5	14.89
314 397	CONDENSER COOLING WATER DISCH. STRUCTURE	28,048		28.5	1,078,272				68.1	412.07	29.8	12,181.53
314 4078	FOUNDATION	13,426	1959	28.5	516,131	0		2028	69.0	194.29	20.5	5,925.84
314 4081	DISCHARGE CONCRETE STRUCTURE	14,107	1959	28.5	543,120	0		2028	69.0	204.45	20.5	6,220.70
314 4082	STOP LOSS COMPLETE	533	1959	28.5	20,521	10		1999	40.0	13.33	1.5	19.89
314 398	COOLING WATER TUNNEL/CONDUIT SYSTEM	128,024		28.5	4,828,209				69.0	1,805.57	20.5	56,594.74
314 410	CONDENSER INLET CONDUITS	56,894	1959	28.5	2,194,269	0		2028	69.0	826.00	20.5	24,193.00
314 411	CONDENSER DISCHARGE CONDUITS	71,040	1959	28.5	2,726,040	0		2028	69.0	1,029.57	20.5	31,461.74
314 399	W/AVE SCREENING SYSTEM	11,342		28.5	513,659				52.7	253.19	14.2	3,594.69
314 4127	TRASH BARRER	1,234	1959	28.5	51,269	25		2009	50.0	26.68	11.5	306.82
314 4128	TRASH RAKE HOIST	669	1959	28.5	24,227	20		2019	60.0	14.82	21.0	318.86
314 4129	TRASH RAKE (GIZZELY)	1,234	1959	28.5	51,269	25		2009	50.0	26.68	11.5	306.82
314 4140	TRAVELING SCREEN ASSEMBLY	3,598	1959	28.5	138,883	25		2009	50.0	71.16	11.5	818.24
314 4141	TRAVELING SCREEN PANELS	445	1959	28.5	17,133	25		2009	50.0	8.80	11.5	102.25
314 4142	STATIONARY SCREEN PANEL	3,598	1959	28.5	138,883	0		2028	69.0	51.57	20.5	1,572.74
314 4145	TRAVELING SCREENS HOUSING	1,779	1959	28.5	68,482	20		1999	40.0	44.48	1.5	66.71
314 4146	CONTR. INSTRUMENTATION SYSTEM	25,348		28.5	875,899				40.0	633.71	1.5	900.58
314 370	SCREEN WASH SYSTEM	507,777		28.5	18,028,832				43.7	10,225.87	18.8	188,716.84
314 4164	DRIVE/ELC. MOTOR, COMPLETE	1,588	1959	28.5	59,806	20		1999	40.0	28.80	1.5	58.25
314 4165	FRINGE, ALL UNDER 4 INCHES	18,677	1959	28.5	642,065	20		1999	40.0	4,411.22	1.5	625.28
314 4168	FRINGE, 5/8 IN & BIRCHES OR LARGER	405	1959	28.5	17,133	20		1999	40.0	11.13	1.5	18.89
314 4182	PUMP COMPLETE	8,448	1959	28.5	248,248	20		1999	40.0	181.20	1.5	241.80
314 4173	CONTR. INSTRUMENTATION SYSTEM	272	1959	28.5	8,547	20		1999	40.0	5.55	1.5	8.33
314 371	CONDENSER	507,777		28.5	18,028,832				43.7	10,225.87	18.8	188,716.84
314 3235	CONTR. INSTRUMENTATION SYSTEM	13,423	1983	14.5	194,244	20		2003	20.0	420.15	5.5	3,686.83
314 3236	FOUNDATION	18,081	1986	11.5	218,202	20		2006	20.0	803.05	8.5	8,100.53
314 3240	CONDENSER SECTION SHELL/CASING	632	1959	28.5	24,332	0		2028	69.0	9.16	20.5	273.28
314 3241	TUBE SUPPORTS	205,555	1959	28.5	8,028,655	0		2028	69.0	3,014.24	20.5	91,490.54
314 3242	TUBES, IN A WATER BOX	177,980	1959	28.5	791,268	0		2028	69.0	287.80	20.5	8,086.91
					8,820,660	25		2009	50.0	3,543.20	11.5	40,746.80

SCHEDULE V

EM Capital Recovery Costs

2008

Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Unit 3  
 Part Data As Of 12/31/97

Account Number	Description	Part Balance As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (lb-yr)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
314 3043	TUBE SHEET	23,491	1989	20.5	904,404	0		2028	69.0	340,45	20.5	14,263.70
314 3044	NO. 1 NO. 2 NO. 3	12,724	1989	20.5	469,874	0		2028	69.0	184,41	20.5	5,624.28
314 3048	MOTIVALL FOR A CONDENSER SECTION	7,241	1989	20.5	262,629	0		2028	69.0	106,29	20.5	3,244.83
314 3048	CONDENSER NECK ASSY (SEPARATE SHELL)	4,894	1989	20.5	188,419	20		2019	60.0	81,87	21.5	1,753.88
314 3049	CATHODIC PROTECTION EQUIPMENT	20,499	1992	5.5	112,745	20		2012	20.0	1,024,95	14.5	14,881.78
314 372	CONDENSER AIR REMOVAL SYSTEM	15,584		20.5	599,996				60.6	297,26	22.1	5,879.22
314 372	VACUUM PUMP	1,184	1989	20.5	41,584	25		2009	50.0	23,88	11.5	272.32
314 3724	PIPING, ALL UNDER 4 INCHES	4,940	1989	20.5	180,180	0		2028	69.0	71,09	20.5	2,182.62
314 3278	SELENCER/MUFFLER	2,269	1989	20.5	91,207	0		2028	69.0	34,33	20.5	1,047.17
314 3277	TANK	2,269	1989	20.5	91,207	0		2028	69.0	34,33	20.5	1,047.17
314 3280	CONTROL/INSTRUMENTATION SYSTEM	2,269	1989	20.5	91,207	20		1989	40.0	89,22	1.5	88.84
314 3281	STEAM AIR EJECTOR ASSY	1,808	1989	20.5	69,608	0		2028	69.0	76,20	20.5	789.19
314 3284	HEAT EXCHANGER COMPLETE	545	1989	20.5	20,983	0		2028	69.0	7,90	20.5	240.91
314 374	CONDENSATE PUMP SYSTEM	72,796		20.5	2,802,847				46.8	1,554,25	8.3	12,947.60
314 3922	FOUNDATION	6,582	1989	20.5	232,262	0		2028	69.0	94,66	20.5	2,988.17
314 3924	PIPING, RUN 4 INCHES OR LARGER	2,912	1989	20.5	112,112	0		2028	69.0	42,20	20.5	1,287.19
314 3924	CONTROL/INSTRUMENTATION SYSTEM	10,191	1989	20.5	382,584	20		1989	60.0	254,78	1.5	262.16
314 3924	INSULATION PIPING RUN 4 IN OR LARGER	728	1989	20.5	28,028	20		2019	60.0	12,13	21.5	262.87
314 3944	PUMP, COMPLETE	22,020	1989	20.5	1,233,155	25		2009	50.0	640,80	11.5	7,286.90
314 3945	DRIVE, ELECTRIC MOTOR, COMPLETE	20,283	1989	20.5	794,746	20		1989	40.0	620,58	1.5	794.26
314 375	CONDENSER COOLING WATER PUMP SYSTEM	143,583		20.5	5,460,177				48.8	2,841,77	11.3	32,198.18
314 3922	DRIVE/ELEC MOTOR, ROTATING ASSY.	13,732	1989	20.5	528,682	20		1989	40.0	343,20	1.5	514.85
314 3923	DRIVE, ELECTRIC MOTOR STATIONARY ASSY.	12,721	1989	20.5	528,644	20		1989	40.0	343,26	1.5	514.81
314 3926	PUMP SWITCHELL, ALL	10,334	1989	20.5	397,809	25		2009	50.0	208,68	11.5	2,206.82
314 3927	PUMP SWFT, COMPLETE	27,809	1989	20.5	1,480,682	25		2009	50.0	788,78	11.5	8,729.97
314 3928	PUMP STATIONARY ASSY.	27,809	1989	20.5	1,480,682	25		2009	50.0	788,78	11.5	8,729.97
314 3927	CONTROL/INSTRUMENTATION SYSTEM	2,548	1989	20.5	98,098	20		1989	40.0	43,70	1.5	85.58
314 3927	LIBER WATER SYSTEM	25,240	1989	20.5	875,580	0		2028	69.0	387,25	20.5	11,281.01
314 4	TURBINE (GENERATOR) AUXILIARIES	802,423		20.5	24,493,981				33.1	24,230,62	7.7	189,191.24
314 401	TURBINE CONTROL SYSTEM	224,405		20.1	7,872,699				34.8	6,484,04	3.0	18,173.83
314 5428	PIPING, ALL UNDER 4 INCHES	34,733	1989	20.5	902,271	20		2003	2019	502,11	5.5	3,091.63
314 5424	CONTROL/INSTRUMENTATION SYSTEM	126,031	1989	20.5	5,237,184	20		1989	40.0	2,400,78	1.5	8,191.16
314 5424	CONTROL/INSTRUMENTATION SYSTEM	24,679	1977	20.5	505,820	20	2003	2017	20.0	448,19	5.5	5,205.56
314 5440	START UP CONSULE	4,122	1989	20.5	158,687	20		1989	40.0	103,05	1.5	154.58
314 5443	FEEDWATER SYSTEM COMPLETE	20,611	1989	20.5	793,524	20		1989	40.0	515,28	1.5	772.91
314 5445	COVERDOR	4,122	1989	20.5	158,687	20		1989	40.0	103,05	1.5	154.58
314 5446	RECORDER	10,207	1991	6.5	66,246	20	2003	2011	12.0	680,98	5.5	4,878.21
314 402	TURBINE STEAM PIPING AND VALVE SYSTEM	65,505		20.5	2,539,298				53.7	1,227,70	15.2	18,688.71

Account Number	Description	Plant In Service Balance As 12/31/97	Vintage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Requirement Interval (Years)	Overhaul Date (Fiscal)	Capital Cost Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314 5468	VALVE POWER OPERATED	41,222	1999	28.5	1,587,047	25		2009	50.0	824.44	11.5	8,481.05
314 5469	CROSSOVER PIPING	20,811	1999	28.5	793,524	20		2019	60.0	343.52	21.5	7,285.61
314 5472	INSULATION PIPING RUN & IN OR LANCER	4,122	1999	28.5	159,697	25		2021	69.0	59.74	28.5	1,822.04
314 483	TURBINE GLAND SEAL SYSTEM	57,709		28.5	2,271,797				52.2	1,106.09	13.7	15,174.87
314 5481	EXCHANGER COMPLETE	12,286	1999	28.5	476,091	25		2009	50.0	347.32	11.5	2,844.18
314 5481	PIPING, ALL UNDER 4 INCHES	4,122	1999	28.5	159,697	20		2019	60.0	68.70	21.5	1,477.05
314 5487	CONTROLINSTRUMENTATION SYSTEM	12,286	1999	28.5	476,091	20		1999	40.0	208.15	1.5	463.73
314 5488	DELEPER-BLEATER	20,811	1999	28.5	793,524	20		2019	60.0	343.52	21.5	7,285.61
314 5489	VAPOR EXTRACTOR INCL. DRIVE	8,244	1999	28.5	317,384	20		2019	60.0	137.40	21.5	2,954.10
314 485	TURBINE GEAR ASSEMBLY	23,171		28.5	841,779				44.5	523.37	12.7	6,782.89
314 5518	CONTROLINSTRUMENTATION SYSTEM	4,122	1999	28.5	159,697	20		1999	40.0	121.05	1.5	154.59
314 5519	CONTROLINSTRUMENTATION SYSTEM	2,110	1992	15.5	48,205	20		2002	20.0	101.50	4.5	689.75
314 5522	TURBINE GEAR INCL. REDUCTION & BALL GEAR	18,499	1999	28.5	634,827	20		2019	60.0	274.82	21.5	5,938.98
314 486	TURBINE GENERATOR SPECIAL TOOLS & EQUIP	0		0	0				0	0	0	0
314 5042	GENERATOR EXCITER SPEEDER	0	1999	0.0	0	20		2019	21.5	0.00	21.5	0.00
314 487	EXCITER	98,287		21.5	3,202,765				40.7	2,288.73	10.7	25,248.73
314 5534	CONTROLINSTRUMENTATION SYSTEM	16,499	1999	28.5	634,827	20		1999	40.0	412.23	1.5	818.34
314 5536	ENCLOSURE	12,286	1999	28.5	476,091	25		2009	50.0	247.32	11.5	2,844.18
314 5537	PAINTER OWNER COMPLETE	4,122	1999	28.5	159,697	25		2009	50.0	82.44	11.5	948.06
314 5539	HEATING SYSTEM	0	1999	0.0	0	25		2009	11.5	0.00	11.5	19,499.26
314 5540	HEATING SYSTEM	17,347	1997	10.5	198,444	25		2012	25.0	717.88	14.5	19,499.26
314 5543	REDUCTION GEAR	4,122	1999	28.5	159,697	25		2009	50.0	82.44	11.5	948.06
314 5547	STATION MAIN EXCITER	12,286	1999	28.5	476,091	25		2009	50.0	247.32	11.5	2,844.18
314 5549	NOTION MAIN EXCITER	16,499	1999	28.5	634,827	25		2009	50.0	329.79	11.5	3,782.47
314 5551	BRUSH BOARD	4,122	1999	28.5	159,697	25		2009	50.0	82.44	11.5	948.06
314 5572	RELAYING ASSEMBLY	4,122	1999	28.5	159,697	25		2009	50.0	82.44	11.5	948.06
314 5574	COURLING COMPLETE WITH FASTENERS	4,122	1999	28.5	159,697	25		2009	50.0	82.44	11.5	948.06
314 489	GENERATOR SEAL OIL SYSTEM	22,977		28.5	1,209,815				53.3	619.32	14.8	8,171.81
314 5004	PIPING, ALL UNDER 4 INCHES	4,122	1999	28.5	159,697	20		2019	60.0	68.70	21.5	1,477.05
314 5009	CONTROLINSTRUMENTATION SYSTEM	8,244	1999	28.5	317,384	20		1999	40.0	208.15	1.5	308.15
314 5814	HEAT EXCHANGER COMPLETE	20,811	1999	28.5	793,524	20		2019	60.0	343.52	21.5	7,285.61
314 489	GENERATOR COOLING AND PURGE SYSTEM	90,800		31.4	2,804,107				36.4	2,497.89	10.8	27,916.33
314 5032	HEAT EXCHANGER TUBE BUNDLE	4,122	1999	28.5	159,697	20		2019	60.0	68.70	21.5	1,477.05
314 5033	PIPING, ALL UNDER 4 INCHES	4,122	1999	28.5	159,697	20		2019	60.0	68.70	21.5	1,477.05
314 5037	CONTROLINSTRUMENTATION SYSTEM	16,499	1999	28.5	634,827	20		1999	40.0	412.23	1.5	818.34
314 5038	DRYER	12,286	1999	28.5	476,091	25		2009	50.0	247.32	11.5	2,844.18



Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 3  
 Plant Data As Of 12/31/67

Account Number	Description	Plant in Service As 12/31/67	Original Cost	Age At Study (Years)	Age Weight (1/3 Yrs)	Replacement Interval (Years)	Overhaul Date (if Rel.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Original Investment
314 5629	CARBON DIOXIDE SUPPLY SYSTEM	4,122	150	28.5	156.687	25		2009	50.0	42.44	11.5	948.05
314 5640	HYDROGEN SUPPLY SYSTEM	28,805	1800	28.5	1,110.918	25		2009	50.0	9,771.0	11.5	6,538.65
314 5641	HYDROGEN DETECTION SYSTEM	0	1800	0.0	0	20		1998	1.5	0.20	1.5	0.20
314 5641	HYDROGEN DETECTION SYSTEM	22,524	1800	7.5	156.180	20		2010	20.0	1,041.20	12.5	12,015.00
314 473	TURBINE I/USE OR SYSTEM	37,209		24.2	739.801				32.6	1,144.88	11.7	13,289.25
314 5710	DRIVE/ELEC. MOTOR, COMPLETE	837	1959	28.5	38.075	20		1989	40.0	23.43	1.5	26.14
314 5713	HEAT EXCHANGER, COMPLETE	2,296	1959	28.5	88.398	20		2019	60.0	38.27	21.5	822.73
314 5716	PUMP COMPLETE	2,108	1959	28.5	81.158	20		2019	60.0	35.13	21.5	759.37
314 5718	VALVE, POWER OPERATED	408	1959	28.5	15.831	20		1999	60.0	6.77	21.5	143.48
314 5719	CONTROL/INSTRUMENTATION SYSTEM	408	1959	28.5	15.831	20		1999	40.0	10.15	1.5	15.22
314 5719	CONTROL/INSTRUMENTATION SYSTEM	8,020	1983	14.5	130.790	20		2003	20.0	461.00	5.5	2,482.50
314 5720	FILTERING/CONTROL/INSTRUMENTATION UNIT	1,408	1959	28.5	54.131	20		2019	60.0	23.43	21.5	503.82
314 5721	RESERVOIR	587	1989	28.5	22.821	20		2019	60.0	8.88	21.5	212.48
314 5721	RESERVOIR	787	1989	14.5	11.122	20		2013	20.0	26.57	15.5	298.29
314 5723	VAPOR EXTRACTOR INCL. DRIVE	6,873	1987	16.5	112.415	20		2011	20.0	227.50	13.5	3,095.85
314 5728	PUMP, 8" INCHES OR LARGER	7,462	1959	28.5	287.403	20		2019	60.0	124.42	21.5	2,624.02
314 5728	PUMP, 8" INCHES OR LARGER	6,082	1987	16.5	84.018	20		2011	20.0	168.73	13.5	2,287.40
314 478	TURBINE GENERATOR SUPERVISORY SYSTEM	173,280		15.9	2,731.480				21.0	8,251.80	6.3	81,573.72
314 5746	CONTROL PANEL	4,122	1959	28.5	158.687	20		1989	40.0	103.05	1.5	154.58
314 5747	RECORDER	4,122	1959	28.5	158.687	20		1989	40.0	103.05	1.5	154.58
314 5748	SUPERVISORY INSTR. PROJECT	117,508	1954	13.5	1,587.519	20		2004	20.0	5,878.70	6.5	28,718.05
314 5749	SENSOR, MAJOR	4,122	1959	28.5	158.687	20		1989	40.0	103.05	1.5	154.58
314 5750	MONTING/WALKER	4,122	1959	28.5	158.687	20		1989	40.0	103.05	1.5	154.58
314 5752	CONTROL/INSTRUMENTATION SYSTEM	28,198	1984	13.5	328.172	20		2004	20.0	1,503.90	6.5	12,758.25
314 8	TURBINE GANTRY CANOE SYSTEMS	111,737		28.5	4,302.881				57.7	1,835.53	18.2	37,240.91
314 801	TURBINE CANOE STRUCTURE	81,138		28.5	2,123.727				64.8	1,298.59	28.1	32,757.57
314 8120	DRIVE/ELEC. MOTOR, COMPLETE	4,023	1959	28.5	154.886	20		1989	40.0	100.59	1.5	150.86
314 8123	CANOE SUBSTRUCTURE	47,285	1959	28.5	1,824.223	20		2028	60.0	688.74	20.5	20,245.54
314 8124	CANOE SUBSTRUCTURE, INCLUDING RAILS	25,582	1959	28.5	991.282	20		2028	60.0	370.80	20.5	11,312.41
314 8125	POWER CABLE REEL	2,012	1959	28.5	77.482	20		1989	40.0	50.20	1.5	75.40
314 8126	POWER & CONTROL CABLE FURNISHED BY MFG	1,008	1959	28.5	38.771	25		2009	50.0	20.12	11.5	231.28
314 8127	CONTROL/INSTRUMENTATION SYSTEM	1,118	1959	28.5	42.043	20		1989	40.0	27.85	1.5	41.83
314 802	TURBINE CANOE TROLLEY	13,746		28.5	529.222				41.8	230.82	3.1	1,017.58
314 8151	REDUCTION GEAR	559	1959	28.5	21.522	20		2019	80.0	9.32	21.5	200.21
314 8152	TROLLEY STRUCTURE	1,008	1959	28.5	38.771	20		2019	60.0	16.77	21.5	207.48
314 8153	DRIVE ELECTRIC MOTOR, COMPLETE	12,181	1959	28.5	488.989	20		1999	40.0	204.53	1.5	456.79
314 803	TURBINE CANOE MAIN HOIST	8,723		28.5	274.248				47.7	203.87	9.2	1,870.61

Florida Power & Light Company  
 Depreciation Rates  
 For Schedules 1 & 2  
 First Date An Or 12/31/17

Account Number	Description	Plant Balance At 12/31/07	Vintage Year	Age In Service (Years)	Age (Years)	Weight (\$ Yr)	Requirements Interval (Years)	Overhaul Date (8/9/1)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314 9183	REDUCTION DEAM	509	1999	38.5	38.5	21,522	30		2019	60.0	9.32	21.5	200.31
314 9184	MAIN HOOD AND SHEAVE	509	1999	38.5	38.5	21,522	30		2019	60.0	9.32	21.5	200.31
314 9185	HOIST DREAM	3,017	1999	38.5	38.5	116,155	30		2019	60.0	50.28	21.5	1,081.09
314 9186	HOIST - 207 C - COMPLETE	509	1999	38.5	38.5	21,522	30		2019	60.0	9.32	21.5	200.31
314 9187	DRIVE ELEC MOTOR COMPLETE	5,029	1999	38.5	38.5	193,817	20		1999	40.0	125.73	1.5	188.59
314 804	TURBINE CHASE ALUMINUM HOIST	7,152		38.5		579,394				49.5	144.35	11.0	1,594.85
314 9179	REDUCTION DEAM	509	1999	38.5	38.5	21,522	30		2019	60.0	9.32	21.5	200.31
314 9180	HOIST DREAM	3,017	1999	38.5	38.5	116,155	30		2019	60.0	50.28	21.5	1,081.09
314 9181	DRIVE CABLE COMPLETE	509	1999	38.5	38.5	21,522	30		2019	60.0	9.32	21.5	200.31
314 9182	DRIVE ELEC MOTOR COMPLETE	3,017	1999	38.5	38.5	116,155	20		1999	40.0	75.43	1.5	113.14
315	ACCESSORY ELECTRIC EQUIPMENT	1,308,409		29.7		44,792,091				33.2	45,417.64	6.0	362,577.0
315 1	STRUCTURAL SUPPORTS	5,246		38.5		201,971				69.0	76.03	30.5	2,298.86
315 181	GENERATION BUS STRUCTURAL SUPPORT SYSTEMS	5,246		38.5		201,971				69.0	76.03	30.5	2,298.86
315 0514	GENERATION LEADS SUPPORTS	5,246		38.5		201,971			2008	69.0	76.03	30.5	2,298.86
315 2	ALUMINUM POWER SYSTEMS	277,104		31.9		6,841,859				40.0	6,832.36	11.4	78,826.00
315 281	125 VOLT DC DISTRIBUTION SYSTEM	21,698		38.5		693,299				50.0	423.82	11.5	4,980.09
315 1801	CABLE POWER AND OR LARGER	5,281	1999	38.5	38.5	62,309	25		2009	50.0	27.22	11.5	313.03
315 1802	LOAD CENTER, INCL. BUS SWITCHES, ETC.	5,281	1999	38.5	38.5	225,649	25		2009	50.0	117.22	11.5	1,346.03
315 1803	CABLE POWER, ALL UNLESS SAID	5,281	1999	38.5	38.5	225,649	25		2009	50.0	117.22	11.5	1,346.03
315 1807	CIRCUIT BREAK RATED - 800 AMPS IN A SECT	6,813	1999	38.5	38.5	331,601	25		2009	50.0	172.26	11.5	1,980.99
315 287	ALUMINUM STATION SERVICE TRANSFORMER	58,934		38.5		2,087,220				49.0	1,984.72	10.5	11,247.46
315 1725	FIRE PROTECTION SYS COMPLETE	1,295	1999	38.5	38.5	59,213	25		2009	50.0	30.79	11.5	303.74
315 1726	CABLE POWER AND OR LARGER	6,804	1999	38.5	38.5	281,604	25		2009	50.0	136.08	11.5	1,564.82
315 1727	BUSBARS	6,152	1999	38.5	38.5	276,652	25		2009	50.0	123.04	11.5	1,414.96
315 1728	CONTROL/INSTRUMENTATION SYSTEM	5,281	1999	38.5	38.5	225,649	20		1999	40.0	146.53	1.5	219.79
315 1729	FOUNDATION	2,580	1999	38.5	38.5	99,300	25		2009	50.0	51.60	11.5	583.40
315 1730	TRANSFORMER	28,271	1999	38.5	38.5	1,120,008	25		2009	50.0	564.42	11.5	6,729.83
315 1731	COOLING SYSTEM	1,298	1999	38.5	38.5	59,213	25		2009	69.0	22.29	30.5	679.94
315 288	STARTUP TRANSFORMER	87,686		38.5		3,376,913				51.0	1,718.79	12.5	21,513.26
315 1143	FIRE PROTECTION SYS COMPLETE	2,272	1999	38.5	38.5	87,472	25		2009	50.0	45.44	11.5	522.96
315 1144	CABLE POWER AND OR LARGER	22,493	1999	38.5	38.5	664,441	25		2009	50.0	449.06	11.5	5,164.19
315 1145	BUSBARS	6,287	1999	38.5	38.5	249,800	25		2008	69.0	131.70	30.5	4,016.72
315 1146	CONTROL/INSTRUMENTATION SYSTEM	5,281	1999	38.5	38.5	225,649	20		1999	40.0	146.53	1.5	219.79

Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Line 2  
 First Data As Of 1/21/97

Account Number	Description	Part In Service At 12/31/97	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (3-Yrs)	Replacement Interval (Years)	Overhaul Date (if any)	Retired Date	Average Service Life	Annual Accrual	Average Remaining Life	Present Unrecovered Capital
315 208	WT/LV AC DISTRIBUTION SYSTEM	71,538		22.2	1,629,947				28.4	501.21	10.1	25,296.33
315 176D	CONTROL INSTRUMENTATION SYSTEM	5,861	1959	20.5	221,648	20		1999	40.0	148.53	1.5	219.79
315 176J	TRANSFORMER	2,176	1959	20.5	122,276	25		2009	50.0	43.52	11.5	702.48
315 176K	CIRCUIT BREAKER RATED 400 AMPS IN A SECT	5,861	1959	20.5	225,648	25		2009	50.0	117.22	11.5	1,248.03
315 176E	MOTOR GENERATOR SET	2,772	1959	20.5	104,787	25		2009	50.0	54.44	11.5	602.08
315 176T	GENERATOR	0	1959	0.0	0	25		2009	11.5	0.00	11.5	0.00
315 176Z	GENERATOR	50,007	1983	14.5	723,827	25		2006	23.0	2,002.28	10.5	21,023.54
315 176B	CABLE POWER, ALL UNDER 640	5,861	1959	20.5	225,648	25		2009	50.0	117.22	11.5	1,248.03
315 291	STATION BATTERY SYSTEM	49,480		23.1	833,581				34.2	1,183.75	13.2	15,578.83
315 179G	CONTROL INSTRUMENTATION SYSTEM	468	1959	20.5	17,341	20		1999	40.0	11.65	1.5	17.48
315 179H	BATTERY	27,809	1981	16.5	428,848	15		2011	30.0	526.87	13.5	12,514.05
315 179B	BATTERY PACK	372	1959	20.5	14,301	15		2004	45.0	8.29	6.5	83.88
315 1800	BATTERY CHARGER	2,809	1959	20.5	100,447	25		2009	50.0	62.18	11.5	600.07
315 1802	BATTERY CHARGER	3,372	1983	24.5	116,334	25		2013	50.0	67.44	15.5	1,046.32
315 1801	CABLE POWER, ALL UNDER 640	5,861	1959	20.5	225,648	25		2009	50.0	117.22	11.5	1,248.03
315 3	CONDUCTORS, CONDUITS AND INSULATORS	207,869		20.4	11,832,759				48.3	4,246.70	10.9	67,802.67
315 381	STATION GROUNDING SYSTEM	26,287		27.6	878,528				45.1	517.49	7.9	4,314.68
315 375	GROUNDING GRID	4,824	1959	20.5	229,774	25		2009	50.0	178.48	11.5	2,028.52
315 376	GROUNDING GRID	4,013	1983	24.5	207,449	25		2013	50.0	120.28	15.5	1,864.03
315 378	LIGHTNING PROTECTION SYS EA GREN UNIT	11,250	1959	20.5	422,305	20		1999	40.0	280.75	1.5	421.13
315 382	CONDUIT AND RACEWAY SYSTEM	225,024		20.5	8,603,426				50.0	4,500.48	11.5	61,739.52
315 374	CONDUIT CONT. INDOOR RUN 2" OR LARGER	32,089	1959	20.5	1,235,427	25		2009	50.0	641.78	11.5	7,280.47
315 376	CONDUIT LESS THAN 2"	48,133	1959	20.5	1,803,121	25		2009	50.0	962.66	11.5	11,070.59
315 378	CABLE TRAY, CONTINUOUS RUN	27,205	1959	20.5	1,028,943	25		2009	50.0	550.10	11.5	6,326.15
315 377	DUCT BANK, CONTINUOUS RUN	500,481	1959	20.5	3,608,519	25		2009	50.0	2,028.66	11.5	22,119.63
315 379	MANHOLES	14,816	1959	20.5	647,416	25		2009	50.0	238.32	11.5	2,867.68
315 383	GENERATOR BUS	56,878		20.5	2,189,805				48.7	1,100.73	13.2	11,882.47
315 372	CIRCUIT BREAKER GENERATOR	11,722	1959	20.5	451,287	25		2009	50.0	234.44	11.5	2,696.06
315 378	ISOLATOR BUS, COMPLETE	14,870	1959	20.5	603,345	25		2009	50.0	328.40	11.5	3,800.10
315 379	BUS AND ENCLOSURE STRUCTURE	21,855	1959	20.5	845,288	25		2009	50.0	428.10	11.5	5,048.65
315 380	POTENTIAL TRANSFORMERS	5,147	1959	20.5	198,160	20		1999	40.0	128.68	1.5	183.01
315 382	CONTROL INSTRUMENTATION SYSTEM	803	1959	20.5	34,766	20		1999	40.0	27.58	1.5	33.86
315 384	ANALYZER, COMBUSTIBLE GAS	181	1959	20.5	6,969	20		1999	40.0	4.53	1.5	6.79



Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Unit 3  
 Plant Data As Of 12/31/97

Account Number	Description	Plant In Service At 12/31/97	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (\$/Yr)	Requirements Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Annual	Average Remaining Life	Present Unrecovered Capital
315 7069	POWER CENTER SWITCHGEAR SECTION	3,365	1959	28.5	153,403	25	2003	2009	50.0	79.89	11.5	516.44
315 7068	MOTOR CONTROL CENTER SWITCHGEAR SECTION	23,593	1959	28.5	908,331	25	2003	2009	50.0	471.96	11.5	5,426.20
315 7051	LIGHTNING ARRESTOR (IN A CENTER)	177	1959	28.5	6,815	25	2003	2009	50.0	3.54	11.5	42.71
315 7052	CABLE POWER, ALL UNDER #40	5,861	1959	28.5	225,649	25	2003	2009	50.0	117.22	11.5	1,246.03
315 7055	ENCLOSURE	177	1959	28.5	6,815	25	2003	2009	50.0	3.54	11.5	42.71
315 7041	CABLE POWER #40 OR LARGER	16,229	1959	28.5	628,667	25	2003	2009	44.0	211.11	5.5	2,041.13
315 7042	FOUNDATION	1,042	1959	28.5	42,096	25	2003	2009	44.0	23.67	5.5	132.19
315 7043	TRANSFORMER	7,754	1959	28.5	298,329	25	2003	2009	44.0	176.22	5.5	862.25
315 7044	CONTROL/INSTRUMENTATION SYSTEM	2,931	1959	28.5	112,824	20	2003	1999	40.0	73.26	1.5	108.88
315 7045	CIRCUIT BREAK RATED + 600 AMPS IN A SECT	3,219	1959	28.5	143,162	25	2003	2009	44.0	64.52	5.5	464.88
315 7046	CIRCUIT BREAK RATED 600 AMPS OR GREATER	266	1959	28.5	10,222	25	2003	2009	44.0	6.02	5.5	31.18
315 7048	CIRCUIT BREAK RATED + 500 AMPS IN A SECTION	532	1959	28.5	20,463	25	2003	2009	44.0	12.08	5.5	66.44
315 7049	MOTOR CONTROL CENTER SWITCHGEAR SECTION	3,365	1959	28.5	153,403	25	2003	2009	44.0	50.56	5.5	488.08
315 7050	MOTOR CONTROL CENTER SWITCHGEAR SECTION	23,593	1959	28.5	908,331	25	2003	2009	44.0	536.20	5.5	2,948.13
315 7051	LIGHTNING ARRESTOR (IN A CENTER)	177	1959	28.5	6,815	25	2003	2009	44.0	4.12	5.5	22.13
315 7052	CABLE POWER, ALL UNDER #40	5,861	1959	28.5	225,649	25	2003	2009	44.0	133.20	5.5	722.63
315 7055	ENCLOSURE	177	1959	28.5	6,815	25	2003	2009	44.0	4.12	5.5	22.13
315 594	2.4KV POWER DISTRIBUTION SYSTEM	191,865		28.5	7,387,574				48.9	4,003.75	8.4	34,275.57
315 7094	GROUNDING BREAKER	1,718	1959	28.5	68,047	25	2003	2009	50.0	34.31	11.5	394.57
315 7095	FOUNDATION	1,078	1959	28.5	28,212	25	2003	2009	68.0	14.78	20.5	462.21
315 7098	CIRCUIT BREAK RATED 600 AMPS OR GREATER	2,574	1959	28.5	98,080	25	2003	2009	50.0	51.47	11.5	591.91
315 7100	SWITCH, RATED + 500 AMPS, IN A SECTION	5,147	1959	28.5	198,140	25	2003	2009	50.0	102.93	11.5	1,183.70
315 7101	POWER CENTER SWITCHGEAR SECTION	34,310	1959	28.5	1,260,808	25	2003	2009	50.0	698.20	11.5	7,881.20
315 7104	CURRENT TRANSFORMER, MAIN	8,578	1959	28.5	320,234	25	2003	2009	50.0	171.58	11.5	1,972.63
315 7105	CABLE POWER, ALL UNDER #40	5,861	1959	28.5	225,649	25	2003	2009	50.0	117.22	11.5	1,246.03
315 7108	CIRCUIT BREAK RATED + 600 AMPS IN A SECT	26,740	1959	28.5	1,414,490	25	2003	2009	50.0	734.90	11.5	8,402.20
315 7094	GROUNDING BREAKER	1,718	1959	28.5	68,047	25	2003	2009	44.0	28.99	5.5	214.44
315 7095	FOUNDATION	1,078	1959	28.5	28,212	25	2003	2009	44.0	23.15	5.5	127.21
315 7098	CIRCUIT BREAK RATED 600 AMPS OR GREATER	2,574	1959	28.5	98,080	25	2003	2009	44.0	36.49	5.5	321.69
315 7100	SWITCH, RATED + 500 AMPS, IN A SECTION	5,147	1959	28.5	198,140	25	2003	2009	44.0	116.87	5.5	942.31
315 7101	POWER CENTER SWITCHGEAR SECTION	34,310	1959	28.5	1,260,808	25	2003	2009	44.0	778.77	5.5	4,288.75
315 7104	CURRENT TRANSFORMER, MAIN	8,578	1959	28.5	320,234	25	2003	2009	44.0	194.94	5.5	1,072.19
315 7105	CABLE POWER, ALL UNDER #40	5,861	1959	28.5	225,649	25	2003	2009	44.0	133.20	5.5	722.63
315 7108	CIRCUIT BREAK RATED + 600 AMPS IN A SECT	26,740	1959	28.5	1,414,490	25	2003	2009	44.0	835.05	5.5	4,592.20
315 6	INFORMATION SYSTEMS	314,391		17.0	5,349,507				20.8	15,133.34	4.2	63,422.78
315 691	LOAD CONTROL AND METERING SYSTEM	22,201		18.0	401,520				22.4	993.97	5.8	6,797.75
315 7068	CONTROLLER	467	1959	28.5	17,900	20	2003	1999	40.0	11.08	1.5	17.51
315 7069	REMOTE TERMINAL UNIT	280	1959	28.5	10,780	20	2003	1999	40.0	7.00	1.5	10.50
315 7070	CONTROL PANEL	187	1959	28.5	7,200	20	2003	1999	40.0	4.66	1.5	7.01
315 7071	TRANSFORMER, MAJOR	654	1959	28.5	25,179	20	2003	1999	40.0	16.25	1.5	24.53
315 7072	COMPUTER/MICROPROCESSOR	407	1959	28.5	17,280	20	2003	1999	40.0	11.68	1.5	17.51

Florida Power & Light Company  
 Depreciation Report  
 For Standard Unit 3  
 First Cost: \$4 Of 120167

Account Number	Description	Part In Service At 12/31/67	Average Year	Age At Time Of Study (Years)	Age Weight (\$ Yrs)	Requirement (Years)	Overhaul (if any)	Calculated Date	Average Service Life	Annual Annual	Average Retiring	Original Unrecovered Cost
		#	B	C	D	E	F	G	H	I	J	K
315 683	ANALOG/DIGITAL ACQUISITION SYSTEM	205,365		17.9	3,678,636				20.1	10,235.78	2.2	22,024.11
315 770	RECONDER OSCALLOOP#1	6,238	1979	18.5	96,903	20		1989	20.0	201.90	1.5	292.80
315 770	RECONDER OSCALLOOP#1	2,003	1980	17.5	35,149	20	2003	2000	23.0	89.26	5.5	460.93
315 771	PLAYBACK EQUIPMENT	7,898	1978	18.8	146,326	20		1989	20.0	362.80	1.5	588.20
315 771	PLAYBACK EQUIPMENT	3,079	1980	17.5	53,883	20	2003	2000	23.0	133.67	5.5	728.28
315 772	CONTROLINSTRUMENTATION SYSTEM	0	1959	0.0	0	20		1989	1.5	0.00	1.5	0.00
315 772	CONTROLINSTRUMENTATION SYSTEM	10,475	1978	18.5	183,788	20		1989	20.0	523.75	1.5	788.63
315 772	CONTROLINSTRUMENTATION SYSTEM	4,106	1980	17.5	71,865	20		2000	20.0	205.30	2.5	513.25
315 772	RECONDER	0	1959	0.0	0	20		1989	1.5	0.00	1.5	0.00
315 772	RECONDER	10,475	1978	18.5	183,788	20		1989	20.0	523.75	1.5	788.63
315 773	RECONDER	4,106	1980	17.5	71,865	20		2000	20.0	205.30	2.5	513.25
315 773	RECONDER	0	1959	0.0	0	20		1989	1.5	0.00	1.5	0.00
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315 773	RECONDER	0	1959	0.0	0	20		1989	1.5	0.00	1.5	0.00
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315 773	RECONDER	4,106	1980	17.5	71,865	20		2000	20.0	205.30	2.5	513.25
315 773	RECONDER	0	1959	0.0	0	20		1989	1.5	0.00	1.5	0.00
315 773	RECONDER	10,475	1978	18.5	183,788	20		1989	20.0	523.75	1.5	788.63
315 773	RECONDER	4,106	1980	17.5	71,865	20		2000				

Fossil Power & Light Company  
 Depreciation Rates  
 For Schedule Line 4  
 Paper Data As Of 12/31/87

Account Number	Description	Full Service Balance At 12/31/87	Average Useful Life (Years)	Age At Study (Years)	Age (Years)	Replacement Interval (Years)	Charge Date (if Reg.)	Charged Date	Average Service Life (Years)	Annual Actual	Average Remaining Life (Years)	Projected Unrecovered Capital
311	STRUCTURES AND IMPROVEMENTS	2,864,757		24.4					49.2	58,239.53	26.7	1,664,564.08
311.3	STATION BUILDINGS	2,638,837		24.3					49.8	53,290.59	26.2	1,393,201.90
211.208	STORES WAREHOUSE	8,282		18.5					20.0	413.10	1.5	618.65
211.216	LIGHTING SYSTEM COMPLETE	8,282		18.5		20		1999	20.0	413.10	1.5	618.65
211.229	TURBINE GENERATOR BUILDING	2,302,101		24.8					53.4	43,128.31	28.4	1,276,127.67
211.209	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	763,808		18.7		20		2028	36.0	13,998.32	20.5	426,848.80
211.202	LIGHTING SYSTEM COMPLETE	2,462		18.5		20		2001	20.0	123.10	3.5	430.65
211.203	ELEVATION	68,000		18.7		25		2028	36.0	1,590.89	20.5	48,522.23
211.264	FIRE PROTECTION SYS COMPLETE	68,120		18.1		25		2018	25.0	3,524.80	18.5	65,308.80
211.264	SUBSTRUCTURE FOUNDATION WORK	1,328,823		18.7				2028	36.0	23,802.20	20.5	728,016.99
211.242	SWITCHGEAR BUILDING	80,789		23.0					41.1	2,208.88	18.7	43,488.65
211.880	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	28,580		18.7		20		2028	36.0	726.79	20.5	21,598.86
211.884	ROOF APPOINTANCES (EACH ELEV)	8,182		18.7		20		2028	36.0	162.18	20.5	4,546.43
211.885	ROOF (EACH LEVEL)	17,397		18.7		20		2012	40.0	429.78	14.5	6,376.74
211.991	HVAC AIR CONDITIONER	11,914		18.7		15		2002	30.0	307.12	4.5	1,787.10
211.993	FIRE PROTECTION SYS COMPLETE	12,802		19.0		25		2015	25.0	504.08	17.5	8,837.40
211.248	BOILER BUILDING	165,478		25.5					31.0	5,883.18	9.5	32,807.36
211.847	LIGHTING SYSTEM COMPLETE	186,479		19.7		20		2012	31.0	5,983.18	5.5	32,807.36
211.200	MISCELLANEOUS BUILDING	53,026		4.5					35.0	1,515.03	20.5	48,208.37
211.310	CEMS BUILDING/FILTER COMPLETE	53,026		19.0				2028	35.0	1,515.03	20.5	48,208.37
211.4	COOLING SYSTEMS	228,120		25.2					45.2	4,878.74	20.3	101,232.18
211.413	OPEN/STAIR COOLING WATER SYSTEM	228,120		25.2					45.2	4,878.74	20.3	101,232.18
211.426	DYN-ELEC MOTOR COMPLETE	18,519		18.7		20		2012	40.0	462.98	14.5	6,713.14
211.427	PIPING, RUN 4 INCHES OR LARGER	151,486		18.7		25		2022	50.0	3,029.32	24.5	74,218.34
211.427	PIPING, RUN 4 INCHES OR LARGER	18,187		18.1		25		2001	25.0	787.48	3.5	2,696.18
211.427	PUMP COMPLETE	35,948		18.7		25		2022	50.0	718.96	24.5	17,814.52
212	BOILER PLANT EQUIPMENT	20,417,122		21.0					21.1	1,440,280.36	5.1	7,400,834.57
212.1	STEAM GENERATING EQUIPMENT	12,528,753		22.8					22.8	548,290.12	3.7	2,041,722.24

SCHEDULE V

Florida Power & Light Company  
 Depreciation Rates  
 For Schedules L and  
 First Data M of 120148'

Est. Capital Recovery Data \*

2008

Account Number	Description	Plant Balance M (2015)'	Vintage Year	Age At Study (Years)	Age Weight (3 Yrs)	Requirement Interval (Years)	Chemical Data (p Flu)	Calculated Date	Average Service Life	Annual Actual	Average Reserving Life	Proposed Unrecovered Capital
		#	#	#	#	#	#	#	#	#	#	#
312 171	BOILER STRUCTURE	4,137,197		24.7	102,870,447				28.0	148,324.21	5.2	706,375.49
312 000	DAWNER	81,246	1972	25.5	2,326,773	10	2003	2002	30.0	3,041.53	4.5	13,888.90
312 000	STRUCTURAL METAL AND TRUSSES	1,640,783	1972	25.5	47,838,967	10	2003	2029	31.0	52,528.48	5.5	291,108.00
312 000	STEEL JOIST, GIRDER, CATALYSE AND HANDRAILS	30,696	1991	6.5	1,198,534	0	2003	2028	12.0	2,528.00	5.5	14,009.00
312 000	BOILER INNER CASING	565,893	1972	25.5	14,420,272	0	2003	2028	31.0	18,254.61	5.5	102,420.37
312 000	BOILER INSULATION	61,734	1972	25.5	1,574,317	0	2003	2028	31.0	1,981.42	5.5	10,862.81
312 000	BOILER OUTER CASING	443,331	1972	25.5	11,324,941	10	2003	2002	30.0	14,777.70	4.5	68,428.65
312 000	BOILER SUPPORTS & TUBE GUIDES	728,140	1988	6.5	800,831	10	1999	1999	10.0	7,268.80	1.5	10,602.90
312 000	BRICKWORK & REFRACTORY	104,374	1972	25.5	18,503,070	10	2003	2012	31.0	23,520.68	5.5	728,263.55
312 000	WATER WALL SECTION	324,318	1972	25.5	2,681,537	10	2003	2028	30.0	3,478.13	4.5	15,658.10
312 000	DRUMMER DRIVE ASSEMBLY	77,488	1972	25.5	2,270,109	0	2003	2028	31.0	10,481.87	5.5	57,540.28
312 000	SPECIAL TOOL	22,372	1991	6.5	145,418	0	2003	2028	12.0	887.08	5.5	4,878.85
312 000	FIRE PROTECTION EQUIPMENT FOR HP FUEL OIL EOU	45,175	1997	0.5	22,583	0	2003	2017	8.0	7,520.83	5.5	10,253.83
312 172	BOILER PRESSURE PARTS	8,172,516		21.8	182,554,576				20.8	493,825.91	3.2	1,275,346.75
312 000	SEPARATORS, DRUM	4,980	1972	25.5	128,480	10	2003	2002	30.0	165.33	4.5	744.20
312 000	VALVE, POWER OPERATED RELIEF	53,836	1995	2.5	138,580	10	2003	2005	8.0	6,879.50	5.5	28,207.25
312 000	HEADER 4 INCHES OR LARGER	136,698	1972	25.5	2,480,288	10	2003	2002	30.0	4,523.27	4.5	20,534.70
312 000	HEADER 4 INCHES OR LARGER	105,485	1988	8.5	1,002,108	10	1988	1988	10.0	10,548.50	0.5	5,214.25
312 000	HEADER 4 INCHES OR LARGER	558,874	1989	8.5	4,738,828	10	1989	1989	10.0	55,887.40	1.5	63,981.10
312 000	PIPELINE, ALL UNITS 4 INCHES	378,889	1972	25.5	8,061,825	10	2003	2002	30.0	12,629.82	4.5	56,824.85
312 000	PIPELINE, RUN 4 INCHES OR LARGER	14,108	1972	25.5	298,754	10	2003	2002	30.0	4,701.27	4.5	2,118.20
312 000	SAFETY VALVE	3,023	1972	25.5	77,087	10	2003	2002	30.0	100.77	4.5	482.46
312 000	WATER WALL SECTION	1,548,806	1972	25.5	28,487,503	10	2003	2002	30.0	61,820.20	4.5	232,335.80
312 000	WATER WALL SECTION	1,088,827	1989	8.5	8,237,820	10	1989	1989	10.0	108,582.70	1.5	162,844.05
312 000	ECONOMIZER SECTION	482,781	1972	25.5	12,568,431	10	2003	2002	30.0	16,429.40	4.5	72,914.20
312 000	STEAM DRUM	822,793	1972	25.5	13,331,222	10	2003	2002	30.0	17,428.43	4.5	78,418.88
312 000	SUPERHEATER SECTION	1,872,204	1972	25.5	50,293,242	10	2003	2002	30.0	85,742.80	4.5	295,842.60
312 000	REHEATER SECTION	788,275	1972	25.5	20,128,513	10	2003	2002	30.0	28,308.17	4.5	118,381.25
312 000	DRUMMER WALL PANEL	205,878	1972	25.5	6,778,888	10	2003	2002	30.0	8,862.80	4.5	28,881.70
312 010	DOWNCOMERS	427,148	1972	25.5	11,147,274	10	2003	2002	30.0	14,871.60	4.5	65,872.20
312 2	STEAM SYSTEMS AND EQUIPMENT	2,005,642		20.9	43,174,896				20.1	102,862.13	**	331,505.32
312 201	MAIN STEAM PIPE	801,421		20.4	16,324,834				20.0	49,126.88	3.2	128,028.44
312 1202	CONTROL INSTRUMENTATION SYSTEM	31,156	1972	25.5	794,478	10	2003	2002	30.0	1,028.53	4.5	4,873.40
312 1204	PIPELINE, ALL UNITS 4 INCHES	40,327	1984	13.5	544,415	10	2003	2004	18.0	2,122.47	5.5	11,673.61
312 1205	PIPELINE, RUN 4 INCHES OR LARGER	282,141	1972	25.5	8,099,590	10	2003	2002	30.0	13,071.27	4.5	58,821.15
312 1206	SAFETY VALVE	13,333	1972	25.5	340,502	10	2003	2002	30.0	445.10	4.5	2,002.85
312 1208	VALVE, POWER OPERATED	57,802	1972	25.5	1,475,481	10	2003	2002	30.0	1,828.71	4.5	8,879.20
312 1272	REGULATION PIPELINE, RUN 4 IN OR LARGER	12,488	1972	25.5	317,883	10	2003	2002	30.0	415.53	4.5	1,803.90
312 1272	REGULATION PIPELINE, RUN 4 IN OR LARGER	167,867	1989	8.5	1,427,720	10	1989	1989	10.0	18,798.70	1.5	25,185.05
312 1273	SECURIC RESTRAINT (SHARBERG)	88,349	1981	10.5	1,424,729	10	2001	2001	20.0	4,317.43	3.5	15,111.08



Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Line 4  
 Plant Data As Of 12/31/97

Account Number	Description	First In Service Balance At 12/31/97	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (\$ Tril)	Requirement Interval (Years)	Overhaul Date (if Any)	Cancelled Date	Average Service Life	Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
312 252	EXTRACTION STEAM SYSTEM	280,086		25.5	7,142,449				31.0	8,233.35	5.5	49,894.45
312 1287	CONTROLINSTRUMENTATION SYSTEM	12,148	1972	25.5	308,800	20	2003	2012	31.0	391.80	5.5	2,155.47
312 1291	PIPING, RUN 4 INCHES OR LARGER	232,680	1972	25.5	5,833,595	0	2003	2028	31.0	7,508.13	5.5	41,283.71
312 1297	INSULATION PIPING RUN 4 IN OR LARGER	20,257	1972	25.5	498,004	20	2003	2012	31.0	1,127.32	5.5	6,250.27
312 253	AUXILIARYDELEPERATEUR STEAM SYSTEM	178,887		25.5	4,591,874				31.0	5,770.87	5.5	31,739.79
312 1311	CONTROLINSTRUMENTATION SYSTEM	13,294	1972	25.5	337,977	20	2003	2012	31.0	427.55	5.5	2,351.52
312 1313	PIPING, ALL UNDER 4 INCHES	138,201	1972	25.5	3,447,826	0	2003	2028	31.0	4,361.32	5.5	23,887.27
312 1320	DELEPERATEUR STATION AS FLUSH BY VENDOR	26,442	1972	25.5	778,371	20	2003	2012	31.0	982.00	5.5	5,401.00
312 257	STEAM GENERATOR BLOWDOWN COOLING SYS	45,369		25.5	1,172,310				31.0	1,482.87	5.5	8,155.79
312 1449	PIPING, RUN 4 INCHES OR LARGER	28,797	1972	25.5	699,324	0	2003	2028	31.0	1,251.52	5.5	6,883.34
312 1452	TANK	6,742	1972	25.5	171,871	0	2003	2028	31.0	217.48	5.5	1,198.16
312 1456	INSULATION EQUIPMENT	430	1972	25.5	10,905	20	2003	2012	31.0	13.87	5.5	76.29
312 262	HEAT STEAM SYSTEM	799,259		18.4	13,973,329				18.4	46,427.16	2.5	113,889.80
312 1512	CONTROLINSTRUMENTATION SYSTEM	18,564	1972	25.5	422,382	10	2002	2002	30.0	522.13	4.5	2,464.80
312 1514	PIPING, ALL UNDER 4 INCHES	14,120	1972	25.5	360,080	10	2002	2002	30.0	470.67	4.5	2,118.20
312 1515	PIPING, RUN 4 INCHES OR LARGER	378,520	1972	25.5	9,832,280	10	2002	2002	30.0	12,817.23	4.5	56,778.00
312 1516	SELENERGIZER	23,127	1972	25.5	644,739	10	2002	2002	30.0	1,104.23	4.5	4,888.55
312 1521	INSULATION PIPING RUN 4 IN OR LARGER	318,828	1988	8.8	2,693,888	10	1998	1998	10.0	31,692.80	1.5	47,528.20
312 3	CONDENSATE AND FEEDWATER SYSTEMS	4,177,805		24.6	102,737,284				24.6	114,302.79	12.6	1,442,202.33
312 305	CONDENSATE SYSTEM	1,220,040		25.3	30,807,698				49.3	24,742.36	24.1	587,107.90
312 3180	HEAT EXCHANGER, SHELL	143,236	1972	25.5	3,632,518	25	2002	2002	50.0	2,864.72	24.6	70,186.64
312 3181	HEAT EXCHANGER, TUBE BUNDLE	143,236	1972	25.5	3,632,518	25	2002	2002	50.0	2,864.72	24.5	70,186.64
312 3183	PIPING, RUN 4 INCHES OR LARGER	608,179	1982	25.5	15,473,171	0	2008	2008	56.0	10,829.55	20.5	320,484.28
312 3184	PIPING, RUN 4 INCHES OR LARGER	8,828	1982	18.8	126,834	0	2008	2008	46.0	191.91	20.5	5,853.35
312 3186	VALVE, POWER OPERATED	22,182	1972	25.5	563,131	0	2008	2008	56.0	395.75	20.5	12,070.28
312 3186	VALVE, POWER OPERATED	6,111	1982	15.5	94,721	0	2008	2008	46.0	132.85	20.5	4,051.86
312 3187	CONTROLINSTRUMENTATION SYSTEM	35,438	1972	25.5	904,179	20	2012	2012	40.0	886.45	14.5	12,853.53
312 3187	CONTROLINSTRUMENTATION SYSTEM	7,686	1982	18.5	118,288	20	2002	2002	20.0	284.80	4.5	1,731.60
312 3172	INSULATION - EQUIPMENT	12,318	1972	25.5	315,628	20	2012	2012	40.0	309.49	14.5	4,487.03
312 3173	INSULATION - PIPING	231,047	1972	25.5	5,993,898	20	2012	2012	40.0	5,875.11	14.5	82,204.54
312 352	CONDENSATE RECOVERY SYSTEM	92,944		25.5	2,370,072				52.4	1,775.31	26.9	47,873.49
312 3189	CONTROLINSTRUMENTATION SYSTEM	4,432	1972	25.5	113,016	20	2012	2012	40.0	110.80	14.5	1,608.80
312 3185	PIPING, ALL UNDER 4 INCHES	18,822	1972	25.5	487,865	0	2008	2008	56.0	337.89	20.5	10,208.73
312 3186	PIPING, RUN 4 INCHES OR LARGER	35,210	1972	21.5	897,865	0	2008	2008	56.0	628.75	20.5	18,178.88
312 3189	TANK	7,282	1972	25.5	185,946	0	2008	2008	56.0	120.21	20.5	3,871.54

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 4  
 First Data As Of 12/31/67

Account Number	Description	Part In Service Balance At 12/31/67	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (\$ Tn)	Replacement Interval (Years)	Quantity (If Reg.)	Calculated Date	Average Service Life	Annual Annual	Average Remaining Life	Proposed Unrecovered Capital
312 3224	HEAT EXCHANGER, SHELL	287,267	1972	25.5	7,327,604	20	2003	2012	31.0	8,269.58	5.5	50,982.69
312 3225	HEAT EXCHANGER, TUBE BUNDLE	287,267	1972	25.5	7,327,604	20	2003	2012	31.0	8,269.58	5.5	50,982.69
312 3226	PIPING, ALL UNDER 4 INCHES	11,690	1972	20.5	228,645	0	2003	2028	26.0	449.42	5.5	2,472.88
312 3226	PIPING, ALL UNDER 4 INCHES	15,251	1978	19.5	297,265	0	2003	2028	25.0	610.04	5.5	3,205.22
312 3227	PIPING, RUN 4 INCHES OR LARGER	542,718	1972	25.5	13,838,209	0	2003	2028	31.0	17,507.03	5.5	98,288.68
312 3232	INSULATION EQUIPMENT	10,610	1972	25.5	270,545	20	2003	2017	31.0	542.26	5.5	1,882.42
312 3236	INSULATION PIPING RUN 4 IN OR LARGER	43,982	1972	25.5	1,098,846	20	2003	2012	31.0	1,200.00	5.5	7,646.25
312 3236	MAIN FEEDWATER SYSTEM	1,198,075		25.4	20,400,958				20.8	28,828.17	1.5	213,609.83
312 3234	MAIN FEEDWATER PUMP SYSTEM	818,372		25.3	20,877,631				29.9	20,532.00	14.7	207,448.41
312 3254	DRIVE/ELEC. MOTOR, ROTATING ASSY	27,710	1972	25.5	706,607	20	2003	2012	40.0	692.75	14.5	10,044.90
312 3254	DRIVE/ELEC. MOTOR, ROTATING ASSY	17,551	1975	22.5	394,909	20	2003	2015	40.0	428.78	17.5	7,678.72
312 3254	DRIVE/ELEC. MOTOR, ROTATING ASSY	383	1994	3.5	1,340	20	2003	2014	20.0	19.14	18.5	315.74
312 3255	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	27,710	1972	25.5	706,607	20	2003	2012	40.0	692.75	14.5	10,044.90
312 3255	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	17,551	1975	22.5	394,909	20	2003	2015	40.0	428.78	17.5	7,678.72
312 3255	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	383	1994	3.5	1,340	20	2003	2014	20.0	19.14	18.5	315.74
312 3256	FOUNDRATION	13,085	1972	25.5	333,524	0	2003	2018	56.0	233.84	20.5	7,132.12
312 3256	PUMP ROTATING ASSY	160,882	1972	25.5	4,102,489	25	2002	2022	50.0	3,217.64	24.5	78,832.14
312 3256	PUMP ROTATING ASSY	160,882	1972	25.5	4,102,489	25	2002	2022	50.0	3,217.64	24.5	78,832.14
312 3256	DRIVE COUPLING, MECHANICAL	44,723	1972	20.5	1,140,442	25	2003	2022	50.0	894.46	24.5	21,914.37
312 3258	COUPLING, HYDRAULIC, STATIONARY ASSY	14,732	1972	25.5	378,178	0	2003	2028	56.0	263.43	20.5	8,034.57
312 3258	COUPLING, HYDRAULIC, STATIONARY ASSY	14,732	1972	25.5	378,178	0	2003	2028	56.0	263.43	20.5	8,034.57
312 3258	COUPLING, HYDRAULIC, ROTATING ASSY	7,015	1972	25.5	178,884	25	2002	2022	60.0	140.20	24.5	3,437.37
312 3258	BEARING ASSEMBLY	8,264	1972	20.5	228,517	25	2002	2022	50.0	187.07	24.5	4,583.26
312 3258	SEAL COOLER	7,015	1972	20.5	178,884	20	2003	2012	40.0	175.26	14.5	2,542.85
312 3272	INSULATION EQUIPMENT											
312 3254	DRIVE/ELEC. MOTOR, ROTATING ASSY	15,587	1972	25.5	397,466	20	2003	2012	31.0	502.80	5.5	2,765.42
312 3254	DRIVE/ELEC. MOTOR, ROTATING ASSY	8,873	1975	22.5	222,134	20	2003	2015	28.0	292.59	5.5	1,809.27
312 3254	DRIVE/ELEC. MOTOR, ROTATING ASSY	215	1994	3.5	753	20	2003	2014	9.0	23.22	5.5	131.26
312 3255	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	15,587	1972	25.5	397,466	20	2003	2012	31.0	502.80	5.5	2,765.42
312 3255	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	8,873	1975	22.5	222,134	20	2003	2015	28.0	292.59	5.5	1,809.27
312 3255	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	215	1994	3.5	753	20	2003	2014	9.0	23.22	5.5	131.26
312 3256	FOUNDRATION	7,280	1972	25.5	187,632	0	2003	2018	31.0	227.61	5.5	1,208.86
312 3256	PUMP ROTATING ASSY	80,486	1972	25.5	2,207,650	25	2003	2022	31.0	2,818.23	5.5	16,065.76
312 3256	PUMP ROTATING ASSY	80,486	1972	25.5	2,207,650	25	2003	2022	31.0	2,818.23	5.5	16,065.76
312 3256	DRIVE COUPLING, MECHANICAL	25,157	1972	25.5	641,498	25	2003	2022	31.0	2,818.23	5.5	16,065.76
312 3256	DRIVE COUPLING, MECHANICAL	25,157	1972	25.5	641,498	25	2003	2022	31.0	2,818.23	5.5	16,065.76
312 3256	COUPLING, HYDRAULIC, STATIONARY ASSY	8,298	1972	25.5	211,599	0	2003	2028	31.0	267.66	5.5	1,472.23
312 3256	COUPLING, HYDRAULIC, STATIONARY ASSY	8,298	1972	25.5	211,599	0	2003	2028	31.0	267.66	5.5	1,472.23
312 3257	BEARING ASSEMBLY	3,846	1972	25.5	100,422	25	2003	2022	31.0	127.29	5.5	700.08
312 3258	SEAL COOLER	5,281	1972	25.5	134,166	25	2003	2022	31.0	169.72	5.5	833.47
312 3272	INSULATION EQUIPMENT	3,846	1972	25.5	100,422	20	2003	2012	31.0	127.29	5.5	700.08
312 3255	HEATER VENTS AND DRAIN SYSTEM	421,980		25.5	11,118,981				31.0	14,083.24	5.5	77,347.75

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit #  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance A (12/31/87)	Vintage Year B	Age At Time Of Study (Years) C	Age (Years) D	Replacement Interval (Years) E	Overhaul Date (If Any) F	Cancelled Date G	Average Service Life H	Annual Accrual I	Average Remaining Life J	Projected Unrecovered Capital K
312 3300	HEADER 4 INCHES ON LARGER	79 318	1872	25.5	2 022 808	0	2003	2028	31.0	2 558 85	5.5	14 072 55
312 3201	PIPING, ALL UNDER 4 INCHES	217 271	1872	25.5	8 090 411	0	2003	2028	31.0	10 234 55	5.5	56 290 02
312 3313	PUMP COMPLETE	25 985	1872	25.5	662 618	25	2003	2022	31.0	828 23	5.5	4 810 24
312 3314	DRIVE ELEC MOTOR, COMPLETE	13 396	1872	25.5	341 343	20	2003	2012	31.0	421 81	5.5	2 374 64
312 3366	CHEMICAL FEED SYSTEM	140 373		25.5	3 579 513				31.0	4 528 15	5.5	24 804 88
312 3332	CONTROL/INSTRUMENTATION SYSTEM	7 861	1872	25.5	200 458	20	2003	2012	31.0	253 58	5.5	1 394 88
312 3334	PIPING, ALL UNDER 4 INCHES	82 508	1872	25.5	2 358 803	31.0	2003	2028	31.0	2 984 06	5.5	16 412 35
312 3338	PUMP, CHEMICAL FEED PCL, MOTOR	28 671	1872	25.5	880 111	25	2003	2022	31.0	880 20	5.5	4 231 88
312 3328	TANK, CHEMICAL FEED	13 330	1872	25.5	340 043	0	2003	2028	31.0	430 16	5.5	2 350 89
312 380	CONDENSATE TRANSFER SYSTEM	142 073		24.3	3 496 473				42.2	3 387 79	18.5	62 382 79
312 3448	CONTROL/INSTRUMENTATION SYSTEM	4 432	1872	25.5	113 016	20	2003	2012	40.0	110 30	14.5	1 608 60
312 3449	DRIVE ELEC MOTOR, COMPLETE	1 310	1872	25.5	33 405	20	2003	2012	40.0	20 75	14.5	474 88
312 3402	PIPING, RUN 4 INCHES ON LARGER	68 327	1872	25.5	1 981 338	20	2003	2012	40.0	1 854 18	14.5	24 043 54
312 3403	PUMP COMPLETE	28 285	1875	22.5	836 413	20	2003	2015	40.0	707 13	17.5	12 274 69
312 3405	PUMP COMPLETE	3 545	1980	2.5	8 883	20	2003	2015	20.0	177 25	17.5	3 501 88
312 3405	TANK	28 174	1872	25.5	973 437			2028	56.0	681 68	20.5	20 791 20
312 382	WATER SAMPLING AND ANALYZING SYSTEM	128 115		1.8	227 808				20.0	8 655 75	18.2	117 717 13
312 3506	WATER SAMPLING AND ANALYZING EQUIPMENT	111 887	1987	0.5	55 834	20	2003	2017	20.0	5 583 35	19.5	108 875 33
312 3518	ANALYZER, HYDRAZINE	10 880	1985	12.5	128 000	20	2003	2005	20.0	544 00	7.5	4 080 00
312 3518	ANALYZER, HYDRAZINE	8 588	1982	5.5	26 124	20	2003	2012	20.0	228 40	14.5	4 781 80
312 4	BOILER AUXILIARY SYSTEMS	8 870 104		18.2	158 020 140				17.0	511 270 67	5.3	2 684 987 18
312 421	ASPHALT/ROSEAL AIR SYSTEM	49 748		25.5	1 298 523				30.0	1 658 20	4.5	7 481 90
312 4225	PIPING, ALL UNDER 4 INCHES	49 748	1872	25.5	1 298 523	30	2003	2002	30.0	1 658 20	4.5	7 481 90
312 422	BOILER DUCTS	1 728 087		24.8	43 105 051				29.8	54 089 59	5.4	312 348 80
312 4242	DUCTWORK INSULATION AND OUTER CASING	512 010	1872	25.5	13 096 245	0	2003	2028	31.0	16 516 45	5.5	80 840 48
312 4248	DAWPER	40 822	1872	25.5	1 035 861	0	2003	2028	31.0	1 310 20	5.5	7 207 13
312 4250	WINDROCK	164 789	1872	25.5	4 207 610	0	2003	2028	31.0	5 315 12	5.5	28 233 21
312 4252	FORCED DRAFT FAN OUTLET DUCT	132 820	1872	25.5	3 298 810	0	2003	2028	31.0	4 294 52	5.5	21 554 84
312 4253	INDUCED DRAFT FAN OUTLET DUCT	520 688	1872	25.5	13 832 544	0	2003	2028	31.0	17 118 87	5.5	84 154 32
312 4254	AIR HEATER OUTLET DUCT TO WINDROCK	44 720	1872	25.5	1 142 615	10	2003	2022	30.0	1 487 00	4.5	6 759 50
312 4255	AIR HEAT. OUTLET DUCT TO DUST COLLECTOR	67 094	1872	5.5	1 710 887	15	2003	2002	31.0	2 228 47	4.5	10 064 10
312 4256	ECONOMIZER HOPPER	23 618	1872	24.5	607 309	0	2003	2028	31.0	788 32	4.5	4 225 27
312 4260	ANALYZER, COMBUSTIBLE/FUE GAS	16 019	1980	11.5	290 333	20	2003	2000	20.0	803 85	2.5	2 002 38
312 4260	ANALYZER, COMBUSTIBLE/FUE GAS	48 001	1988	8.5	416 509	20	2003	2008	14.0	3 500 07	5.5	18 250 39
312 4261	DUST COLLECTOR OUTLET DUCT	146 516	1872	25.5	3 726 184	0	2003	2028	31.0	4 726 32	5.5	25 984 77

Florida Power & Light Company  
 Depreciation Rates  
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 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Age at Study Year	Time Of Study (Years)	Age Weight (\$ Yrs)	Replacement Interval (Years)	Overhaul Date (F Yrs)	Retired Date	Average Service Life N	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
312 421	AM HEATER	1,271,882	1972	15.4	19,580,687	10		2002	14.3	88,528.75	4.8	427,825.54
312 4291	DRIVE ELECT. MOTOR EQUIPMENT	31,688	1972	25.5	808,044	10		2002	20.0	1,026.27	4.5	4,754.20
312 4292	DRIVE ELECT. MOTOR SUPPORT	73,210	1972	25.5	1,868,815	10		2002	20.0	2,443.33	4.5	10,877.30
312 4294	HEATER BENCHES/SUBNETS	295,000	1982	5.5	1,622,840	10		2002	10.0	28,308.00	4.5	132,796.00
312 4294	HEATER BENCHES/SUBNETS	231,699	1995	2.5	4,578,223	10	2003	2005	8.0	28,861.13	5.5	158,286.19
312 4295	STEAM COILS	68,547	1972	25.5	1,773,449	10		2002	20.0	2,318.23	4.5	10,422.05
312 4296	AMM BASKET CLEANING EQUIPMENT	20,781	1972	25.5	528,408	10		2002	20.0	682.03	4.5	3,114.15
312 4296	AMM BASKET CLEANING EQUIPMENT	80,088	1982	5.5	440,404	10		2002	10.0	8,008.80	4.5	36,028.60
312 4298	AMM MOTOR AM HEATER	333,288	1972	25.5	8,498,334	10		2002	20.0	11,028.92	4.5	49,880.20
312 4401	BEARING ASSEMBLY, THRUST	78,488	1972	25.5	1,892,444	10		2002	20.0	2,548.60	4.5	11,473.20
312 4401	LUBE OIL SYSTEM	8,741	1972	25.5	222,896	10		2002	20.0	291.37	4.5	1,311.15
312 4404	CONTROL/INSTRUMENTATION SYSTEM	48,171	1972	25.5	1,253,861	10		2002	20.0	1,638.02	4.5	7,375.62
312 4408	TANK	1,581	1972	25.5	48,731	10		2002	20.0	65.02	4.5	282.68
312 424	FORCED DRAFFT FAN	612,428	1972	18.6	10,837,285	10		2002	18.5	33,478.40	5.5	184,131.24
312 4427	DRIVE ELECT. MOTOR ROTATING ASSY	73,900	1972	25.5	1,884,400	20		2012	31.0	2,383.87	5.5	13,111.29
312 4428	DRIVE ELECT. MOTOR STATIONARY ASSY	73,900	1972	25.5	1,884,400	20		2012	31.0	2,383.87	5.5	13,111.29
312 4430	FAN/OWNER ROTATING ASSY	328,105	1988	9.5	2,182,898	25		2013	15.0	22,467.00	5.5	123,228.50
312 4431	FAN/OWNER STATIONARY ASSY	102,022	1972	25.5	2,602,326	25		2022	21.0	3,282.00	5.5	18,108.00
312 4432	FOUNDATION	22,162	1972	25.5	563,131	20		2028	31.0	714.80	5.5	3,821.87
312 4444	DRIVE COUPLING MECHANICAL	321	1972	25.5	8,186	20		2012	31.0	10.25	5.5	28.95
312 4448	COUPLING HYDRAULIC STATIONARY ASSY	6,578	1972	25.5	167,698	0	2003	2028	31.0	212.12	5.5	1,066.71
312 4447	COUPLING HYDRAULIC ROTATING ASSY	6,578	1972	25.5	167,698	0	2003	2028	31.0	212.12	5.5	1,066.71
312 4451	LUBE OIL SYSTEM	2,506	1972	25.5	63,433	25		2022	31.0	82.77	5.5	403.26
312 4453	VIBRATION ANALYSIS SYSTEM	28,470	1987	10.5	298,935	20		2003	18.0	1,778.38	5.5	8,798.58
312 429	INDUCED DRAFFT FAN	848,848	1972	17.8	15,116,421	10		2007	20.4	41,519.84	5.5	228,327.83
312 4486	DRIVE ELECT. MOTOR ROTATING ASSY	88,298	1972	25.5	1,787,099	20		2012	31.0	2,235.42	5.5	12,264.81
312 4486	DRIVE ELECT. MOTOR STATIONARY ASSY	88,298	1972	25.5	1,787,099	20		2012	31.0	2,235.42	5.5	12,264.81
312 4489	FAN/OWNER ROTATING ASSY	260,113	1988	9.5	2,328,074	25		2013	15.0	23,340.87	5.5	128,374.77
312 4489	FAN/OWNER STATIONARY ASSY	167,804	1972	25.5	4,373,802	25		2022	31.0	5,408.58	5.5	28,728.19
312 4490	FOUNDATION	48,310	1972	25.5	1,244,655	20		2013	10.0	678.90	5.5	3,729.45
312 4499	CONTROL/INSTRUMENTATION SYSTEM	8,798	1983	4.5	30,398	20		2013	10.0	678.90	4.5	3,729.45
312 4502	COUPLING HYDRAULIC STATIONARY ASSY	48,741	1972	25.5	1,242,896	31.0		2028	31.0	1,572.29	5.5	8,647.80
312 4503	COUPLING HYDRAULIC ROTATING ASSY	15,782	1972	25.5	401,891	0	2003	2008	31.0	508.48	5.5	2,788.48
312 4505	BEARING ASSEMBLY, THRUST	22,248	1988	9.5	212,306	20		2003	13.0	1,488.87	5.5	8,194.27
312 4507	LUBE OIL SYSTEM	21,805	1972	25.5	550,828	25		2022	31.0	696.94	5.5	3,823.15
312 4509	VIBRATION ANALYSIS SYSTEM	28,470	1987	10.5	298,935	20		2003	18.0	1,778.38	5.5	8,798.58
312 427	SOOT BLOWER SYSTEM	1,118,480	1972	10.5	11,751,918	10		2007	8.2	121,532.46	5.3	642,421.83
312 4801	CONTROL/INSTRUMENTATION SYSTEM	13,497	1972	25.5	344,174	10		2002	20.0	449.90	4.5	2,024.55
312 4801	CONTROL/INSTRUMENTATION SYSTEM	20,144	1989	8.5	226,224	10		1999	10.0	3,014.40	1.5	4,521.60
312 4802	PIPEING, ALL UNDER 4 INCHES	52,300	1972	25.5	1,333,650	10		2002	20.0	1,743.32	4.5	7,845.00
312 4802	PIPEING, ALL UNDER 4 INCHES	10,167	1983	4.5	43,782	10	2003	2003	10.0	1,016.70	5.5	5,581.85
312 4809	RETRACTABLE SOOT BLOWER ASSEMBLY	203,877	1972	25.5	8,077,414	10		2002	20.0	11,885.30	4.5	53,286.55

Florida Power & Light Company  
 Corporation Files  
 For Sanford Unit 4  
 Plant Data As Of 12/31/97

Account Number	Description	Plant Balance As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (\$ Yrs)	Replacement Interval (Years)	Overhaul Data (Days)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
312 409	RETRACTABLE SOOT BLOWER ASSEMBLY	91,504	1993	4.5	47,768	10	2003	2003	10.0	9,150.40	5.5	50,227.20
312 409	NOOT W/ OVERLAP EQUIPMENT	505,871	1997	0.5	282,536	10	2003	2007	8.0	94,311.80	5.5	118,715.08
312 428	CHEMICAL WASH SYSTEM	48,495		25.5	1,238,309				30.5	1,587.69	5.0	7,998.81
312 462	CONTROL/INSTRUMENTATION SYSTEM	3,833	1972	25.5	4,100,282	20	2003	2012	31.0	128.87	5.5	687.79
312 463	DYNAMIC MOTOR COMPLETE	3,753	1972	25.5	95,702	20	2003	2012	31.0	171.06	5.5	665.85
312 463	PIPING, ALL UNDER 4 INCHES	18,794	1972	25.5	478,247	20	2003	2002	31.0	808.26	5.5	2,234.42
312 463	PUMP COMPLETE	2,829	1972	25.5	74,890	20	2003	2002	30.0	87.63	4.5	428.26
312 464	TANK	18,078	1972	25.5	488,428	20	2003	2002	30.0	635.87	4.5	2,881.40
312 479	ROLLER CONTROL SYSTEM	273,471		14.4	3,581,171				17.0	16,112.17	5.1	82,088.28
312 466	CONTROL SYSTEM APPURTENANCES	24,025	1972	25.5	612,638	20	2003	2012	31.0	715.00	5.5	4,282.50
312 467	COMPUTER/MONITOR/PROCESSOR	24,530	1972	25.5	625,280	20	2003	2012	31.0	790.87	5.5	4,330.32
312 468	RECORDER	18,684	1982	15.5	205,102	20	2003	2002	21.0	827.33	5.5	1,155.33
312 468	RECORDER	5,525	1989	8.5	68,983	20	2003	2009	14.0	264.64	5.5	2,170.54
312 468	RECORDER	2,425	1992	5.5	13,338	20	2003	2012	11.0	220.45	5.5	1,212.92
312 467	CONTROL/INSTRUMENTATION SYSTEM	4,617	1975	22.5	105,233	20	2003	2018	28.0	167.94	5.5	818.79
312 467	CONTROL/INSTRUMENTATION SYSTEM	11,661	1976	21.5	250,712	20	2003	2016	27.0	421.89	5.5	2,275.28
312 467	CONTROL/INSTRUMENTATION SYSTEM	12,640	1977	20.5	299,120	20	2003	2017	26.0	486.15	5.5	2,672.95
312 467	CONTROL/INSTRUMENTATION SYSTEM	61,782	1979	18.5	32,397	20	2003	1999	20.0	68.10	1.5	132.15
312 467	CONTROL/INSTRUMENTATION SYSTEM	1,762	1981	16.5	1,018,075	20	2003	2001	20.0	3,088.10	3.5	10,828.10
312 467	CONTROL/INSTRUMENTATION SYSTEM	104,790	1981	8.5	691,135	20	2003	2011	12.0	8,722.80	5.5	48,028.75
312 451	LIME SLURRY SYSTEM	157,812		25.4	3,688,854				27.9	8,653.15	4.9	27,825.99
312 466	CONTROL/INSTRUMENTATION SYSTEM	9,182	1972	25.5	234,396	20	2003	2012	31.0	296.52	5.5	1,620.84
312 469	FOUNDATION	2,758	1972	25.5	70,329	20	2003	2008	31.0	88.87	5.5	499.32
312 469	PIPING, ALL UNDER 4 INCHES	78,313	1972	25.5	1,945,882	20	2003	2002	30.0	2,543.77	4.5	11,446.88
312 469	VALVE, SPECIAL	48,272	1979	18.5	693,032	24.0	2003	2009	24.0	2,011.33	5.5	11,082.33
312 468	AGITATOR	5,491	1972	25.5	138,071	20	2003	2002	30.0	181.70	4.5	817.65
312 469	TANK, SLURRY MIXING	3,695	1972	25.5	100,853	20	2003	2002	30.0	131.83	4.5	693.25
312 469	TANK SLURRY SERVICE	3,805	1972	25.5	100,853	20	2003	2002	30.0	131.83	4.5	693.25
312 469	LANCES, CHEMICAL SLURRY, SET	8,018	1972	25.5	204,428	20	2003	2002	30.0	267.20	1.5	1,202.49
312 432	SOOT/DAUST COLLECTOR SYSTEM	528,026		12.9	6,795,520				12.0	43,823.16	5.5	241,577.26
312 470	DUCTWORK, WITH INSULATION	168,031	1972	25.5	4,310,291	0	2003	2008	31.0	5,423.81	5.5	29,889.32
312 472	PIPING, RUN 4 INCHES OR LARGER	14,007	1972	25.5	298,424	0	2003	2008	31.0	423.45	5.5	2,493.98
312 472	CYCLONE SEPARATORS	209,245	1995	2.5	774,803	25	2003	2000	8.0	36,243.13	5.5	190,227.19
312 472	HOPPER	43,948	1972	25.5	1,120,874	25	2003	2072	31.0	1,417.88	5.5	7,787.23
312 470	CARBON REACTION BLOWER	8,539	1972	25.5	243,245	25	2003	2022	31.0	207.71	5.5	1,682.49
312 471	INSULATION PIPING RUN 4 IN OR LARGER	1,506	1972	25.5	28,403	20	2003	2012	31.0	48.56	5.5	267.19
312 434	STACK	1,488,306		18.7	27,846,426				18.0	82,835.10	5.4	443,853.82
312 479	STACK WASH SYSTEM	41,751	1972	25.5	1,064,631	0	2003	2028	31.0	1,343.81	5.5	7,407.44
312 480	SUBSTRUCTURE FOUNDATION WORK	423,816	1972	25.5	10,807,308	0	2003	2028	31.0	13,671.48	5.5	75,193.16

SCHEDULE V

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 4  
 Plant Data As Of 12/31/87

Est. Capital Recovery Data

2028

Account Number	Description	Part In Service As 12/31/87	Vintage Year	Age At Study (Years)	Age Intgrty (\$ Tr)	Replacement Intgrty (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Cost
312 4802	OUT-BELL CONCRETE WORK	318,310	1972	25.5	8,114,305	0	2003	2028	31.0	10,264.84	5.5	56,426.51
312 4804	EMISSION MONITORING ANALYZER	31,585	1972	25.5	605,673	10	2003	2002	30.0	1,003.17	4.5	4,739.25
312 4804	EMISSION MONITORING ANALYZER	3,006	1977	20.5	62,894	10	2003	2007	28.0	118.00	5.5	648.00
312 4804	EMISSION MONITORING ANALYZER	42,744	1978	19.5	633,508	10	2003	1988	20.0	2,137.20	0.5	1,068.00
312 4804	EMISSION MONITORING ANALYZER	70,807	1983	4.5	316,632	10	2003	2003	10.0	7,092.70	5.5	36,543.80
312 4805	MASONRY LINER	154,582	1972	25.5	3,542,096	20	2003	2028	31.0	4,886.84	5.5	27,427.61
312 4808	LIGHTNING PROTECTION	11,264	1972	25.5	287,742	0	2003	2012	31.0	384.00	5.5	2,002.00
312 4810	SAFETY CLAMP SYSTEM	6,770	1972	25.5	172,635	0	2003	2028	31.0	218.28	5.5	1,201.13
312 4811	CONTROL INSTRUMENTATION SYSTEM	44,460	1980	4.5	200,070	20	2003	2013	10.0	6,446.00	5.5	24,453.00
312 4811	CONTROL INSTRUMENTATION SYSTEM	65,610	1984	3.5	229,826	20	2003	2014	9.0	7,290.00	5.5	40,095.00
312 4812	CEM COMPANIONPROCESSOR	46,400	1983	4.5	222,300	20	2003	2013	10.0	4,840.00	5.5	27,170.00
312 4812	CEM COMPANIONPROCESSOR	224,258	1984	3.5	784,307	20	2003	2014	9.0	24,917.67	5.5	137,047.47
312 447	COMPONENT/COLD COOLING WATER SYSTEM	603,383		25.5	12,826,525				31.0	16,243.28	5.5	88,187.47
312 5070	CONTROL INSTRUMENTATION SYSTEM	7,913	1972	25.5	201,782	20	2003	2012	31.0	255.26	5.5	1,403.82
312 5071	DRIVE ELEC. MOTOR, COMPLETE	7,913	1972	25.5	201,782	20	2003	2012	31.0	255.26	5.5	1,403.82
312 5072	FOUNDATION	7,098	1972	25.5	180,998	0	2003	2028	31.0	228.87	5.5	1,288.32
312 5074	HEAT EXCHANGER, SHELL	48,825	1972	25.5	1,270,539	25	2003	2022	31.0	1,607.26	5.5	8,828.82
312 5075	HEAT EXCHANGER, TUBE BUNDLE	48,825	1972	25.5	1,270,538	25	2003	2022	31.0	1,607.26	5.5	8,828.82
312 5077	PIPING, RUN 4 INCHES ON LANCER	374,781	1972	25.5	8,556,420	30	2003	2027	31.0	12,098.06	5.5	68,488.80
312 5078	PUMP COMPLETE	4,529	1972	25.5	115,460	30	2003	2002	30.0	150.87	4.5	679.25
312 5081	TANK	1,529	1972	25.5	28,590	0	2003	2028	31.0	49.32	5.5	271.27
312 3	FUEL SUPPLY SYSTEMS	1,087,381		18.5	20,305,295				18.9	36,092.81	5.5	216,628.81
312 821	HEAVY OIL SUPPLY SYSTEM	773,683		23.5	16,198,918				24.9	31,081.11	5.5	178,175.98
312 8137	DRIVE ELEC. MOTOR, COMPLETE	52,492	1972	25.5	1,332,528	20	2003	2012	31.0	1,882.00	5.5	9,328.00
312 8142	FOUNDATION	17,864	1972	25.5	466,532	0	2003	2028	31.0	578.26	5.5	3,169.42
312 8142	FOUNDATION	107	1975	22.5	2,428	0	2003	2028	28.0	3.82	5.5	21.02
312 8144	HEAT EXCHANGER, COMPLETE	28,677	1972	25.5	736,764	0	2003	2028	31.0	957.32	5.5	5,285.27
312 8145	HEAT EXCHANGER, SHELL	6,550	1972	25.5	167,025	0	2003	2028	31.0	211.29	5.5	1,182.10
312 8146	HEAT EXCHANGER, TUBE BUNDLE	6,550	1972	25.5	167,025	0	2003	2028	31.0	211.29	5.5	1,182.10
312 8147	PIPING, ALL UNDER 4 INCHES	1,516	1972	25.5	28,628	0	2003	2028	31.0	49.80	5.5	268.87
312 8147	PIPING, ALL UNDER 4 INCHES	2,831	1975	22.5	65,848	0	2003	2028	28.0	104.66	4.5	575.73
312 8148	PIPING, RUN 4 INCHES ON LANCER	404,300	1972	25.5	10,234,624	25	2003	2022	31.0	15,043.66	5.5	71,728.52
312 8148	PUMP COMPLETE	48,417	1972	25.5	1,250,835	0	2003	2028	31.0	1,591.84	5.5	8,590.11
312 8153	TANK	60,908	1972	25.5	1,553,154	31.0	2003	2028	31.0	1,964.77	5.5	10,826.20
312 8153	TANK	1,872	1975	22.5	44,370	0	2003	2028	28.0	70.43	5.5	387.28
312 8157	VALVE, POWER OPERATED	11,205	1972	25.5	298,278	0	2003	2028	31.0	384.68	5.5	2,005.74
312 8158	INSULATION EQUIPMENT	479	1972	25.5	12,215	20	2003	2012	31.0	15.45	5.5	84.90
312 8158	RETAINING ENCLOSURE	48,662	1972	25.5	1,169,881	0	2003	2028	31.0	1,505.23	5.5	8,278.74
312 8160	INSULATION PIPING RUN 4 IN ON LANCER	13,886	1972	25.5	354,083	0	2003	2028	31.0	447.84	5.5	2,483.65
312 8161	CONTROL INSTRUMENTATION SYSTEM	320	1975	22.5	7,200	20	2003	2015	11.43	11.43	5.5	62.80
312 8162	METER, MAJOR	2,642	1978	18.5	51,519	20	2003	1999	122.10	132.10	0.5	86.02
312 8167	LINER, COMPLETE	46,105	1985	2.5	42,783	20	2003	2015	8.0	8,138.13	5.5	44,739.69

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 4  
 Plant Data As Of 12/31/25

Account Number	Description	Plant In Service Balance As 12/31/25	Vintage Year	Age At Study (Years)	Age (Years)	Weight (\$ Tn)	Requirements Reserve (Years)	Overhaul Date (\$ Tn)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 822	GAS FUEL SUPPLY SYSTEM	323,868	1991	6.5	2,106,337	0	2003	2008	2008	12.0	26,891.30	5.5	146,403.25
312 8194	PIPELINE 4 INCHES OR LARGER	246,628	1991	6.5	1,603,082	0	2003	2008	2008	12.0	20,562.33	5.5	113,037.83
312 8199	VALVE, POWER OPERATED	77,270	1991	6.5	502,716	0	2003	2008	2008	12.0	4,428.17	5.5	26,415.42
312 8	FUEL FEEDING SYSTEMS	1,873,402	1972	15.5	28,088,811	18.0	194,267.48	18.0	194,267.48	18.0	569,598.50	5.5	569,598.50
312 820	BURNER MANAGEMENT SYSTEM	251,878	1972	15.9	3,982,333	17.5	14,413.08	17.5	14,413.08	17.5	14,413.08	5.2	76,181.88
312 7256	EQUIPMENT BACK	3,303	1972	20.5	64,227	0	2003	2008	2008	31.0	106.56	5.5	588.02
312 7258	CONTROL/INSTRUMENTATION SYSTEM	78,471	1972	25.5	1,398,461	20	2003	2012	2012	31.0	2,528.39	5.5	13,911.63
312 7258	CONTROL/INSTRUMENTATION SYSTEM	20,801	1981	18.5	508,867	20	2003	2011	2011	30.0	1,545.03	5.5	8,407.68
312 7258	CONTROL/INSTRUMENTATION SYSTEM	12,408	1982	7.5	83,510	20	2003	2010	2010	13.0	959.08	5.5	5,274.92
312 7258	CONTROL/INSTRUMENTATION SYSTEM	83,147	1991	6.5	605,656	20	2003	2011	2011	12.0	7,762.26	5.5	42,882.38
312 7280	FLAME SCANNER SYSTEM	17,814	1972	25.5	446,157	20	2003	2012	2012	31.0	568.18	5.5	3,125.06
312 7281	TEST MODULE	8,328	1991	6.5	54,132	20	2003	2011	2011	12.0	694.80	5.5	3,817.00
312 7281	LOGIC CABINET	7,796	1972	20.5	186,603	20	2003	2012	2012	31.0	248.88	5.5	1,387.18
312 821	HEAVY OIL FEEDING SYSTEM	883,633	1972	21.1	20,944,590	28.3	22,751.62	28.3	22,751.62	28.3	22,751.62	5.5	206,801.47
312 7277	PIPELINE 4 INCHES OR LARGER	226,084	1972	20.5	5,765,397	0	2003	2008	2008	31.0	7,283.30	5.5	40,115.45
312 7277	PIPELINE 4 INCHES OR LARGER	1,108	1991	16.5	81,262	0	2003	2008	2008	22.0	141.27	5.5	777.00
312 7280	REGULATION PIPELINE 4 IN OR LARGER	8,576	1972	20.5	244,188	20	2003	2012	2012	31.0	208.80	5.5	1,088.87
312 7281	OIL BURNER GLASS SET OF	23,475	1972	20.5	588,613	15	2002	2008	2008	30.0	782.50	4.5	3,571.25
312 7281	OIL BURNER GLASS SET OF	4,580	1972	24.5	111,720	15	2003	2003	2003	30.0	182.80	5.5	838.00
312 7282	BURNER, COMPLETE	728,840	1978	19.5	14,173,280	15	2003	2008	2008	25.0	28,072.67	5.5	159,804.80
312 822	GAS FEEDING SYSTEM	623,567	1972	6.5	4,052,188	12.0	51,983.81	12.0	51,983.81	12.0	51,983.81	5.5	285,801.54
312 7200	PIPELINE 4 INCHES OR LARGER	117,610	1991	6.5	764,465	0	2003	2008	2008	12.0	8,800.83	5.5	43,004.58
312 7202	VALVE, POWER OPERATED	112,805	1991	6.5	725,833	0	2003	2008	2008	12.0	8,408.75	5.5	41,748.13
312 7204	GAS BURNER GLASS SET OF	283,082	1991	6.5	2,554,838	15	2003	2008	2008	12.0	22,754.33	5.5	180,148.83
312 823	LIGHT OIL FEEDING SYSTEM	4,304	1972	25.5	100,752	31.0	138.84	31.0	138.84	31.0	138.84	5.5	763.61
312 7205	WASTE MANAGEMENT SYSTEMS	4,304	1972	25.5	100,752	0	2003	2008	2008	31.0	138.84	5.5	763.61
312 743	AIR QUALITY CONTROL SYSTEM	2,575	1991	6.5	16,738	12.0	214.58	12.0	214.58	12.0	214.58	5.5	1,180.21
312 8882	RECONDEN	2,575	1991	6.5	16,738	20	2003	2011	2011	12.0	214.58	5.5	1,180.21
314	TURBOGENERATOR UNITS	14,387,794	2007	20.7	287,580,735	38.8	282,776.97	38.8	282,776.97	38.8	282,776.97	18.0	7,458,887.75
314 1	TURBINE GENERATOR PEDestal	420,683	2005	20.5	10,727,417	36.0	7,512.20	30.5	228,121.99	36.0	7,512.20	30.5	228,121.99

SCHEDULE V

Est Capital Recovery Data

2028

Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Line 4  
 Paper Data As Of 12/31/87

Account Number	Description	Plant Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weights (\$ %)	Replacement Interval (Years)	Overhaul Days (if any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Required Unrecovered Capital
314 171	TURBINE GENERATOR CONCRETE PIEDestal	420,683	1972	25.5	10,727,417	0		2028	96.0	7,512.20	30.5	228,121.98
314 008	CONCRETE PIEDestal	420,683	1972	25.5	10,727,417	0		2028	96.0	7,512.20	30.5	228,121.98
314 2	TURBINE GENERATOR SYSTEMS	8,108,312	1972	17.8	144,305,290				34.4	225,984.82	20.8	4,885,188.82
314 271	STEAM TURBINE	5,445,564	1972	15.5	84,420,321				31.5	172,790.88	20.2	3,487,141.85
314 156	CASING OR BELL	423,808	1972	25.5	15,802,004	0		2028	96.0	11,135.86	30.5	238,643.64
314 137	CASING INSULATION	78,542	1972	25.5	2,028,321	0		2022	30.0	2,651.40	4.5	11,831.20
314 137	CASING INSULATION	100,676	1989	8.5	654,746	0		1989	10.0	10,087.60	1.5	15,101.40
314 153	BEARING ASSEMBLY, RADIAL	65,784	1972	25.5	1,678,727	0		2028	96.0	1,174.18	30.5	35,812.45
314 154	BEARING ASSEMBLY, THRUST	31,817	1972	25.5	811,284	0		2028	96.0	508.18	30.5	17,238.80
314 154	HIGH PRESSURE TURBINE WHEEL	312,803	1972	25.5	7,878,007	0		2028	96.0	5,586.84	30.5	170,398.80
314 154	HP BLADING-ROTATING/COMPRESS STAGE1	155,901	1972	25.5	3,973,476	0		2022	80.0	3,887.52	14.5	58,514.11
314 154	HP BLADING-ROTATING/COMPRESS STAGE2	212,111	1972	25.5	5,408,831	0		2022	80.0	4,242.22	24.5	103,824.29
314 154	HP BLADING-ROTATING/COMPRESS STAGE3	54,464	1972	2.5	138,160	0		2000	25.0	2,178.56	22.5	48,017.80
314 154	HP BLADING-ROTATING/COMPRESS STAGE3	254,533	1972	25.5	6,490,582	0		2022	96.0	5,090.68	34.5	124,221.17
314 154	SOLEBEARING PLATE	94,209	1972	25.5	1,433,330	0		2022	96.0	1,124.18	24.5	27,542.41
314 154	SOLEBEARING PLATE	102,894	1972	25.5	2,650,317	0		2028	96.0	1,855.98	30.5	56,008.91
314 154	COUPLING COMPLETE WITH FASTENERS	13,429	1985	2.5	33,573	0		2028	33.0	408.94	30.5	12,411.65
314 155	PISTON TURBINE BY WFO	81,512	1972	25.5	1,588,595	0		2028	96.0	1,098.43	30.5	32,502.07
314 155	INTERMEDIATE PRESSURE TURBINE WHEEL	120,805	1972	25.5	3,083,027	0		2022	90.0	2,418.09	24.5	58,242.47
314 154	HP BLADING-ROTATING/COMPRESS STAGE3	280,898	1972	25.5	6,632,848	0		2022	40.0	6,822.40	14.5	84,574.80
314 155	HP BLADING-ROTATING/COMPRESS STAGE3	240,895	1972	25.5	6,032,848	0		2022	90.0	5,217.82	24.5	127,828.84
314 155	LOW PRESSURE SPRINKLE OR SHAF	743,065	1985	2.5	1,857,863	0		2020	25.0	28,722.80	22.5	688,798.20
314 155	LOW PRESSURE TURBINE WHEEL	1	1972	25.5	25	0		2022	90.0	0.02	24.5	0.48
314 155	LOW PRESSURE DIAPHRAGM	292,713	1972	25.5	7,464,182	0		2022	60.0	6,854.28	24.5	143,429.27
314 155	HP BLADING-ROTATING/COMPRESS STAGE3	740,827	1985	2.5	1,852,098	0		2015	20.0	37,041.35	17.5	648,223.83
314 155	HP BLADING-ROTATING/COMPRESS STAGE3	740,827	1985	2.5	1,852,098	0		2020	25.0	29,833.08	22.5	668,744.20
314 155	NOZZLE BLOCK	1,810,003	1972	25.5	4,038,817	0		2022	30.0	5,302.77	4.5	23,882.45
314 272	GENERATOR	2,983,848		22.5	58,884,868				42.1	63,203.64	21.8	1,378,047.27
314 157	STATOR HOUSING	212,171	1972	25.5	5,428,881	0		2022	90.0	4,283.42	24.5	104,453.78
314 157	STATOR COIL	729,682	1972	25.5	18,608,281	0		2022	90.0	14,693.24	24.5	367,534.28
314 157	ROTOR/EXCITING FAN/OVERH	445,434	1972	25.5	11,204,967	0		2022	90.0	8,908.68	24.5	218,262.86
314 157	BEARING ASSEMBLY	15,808	1972	25.5	405,634	0		2022	90.0	318.18	24.5	7,794.82
314 157	END BELL	15,808	1972	25.5	405,634	0		2022	90.0	318.18	24.5	7,794.82
314 157	SOLEBEARING PLATE	36,028	1972	25.5	918,505	0		2022	90.0	721.18	24.5	17,668.91
314 157	COUPLING COMPLETE WITH FASTENERS	48,845	1972	25.5	1,271,113	0		2022	90.0	990.82	24.5	24,424.54
314 158	MAIN LEAD CONNECTOR WITH FASTENERS	18,029	1972	25.5	458,740	0		2022	90.0	367.56	24.5	8,834.21
314 158	MAIN LEAD CONNECTOR BOX	6,263	1972	25.5	162,251	0		2022	90.0	127.28	24.5	3,117.87
314 158	CURRENT TRANSFORMER, MAIN	65,258	1972	25.5	1,654,105	0		2012	40.0	1,431.48	14.5	23,656.28
314 158	CURRENT TRANSFORMER, MAIN	22,848	1982	5.5	125,304	0		2012	20.0	1,142.48	14.5	18,564.80
314 158	HYDROGEN FAN/OVERH BLADING	12,727	1972	25.5	324,539	0		2022	30.0	254.54	24.5	6,226.23



Florida Power & Light Company  
 Depreciation Rates  
 For Station Unit 4  
 Part Data As Of 12/31/87

Account Number	Description	Plant In Service As 12/31/87	Acquire Year	Age At Study (Years)	Age Weight (\$ Yrs)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
314 1984	STATION CORE	118,812	1972	25.5	13,224,808	25		2022	50.0	10,372.24	24.5	244,119.88
314 1985	NEUTRAL CIRCUITING TRANSFORMER	23,782	1989	8.5	201,877	25		2014	25.0	590.48	18.5	15,882.82
314 1986	MOTOR RETAINING STANDS	422,185	1989	8.5	3,588,573	25		2014	25.0	16,887.42	18.5	278,842.10
314 1987	MOTORS	67,875	1972	25.5	1,720,813	25		2022	50.0	1,287.50	24.5	33,258.79
314 3	CONDENSING SYSTEMS	2,642,428		25.2	66,530,770				49.8	53,291.95	24.9	1,204,292.38
314 266	INTAKE STRUCTURE	0	ROUND		0				ROUND	0.00	ROUND	0.00
314 4027	INTAKE CONCRETE STRUCTURE	0	1981	0.0	0	0		2028	20.5	0.00	20.5	0.00
314 268	COOLING WATER TUNNEL/CONDUIT SYSTEM	583,732		25.2	5,178,570				53.4	10,827.93	24.8	213,208.03
314 4119	VALVE, POWER OPERATED	70,167	1972	25.5	1,788,239	25		2022	50.0	1,403.34	24.5	34,381.83
314 4120	CONDENSER INLET CONDUITS	270,280	1972	25.5	6,891,830	0		2028	56.0	4,828.07	20.5	147,195.18
314 4121	CONDENSER DISCHARGE CONDUITS	231,995	1972	25.5	5,915,873	0		2028	56.0	4,142.77	20.5	128,394.42
314 4122	CONTROL/INSTRUMENTATION SYSTEM	11,315	1987	10.5	118,808	20		2007	20.0	669.75	9.5	5,374.83
314 269	INTAKE SCREENING SYSTEMS	61,696		25.5	1,572,252				47.8	1,291.03	22.3	28,775.77
314 4127	TRASH RACKS	6,205	1972	25.5	162,023	25		2022	50.0	127.10	24.5	3,113.86
314 4128	TRASH RACK HOIST	3,887	1972	25.5	99,119	20		2022	20.0	129.57	4.5	583.05
314 4129	TRASH RACK (NOZZLE)	5,823	1972	25.5	151,037	25		2022	50.0	118.46	24.5	2,882.27
314 4130	TRAVELING SCREEN ASSEMBLY	16,843	1972	25.5	428,487	25		2022	50.0	328.88	24.5	8,233.07
314 4131	TRAVELING SCREEN PANELS	1,789	1972	25.5	45,620	25		2022	50.0	35.78	24.5	878.61
314 4132	STATIONARY SCREEN PANEL	1,789	1972	25.5	45,620	25		2022	50.0	35.78	24.5	878.61
314 4144	TRASH PIT w/ SEPARATE FROM INTAKE STRUCTURE	0	1972	0.0	0	0		2028	56.0	0.00	56.0	0.00
314 4145	TRAVELING SCREEN HOUSING	16,843	1972	25.5	428,487	0		2028	56.0	300.77	20.5	8,173.42
314 4146	CONTROL/INSTRUMENTATION SYSTEM	8,287	1972	25.5	210,809	20		2012	40.0	208.88	14.5	2,898.79
314 270	SCREEN WASH SYSTEM	178,160		25.5	3,028,580				40.0	2,978.00	14.5	43,195.52
314 4154	DRIVE/ELEC. MOTOR, COMPLETE	7,488	1972	25.5	191,199	20		2012	40.0	197.45	14.5	2,718.03
314 4155	PIPING, ALL UNDER 4 INCHES	27,850	1972	25.5	1,878,851	20		2012	40.0	1,940.05	14.5	26,120.72
314 4156	PIPING, RUN 4 INCHES OR LARGER	4,020	1972	25.5	103,785	20		2012	40.0	101.75	14.5	1,425.28
314 4157	PUMP COMPLETE	28,900	1972	25.5	744,745	20		2012	40.0	749.75	14.5	10,871.28
314 271	CONDENSER	1,224,378		25.1	20,874,039				50.7	24,152.70	26.3	635,838.77
314 3535	CONTROL/INSTRUMENTATION SYSTEM	16,410	1972	25.5	418,455	20		2012	40.0	410.25	14.5	5,948.83
314 3535	CONTROL/INSTRUMENTATION SYSTEM	8,319	1981	16.5	153,784	20		2028	20.0	465.95	3.5	1,630.83
314 3536	FOUNDATION	4,778	1972	25.5	121,829	0		2028	56.0	85.32	20.5	2,602.20
314 3540	CONDENSER SECTION SHELLCASING	554,283	1972	25.5	14,134,217	0		2028	56.0	9,897.91	20.5	201,898.28
314 3541	TUBE SUPPORTS	91,387	1972	25.5	1,208,659	0		2028	56.0	817.27	20.5	27,578.67
314 3542	TUBE IN A WATER BOX	428,804	1972	25.5	11,208,902	25		2022	50.0	8,792.08	24.5	275,405.96
314 3543	TUBE SHEET	58,534	1972	25.5	1,492,617	0		2028	56.0	1,045.25	20.5	31,880.13
314 3544	WATER BOX	27,027	1972	25.5	644,316	0		2028	56.0	661.29	20.5	20,169.21
314 3545	HOTWELL FOR A CONDENSER SECTION	17,819	1972	25.5	466,535	0		2028	56.0	319.98	20.5	9,759.46

SCHEDULE V

Est. Capital Recovery Data

2028

Furukawa Power & Light Company  
 Depreciation Rates  
 For Standard Unit 4  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Acquire Year	Age At Time Of Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Annual	Average Remaining Life	Projected Unrecovered Capital
314 3548	CONDENSER NECK ASSY (SEPARATE SHELL)	11,946	1972	25.5	304.623	20		2002	30.0	308.20	4.5	1,791.80
314 3549	CATWOOD PROTECTION EQUIPMENT	22,184	1982	5.5	127.512	20		2012	20.0	1,158.20	14.5	16,808.40
314 3272	CONDENSER AIR REMOVAL SYSTEM	122,512		24.8	2,287,027				48.7	2,689.44	28.0	69,281.23
314 3272	VACUUM PUMP	15,808	1972	25.5	405.654	25		2002	50.0	518.16	24.5	7,794.32
314 3274	PIPING, ALL UNDER 4 INCHES	23,083	1972	25.5	642.872			2008	56.0	580.85	30.5	18,023.87
314 3276	SELENCER/AUTFLER	15,808	1972	25.5	405.654			2008	56.0	284.07	20.5	8,684.18
314 3277	TANK	15,808	1972	25.5	405.654			2008	56.0	284.07	20.5	8,684.18
314 3280	CONTROL/INSTRUMENTATION SYSTEM	15,808	1972	25.5	405.654	20		2012	40.0	387.70	14.5	5,788.65
314 3280	CONTROL/INSTRUMENTATION SYSTEM	4,678	1982	5.5	25,729	20		2012	20.0	233.90	14.5	3,391.55
314 3281	STEAM AIR EJECTOR ASSY	24,312	1972	25.5	819,898			2008	56.0	434.14	20.5	13,241.28
314 3284	HEAT EXCHANGER, COMPLETE	6,807	1972	25.5	174,804			2008	56.0	122.45	20.5	3,734.82
314 3274	CONDENSATE PUMP SYSTEM	162,085		25.3	4,220,654				43.2	3,870.25	18.2	76,417.18
314 3030	DRIVE ELEC. MOTOR, ROTATING ASSY	28,386	1972	25.5	724,098	20		2012	40.0	709.90	14.5	10,283.55
314 3031	DRIVE ELECTRIC MOTOR, STATIONARY ASSY	28,386	1972	25.5	724,098	20		2012	40.0	709.90	14.5	10,283.55
314 3035	PUMP BOWL, ALL	9,519	1972	25.5	242,725	25		2002	50.0	190.28	24.5	4,684.31
314 3035	PUMP BOWEL, ALL	8,519	1972	25.5	242,725	25		2002	50.0	190.28	24.5	4,684.31
314 3037	PUMP SHAFT, COMPLETE	47,425	1972	25.5	1,208,583	25		2002	50.0	648.70	24.5	23,243.15
314 3038	PUMP STATIONARY ASSY	22,717	1972	25.5	604,784	25		2002	50.0	474.34	24.5	11,621.23
314 3042	CONTROL/INSTRUMENTATION SYSTEM	14,300	1972	25.5	388,180			2012	40.0	329.00	14.5	5,205.20
314 3042	CONTROL/INSTRUMENTATION SYSTEM	5,733	1979	18.5	158,431	20		1999	20.0	287.65	1.5	431.48
314 3275	CONDENSER COOLING WATER PUMP SYSTEM	383,790		25.6	9,021,648				47.8	7,288.63	22.4	168,488.75
314 3002	DRIVE ELEC. MOTOR, ROTATING ASSY	28,583	1972	25.5	683,357	20		2012	40.0	664.08	14.5	13,878.09
314 3003	DRIVE ELECTRIC MOTOR, STATIONARY ASSY	28,583	1972	25.5	683,357	20		2012	40.0	664.08	14.5	13,878.09
314 3008	PUMP BOWEL, ALL	28,011	1972	25.5	728,781	25		2002	50.0	680.22	24.5	14,275.28
314 3008	PUMP BOWEL, COMPLETE	108,137	1972	25.5	2,798,494	25		2002	50.0	2,122.74	24.5	62,087.13
314 3008	PUMP STATIONARY ASSY	108,137	1972	25.5	2,798,494	25		2002	50.0	2,122.74	24.5	62,087.13
314 3073	LUBE WATER SYSTEM	25,375	1972	25.5	622,185			2008	56.0	431.77	20.5	19,288.82
314 4	TURBINE GENERATOR ALPHASIDES	2,215,473		23.8	78,027,288				33.5	95,888.20	12.2	1,098,388.48
314 481	TURBINE CONTROL SYSTEM	962,883		25.5	24,538,093				30.8	21,120.04	5.5	169,658.87
314 5409	DRIVE ELEC. MOTOR, COMPLETE	15,808	1972	25.5	405.654	20		2003	20.0	512.16	5.5	2,822.28
314 5407	HEAT EXCHANGER, COMPLETE	15,808	1972	25.5	405.654	25		2003	25.0	513.18	4.5	2,822.28
314 5408	PIPING, ALL UNDER 4 INCHES	48,664	1972	25.5	1,189,832	20		2002	30.0	1,555.47	5.5	8,999.80
314 5400	PUMP COMPLETE	15,808	1972	25.5	405.654	25		2003	25.0	513.18	5.5	2,822.28
314 5401	TRANSDUCER, MAJOR	15,808	1972	25.5	405.654	20		2003	20.0	513.18	5.5	2,822.28
314 5404	CONTROL/INSTRUMENTATION SYSTEM	311,803	1972	25.5	7,970,877	20		2012	31.0	10,028.16	5.5	65,319.88
314 5404	CONTROL/INSTRUMENTATION SYSTEM	1,085	1977	20.5	63,243	20		2017	20.0	118.65	5.5	622.60
314 5405	COMPUTER/MICROPROCESSER	207,281	1972	25.5	7,642,806	20		2003	20.0	8,821.32	5.5	54,567.27
314 5408	ACCUMLATOR	15,808	1972	25.5	405.654	25		2003	25.0	513.18	5.5	2,822.28
314 5407	RESERVOIR	15,808	1972	25.5	405.654	25		2003	25.0	513.18	5.5	2,822.28

Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Line 4  
 Power Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weights (\$ Yr)	Requirement Interval (Years)	Quantity (of Req)	Calendar Date	Calendar Cost	Average Service Life	Annual Accrual	Average Remaining Life	Present Unrecovered Capital
314 5402	TURBINE STEAM PIPING AND VALVE SYSTEM	1,223,880		25.5	31,208,942					49.0	30,612.15	14.5	443,270.20
314 5405	PIPING, ALL UNDER 4 INCHES	254,533	1972	25.5	6,490,582	20	2003	2012	2002	26.0	8,494.43	4.5	26,179.95
314 5408	VALVE, POWER OPERATED	626,333	1972	25.5	16,228,492	25	2003	2022	2002	30.0	12,726.69	24.5	311,803.17
314 5409	CROSSOVER PIPING	95,400	1972	25.5	2,433,975	20	2003	2008	2008	20.0	3,181.87	4.5	14,517.50
314 5470	CONTROLINSTRUMENTATION SYSTEM	158,000	1972	25.5	4,056,617	20	2003	2012	2012	40.0	3,577.08	14.5	57,867.59
314 5472	ISOLATION PIPING RUN 4 IN UNDER	78,481	1972	25.5	2,001,298	35	2003	2007	2007	35.0	2,242.31	9.5	21,201.99
314 463	TURBINE GLAND SEAL SYSTEM	111,269		25.5	2,829,656					26.0	3,185.22	9.5	30,135.61
314 5480	HEAT EXCHANGER, COMPLETE	22,272	1972	25.5	967,526	25	2003	2022	2002	50.0	445.44	24.5	10,913.28
314 5481	PIPING, ALL UNDER 4 INCHES	1,061	1972	25.5	27,096	20	2003	2002	2002	30.0	35.37	4.5	158.15
314 5482	CONTROLINSTRUMENTATION SYSTEM	27,524	1972	25.5	703,137	20	2003	2012	2012	40.0	689.26	14.5	8,965.58
314 5488	DESUPERHEATER	47,225	1972	25.5	1,218,588	20	2003	2002	2002	20.0	1,590.83	4.5	7,168.75
314 5489	VAPOR EXTRACTOR INCL. DRIVE	12,727	1972	25.5	324,539	20	2003	2002	2002	20.0	424.22	4.5	1,808.05
314 465	TURNING GEAR ASSEMBLY	28,626		25.5	720,193					31.2	919.15	5.7	5,196.68
314 5518	CONTROLINSTRUMENTATION SYSTEM	4,242	1972	25.5	108,171	20	2003	2012	2012	40.0	106.05	14.5	1,537.72
314 5522	TURNING GEAR INCL. REDUCTION & BULL GEAR	24,383	1972	25.5	622,022	20	2003	2002	2002	20.0	813.10	4.5	3,008.95
314 467	EXCITER	228,231		16.4	3,305,427					23.4	7,175.32	22.0	144,912.83
314 5554	CONTROLINSTRUMENTATION SYSTEM	28,626	1972	25.5	720,193	20	2003	2012	2012	40.0	715.88	14.5	10,200.19
314 5554	CONTROLINSTRUMENTATION SYSTEM	8,841	1982	16.5	90,526	20	2003	2002	2002	20.0	292.05	4.5	1,314.23
314 5554	CONTROLINSTRUMENTATION SYSTEM	11,572	1982	14.5	167,809	20	2003	2003	2003	20.0	178.65	5.5	2,182.58
314 5556	ENCLOSURE	21,211	1972	25.5	542,891	25	2003	2002	2002	50.0	424.22	24.5	10,200.19
314 5557	FAN/BLOWER COMPLETE	3,182	1972	25.5	81,141	25	2003	2002	2002	50.0	63.64	24.5	1,559.18
314 5559	HEAT EXCHANGER, COMPLETE	3,182	1972	25.5	81,141	25	2003	2002	2002	50.0	63.64	24.5	1,559.18
314 5560	HEATING SYSTEM	2,182	1972	25.5	54,021	25	2003	2002	2002	50.0	424.22	24.5	10,200.19
314 5562	STATOR (MAIN EXCITER)	21,211	1972	25.5	540,891	25	2003	2002	2002	50.0	424.22	24.5	10,200.19
314 5568	STATOR (PILOT EXCITER)	3,182	1972	25.5	81,141	25	2003	2002	2002	50.0	63.64	24.5	1,559.18
314 5569	NOTION (MAIN EXCITER)	32,877	1972	25.5	828,264	25	2003	2002	2002	50.0	637.54	24.5	16,109.72
314 5570	NOTION (PILOT EXCITER)	5,303	1972	25.5	135,227	25	2003	2002	2002	50.0	105.05	24.5	2,598.47
314 5572	BEARING ASSEMBLY	5,303	1972	25.5	135,227	25	2003	2002	2002	50.0	105.05	24.5	2,598.47
314 5572	DOCKS AND FUSES	86,165	1985	2.5	215,411	25	2003	2002	2002	50.0	3,446.60	22.5	77,548.50
314 5574	COUPLING COMPLETE WITH FASTENERS	8,494	1972	25.5	218,242	25	2003	2002	2002	50.0	169.69	24.5	4,157.18
314 468	GENERATOR SEAL OIL SYSTEM	67,675		25.5	1,720,613					21.5	2,156.43	6.0	12,885.74
314 5504	PIPING, ALL UNDER 4 INCHES	8,494	1972	25.5	216,242	20	2003	2002	2002	20.0	282.90	4.5	1,272.60
314 5509	CONTROLINSTRUMENTATION SYSTEM	12,727	1972	25.5	324,539	20	2003	2012	2012	40.0	319.18	14.5	4,613.54
314 5614	HEAT EXCHANGER, COMPLETE	46,664	1972	25.5	1,189,822	20	2003	2002	2002	20.0	1,555.47	4.5	6,999.50

SCHEDULE V

Est. Capital Recovery Data

2025

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit #  
 Plant Data As Of 12/31/87

Account Number	Description	Part In Service Balance At 12/31/87	Weighted Average Year	Age At Time Of Study (Years)	Age (Years)	Equipment Removal (Years)	Quarter Date (if Req.)	Calculated Date	Average Service Life	Annual Normal	Average Remaining Life	Projected Unrecovered Capital
314 689	GENERATOR COOLING AND PURGE SYSTEM	114,025		24.0					38.8	6,682.57	16.2	72,831.16
314 502	HEAT EXCHANGER TUBE BUNDLE	15,808	1972	25.5				2002	30.0	520.27	4.5	2,288.20
314 503	PIPE, ALL UNDER 4 INCHES	15,908	1972	25.5				2002	30.0	520.27	4.5	2,288.20
314 502	CONTROL INSTRUMENTATION SYSTEM	13,882	1991	8.5				2011	20.0	684.10	13.5	8,370.35
314 502	DRIVER	21,211	1972	25.5				2022	50.0	424.22	24.5	15,393.26
314 502	CARBON DIOXIDE SUPPLY SYSTEM	10,606	1972	25.5				2022	50.0	1,272.88	24.5	5,198.84
314 502	HYDROGEN SUPPLY SYSTEM	83,833	1972	25.5				2022	50.0	1,272.88	24.5	31,180.17
314 501	HYDROGEN DETECTION SYSTEM	22,877	1972	25.5				2012	40.0	871.83	14.5	11,817.91
314 473	TURBINE LUBE OIL SYSTEM	201,803		22.8					30.4	8,831.57	7.9	52,288.10
314 570	DRIVE ELEC. MOTOR COMPLETE	8,545	1972	25.5				2012	40.0	238.83	14.5	3,480.06
314 573	HEAT EXCHANGER COMPLETE	24,203	1972	25.5				2002	30.0	913.10	4.5	3,888.95
314 574	HEATING STYL.	21,426	1984	13.5				2014	30.0	714.20	18.5	11,784.30
314 576	PUMP COMPLETE	22,272	1972	25.5				2002	30.0	742.40	4.5	3,540.80
314 578	VALVE, POWER OPERATED	2,121	1972	25.5				2002	30.0	70.70	4.5	218.15
314 579	CONTROL INSTRUMENTATION SYSTEM	2,121	1972	25.5				2012	40.0	53.02	14.5	788.86
314 570	FERTILIZER/CONDITIONING UNIT	7,424	1972	25.5				2002	30.0	247.47	4.5	1,113.80
314 571	RESERVOIR	3,182	1972	25.5				2002	30.0	106.07	4.5	477.20
314 571	RESERVOIR	787	1983	14.5				2013	30.0	28.52	15.5	388.28
314 574	OIL LIFT SYSTEM COMPLETE	28,070	1983	14.5				2013	30.0	889.00	15.5	15,019.50
314 575	PIPING, RIMS & INCHES OR LARGER	78,542	1972	25.5				2002	30.0	2,851.40	4.5	11,891.30
314 478	TURBINE GENERATOR SUPERVISORY SYSTEM	204,622		11.2					21.2	8,882.53	10.9	105,228.07
314 576	CONTROL PANEL	18,780	1988	8.5				2008	20.0	838.02	10.5	8,848.08
314 577	RECORDER	5,424	1987	10.5				2007	20.0	271.70	9.5	2,681.15
314 577	RECORDER	8,280	1988	9.5				2008	20.0	469.00	10.5	4,824.50
314 577	RECORDER	17,819	1988	8.5				2009	20.0	895.35	11.5	10,303.43
314 577	RECORDER	2,280	1982	5.5				2012	20.0	118.50	14.5	1,722.75
314 578	SUPERVISORY INSTR. (PROXEL, PROX., ETC.)	0	1976	0.0				2016	18.5	0.00	18.5	0.00
314 578	SUPERVISORY INSTR. (PROXEL, PROX., ETC.)	68,788	1988	8.5				2008	20.0	3,628.40	10.5	36,113.70
314 578	SUPERVISORY INSTR. (PROXEL, PROX., ETC.)	15,908	1972	25.5				2012	40.0	387.70	14.5	5,798.65
314 579	MONITOR/ALARMER	58,408	1988	8.5				2008	20.0	2,870.40	10.5	31,188.20
314 572	CONTROL INSTRUMENTATION SYSTEM	7,835	1972	25.5				2012	40.0	180.88	14.5	2,787.69
315	ACCESSORY ELECTRIC EQUIPMENT	4,188,033		24.0					37.7	111,037.74	15.8	1,754,410.22
315 1	STRUCTURAL SUPPORTS	72,543		25.5					36.0	1,295.41	20.5	28,510.03
315 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	72,543		25.5					36.0	1,295.41	20.5	28,510.03
315 0514	GENERATOR LEADS SUPPORTS	72,543	1972	25.5				2028	36.0	1,295.41	20.5	28,510.03
315 2	ALTERNATE POWER SYSTEMS	278,639		25.5					49.7	7,617.22	24.3	181,145.86

SCHEDULE V

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit #  
 Plant Data As Of 12/31/07

See Classification Codes • 2008

Account Number	Description	Plant in Service Balance As 12/31/07	Usage Year	Age At Time Of Study (Years)	Age Weight (5-Yr)	Requirement Interval (Years)	Current Date (Fiscal)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
215 281	125 VOLT DC DISTRIBUTION SYSTEM	88,547		20.5	2,208,796				50.0	1,730.82	24.5	42,405.09
215 1921	CABLE POWER AND OR UNDER	20,074	1972	20.5	525,647	25	2022	2022	50.0	412.28	24.5	10,100.86
215 1923	CABLE POWER, ALL UNDER AND	51,387	1972	20.5	5,325,159	25	2022	2022	50.0	1,028.34	24.5	25,483.83
215 1910	DISTRIBUTION PANEL, INC BUS	12,880	1972	20.5	303,890	25	2022	2022	50.0	279.20	24.5	6,840.40
215 287	ALUMINUM STATION SERVICE TRANSFORMER	122,854		20.5	3,132,779				53.6	2,292.76	28.1	64,398.54
215 1725	FIRE PROTECTION SYS COMPLETE	4,234	1972	20.5	102,867	25	2022	2022	50.0	80.68	24.5	1,078.66
215 1726	CABLE POWER AND OR UNDER	42,077	1972	20.5	1,074,494	25	2022	2022	50.0	842.74	24.5	20,647.13
215 1729	FOUNDATION	78,000	1972	20.5	1,803,417		2028	2028	56.0	1,309.34	30.5	41,764.83
215 289	VITAL AC DISTRIBUTION SYSTEM	88,028		20.5	2,254,091				49.1	1,816.58	24.0	42,554.21
215 1785	DISTRIBUTION PANEL, E. CL. BUS	8,800	1972	20.5	220,907	25	2022	2022	50.0	173.26	24.5	4,244.67
215 1786	MOTOR GENERATOR, SET	18,288	1972	20.5	482,023	25	2022	2022	50.0	395.90	24.5	8,454.55
215 1787	INVERTER	2,394	1972	20.5	191,302	25	2022	2022	50.0	150.08	24.5	3,678.96
215 1788	CABLE POWER, ALL UNDER AND	51,887	1972	20.5	1,325,158	25	2022	2022	50.0	1,028.34	24.5	25,483.83
215 1789	CABLE POWER, ALL UNDER AND	1,788	1982	14.5	24,690	25	2008	2008	26.0	68.00	10.5	714.00
215 291	STATION BATTERY SYSTEM	82,115		20.5	2,042,835				45.1	1,777.16	19.8	34,787.22
215 1787	BATTERY LOAD TEST SET	12,751	1972	20.5	325,151	20	2012	2012	40.0	318.78	14.5	4,622.24
215 1788	BATTERY	7,263	1972	20.5	200,212	15	2022	2022	30.0	281.77	4.5	1,177.85
215 1789	BATTERY BACK	2,287	1972	20.5	12,216	25	2022	2022	50.0	15.87	4.5	71.65
215 1800	BATTERY CHARGER	3,237	1972	20.5	82,544	25	2022	2022	50.0	64.74	24.5	1,588.13
215 1821	CABLE POWER, ALL UNDER AND	50,798	1972	20.5	1,422,773	25	2022	2022	50.0	1,115.80	24.5	27,339.55
215 3	CONDUCTORS, CONDUITS AND INSULATORS	1,345,383		20.5	34,307,268				49.2	27,348.31	22.7	648,022.10
215 381	STATION GROUNDING SYSTEM	150,882		20.5	3,842,095				43.9	3,433.73	18.4	83,078.89
215 375	GROUNDING OHM	68,304	1972	20.5	1,680,732	25	2012	2012	50.0	1,328.08	24.5	32,488.96
215 378	LIGHTNING PROTECTION SYS EA GEN UNIT	84,398	1972	20.5	2,151,643	20	2012	2012	40.0	2,109.65	14.5	20,569.83
215 382	CONDUIT AND RACEWAY SYSTEM	1,103,878		20.5	78,720,910				50.0	22,318.36	24.5	571,299.82
215 374	CONDUIT CONTINUOUS RUN 2" OR LARGER	137,587	1972	20.5	3,508,724	25	2022	2022	50.0	2,751.94	24.5	67,422.53
215 375	CONDUIT LESS THAN 2"	208,288	1972	20.5	5,283,098	25	2022	2022	50.0	4,127.92	24.5	101,124.04
215 376	CABLE TRAY, CONTINUOUS RUN	113,483	1972	20.5	2,693,207	25	2022	2022	50.0	2,269.26	24.5	55,596.87
215 377	DUCT BANK, CONTINUOUS RUN	528,298	1972	20.5	13,465,429	25	2022	2022	50.0	10,561.12	24.5	258,747.44
215 378	MANHOLES	182,428	1972	20.5	4,600,333	25	2022	2022	50.0	3,608.12	24.5	88,298.34
215 380	GENERATOR BUS	28,774		20.5	733,763				48.6	582.22	22.1	13,673.38
215 377	CIRCUIT BREAKER GENERATOR	304	1972	20.5	7,752	25	2022	2022	50.0	6.08	24.5	148.96

Florida Power & Light Company  
 Depreciation Rates  
 For Sanford Unit 4  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance As 12/31/87	Usage Year	Age At Time Of Study (Years)	Age Weight (\$ Yrs)	Recovery Term (Years)	Overhaul Cost (if Rel.)	Calculated Cost	Average Service Life	Actual	Average Remaining Life	Physical Unrecovered Capital
315 2796	DIAPHRAGM BULB COMPLETE	24,623	1972	25.5	632,987	25		2022	50.0	698.48	24.5	12,163.27
315 2799	BUS AND ENCLOSURE STRUCTURE	304	1972	25.5	7,752	25		2022	50.0	8.08	24.5	148.86
315 2800	POTENTIAL TRANSFORMERS	3,040	1972	25.5	77,520	20		2012	40.0	76.00	14.5	1,102.00
315 2804	ANALYZER, COMBUSTIBLE GAS	304	1972	25.5	7,752	20		2012	40.0	7.00	14.5	110.20
315 4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	902,314		25.1	22,602,629				40.2	22,400.01	15.3	344,083.81
315 491	CONTROL BOARDS	765,513		25.5	18,520,262				40.0	18,137.83	14.5	277,498.48
315 5815	MAIN (START) CONTROL BOARD	638,784	1972	25.5	9,314,492	20		2012	40.0	15,984.60	14.5	231,921.70
315 5817	RECORDING PANEL, ENCL. WIRE & TUBING	58,688	1972	25.5	1,445,544	20		2012	40.0	1,417.20	14.5	20,549.40
315 5819	CONTROL ROOM OPERATOR STATION	68,041	1972	25.5	1,760,246	20		2012	40.0	1,726.03	14.5	25,027.26
315 682	GENERATOR VOLTAGE REGULATOR SYSTEM	126,801		22.8	3,132,047				41.3	3,312.20	20.1	68,895.26
315 5821	CABLE POWER #40 OR LARGER	31,986	1972	25.5	815,643	25		2022	50.0	638.72	24.5	15,673.14
315 5823	CONTROL/INSTRUMENTATION SYSTEM	12,781	1972	25.5	328,408	20		2012	40.0	319.03	14.5	4,629.86
315 5824	ENCLOSURE	4,888	1972	25.5	124,688	25		2022	50.0	87.86	24.5	2,400.02
315 5824	ENCLOSURE	10,270	1983	14.5	148,915	25		2008	25.0	470.80	10.5	4,313.40
315 5827	FIELD SWITCHCIRCUIT BREAKER	8,058	1991	8.5	68,994	25		2016	25.0	362.24	18.5	8,791.44
315 5829	COOLING SYSTEM	0	1972	0.0	0	25		2022	24.5	0.00	24.5	0.00
315 5829	COOLING SYSTEM	0	1983	0.0	0	25		2008	10.5	0.00	10.5	0.00
315 5829	COOLING SYSTEM	2,102	1985	2.5	7,755	25		2025	25.0	124.08	22.5	2,791.80
315 5840	VIBRATION ANALYSIS SYSTEM	12,781	1972	25.5	328,408	20		2012	40.0	319.03	14.5	4,629.86
315 5842	CABLE POWER, ALL UNDER 40	51,887	1972	25.5	1,326,159	25		2022	50.0	1,028.24	24.5	25,482.83
315 5	SWITCHGEARS AND MOTOR CONTROL CENTERS	1,172,410		25.2	28,515,478				26.7	31,942.23	11.8	295,152.59
315 581	120000 POWER DISTRIBUTION SYSTEM	60,830		25.5	1,548,084				26.3	1,584.21	12.8	20,232.83
315 7018	DISTRIBUTION PANEL, INCL. BUS	4,332	1972	25.5	110,453	25		2022	50.0	88.63	24.5	2,122.44
315 7026	CABLE POWER, ALL UNDER #40	25,984	1972	25.5	662,578	25		2022	50.0	519.67	24.5	12,731.82
315 7018	DISTRIBUTION PANEL, INCL. BUS	4,332	1972	25.5	110,453	25		2022	31.0	138.73	5.5	798.49
315 7028	CABLE POWER, ALL UNDER #40	25,984	1972	25.5	662,578	25		2022	31.0	628.18	5.5	4,008.86
315 582	480 VOLT POWER DISTRIBUTION SYSTEM	548,095		25.3	13,901,564				27.6	14,009.44	12.1	178,892.24
315 7041	CABLE POWER #40 OR LARGER	98,720	1972	25.5	2,518,112	25		2022	50.0	1,938.28	24.5	48,387.26
315 7043	TRANSFORMER	20,663	1972	25.5	524,244	25		2022	50.0	411.25	24.5	10,075.63
315 7045	CIRCUIT BRK. RATED 4 600 AMPS IN A SECT	22,190	1972	25.5	565,832	25		2022	50.0	443.79	24.5	10,872.86
315 7046	CIRCUIT BRK. RATED 600 AMPS OR GREATER	2,343	1972	25.5	60,234	25		2021	50.0	68.85	24.5	1,637.63
315 7046	CIRCUIT BRK. RATED 600 AMPS OR GREATER	1,164	1983	14.5	17,313	25		2008	25.0	47.76	10.5	501.48
315 7048	POTENTIAL CENTER SWITCHGEAR SECTION	48,800	1972	25.5	1,240,575	25		2022	50.0	973.00	24.5	23,828.50
315 7050	MOTOR CONTROL CENTER SWITCHGEAR SECTION	40,100	1972	25.5	1,027,500	25		2022	50.0	802.00	24.5	18,848.00
315 7052	CABLE POWER, ALL UNDER #40	26,062	1972	25.5	664,581	25		2022	50.0	521.24	24.5	12,770.28
315 7052	CABLE POWER, ALL UNDER #40	8,230	1976	21.5	198,434	25		2001	25.0	289.18	3.5	1,282.13

Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Line 4  
 First Data As Of 12/31/97

Account Number	Description	Plant Balance As of 12/31/97	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (5 Yr)	Replacement Interval (Years)	Queue Date (if Req.)	Accrued Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
315 704	1-DISTRIBUTION PANEL, INCL BUS	4,403	1972	25.5	113,807	25		2002	50.0	80.26	24.5	2,198.87
315 7041	CABLE POWER 840 ON LARGER	90,790	1972	25.5	2,518,112	25		2002	31.0	3,188.47	5.5	17,520.07
315 7043	TRANSFORMER	20,563	1972	25.5	524,344	25		2002	31.0	683.31	5.5	3,648.19
315 7045	CR. - 100 AMP 100 ID - 600 AMP IN A SECT	22,180	1972	25.5	565,832	25		2002	31.0	718.79	5.5	3,826.85
315 7046	CIRCUIT BREAK RATED 600 AMP OR GREATER	3,343	1982	25.5	4,812,294	25		2002	31.0	167.82	5.5	582.02
315 7048	CIRCUIT BREAK RATED 600 AMP OR GREATER	1,194	1982	25.5	1,713.13	25		2008	30.0	59.70	5.5	328.25
315 7049	POWER CENTER SWITCHGEAR SECTION	48,650	1972	25.5	1,240,575	25		2002	31.0	1,588.26	5.5	8,631.45
315 7050	MOTOR CONTROL CENTER SWITCHGEAR SECTION	42,100	1972	25.5	1,022,560	25		2002	31.0	1,293.55	5.5	7,114.52
315 7052	CABLE POWER ALL UNDER 840	28,082	1972	25.5	604,591	25		2002	31.0	640.71	5.5	4,023.90
315 7052	CABLE POWER ALL UNDER 840	8,230	1978	21.5	198,434	25		2001	29.0	288.18	3.5	1,292.13
315 7054	DISTRIBUTION PANEL, INCL BUS	4,403	1972	25.5	113,807	25		2002	31.0	143.87	5.5	791.82
315 585	4 18KV POWER DISTRIBUTION SYSTEM	962,095		25.0	14,057,850				35.7	15,748.58	11.2	176,228.52
315 7121	CABLE POWER 840 ON LARGER	52,534	1972	25.5	1,342,154	25		2002	30.0	1,032.03	24.5	25,790.42
315 7122	FOUNDATION	677	1972	25.5	17,264	25		2008	36.0	12.09	20.5	308.72
315 7124	TRANSFORMER	8,281	1989	8.5	70,219	25		2014	25.0	5,452.26	10.5	3,462.26
315 7126	CIRCUIT BREAK RATED 800 AMP OR GREATER	30,212	1972	25.5	770,408	25		2002	50.0	804.24	24.5	14,823.88
315 7132	CURRENT TRANSFORMER, MAIN LEADS	116,838	1972	25.5	2,952,808	25		2012	40.0	2,895.95	14.5	41,991.26
315 7134	CIRCUIT BREAK RATED - 600 AMP IN A SECT	18,910	1972	25.5	491,182	25		2002	50.0	328.19	24.5	8,285.66
315 7135	NON-SEGREGATED BUS COMP	98,817	1972	25.5	1,448,821	25		2002	50.0	1,138.33	24.5	27,846.09
315 7121	CABLE POWER 840 ON LARGER	52,534	1972	25.5	1,342,154	25		2002	31.0	1,687.65	5.5	8,328.20
315 7123	FOUNDATION	677	1972	25.5	17,264	25		2008	31.0	21.84	5.5	120.11
315 7124	TRANSFORMER	8,281	1989	8.5	70,219	25		2014	14.0	590.07	5.5	3,245.28
315 7126	CIRCUIT BREAK RATED 800 AMP OR GREATER	30,212	1972	25.5	770,408	25		2002	31.0	874.88	5.5	8,380.19
315 7132	CURRENT TRANSFORMER, MAIN LEADS	116,838	1972	25.5	2,952,808	25		2012	31.0	3,736.71	5.5	20,551.90
315 7134	CIRCUIT BREAK RATED - 600 AMP IN A SECT	18,910	1972	25.5	491,182	25		2002	31.0	545.47	5.5	3,003.07
315 7135	NON-SEGREGATED BUS COMP	98,817	1972	25.5	1,448,821	25		2002	31.0	1,822.79	5.5	10,080.25
315 8	INFORMATION SYSTEMS	318,744		8.7	2,780,346				15.5	20,205.44	7.9	161,403.13
315 681	LOAD CONTROL AND METERING SYSTEM	38,750		14.3	524,022				20.2	1,822.00	6.0	10,879.31
315 7072	RECORDER	18,603	1982	15.5	288,277	20		2002	20.0	933.15	4.5	4,159.18
315 7073	RECORDER	17,452	1988	12.5	218,150	20		2005	20.0	872.60	7.5	6,544.50
315 7074	CONTROLINSTRUMENTATION SYSTEM	650	1972	25.5	16,575	20		2012	40.0	16.25	14.5	225.63
315 683	ANALOGATORSCOGATA ACQUISITION SYSTEM	152,489		7.4	1,134,770				12.1	12,558.49	5.5	68,696.43
315 7710	RECORDER, ORCLOCOPAH	0	1982	0.0	0	20		2002	4.5	0.00	4.5	0.00
315 7712	CONTROLINSTRUMENTATION SYSTEM	28,770	1992	5.5	163,725	20		2002	11.0	2,708.26	5.5	14,885.00
315 7713	RECORDER	8,106	1982	15.5	125,643	20		2002	20.0	405.20	4.5	1,823.85
315 7713	RECORDER	21,092	1985	12.5	282,550	20		2003	18.0	1,171.78	5.5	6,444.78
315 7714	LOGIC CABINET	17,962	1992	5.5	98,241	20		2012	11.0	1,823.82	5.5	8,831.00
315 7716	ANALOGIC PANEL (NOT PART OF BOARD)	4,211	1976	21.5	90,537	20		2016	27.0	155.96	5.5	857.90
315 7718	COMPUTERMAINPROCESSOR	0	1974	0.0	0	20		2003	5.5	0.00	5.5	0.00

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 4  
 First Data As Of 12/31/97

Account Number	Description	Plant In Service Balance As 12/31/97	Vintage Year	Age At End Of Study (Years)	Age Weight (1/Yr)	Requirement Interval (Years)	Overhaul Cycle (If Req.)	Component Date	Average Service Life	Annual Actual	Average Remaining Life	Original Capital
315 694	GENERATOR PROTECTION SYSTEM	127,490	1987	8.8	1,101,574	20	2003	2012	31.2	6,005.95	13.8	81,809.39
315 718	COMPUTER/NUMCOPROCESSOR	71,448	1987	5.5	382,984	20	2003	2012	11.0	6,496.27	5.5	38,734.00
315 719	NEGATIVE SEQUENCE RELAY	7,412	1972	20.5	189,008	20	2003	2012	40.0	189.20	14.5	2,086.65
315 720	CONTROLINSTRUMENTATION SYSTEM	4,896	1982	5.5	4,263,846	20	2003	2012	20.0	244.85	14.5	3,551.78
315 721	CONTROLINSTRUMENTATION SYSTEM	7,330	1972	20.5	189,815	20	2003	2012	40.0	183.25	14.5	2,607.13
315 722	CONTROLINSTRUMENTATION SYSTEM	20,633	1982	15.5	475,122	20	2003	2012	20.0	1,532.65	4.5	6,896.83
315 723	CONTROLINSTRUMENTATION SYSTEM	15,298	1983	4.5	68,841	20	2003	2013	20.0	784.90	15.5	11,855.95
315 724	CONTROLINSTRUMENTATION SYSTEM	61,898	1985	2.8	154,746	20	2003	2015	20.0	3,094.90	17.5	54,180.75
316	MISCELLANEOUS POWER PLANT EQUIPMENT	1,185,587		22.2	27,480,216				20.7	44,542.68	4.8	215,529.81
316 1	STATION SERVICE EQUIPMENT	1,178,615		22.2	27,308,734				20.8	44,028.20	4.8	214,818.96
316 12	DRY LAYUP SYSTEM	117,290		11.9	1,548,378				17.0	6,897.08	5.5	37,833.92
316 4031	CONTROLINSTRUMENTATION SYSTEM	11,725	1988	11.5	134,838	20	2003	2008	17.0	699.71	5.5	3,793.30
316 4037	DEHUMIDIFIER	105,525	1988	11.5	1,213,538	25	2003	2011	17.0	6,207.38	5.5	34,140.44
316 183	STATIONSERVICE AIR SYSTEM	108,951		20.5	2,727,202				31.0	3,400.03	5.5	18,875.19
316 0021	COMPRESSOR AIR, RECIPROCATING, COMPLETE	12,014	1972	20.5	308,587	25	2003	2002	31.0	387.55	5.5	2,131.62
316 0022	DRIVE/ELEC. M.V. TOR. COMPLETE	1,201	1972	20.5	30,628	20	2003	2012	31.0	38.74	5.5	213.08
316 0023	FOUNDATION	8,838	1972	20.5	174,389	20	2003	2008	31.0	220.58	5.5	1,213.19
316 0025	PIPEING, ALL UNDER 4 INCHES	79,291	1972	20.5	2,071,871	25	2003	2022	31.0	2,587.77	5.5	14,087.78
316 0027	TANK	3,000	1972	20.5	78,577	25	2003	2002	31.0	96.87	5.5	532.79
316 0030	CONTROLINSTRUMENTATION SYSTEM	400	1972	20.5	10,200	20	2003	2012	31.0	12.90	5.5	70.87
316 0034	MOISTURE SEPARATOR	2,102	1972	20.5	53,001	20	2003	2008	31.0	67.81	5.5	372.94
316 0035	AFTERCOOLER	2,102	1972	20.5	53,001	25	2003	2002	31.0	67.81	5.5	372.94
316 184	DISTRIBUTMENT AIR SYSTEM	805,414		24.4	23,294,106				28.5	33,711.19	4.7	157,908.85
316 0055	COMPRESSOR AIR, RECIPROCATING, COMPLETE	10,287	1972	20.5	261,809	25	2003	2002	31.0	331.19	5.5	1,821.56
316 0055	COMPRESSOR AIR, RECIPROCATING, COMPLETE	41,288	1983	14.5	600,286	25	2003	2008	20.0	2,088.85	5.5	11,384.73
316 0056	DRIVE/ELEC. MOTOR, COMPLETE	1,222	1972	20.5	31,418	20	2003	2012	31.0	38.74	5.5	218.58
316 0056	DRIVE/ELEC. MOTOR, COMPLETE	24,690	1983	14.5	337,800	20	2003	2003	20.0	1,234.00	5.5	6,787.00
316 0056	FILTER, SPECIAL ASSEMBLY	2,653	1972	20.5	62,562	25	2003	2002	31.0	62.32	5.5	384.24
316 0061	CONTROLINSTRUMENTATION SYSTEM	16,878	1972	20.5	272,289	20	2003	2012	31.0	344.45	5.5	1,884.48
316 0061	CONTROLINSTRUMENTATION SYSTEM	10,700	1982	5.5	58,850	20	2003	2012	11.0	972.73	5.5	5,300.00
316 0064	TANK, RECEIVER	3,295	1972	20.5	83,788	25	2003	2002	31.0	105.87	5.5	582.82
316 0070	DRYER	10,678	1972	20.5	272,289	25	2003	2002	31.0	344.45	5.5	1,884.48
316 0070	DRYER	2,288	1983	14.5	34,626	25	2003	2008	20.0	119.40	5.5	626.70
316 0072	AFTERCOOLER	2,875	1972	20.5	73,313	25	2003	2002	31.0	92.74	5.5	510.08
316 0072	AFTERCOOLER	5,573	1983	14.5	80,809	25	2003	2008	20.0	278.65	5.5	1,532.56
316 0073	PNEUMATIC INSTRUMENT TUBING	823,051	1972	20.5	20,881,801	20	2003	2002	20.0	27,507.65	4.5	123,787.65
316 0073	PNEUMATIC INSTRUMENT TUBING	1,370	1976	21.5	29,455	20	2003	2006	27.0	50.74	5.5	279.07



SCHEDULE V

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit #  
 Plant Data As Of 12/31/87

EM Capital Recovery Data \* 2028

Account Number	Description	Part In Service Balance As 12/31/87	Vintage Year	Age At End Of Study (Years)	Age Weight (S 7%)	Recovery Interval (Years)	Overide Date (if diff.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Project Unrecovered Capital
216 023	PNEUMATIC CONTROL SYSTEM	1,185	1983	14.1	46.183	20	2023	2013	20.0	158.25	5.5	675.86
216 2	MAINTENANCE SHOP EQUIPMENT	5,872		18.5	110.482				21.0	284.38	2.5	710.86
216 297	CONTROL SYSTEM	5,872		18.5	410.482				21.0	284.38	2.5	710.86
216 1948	RECTIFIER	5,872	1978	18.5	110.482	7		2000	21.0	284.38	2.5	710.86

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 5  
 Plant Data As Of 12/31/97

Account Number	Description	Plant Service Balance As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Change Date (if Req)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Original Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
311	STRUCTURES AND IMPROVEMENTS	2,424,607		24.1	56.7/48.0%				36.3	43,498.16	15.4	978,765.43
311 3	STATION BUILDINGS	2,298,007		24.1	54,333.750				36.4	58,541.59	15.4	903,542.75
311 317	SWITCHGEAR BUILDING	11,702		7.5	87.765				23.0	508.79	15.5	7,898.13
311 016	FIRE PROTECTION SYS COMPLETE	11,702	1990	7.5	87.765	25		2013	23.0	508.79	15.5	7,898.13
311 329	TURBINE GENERATION BUILDING	1,597,278		24.7	48,298.648				36.5	49,583.77	15.5	798,238.30
311 209	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	608,432	1972	25.5	15,540.576	25		2013	41.0	14,864.20	15.5	220,286.02
311 207	PLUMBING SYSTEM COMPLETE	118,678	1972	25.5	3,024.780	25		2013	41.0	2,893.15	15.5	44,643.77
311 240	FIRE PROTECTION SYS COMPLETE	68,538	1991	6.5	582,504	25		2013	22.0	3,833.59	15.5	60,970.66
311 248	STRUCTURE FOUNDATION WORK	1,142,788	1972	25.5	28,141.043	15		2013	41.0	27,872.83	15.5	432,028.55
311 342	SWITCHGEAR BUILDING	70,870		25.5	1,809.736				36.9	1,824.92	13.4	24,424.49
311 989	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	36,272	1972	25.5	824.836	20		2013	41.0	684.69	15.5	13,712.59
311 984	BUILDING APPLIANCE (EACH ELEV)	6,790	1972	25.5	224.145	20		2013	41.0	214.39	15.5	3,327.05
311 985	ROOF (EACH LEVEL)	15,403	1972	25.5	382.777	20		2013	41.0	375.66	15.5	5,823.09
311 981	HVAC AIR CONDITIONER	10,505	1972	25.5	287.878	15		2002	30.0	320.17	4.5	1,272.75
311 346	BOILER BUILDING	196,025		25.5	3,878.838				41.0	3,825.49	15.5	58,980.08
311 947	LIGHTING SYSTEM COMPLETE	158,025	1972	25.5	3,878.838	20		2013	41.0	3,825.49	15.5	58,980.08
311 300	MISCELLANEOUS BUILDING	53,804		3.5	198.789				19.0	2,828.83	15.5	43,998.79
311 3105	COND BUILDING-FILTER COMPLETE	63,804	1994	3.5	198.789			2013	19.0	2,828.83	15.5	43,998.79
311 4	COOLING SYSTEMS	164,660		23.9	4,414.326				37.3	4,947.59	14.8	73,222.67
311 413	OPENING/TAPE COOLING WATER SYSTEM	164,660		23.9	4,414.326				37.3	4,947.59	14.8	73,222.67
311 426	DIRE/ELEC MOTOR, COMPLETE	8,796	1972	25.5	223.533	20		2013	41.0	213.80	15.5	3,313.56
311 425	DIRE/ELEC MOTOR, COMPLETE	17,325	1980	8.5	147.203	20		2009	20.0	696.25	11.5	8,961.86
311 427	PUMP, RUN 4 INCHES OR LARGER	124,535	1972	25.5	3,175.647	25		2013	41.0	3,037.44	15.5	47,080.30
311 427	PUMP COMPLETE	34,034	1972	25.5	867.967	25		2013	41.0	820.10	15.5	12,868.51
312	BOILER PLANT EQUIPMENT	23,128,690		21.5	623,096.695				27.2	1,072,999.62	9.2	9,909,902.05
312 004	VENDOR/CONTRACT CONTRIBUTION	(22,417)	1995	2.5	(56,043)	0		2013	18.0	(1,245.39)	16	(19,303.53)
312 1	STEAM GENERATING EQUIPMENT	11,269,304		24.9	283,987.439				30.5	373,135.01	6.5	2,432,528.30

Florida Power & Light Company  
 Depreciation Rates  
 for Standard Unit 5  
 First Data As Of 12/31/87

Account Number	Description	Plant In Service As 12/31/87	Weighted Average Year	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Days (If Any)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 121	BOILER STRUCTURE	4,090,570		25.0	102,296,289				25.4	115,596,42	10.9	1,298,887.80
312 000	DAMPERS	101,302		25.5	2,638,476			2002	30.0	3,468,07	4.5	15,502.80
312 011	STRUCTURAL METAL AND TRUSSES	1,470,313		1972	27,482,882			2013	41.0	26,861,29	15.5	505,850.04
312 001	STRUCTURAL METAL AND TRUSSES	21,776		1984	4,781,076			2013	19.0	1,144,00	15.5	17,722.20
312 002	STEEL LAGGERS, CATALANES AND HANDRAILS	982,538		1972	14,884,746			2013	41.0	14,208,27	15.5	228,528.16
312 003	BOILER INNER CASING	120,139		25.5	3,083,545			2013	41.0	2,820,22	15.5	46,416.40
312 004	BOILER INSULATION	482,202		1972	12,674,001			2002	30.0	18,567,40	4.5	74,533.20
312 005	BOILER OUTER CASING	747,974		25.5	19,073,337			2002	30.0	24,832,47	4.5	112,196.10
312 006	BOGROOM & REFRACTORY	104,888		1972	2,674,809			2002	30.0	3,496,00	4.5	18,724.70
312 007	HANGERS, SUPPORTS & TUBE GUIDES	345,418		1972	8,808,159			2013	41.0	8,424,83	15.5	120,584.88
312 008	DAMPERS DRIVE ASSEMBLY	31,147		1972	794,249			2013	41.0	729,68	15.5	11,775.09
312 009	SPECIAL TOOL	17,624		1981	114,508			2013	22.0	201,09	15.5	12,418.91
312 000	FIRE PROTECTION FOR HP FUEL OIL EQUIPMENT	48,408		1987	24,204			2013	16.0	3,025,50	15.5	48,895.25
312 122	BOILER PRESSURE PARTS	7,258,814		24.9	181,701,150				28.3	257,538.58	4.6	1,173,440.70
312 008	SEPARATOR, DRUM	4,764		1972	121,462			2002	30.0	128,80	4.5	714.60
312 004	VALVE, POWER OPERATED RELIEF	48,390		1995	120,875			2005	10.0	4,838,00	7.5	28,292.50
312 006	HEATER, 4 INCHES ON LARGER	145,725		1972	3,715,888			2002	30.0	4,657,50	4.5	21,888.75
312 008	HEATER, 4 INCHES ON LARGER	165,282		1982	808,051			2002	10.0	18,528.00	4.5	74,576.50
312 006	PIPING, ALL LARGER 4 INCHES	263,245		1972	8,007,748			2002	30.0	11,774,83	4.5	52,080.75
312 007	PIPING, RUN 4 INCHES OR LARGER	13,153		1972	325,402			2002	30.0	428,43	4.5	1,872.95
312 008	SAFETY VALVE	2,818		1972	71,809			2002	30.0	83,83	4.5	422.70
312 004	WATER WALL SECTION	1,908,887		1972	48,678,819			2002	30.0	52,623,57	4.5	208,533.05
312 006	ECONOMIZER SECTION	535,973		1972	13,887,312			2002	30.0	17,885,17	4.5	80,295.95
312 006	BOILER DRUM	31,108		1972	793,254			2002	30.0	1,028,83	4.5	4,688.20
312 007	SUPERHEATER SECTION	2,042,487		1972	52,083,874			2002	30.0	68,083,23	4.5	308,574.55
312 008	REHEATER SECTION	1,263,814		1972	34,777,257			2002	30.0	45,480,47	4.5	204,572.10
312 009	DIVISION WALL PANEL	244,344		1972	6,230,772			2002	30.0	8,144,80	4.5	38,651.60
312 010	DOWNCOMERS	428,814		1972	11,187,377			2002	30.0	14,627,13	4.5	65,822.10
312 2	STEAM SYSTEMS AND EQUIPMENT	1,612,377		25.0	40,363,731				31.9	50,622,53	7.1	209,096.75
312 201	MAIN STEAM PIPING	647,801		24.3	15,701,940				28.2	22,979,08	4.3	89,228.73
312 120	CONTINUOUS REGENERATION SYSTEM	22,676		1972	871,238			2002	30.0	1,089,20	4.5	4,901.40
312 120	PIPING, RUN 4 INCHES OR LARGER	415,429		1972	10,593,440			2002	30.0	13,947,43	4.5	62,314.20
312 120	SAFETY VALVE	14,004		1972	357,102			2002	30.0	468,80	4.5	2,100.80
312 120	VALVE, POWER OPERATED	60,604		1972	1,547,442			2002	30.0	2,027,80	4.5	8,102.80
312 127	INSULATION PIPING RUN 4 IN OR LARGER	41,265		1972	1,055,268			2002	30.0	1,275,50	4.5	6,199.75
312 127	SEISMIC RESTRAINT (SNUBBER)	83,543		1981	1,311,111			2001	20.0	4,177,15	3.5	14,800.00
312 202	EXTRACTION STEAM SYSTEM	318,982		25.5	8,082,532				41.0	7,720,78	15.5	118,827.10
312 120	CONTINUOUS REGENERATION SYSTEM	13,910		1972	264,705			2013	41.0	239,27	15.5	5,298.88
312 120	PIPING, RUN 4 INCHES OR LARGER	265,913		1972	6,790,782			2013	41.0	6,495,68	15.5	100,528.09

Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Unit 5  
 First Data As Of 12/31/87

Account Number	Description	Plant Balance As 12/31/87	Vintage Year	Age At End Of Study (Years)	Age (Years)	Responsible Interval (Years)	Quantity (of Units)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Present Unrecovered Capital
312 203	ALUMINUM DIE SUPERHEATER STEAM SYSTEM	143,302	1972	25.5	1,654,202	20	20	2013	41.0	3,495.17	15.5	54,175.14
312 137	INSULATION PIPING RUN 4 IN OR LARGER	37,139	1972	25.5	947,045	20	20	2013	41.0	805.83	15.5	14,290.35
312 131	INSULATION PIPING RUN 4 IN OR LARGER	10,407	1972	25.5	267,614	20	20	2013	41.0	298.02	15.5	2,868.26
312 132	INSULATION PIPING RUN 4 IN OR LARGER	108,137	1972	25.5	2,708,694	0	0	2013	41.0	2,548.71	15.5	40,124.86
312 202	STEAM GENERATOR ECONOMIZER COOLING SYSTEM	21,669	1972	25.5	680,034	20	20	2013	41.0	590.44	15.5	10,081.80
312 148	PIPING, RUN 4 INCHES OR LARGER	26,170	1972	25.5	822,335	0	0	2013	41.0	802.20	15.5	13,614.02
312 149	TANK	7,398	1972	25.5	203,949	0	0	2013	41.0	195.07	15.5	3,022.83
312 146	INSULATION EQUIPMENT	511	1972	25.5	13,031	20	20	2013	41.0	12.46	15.1	183.18
312 202	REHEAT STEAM SYSTEM	408,833	1972	25.5	11,725,742	20.0	20.0	2013	41.0	15,327.77	4.5	68,874.85
312 1512	CONTROL INSTRUMENTATION SYSTEM	15,938	1972	25.5	406,829	10	10	2002	30.0	531.83	4.5	2,380.70
312 1514	PIPING, ALL UNDER 4 INCHES	15,897	1972	25.5	407,514	10	10	2002	30.0	533.23	4.5	2,399.55
312 1515	PIPING, RUN 4 INCHES OR LARGER	267,076	1972	25.5	8,380,438	10	10	2002	30.0	12,225.87	4.5	50,081.40
312 1516	SAFETY VALVES	31,816	1972	25.5	813,838	10	10	2002	30.0	1,003.87	4.5	4,782.40
312 1521	INSULATION PIPING RUN 4 IN OR LARGER	28,888	1972	25.5	726,593	10	10	2002	30.0	982.87	4.5	4,322.80
312 3	CONDENSATE AND FEEDWATER SYSTEMS	4,408,157	1972	22.7	100,053,281	20.8	20.8	2013	41.0	123,667.48	15.1	1,871,187.41
312 201	CONDENSATE SYSTEM	1,437,317	1972	22.5	32,312,810	20.8	20.8	2013	41.0	40,201.99	14.8	580,505.94
312 3160	HEAT EXCHANGER SHELL	68,716	1972	25.5	2,262,208	25	25	2013	41.0	2,162.80	15.5	33,538.88
312 3160	HEAT EXCHANGER SHELL	53,081	1984	1984	716,584	25	25	2009	24.0	2,123.24	15.5	24,417.26
312 3160	HEAT EXCHANGER SHELL	71,502	1989	1989	607,267	25	25	2013	24.0	2,878.25	15.5	46,178.26
312 3161	HEAT EXCHANGER TUBE BUNDLE	68,716	1972	25.5	2,262,208	25	25	2013	41.0	2,162.80	15.5	33,538.88
312 3161	HEAT EXCHANGER TUBE BUNDLE	53,081	1984	1984	716,584	25	25	2009	24.0	2,123.24	15.5	24,417.26
312 3161	HEAT EXCHANGER TUBE BUNDLE	71,502	1989	1989	607,267	25	25	2013	24.0	2,878.25	15.5	46,178.26
312 3163	PIPING, RUN 4 INCHES OR LARGER	645,519	1972	25.5	16,462,735	0	0	2013	41.0	15,144.37	15.5	244,027.67
312 3163	PIPING, RUN 4 INCHES OR LARGER	6,682	1982	1982	124,281	0	0	2013	31.0	278.42	15.5	4,321.00
312 3166	VALVE, POWER OPERATED	22,112	1972	25.5	563,898	0	0	2013	41.0	538.32	15.5	8,350.41
312 3166	VALVE, POWER OPERATED	5,997	1982	1982	92,554	0	0	2013	31.0	183.45	15.5	2,998.50
312 3167	CONTROL INSTRUMENTATION SYSTEM	35,380	1972	25.5	902,180	20	20	2013	41.0	802.83	15.5	12,998.50
312 3172	INSULATION - EQUIPMENT	7,551	1982	1982	117,041	20	20	2002	20.0	377.55	4.5	1,688.98
312 3172	INSULATION - EQUIPMENT	10,222	1982	1982	260,691	20	20	2013	41.0	248.32	15.5	3,884.41
312 3172	INSULATION - EQUIPMENT	11,798	1984	1984	158,240	20	20	2008	20.0	508.80	6.5	3,833.70
312 3172	INSULATION - EQUIPMENT	15,889	1989	1989	135,037	20	20	2008	20.0	718.43	11.0	8,183.18
312 3173	INSULATION - PIPING	247,291	1972	25.5	6,313,571	20	20	2013	41.0	6,028.80	15.5	83,601.48
312 302	CONDENSATE RECOVERY SYSTEM	90,585	1972	25.5	2,309,818	41.0	41.0	2013	41.0	2,209.39	15.5	34,245.54
312 3189	CONTROL INSTRUMENTATION SYSTEM	4,422	1972	25.5	112,761	20	20	2013	41.0	107.85	15.5	1,671.73
312 3195	PIPING, ALL UNDER 4 INCHES	17,690	1972	25.5	451,065	0	0	2013	41.0	431.48	15.5	6,687.68
312 3196	PIPING, RUN 4 INCHES OR LARGER	24,871	1972	25.5	691,761	0	0	2013	41.0	832.85	15.5	13,220.74

Fossil Power & Light Company  
 Depreciation Rates  
 For Schedule M  
 Part Data M of CD-100

Account Number	Description	Part Balance At 12/31/87	Vintage Year	Age At Time Of Study (Years)	Ac's Weight (5-Tyr)	Requirements Interval (Years)	Overhaul Date (8 Mo)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
*****		a	b	c	d	e	f	g	h	i	j	k
312 3189	TANK	7,826	1972	25.5	199,563	0			41.0	190.88	15.5	2,998.61
312 3202	REGULATION PIPING RUN 4 IN OR LARGER	12,280	1972	21.5	215,690	20		2013	41.0	201.80	15.5	4,880.24
312 3203	HEAT EXCHANGER, SHELL	6,648	1972	25.5	169,524	0		2013	41.0	162.15	15.5	2,513.27
312 3204	HEAT EXCHANGER, TUBE BUNDLE	6,648	1972	25.5	169,524	0		2013	41.0	162.15	15.5	2,513.27
312 3205	MAIN FEEDWATER SYSTEM	1,208,541		23.3	29,342,842				37.0	28,803.19	15.5	596,698.78
312 3224	HEAT EXCHANGER, SHELL	298,832	1972	25.5	7,564,116	20		2013	41.0	7,234.83	15.5	112,141.27
312 3225	HEAT EXCHANGER, TUBE BUNDLE	298,832	1972	25.5	7,564,116	20		2013	41.0	7,234.83	15.5	112,141.27
312 3226	PIPING, ALL UNDER 4 INCHES	11,990	1972	20.5	229,645	0		2013	36.0	324.72	15.5	5,023.19
312 3228	PIPING, ALL UNDER 4 INCHES	15,251	1978	19.5	297,295	0		2013	35.0	435.74	15.5	6,754.01
312 3227	PIPING, RUN 4 INCHES OR LARGER	519,372	1972	25.5	13,242,886	0		2013	41.0	12,867.61	15.5	198,342.76
312 3221	VALVE, POWER OPERATED	129,807	1983	4.5	564,652	20		2013	20.0	6,498.25	15.5	100,724.42
312 3232	REGULATION EQUIPMENT	10,863	1972	25.5	279,202	20		2013	41.0	287.15	15.5	4,148.77
312 3233	REGULATION EQUIPMENT	2,632	1983	4.5	11,834	20		2013	20.0	132.60	15.5	2,265.26
312 3225	REGULATION PIPING RUN 4 IN OR LARGER	41,202	1972	25.5	1,157,496	20		2013	41.0	1,107.12	15.5	17,160.28
312 324	MAIN FEEDWATER PUMP SYSTEM	275,482		23.1	17,822,163				36.2	21,412.65	15.5	321,886.73
312 3254	DRIVE, ELEC. MOTOR, ROTATING ASSY	42,466	1987	25.5	1,082,603	20		2013	41.0	1,036.76	15.5	16,094.22
312 3254	DRIVE, ELEC. MOTOR, ROTATING ASSY	13,711	1987	0.5	6,896	20		2013	16.0	696.94	15.5	13,282.53
312 3255	DRIVE, ELEC. MOTOR, STATIONARY ASSY	42,466	1972	25.5	1,082,603	20		2013	41.0	1,036.76	15.5	16,094.22
312 3255	DRIVE, ELEC. MOTOR, STATIONARY ASSY	13,711	1987	0.5	6,896	20		2013	16.0	696.94	15.5	13,282.53
312 3256	BOLTER FEED PUMP MOTOR	4,064	1987	0.5	2,032	20		2013	16.0	254.00	15.5	3,862.50
312 3258	FOUNDATION	20,068	1972	25.5	611,734	25		2013	41.0	499.46	15.5	7,586.68
312 3259	PUMP ROTATING ASSY	80,718	1983	4.5	4,121,514	25		2013	41.0	3,942.15	15.5	61,120.27
312 3260	PUMP ROTATING ASSY	248,551	1983	4.5	228,231	25		2013	20.0	2,535.90	15.5	28,208.46
312 3260	PUMP STATIONARY ASSY	86,836	1972	25.5	6,287,051	25		2013	41.0	6,013.44	15.5	83,208.20
312 3265	COURLING, HYDRAULIC, MECHANICAL	26,706	1972	25.5	2,214,318	25		2013	41.0	2,117.95	15.5	22,828.24
312 3265	COURLING, HYDRAULIC, STATIONARY ASSY	26,706	1972	25.5	722,023	0		2013	41.0	720.15	15.5	10,852.27
312 3266	COURLING, HYDRAULIC, ROTATING ASSY	28,708	1972	25.5	732,023	25		2013	41.0	720.15	15.5	10,852.27
312 3267	BEARING ASSEMBLY	10,751	1972	25.5	274,151	25		2013	41.0	282.22	15.5	4,094.40
312 3268	SEAL COOLER	14,334	1972	25.5	366,517	25		2013	41.0	348.61	15.5	6,418.58
312 3272	REGULATION EQUIPMENT	10,751	1972	25.5	274,151	20		2013	41.0	282.22	15.5	4,094.40
312 326	HEATER VENTS AND DRAINS SYSTEM	464,003		25.5	11,822,027				41.0	11,317.14	15.5	175,415.76
312 3260	HEADER, 4 INCHES OR LARGER	65,162	1972	25.5	2,171,631	0		2013	41.0	2,077.12	15.5	32,193.29
312 3261	PIPING, ALL UNDER 4 INCHES	340,647	1972	25.5	8,206,499	0		2013	41.0	8,206.49	15.5	128,781.18
312 3213	PUMP COMPLETE	25,208	1972	25.5	642,804	20		2013	41.0	614.03	15.5	9,529.85
312 3214	DRIVE, ELEC. MOTOR, COMPLETE	12,895	1972	25.5	321,142	20		2013	41.0	316.73	15.5	4,509.34
312 326	CHEMICAL FEED SYSTEM	52,734		25.5	1,345,229				41.0	1,296.68	15.5	19,543.59
312 3332	CONTROL/INSTRUMENTATION SYSTEM	2,804	1972	25.5	73,327	20		2013	41.0	72.05	15.5	1,116.78
312 3334	PIPING, ALL UNDER 4 INCHES	34,765	1972	25.5	816,676	0		2013	41.0	647.93	15.5	13,142.82
312 3338	PUMP, CHEMICAL FEED INCL. MOTOR	10,023	1972	25.5	265,587	25		2013	41.0	244.46	15.5	3,789.18
312 3339	TANK, CHEMICAL FEED	5,012	1972	25.5	127,806	0		2013	41.0	122.24	15.5	1,694.78

Fossil Power & Light Company  
 Depreciation Rates  
 For Standard Unit 5  
 Plant Data As Of 12/31/97

Account Number	Description	Percent Balance At 12/31/97	Weighted Average Year	Age At Study (Years)	Age Weight (1/Yr)	Requirement Interval (Years)	Override Date (if Req.)	Calendar Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 300	CONDENSATE TRANSFER SYSTEM	113,377		20.5	2,890.215				41.0	2,770.16	15.5	42,937.64
312 344B	CONTROLS/INSTRUMENTATION SYSTEM	4,422	1972	24.5	112,761	20		2013	41.0	107.80	15.5	1,071.73
312 344B	DRIVE ELEC MOTOR COMPLETE	1,708	1972	23.5	28,234	20		2013	41.0	27.02	15.5	419.88
312 3402	PIPING, RUN 4 INCHES OR LARGER	70,851	1972	25.5	1,808,261	20		2013	41.0	1,730.21	15.5	26,827.94
312 3473	PUMP COMPLETE	1,023	1972	24.5	4,26,087	20		2013	41.0	24.88	15.5	288.74
312 3405	TANK	26,079	1972	25.5	819,882	0		2013	41.0	879.83	15.5	13,037.25
312 302	WATER SAMPLING AND ANALYZING SYSTEM	142,913		3.4	492,108				16.8	8,536.33	13.9	118,744.43
312 200B	WATER SAMPLING AND ANALYZING EQUIPMENT	110,727	1987	0.5	55,304	20		2013	16.0	8,820.44	15.5	107,296.78
312 2012	RECORDER	2,881	1978	19.5	56,130	20		1998	20.0	148.20	0.5	74.53
312 2016	ANALYZER, SCORAL	9,081	1978	19.5	184,820	20		1998	20.0	495.05	0.5	240.53
312 2018	ANALYZER, HYDRAZINE	10,293	1980	12.5	129,913	20		2005	21.0	519.60	7.5	3,897.28
312 2018	ANALYZER, HYDRAZINE	8,831	1982	5.5	54,071	20		2013	21.0	498.14	15.5	7,298.21
312 4	BOILER AUXILIARY SYSTEMS	8,696,596		18.5	190,121,191				23.6	267,175.60	10.6	3,877,292.37
312 421	ADAPTIVE/GENERAL AIR SYSTEM	47,244		20.5	1,204,722				30.0	1,574.80	4.5	7,298.60
312 4205	PIPING, ALL UNDER 4 INCHES	47,244	1972	20.5	1,204,722	20		2002	30.0	1,574.80	4.5	7,298.60
312 422	BOILER DUCTS	1,707,071		25.1	42,788,344				38.9	43,891.44	14.2	623,417.66
312 430	DUCTWORK INSULATION AND OUTER CASING	517,818	1972	25.5	13,199,209	0		2013	41.0	12,624.83	15.5	198,694.86
312 430B	DAMPERS	45,655	1972	23.5	1,164,203	0		2013	41.0	1,113.54	15.5	17,258.82
312 4305	WINDROCK	182,188	1972	26.5	4,722,242	41.0		2013	41.0	4,516.73	15.5	70,028.24
312 4302	FORCED DRAFT FAN OUTLET DUCT	149,277	1972	25.5	3,806,564	0		2013	41.0	3,640.90	15.5	56,423.89
312 4303	INDUCED DRAFT FAN OUTLET DUCT	491,359	1972	25.5	12,529,629	0		2013	41.0	11,954.24	15.5	186,757.29
312 4305	AIR HEATER OUTLET DUCT TO WINDROCK	50,372	1972	25.5	1,281,826	10		2002	20.0	1,075.73	4.5	7,840.80
312 4305	AIR HEAT. OUTLET DUCT TO DUST COLLECTOR	75,408	1972	25.5	1,822,804	15		2002	20.0	2,513.80	4.5	11,811.20
312 4306	ECONOMIZER HOPPER	26,146	1972	25.5	641,223	0		2013	41.0	613.32	15.5	8,808.41
312 4300	ANALYZER, COMBUSTIBLE/FLUE	45,748	1998	9.5	434,606	20		2008	20.0	2,287.49	10.5	24,071.70
312 4301	HEATER OUTLET DUCT	114,271	1972	25.5	2,912,628	0		2013	41.0	2,782.88	15.5	43,181.11
312 4304	CONTROL/INSTRUMENTATION SYSTEM	7,182	1972	25.5	183,141	20		2013	41.0	175.17	15.5	2,715.15
312 423	AIR HEATER	1,264,428		15.8	21,355,682				15.8	86,555.07	5.2	434,172.93
312 4201	INSULATION EQUIPMENT	23,791	1972	25.5	661,671	10		2002	30.0	1,128.37	4.5	5,098.65
312 4202	STRUCTURAL SUPPORT	78,068	1972	25.5	1,900,734	10		2002	30.0	2,602.27	4.5	11,710.20
312 4204	HEATER BRACKET/SUPPORTS	304,500	1992	5.5	1,675,080	10		2002	30.0	20,428.20	4.5	137,070.50
312 4204	HEATER BRACKET/SUPPORTS	207,496	1995	2.5	518,665	10		2005	10.0	20,746.80	7.5	155,599.50
312 4206	STEEL COILS	70,790	1972	25.5	1,805,145	10		2002	30.0	2,359.67	4.5	10,819.10
312 4206	APH BAGNET CLEANING EQUIPMENT	22,139	1972	25.5	564,545	10		2002	30.0	737.67	4.5	3,320.85
312 4206	APH BAGNET CLEANING EQUIPMENT	27,659	1978	18.5	724,251	10		1998	20.0	1,082.95	0.5	941.48
312 4206	APH BAGNET CLEANING EQUIPMENT	955,672	1993	4.5	448,524	10		2003	10.0	8,987.20	5.5	54,819.60
312 4208	ROTOR, AIR HEATER	355,282	1972	21.5	8,082,241	10		2002	30.0	11,846.07	4.5	53,897.20
312 4200	BEARING ASSEMBLY, THRUST	81,963	1972	25.5	2,078,807	10		2002	30.0	2,718.77	4.5	12,224.40

Verde Power & Light Company  
 Depreciation Rates  
 For Schedule Line 5  
 First Date 01/12/1977

Account Number	Description	Part	In Service Date	Age At In Service	Year	Trade Or Study (Years)	Age Weight (\$ Yrs)	Repayment Interval (Years)	Overhaul Date (If Diff.)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 424	FORCED DRAUGHT FAN		05/13/86	17.0			11,086,313				30.4	21,518.14	15.1	325,288.91
312 447	DRIVE ELEC. MOTOR, ROTATING ASSY		72,240	1972	25.5		1,864,870	20		2013	41.0	1,774.15	15.5	27,689.27
312 448	DRIVE ELECTRIC MOTOR, STATIONARY ASSY		72,240	1972	25.5		1,864,870	20		2013	41.0	1,774.15	15.5	27,689.27
312 449	FAN BLOWER, ROTATING ASSY		338,824	1987	10.5		3,527,202	25		2013	26.0	12,820.15	15.8	202,282.26
312 4431	FAN BLOWER, STATIONARY ASSY		100,620	1972	25.5		2,561,475	25		2013	41.0	2,400.00	15.5	37,871.00
312 4432	FOUNDATION		26,328	1972	25.5		671,313	0		2013	41.0	642.10	15.5	8,292.31
312 4444	DRIVE COUPLING, MECHANICAL		226	1972	25.5		6,018	20		2013	41.0	5.78	15.5	88.22
312 4446	COUPLING, HYDRAULIC, STATIONARY ASSY		4,820	1972	25.5		123,165	0		2013	41.0	117.80	15.5	1,828.98
312 4447	COUPLING, HYDRAULIC, ROTATING ASSY		4,820	1972	25.5		123,165	0		2013	41.0	117.80	15.5	1,828.98
312 4451	LUBE OIL SYSTEM		1,866	1972	25.5		48,098	25		2013	41.0	45.98	15.5	712.82
312 4452	CONTROL INSTRUMENTATION SYSTEM		5,931	1983	4.5		26,690	20		2013	20.0	298.55	15.5	4,598.53
312 4453	VIBRATION ANALYSIS SYSTEM		27,474	1987	10.5		288,477	20		2007	20.0	1,373.70	9.5	13,050.13
312 425	INDUCED DRAUGHT FAN		914,405	1816			17,014,910				31.7	28,832.83	15.0	421,749.59
312 4485	DRIVE ELEC. MOTOR, ROTATING ASSY		75,983	1972	25.5		1,837,947	20		2013	41.0	1,853.24	15.5	28,725.26
312 4486	DRIVE ELECTRIC MOTOR, STATIONARY ASSY		75,983	1972	25.5		1,837,947	20		2013	41.0	1,853.24	15.5	28,725.26
312 4488	FAN BLOWER, ROTATING ASSY		261,271	1987	10.5		2,793,871	25		2013	26.0	13,896.59	15.5	216,462.80
312 4489	FAN BLOWER, STATIONARY ASSY		183,772	1972	25.5		4,068,198	25		2013	41.0	4,482.24	15.5	69,474.78
312 4489	FOUNDATION		56,113	1972	25.5		1,404,282	41.0		2013	41.0	1,344.22	15.5	20,833.40
312 4489	CONTROL INSTRUMENTATION SYSTEM		5,831	1983	4.5		26,690	20		2013	20.0	298.55	15.5	4,598.53
312 4602	COUPLING, HYDRAULIC, STATIONARY ASSY		63,597	1972	25.5		1,621,724	0		2013	41.0	1,551.15	15.5	24,042.77
312 4603	COUPLING, HYDRAULIC, ROTATING ASSY		17,796	1972	25.5		483,543	41.0		2013	41.0	423.80	15.5	6,723.98
312 4603	BEARING ASSEMBLY, THRUST		23,083	1987	10.5		242,162	20		2007	20.0	1,153.15	9.5	16,864.83
312 4607	LUBE OIL SYSTEM		24,382	1972	25.5		621,741	25		2013	41.0	594.69	15.5	8,217.59
312 4608	VIBRATION ANALYSIS SYSTEM		27,474	1987	10.5		288,477	20		2007	20.0	1,373.70	9.5	13,050.13
312 427	SOOT BLOWER SYSTEM		1,037,833	11.4			11,820,055				14.0	74,273.91	8.2	607,713.35
312 4601	CONTROL INSTRUMENTATION SYSTEM		14,165	1972	25.5		261,208	10		2002	20.0	472.17	4.5	2,124.75
312 4601	CONTROL INSTRUMENTATION SYSTEM		20,144	1988	8.5		226,224	10		1999	10.0	3,014.40	1.5	4,627.60
312 4602	PIPE, ALL UNDER 4 INCHES		54,887	1972	25.5		1,309,819	30.0		2002	30.0	1,529.57	4.5	8,233.05
312 4609	SOOT BLOWER EQUIPMENT		568,048	1987	0.5		282,524	10		2007	10.0	98,504.80	8.5	526,795.00
312 4609	RETRACTABLE SOOT BLOWER ASSEMBLY		273,589	1972	25.5		8,526,520	10		2002	20.0	12,452.87	4.5	98,028.35
312 428	CHEMICAL WASH SYSTEM		20,331	25.5			516,441				31.3	650.32	5.8	2,747.46
312 4632	CONTROL INSTRUMENTATION SYSTEM		1,702	1972	25.5		43,401	20		2013	41.0	41.51	15.5	642.44
312 4633	DRIVE ELEC. MOTOR, COMPLETE		1,207	1972	25.5		11,729	20		2013	41.0	33.12	15.5	513.59
312 4637	PIPE, ALL UNDER 4 INCHES		7,867	1972	25.5		202,904	30		2002	30.0	266.23	4.5	1,180.50
312 4639	PUMP COMPLETE		1,080	1972	25.5		27,020	30		2002	30.0	35.33	4.5	159.00
312 4640	TANK		8,254	1972	25.5		210,477	30		2002	30.0	275.13	4.5	1,238.10
312 429	BOILER CONTROL SYSTEM		174,022	13.1			2,279,443				24.2	7,186.46	13.7	94,658.43

Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Unit 5  
 Part Data As Of 12/31/97

Account Number	Description	Plant Balance As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (\$/Yr)	Replacement (Years)	Quarant Date (If Bad)	Classified Date	Average Service Life	Annual Amount	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
312 4667	CONTR. SYSTEM APPURTENANCES	22,425	1972	25.5	571,828	20		2013	41.0	546.89	15.5	8,477.74
312 4667	RECORDER	6,250	1972	25.5	160,523	20		2013	41.0	153.54	15.5	2,278.82
312 4668	RECORDER	5,525	1989	8.5	46,863	20		2009	20.0	278.25	11.5	3,178.89
312 4671	CONTROLINSTRUMENTATION SYSTEM	2,309	1982	5.5	12,875	20		2013	21.0	112.32	15.5	1,741.17
312 4671	CONTROLINSTRUMENTATION SYSTEM	28,800	1978	21.5	464,850	20		2013	37.0	808.11	15.5	12,528.66
312 4671	CONTROLINSTRUMENTATION SYSTEM	12,840	1977	20.5	259,120	20		2013	36.0	201.11	15.5	5,442.22
312 4671	CONTROLINSTRUMENTATION SYSTEM	1,762	1979	18.5	22,587	20		1999	20.0	98.10	1.5	132.15
312 4671	CONTROLINSTRUMENTATION SYSTEM	16,980	1982	15.5	282,873	20		2002	20.0	944.75	4.5	4,251.38
312 4671	CONTROLINSTRUMENTATION SYSTEM	74,201	1984	3.5	259,704	20		2013	19.0	3,905.32	15.5	60,322.29
312 431	LAME SLURRY SYSTEM	104,678		25.5	2,669,241				20.8	3,402.43	5.3	17,914.16
312 4687	CONTROLINSTRUMENTATION SYSTEM	8,709	1972	25.5	247,427	20		2013	41.0	228.86	15.5	3,668.21
312 4691	PIPING, ALL UNDER 4 INCHES	74,191	1972	25.5	1,891,871	20		2002	20.0	2,473.03	4.5	11,028.85
312 4696	AUTATOR	5,289	1972	25.5	135,125	20		2002	20.0	178.43	4.5	794.89
312 4697	TANK, SLURRY MIXING	3,845	1972	25.5	98,048	20		2002	20.0	128.17	4.5	578.75
312 4698	TANK, SLURRY SERVICE	3,845	1972	25.5	98,048	20		2002	20.0	128.17	4.5	578.75
312 4699	LAMCER, CHEMICAL, SLURRY, SET	7,730	1972	25.5	198,722	20		2002	20.0	208.77	4.5	1,068.95
312 432	SOOT/DUST COLLECTION SYSTEM	598,708		12.9	7,191,473				24.1	23,200.87	15.5	208,819.42
312 4720	DUCTWORK, WITH INSULATION	178,770	1972	25.5	4,508,825	0		2013	41.0	4,380.24	15.5	67,393.79
312 4723	PIPING, RUN 4 INCHES OR LARGER	14,705	1972	25.5	374,878	0		2013	41.0	208.69	15.5	5,589.21
312 4728	CYCLONE SEPARATORS	267,187	1985	2.5	787,883	25		2013	18.0	17,088.50	15.5	264,620.75
312 4729	HOPPER	46,480	1972	25.5	1,166,240	25		2013	41.0	1,133.66	15.5	17,671.71
312 4730	CARBON REACTION BLOWER	8,878	1972	25.5	254,439	25		2013	41.0	243.37	15.5	3,772.17
312 4731	INSULATION PIPING RUN 4 IN OR LARGER	1,578	1972	25.5	40,188	20		2013	41.0	28.44	15.5	588.80
312 434	STACK	1,593,118		18.4	28,512,530				24.9	67,434.81	12.0	242,711.84
312 4787	STACK WASH SYSTEM	53,255	1972	25.5	1,308,003	0		2013	41.0	1,298.90	15.5	20,132.99
312 4801	SUBSTRUCTURE FOUNDATION WORK	298,141	1972	25.5	7,828,096	0		2013	41.0	7,296.12	15.5	113,088.88
312 4802	OUT-BELL CONCRETE WORK	405,887	1972	25.5	10,200,119	0		2013	41.0	9,898.88	15.5	153,445.09
312 4804	EMISSION MONITORING ANALYZER	43,201	1972	25.5	1,027,878	10		2002	20.0	1,243.37	4.5	6,045.15
312 4804	EMISSION MONITORING ANALYZER	3,068	1977	20.5	62,894	10		2027	20.0	102.27	9.5	871.53
312 4804	EMISSION MONITORING ANALYZER	28,130	1978	18.5	744,510	10		1988	20.0	1,809.00	0.5	954.50
312 4804	EMISSION MONITORING ANALYZER	165,508	1994	3.5	684,433	10		2004	10.0	19,505.80	8.5	127,112.70
312 4805	MASONRY, LINER	187,186	1972	25.5	5,020,243	0		2013	41.0	4,809.41	15.5	74,545.93
312 4808	LIGHTNING PROTECTION	14,203	1972	25.5	387,022	20		2013	41.0	301.05	15.5	5,441.26
312 4810	SAFETY CLAMB SYSTEM	8,538	1972	25.5	220,218	0		2013	41.0	210.63	15.5	3,254.83
312 4811	CONTROLINSTRUMENTATION SYSTEM	65,186	1994	3.5	226,151	20		2013	19.0	3,420.64	15.5	53,178.05
312 4812	CEM-COMPAROPROCESSOR	232,327	1994	3.5	813,145	20		2013	18.0	12,227.74	15.5	189,529.82
312 447	COMPONENT/USED COOLING WATER SYSTEM	541,418		25.3	13,874,797				29.8	13,814.47	14.8	200,817.00
312 5070	CONTROLINSTRUMENTATION SYSTEM	6,909	1972	25.5	176,180	20		2013	41.0	168.51	15.5	2,611.94
312 5071	DRIVE/ELEC. MOTOR, COMPLETE	6,909	1972	25.5	176,180	20		2013	41.0	168.51	15.5	2,611.94
312 5071	DRIVE/ELEC. MOTOR, COMPLETE	14,596	1981	16.5	240,834	20		2001	20.0	729.80	3.5	2,564.20



Florida Power & Light Company  
 Depreciation Rates  
 For Schedule D  
 Part Data As Of 12/31/87

Account Number	Description	Plant In Service As 12/31/87	Vintage Year	Age At Study (Years)	Age (Years)	Requirements Interval (Years)	Overhaul Date (if Req.)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 507	FOUNDATION	6,607	1972	25.5	16,679	0		2013	41.0	161.15	15.5	2,467.77
312 5074	HEAT EXCHANGER SHELL	50,084	1972	25.5	1,276,632	25		2013	41.0	1,271.07	15.5	18,808.43
312 5075	HEAT EXCHANGER TUBE BUNDLE	50,084	1972	25.5	1,276,632	25		2013	41.0	1,271.07	15.5	18,808.43
312 5076	PIPING, RUN 4 INCHES OR LARGER	400,172	1972	25.5	10,718,179	0		2013	41.0	9,774.44	15.5	151,503.80
312 5078	PUMP COMPLETE	3,954	1972	25.5	102,827	20		2002	20.0	131.80	4.5	503.10
312 5081	TANK	1,503	1972	25.5	20,867	0		2013	41.0	28.12	15.5	580.89
312 5	FUEL SUPPLY SYSTEMS	814,871	1972	18.2	14,811,898	0		2013	29.4	27,756.71	15.2	422,748.37
312 521	HEAVY OIL SUPPLY SYSTEM	580,685		24.1	13,891,626	20		2013	37.6	15,424.82	15.0	221,024.00
312 6137	DRIVE ELEC. MOTOR COMPLETE	53,240	1972	25.5	1,300,400	20		2013	41.0	1,201.20	15.5	20,168.52
312 6142	FOUNDATION	21,812	1972	25.5	598,298	0		2013	41.0	532.00	15.5	8,246.80
312 6144	HEAT EXCHANGER COMPLETE	107	1978	22.5	2,408	0		2013	26.0	2.82	15.5	43.84
312 6146	HEAT EXCHANGER, TUBE BUNDLE	27,625	1972	25.5	704,438	0		2013	41.0	673.78	15.5	10,443.80
312 6147	HEAT EXCHANGER, SHELL	6,653	1972	25.5	166,652	0		2013	41.0	162.27	15.5	2,515.96
312 6147	PIPING, ALL UNDER 4 INCHES	6,653	1972	25.5	166,652	0		2013	41.0	162.27	15.5	2,515.96
312 6147	PIPING, ALL UNDER 4 INCHES	1,154	1972	25.5	28,427	0		2013	41.0	28.15	15.5	426.27
312 6148	PIPING, RUN 4 INCHES OR LARGER	2,831	1975	22.5	61,548	0		2013	38.0	77.13	15.5	1,165.84
312 6148	PUMP COMPLETE	308,104	1972	25.5	7,888,802	0		2013	41.0	7,524.49	15.5	116,629.56
312 6153	TANK	48,245	1972	25.5	1,201,140	25		2013	41.0	1,201.10	15.5	18,817.01
312 6153	TANK	40,517	1972	25.5	1,023,194	0		2013	41.0	898.22	15.5	15,317.40
312 6157	VALVE, POWER OPERATED	1,872	1975	22.5	44,570	0		2013	38.0	51.89	15.5	804.27
312 6158	REGULATION EQUIPMENT	16,656	1972	25.5	268,229	0		2013	41.0	257.51	15.5	3,991.44
312 6160	REGULATION PIPING RUN 4 IN OR LARGER	228	1972	25.5	5,942	20		2013	41.0	5.88	15.5	88.08
312 6161	CONTROL/INSTRUMENTATION SYSTEM	6,712	1972	25.5	172,253	0		2013	41.0	164.76	15.5	2,503.72
312 6161	CONTROL/INSTRUMENTATION SYSTEM	320	1975	22.5	7,280	20		2013	38.0	8.42	15.5	130.33
312 6161	CONTROL/INSTRUMENTATION SYSTEM	9,165	1981	16.5	151,223	20		2001	20.0	408.25	3.5	1,003.88
312 6162	METER, MAJOR	2,642	1978	18.5	51,519	20		1998	20.0	132.10	0.5	66.05
312 6162	LINE, COMPLETE	30,470	1980	2.5	76,175	20		2013	18.0	1,682.78	15.5	26,228.08
312 622	GAS FUEL SUPPLY SYSTEM	234,305		3.5	820,072				18.0	12,331.89	15.5	191,144.27
312 6194	PIPING, RUN 4 INCHES OR LARGER	174,620	1984	3.5	611,223	0		2013	18.0	8,191.22	15.5	142,461.39
312 6198	VALVE, POWER OPERATED	54,714	1984	3.5	191,498	0		2013	18.0	2,879.69	15.5	44,625.11
312 6205	REGULATION PIPING RUN 4 IN OR LARGER	4,857	1984	3.5	17,200	20		2013	18.0	200.89	15.5	4,043.87
312 6	FUEL #8800 SYSTEMS	2,298,143		11.4	25,798,048				17.2	131,742.59	7.3	698,112.96
312 620	BURNER MANAGEMENT SYSTEM	198,394		16.4	3,287,820				26.0	7,516.58	13.5	101,721.75
312 7256	EQUIPMENT PACK	3,027	1972	25.5	77,444	0		2013	41.0	74.07	15.5	1,146.13
312 7256	CONTROL/INSTRUMENTATION SYSTEM	74,804	1972	25.5	1,910,032	20		2013	41.0	1,826.93	15.5	28,217.27
312 7256	CONTROL/INSTRUMENTATION SYSTEM	24,642	1981	16.5	408,593	20		2001	20.0	1,232.10	3.5	4,217.25
312 7258	CONTROL/INSTRUMENTATION SYSTEM	65,857	1984	3.5	220,850	20		2013	18.0	3,471.42	15.5	52,801.03
312 7260	FLAME SCANNER SYSTEM	16,195	1972	25.5	412,973	20		2013	41.0	205.00	15.5	6,122.50
312 7261	TEST MODULE	7,373	1981	8.5	48,225	20		2013	22.0	344.23	15.5	5,220.52

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 5  
 Plant Data A4 Of 12/1/07

Account Number	Description	Plant in Service Balance A (12/31/07)	Vintage Year B	Age At Study Start (Years) C	Age (Years) D	Requirement Interval (Years) E	Overhaul Data (F Item 1)	Calculated Date G	Average Service Life H	Annual Accrual I	Average Amortizing Life J	Projected Unrecovered Capital K
212 723	LOOCC CABINET	7,095	1972	23.5	180.693	20		2013	41.0	172.63	15.5	2,678.85
212 621	HEAVY OIL FRIING SYSTEM	1,382,881		12.8	20,290.317				16.8	85,617.68	5.1	488,179.86
212 727	PURING RUN 4 BUNCH ON LARGER	271,131	1972	23.5	5,384,201	0		2013	41.0	5,190.02	15.5	78,623.28
212 728	REGULATION PURING RUN 4 IN ON LARGER	4,611	1972	23.5	4,198,803	20		2013	41.0	113.63	15.5	1,781.33
212 729	OIL BURNER GRATE SET OF	25,571	1972	23.5	682,786	15		2002	20.0	682.78	4.5	2,828.15
212 728	BURNER, COMPLETE	1,342,500	1987	10.5	14,508,775	15		2002	15.0	89,503.33	4.5	422,760.00
212 622	GAS FRIING SYSTEM	477,289		4.3	2,070,427				16.8	28,267.76	12.9	381,482.36
212 720	PURING RUN 4 BUNCH ON LARGER	83,279	1984	3.5	291,477	0		2013	18.0	4,383.11	15.5	67,458.13
212 722	VALVE, POWER OPERATED	79,348	1984	3.5	278,818	0		2013	18.0	4,207.79	15.5	65,270.74
212 723	REGULATION PURING RUN 4 IN ON LARGER	4,362	1984	3.5	17,300	0		2013	18.0	280.89	15.5	4,043.87
212 724	GAS BURNER GRATE SET OF	278,217	1984	3.5	874,110	15		2008	18.0	18,584.47	11.5	213,278.37
212 725	IGNITOR, GAS	20,259	1981	16.5	507,872	0		2013	22.0	981.50	15.5	14,803.25
212 623	LIGHT OIL FRIING SYSTEM	8,599		20.9	180,075				35.7	240.57	15.5	3,278.89
212 725	IGNITOR, OIL	4,679	1982	20.5	118,315	0		2013	41.0	114.12	15.5	1,788.89
212 725	IGNITOR, OIL	3,820	1982	15.5	60,760	0		2013	31.0	128.45	15.5	1,900.00
212 7	WASTE MANAGEMENT SYSTEMS	2,489		4.5	16,049				22.0	112.23	15.5	1,728.52
212 743	AIR QUALITY CONTROL SYSTEM	2,489		4.5	16,049				22.0	112.23	15.5	1,728.52
212 882	RECOILER	2,489	1991	6.5	18,049	20		2013	22.0	112.23	15.5	1,728.52
214	TURBOGENERATOR UNITS	16,152,511		19.8	318,888,754				30.9	533,382.83	14.6	7,548,621.34
214 1	TURBINE GENERATOR PEDestal	391,141		25.5	8,974,096				41.0	8,540.02	15.5	142,870.38
214 171	TURBINE GENERATOR CONCRETE PEDestal	391,141		25.5	8,974,096				41.0	8,540.02	15.5	142,870.38
214 626	CONCRETE PEDestal	391,141	1972	25.5	8,974,096	0		2013	41.0	8,540.02	15.5	142,870.38
214 2	TURBINE GENERATOR SYSTEMS	8,520,773		16.8	160,248,308				27.9	241,616.08	15.2	5,188,898.45
214 271	STEAM TURBINE	5,527,606		16.7	83,217,737				27.2	204,780.18	15.0	3,094,542.31
214 1536	CASINO OR SHELL	682,514	1972	24.5	17,404,107	0		2013	41.0	18,646.68	15.5	258,023.59
214 1537	CASINO INSULATION	118,074	1972	23.5	3,028,387	10		2002	30.0	3,993.13	4.5	17,881.10
214 1539	BEARING ASSEMBLY, RADIAL	72,826	1972	25.5	1,882,563	0		2013	41.0	1,800.63	15.5	27,909.83
214 1540	BEARING ASSEMBLY, THRUST	26,722	1972	23.5	810,911	0		2013	41.0	871.27	15.5	13,504.66
214 1541	HIGH PRESSURE SPRINKLE ON SHAFT	301,289	1972	25.5	8,591,360	0		2013	41.0	8,591.54	15.5	132,796.82

Florida Power & Light Company  
 Description of asset  
 For Schedule Line 5  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance At 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (1-7%)	Equipment Serial (Years)	Quantity Data (if Reg.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314 1542	HIGH PRESSURE TURBINE WHEEL	175,020	1972	25.5	4,483,495	20		2013	41.0	4,208.24	15.5	66,172.26
314 1544	HP BLADING-ROTATING/COMPRESS STAGE)	208,149	1972	25.5	6,077,800	25		2013	41.0	5,828.51	15.5	90,021.94
314 1544	HP BLADING-ROTATING/COMPRESS STAGE)	102,423	1983	4.5	480,814	20		2013	20.0	5,120.15	15.5	79,382.33
314 1545	HP BLADING-ROTATING/COMPRESS STAGE)	281,778	1972	25.5	7,287,239	25		2013	41.0	6,970.20	15.5	108,028.02
314 1546	SOLEBRADING PLATE	63,108	1972	25.5	1,608,250	0		2013	41.0	1,538.24	15.5	23,888.28
314 1547	GLAND SEAL ASSEMBLY	116,883	1972	25.5	8,974,572	0		2013	41.0	2,886.17	15.5	44,115.60
314 1548	COUPLING COMPLETE WITH FASTENERS	688,172	1985	2.5	1,715,423	0		2013	18.0	26,120.72	15.5	580,871.19
314 1550	FRINGE, FURNISHED BY WFG	69,063	1972	25.5	1,781,107	0		2013	41.0	1,684.46	15.5	26,108.18
314 1552	INTERMEDIATE PRESSURE WHEEL	120,745	1972	25.5	3,461,408	25		2013	41.0	3,210.80	15.5	51,318.22
314 1554	HP BLADING-ROTATING/COMPRESS STAGE)	292,823	1972	25.5	7,468,537	20		2013	41.0	7,144.46	15.5	110,728.18
314 1555	HP BLADING-ROTATING/COMPRESS STAGE)	292,823	1972	25.5	7,468,537	20		2013	41.0	7,144.46	15.5	110,728.18
314 1558	LOW PRESSURE SPINBLE ON SHAFT	671,802	1985	2.5	1,698,300	25		2013	18.0	37,555.11	15.5	362,164.22
314 1559	LOW PRESSURE OVERPACK	208,443	1972	25.5	8,200,448	20		2013	41.0	8,015.73	15.5	124,243.84
314 1561	LP BLADING-ROTATING (COMPRESS STAGE)	673,955	1985	2.5	1,684,898	20		2013	18.0	37,441.94	15.5	361,303.14
314 1561	NOZZLE BLOCK	178,811	1972	25.5	4,584,581	10		2002	30.0	5,883.70	4.5	26,791.65
314 272	GENERATOR	2,243,927		17.0	67,098,831				28.8	126,820.87	15.5	2,120,950.14
314 1571	STATION HOUSING	238,339	1972	25.5	6,102,143	25		2013	41.0	5,827.84	15.5	86,481.82
314 1572	STATION COIL	781,028	1972	25.5	19,876,879	25		2013	41.0	19,080.20	15.5	286,278.02
314 1573	ROTOR/EXCITING FAN/ROTOR	500,112	1972	25.5	12,752,820	25		2013	41.0	12,197.85	15.5	188,088.72
314 1574	BEARING ASSEMBLY	17,881	1972	25.5	456,458	25		2013	41.0	426.63	15.5	6,752.33
314 1575	END BELL	17,881	1972	25.5	456,458	25		2013	41.0	426.63	15.5	6,752.33
314 1577	SOLEBRADING PLATE	40,483	1972	25.5	1,022,508	25		2013	41.0	987.44	15.5	15,202.20
314 1579	COUPLING COMPLETE WITH FASTENERS	55,985	1972	25.5	1,427,108	25		2013	41.0	1,365.00	15.5	21,151.50
314 1580	MAIN LEAD CONNECTIONS	20,243	1972	25.5	516,197	25		2013	41.0	481.73	15.5	7,602.84
314 1581	MAIN LEAD CONNECTIONS	7,144	1972	25.5	182,172	25		2013	41.0	174.24	15.5	2,700.78
314 1582	CURRENT TRANSFORMER, MAIN	67,824	1972	25.5	1,724,667	20		2013	41.0	1,648.81	15.5	25,588.85
314 1582	CURRENT TRANSFORMER, MAIN	88,501	1982	5.5	468,736	20		2013	21.0	4,274.33	15.5	65,322.17
314 1584	HYDROGEN FAN/OVER BLADING	14,389	1972	25.5	364,370	25		2013	41.0	348.51	15.5	5,491.84
314 1585	STATION CORE	582,273	1972	25.5	14,847,867	25		2013	41.0	14,201.78	15.5	220,127.50
314 1585	NEUTRAL GROUNDING TRANSFORMER	8,087	1989	8.5	77,240	25		2013	24.0	378.63	15.5	4,202.05
314 1586	ROTOR METALWIND BENDS	522,467	1983	4.5	2,281,057	25		2013	20.0	26,122.82	15.5	404,951.28
314 1587	ROTOR COILS	822,721	1993	4.5	3,702,245	25		2013	20.0	41,128.05	15.5	627,608.78
314 1588	INSULATION EQUIPMENT	158,137	1993	4.5	702,817	25		2013	20.0	7,808.85	15.5	121,008.18
314 3	CONDENSING SYSTEMS	2,529,182		25.1	66,064,028				40.1	63,643.76	15.2	998,668.32
314 306	INTAKE STRUCTURE	0		0.0	0				0.0	0.00	0.0	0.00
314 4057	INTAKE CONCRETE STRUCTURE	0	1981	0.0	0	0		2013	15.5	0.00	15.5	0.00
314 308	COOLING WATER TUNNEL/CONDUIT SYSTEM	512,989		25.2	12,912.33				40.1	12,800.22	15.2	195,028.25
314 4118	VALVE, POWER OPERATED	54,987	1972	25.5	1,503,659	25		2013	41.0	1,428.22	15.5	22,292.40
314 4120	CONDENSER INLET CONDUITS	253,543	1972	25.5	6,465,347	0		2013	41.0	6,182.98	15.5	95,851.62
314 4121	CONDENSER DISCHARGE CONDUITS	189,222	1972	25.5	4,825,181	0		2013	41.0	4,615.12	15.5	71,523.15
314 4122	CONTROL/INSTRUMENTATION SYSTEM	11,257	1987	10.5	118,189	20		2007	20.0	962.85	9.5	5,347.08

Furnas Power & Light Company  
 Depreciation Rates  
 For Schedule M-1  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Original Year	Age At Time Of Study (Years)	Age Weight (\$/Yr)	Requirements Interval (Years)	Overhaul Date (if App.)	Accrual Date	Average Service Life	Actual Accrual	Average Remaining Life	Projected Unrecovered Capital
314 309	INTAKE SCREENING SYSTEM	81,152		22.8	1,832,796				36.7	2,710,158	15.5	34,257,14
314 4127	TRASH PANELS	7,290	1972	23.5	186,023	25		2013	41.0	177,820	15.5	2,257,67
314 4128	TRASH HAKE HOIST	0	1972	0.0	0	30		2002	4.5	0.00	4.5	0.00
314 4129	TRASH BASK (GRIZZLEY)	6,790	1972	25.5	4,173,315	25		2013	41.0	585,820	15.5	2,510,26
314 4130	TRASH PACK (GRIZZLEY)	14,787	1988	8.5	142,477	25		2013	25.0	581,488	15.5	8,167,34
314 4140	TRAVELING SCREEN ASSEMBLY	18,238	1972	25.5	493,088	25		2013	41.0	471,811	15.5	7,208,95
314 4141	TRAVELING SCREEN PANELS	2,054	1972	25.5	62,317	25		2013	41.0	90,100	15.5	778,51
314 4142	STATIONARY SCREEN PANELS	2,054	1972	25.5	62,317	25		2013	41.0	90,100	15.5	778,51
314 4143	TRAVELING SCREENS HOUSING	18,238	1972	25.5	493,088	0		2013	41.0	471,811	15.5	7,208,95
314 4149	CONTROL-INSTRUMENTATION SYSTEM	9,491	1972	25.5	242,021	20		2013	41.0	231,488	15.5	3,588,08
314 370	SCREEN WASH SYSTEM	102,429		25.5	2,681,170				41.0	2,449,710	15.5	37,670,46
314 4164	DRIVE ELEC. MOTOR, COMPLETE	1,696	1972	25.5	152,696	20		2013	41.0	146,248	15.5	2,208,78
314 4165	PERMAN. ALL UNDER 4 INCHES	67,202	1972	25.5	1,713,651	20		2013	41.0	1,639,627	15.5	25,426,53
314 4166	PERMAN. RUN 4 INCHES OR LARGER	3,255	1972	25.5	83,003	20		2013	41.0	79,288	15.8	1,208,86
314 4167	PUMP COMPLETE	23,885	1972	25.5	611,618	20		2013	41.0	595,000	15.5	8,997,50
314 371	CONDENSER	1,294,800		25.1	32,487,231				38.9	32,426,468	15.2	482,531,56
314 3035	CONTROL-INSTRUMENTATION SYSTEM	20,191	1972	25.5	514,671	20		2013	41.0	492,468	15.5	7,823,18
314 3036	CONTROL-INSTRUMENTATION SYSTEM	9,319	1981	16.5	153,784	20		2001	20.0	465,958	3.5	1,830,83
314 3038	FOUNDATION	5,048	1972	25.5	128,724	41.0		2013	41.0	123,124	15.5	1,808,39
314 3040	CONDENSER SECTION SHELLLOADING	688,538	1972	25.5	14,801,319	0		2013	41.0	14,281,411	15.5	221,281,83
314 3041	TUBE SUPPORTS	64,283	1972	25.5	1,282,707	0		2013	41.0	1,223,488	15.5	20,514,06
314 3042	TUBES IN A WATER BOX	464,282	1972	25.5	11,841,898	25		2013	41.0	11,508,823	15.5	175,882,83
314 3043	TUBE SHEET	61,835	1972	25.5	1,578,783	0		2013	41.0	1,508,177	15.5	23,278,66
314 3044	WATER BOX	26,120	1972	25.5	667,660	0		2013	41.0	654,158	15.5	14,776,27
314 3045	HOTWELL FOR A CONDENSER SECTION	18,879	1972	25.5	482,690	0		2013	41.0	461,068	15.5	7,156,09
314 3046	CONDENSER NICK ASSY (SEPARATE SHELL)	12,619	1972	25.5	271,765	30		2002	30.0	420,823	4.5	1,860,85
314 3049	CATHODIC PROTECTION EQUIPMENT	23,711	1991	6.5	154,122	20		2013	22.0	1,077,277	15.5	16,756,46
314 372	CONDENSER AIR REMOVAL SYSTEM	134,448		25.5	3,428,427				41.0	3,278,200	15.5	56,827,80
314 3572	VACUUM PUMP	17,861	1972	25.5	455,466	25		2013	41.0	426,620	15.5	6,732,23
314 3574	PERMAN. ALL UNDER 4 INCHES	26,519	1972	25.5	691,235	0		2013	41.0	680,711	15.5	11,800,96
314 3576	SELENIAUM/FITLEN	17,861	1972	25.5	455,466	0		2013	41.0	426,620	15.5	6,732,23
314 3577	TANK	17,861	1972	25.5	455,466	0		2013	41.0	426,620	15.5	6,732,23
314 3080	CONTROL-INSTRUMENTATION SYSTEM	17,861	1972	25.5	455,466	20		2013	41.0	426,620	15.5	6,732,23
314 3081	STEAM AIR EJECTOR ASSY	20,608	1972	25.5	528,779	0		2013	41.0	503,958	15.5	7,208,72
314 3084	HEAT EXCHANGER, COMPLETE	5,827	1972	25.5	146,148	0		2013	41.0	142,121	15.5	2,202,69
314 374	CONDENSATE PUMP SYSTEM	144,608		25.2	3,448,791				39.4	3,675,84	14.4	52,948,50
314 3030	DRIVE ELEC. MOTOR, ROTATING	24,449	1972	25.5	623,430	20		2013	41.0	596,221	15.5	9,242,81
314 3031	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	24,449	1972	25.5	623,430	20		2013	41.0	596,221	15.5	9,242,81
314 3035	PUMP BOWL, ALL	6,196	1972	25.5	208,998	25		2013	41.0	199,900	15.5	3,098,49

Florida Power & Light Company  
 Depreciation Rates  
 For Surface Unit 5  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Quanta Date (Fiscal)	Contracted Date	Average Service Life	Annual Annual	Average Remaining Life	Projected Unrecovered Capital
314 3636	PUMP STATIONARY ASSTY	6,100	1972	25.5	208,908	25	2013	2013	41.0	199,900	15.5	2,008,490
314 3637	PUMP STATIONARY ASSTY	40,841	1972	25.5	1,041,448	25	2013	2013	41.0	998,120	15.5	15,429,890
314 3638	PUMP STATIONARY ASSTY	20,421	1972	25.5	520,736	25	2013	2013	41.0	498,070	15.5	7,720,130
314 3642	CONTROLINSTRUMENTATION SYSTEM	12,364	1972	25.5	313,260	20	2013	2013	41.0	301,360	15.5	4,574,250
314 3643	CONTROLINSTRUMENTATION SYSTEM	5,730	1979	18.5	106,431	20	1999	1999	20.0	287,690	1.0	421,480
314 3175	CONDENSER COOLING WATER PUMP SYSTEM	260,471		25.5	6,193,287				41.0	6,793,190	15.5	126,294,510
314 3682	DRIVE ELEC. MOTOR, ROTATING ASSTY	26,287	1972	25.5	1,002,074	20	2013	2013	41.0	928,460	15.5	14,626,180
314 3683	DRIVE ELEC. MOTOR, STATIONARY ASSTY	26,287	1972	25.5	1,002,074	20	2013	2013	41.0	928,460	15.5	14,626,180
314 3686	PUMP BELLER, ALL	26,803	1972	25.5	763,857	25	2013	2013	41.0	721,050	15.5	11,176,260
314 3688	PUMP STATIONARY ASSTY	108,156	1972	25.5	2,717,978	25	2013	2013	41.0	2,637,590	15.5	40,889,240
314 3672	LUBE WATER SYSTEM	26,002	1972	25.5	918,328	25	2013	2013	41.0	879,320	15.5	12,829,410
314 4	TURBINE GENERATOR AUXILIARIES	2,616,415		23.1	83,512,372				33.9	98,583,090	12.3	1,212,986,190
314 481	TURBINE CONTROL SYSTEM	1,077,803		25.5	27,470,088				40.3	26,798,310	14.8	266,088,610
314 5428	DRIVE ELEC. MOTOR, COMPLETE	17,861	1972	25.5	455,428	20	2013	2013	41.0	426,420	15.5	6,732,320
314 5427	HEAT EXCHANGER, COMPLETE	17,861	1972	25.5	455,428	20	2013	2013	41.0	426,420	15.5	6,732,320
314 5429	PIPER, ALL UNDER 4 INCHES	82,393	1972	20.5	1,338,022	20.0	2002	2002	1,748,420	1,748,420	4.5	7,808,230
314 5431	PUMP COMPLETE	17,861	1972	25.5	455,428	25	2013	2013	41.0	426,420	15.5	6,732,320
314 5431	TRANSFORMER, MAJOR	17,861	1972	25.5	455,428	20	2013	2013	41.0	426,420	15.5	6,732,320
314 5434	CONTROLINSTRUMENTATION SYSTEM	342,234	1972	25.5	8,854,487	20	2013	2013	41.0	8,498,120	15.5	121,271,290
314 5434	CONTROLINSTRUMENTATION SYSTEM	3,089	1977	20.5	63,243	20	2013	2013	38.0	61,880	15.5	1,208,220
314 5435	COMPUTER/CONTROLPROCESSOR	248,318	1972	25.5	6,800,538	20	2013	2013	41.0	6,427,340	15.5	120,848,230
314 5435	ACCUMULATOR	17,861	1972	25.5	455,428	20	2013	2013	41.0	426,420	15.5	6,732,320
314 5437	RESERVOIR	17,861	1972	25.5	455,428	25	2013	2013	41.0	426,420	15.5	6,732,320
314 5438	TRANSFORMER, MAJOR	17,861	1972	25.5	455,428	20	2013	2013	41.0	426,420	15.5	6,732,320
314 5438	HYDRAULIC DRIVES	20,859	1972	25.5	789,435	25	2013	2013	41.0	758,100	15.5	11,704,070
314 5443	FILTRATION SYSTEM COMPLETE	82,393	1972	25.5	1,338,022	20	2013	2013	41.0	1,277,880	15.5	19,802,070
314 5444	METER MAJOR	102,586	1972	25.5	2,641,872	20	2013	2013	41.0	2,528,870	15.5	38,580,980
314 5448	RECORDER	17,861	1972	25.5	455,428	20	2013	2013	41.0	426,420	15.5	6,732,320
314 482	TURBINE STEAM PIPING AND VALVE SYSTEM	1,311,433		25.2	32,983,803				36.4	31,985,170	11.5	413,688,850
314 5465	PIPING, ALL UNDER 4 INCHES	288,778	1972	25.5	7,287,338	20	2002	2002	30.0	6,925,830	4.5	42,898,700
314 5468	VALVE, POWER OPERATED	714,447	1972	25.5	18,218,359	25	2013	2013	41.0	17,426,540	15.5	270,050,820
314 5469	CROSSOVER PIPING	107,167	1972	25.5	2,732,759	20	2002	2002	30.0	2,672,220	4.5	16,971,050
314 5470	CONTROLINSTRUMENTATION SYSTEM	178,611	1971	25.5	4,554,561	20	2013	2013	41.0	4,326,370	15.5	67,822,670
314 5471	INSULATION EQUIPMENT	25,430	1980	7.5	190,725	25	2013	2013	23.0	1,105,660	15.5	17,127,610
314 483	TURBINE OILAND SEAL SYSTEM	128,028		25.5	3,168,713				34.1	3,067,100	8.8	21,518,950
314 5480	HEAT EXCHANGER, COMPLETE	25,006	1972	25.5	637,653	25	2013	2013	41.0	609,900	15.5	8,623,480
314 5481	PIPING, ALL UNDER 4 INCHES	1,191	1972	25.5	30,371	20	2002	2002	30.0	29,370	4.5	178,660
314 5487	CONTROLINSTRUMENTATION SYSTEM	20,959	1972	25.5	789,455	20	2013	2013	41.0	759,100	15.5	11,704,070

Florida Power & Light Company  
 Depreciation Rates  
 For Schedule Unit 5  
 First Date As Of 12/31/97

Account Number	Description	Plant Balance At 12/31/97	Vintage Year	Age At Study (Years)	Age (5-Yr)	Replacement Interval (Years)	Overhaul Date (if App)	Original Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314 5618	CONTROLS/INSTRUMENTATION SYSTEM	4,106	1972	25.5	4,004,467	20		2013	41.0	794,15	15.5	12,154,27
314 5519	DRIVE ELEC MOTOR COMPLETE	1,774	1987	10.5	18,827	20		2002	20.0	292,08	4.5	1,314,23
314 5518	DRIVE ELEC MOTOR COMPLETE	110	1981	6.5	715	20		2013	22.0	5,00	15.5	2,162,58
314 5522	TURNING GEAR-INCL. REDUCTION	27,287	1972	20.5	688,389	30		2002	30.0	912,90	4.5	4,108,05
314 467	EXCITER	271,963		16.8	4,004,467	25		2013	28.1	8,094,33	14.8	141,283,20
314 5618	CONTROLS/INSTRUMENTATION SYSTEM	53,583	1972	25.5	1,398,387	30		2002	30.0	1,798,10	4.5	8,021,45
314 5609	VAPOUR EXTRACTOR INCL. DRIVE	14,298	1972	25.5	364,379	30		2002	30.0	478,30	4.5	2,143,35
314 466	TURNING GEAR ASSEMBLY	23,377		24.8	822,414	30		2002	30.2	1,108,79	5.8	4,580,47
314 5518	DRIVE ELEC MOTOR COMPLETE	4,506	1972	25.5	4,004,750	20		2013	41.0	100,15	15.5	1,432,27
314 5519	DRIVE ELEC MOTOR COMPLETE	1,774	1987	10.5	18,827	20		2002	20.0	88,70	8.5	842,05
314 5518	DRIVE ELEC MOTOR COMPLETE	110	1981	6.5	715	20		2013	22.0	5,00	15.5	77,50
314 5522	TURNING GEAR-INCL. REDUCTION	27,287	1972	20.5	688,389	30		2002	30.0	912,90	4.5	4,108,05
314 467	EXCITER	271,963		16.8	4,004,467	25		2013	28.1	8,094,33	14.8	141,283,20
314 5524	CONTROLS/INSTRUMENTATION SYSTEM	20,150	1972	25.5	819,829	20		2013	41.0	794,15	15.5	12,154,27
314 5524	CONTROLS/INSTRUMENTATION SYSTEM	6,841	1982	15.5	90,526	20		2002	20.0	292,08	4.5	1,314,23
314 5524	CONTROLS/INSTRUMENTATION SYSTEM	11,572	1983	14.5	167,808	20		2003	20.0	578,69	5.5	2,162,58
314 5526	ENCLOSURE	22,815	1972	25.5	607,283	25		2013	41.0	500,69	15.5	8,021,23
314 5527	FAN-BLOWER COMPLETE	3,572	1972	20.5	91,088	25		2013	41.0	87,12	15.5	1,390,38
314 5528	HEAT EXCHANGER COMPLETE	3,572	1972	20.5	91,088	25		2013	41.0	87,12	15.5	1,390,38
314 5529	HEATING SYSTEM	2,572	1972	20.5	91,088	25		2013	41.0	87,12	15.5	1,390,38
314 5527	STATOR (MAIN EXCITER)	22,815	1972	25.5	607,283	25		2013	41.0	500,69	15.5	8,021,23
314 5528	STATOR (PILOT EXCITER)	3,572	1972	20.5	91,088	25		2013	41.0	87,12	15.5	1,390,38
314 5529	ROTOR (MAIN EXCITER)	26,913	1972	26.5	841,282	25		2013	41.0	800,22	15.5	12,654,91
314 5570	ROTOR (PILOT EXCITER)	8,894	1972	20.5	151,827	25		2013	41.0	145,22	15.5	2,290,80
314 5572	BEARING ASSEMBLY	5,954	1972	20.5	151,827	25		2013	41.0	145,22	15.5	2,290,80
314 5574	DOORS AND FUSES	102,124	1983	4.5	408,988	25		2013	20.0	5,108,20	15.5	79,148,10
314 5574	CORPUS COMPLETE WITH FASTENERS	8,528	1972	20.5	242,819	25		2013	41.0	232,34	15.5	2,891,29
314 468	GENERATOR SEAL OIL SYSTEM	76,208		25.5	1,942,305	25		2013	31.8	2,412,47	8.1	14,588,79
314 5604	PIPING, ALL UNDER 4 INCHES	8,528	1972	25.5	242,819	30		2002	30.0	217,53	4.5	1,428,80
314 5608	CONTROLS/INSTRUMENTATION SYSTEM	14,298	1972	25.5	364,379	20		2013	41.0	348,11	15.5	5,491,84
314 5614	HEAT EXCHANGER COMPLETE	82,283	1972	25.5	1,326,022	30		2002	30.0	1,746,43	4.5	7,884,88
314 469	GENERATOR COOLING AND PURGE SYSTEM	193,960		24.1	4,877,178	30		2002	38.3	5,348,79	13.1	68,823,88
314 5622	HEAT EXCHANGER, TUBE BUNDLE	17,861	1972	25.5	458,458	30		2002	30.0	585,37	4.5	2,679,15
314 5623	PIPING, ALL UNDER 4 INCHES	17,861	1972	25.5	458,458	30		2002	30.0	585,37	4.5	2,679,15
314 5627	CONTROLS/INSTRUMENTATION SYSTEM	14,188	1981	8.5	82,222	20		2013	22.0	644,91	15.5	8,998,09
314 5628	DRYER	22,815	1972	25.5	607,283	25		2013	41.0	580,85	15.5	8,021,23
314 5629	CARBON DIOXIDE SUPPLY SYST	11,907	1972	25.5	303,629	25		2013	41.0	290,41	15.5	4,591,43
314 5640	HYDROGEN SUPPLY SYSTEM	71,445	1972	25.5	1,821,849	25		2013	41.0	1,742,96	15.5	27,028,70
314 5641	HYDROGEN DETECTION SYSTEM	26,913	1972	25.5	541,282	20		2013	41.0	900,32	15.5	13,904,91
314 473	TURBINE LUBE OIL SYSTEM	321,130		17.1	5,505,327	20		2013	28.7	12,018,13	11.0	132,141,80
314 5710	DRIVE ELEC MOTOR COMPLETE	10,717	1972	25.5	272,284	20		2013	41.0	261,39	15.5	4,051,55
314 5713	HEAT EXCHANGER COMPLETE	27,287	1972	25.5	698,389	20		2002	20.0	912,90	4.5	4,108,05
314 5714	HEATING SYSTEM	21,426	1984	13.5	289,251	30		2013	29.0	728,83	15.5	11,451,83
314 5716	PUMP COMPLETE	25,036	1972	25.5	637,653	30		2002	20.0	823,53	4.5	3,750,90

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Line 5  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance As of 12/31/87	Average Year	Age N		Age Weight (N <sup>2</sup> /N)	Replacement Interval (Years)	Current Date (if Reg)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
				Time Or Study (Years)	Factor								
214 5718	VALVE POWER OPERATED CONTROL/INSTRUMENTATION SYSTEM	2,281	1972	25.5	60.716	30	20	2002	2013	30.0	79.37	4.5	307.15
214 5719	CONTROL/INSTRUMENTATION SYSTEM	2,281	1972	25.5	60.716	20	20	2013	2013	41.0	98.07	15.5	900.13
214 5720	FILTERING/CONDITIONING UNIT	0	1972	0.0	0	20	20	2002	2013	4.5	0.00	4.5	0.00
214 5721	FILTERING/CONDITIONING UNIT	54,980	1982	5.5	522.267	30	30	2013	2013	21.0	4,522.00	15.5	70,091.74
214 5721	RESERVOIR	3,572	1972	25.5	91.066	30	30	2002	2013	30.0	119.07	4.5	520.80
214 5721	RESERVOIR	768	1983	14.5	11.138	30	30	2013	2013	30.0	25.80	15.5	308.80
214 5724	ON-LEAK SYSTEM COMPLETE	43,222	1984	13.5	583.511	30	30	2013	2013	29.0	1,400.45	15.5	23,101.85
214 5726	PPHCL, 60M & 40M RES ON LARGER	68,308	1972	25.5	2,277.303	30	30	2002	2013	30.0	2,576.87	4.5	13,208.90
214 478	TURBINE GENERATOR SUPERVISORY SYSTEM	208,433		11.3	2,217.401					21.5	8,560.49	11.3	117,262.85
214 5746	CONTROL PANEL	17,270	1988	8.5	568.811	20	20	2008	2008	20.0	686.50	10.5	8,329.26
214 5747	RECORDER	8,885	1988	8.5	64.408	20	20	2008	2008	20.0	444.25	10.5	4,684.63
214 5747	RECORDER	17,919	1989	8.5	152.312	20	20	2009	2009	20.0	693.95	11.5	10,203.43
214 5747	RECORDER	2,409	1982	5.5	13.250	20	20	2013	2013	21.0	114.71	15.5	1,778.07
214 5748	SUPERVISORY INSTR. PROCEED. PROCL. ETC.)	0	1978	0.0	0	20	20	2013	2013	15.5	0.00	15.5	0.00
214 5748	SUPERVISORY INSTR. PROCEED. PROCL. ETC.)	66,157	1988	8.5	618.982	20	20	2008	2008	20.0	3,257.85	10.5	34,207.43
214 5748	SUPERVISORY INSTR. PROCEED. PROCL. ETC.)	8,478	1983	4.5	42.642	20	20	2013	2013	20.0	473.80	15.5	7,240.80
214 5748	SUPERVISORY INSTR. PROCEED. PROCL. ETC.)	17,881	1972	25.5	455.456	20	20	2008	2008	41.0	433.63	15.5	6,782.33
214 5749	SENSOR VALVE	58,272	1988	8.5	534.584	20	20	2013	2013	20.0	2,813.00	10.5	29,842.80
214 5750	MONITOR/ALARM	8,694	1972	25.5	246.842	20	20	2013	2013	41.0	228.20	15.5	2,081.02
214 5752	CONTROL/INSTRUMENTATION SYSTEM												
215	ACCESSORY ELECTRIC EQUIPMENT	3,454,884		23.9	82,408.882					27.6	91,804.59	15.1	1,287,998.01
215 1	STRUCTURAL SUPPORTS	64,387		25.5	1,941,809					41.0	1,570.41	15.5	24,341.43
215 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	64,387		25.5	1,941,809					41.0	1,570.41	15.5	24,341.43
215 0544	GENERATOR LEADS SUPPORTS	64,387	1972	25.5	1,941,809	2013				41.0	1,570.41	15.5	24,341.43
215 2	ALTERNARY POWER SYSTEMS	408,118		25.5	11,088,482					40.8	10,685.61	15.5	163,387.70
215 281	125 VOLT DC DISTRIBUTION SYSTEM	68,816		25.5	1,754,809					41.0	1,678.44	15.5	26,015.80
215 1601	CABLE POWER, 600 OR LARGER	16,408	1972	25.5	490,205	25	25	2013	2013	41.0	474.61	15.5	7,208.45
215 1603	CABLE POWER, ALL UNDER 600	28,882	1972	25.5	590,981	25	25	2013	2013	41.0	647.85	15.5	14,681.72
215 1810	DISTRIBUTION PANEL, INCL. BUS	10,495	1972	25.5	267,623	25	25	2013	2013	41.0	255.98	15.5	3,987.62
215 287	ALUMINUM STATION SERVICE TRANSFORMER	252,455		25.5	6,437,604					41.0	6,157.44	15.5	95,440.37
215 1725	FIRE PROTECTION SYS COMPLETE	6,272	1972	25.5	159,902	25	25	2013	2013	41.0	153.00	15.5	2,217.50
215 1726	CABLE POWER, 600 OR LARGER	28,304	1972	25.5	1,002,292	25	25	2013	2013	41.0	968.43	15.5	14,688.83
215 1727	BUSHINGS	24,174	1972	25.5	616,437	25	25	2013	2013	41.0	599.61	15.5	8,136.95
215 1728	FOUNDATION	61,527	1972	25.5	1,508,539	25	25	2013	2013	41.0	1,500.66	15.5	22,260.21
215 1730	TRANSFORMER	114,804	1972	25.5	2,802,052	25	25	2013	2013	41.0	2,802.54	15.5	43,429.20
215 1731	COOLING SYSTEM	6,272	1972	25.5	159,902	25	25	2013	2013	41.0	153.00	15.5	2,217.50

Florida Power & Light Company  
 Depreciation Rates  
 For Section 168  
 Part Data As Of 12/31/87

Account Number	Description	Plant in Service Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age (Years)	Requirement Interval (Years)	Overhaul Cost (\$/KW)	Estimated Date	Average Service Life	Annual Actual	Average Rate	Projected Unrecovered Capital
***** VITAL AC DISTRIBUTION SYSTEM *****												
215 289	VITAL AC DISTRIBUTION SYSTEM	58,725		25.5	1,497,488				41.0	1,432.31	15.5	22,500.81
***** DISTRIBUTION PANEL, INCL BUS *****												
215 1765	DISTRIBUTION PANEL, INCL BUS	2,788	1972	25.5	71,084	25		2013	41.0	68.00	15.5	1,054.00
215 1766	MOTOR GENERATOR SET	12,294	1972	25.5	313,497	25		2013	41.0	298.80	15.5	4,847.73
215 1767	BREAKER	4,781	1972	25.5	4,121,916	25		2013	41.0	148.61	15.5	1,807.45
215 1768	CABLE POWER, ALL UNDER #40	28,802	1972	25.5	880,381	25		2013	41.0	947.80	15.5	14,691.73
***** STATION BATTERY SYSTEM *****												
215 291	STATION BATTERY SYSTEM	58,120		25.5	1,403,261				39.7	1,387.42	14.2	18,740.98
***** BATTERY LOAD TEST SET *****												
215 1767	BATTERY LOAD TEST SET	7,385	1972	25.5	187,808	20		2013	41.0	178.83	15.5	2,784.33
***** BATTERY *****												
215 1798	BATTERY	4,526	1972	25.5	115,088	15		2002	30.0	151.20	4.5	600.40
215 1799	BATTERY RACK	276	1972	25.5	7,028	15		2002	30.0	8.20	4.5	41.40
***** BATTERY CHARGER *****												
215 1800	BATTERY CHARGER	1,870	1972	25.5	47,685	25		2013	41.0	45.61	15.5	708.95
***** CABLE POWER, ALL UNDER #40 *****												
215 1801	CABLE POWER, ALL UNDER #40	41,073	1972	25.5	1,047,382	25		2013	41.0	1,001.78	15.5	15,627.60
***** CONDUCTORS, CONDUITS AND INSULATORS *****												
215 3	CONDUCTORS, CONDUITS AND INSULATORS	828,045		25.4	20,693,072				40.8	20,228.31	15.5	313,507.71
***** STATION GROUNDING SYSTEM *****												
215 281	STATION GROUNDING SYSTEM	86,216		24.8	2,382,372				39.7	2,425.59	15.5	37,598.75
***** GROUNDING GRID *****												
215 275	GROUNDING GRID	40,688	1972	25.5	1,037,544	25		2013	41.0	982.38	15.5	15,382.05
215 276	LIGHTNING PROTECTION SYS EA OCN UNIT	51,784	1972	25.5	1,201,482	20		2013	41.0	1,203.02	15.5	18,078.88
215 276	LIGHTNING PROTECTION SYS EA OCN UNIT	2,744	1981	6.5	24,358	20		2013	22.0	170.18	15.5	2,637.82
***** CONDUIT AND RACKING SYSTEM *****												
215 282	CONDUIT AND RACKING SYSTEM	704,288		25.5	17,698,370				41.0	17,177.78	15.5	288,258.60
***** CONDUIT CONTINUOUS RUN 2" OR LARGER *****												
215 274	CONDUIT CONTINUOUS RUN 2" OR LARGER	81,240	1972	25.5	2,128,488	25		2013	41.0	2,042.58	15.5	31,698.70
215 275	CONDUIT LESS THAN 2"	125,618	1972	25.5	3,203,258	25		2013	41.0	3,023.89	15.5	47,489.73
215 276	CABLE TRAY, CONTINUOUS RUN	74,638	1972	25.5	1,802,719	25		2013	41.0	1,818.00	15.5	28,179.00
215 277	DUCT BANK, CONTINUOUS RUN	273,822	1972	25.5	6,871,811	25		2013	41.0	6,671.27	15.5	102,404.88
215 278	MANHOLES	148,888	1972	25.5	3,746,083	25		2013	41.0	3,582.10	15.5	55,422.51
***** GENERATOR BUS *****												
215 283	GENERATOR BUS	25,540		25.5	651,270				41.0	622.84	15.5	8,668.36
***** CIRCUIT BREAKER, GENERATOR *****												
215 277	CIRCUIT BREAKER, GENERATOR	270	1972	25.5	6,860	20		2013	41.0	6.89	15.5	102.07
***** ISOPHASE BUS, COMPLETE *****												
215 278	ISOPHASE BUS, COMPLETE	22,032	1972	25.5	561,516	25		2013	41.0	531.27	15.5	8,329.17
***** BUS AND ENCLOSURE STRUCTURE *****												
215 279	BUS AND ENCLOSURE STRUCTURE	270	1972	25.5	6,865	25		2013	41.0	6.50	15.5	102.07
***** POTENTIAL TRANSFORMERS *****												
215 280	POTENTIAL TRANSFORMERS	2,698	1972	25.5	68,798	20		2013	41.0	65.80	15.5	1,078.80
***** ANALYZER, COMBUSTIBLE GAS *****												
215 284	ANALYZER, COMBUSTIBLE GAS	270	1972	25.5	6,885	20		2013	41.0	6.89	15.5	102.07
***** SWITCHING, CONTROL AND PROTECTIVE SYSTEM *****												
215 4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	871,971		25.0	21,824,627				40.0	21,775.40	15.4	328,465.74
***** CONTROL BOARDS *****												
215 481	CONTROL BOARDS	744,485		25.5	18,694,118				41.0	18,158.17	15.5	281,451.65
***** MAIN (BORTUD) CONTROL BOARD, INCL WIRE *****												
215 5815	MAIN (BORTUD) CONTROL BOARD, INCL WIRE	632,787	1972	25.5	16,126,559	20		2013	41.0	15,423.34	15.5	239,216.79
***** RECORDER PANELS, INCL WIRE *****												
215 5817	RECORDER PANELS, INCL WIRE	44,194	1972	25.5	1,126,947	20		2013	41.0	1,077.80	15.5	16,707.49
***** CONTROL ROOM OPERATOR STATION *****												
215 5819	CONTROL ROOM OPERATOR STATION	87,524	1972	25.5	1,721,862	20		2013	41.0	1,648.83	15.5	25,527.37



Florida Power & Light Company  
 Depreciation Rates  
 For Standard Line 3  
 Plant Data As Of 12/31/87

Account Number	Description	Plant In Service Resources As 12/31/87	Vintage Year	Age At Study (Years)	Age (Years)	Requirement (Years)	Overhaul Date (if Rel.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
215 487	REGULATOR VOLTAGE REGULATOR SYSTEM	127,488		22.4	2,800,559				26.2	3,817.28	14.8	54,514.09
215 501	CABLE POWER #40 ON LARGER	25,625	1972	20.5	716,893	25		2013	41.0	722.80	15.5	11,203.48
215 503	CONTROL/INSTRUMENTATION SYSTEM	14,825	1972	20.5	372,428	20		2013	41.0	308.22	15.5	5,231.40
215 504	ENCLOSURE	5,628	1972	20.5	142,503	25		2013	41.0	136.73	15.5	2,119.34
215 504	ENCLOSURE	16,270	1983	14.5	148,915	20		2008	25.0	410.80	10.5	4,313.40
215 507	FIELD SWITCH-CIRCUIT BREAKER	10,824	1982	5.5	58,408	25		2013	21.0	514.33	15.5	7,272.17
215 509	COOLING SYSTEM	0	1972	0.0	0	25		2013	15.5	0.00	15.5	0.00
215 509	COOLING SYSTEM	0	1983	0.0	0	25		2008	10.5	0.00	10.5	0.00
215 509	COOLING SYSTEM	2,102	1990	2.5	7,756	25		2019	18.0	172.33	13.5	2,871.17
215 509	COOLING SYSTEM	14,825	1972	20.5	372,428	20		2013	41.0	308.22	15.5	5,231.40
215 509	COOLING SYSTEM	38,802	1972	20.5	902,981	25		2013	41.0	847.95	15.5	14,891.73
215 509	VARIABLE ANALYSIS SYSTEM					25						
215 509	CABLE POWER, ALL UNDER 40	905,489		20.2	24,348,559				42.5	23,833.42	15.5	308,508.26
215 509	SWITCHGEAR ACN MOTOR CONTROL CENTERS											
215 509	12000V POWER DISTRIBUTION SYSTEM	41,820		20.5	1,002,075				41.0	1,015.95	15.5	15,745.73
215 508	DISTRIBUTION PANEL, INCL. BUS	2,788	1972	20.5	71,094	25		2013	41.0	68.00	15.5	1,054.00
215 508	CABLE POWER, ALL UNDER 40	38,802	1972	20.5	902,981	25		2013	41.0	847.95	15.5	14,891.73
215 502	400 VOL T POWER DISTRIBUTION SYSTEM	287,421		20.4	9,803,829				40.8	9,495.91	15.5	148,650.33
215 501	CABLE POWER #40 ON LARGER	177,257	1972	20.5	4,532,804	25		2013	41.0	4,335.54	15.5	67,200.82
215 504	TRANSFORMER	27,286	1972	20.5	698,343	25		2013	41.0	667.95	15.5	10,520.24
215 504	CIRCUIT BREAKER RATED 600 AMPS IN A SECT	28,885	1972	20.5	796,058	25		2013	41.0	704.02	15.5	10,912.38
215 504	CIRCUIT BREAKER RATED 600 AMPS OR GREATER	4,348	1972	20.5	110,874	25		2013	41.0	106.00	15.5	1,493.76
215 504	CIRCUIT BREAKER RATED 600 AMPS OR GREATER	2,324	1983	14.5	33,698	25		2008	25.0	82.98	10.5	875.08
215 509	POWER CENTER SWITCHGEAR SECTION	63,285	1972	20.5	1,813,788	25		2013	41.0	1,543.54	15.5	23,824.82
215 509	MOTOR CONTROL CENTER SWITCHGEAR SECTION	41,607	1972	20.5	1,000,879	25		2013	41.0	1,014.80	15.5	15,729.89
215 509	CABLE POWER, ALL UNDER 40	28,887	1972	20.5	904,189	25		2013	41.0	800.90	15.5	14,728.89
215 504	DISTRIBUTION PANEL, INCL. BUS	2,872	1972	20.5	73,236	25		2013	41.0	70.00	15.5	1,080.76
215 505	4 10KV POWER DISTRIBUTION SYSTEM	528,408		20.0	13,423,505				40.2	13,331.90	15.5	208,645.29
215 512	CABLE POWER #40 ON LARGER	96,216	1972	20.5	2,428,008	25		2013	41.0	2,322.34	15.5	35,590.29
215 512	FOUNDATION	1,340	1989	8.5	24,170	25		2013	41.0	27.68	15.5	506.58
215 512	TRANSFORMER	14,400	1989	8.5	122,428	25		2013	24.0	600.13	15.5	8,201.94
215 512	CIRCUIT BREAKER RATED 600 AMPS OR GREATER	57,010	1972	20.5	1,437,715	25		2013	41.0	1,300.49	15.5	21,542.56
215 512	CIRCUIT BREAKER RATED 600 AMPS OR GREATER	229,317	1972	20.5	5,841,684	20		2013	41.0	5,593.10	15.5	86,983.07
215 512	CIRCUIT BREAKER RATED 600 AMPS IN A SECT	21,908	1972	20.5	813,600	25		2013	41.0	778.27	15.5	12,083.16
215 512	NON DELEGATED BUS COMPLETE	107,213	1972	20.5	7,723,922	25		2013	41.0	2,614.85	15.5	40,331.74
215 6	INFORMATION SYSTEMS	291,886		8.6	2,173,443				21.1	13,843.19	13.2	182,290.08
215 681	LOAD CONTROL AND METERING SYSTEM	18,521		13.3	245,410				20.6	898.67	7.7	6,548.63

Eni Power & Light Company  
 Depreciation Rates  
 For Schedule Unit 5  
 Plant Data As Of 12/31/07

Account Number	Description	Plant in Service As 12/31/07	Vintage Year	Age At Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Overhaul Date (8 Mo.)	Cancelled Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
215.880	ANALOGATION/OE/DATA ACQUISITION SYSTEM	148,307	1985	28.5	1,141,008	20		2008	20.0	6,070.98	14.2	94,981.82
215.763	RECORDER	17,482	1985	28.5	218,150	20		2008	20.0	872.80	7.5	6,344.50
215.763	CONTROL INSTRUMENTATION SYSTEM	1,388	1972	28.5	27,200	20		2013	41.0	26.07	15.5	404.13
215.776	RECORDER, OSCILLOGRAPH	0	1982	0.0	0	20		2002	4.5	0.00	4.5	0.00
215.776	CONTROL INSTRUMENTATION SYSTEM	8,726	1991	6.5	96,784	20		2013	22.0	397.08	15.5	6,154.91
215.776	RECORDER	0	1974	0.0	0	20		2013	15.5	0.00	15.5	0.00
215.776	RECORDER	21,282	1985	27.5	203,600	20		2005	20.0	1,054.60	7.5	7,809.50
215.776	LOGIC CABINET	12,480	1991	6.5	61,120	20		2013	22.0	907.27	15.5	8,792.73
215.776	ANNUNCIATOR PANEL (NOT PART OF BOARD)	4,271	1978	21.5	90,537	20		2013	27.0	113.81	15.5	1,754.07
215.776	DISPLAY TERMINAL	8,726	1991	6.5	56,784	20		2013	22.0	397.08	15.5	6,154.91
215.776	COMPUTER/MICROPROCESSOR	91,102	1991	6.5	592,183	20		2013	22.0	4,141.00	15.5	64,181.50
215.884	GENERATOR PROTECTION SYSTEM	127,208		8.9	1,123,709				20.2	6,273.86	12.8	80,578.83
215.776	RELAY, NEGATIVE SEQUENCE	8,483	1972	25.5	216,317	20		2013	41.0	208.80	15.5	3,208.89
215.776	CONTROL INSTRUMENTATION SYSTEM	7,533	1972	25.5	192,002	20		2013	41.0	183.73	15.5	2,841.84
215.776	CONTROL INSTRUMENTATION SYSTEM	20,628	1982	15.5	478,199	20		2002	20.0	1,832.90	4.5	6,888.00
215.776	CONTROL INSTRUMENTATION SYSTEM	4,380	1982	5.5	24,145	20		2013	21.0	200.05	15.5	3,240.24
215.776	CONTROL INSTRUMENTATION SYSTEM	14,048	1983	4.5	63,207	20		2013	20.0	702.20	15.5	10,881.65
215.776	CONTROL INSTRUMENTATION SYSTEM	67,808	1995	2.5	154,745	20		2013	18.0	3,424.78	15.5	63,297.06
216	MISCELLANEOUS POWER PLANT EQUIPMENT	1,984,304		23.1	24,596,877				26.6	26,914.53	7.0	202,022.95
216.1	STATION SERVICE EQUIPMENT	1,084,304		23.1	24,596,877				29.6	30,514.53	7.0	252,022.95
216.182	DRY LAYOUT SYSTEM	107,209		11.5	1,234,629				28.1	4,118.43	14.6	60,291.56
216.483	CONTROL INSTRUMENTATION SYSTEM	10,726	1986	11.5	123,484	20		2008	20.0	538.80	8.8	4,962.80
216.483	DEHUMIDIFIER	96,623	1986	11.5	1,111,165	25		2013	27.0	2,578.63	15.5	18,468.76
216.583	STATION SERVICE AIR SYSTEM	71,026		25.5	1,862,164				41.0	1,781.11	15.5	27,697.29
216.622	COMPRESSOR/AIR, RECIPROCATING, COMPLETE	8,793	1972	25.5	223,467	25		2013	41.0	213.72	15.5	3,312.84
216.622	DRIVE/ELEC MOTOR, COMPLETE	678	1972	25.5	22,328	20		2013	41.0	21.27	15.5	231.17
216.623	PIPING, ALL UNDER 4 INCHES	57,826	1972	25.5	1,474,818	25		2013	41.0	1,470.63	15.5	21,864.83
216.623	TANK	2,797	1972	25.5	55,871	25		2013	41.0	43.44	15.5	628.20
216.623	CONTROL INSTRUMENTATION SYSTEM	292	1972	25.5	7,446	20		2013	41.0	7.12	15.5	110.28
216.624	MOISTURE SEPARATOR	1,524	1972	25.5	28,117	20		2013	41.0	27.41	15.5	578.63
216.625	AFTERCOOLER	1,524	1972	25.5	28,117	25		2013	41.0	27.41	15.5	578.63
216.784	INSTRUMENT AIR SYSTEM	863,919		24.3	21,499,044				29.4	30,017.99	5.5	164,204.00
216.826	COMPRESSOR/AIR, RECIPROCATING, COMPLETE	8,577	1972	25.5	244,214	25		2013	41.0	233.58	15.5	3,620.57
216.826	COMPRESSOR/AIR, RECIPROCATING, COMPLETE	43,719	1983	14.5	662,795	25		2008	25.0	1,828.40	10.5	19,198.20
216.826	DRIVE/ELEC MOTOR, COMPLETE	1,148	1972	25.5	28,300	20		2013	41.0	28.07	15.5	424.28

SCHEDULE V

For Capital Recovery Data

2013

Florida Power & Light Company  
 Depreciation Rates  
 For Standard Unit 5  
 Plant Data As Of 12/31/87

Account Number	Description	Plant Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (1/Yr)	Requirement Interval (Years)	Overhead Data (¢/Kwh)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Present Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
316 0566	DRIVE/ELC MOTOR COMPLETE	28,341	1983	14.5	281,945	20		2003	20.0	1,317.05	5.5	7,243.78
316 0568	FILTER, SPECIM, ASSEMBLY	1,875	1972	25.5	48,833	20		2013	41.0	48.71	15.8	723.98
316 0561	CONTROL/INSTRUMENTATION SYSTEM	9,900	1972	25.5	253,880	20		2013	41.0	242.83	15.5	2,765.37
316 0561	CONTROL/INSTRUMENTATION SYSTEM	10,700	1982	5.5	58,800	20		2013	21.0	508.82	15.5	7,887.82
316 0564	TRAVELER	1,060	1972	25.5	71,158	25		2013	41.0	74.78	15.5	1,188.72
316 0575	UN-VALV	8,980	1972	25.5	251,990	25		2013	41.0	242.83	15.5	3,765.37
316 0572	AFTERCOOLER	2,682	1972	25.5	68,267	25		2013	41.0	65.41	15.5	1,013.80
316 0573	PRELIMAT/CONTROL TUBING	758,710	1972	25.5	18,372,025	30		2002	30.0	25,323.87	4.5	113,958.50
316 0573	PRELIMAT/CONTROL TUBING	51	1978	21.5	1,087	30		2008	30.0	1.70	8.5	14.45
316 0573	PRELIMAT/CONTROL TUBING	1,099	1983	14.5	44,838	30		2013	30.0	103.30	15.5	1,501.15

**SCHEDULE VI**

**Interim Cost of Net Salvage Analysis**

Detailed analysis of the historical cost of net salvage for the fossil power plants by site on a total function basis has produced the following recommended net salvage rates.

<b>FERC ACCOUNT</b>	<b>NET SALVAGE PERCENTAGE</b>
311	-2%
312	-14%
314	-8%
315	-6%
316	0%