

090130

**BEFORE THE FLORIDA  
PUBLIC SERVICE COMMISSION**

**DOCKET NO. 080677-EI  
FLORIDA POWER & LIGHT COMPANY**

**IN RE: PETITION FOR RATE INCREASE BY  
FLORIDA POWER & LIGHT COMPANY**

**FPL WITNESS C. RICHARD CLARKE**

**EXHIBIT CRC-1:**

**DEPRECIATION STUDY**

**VOLUME 2 OF 3**

DOCUMENT NUMBER 080677-EI

02280 MAR 17 8

FPSC-COMMISSION CLERK

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHERER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -12						
2001	36,427.23	12,439	17,292	23,506	18.60	1,264
2003	270,868.92	76,056	105,728	197,645	18.74	10,547
2004	9,097.31	2,244	3,119	7,070	18.80	376
2006	69,743.94	11,912	16,559	61,554	18.90	3,257
2007	87,107.54	11,132	15,475	82,085	18.95	4,332
2008	570,172.80	45,596	63,385	575,209	19.00	30,274
2009	365,969.64	10,288	14,302	395,584	19.04	20,776
	22,875,510.67	11,289,135	15,693,441	9,927,131		551,748
	24,404,007.54	12,047,891	16,899,040	10,433,449		579,853
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.0	2.38

DOCUMENT NUMBER - DATE  
 02280 MAR 17 8  
 FPSC-COMMISSION CLERK

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHERER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -4						
1991	613,386.05	315,006	531,719	106,202	16.65	6,378
1993	1,151,181.22	554,317	935,666	261,562	17.00	15,386
1994	640,658.16	297,696	502,500	163,784	17.16	9,545
1995	391,905.70	175,138	295,627	111,955	17.31	6,468
1997	187.56	77	130	65	17.58	4
1998	239.67	93	157	92	17.71	5
2001	12,834.79	4,058	6,850	6,498	18.04	360
2003	50,093.56	13,030	21,994	30,103	18.23	1,651
2004	33,192.01	7,587	12,806	21,714	18.32	1,185
2005	101,945.97	19,858	33,520	72,504	18.40	3,940
2006	67,449.36	10,655	17,985	52,162	18.48	2,823
2008	47,278.60	3,506	5,918	43,252	18.62	2,323
2009	50,569.12	1,320	2,228	50,364	18.68	2,696
	3,160,921.77	1,402,341	2,367,100	920,257		52,764
SCHERER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -4						
1991	740,301.44	380,183	663,095	106,818	16.65	6,415
1993	1,292,728.85	622,475	1,085,689	258,749	17.00	15,221
1994	686,216.47	318,866	556,149	157,516	17.16	9,179
1995	439,026.44	196,196	342,195	114,392	17.31	6,608
2000	60,759.12	20,732	36,160	27,029	17.94	1,507
2001	32,790.49	10,367	18,082	16,020	18.04	888
2006	131,543.47	20,781	36,245	100,560	18.48	5,442
2007	320,089.35	37,717	65,784	267,109	18.55	14,399
2008	564,984.14	41,895	73,070	514,514	18.62	27,632
2009	69,394.40	1,811	3,159	69,011	18.68	3,694
	4,337,834.17	1,651,023	2,879,628	1,631,718		90,985
	7,498,755.94	3,053,364	5,246,728	2,551,975		143,749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.8	1.92

St. Johns River Power Park Steam Generating Station

The St. Johns River Power Park (SJRPP) Plant is jointly owned by the Jacksonville Electric Authority, 80% ownership share, and Florida Power & Light Company, 20% ownership share. The site is located in the northeast section of the City of Jacksonville in Duvall County, Florida. Both Unit Nos. 1 and No. 2 are coal fired units arranged for semi-outdoor operation. A common unloading bay is located between and joins the Unit No. 1 and Unit No. 2 turbine buildings. The control building, a five (5) story common facility is located between Unit Nos. 1 and 2. The two units have a combined maximum generator name plate rating of 1,358 megawatts. Unit Nos. 1 and 2 went into commercial operation during 1987 and 1988, respectively.

Two hyperbolic natural draft cooling towers, one for each unit, are located northeast of the Unit No. 2 turbine building. The coal handling system includes a rotary rail car dumper equipped with a static weight scale, a train positioner, a type 410 stainless steel receiving bin, four short belt feeders, a cross conveyor, two series arranged elevating conveyors, a belt scale, and two magnetic separators.

Florida Power & Light Company's current depreciation rates for the St. Johns Units were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing a probable retirement date of 2028 for Units 1 and 2 and associated Common facilities.



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP COAL & LIMESTONE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -5						
1987	561,405.51	324,271	365,228	224,248	17.25	13,000
1988	10,885.07	6,156	6,934	4,495	17.32	260
1989	3,100,833.50	1,714,218	1,930,731	1,325,144	17.39	76,201
1991	19,978.06	10,501	11,827	9,150	17.52	522
1992	16,645.41	8,501	9,575	7,903	17.58	450
1993	20,534.91	10,166	11,450	10,112	17.64	573
1994	483.49	231	260	248	17.69	14
2000	4,818.10	1,713	1,929	3,130	17.96	174
2003	7,455.10	2,031	2,288	5,540	18.06	307
2008	92,806.01	7,289	8,210	89,236	18.19	4,906
	3,835,845.16	2,085,077	2,348,432	1,679,206		96,407

SJRPP COMMON

INTERIM SURVIVOR CURVE.. IOWA 55-R2.5  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. -5

1987	24,698,578.12	14,266,022	17,635,532	8,297,975	17.25	481,042
1988	3,471,337.88	1,963,146	2,426,824	1,218,081	17.32	70,328
1989	17,073.81	9,439	11,668	6,260	17.39	360
1990	151,585.07	81,779	101,094	58,070	17.46	3,326
1991	427,219.16	224,559	277,598	170,982	17.52	9,759
1992	172,317.35	88,006	108,792	72,141	17.58	4,104
1993	103,564.38	51,272	63,382	45,361	17.64	2,571
1994	48,984.71	23,449	28,987	22,447	17.69	1,269
1995	90,284.75	41,645	51,481	43,318	17.74	2,442
1996	13,041.45	5,775	7,139	6,555	17.79	368
1997	172,277.60	72,845	90,050	90,841	17.84	5,092
1998	259,491.98	104,300	128,935	143,532	17.88	8,028
1999	67,258.22	25,537	31,569	39,052	17.92	2,179
2000	17,392.31	6,185	7,646	10,616	17.96	591
2001	54,369.03	17,948	22,187	34,900	17.99	1,940
2003	79,133.59	21,562	26,655	56,435	18.06	3,125
2004	143,839.52	34,526	42,681	108,350	18.09	5,989
2005	590.05	121	150	470	18.12	26
2006	90,467.49	15,066	18,624	76,367	18.14	4,210
2007	483,882.73	60,156	74,364	433,713	18.17	23,870

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -5						
2008	6,556,887.96	514,978	636,612	6,248,120	18.19	343,492
2009	6,363,671.47	175,065	216,414	6,465,441	18.21	355,049
	43,483,248.63	17,803,381	22,008,384	23,649,027		1,329,160
SJRPP GYPSUM & ASH						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -5						
1987	951,382.15	549,523	688,475	310,476	17.25	17,999
1988	862,099.39	487,543	610,824	294,380	17.32	16,997
1990	23,727.65	12,801	16,038	8,876	17.46	508
1992	150,316.16	76,769	96,180	61,652	17.58	3,507
1994	9,072.62	4,343	5,441	4,085	17.69	231
1997	11,750.68	4,969	6,226	6,112	17.84	343
1998	3,627.94	1,458	1,827	1,982	17.88	111
1999	10,137.55	3,849	4,822	5,822	17.92	325
2002	6,960.61	2,104	2,636	4,673	18.03	259
2008	50,310.95	3,951	4,950	47,876	18.19	2,632
	2,079,385.70	1,147,310	1,437,419	745,934		42,912
SJRPP UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -5						
1987	8,420,656.15	4,863,813	5,789,029	3,052,660	17.25	176,966
1988	172,368.99	97,480	116,023	64,964	17.32	3,751
1990	94,661.39	51,069	60,784	38,610	17.46	2,211
1991	9,529.05	5,009	5,962	4,044	17.52	231
1992	131,113.95	66,963	79,701	57,969	17.58	3,297
1993	19,092.15	9,452	11,250	8,797	17.64	499
1994	4,973.22	2,381	2,834	2,388	17.69	135
2000	44,227.25	15,729	18,721	27,718	17.96	1,543
2001	7,530.94	2,486	2,959	4,948	17.99	275
2003	18,623.86	5,075	6,040	13,515	18.06	748

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -5						
2005	11,881.15	2,433	2,896	9,579	18.12	529
2007	10,108.40	1,257	1,496	9,118	18.17	502
2008	1,842,197.09	144,686	172,208	1,762,099	18.19	96,872
2009	1,849,317.68	50,875	60,553	1,881,231	18.21	103,308
	12,636,281.27	5,318,708	6,330,456	6,937,640		390,867
SJRPP UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -5						
1988	6,883,188.80	3,892,650	4,665,416	2,561,932	17.32	147,918
1989	998.89	552	662	387	17.39	22
1990	97,689.84	52,703	63,166	39,408	17.46	2,257
1991	9,560.49	5,025	6,023	4,016	17.52	229
1992	201,313.28	102,815	123,225	88,154	17.58	5,014
1993	43,854.36	21,711	26,021	20,026	17.64	1,135
1994	22,551.42	10,795	12,938	10,741	17.69	607
2001	7,523.18	2,484	2,977	4,922	17.99	274
2003	16,039.70	4,370	5,238	11,604	18.06	643
2007	4,496.67	559	670	4,052	18.17	223
2008	117,198.24	9,205	11,032	112,026	18.19	6,159
2009	83,001.84	2,283	2,736	84,416	18.21	4,636
	7,487,416.71	4,105,152	4,920,104	2,941,684		169,117
	69,522,177.47	30,459,628	37,044,795	35,953,491		2,028,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.7	2.92

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP COAL & LIMESTONE						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -11						
1987	18,236,472.34	11,301,379	13,316,793	6,925,691	15.26	453,846
1988	2,337,703.30	1,415,751	1,668,227	926,624	15.46	59,937
1989	6,195,907.74	3,663,622	4,316,968	2,560,490	15.64	163,714
1990	141,524.73	81,531	96,071	61,021	15.82	3,857
1991	216,299.60	121,199	142,813	97,280	15.99	6,084
1992	198,218.66	107,855	127,089	92,934	16.14	5,758
1993	97,639.63	51,470	60,649	47,731	16.29	2,930
1994	100,685.56	51,220	60,354	51,407	16.44	3,127
1995	27,187.27	13,311	15,685	14,493	16.57	875
1997	90,902.65	40,774	48,045	52,857	16.81	3,144
1998	10,258.09	4,374	5,154	6,232	16.92	368
1999	203,078.58	81,646	96,206	129,211	17.03	7,587
2000	142,726.39	53,722	63,302	95,124	17.13	5,553
2001	25,574.69	8,928	10,520	17,868	17.22	1,038
2002	456,536.83	145,895	171,913	334,843	17.31	19,344
2003	500,174.17	144,017	169,700	385,493	17.39	22,168
2004	529,384.59	134,212	158,147	429,470	17.47	24,583
2005	74,812.68	16,193	19,081	63,961	17.54	3,647
2006	88,006.97	15,454	18,210	79,478	17.61	4,513
2007	158,176.90	20,841	24,558	151,018	17.67	8,547
2008	1,476,715.39	122,281	144,087	1,495,067	17.73	84,324
	31,307,986.76	17,595,675	20,733,572	14,018,293		884,944

SJRPP COAL CARS  
 INTERIM SURVIVOR CURVE.. IOWA 40-R2  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. -11

1987	1,734,756.87	1,075,051	1,925,580			
1992	30,796.50	16,757	34,184			
2008	959,757.00	79,474	712,886	352,444	17.73	19,878
	2,725,310.37	1,171,282	2,672,650	352,444		19,878

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -11						
1987	2,524,892.43	1,564,709	1,740,930	1,061,701	15.26	69,574
1988	40,099.31	24,285	27,020	17,490	15.46	1,131
1990	12,731.08	7,334	8,160	5,971	15.82	377
1992	3,436.22	1,870	2,081	1,733	16.14	107
1993	37,882.13	19,969	22,218	19,831	16.29	1,217
1994	85,552.01	43,521	48,422	46,541	16.44	2,831
1995	64,478.49	31,570	35,125	36,446	16.57	2,200
1999	143,377.19	57,644	64,136	95,013	17.03	5,579
2003	2,248.62	647	720	1,776	17.39	102
2004	2,187.17	555	618	1,810	17.47	104
2006	281,927.31	49,507	55,082	257,857	17.61	14,643
2007	9,096.12	1,198	1,333	8,764	17.67	496
2008	925,285.92	76,619	85,248	941,819	17.73	53,120
2009	708,679.19	20,688	23,018	763,616	17.79	42,924
	4,841,873.19	1,900,116	2,114,111	3,260,368		194,405

SJRPP GYPSUM & ASH  
 INTERIM SURVIVOR CURVE.. IOWA 40-R2  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. -11

1987	8,240,415.88	5,106,693	7,372,225	1,774,637	15.26	116,293
1988	6,725,695.27	4,073,189	5,880,217	1,585,305	15.46	102,542
1989	3,893.47	2,302	3,323	999	15.64	64
1990	79,416.36	45,751	66,048	22,104	15.82	1,397
1991	126,787.64	71,043	102,560	38,174	15.99	2,387
1992	57,445.18	31,257	45,124	18,640	16.14	1,155
1993	83,549.86	44,042	63,581	29,159	16.29	1,790
1994	627,119.07	319,024	460,556	235,546	16.44	14,328
1995	2,260.55	1,107	1,598	911	16.57	55
1997	5,134.36	2,303	3,325	2,374	16.81	141
1999	118,498.00	47,641	68,776	62,757	17.03	3,685
2002	14,463.07	4,622	6,673	9,381	17.31	542
2003	119,924.85	34,530	49,849	83,268	17.39	4,788
2004	40,876.29	10,363	14,960	30,413	17.47	1,741
2005	42,575.94	9,216	13,305	33,954	17.54	1,936
2006	301,782.91	52,994	76,504	258,475	17.61	14,678

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP GYPSUM & ASH						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -11						
2007	372,968.85	49,141	70,942	343,053	17.67	19,414
2008	612,162.76	50,691	73,179	606,322	17.73	34,198
	17,574,970.31	9,955,909	14,372,745	5,135,472		321,134

SJRPP UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 40-R2  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. -11

1987	61,462,495.13	38,089,107	43,687,646	24,535,724	15.26	1,607,846
1988	1,625,334.22	984,328	1,129,010	675,111	15.46	43,668
1989	8,775.32	5,189	5,952	3,789	15.64	242
1990	38,601.00	22,238	25,507	17,340	15.82	1,096
1991	34,984.96	19,603	22,484	16,349	15.99	1,022
1992	113,142.13	61,563	70,612	54,976	16.14	3,406
1993	929,953.17	490,215	562,269	469,979	16.29	28,851
1994	146,037.44	74,291	85,211	76,891	16.44	4,677
1995	203,590.50	99,682	114,334	111,651	16.57	6,738
1996	117,865.72	55,381	63,521	67,310	16.69	4,033
1997	55,947.66	25,095	28,784	33,318	16.81	1,982
1998	38,735.81	16,515	18,942	24,055	16.92	1,422
1999	349,865.12	140,660	161,335	227,015	17.03	13,330
2000	100,473.66	37,818	43,377	68,149	17.13	3,978
2001	358,565.89	125,174	143,573	254,435	17.22	14,776
2002	51,580.79	16,484	18,907	38,348	17.31	2,215
2003	957,103.24	275,583	316,089	746,296	17.39	42,915
2004	373,051.54	94,578	108,480	305,607	17.47	17,493
2005	2,044,165.40	442,460	507,495	1,761,529	17.54	100,429
2006	522,586.58	91,767	105,255	474,816	17.61	26,963
2007	935,787.81	123,297	141,420	897,304	17.67	50,781
2008	14,977,177.43	1,240,200	1,422,490	15,202,177	17.73	857,427
2009	14,651,308.85	427,716	490,584	15,772,369	17.79	886,586
	100,097,129.37	42,958,944	49,273,277	61,834,538		3,721,876

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -11						
1987	475,248.62	294,518	343,064	184,462	15.26	12,088
1988	54,820,181.04	33,199,979	38,672,343	22,178,058	15.46	1,434,545
1989	6,827.55	4,037	4,702	2,877	15.64	184
1990	101,865.32	58,684	68,357	44,714	15.82	2,826
1991	41,141.05	23,052	26,852	18,815	15.99	1,177
1992	734,604.91	399,715	465,600	349,811	16.14	21,674
1993	887,238.82	467,698	544,789	440,046	16.29	27,013
1994	188,477.30	95,881	111,685	97,525	16.44	5,932
1995	140,908.81	68,992	80,364	76,045	16.57	4,589
1996	116,080.57	54,542	63,532	65,317	16.69	3,914
1997	125,777.69	56,418	65,717	73,896	16.81	4,396
1998	72,499.54	30,910	36,005	44,469	16.92	2,628
2000	328,481.17	123,641	144,021	220,593	17.13	12,878
2001	260,704.59	91,011	106,012	183,370	17.22	10,649
2002	135,189.62	43,202	50,323	99,737	17.31	5,762
2003	94,480.06	27,204	31,688	73,185	17.39	4,208
2004	2,382,298.41	603,970	703,523	1,940,828	17.47	111,095
2005	462,387.39	100,084	116,581	396,669	17.54	22,615
2006	1,226,598.84	215,393	250,896	1,110,629	17.61	63,068
2007	443,448.62	58,427	68,058	424,170	17.67	24,005
2008	1,842,820.08	152,597	177,750	1,867,780	17.73	105,346
2009	727,450.83	21,236	24,736	782,734	17.79	43,999
	65,614,710.83	36,191,191	42,156,598	30,675,730		1,924,591
	222,161,980.83	109,773,117	131,322,953	115,276,845		7,066,828
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.3	3.18

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1987	2,129,332.91	1,126,843	1,410,100	719,233	15.42	46,643
1988	147,837.11	76,550	95,793	52,044	15.54	3,349
1989	24,632.04	12,459	15,591	9,041	15.66	577
1990	22,721.87	11,209	14,027	8,695	15.78	551
1992	60,245.32	28,104	35,168	25,077	15.99	1,568
1994	10,682.18	4,663	5,835	4,847	16.19	299
1997	10,341.72	3,989	4,992	5,350	16.44	325
2007	44,925.21	5,112	6,397	38,528	17.05	2,260
2008	506,650.91	36,580	45,775	460,876	17.09	26,968
2009	507,107.27	12,982	16,245	490,862	17.14	28,638
	3,464,476.54	1,318,491	1,649,923	1,814,553		111,178

SJRPP UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 40-R1  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. 0

1987	20,807,212.29	11,011,177	13,743,680	7,063,532	15.42	458,076
1988	923,117.75	477,990	596,607	326,511	15.54	21,011
1989	3,169.44	1,603	2,001	1,168	15.66	75
1990	20,267.63	9,998	12,479	7,789	15.78	494
1991	28,148.93	13,511	16,864	11,285	15.89	710
1993	5,617.98	2,539	3,169	2,449	16.09	152
1994	870.19	380	474	396	16.19	24
1995	187,326.05	78,827	98,389	88,937	16.27	5,466
1996	35,777.00	14,440	18,023	17,754	16.36	1,085
2001	401,967.14	121,032	151,067	250,900	16.71	15,015
2003	53,012.70	13,200	16,476	36,537	16.83	2,171
2005	1,325,798.66	248,587	310,276	1,015,523	16.94	59,948
2007	1,498,715.91	170,554	212,878	1,285,838	17.05	75,416
2008	5,222,340.28	377,053	470,621	4,751,719	17.09	278,041
2009	5,231,998.95	133,939	167,177	5,064,822	17.14	295,497
	35,745,340.90	12,674,830	15,820,181	19,925,160		1,213,181



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1987	46,239.97	24,470	33,623	12,617	15.42	818
1988	19,216,408.76	9,950,256	13,672,204	5,544,205	15.54	356,770
1989	2,127.88	1,076	1,478	650	15.66	42
1990	17,849.81	8,805	12,099	5,751	15.78	364
1992	287,065.82	133,916	184,008	103,058	15.99	6,445
1993	1,297.30	586	805	492	16.09	31
2002	738,749.71	204,043	280,366	458,384	16.77	27,334
2004	151,993.59	33,302	45,759	106,235	16.89	6,290
2006	2,073,293.95	316,385	434,731	1,638,563	16.99	96,443
2008	1,329,268.23	95,973	131,872	1,197,396	17.09	70,064
2009	267,534.61	6,849	9,411	258,124	17.14	15,060
	24,131,829.63	10,775,661	14,806,356	9,325,475		579,661
	63,341,647.07	24,768,982	32,276,460	31,065,188		1,904,020
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.3	3.01

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP COAL & LIMESTONE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
1987	1,831,342.63	1,144,106	1,520,458	530,646	16.26	32,635
1988	28,341.71	17,319	23,016	8,727	16.41	532
1989	1,707,623.77	1,018,618	1,353,690	558,849	16.56	33,747
1990	32,112.13	18,681	24,826	11,140	16.69	667
1996	686.48	326	433	336	17.34	19
2008	176,680.67	14,901	19,803	178,079	18.06	9,860
	3,776,787.39	2,213,951	2,942,226	1,287,777		77,460
SJRPP COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
1987	4,911,830.64	3,068,597	3,989,998	1,511,252	16.26	92,943
1988	345,528.96	211,143	274,543	112,449	16.41	6,852
1989	4,294.12	2,561	3,330	1,479	16.56	89
1991	252,008.60	142,649	185,482	96,768	16.82	5,753
1992	7,421.88	4,080	5,305	3,008	16.94	178
1994	27,506.74	14,156	18,407	12,401	17.15	723
1997	5,052.19	2,293	2,982	2,676	17.43	154
2007	46,743.95	6,246	8,121	44,232	18.02	2,455
2008	1,155,557.21	97,455	126,717	1,167,507	18.06	64,646
2009	1,158,463.09	34,253	44,538	1,252,941	18.10	69,223
	7,914,407.38	3,583,433	4,659,423	4,204,713		243,016
SJRPP GYPSUM & ASH						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
1988	6,303.03	3,852	4,486	2,573	16.41	157
1990	1,527.85	889	1,035	676	16.69	41
1994	44,578.72	22,942	26,715	23,213	17.15	1,354
2008	1,298.99	110	128	1,327	18.06	73
	53,708.59	27,793	32,364	27,789		1,625

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
1987	10,607,777.99	6,627,061	9,039,705	2,841,006	16.26	174,724
1988	139,890.10	85,483	116,604	40,073	16.41	2,442
1992	63,585.58	34,953	47,678	23,538	16.94	1,389
1993	77,838.14	41,453	56,544	30,635	17.05	1,797
1994	1,682.61	866	1,181	704	17.15	41
1995	4,418.81	2,190	2,987	1,962	17.25	114
1997	35,112.88	15,939	21,742	17,584	17.43	1,009
1998	1,718.95	741	1,011	914	17.51	52
2000	58,899.63	22,455	30,630	35,338	17.65	2,002
2002	20,448.50	6,621	9,031	13,871	17.78	780
2003	5,564.43	1,621	2,211	4,021	17.84	225
2005	29,366.22	6,430	8,771	24,119	17.94	1,344
2006	99,752.74	17,809	24,293	87,430	17.98	4,863
2007	70,794.09	9,459	12,903	66,386	18.02	3,684
2008	2,424,099.36	204,439	278,867	2,436,124	18.06	134,891
2009	2,339,042.93	69,161	94,340	2,525,388	18.10	139,524
	15,979,992.96	7,146,681	9,748,498	8,149,093		468,881

SJRPP UNIT 2  
 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. -12

1988	9,025,265.41	5,515,087	7,415,023	2,693,274	16.41	164,124
1992	107,684.52	59,194	79,586	41,021	16.94	2,422
1993	111,562.30	59,414	79,882	45,068	17.05	2,643
1994	1,654.07	851	1,144	709	17.15	41
1995	5,806.14	2,878	3,869	2,634	17.25	153
1996	7,208.08	3,427	4,608	3,465	17.34	200
1997	9,678.22	4,393	5,906	4,934	17.43	283
2000	59,290.09	22,604	30,391	36,014	17.65	2,040
2002	19,473.84	6,305	8,477	13,334	17.78	750
2003	5,651.49	1,646	2,213	4,117	17.84	231
2006	137,009.34	24,460	32,887	120,563	17.98	6,705
2007	46,448.90	6,206	8,344	43,679	18.02	2,424
2008	153,334.24	12,932	17,387	154,347	18.06	8,546
2009	108,638.04	3,212	4,319	117,356	18.10	6,484
	9,798,704.68	5,722,609	7,694,036	3,280,515		197,046
	37,523,601.00	18,694,467	25,076,547	16,949,887		988,028

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 17.2 2.63

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP COAL & LIMESTONE						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -4						
1987	214,958.34	124,812	179,226	44,331	15.26	2,905
1988	55,430.53	31,453	45,165	12,483	15.46	807
1989	28,988.35	16,060	23,062	7,086	15.64	453
2008	7,424.09	576	827	6,894	17.73	389
	306,801.31	172,901	248,280	70,794		4,554
SJRPP COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -4						
1987	703,325.35	408,373	714,130	17,328	15.26	1,136
1988	445,579.11	252,832	442,132	21,270	15.46	1,376
1990	11,075.88	5,978	10,454	1,065	15.82	67
1991	14,564.86	7,646	13,371	1,776	15.99	111
1992	54,473.78	27,771	48,564	8,089	16.14	501
1993	10,502.81	5,187	9,071	1,852	16.29	114
1994	16,591.91	7,908	13,829	3,427	16.44	208
1995	10,253.86	4,704	8,226	2,438	16.57	147
1997	16,011.66	6,729	11,767	4,885	16.81	291
1998	57,712.28	23,054	40,315	19,706	16.92	1,165
2000	39,572.67	13,956	24,405	16,751	17.13	978
2001	65,023.63	21,268	37,191	30,434	17.22	1,767
2002	39,087.70	11,703	20,465	20,186	17.31	1,166
2006	19,709.92	3,243	5,671	14,827	17.61	842
2007	13,505.66	1,667	2,915	11,131	17.67	630
2008	338,021.94	26,225	45,860	305,683	17.73	17,241
2009	318,070.20	8,700	15,214	315,579	17.79	17,739
	2,173,083.22	836,944	1,463,580	796,427		45,479
SJRPP GYPSUM & ASH						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -4						
1987	49,624.04	28,813	36,903	14,706	15.26	964

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SJRPP GYPSUM & ASH						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -4						
1988	60,411.15	34,279	43,903	18,925	15.46	1,224
2008	2,728.66	212	272	2,566	17.73	145
	112,763.85	63,304	81,078	36,197		2,333
SJRPP UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -4						
1987	1,744,994.87	1,013,200	1,354,731	460,064	15.26	30,148
1988	38,328.81	21,749	29,080	10,782	15.46	697
1990	1,416.96	765	1,023	451	15.82	29
1991	30,390.57	15,955	21,333	10,273	15.99	642
1998	9,604.14	3,837	5,130	4,858	16.92	287
2001	4,561.39	1,492	1,995	2,749	17.22	160
2002	127,040.11	38,038	50,860	81,262	17.31	4,695
2007	23,959.41	2,958	3,955	20,963	17.67	1,186
2008	409,377.53	31,761	42,468	383,285	17.73	21,618
2009	409,757.79	11,208	14,986	411,162	17.79	23,112
	2,799,431.58	1,140,963	1,525,561	1,385,849		82,574
SJRPP UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -4						
1987	27,120.55	15,747	20,829	7,376	15.26	483
1988	1,377,215.36	781,465	1,033,673	398,631	15.46	25,785
1990	1,465.37	791	1,046	478	15.82	30
1991	30,807.17	16,174	21,394	10,645	15.99	666
2002	121,780.65	36,463	48,232	78,420	17.31	4,530
2006	20,804.81	3,423	4,528	17,109	17.61	972
2008	25,389.32	1,970	2,605	23,800	17.73	1,342
2009	17,988.87	492	651	18,057	17.79	1,015
	1,622,572.10	856,525	1,132,958	554,516		34,823
	7,014,652.06	3,070,637	4,451,457	2,843,783		169,763
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.8	2.42

### Turkey Point Steam Generating Plant

The Turkey Point Power Plant is located on a 12,700-acre site on Biscayne Bay in Dade County, approximately 25 miles south of Miami, Florida. There are two fossil-generating units (Units 1 & 2), two nuclear generating units (Units 3 & 4), a combined cycle plant (Unit 5), and a large network of cooling canals at the site.

The original design of Turkey Point Fossil Units was for natural gas or oil-fired operation with provisions for future conversion to coal. Both units currently operate on natural gas with #6 heavy oil as alternate. The two units have a combined maximum generator name plate rating of 804 megawatts. The Unit Nos. 1 & 2 went into commercial operation in 1967 and 1968, respectively.

There are two # 6 heavy oil tanks on site supplied via Biscayne Bay primarily by the use of barges. A pipeline connected to the Florida Gas Transmission System transports the fuel gas.

Florida Power & Light Company's current depreciation rates for the Turkey Point Fossil Units 1 & 2 were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing a probable retirement date of 2020 for both units and Common facilities.

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1966	3,132,737.54	2,645,315	3,289,374			
1968	579,480.49	484,451	608,455			
1972	182,170.22	148,910	191,279			
1974	10,882.87	8,785	11,427			
1976	25,424.16	20,240	26,695			
1977	45,925.49	36,292	48,222			
1978	43,019.50	33,742	45,170			
1979	20,569.54	15,998	21,598			
1980	65,835.38	50,767	69,127			
1981	104,464.79	79,820	109,688			
1982	266,124.58	201,386	279,431			
1983	61,741.24	46,236	64,828			
1984	159,235.74	117,908	167,198			
1985	1,758.92	1,287	1,847			
1986	324,816.58	234,682	341,057			
1987	55,106.38	39,282	57,249	613	10.16	60
1988	320,274.60	225,011	327,927	8,361	10.18	821
1989	47,852.18	33,086	48,219	2,026	10.20	199
1990	558,014.23	379,204	552,645	33,270	10.22	3,255
1991	438,539.95	292,489	426,268	34,199	10.24	3,340
1992	285,836.05	186,860	272,326	27,802	10.25	2,712
1993	705,615.43	450,909	657,147	83,749	10.27	8,155
1994	539,426.80	336,440	490,322	76,076	10.28	7,400
1995	201,274.80	122,090	177,932	33,407	10.30	3,243
1996	39,542.66	23,264	33,905	7,615	10.31	739
2002	16,780.63	7,310	10,653	6,967	10.38	671
2004	8,923.20	3,212	4,681	4,688	10.39	451
2006	65,952.14	17,236	25,119	44,131	10.41	4,239
2008	279,660.06	36,529	53,237	240,406	10.42	23,072
2009	1,387,949.66	65,435	95,364	1,361,983	10.43	130,583
	9,974,935.81	6,344,176	8,508,390	1,965,293		188,940

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1966	525,204.36	443,488	542,108	9,357	9.26	1,010
1971	13,976.37	11,492	14,048	627	9.59	65
1978	2,764.62	2,168	2,650	253	9.90	26
1980	12,750.51	9,832	12,018	1,370	9.97	137
1986	855,501.91	618,104	755,555	142,722	10.14	14,075
1989	158,955.77	109,906	134,346	32,558	10.20	3,192
1992	80,253.45	52,464	64,131	20,135	10.25	1,964
1996	64,355.28	37,861	46,280	21,293	10.31	2,065
2006	187,006.54	48,873	59,741	136,616	10.41	13,124
2008	52,559.47	6,865	8,392	46,795	10.42	4,491
2009	315,698.11	14,884	18,194	313,289	10.43	30,037
	2,269,026.39	1,355,937	1,657,463	725,015		70,186
TURKEY POINT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1968	502,302.12	419,930	527,417			
1971	13,533.81	11,128	14,211			
1978	2,719.60	2,133	2,856			
1980	12,581.15	9,702	13,210			
1987	53,274.71	37,977	51,830	4,108	10.16	404
1991	15,576.29	10,389	14,179	2,176	10.24	213
1992	1,130,869.95	739,284	1,008,962	178,451	10.25	17,410
1995	94,417.80	57,272	78,164	20,975	10.30	2,036
2006	119,047.83	31,113	42,462	82,538	10.41	7,929
2007	221,778.10	44,664	60,957	171,910	10.41	16,514
2008	59,873.90	7,821	10,674	52,194	10.42	5,009
2009	359,721.39	16,959	23,145	354,562	10.43	33,994
	2,585,696.65	1,388,372	1,848,067	866,914		83,509
	14,829,658.85	9,088,485	12,013,920	3,557,222		342,635
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.4	2.31



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1966	128,785.16	116,477	142,952			
1968	30,610.13	27,338	33,977			
1971	7,434.69	6,508	8,253			
1973	874.75	755	971			
1980	1,342.61	1,093	1,444	46	9.06	5
1981	2,438.09	1,966	2,597	109	9.15	12
1985	59,024.92	45,515	60,122	5,396	9.47	570
1987	272,138.13	204,262	269,815	32,258	9.60	3,360
1989	575,721.29	419,089	553,585	85,466	9.71	8,802
1991	17,343.16	12,178	16,086	3,165	9.81	323
1992	15,185.71	10,444	13,796	3,060	9.86	310
1993	46,020.69	30,951	40,884	10,199	9.90	1,030
1996	180,543.84	111,705	147,554	52,850	10.02	5,274
1997	97,838.94	58,514	77,293	31,308	10.05	3,115
2006	292,185.73	80,498	106,332	217,994	10.27	21,226
2007	312,611.97	66,069	87,272	259,727	10.29	25,241
2008	404,236.51	55,684	73,555	375,148	10.30	36,422
2009	394,764.28	19,850	26,220	411,968	10.32	39,919
	2,839,100.60	1,268,896	1,662,708	1,488,694		145,609

TURKEY POINT UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 40-R2  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -11

1966	6,033,325.55	5,456,709	6,696,991			
1968	3,637.89	3,249	4,000	38	7.54	5
1969	25,503.82	22,625	27,853	456	7.70	59
1977	4,660.89	3,899	4,800	374	8.75	43
1978	4,870.36	4,039	4,972	434	8.86	49
1981	59,363.83	47,878	58,941	6,953	9.15	760
1982	234,241.40	186,972	230,176	29,832	9.24	3,229
1983	147,779.86	116,695	143,660	20,376	9.32	2,186
1984	25,299.46	19,745	24,307	3,775	9.40	402
1985	139,860.60	107,849	132,770	22,475	9.47	2,373
1986	3,997.66	3,044	3,747	690	9.53	72
1988	997,147.96	737,373	907,758	199,076	9.66	20,608

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1989	1,383,217.68	1,006,897	1,239,561	295,811	9.71	30,465
1990	395,235.03	282,661	347,976	90,735	9.77	9,287
1991	364,958.12	256,268	315,484	89,620	9.81	9,136
1992	2,492,676.90	1,714,353	2,110,490	656,381	9.86	66,570
1993	30,752,213.97	20,682,371	25,461,462	8,673,496	9.90	876,111
1994	480,539.35	315,292	388,147	145,252	9.94	14,613
1995	3,414,494.57	2,179,301	2,682,874	1,107,215	9.98	110,943
1996	265,050.62	163,991	201,885	92,321	10.02	9,214
1997	49,268.59	29,466	36,275	18,413	10.05	1,832
1999	58,228.22	32,045	39,450	25,183	10.11	2,491
2000	207,345.66	108,356	133,394	96,760	10.14	9,542
2003	3,358,925.68	1,414,185	1,740,961	1,987,447	10.21	194,657
2004	65,753.71	24,881	30,630	42,357	10.23	4,140
2005	58,779.18	19,410	23,895	41,350	10.25	4,034
2006	8,170,222.57	2,250,913	2,771,033	6,297,914	10.27	613,234
2007	166,350.84	35,157	43,281	141,368	10.29	13,738
2008	1,875,387.70	258,337	318,031	1,763,649	10.30	171,228
2009	9,892,476.00	497,423	612,363	10,368,285	10.32	1,004,679
	71,130,813.67	37,981,384	46,737,167	32,218,036		3,175,700

TURKEY POINT UNIT 2  
 INTERIM SURVIVOR CURVE.. IOWA 40-R2  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -11

1968	7,574,306.94	6,764,659	8,407,481			
1971	686.74	601	762			
1978	4,839.91	4,014	5,127	245	8.86	28
1981	7,296.55	5,885	7,517	582	9.15	64
1982	326,187.53	260,363	332,568	29,500	9.24	3,193
1985	9,824.80	7,576	9,677	1,229	9.47	130
1986	16,944.33	12,902	16,480	2,328	9.53	244
1987	2,311,568.76	1,735,022	2,216,185	349,656	9.60	36,423
1988	91,978.45	68,016	86,878	15,218	9.66	1,575
1989	566,067.27	412,062	526,337	101,998	9.71	10,504
1990	357,333.73	255,555	326,427	70,213	9.77	7,187
1991	799,809.07	561,615	717,364	170,424	9.81	17,372

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1992	1,623,754.06	1,116,747	1,426,448	375,919	9.86	38,126
1993	585,639.36	393,871	503,101	146,959	9.90	14,844
1994	839,671.23	550,926	703,711	228,324	9.94	22,970
1995	9,495,757.94	6,060,668	7,741,437	2,798,854	9.98	280,446
1996	441,824.38	273,363	349,173	141,252	10.02	14,097
1997	420,468.92	251,469	321,207	145,514	10.05	14,479
1998	2,416,069.84	1,389,728	1,775,133	906,705	10.08	89,951
1999	48,566.38	26,728	34,140	19,769	10.11	1,955
2000	25,886.06	13,528	17,280	11,454	10.14	1,130
2001	1,171,185.98	577,077	737,114	562,902	10.16	55,404
2002	783,377.40	359,124	458,718	410,831	10.19	40,317
2003	91,672.84	38,596	49,300	52,457	10.21	5,138
2004	133,285.86	50,435	64,422	83,525	10.23	8,165
2005	6,665,010.91	2,200,953	2,811,330	4,586,832	10.25	447,496
2006	172,800.69	47,607	60,810	130,999	10.27	12,756
2007	8,876,167.58	1,875,925	2,396,164	7,456,382	10.29	724,624
2008	1,286,214.65	177,177	226,312	1,201,386	10.30	116,639
2009	7,614,645.72	382,887	489,071	7,963,186	10.32	771,627
	54,758,843.88	25,875,079	32,817,674	27,964,643		2,736,884
	128,728,758.15	65,125,359	81,217,549	61,671,373		6,058,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	4.71

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1966	609,014.87	477,041	609,015			
1968	200,879.40	155,682	200,879			
1985	19,054.31	12,896	19,054			
1988	4,496.84	2,920	4,443	54	9.62	6
1989	54,408.60	34,767	52,896	1,513	9.66	157
1990	8,150.82	5,121	7,791	360	9.69	37
1991	3,820.84	2,356	3,584	237	9.72	24
1992	56,392.07	34,066	51,829	4,563	9.76	468
1994	177.88	103	157	21	9.81	2
2002	37,582.02	15,176	23,089	14,493	9.98	1,452
2003	1,641.69	609	927	715	10.00	72
2004	58,164.61	19,386	29,494	28,671	10.02	2,861
2005	61,450.62	17,894	27,225	34,226	10.03	3,412
2007	215,315.20	40,350	61,390	153,925	10.06	15,301
2008	38,933.36	4,719	7,180	31,753	10.08	3,150
2009	221,290.78	9,648	14,678	206,613	10.10	20,457
	1,590,773.91	832,734	1,113,631	477,144		47,399

TURKEY POINT UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 40-R1  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. 0

1966	5,686,881.03	4,454,534	5,686,881			
1978	7,797.56	5,659	7,298	500	9.12	55
1980	69,707.57	49,722	64,124	5,584	9.24	604
1981	4,636.12	3,275	4,224	412	9.30	44
1982	17,600.13	12,315	15,882	1,718	9.35	184
1983	738,496.24	511,335	659,446	79,050	9.40	8,410
1984	1,462,163.81	1,001,144	1,291,131	171,033	9.45	18,099
1987	100,511.63	66,237	85,423	15,089	9.58	1,575
1988	18,164.15	11,794	15,210	2,954	9.62	307
1990	479,941.96	301,548	388,893	91,049	9.69	9,396
1991	8,149.35	5,026	6,482	1,667	9.72	172
1992	394,285.91	238,188	307,180	87,106	9.76	8,925
1993	5,985,200.69	3,534,261	4,557,979	1,427,222	9.79	145,784
2001	1,744.83	756	975	770	9.97	77

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
2002	152,745.25	61,679	79,545	73,200	9.98	7,335
2003	668,103.29	247,666	319,404	348,699	10.00	34,870
2004	214,227.01	71,402	92,084	122,143	10.02	12,190
2006	4,989,456.86	1,210,941	1,561,697	3,427,760	10.05	341,071
2007	15,303.63	2,868	3,699	11,605	10.06	1,154
2008	578,961.89	70,170	90,495	488,467	10.08	48,459
2009	3,488,766.98	152,110	196,169	3,292,598	10.10	326,000
	25,082,845.89	12,012,630	15,434,221	9,648,626		964,711
TURKEY POINT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1968	5,177,077.88	4,012,235	4,807,011	370,067	8.37	44,214
1981	3,848.73	2,719	3,258	591	9.30	64
1982	82,979.64	58,061	69,562	13,418	9.35	1,435
1983	763,209.91	528,447	633,126	130,084	9.40	13,839
1986	1,351,423.15	902,616	1,081,413	270,010	9.54	28,303
1987	20,788.26	13,699	16,413	4,375	9.58	457
1988	735,577.21	477,610	572,219	163,358	9.62	16,981
1990	67,771.55	42,581	51,016	16,756	9.69	1,729
1992	113,264.00	68,423	81,977	31,287	9.76	3,206
1993	65,976.44	38,959	46,676	19,300	9.79	1,971
1995	4,279,564.74	2,400,408	2,875,900	1,403,665	9.84	142,649
1998	108,086.26	54,659	65,486	42,600	9.91	4,299
2001	93,390.94	40,457	48,471	44,920	9.97	4,506
2002	159,850.26	64,548	77,334	82,516	9.98	8,268
2004	115,582.62	38,524	46,155	69,428	10.02	6,929
2007	8,077,013.76	1,513,632	1,813,465	6,263,549	10.06	622,619
2008	925,665.58	112,191	134,415	791,251	10.08	78,497
2009	3,576,351.18	155,929	186,816	3,389,535	10.10	335,598
	25,717,422.11	10,525,698	12,610,713	13,106,710		1,315,564
	52,391,041.91	23,371,062	29,158,565	23,232,480		2,327,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.0	4.44

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1966	119,519.13	109,365	133,861			
1968	1,093,125.45	987,888	1,224,301			
1972	18,302.77	16,108	20,499			
1974	4,719.13	4,093	5,285			
1980	48,830.14	40,301	53,158	1,532	9.50	161
1982	136,674.21	110,581	145,858	7,217	9.64	749
1985	196,055.05	153,312	202,221	17,361	9.81	1,770
1989	31,605.85	23,335	30,779	4,620	9.99	462
1990	49,665.85	36,029	47,523	8,103	10.03	808
1991	32,346.09	23,034	30,382	5,846	10.06	581
1992	725,059.10	505,836	667,208	144,858	10.09	14,357
1993	396,266.16	270,330	356,570	87,248	10.12	8,621
1995	85,683.25	55,449	73,138	22,827	10.18	2,242
1996	94,226.57	59,152	78,023	27,511	10.20	2,697
2000	30,189.29	15,996	21,099	12,713	10.29	1,235
2004	13,277.40	5,092	6,716	8,155	10.35	788
2008	84,819.62	11,846	15,625	79,373	10.39	7,639
2009	510,686.71	26,253	34,629	537,340	10.40	51,667
	3,671,051.77	2,454,000	3,146,875	964,704		93,777

TURKEY POINT UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -12

1966	844,488.86	772,741	801,153	144,675	7.85	18,430
1972	200,446.11	176,412	182,898	41,602	8.71	4,776
1979	59,046.09	49,189	50,998	15,134	9.42	1,607
1982	88,906.12	71,933	74,578	24,997	9.64	2,593
1985	60,869.03	47,599	49,349	18,824	9.81	1,919
1987	276,697.95	210,733	218,481	91,421	9.90	9,234
1988	26,657.06	19,997	20,732	9,124	9.95	917
1989	556,236.00	410,671	425,770	197,214	9.99	19,741
1990	375,585.32	272,459	282,477	138,179	10.03	13,777
1991	75,309.40	53,628	55,600	28,747	10.06	2,858
1992	36,005.79	25,119	26,043	14,283	10.09	1,416
1993	130,848.91	89,264	92,546	54,005	10.12	5,336

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1994	152,781.57	101,677	105,415	65,700	10.15	6,473
1995	96,312.35	62,327	64,619	43,251	10.18	4,249
1999	285,606.86	159,300	165,157	154,723	10.27	15,066
2003	188,433.23	80,429	83,386	127,659	10.33	12,358
2006	822,890.82	229,580	238,021	683,617	10.37	65,923
2008	117,834.43	16,457	17,062	114,913	10.39	11,060
2009	710,059.09	36,503	37,845	757,421	10.40	72,829
	5,105,014.99	2,886,018	2,992,130	2,725,489		270,562

TURKEY POINT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1966	2,330.41	2,132	1,909	701	7.85	89
1968	549,610.80	496,699	444,807	170,757	8.16	20,926
1972	27,881.32	24,538	21,974	9,253	8.71	1,062
1979	56,694.19	47,229	42,295	21,202	9.42	2,251
1980	275,337.18	227,243	203,502	104,876	9.50	11,040
1982	93,099.57	75,326	67,456	36,816	9.64	3,819
1984	12,934.35	10,236	9,167	5,319	9.76	545
1985	58,938.17	46,089	41,274	24,737	9.81	2,522
1987	18,738.86	14,272	12,781	8,207	9.90	829
1988	341,322.54	256,052	229,301	152,980	9.95	15,375
1990	63,249.51	45,883	41,089	29,750	10.03	2,966
1991	346,537.69	246,768	220,987	167,135	10.06	16,614
1992	85,125.64	59,388	53,184	42,157	10.09	4,178
1993	22,134.60	15,100	13,522	11,269	10.12	1,114
1994	160,186.85	106,605	95,468	83,941	10.15	8,270
1995	36,956.10	23,916	21,417	19,974	10.18	1,962
1999	225,999.20	126,053	112,884	140,235	10.27	13,655
2002	191,090.40	88,819	79,540	134,481	10.32	13,031
2007	4,156,717.64	891,998	798,809	3,856,715	10.38	371,553
2008	188,274.87	26,295	23,548	187,320	10.39	18,029
2009	1,116,123.22	57,378	51,383	1,198,675	10.40	115,257
	8,029,283.11	2,888,019	2,586,297	6,406,500		625,087
	16,805,349.87	8,228,037	8,725,302	10,096,693		989,426

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.2 5.89

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1966	4,888.64	4,143	5,084			
1972	1,239.54	1,010	1,289			
1973	2,181.51	1,764	2,269			
1974	1,082.94	869	1,126			
1975	9,624.88	7,667	10,010			
1976	1,188.08	939	1,236			
1977	1,236.31	969	1,286			
1981	3,448.97	2,606	3,587			
1982	2,657.30	1,987	2,764			
1983	13,470.17	9,966	14,009			
1984	28,092.75	20,542	29,216			
1985	832.96	602	866			
1986	42,707.58	30,469	44,416			
1987	1,078.34	758	1,121			
1988	48,828.12	33,830	50,781			
1989	28,444.80	19,400	29,583			
1990	83,665.42	56,062	87,012			
1991	47,298.33	31,118	49,190			
1993	66,534.53	41,926	69,196			
1995	1,694.17	1,013	1,762			
1998	48,660.96	26,225	50,607			
1999	102,841.08	53,028	106,955			
2000	85,147.47	41,691	87,472	1,081	10.14	107
2001	45,361.77	20,942	43,939	3,237	10.16	319
2003	62,872.07	24,801	52,035	13,352	10.21	1,308
2004	85,198.68	30,206	63,376	25,231	10.23	2,466
2005	131,867.44	40,800	85,603	51,539	10.25	5,028
2007	4,649.91	921	1,932	2,904	10.29	282
2008	67,405.53	8,700	18,253	51,849	10.30	5,034
2009	165,409.98	7,793	16,351	155,675	10.32	15,085
	1,189,610.23	522,747	932,326	304,868		29,629



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1966	306,585.06	259,798	318,848			
1989	15,608.12	10,645	13,660	2,572	9.71	265
1993	11,173.58	7,041	9,036	2,585	9.90	261
2000	74,423.81	36,440	46,762	30,639	10.14	3,022
2002	88,705.05	38,101	48,894	43,359	10.19	4,255
2006	114,358.27	29,519	37,881	81,052	10.27	7,892
2008	16,838.20	2,173	2,789	14,723	10.30	1,429
2009	101,420.19	4,778	6,131	99,346	10.32	9,627
	729,112.28	388,495	484,001	274,276		26,751
TURKEY POINT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1968	309,280.01	258,801	302,828	18,823	7.54	2,496
1989	17,349.43	11,833	13,846	4,197	9.71	432
1994	9,945.58	6,114	7,154	3,189	9.94	321
2008	9,291.64	1,199	1,403	8,260	10.30	802
2009	55,897.26	2,633	3,081	55,052	10.32	5,334
	401,763.92	280,580	328,312	89,521		9,385
	2,320,486.43	1,191,822	1,744,639	668,665		65,765
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	2.83

St. Lucie Nuclear Generating Plant

The St. Lucie site is located on Hutchinson Island in St. Lucie County approximately halfway between Stuart and Fort Pierce on the East Coast of Florida. The site consists of two nuclear electric power units with pressurized water type reactors. Both units utilize a conventional electric power generating system along with the associated nuclear steam supply and auxiliary systems, a switchyard and all related facilities for a commercial generating station. The Atlantic Ocean provides the primary source of circulating water for the site with Big Mud Creek providing an emergency secondary source if necessary. The two units have a combined maximum generator name plate rating of 1,700 megawatts. Units 1 and 2 went into commercial operation during 1976 and 1983, respectively.

Florida Power & Light Company's current depreciation rates for the St. Lucie Plant were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing a probable retirement date of 2036 for Unit 1 and 2043 for Unit 2. These probable retirement dates are tied to the current license life of these units.

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FLORIDA POWER & LIGHT COMPANY

ACCOUNT 321 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1976	54,755,372.77	38,848,937	45,814,375	8,940,998	11.62	769,449
1977	5,846,481.75	4,057,458	4,784,942	1,061,540	12.24	86,727
1978	1,640,630.55	1,112,183	1,311,592	329,039	12.88	25,547
1979	942,819.18	623,581	735,386	207,433	13.54	15,320
1980	667,335.54	430,098	507,213	160,123	14.21	11,268
1981	1,286,956.30	807,436	952,206	334,750	14.89	22,482
1982	762,157.35	464,764	548,094	214,063	15.58	13,740
1983	136,670,957.61	80,895,540	95,399,742	41,271,216	16.28	2,535,087
1984	4,536,435.86	2,603,461	3,070,250	1,466,186	16.98	86,348
1985	406,101.54	225,671	266,133	139,969	17.68	7,917
1986	2,321,592.23	1,247,624	1,471,317	850,275	18.37	46,286
1987	13,023,364.96	6,756,522	7,967,936	5,055,429	19.06	265,238
1988	662,020.77	331,010	390,359	271,662	19.75	13,755
1989	818,190.51	393,631	464,207	353,984	20.42	17,335
1990	4,574,631.43	2,115,310	2,494,575	2,080,056	21.07	98,721
1991	2,335,256.23	1,034,986	1,220,554	1,114,702	21.71	51,345
1992	19,810,340.03	8,397,603	9,903,255	9,907,085	22.33	443,667
1993	2,448,537.15	989,944	1,167,436	1,281,101	22.93	55,870
1994	3,531,992.55	1,357,698	1,601,127	1,930,866	23.51	82,130
1995	8,564,488.95	3,122,613	3,682,484	4,882,005	24.05	202,994
1996	1,040,101.94	358,107	422,314	617,788	24.57	25,144
1997	1,800,576.81	582,487	686,924	1,113,653	25.07	44,422
1998	326,835.75	98,868	116,595	210,241	25.53	8,235
1999	2,827,411.56	793,937	936,286	1,891,126	25.97	72,820
2002	1,314,606.52	279,617	329,751	984,856	27.10	36,342
2003	125,702.88	23,657	27,899	97,804	27.43	3,566
2005	676,372.42	92,190	108,719	567,653	28.01	20,266
2006	259,827.99	28,191	33,246	226,582	28.27	8,015
2007	6,236,116.47	495,771	584,660	5,651,456	28.50	198,297
2008	18,222,111.34	892,883	1,052,973	17,169,138	28.71	598,019
2009	45,150,513.49	754,014	889,205	44,261,308	28.91	1,531,003
	343,585,840.43	160,215,792	188,941,755	154,644,087		7,397,355

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 321 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1976	101,866,373.97	72,355,685	77,233,227	24,633,147	11.58	2,127,215
1977	201,181.76	139,801	149,225	51,957	12.19	4,262
1978	1,779,723.17	1,209,144	1,290,653	489,070	12.80	38,209
1979	131,649.15	87,323	93,209	38,440	13.43	2,862
1980	190,457.14	123,264	131,573	58,884	14.06	4,188
1981	1,038,274.95	654,736	698,872	339,403	14.70	23,089
1982	1,619,622.25	994,448	1,061,484	558,138	15.33	36,408
1984	2,253,677.00	1,307,809	1,395,969	857,708	16.58	51,731
1985	11,001,154.19	6,192,550	6,609,994	4,391,160	17.20	255,300
1986	565,174.79	308,472	329,266	235,909	17.80	13,253
1987	1,724,321.87	911,477	972,920	751,402	18.38	40,882
1989	34,537.31	17,041	18,190	16,347	19.50	838
1990	4,125,310.58	1,962,823	2,095,139	2,030,172	20.02	101,407
1991	24,773.29	11,344	12,109	12,664	20.52	617
1992	140,813.94	61,902	66,075	74,739	21.00	3,559
1993	44,624.42	18,796	20,063	24,561	21.45	1,145
1994	29,885.16	12,029	12,840	17,045	21.87	779
1996	366,370.03	133,249	142,231	224,139	22.64	9,900
1997	63,686.88	21,876	23,351	40,336	22.99	1,755
1998	518,491.50	167,369	178,651	339,841	23.31	14,579
2005	5,953,048.97	894,743	955,058	4,997,991	24.98	200,080
2007	19,754,977.62	1,758,193	1,876,714	17,878,264	25.29	706,930
2008	5,269,630.37	291,411	311,056	4,958,574	25.43	194,989
2009	3,506,869.06	65,929	70,373	3,436,496	25.56	134,448
	162,204,629.37	89,701,414	95,748,242	66,456,387		3,968,425

ST. LUCIE UNIT 2  
 INTERIM SURVIVOR CURVE.. IOWA 40-R3  
 PROBABLE RETIREMENT YEAR.. 6-2043  
 NET SALVAGE PERCENT.. 0

1983	212,055,761.40	125,197,722	144,533,249	67,522,512	16.37	4,124,772
1984	17,632,805.72	10,087,728	11,645,676	5,987,130	17.10	350,125
1985	1,133,571.94	627,432	724,333	409,239	17.83	22,952
1986	3,085,831.39	1,649,377	1,904,106	1,181,725	18.57	63,636
1987	3,124,367.20	1,609,674	1,858,272	1,266,095	19.32	65,533
1989	146,898.95	69,953	80,757	66,142	20.80	3,180

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 321 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1990	17,551.86	8,012	9,249	8,303	21.53	386
1991	175,066.54	76,452	88,259	86,808	22.25	3,901
1996	173,737.23	58,132	67,110	106,627	25.61	4,163
2003	732,139.34	130,467	150,616	581,523	29.24	19,888
2004	553,704.52	85,049	98,184	455,521	29.64	15,368
2005	765,281.16	98,262	113,438	651,843	30.00	21,728
2006	4,534,145.53	461,576	532,862	4,001,284	30.35	131,838
2007	127,982.14	9,509	10,978	117,004	30.66	3,816
2008	8,606,774.23	392,469	453,081	8,153,693	30.95	263,447
	252,865,619.15	140,561,814	162,270,170	90,595,449		5,094,733
	758,656,088.95	390,479,020	446,960,167	311,695,923		16,460,513
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.9	2.17

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 322 - REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -4						
1976	1,172,375.48	761,678	1,049,842	169,428	16.74	10,121
1977	1,858,233.25	1,181,182	1,628,056	304,507	17.31	17,591
1978	15,457.95	9,609	13,244	2,832	17.87	158
1983	4,583,898.80	2,516,157	3,468,089	1,299,166	20.60	63,066
1984	4,768,367.48	2,546,499	3,509,911	1,449,191	21.12	68,617
1986	2,912,006.85	1,466,696	2,021,588	1,006,899	22.12	45,520
1987	10,835,621.45	5,289,690	7,290,927	3,978,119	22.60	176,023
1988	29,705.90	14,035	19,345	11,549	23.06	501
1989	182,584.89	83,380	114,925	74,963	23.50	3,190
1990	1,276,935.56	562,945	775,923	552,090	23.92	23,081
1993	3,180,906.95	1,243,200	1,713,537	1,594,606	25.08	63,581
1994	1,160,740.46	433,253	597,165	610,005	25.44	23,978
1995	473,343.32	168,260	231,917	260,360	25.77	10,103
1996	362,188.64	122,194	168,423	208,253	26.08	7,985
1998	21,603.20	6,453	8,894	13,573	26.66	509
2001	204,785.41	48,218	66,460	146,517	27.41	5,345
2003	500,140.61	94,511	130,267	389,879	27.83	14,009
2004	184,376.05	30,201	41,627	150,124	28.03	5,356
2007	36,705,414.84	2,962,274	4,082,986	34,090,645	28.54	1,194,487
2009	8,431,810.05	146,444	201,848	8,567,234	28.82	297,267
	78,860,497.14	19,686,879	27,134,974	54,879,940		2,030,488

ST. LUCIE UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5  
 PROBABLE RETIREMENT YEAR.. 6-2036  
 NET SALVAGE PERCENT.. -4

1976	111,550,449.38	73,505,499	88,031,153	27,981,314	16.18	1,729,377
1977	2,918,336.13	1,885,082	2,257,599	777,471	16.67	46,639
1978	2,094,730.44	1,326,065	1,588,113	590,407	17.15	34,426
1980	824,259.03	499,765	598,525	258,704	18.10	14,293
1981	13,050,219.12	7,738,884	9,268,189	4,304,039	18.55	232,024
1982	10,615,848.41	6,149,549	7,364,781	3,675,701	19.00	193,458
1983	5,732,098.44	3,242,992	3,883,850	2,077,532	19.42	106,979
1984	21,219,779.17	11,707,377	14,020,909	8,047,661	19.84	405,628
1985	7,003,674.29	3,767,192	4,511,639	2,772,182	20.23	137,033
1986	342,299.08	179,277	214,704	141,287	20.61	6,855

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 322 - REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -4						
1987	5,575,278.81	2,838,263	3,399,141	2,399,149	20.98	114,354
1988	10,982,902.87	5,430,123	6,503,187	4,919,032	21.33	230,616
1989	615,588.56	295,266	353,614	286,598	21.65	13,238
1990	7,265,501.52	3,372,297	4,038,707	3,517,415	21.97	160,101
1991	1,588,153.55	712,535	853,341	798,339	22.26	35,864
1992	174,319.17	75,381	90,277	91,015	22.55	4,036
1993	2,116,370.50	880,190	1,054,127	1,146,898	22.81	50,280
1994	145,355.44	57,958	69,411	81,759	23.06	3,545
1995	2,349,537.79	895,061	1,071,937	1,371,582	23.30	58,866
1996	1,059,499.10	384,225	460,153	641,726	23.52	27,284
1997	102,097,612.17	35,092,991	42,027,829	64,153,688	23.72	2,704,624
1999	3,767,557.50	1,141,781	1,367,412	2,550,848	24.10	105,844
2001	2,307,688.86	595,679	713,393	1,686,603	24.44	69,010
2002	164,281.13	38,442	46,039	124,813	24.59	5,076
2004	344,837.24	62,725	75,120	283,511	24.86	11,404
2005	110,566,806.02	16,949,449	20,298,884	94,690,594	24.99	3,789,139
2006	195,086.05	24,022	28,769	174,120	25.10	6,937
2007	30,742,346.33	2,791,159	3,342,729	28,629,311	25.21	1,135,633
2008	16,458,744.75	927,747	1,111,082	16,006,013	25.31	632,399
2009	10,542,066.84	207,215	248,163	10,715,587	25.40	421,874
	484,411,227.69	182,774,191	218,892,777	284,894,899		12,486,836
ST. LUCIE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. -4						
1983	415,738,458.48	224,701,648	249,459,010	182,908,987	21.21	8,623,715
1984	2,745,864.43	1,441,557	1,600,386	1,255,313	21.79	57,610
1985	2,563,710.13	1,305,400	1,449,227	1,217,032	22.37	54,405
1986	12,125,358.44	5,979,839	6,638,691	5,971,682	22.94	260,317
1987	5,298,921.66	2,528,942	2,807,578	2,703,301	23.49	115,083
1988	112,370.95	51,795	57,502	59,364	24.03	2,470
1989	7,131,953.76	3,171,608	3,521,052	3,896,180	24.55	158,704
1990	2,313,837.84	990,471	1,099,600	1,306,791	25.06	52,146
1991	563,710.02	231,807	257,347	328,911	25.55	12,873
1992	6,488,159.98	2,556,024	2,837,644	3,910,042	26.03	150,213

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 322 - REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. -4						
1993	3,150,260.33	1,186,665	1,317,410	1,958,861	26.48	73,975
1994	2,621,934.47	941,568	1,045,309	1,681,503	26.91	62,486
1996	2,080,909.70	671,102	745,043	1,419,103	27.72	51,194
1997	166,482.77	50,523	56,090	117,052	28.10	4,166
2000	1,282,140.19	312,155	346,548	986,878	29.11	33,902
2002	717,661.54	143,676	159,506	586,862	29.69	19,766
2003	316,939.82	56,134	62,319	267,298	29.96	8,922
2006	12,012,952.94	1,226,859	1,362,033	11,131,438	30.67	362,942
2007	11,439,091.60	857,749	952,255	10,944,400	30.87	354,532
2008	212,187,850.99	9,775,919	10,853,017	209,822,348	31.07	6,753,214
	701,058,570.04	258,181,441	286,627,567	442,473,346		17,212,635
	1264,330,294.87	460,642,511	532,655,318	782,248,185		31,729,959
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.7	2.51



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 323 - TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 35-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1981	2,024.56	1,099	12,743	10,718-		
1983	436,800.14	224,646	2,604,877	2,168,077-		
1984	1,737.23	868	10,065	8,328-		
1985	56,256.36	27,290	316,440	260,184-		
1987	21,254.79	9,673	112,163	90,908-		
2007	66,598.76	4,888	56,679	9,920		
2009	88,605.67	1,365	15,828	72,778		
	673,277.51	269,829	3,128,795	2,455,517-		

ST. LUCIE UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 35-R1  
 PROBABLE RETIREMENT YEAR.. 6-2036  
 NET SALVAGE PERCENT.. 0

1976	33,836,238.29	20,910,795	33,494,870	341,368	13.31	25,647
1978	204,918.86	121,353	194,383	10,536	14.16	744
1979	4,961,768.87	2,875,345	4,605,722	356,047	14.57	24,437
1981	146,966.69	81,317	130,253	16,714	15.39	1,086
1982	189,736.05	102,514	164,207	25,529	15.78	1,618
1983	107,492.04	56,659	90,756	16,736	16.17	1,035
1984	326,445.69	167,630	268,509	57,937	16.56	3,499
1985	199,202.05	99,601	159,541	39,661	16.93	2,343
1986	1,427,171.73	693,891	1,111,473	315,699	17.30	18,248
1987	670,030.07	316,388	506,790	163,240	17.66	9,243
1988	138,045.62	63,211	101,251	36,795	18.01	2,043
1991	166,694.63	68,912	110,383	56,312	19.00	2,964
1992	4,798.39	1,910	3,059	1,739	19.31	90
1993	267,493.38	102,263	163,805	103,688	19.60	5,290
1994	278,883.45	102,071	163,497	115,386	19.89	5,801
1995	175,071.28	61,152	97,953	77,118	20.16	3,825
1996	6,645,023.29	2,205,483	3,532,739	3,112,284	20.43	152,339
1997	125,465.83	39,384	63,085	62,381	20.68	3,016
1998	128,128.22	37,849	60,626	67,502	20.92	3,227
2000	1,978,338.77	507,048	812,189	1,166,150	21.36	54,595
2004	1,327,015.77	219,621	351,789	975,227	22.13	44,068
2005	446,107.86	62,321	99,826	346,282	22.30	15,528
2007	2,796,841.34	231,299	370,494	2,426,347	22.62	107,266

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 323 - TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 35-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2008	1,766,338.84	90,437	144,862	1,621,477	22.77	71,211
2009	2,316,111.72	41,690	66,779	2,249,333	22.91	98,181
	60,630,328.73	29,260,144	46,868,841	13,761,488		657,344
ST. LUCIE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 35-R1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1976	663.09	406	606	57	13.58	4
1983	66,758,068.15	33,973,181	50,708,825	16,049,243	17.11	938,004
1985	212,248.27	101,476	151,464	60,784	18.12	3,355
1986	2,129,017.77	984,884	1,470,051	658,967	18.62	35,390
1987	851,886.55	380,793	568,377	283,510	19.11	14,836
1994	1,098,074.47	364,890	544,640	553,434	22.34	24,773
1996	7,315,277.95	2,176,295	3,248,367	4,066,911	23.16	175,601
1998	1,655,143.62	432,324	645,292	1,009,852	23.93	42,200
2000	434,140.74	96,857	144,570	289,571	24.65	11,747
2006	456,277.06	42,616	63,609	392,668	26.49	14,823
2007	466,698.72	31,829	47,509	419,190	26.76	15,665
	81,377,496.39	38,585,551	57,593,310	23,784,187		1,276,398
	142,681,102.63	68,115,524	107,590,946	35,090,158		1,933,742
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.1	1.36

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 324 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -18						
1976	1,643,225.51	1,262,487	1,631,859	307,147	15.66	19,613
1977	1,097,337.76	824,048	1,065,144	229,715	16.30	14,093
1980	5,494.78	3,834	4,956	1,528	18.23	84
1981	1,260.89	857	1,108	380	18.87	20
1982	6,205.31	4,104	5,305	2,017	19.50	103
1983	3,838,736.41	2,468,238	3,190,382	1,339,327	20.12	66,567
1984	2,139,343.95	1,336,683	1,727,762	796,664	20.72	38,449
1986	6,953,678.89	4,085,439	5,280,735	2,924,606	21.89	133,605
1987	6,378,886.99	3,628,056	4,689,533	2,837,554	22.45	126,394
1988	64,567.46	35,512	45,902	30,288	22.98	1,318
1989	219,475.64	116,490	150,572	108,409	23.50	4,613
1990	980,950.23	501,785	648,595	508,926	23.99	21,214
1991	48,329.04	23,775	30,731	26,297	24.46	1,075
1992	2,403,009.03	1,134,220	1,466,064	1,369,487	24.91	54,977
1993	394,919.25	178,526	230,758	235,247	25.33	9,287
1997	53,556.75	19,642	25,389	37,808	26.79	1,411
2002	228,701.53	55,809	72,137	197,731	28.15	7,024
2007	83,133.09	7,681	9,928	88,169	29.08	3,032
2008	540,107.72	30,910	39,953	597,374	29.22	20,444
2009	4,105,433.00	79,448	102,693	4,741,718	29.36	161,503
	31,186,353.23	15,797,544	20,419,506	16,380,392		684,826

ST. LUCIE UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 45-R3  
 PROBABLE RETIREMENT YEAR.. 6-2036  
 NET SALVAGE PERCENT.. -18

1976	35,923,680.59	27,820,520	29,886,996	12,502,947	15.33	815,587
1978	793,051.17	588,244	631,938	303,862	16.48	18,438
1980	909.14	644	692	381	17.59	22
1981	21,410.53	14,815	15,915	9,349	18.13	516
1982	758,990.17	512,467	550,532	345,076	18.65	18,503
1983	1,688,962.05	1,111,881	1,194,470	798,505	19.16	41,676
1984	344,718.38	221,160	237,588	169,180	19.64	8,614
1985	14,191,740.16	8,862,117	9,520,385	7,225,868	20.11	359,317
1986	889,368.70	539,945	580,052	469,403	20.56	22,831
1987	4,354,217.61	2,568,475	2,759,258	2,378,719	20.98	113,380

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 324 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -18						
1988	1,847,274.93	1,056,759	1,135,254	1,044,530	21.39	48,833
1990	1,231,468.02	660,303	709,350	743,782	22.13	33,610
1991	418,513.54	216,650	232,743	261,103	22.47	11,620
1992	560,688.90	279,598	300,366	361,247	22.79	15,851
1993	237,203.84	113,640	122,081	157,820	23.09	6,835
1994	238,564.01	109,506	117,640	163,866	23.37	7,012
1995	77,016.27	33,762	36,270	54,609	23.63	2,311
1996	164,341.56	68,552	73,644	120,279	23.87	5,039
1999	65,874.12	22,892	24,592	53,139	24.51	2,168
2001	83,600.04	24,741	26,579	72,069	24.86	2,899
2004	7,108,863.06	1,480,563	1,590,537	6,797,921	25.29	268,799
2006	2,268,592.56	318,556	342,218	2,334,721	25.53	91,450
2007	2,340,933.32	242,806	260,841	2,501,460	25.63	97,599
2008	1,573,710.15	101,020	108,524	1,748,454	25.73	67,954
2009	1,710,137.93	38,341	41,189	1,976,774	25.81	76,589
	78,893,830.75	47,007,957	50,499,654	42,595,064		2,137,453

ST. LUCIE UNIT 2  
 INTERIM SURVIVOR CURVE.. IOWA 45-R3  
 PROBABLE RETIREMENT YEAR.. 6-2043  
 NET SALVAGE PERCENT.. -18

1983	128,241,539.40	81,639,846	84,450,717	66,874,299	20.54	3,255,808
1984	1,423,982.42	878,965	909,228	771,071	21.22	36,337
1985	113,891.96	68,083	70,427	63,966	21.89	2,922
1986	16,759,463.91	9,694,277	10,028,052	9,748,115	22.54	432,481
1987	1,257,034.95	702,195	726,372	756,929	23.19	32,640
1988	75,520.69	40,707	42,109	47,005	23.81	1,974
1989	893,783.00	463,947	479,921	574,743	24.42	23,536
1990	172,996.11	86,288	89,259	114,876	25.02	4,591
1992	1,174,919.71	538,203	556,733	829,672	26.13	31,752
1993	11,137.70	4,869	5,037	8,105	26.66	304
1994	153,372.98	63,850	66,048	114,932	27.15	4,233
1996	616,533.90	229,966	237,884	489,626	28.08	17,437
2000	108,441.77	30,416	31,463	96,498	29.63	3,257
2002	135,005.08	31,049	32,118	127,188	30.27	4,202
2003	4,608,617.88	938,084	970,382	4,467,787	30.55	146,245

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 324 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. -18						
2005	464,801.12	68,448	70,805	477,660	31.06	15,379
2006	1,645,701.51	192,833	199,472	1,742,456	31.29	55,687
2007	2,339,676.56	200,711	207,621	2,553,197	31.50	81,054
	160,196,420.65	95,872,737	99,173,648	89,858,125		4,149,839
	270,276,604.63	158,678,238	170,092,808	148,833,581		6,972,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.3	2.58

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 325 - MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1976	638,756.42	360,195	514,387	124,369	22.59	5,505
1977	357,373.73	197,771	282,433	74,941	22.98	3,261
1978	1,499.83	814	1,162	338	23.35	14
1979	9,584.26	5,102	7,286	2,298	23.71	97
1980	24,329.97	12,688	18,119	6,211	24.06	258
1981	144,526.31	73,795	105,385	39,141	24.39	1,605
1982	1,024,240.85	511,711	730,765	293,476	24.71	11,877
1983	1,074,113.16	524,489	749,013	325,100	25.02	12,994
1984	111,888.78	53,371	76,218	35,671	25.31	1,409
1985	373,382.39	173,697	248,053	125,329	25.59	4,898
1986	144,609.05	65,551	93,612	50,997	25.86	1,972
1987	14,524,799.05	6,406,889	9,149,555	5,375,244	26.11	205,869
1995	460,552.39	151,752	216,714	243,838	27.76	8,784
1996	719,431.96	225,398	321,887	397,545	27.92	14,239
1998	104,795.26	29,217	41,724	63,071	28.22	2,235
2004	27,534.16	4,254	6,075	21,459	28.94	741
2005	131,803.92	17,135	24,470	107,334	29.04	3,696
2006	3,205,339.11	332,394	474,686	2,730,653	29.14	93,708
2007	59,133.09	4,524	6,461	52,672	29.22	1,803
2009	774,585.26	12,471	17,809	756,776	29.39	25,749
	23,912,278.95	9,163,218	13,085,814	10,826,463		400,714

ST. LUCIE UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 55-R2.5  
 PROBABLE RETIREMENT YEAR.. 6-2036  
 NET SALVAGE PERCENT.. 0

1976	7,074,169.65	4,139,097	6,239,381	834,789	20.86	40,019
1985	910,084.12	448,398	675,927	234,157	23.08	10,145
1986	232,200.30	111,781	168,501	63,699	23.27	2,737
1987	4,923.60	2,312	3,485	1,439	23.45	61
1988	1,874,053.68	856,817	1,291,588	582,466	23.63	24,649
1991	93,575.65	39,105	58,948	34,628	24.10	1,437
1993	3,700.11	1,440	2,171	1,529	24.37	63
2008	175,440.52	9,439	14,228	161,213	25.70	6,273
2009	229,401.90	4,290	6,467	222,935	25.75	8,658
	10,597,549.53	5,612,679	8,460,696	2,136,855		94,042

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 325 - MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LUCIE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1983	18,399,896.59	8,695,791	12,815,776	5,584,121	26.52	210,563
1984	784.49	361	532	252	26.88	9
1986	619,795.49	270,603	398,812	220,983	27.55	8,021
1987	27,985.35	11,869	17,492	10,493	27.87	376
1989	1,364,756.56	543,310	800,726	564,031	28.47	19,811
1992	334,214.73	119,281	175,795	158,420	29.26	5,414
	20,747,433.21	9,641,215	14,209,133	6,538,300		244,194
	55,257,261.69	24,417,112	35,755,643	19,501,618		738,950
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.4	1.34





FLORIDA POWER & LIGHT COMPANY

ACCOUNT 321 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1972	10,565,113.67	8,107,668	10,478,902	86,212	9.30	9,270
1973	23,492,637.05	17,720,496	22,903,176	589,461	9.82	60,027
1974	250,448.70	185,507	239,762	10,687	10.36	1,032
1975	269,324.47	195,745	252,994	16,330	10.91	1,497
1976	4,192,759.48	2,986,083	3,859,417	333,342	11.48	29,037
1977	319,672.12	223,003	288,224	31,448	12.05	2,610
1978	11,133.30	7,602	9,825	1,308	12.62	104
1979	347,244.46	231,820	299,620	47,624	13.20	3,608
1980	225,107.19	146,792	189,724	35,383	13.78	2,568
1981	1,567,868.42	998,262	1,290,222	277,646	14.35	19,348
1982	7,838,898.31	4,866,388	6,289,651	1,549,247	14.92	103,837
1983	274,452.95	166,126	214,713	59,740	15.47	3,862
1984	2,660,746.30	1,568,244	2,026,905	633,841	16.01	39,590
1985	8,219,407.69	4,713,830	6,092,475	2,126,933	16.53	128,671
1986	35,509,287.70	19,789,326	25,577,072	9,932,216	17.04	582,877
1987	13,691,286.20	7,409,724	9,576,832	4,114,454	17.52	234,843
1988	8,219,389.34	4,315,179	5,577,231	2,642,158	17.98	146,950
1989	1,031,363.21	524,345	677,699	353,664	18.42	19,200
1990	10,760,077.52	5,292,882	6,840,881	3,919,197	18.83	208,136
1991	56,821,946.95	26,984,743	34,876,920	21,945,027	19.22	1,141,781
1992	405,013.92	185,415	239,643	165,371	19.58	8,446
1993	2,941,519.66	1,294,563	1,673,181	1,268,339	19.92	63,672
1994	5,414,186.54	2,284,787	2,953,014	2,461,173	20.24	121,599
1995	2,260,412.54	912,076	1,178,829	1,081,584	20.53	52,683
1996	703,659.66	270,276	349,323	354,337	20.81	17,027
1997	12,294.47	4,476	5,785	6,509	21.06	309
1998	1,196,746.73	411,083	531,312	665,435	21.29	31,256
2001	230,296.96	63,309	81,825	148,472	21.89	6,783
2003	90,442.42	20,187	26,091	64,351	22.21	2,897
2004	419,881.05	81,835	105,769	314,112	22.35	14,054
2005	1,032,429.14	170,248	220,040	812,389	22.48	36,138
2006	13,344,055.45	1,766,753	2,283,472	11,060,583	22.60	489,406
2007	4,024,120.39	394,766	510,223	3,513,897	22.71	154,729
2008	24,931,531.85	1,528,303	1,975,283	22,956,249	22.80	1,006,853
2009	37,478,746.70	787,054	1,017,242	36,461,505	22.89	1,592,901
	280,753,502.51	116,608,896	150,713,277	130,040,224		6,337,601

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 321 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1972	13,367,129.51	10,263,282	11,516,430	1,850,700	9.28	199,429
1975	170,082.27	123,786	138,900	31,182	10.86	2,871
1976	67,384.88	48,093	53,965	13,420	11.41	1,176
1977	20,948.26	14,647	16,435	4,513	11.97	377
1978	266,331.17	182,304	204,563	61,768	12.53	4,930
1979	55,404.82	37,110	41,641	13,764	13.08	1,052
1980	43,245.44	28,313	31,770	11,475	13.64	841
1981	607,167.89	388,345	435,762	171,406	14.18	12,088
1982	829,954.80	518,224	581,499	248,456	14.72	16,879
1983	42,275.19	25,750	28,894	13,381	15.24	878
1984	536,637.29	318,602	357,503	179,134	15.75	11,374
1985	799,432.41	462,152	518,581	280,851	16.24	17,294
1986	678,984.63	381,929	428,563	250,422	16.71	14,986
1987	689,058.99	376,846	422,859	266,200	17.15	15,522
1988	177,490.48	94,212	105,715	71,775	17.58	4,083
1990	1,038,579.71	517,836	581,064	457,516	18.35	24,933
1991	15,175,074.00	7,315,903	8,209,177	6,965,897	18.70	372,508
1992	467,776.63	217,563	244,128	223,649	19.03	11,752
1993	33,333.02	14,923	16,745	16,588	19.34	858
1994	83,182.83	35,769	40,136	43,047	19.62	2,194
1995	299,425.02	123,183	138,224	161,201	19.89	8,105
1996	9,258.27	3,631	4,074	5,184	20.13	258
2000	110,212.40	33,802	37,929	72,283	20.93	3,454
2003	9,535.48	2,191	2,459	7,076	21.38	331
2004	513,677.93	103,403	116,029	397,649	21.50	18,495
2005	472,410.52	80,357	90,169	382,242	21.62	17,680
2006	694,863.99	95,474	107,131	587,733	21.72	27,060
2007	12,441,246.99	1,270,251	1,425,349	11,015,898	21.81	505,085
2008	1,726,414.69	109,282	122,625	1,603,790	21.90	73,232
2009	142,101.16	3,169	3,556	138,545	21.97	6,306
	51,568,620.67	23,190,332	26,021,875	25,546,745		1,376,031

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 321 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1973	10,072,696.86	7,597,835	8,864,533	1,208,164	9.82	123,031
1975	131,504.98	95,578	111,513	19,992	10.91	1,832
1977	5,476.42	3,820	4,457	1,019	12.05	85
1978	271,896.52	185,651	216,602	55,295	12.62	4,382
1979	56,911.28	37,994	44,328	12,583	13.20	953
1980	42,990.25	28,034	32,708	10,282	13.78	746
1981	215,771.96	137,382	160,286	55,486	14.35	3,867
1982	267,983.68	166,364	194,100	73,884	14.92	4,952
1983	1,013,067.96	613,210	715,443	297,625	15.47	19,239
1984	508,327.81	299,608	349,558	158,770	16.01	9,917
1985	361,955.60	207,582	242,190	119,766	16.53	7,245
1986	1,516,714.52	845,265	986,186	530,529	17.04	31,134
1987	72,293.45	39,125	45,648	26,645	17.52	1,521
1988	75,367.69	39,568	46,165	29,203	17.98	1,624
1989	1,597,233.78	812,034	947,415	649,819	18.42	35,278
1991	41,054,009.41	19,496,549	22,746,979	18,307,030	19.22	952,499
1994	60,126.72	25,373	29,603	30,524	20.24	1,508
1995	301,241.66	121,551	141,816	159,426	20.53	7,766
2000	91,997.36	27,489	32,072	59,925	21.71	2,760
2003	98,549.90	21,996	25,663	72,887	22.21	3,282
2004	227,352.85	44,311	51,698	175,655	22.35	7,859
2005	316,642.17	52,214	60,919	255,723	22.48	11,376
2006	2,787,719.36	369,094	430,629	2,357,090	22.60	104,296
2007	4,973,467.31	487,897	569,238	4,404,229	22.71	193,933
2008	15,957,901.84	978,219	1,141,307	14,816,595	22.80	649,851
2009	1,632,777.05	34,288	40,004	1,592,773	22.89	69,584
	83,711,978.39	32,768,031	38,231,060	45,480,919		2,250,520
	416,034,101.57	172,567,259	214,966,212	201,067,888		9,964,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.2	2.40

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 322 - REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -4						
1972	953,654.66	683,946	989,481	2,320	13.75	169
1973	7,424.57	5,238	7,578	144	14.20	10
1974	198.62	138	200	7	14.64	
1975	115,241.50	78,610	113,727	6,124	15.08	406
1976	442,829.75	296,820	429,417	31,126	15.51	2,007
1977	17,313.64	11,398	16,490	1,516	15.93	95
1978	42,039.91	27,169	39,306	4,416	16.34	270
1980	83,746.72	52,066	75,325	11,772	17.13	687
1981	238,250.44	145,125	209,956	37,824	17.51	2,160
1982	458,333.74	273,369	395,490	81,177	17.87	4,543
1983	9,023,478.74	5,268,412	7,621,941	1,762,477	18.21	96,786
1984	1,814,872.44	1,036,031	1,498,851	388,616	18.54	20,961
1986	78,402.15	42,677	61,742	19,796	19.15	1,034
1987	11,331,164.11	6,013,585	8,700,001	3,084,410	19.43	158,745
1988	3,211,602.30	1,659,345	2,400,615	939,451	19.70	47,688
1989	923,324.97	463,997	671,276	288,982	19.95	14,485
1990	1,873,828.06	913,589	1,321,711	627,070	20.19	31,058
1991	1,835,647.09	867,292	1,254,733	654,340	20.41	32,060
1993	215,860.33	95,051	137,513	86,982	20.82	4,178
1994	1,894,834.23	802,045	1,160,338	810,290	21.01	38,567
1995	878,911.89	356,669	516,002	398,066	21.18	18,794
2001	426,821.14	119,496	172,878	271,016	22.02	12,308
2002	221,315.65	56,391	81,582	148,586	22.13	6,714
2003	550,849.62	125,347	181,342	391,542	22.24	17,605
2004	2,713,303.28	540,381	781,782	2,040,053	22.33	91,359
2005	416,093.81	70,190	101,546	331,192	22.42	14,772
2006	727,933.11	98,871	143,039	614,011	22.51	27,277
2007	2,171,078.63	218,567	316,206	1,941,716	22.59	85,955
2008	3,491,305.64	218,221	315,706	3,315,252	22.66	146,304
2009	7,155,413.12	154,042	222,856	7,218,774	22.73	317,588
	53,315,073.86	20,694,078	29,938,630	25,509,048		1,194,585

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 322 - REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -4						
1972	22,183,571.61	15,985,837	21,920,527	1,150,387	13.56	84,837
1973	1,275.28	905	1,241	85	13.99	6
1975	1,748,362.15	1,200,621	1,646,348	171,949	14.82	11,602
1976	74,408.86	50,238	68,889	8,496	15.23	558
1977	16,782.33	11,134	15,267	2,187	15.63	140
1978	652,727.96	425,427	583,365	95,472	16.01	5,963
1979	3,284,764.02	2,102,302	2,882,775	533,380	16.38	32,563
1980	41,408.19	25,994	35,644	7,421	16.75	443
1981	1,490,011.42	917,525	1,258,153	291,459	17.09	17,054
1982	64,308,467.03	38,817,620	53,228,534	13,652,272	17.42	783,713
1983	183,225.97	108,311	148,521	42,034	17.74	2,369
1984	13,046,660.80	7,548,172	10,350,406	3,218,121	18.04	178,388
1985	7,438,875.93	4,207,071	5,768,932	1,967,499	18.33	107,338
1986	1,855,472.61	1,025,052	1,405,599	524,093	18.60	28,177
1987	9,419,534.98	5,079,390	6,965,097	2,831,219	18.85	150,197
1988	2,689,870.58	1,413,280	1,937,956	859,509	19.10	45,000
1989	283,441.93	144,943	198,753	96,027	19.32	4,970
1990	2,872,752.00	1,426,609	1,956,233	1,031,429	19.54	52,786
1991	7,616,601.23	3,668,338	5,030,196	2,891,069	19.74	146,457
1992	4,675,250.18	2,178,779	2,987,644	1,874,616	19.93	94,060
1993	333,766.46	150,093	205,815	141,302	20.11	7,026
1994	1,232,693.52	533,441	731,479	550,522	20.28	27,146
1995	1,376,682.42	571,698	783,939	647,811	20.43	31,709
2000	924,046.94	288,687	395,861	565,148	21.08	26,810
2003	1,987,308.68	466,890	640,221	1,426,580	21.38	66,725
2004	69,643,534.94	14,319,268	19,635,249	52,794,027	21.47	2,458,967
2005	3,738,290.88	651,599	893,503	2,994,320	21.55	138,948
2006	3,129,095.56	440,952	604,654	2,649,605	21.62	122,553
2007	44,757,135.38	4,673,361	6,408,331	40,139,090	21.69	1,850,580
2008	584,154.10	37,970	52,066	555,454	21.76	25,526
2009	779,614.35	17,432	23,904	786,895	21.82	36,063
	272,369,788.29	108,488,939	148,765,102	134,499,478		6,538,674

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 322 - REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -4						
1972	3,944,460.67	2,828,904	3,877,583	224,656	13.75	16,339
1973	24,275,883.59	17,127,510	23,476,702	1,770,217	14.20	124,663
1975	833,249.01	568,389	779,092	87,487	15.08	5,802
1976	96,433.87	64,638	88,599	11,692	15.51	754
1977	834,106.96	549,109	752,664	114,807	15.93	7,207
1978	13,524.70	8,740	11,980	2,086	16.34	128
1979	16,223.38	10,287	14,100	2,772	16.74	166
1980	190,398.21	118,373	162,254	35,760	17.13	2,088
1981	942,239.93	573,945	786,707	193,223	17.51	11,035
1983	63,786,278.96	37,242,002	51,047,664	15,290,066	18.21	839,652
1984	8,790,701.58	5,018,225	6,878,488	2,263,842	18.54	122,106
1985	1,766,360.01	985,375	1,350,655	486,359	18.85	25,802
1986	8,520,123.76	4,637,810	6,357,053	2,503,876	19.15	130,751
1987	5,648,691.50	2,997,828	4,109,127	1,765,512	19.43	90,865
1988	4,333,880.04	2,239,194	3,069,266	1,437,969	19.70	72,993
1989	7,429,151.03	3,733,356	5,117,316	2,609,001	19.95	130,777
1990	7,493,497.00	3,653,469	5,007,815	2,785,422	20.19	137,960
1991	7,323,856.49	3,460,317	4,743,061	2,873,750	20.41	140,801
1992	148,602.50	67,877	93,039	61,508	20.62	2,983
1993	2,510,965.91	1,105,669	1,515,542	1,095,863	20.82	52,635
1994	984,893.37	416,886	571,426	452,863	21.01	21,555
1995	119,750.54	48,596	66,611	57,930	21.18	2,735
2000	931,192.44	282,978	387,878	580,562	21.90	26,510
2003	232,290.91	52,858	72,453	169,130	22.24	7,605
2004	1,110,559.41	221,179	303,170	851,812	22.33	38,147
2005	74,219,933.23	12,520,012	17,161,198	60,027,533	22.42	2,677,410
2006	14,117,877.39	1,917,547	2,628,385	12,054,207	22.51	535,505
2007	15,949,189.91	1,605,637	2,200,849	14,386,309	22.59	636,844
2008	10,584,356.16	661,565	906,808	10,100,922	22.66	445,760
2009	5,569,488.96	119,900	164,347	5,627,922	22.73	247,599
	272,718,161.42	104,838,175	143,701,832	139,925,058		6,555,177
	598,403,023.57	234,021,192	322,405,564	299,933,584		14,288,436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.0	2.39

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 323 - TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 35-R1						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1972	1,212,959.72	815,473	1,144,182	68,778	11.43	6,017
1973	540,892.00	357,367	501,418	39,474	11.82	3,340
1981	15,252.28	8,643	12,127	3,125	14.75	212
1984	39,836.66	21,097	29,601	10,236	15.74	650
1987	23,243.28	11,405	16,002	7,241	16.65	435
1988	33,346.79	15,906	22,318	11,029	16.94	651
1991	295,359.56	128,334	180,064	115,296	17.74	6,499
1992	82,125.93	34,435	48,315	33,811	17.99	1,879
1994	165,228.59	64,092	89,927	75,302	18.45	4,081
1999	1,405,796.89	418,225	586,807	818,990	19.43	42,151
2003	9,762.82	2,026	2,843	6,920	20.05	345
2004	12,515.56	2,274	3,191	9,325	20.18	462
2005	688,452.32	105,815	148,468	539,984	20.31	26,587
2006	2,002,444.80	248,103	348,111	1,654,334	20.44	80,936
2007	8,322,306.58	768,149	1,077,782	7,244,525	20.55	352,532
2008	3,101,767.86	178,352	250,244	2,851,524	20.67	137,955
2009	3,086,481.99	61,112	85,745	3,000,737	20.78	144,405
	21,037,773.63	3,240,808	4,547,145	16,490,631		809,137

TURKEY POINT UNIT 3  
 INTERIM SURVIVOR CURVE.. IOWA 35-R1  
 PROBABLE RETIREMENT YEAR.. 6-2032  
 NET SALVAGE PERCENT.. 0

1972	6,677,609.70	4,504,048	6,033,147	644,463	11.34	56,831
1975	97,171.08	62,287	83,433	13,738	12.44	1,104
1978	2,562,328.90	1,554,821	2,082,674	479,655	13.50	35,530
1979	14,614.54	8,699	11,652	2,963	13.84	214
1980	997.19	582	780	217	14.17	15
1981	54,708.82	31,299	41,925	12,784	14.49	882
1984	245,946.15	131,852	176,615	69,331	15.41	4,499
1987	25,716,542.99	12,806,838	17,154,687	8,561,856	16.26	526,559
1988	23,643.72	11,467	15,360	8,284	16.52	501
1990	85,450.86	39,060	52,321	33,130	17.03	1,945
1991	866,128.97	383,609	513,842	352,287	17.26	20,411
1992	852,865.45	365,112	489,065	363,800	17.49	20,800
1993	83,273.82	34,342	46,001	37,273	17.71	2,105

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 323 - TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 35-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1994	396,051.96	156,995	210,294	185,758	17.92	10,366
1995	194,511.55	73,895	98,982	95,530	18.12	5,272
2001	416,360.03	109,378	146,511	269,849	19.11	14,121
2003	343,075.80	73,590	98,573	244,503	19.37	12,623
2004	1,083,313.76	203,121	272,079	811,235	19.50	41,602
2005	7,211.14	1,150	1,540	5,671	19.61	289
2006	2,205,649.84	284,529	381,126	1,824,524	19.72	92,522
	41,927,456.27	20,836,674	27,910,607	14,016,851		848,191
TURKEY POINT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 35-R1						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1973	6,978,189.09	4,610,490	6,316,759	661,430	11.82	55,959
1975	38,613.89	24,612	33,721	4,893	12.59	389
1978	15,939.09	9,600	13,153	2,786	13.70	203
1979	2,891,756.53	1,707,293	2,339,135	552,622	14.06	39,305
1981	93,737.69	53,121	72,780	20,958	14.75	1,421
1983	183,340.34	99,370	136,145	47,195	15.42	3,061
1984	141,595.34	74,989	102,741	38,854	15.74	2,468
1985	52,810.12	27,298	37,401	15,409	16.05	960
1986	43,706,665.77	22,019,418	30,168,456	13,538,210	16.36	827,519
1987	51,980.11	25,507	34,947	17,033	16.65	1,023
1989	1,072,429.58	497,071	681,029	391,401	17.21	22,743
1991	103,149.12	44,818	61,404	41,745	17.74	2,353
1992	6,085.64	2,552	3,496	2,590	17.99	144
1993	519,300.06	209,901	287,582	231,718	18.22	12,718
1994	7,350,736.20	2,851,351	3,906,592	3,444,144	18.45	186,674
1995	51,170.88	18,995	26,025	25,146	18.67	1,347
2003	1,374,203.14	285,147	390,675	983,528	20.05	49,054
2004	113,273.11	20,582	28,199	85,074	20.18	4,216
2005	4,149,653.17	637,802	873,842	3,275,811	20.31	161,291
2006	3,672,205.84	454,986	623,370	3,048,836	20.44	149,160
2008	2,015,559.76	115,895	158,786	1,856,774	20.67	89,829
2009	2,276,358.75	45,072	61,752	2,214,607	20.78	106,574
	76,858,753.22	33,835,870	46,357,990	30,500,764		1,718,411
	139,823,983.12	57,913,352	78,815,742	61,008,246		3,375,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.1	2.41



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 324 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -18						
1972	156,520.22	131,871	168,779	15,915	12.78	1,245
1973	66,637.27	55,184	70,629	8,003	13.30	602
1974	3,820.61	3,108	3,978	530	13.82	38
1975	9,796.78	7,824	10,014	1,546	14.34	108
1976	483,592.15	378,847	484,878	85,761	14.86	5,771
1977	415,627.31	319,375	408,761	81,679	15.36	5,318
1979	2,544.80	1,878	2,404	599	16.33	37
1982	245,865.44	170,098	217,705	72,416	17.67	4,098
1983	175,073.71	118,395	151,531	55,056	18.08	3,045
1986	10,225,509.69	6,430,025	8,229,648	3,836,453	19.18	200,024
1987	135,558.08	83,018	106,253	53,706	19.51	2,753
1988	1,866,918.71	1,112,277	1,423,579	779,385	19.82	39,323
1989	420,857.98	243,737	311,954	184,658	20.10	9,187
1990	510,126.19	286,347	366,489	235,460	20.38	11,553
1991	22,818,422.91	12,404,688	15,876,487	11,049,252	20.63	535,591
1992	56,794.40	29,836	38,186	28,831	20.86	1,382
1993	330,133.87	167,120	213,893	175,665	21.08	8,333
1994	348,589.67	169,553	217,007	194,329	21.29	9,128
1995	519,415.80	241,977	309,701	303,210	21.48	14,116
1996	250,547.36	111,311	142,465	153,181	21.66	7,072
2001	31,591.80	10,125	12,959	24,319	22.37	1,087
2003	178,844.94	46,597	59,639	151,398	22.58	6,705
2008	2,410,869.38	172,112	220,282	2,624,544	22.99	114,160
2009	6,432,324.01	157,875	202,061	7,388,081	23.05	320,524
	48,095,983.08	22,853,178	29,249,282	27,503,977		1,301,200

TURKEY POINT UNIT 3  
 INTERIM SURVIVOR CURVE.. IOWA 45-R3  
 PROBABLE RETIREMENT YEAR.. 6-2032  
 NET SALVAGE PERCENT.. -18

1972	7,519,710.90	6,354,141	7,383,160	1,490,099	12.66	117,701
1975	227,550.98	182,506	212,062	56,448	14.16	3,986
1976	2,279.09	1,795	2,086	603	14.64	41
1977	981.82	759	882	277	15.12	18
1978	55,829.37	42,340	49,197	16,682	15.58	1,071
1979	72,201.39	53,683	62,377	22,821	16.03	1,424

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 324 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -18						
1980	128,130.63	93,378	108,500	42,694	16.46	2,594
1982	763,844.34	533,771	620,212	281,124	17.27	16,278
1983	151,138.52	103,350	120,087	58,256	17.64	3,302
1984	10,914,981.17	7,296,337	8,477,939	4,401,739	18.00	244,541
1985	14,337,228.96	9,365,766	10,882,501	6,035,429	18.33	329,265
1986	3,612,351.18	2,302,643	2,675,543	1,587,031	18.65	85,095
1987	11,244,117.79	6,986,960	8,118,460	5,149,599	18.95	271,747
1988	3,995,140.17	2,418,418	2,810,068	1,904,197	19.22	99,074
1989	1,509,736.19	888,607	1,032,512	748,977	19.48	38,449
1990	1,457,451.83	832,724	967,579	752,214	19.73	38,125
1991	36,969,204.98	20,476,947	23,793,077	19,830,585	19.95	994,014
1992	712,977.41	381,956	443,812	397,501	20.16	19,717
1993	586,016.63	302,808	351,846	339,654	20.36	16,682
1994	424,974.00	211,119	245,309	256,160	20.55	12,465
1995	343,883.48	163,774	190,296	215,487	20.72	10,400
2001	871,277.69	287,253	333,772	694,336	21.51	32,280
2002	359,621.12	107,913	125,389	298,964	21.61	13,835
2004	220,344.56	51,897	60,301	199,706	21.78	9,169
2006	52,294.28	8,411	9,773	51,934	21.93	2,368
2007	17,162.43	2,043	2,374	17,878	22.00	813
2008	343,944.56	25,528	29,662	376,193	22.06	17,053
2009	266,562.98	6,826	7,932	306,612	22.11	13,868
	97,160,938.45	59,483,653	69,116,708	45,533,200		2,395,375

TURKEY POINT UNIT 4  
 INTERIM SURVIVOR CURVE.. IOWA 45-R3  
 PROBABLE RETIREMENT YEAR.. 6-2033  
 NET SALVAGE PERCENT.. -18

1972	20,322.15	17,122	19,831	4,149	12.78	325
1973	4,532,747.54	3,753,677	4,347,518	1,001,124	13.30	75,272
1975	246,400.09	196,781	227,912	62,840	14.34	4,382
1976	2,384.56	1,868	2,164	650	14.86	44
1977	511.35	393	455	148	15.36	10
1978	124,449.39	93,749	108,580	38,270	15.85	2,415
1979	74,654.95	55,102	63,819	24,274	16.33	1,486
1980	25,093.78	18,139	21,009	8,602	16.79	512

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 324 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -18						
1982	155,814.38	107,798	124,852	59,009	17.67	3,340
1983	1,224,440.04	828,037	959,035	485,804	18.08	26,870
1984	10,212,911.52	6,748,692	7,816,352	4,234,884	18.46	229,409
1985	929,740.04	599,561	694,413	402,680	18.83	21,385
1986	18,024,470.66	11,334,184	13,127,280	8,141,595	19.18	424,484
1987	6,147,794.45	3,765,032	4,360,670	2,893,727	19.51	148,320
1988	4,706,252.66	2,803,901	3,247,485	2,305,893	19.82	116,342
1989	1,898,863.07	1,099,715	1,273,693	966,965	20.10	48,108
1991	89,201,731.25	48,492,380	56,163,997	49,094,046	20.63	2,379,740
1992	503,964.02	264,750	306,634	288,044	20.86	13,808
1993	778,442.51	394,063	456,405	462,157	21.08	21,924
1994	25,952.46	12,623	14,620	16,004	21.29	752
1995	435,796.36	203,022	235,140	279,100	21.48	12,993
2002	1,134,893.06	330,642	382,950	956,224	22.48	42,537
2003	304,369.56	79,302	91,848	267,308	22.58	11,838
2006	39,053.74	6,060	7,019	39,064	22.85	1,710
2007	25,572.57	2,936	3,400	26,776	22.92	1,168
2008	1,944,208.19	138,797	160,755	2,133,411	22.99	92,797
2009	2,842,068.30	69,756	80,792	3,272,849	23.05	141,989
	145,562,902.65	81,418,082	94,298,628	77,465,597		3,823,960
	290,819,824.18	163,754,913	192,664,618	150,502,774		7,520,535
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.0	2.59

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 325 - MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1972	1,568.27	1,004	1,462	106	18.24	6
1973	54,172.83	34,232	49,845	4,328	18.51	234
1974	3,579.90	2,232	3,250	330	18.77	18
1975	84,340.62	51,853	75,502	8,839	19.02	465
1976	96,816.49	58,680	85,443	11,373	19.26	590
1977	38,445.84	22,960	33,432	5,014	19.49	257
1978	8,092.32	4,759	6,929	1,163	19.71	59
1979	20,914.02	12,107	17,629	3,285	19.92	165
1980	32,584.50	18,550	27,010	5,575	20.12	277
1981	423,956.73	237,246	345,450	78,507	20.31	3,865
1982	624,365.14	343,214	499,748	124,617	20.49	6,082
1983	751,258.93	405,379	590,265	160,994	20.66	7,793
1984	59,279.25	31,365	45,670	13,609	20.82	654
1985	42,548.74	22,053	32,111	10,438	20.97	498
1986	2,551,180.33	1,293,959	1,884,111	667,069	21.11	31,600
1987	730,367.33	361,970	527,058	203,309	21.25	9,567
1988	8,005,957.08	3,871,681	5,637,486	2,368,471	21.38	110,780
1989	524,141.11	246,870	359,463	164,678	21.51	7,656
1990	1,125,527.58	515,604	750,762	374,766	21.62	17,334
1991	363,331.85	161,574	235,265	128,067	21.73	5,894
1992	1,233,961.95	531,097	773,321	460,641	21.84	21,092
1993	574,174.65	238,627	347,461	226,714	21.94	10,333
1994	428,501.70	171,486	249,698	178,804	22.03	8,116
1995	457,804.24	175,797	255,975	201,829	22.12	9,124
1996	689,045.63	252,811	368,113	320,933	22.21	14,450
1997	75,706.33	26,406	38,449	37,257	22.29	1,671
1998	740,683.40	244,500	356,012	384,671	22.36	17,204
2000	149,609.80	43,222	62,935	86,675	22.50	3,852
2002	37,563.87	9,105	13,258	24,306	22.63	1,074
2003	7,738.54	1,680	2,446	5,293	22.68	233
2004	71,027.12	13,488	19,640	51,387	22.74	2,260
2005	94,441.50	15,196	22,127	72,315	22.79	3,173
2006	395,162.77	51,213	74,570	320,593	22.84	14,036
2007	402,711.04	38,821	56,527	346,184	22.88	15,130
2008	2,987,788.45	180,164	262,333	2,725,455	22.92	118,912
2009	3,687,582.39	77,070	112,220	3,575,362	22.96	155,721
	27,575,932.24	9,767,975	14,222,976	13,352,957		600,175

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 325 - MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1972	1,148,181.56	743,103	1,097,585	50,597	17.74	2,852
1979	4,058.10	2,383	3,520	538	19.28	28
1981	363,312.46	206,579	305,123	58,189	19.63	2,964
1982	5,917.70	3,307	4,885	1,033	19.79	52
1987	172,686.65	87,259	128,884	43,803	20.48	2,139
1990	210,668.32	98,572	145,594	65,074	20.82	3,126
1995	754,989.33	297,239	439,030	315,959	21.27	14,855
2007	46,132.77	4,613	6,813	39,320	21.95	1,791
2008	8,736.16	544	804	7,932	21.99	361
2009	7,439.05	162	239	7,200	22.02	327
	2,722,122.10	1,443,761	2,132,477	589,645		28,495

TURKEY POINT UNIT 4  
 INTERIM SURVIVOR CURVE.. IOWA 55-R2.5  
 PROBABLE RETIREMENT YEAR.. 6-2033  
 NET SALVAGE PERCENT.. 0

1973	775,172.36	489,831	763,722	11,450	18.51	619
1979	4,146.27	2,400	3,742	404	19.92	20
1981	178,523.99	99,902	155,763	22,761	20.31	1,121
1983	301,760.21	162,830	253,877	47,883	20.66	2,318
1984	575,398.69	304,443	474,674	100,725	20.82	4,838
1986	171,220.18	86,843	135,402	35,818	21.11	1,697
1991	656,518.90	291,954	455,201	201,318	21.73	9,265
1995	1,107,394.03	425,239	663,013	444,381	22.12	20,090
2006	14,680.01	1,903	2,967	11,713	22.84	513
2008	51,551.49	3,109	4,847	46,704	22.92	2,038
2009	76,230.93	1,593	2,484	73,747	22.96	3,212
	3,912,597.06	1,870,047	2,915,692	996,904		45,731
	34,210,651.40	13,081,783	19,271,145	14,939,506		674,401

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 22.2 1.97



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1956	187,787.85	210,322	210,322			
1957	178,700.98	200,145	200,145			
1960	18,879.56	21,145	21,145			
1963	126,920.51	142,151	142,151			
1964	534.05	598	598			
1965	5,511.48	6,173	6,173			
1967	2,232.37	2,500	2,500			
1975	8,563.60	9,591	9,591			
1977	95,223.16	104,858	100,057	6,593	0.42	6,593
1978	67,783.96	73,914	70,530	5,388	0.66	5,388
1980	30,434.82	32,574	31,083	3,004	1.11	2,706
1983	49,286.55	51,028	48,692	6,509	1.89	3,444
1986	41,857.48	40,823	38,954	7,926	3.23	2,454
1987	20,465.00	19,409	18,520	4,401	3.83	1,149
1988	32,135.81	29,528	28,176	7,816	4.49	1,741
1989	456,724.88	405,031	386,486	125,046	5.20	24,047
1991	547,592.25	447,650	427,154	186,149	6.72	27,701
1992	441,040.47	344,936	329,143	164,822	7.46	22,094
1993	57,429,531.35	42,979,342	41,011,512	23,309,563	8.13	2,867,105
1994	727,335.65	520,377	496,551	318,065	8.72	36,475
1995	9,441,790.00	6,464,378	6,168,404	4,406,401	9.20	478,957
1998	926,815.12	552,960	527,642	510,391	10.09	50,584
2002	519,663.96	243,169	232,036	349,988	10.45	33,492
2004	188,970.35	72,806	69,473	142,174	10.49	13,553
2006	221,759.10	62,093	59,250	189,120	10.50	18,011
2007	370,724.40	79,845	76,189	339,022	10.50	32,288
2008	167,835.17	23,497	22,421	165,554	10.50	15,767
2009	2,412,036.69	122,917	117,289	2,584,192	10.50	246,114
	74,718,136.57	53,263,760	50,852,187	32,832,124		3,889,663

LAUDERDALE UNIT 4  
 INTERIM SURVIVOR CURVE.. IOWA 25-R5  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -12

1941	2,241.97	2,511	2,511			
1993	4,624,369.35	3,460,804	4,013,071	1,166,223	8.13	143,447

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
2008	9,206.93	1,289	1,495	8,817	10.50	840
2009	154,643.74	7,881	9,138	164,063	10.50	15,625
	4,790,461.99	3,472,485	4,026,215	1,339,103		159,912
LAUDERDALE UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1958	16,449.08	18,423	18,423			
1993	2,829,585.69	2,117,617	2,132,279	1,036,857	8.13	127,535
2007	30,383.69	6,544	6,589	27,441	10.50	2,613
2008	5,723.90	801	807	5,604	10.50	534
2009	96,144.65	4,900	4,934	102,748	10.50	9,786
	2,978,287.01	2,148,285	2,163,032	1,172,650		140,468
	82,486,885.57	58,884,530	57,041,434	35,343,877		4,190,043
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	5.08



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1957	134,259.12	138,287	138,287			
1958	289,236.58	297,914	297,914			
1978	64,000.48	61,754	58,233	7,687	1.39	5,530
1991	2,928,729.54	2,180,996	2,056,660	959,931	6.03	159,193
1992	594,116.58	427,869	403,477	208,463	6.51	32,022
1993	2,367,755.24	1,645,206	1,551,415	887,373	6.98	127,131
1996	15,798.70	9,773	9,216	7,057	8.20	861
1999	855,475.26	459,338	433,152	447,988	9.09	49,284
2001	334,892.23	159,189	150,114	194,825	9.51	20,486
2004	1,087,684.59	393,007	370,602	749,713	9.94	75,424
2006	420,160.72	109,966	103,697	329,069	10.13	32,485
2008	18,092.79	2,361	2,226	16,410	10.27	1,598
2009	303,913.13	14,462	13,638	299,393	10.32	29,011
	9,414,114.96	5,900,122	5,588,631	4,107,909		533,025
LAUDERDALE UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1959	14,929.87	15,378	15,378			
1993	43,087.16	29,939	30,495	13,885	6.98	1,989
1997	585,144.01	346,371	352,804	249,894	8.54	29,262
2008	1,279.32	167	170	1,148	10.27	112
2009	21,498.23	1,023	1,042	21,101	10.32	2,045
	665,938.59	392,878	399,889	286,028		33,408
LAUDERDALE UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1993	16,037.06	11,143	11,291	5,227	6.98	749
1997	626,971.73	371,130	376,058	269,723	8.54	31,583
2008	1,279.09	167	169	1,148	10.27	112
2009	21,491.03	1,023	1,037	21,099	10.32	2,044
	665,778.91	383,463	388,555	297,197		34,488
	10,745,832.46	6,676,463	6,377,075	4,691,134		600,921
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.8	5.59

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1982	11,393.07	8,166	5,824	5,797	9.79	592
1983	2.37	2	2			
1991	41,869.76	26,478	18,884	23,823	9.98	2,387
1992	723,273.88	448,250	319,696	418,043	9.99	41,846
1993	1,058,648.63	641,522	457,539	622,283	10.01	62,166
1997	18,385.70	9,917	7,073	11,680	10.06	1,161
1999	108,635.21	53,963	38,487	72,321	10.08	7,175
2004	337,306.52	115,361	82,276	261,777	10.13	25,842
2005	1,681,740.98	502,434	358,340	1,357,036	10.14	133,830
2006	4,657,190.79	1,160,032	827,345	3,922,990	10.15	386,501
2007	10,646,964.05	2,039,490	1,454,582	9,405,321	10.16	925,721
2008	9,613,619.02	1,201,222	856,723	8,949,168	10.17	879,958
2009	971,188.60	44,578	31,793	958,819	10.18	94,187
	29,870,218.58	6,251,415	4,458,564	26,009,058		2,561,366
LAUDERDALE UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1974	2,401.92	1,835	2,080	370	9.56	39
1977	20,125.76	15,055	17,068	3,460	9.66	358
1983	7,787.16	5,523	6,261	1,682	9.82	171
1984	19,429.75	13,633	15,456	4,362	9.84	443
1988	812,518.51	541,103	613,447	215,322	9.92	21,706
1990	1,606,196.19	1,034,927	1,173,294	465,026	9.96	46,689
1991	397,301.55	251,254	284,846	120,402	9.98	12,064
1992	41,830.67	25,925	29,391	13,276	9.99	1,329
1993	90,798,694.81	55,022,375	62,378,723	30,235,946	10.01	3,020,574
1994	410,385.25	242,742	275,196	143,397	10.02	14,311
1995	15,892.48	9,147	10,370	5,840	10.03	582
1996	841,596.51	469,646	532,436	325,992	10.05	32,437
1998	101,241.25	52,542	59,567	43,699	10.07	4,340
1999	57,426.20	28,526	32,340	26,235	10.08	2,603
2000	255,135.02	120,412	136,511	123,727	10.09	12,262
2001	1,073,752.23	477,629	541,487	553,740	10.10	54,826
2002	774,618.96	321,022	363,942	426,169	10.11	42,153

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
2003	14,679,028.06	5,584,783	6,331,454	8,641,155	10.12	853,869
2004	6,788,488.26	2,321,704	2,632,109	4,292,149	10.13	423,707
2005	663,342.26	198,179	224,675	451,934	10.14	44,569
2006	8,149,160.72	2,029,826	2,301,208	6,010,936	10.15	592,210
2007	3,024,171.23	579,298	656,749	2,427,906	10.16	238,967
2008	2,328,910.67	290,997	329,903	2,045,586	10.17	201,139
2009	3,944,861.03	181,069	205,277	3,818,481	10.18	375,096
	136,814,296.45	69,819,152	79,153,790	60,396,792		5,996,444

LAUDERDALE UNIT 5  
 INTERIM SURVIVOR CURVE.. IOWA 50-R1  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -2

1958	288,942.13	237,634	253,081	41,640	8.82	4,721
1977	26,735.00	20,000	21,300	5,970	9.66	618
1984	21,477.48	15,070	16,050	5,857	9.84	595
1986	87,569.31	59,952	63,849	25,472	9.89	2,576
1988	6,755.16	4,499	4,791	2,099	9.92	212
1989	1,291,269.08	846,365	901,380	415,714	9.94	41,822
1991	988,031.51	624,831	665,446	342,346	9.98	34,303
1992	37,149.97	23,024	24,521	13,372	9.99	1,339
1993	88,203,972.00	53,450,019	56,924,381	33,043,670	10.01	3,301,066
1994	493,905.80	292,144	311,134	192,650	10.02	19,227
1996	13,446.28	7,504	7,992	5,723	10.05	569
1997	2,812.29	1,517	1,616	1,253	10.06	125
2001	2,428.98	1,080	1,150	1,328	10.10	131
2002	36,505.45	15,129	16,112	21,124	10.11	2,089
2003	1,201,009.64	456,936	486,638	738,392	10.12	72,964
2004	7,028,812.14	2,403,896	2,560,154	4,609,234	10.13	455,008
2005	12,210,632.87	3,648,024	3,885,153	8,569,693	10.14	845,137
2006	5,415,494.36	1,348,913	1,436,595	4,087,209	10.15	402,681
2007	1,352,625.04	259,103	275,945	1,103,733	10.16	108,635
2008	2,045,666.16	255,606	272,221	1,814,358	10.17	178,403
2009	3,541,973.16	162,577	173,145	3,439,668	10.18	337,885
	124,297,213.81	64,133,823	68,302,654	58,480,505		5,810,106
	290,981,728.84	140,204,390	151,915,008	144,886,355		14,367,916

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.1 4.94

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. +40						
1982	54.47	33	33			
1983	0.04					
1993	6,624.94	2,870	3,490	485	1.39	349
1999	17,705.09	2,231	2,713	7,910	3.95	2,003
2004	39,008.63	950	1,155	22,250	4.73	4,704
2005	53,711.74	1,582	1,924	30,303	4.65	6,517
2006	1,867,867.01	71,950	87,494	1,033,226	4.52	228,590
2007	1,756,774.84	73,258	89,084	964,981	4.42	218,321
2008	1,735,879.24	62,700	76,245	965,283	4.37	220,889
2009	175,362.28	2,778	3,378	101,839	4.42	23,040
	5,652,988.28	218,352	265,516	3,126,277		704,413

LAUDERDALE UNIT 4  
 INTERIM SURVIVOR CURVE.. IOWA 5-03  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. +40

1977	3.47	2	18	16-		
1983	136.94	82	750	668-		
1993	568,210.70	246,149	2,251,764	1,910,838-		
1994	205.29	77	704	581-		
1995	438.28	140	1,281	1,018-		
1996	171,186.10	45,809	419,059	316,347-		
1998	70,283.28	11,892	108,788	66,618-		
1999	9,359.17	1,179	10,785	5,169-		
2000	3,922.00	344	3,147	794-		
2001	1,287.47	73	668	104		
2002	2,119.40	76	695	577		
2003	922,553.66	23,414	214,191	339,341		
2004	785,071.13	19,124	174,946	296,097		
2005	21,185.94	624	5,708	7,004		
2006	3,268,397.01	125,899	1,151,721	809,317		
2007	498,995.57	20,808	190,351	109,046		
2008	420,518.81	15,189	138,948	113,363		
2009	712,302.24	11,283	103,217	324,164		
	7,456,176.46	522,164	4,776,741	303,036-		

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. +40						
1977	4.61	3	31	28-		
1993	551,973.14	239,115	2,496,456	2,165,272-		
1994	247.07	93	971	823-		
1996	2,735.06	732	7,642	6,001-		
2001	2.91			2		
2002	99.88	4	42	18		
2003	75,481.55	1,916	20,004	25,285		
2004	812,863.96	19,801	206,730	280,988		
2005	389,985.33	11,489	119,950	114,041		
2006	2,172,001.04	83,665	873,497	429,704		
2007	223,186.41	9,307	97,169	36,743		
2008	369,374.88	13,342	139,296	82,329		
2009	639,554.95	10,131	105,771	277,962		
	5,237,510.79	389,598	4,067,559	925,052-		
	18,346,675.53	1,130,114	9,109,816	1,898,189		704,413
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.7	3.84

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1957	3,148.96	3,495	3,495			
1971	425,435.00	462,458	409,840	62,393	0.62	62,393
1980	49,395.85	48,963	43,392	11,437	3.21	3,563
1993	259,597.05	179,951	159,476	128,677	9.91	12,985
2001	452,244.37	224,691	199,126	302,865	10.49	28,872
2006	400,682.98	111,190	98,538	346,220	10.50	32,973
2008	3,164.67	439	389	3,124	10.50	298
2009	53,165.45	2,685	2,380	56,634	10.50	5,394
	1,646,834.33	1,033,872	916,636	911,350		146,478
LAUDERDALE UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1957	318,412.57	353,438	353,438			
1980	19,721.74	19,549	17,428	4,463	3.21	1,390
1988	11,587.07	9,311	8,301	4,561	8.08	564
1993	23,532,939.33	16,312,916	14,543,066	11,578,497	9.91	1,168,365
2004	2,566,556.11	979,159	872,926	1,975,951	10.50	188,186
2008	52,628.49	7,302	6,510	51,908	10.50	4,944
2009	884,072.76	44,650	39,806	941,515	10.50	89,668
	27,385,918.07	17,726,325	15,841,475	14,556,895		1,453,117
LAUDERDALE UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1958	227,981.95	253,060	253,060			
1988	36,771.90	29,547	27,433	13,384	8.08	1,656
1993	24,308,761.09	16,850,712	15,645,220	11,337,505	9.91	1,144,047
2006	3,668,321.08	1,017,959	945,135	3,126,701	10.50	297,781
2008	56,194.23	7,797	7,239	55,137	10.50	5,251
2009	943,983.54	47,676	44,265	1,003,557	10.50	95,577
	29,242,013.79	18,206,751	16,922,352	15,536,284		1,544,312
	58,274,766.19	36,966,948	33,680,463	31,004,529		3,143,907
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.9	5.39

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1984	51,525.57	42,956	43,396	9,675	5.32	1,819
1990	429,308.68	305,994	309,131	133,057	8.22	16,187
1991	650,414.04	451,195	455,821	214,105	8.57	24,983
1993	10,372,407.86	6,799,030	6,868,743	3,814,837	9.14	417,378
2003	118,561.82	47,040	47,523	74,596	10.36	7,200
2008	23,124.91	2,984	3,015	20,804	10.47	1,987
2009	388,469.64	18,206	18,392	381,732	10.48	36,425
	12,033,812.52	7,667,405	7,746,021	4,648,806		505,979

LAUDERDALE UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 28-R4

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -3

1957	96,385.42	99,277	99,277			
1983	165,219.40	140,957	150,144	20,032	4.80	4,173
1984	31,667.60	26,401	28,122	4,496	5.32	845
1988	4,065.71	3,057	3,256	932	7.38	126
1990	1,080,783.88	770,340	820,549	292,658	8.22	35,603
1993	24,006,995.44	15,736,393	16,762,049	7,965,156	9.14	871,461
1994	530,082.31	337,091	359,062	186,923	9.37	19,949
1995	42,989.21	26,479	28,205	16,074	9.56	1,681
1997	126,461.63	72,370	77,087	53,168	9.88	5,381
1999	184,737.59	96,567	102,861	87,419	10.11	8,647
2002	32,026.96	13,861	14,764	18,224	10.32	1,766
2007	114,593.43	22,768	24,252	93,779	10.46	8,965
2008	381,644.65	49,255	52,465	340,629	10.47	32,534
2009	893,931.92	41,894	44,625	876,125	10.48	83,600
	27,691,585.15	17,436,710	18,566,718	9,955,615		1,074,731

LAUDERDALE UNIT 5

INTERIM SURVIVOR CURVE.. IOWA 28-R4

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -3

1958	35,805.26	36,879	36,879			
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FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1984	31,932.80	26,622	28,679	4,212	5.32	792
1989	142,686.82	104,479	112,551	34,416	7.82	4,401
1990	156,604.35	111,621	120,245	41,057	8.22	4,995
1991	807,926.17	560,462	603,765	228,399	8.57	26,651
1993	20,275,794.82	13,290,621	14,317,490	6,566,579	9.14	718,444
1994	345,481.38	219,699	236,673	119,173	9.37	12,719
1995	43,015.32	26,495	28,542	15,764	9.56	1,649
1997	113,609.10	65,015	70,038	46,979	9.88	4,755
1999	98,053.67	51,255	55,215	45,780	10.11	4,528
2003	90,497.80	35,906	38,681	54,532	10.36	5,264
2008	44,054.33	5,686	6,125	39,251	10.47	3,749
2009	740,072.88	34,684	37,364	724,911	10.48	69,171
	22,925,534.70	14,569,424	15,692,247	7,921,053		857,118
	62,650,932.37	39,673,539	42,004,986	22,525,474		2,437,828
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.2	3.89



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1982	1,730.02	1,621	1,730			
1983	248.83	230	247	2	1.66	1
1984	10,151.79	9,256	9,932	220	1.94	113
1985	4,090.93	3,672	3,940	151	2.25	67
1986	818.32	722	775	43	2.60	17
1987	238.29	206	221	17	3.00	6
1990	2,777.39	2,198	2,358	419	4.59	91
1991	187,245.99	142,738	153,159	34,087	5.22	6,530
1992	3,707.45	2,716	2,914	793	5.86	135
1993	395,342.09	277,925	298,216	97,126	6.48	14,989
1994	18,201.94	12,255	13,150	5,052	7.08	714
1999	39,346.22	20,696	22,207	17,139	9.30	1,843
2001	51,358.33	23,758	25,493	25,865	9.78	2,645
2007	144,070.82	27,921	29,959	114,112	10.40	10,972
2008	41,601.61	5,229	5,611	35,991	10.43	3,451
2009	30,053.90	1,370	1,470	28,584	10.46	2,733
	930,983.92	532,513	571,382	359,601		44,307

LAUDERDALE UNIT 4  
 INTERIM SURVIVOR CURVE.. IOWA 22-R4  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. 0

1993	2,294,750.33	1,613,209	1,842,261	452,489	6.48	69,829
2005	115,269.68	35,019	39,991	75,279	10.29	7,316
2008	108,026.02	13,579	15,507	92,519	10.43	8,870
2009	83,997.50	3,830	4,374	79,624	10.46	7,612
	2,602,043.53	1,665,637	1,902,133	699,911		93,627

LAUDERDALE UNIT 5  
 INTERIM SURVIVOR CURVE.. IOWA 22-R4  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. 0

1993	1,607,144.08	1,129,822	1,209,870	397,274	6.48	61,308
2006	100,115.50	25,299	27,091	73,025	10.35	7,056

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
2008	3,397.01	427	457	2,940	10.43	282
2009	57,064.90	2,602	2,787	54,278	10.46	5,189
	1,767,721.49	1,158,150	1,240,205	527,517		73,835
	5,300,748.94	3,356,300	3,713,720	1,587,029		211,769
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.5	4.00

### Ft. Myers Combined Cycle Plant

The Fort Myers Plant is located between the Caloosahatchee and Orange rivers, eight miles east of Fort Myers on 460 acres of wetlands, wooded areas, and palmetto thickets. Eighty acres are dedicated to the power plant, Tice substation, switchyard and various support structures. Remaining land is primarily virgin, except for areas used for parks and nature conservation programs.

The site consists of a natural gas fired Combined Cycle unit and dual fuel Peaking Combustion Turbines (CT). Unit 2 is a 6 on 2 combined cycle unit consisting of 6 GE 7FA combustion turbines, 6 Foster Wheeler Heat Recovery Steam Generators (HRSG), and two steam turbines.

Unit 2 is a newly repowered unit which began commercial operation May 31, 2002. It was constructed utilizing the previous Unit 1 steam turbine, which began commercial operation December 2, 1958 and Unit 2 steam turbine which began commercial operation July 15, 1969.

The new generation output of Unit 2 is 1,470 MW.

The two dual fuel peaking units, 3A & 3B began commercial operation June 1, 2003. They are GE 7FA combustion turbines similar to the Unit 2 CTs. They provide an additional 340 MW of peaking power.

Florida Power & Light Company's current depreciation rates for the Fort Myers Units 2 and 3 and Common were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI, which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing a probable retirement date of 2028 for both units including the Common facilities.

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
1958	644,108.89	721,402	721,402			
1960	6,278.08	7,031	7,031			
1961	2,544.91	2,850	2,850			
1963	13,054.78	14,621	14,621			
1964	633.31	709	709			
1965	5,724.25	6,411	6,411			
1966	722.03	809	809			
1967	10,830.20	12,130	12,130			
1969	402,383.08	450,669	450,669			
1970	72,262.89	80,934	80,934			
1971	29,476.71	33,014	33,014			
1972	3,944.21	4,418	4,418			
1974	142,696.32	159,820	159,820			
1975	34,171.11	38,272	38,272			
1977	1,133,094.65	1,247,746	722,080	546,986	0.42	546,986
1978	40,907.81	44,607	25,814	20,003	0.66	20,003
1979	51,393.76	55,466	32,099	25,462	0.91	25,462
1980	264,633.80	283,230	163,907	132,483	1.11	119,354
1981	74,242.90	78,795	45,599	37,553	1.31	28,666
1982	128,899.31	135,301	78,300	66,067	1.57	42,081
1983	21,617.41	22,381	12,952	11,259	1.89	5,957
1984	678,550.19	690,970	399,870	360,106	2.27	158,637
1985	300,867.34	300,309	173,791	163,180	2.72	59,993
1986	172,620.31	168,356	97,429	95,906	3.23	29,692
1987	75,422.79	71,532	41,396	43,078	3.83	11,248
1988	3,001.15	2,758	1,596	1,765	4.49	393
1989	163,961.01	145,293	84,082	99,554	5.22	19,072
1990	570,775.05	485,588	281,014	358,254	6.01	59,610
1991	29,994.77	24,389	14,114	19,480	6.85	2,844
1992	60,496.88	46,806	27,087	40,670	7.73	5,261
1993	4,731.76	3,468	2,007	3,293	8.64	381
1995	16,001.15	10,366	5,999	11,922	10.54	1,131
1996	61,644.34	37,255	21,560	47,482	11.51	4,125
1997	14,589.90	8,170	4,728	11,613	12.49	930
2000	286,441.86	123,225	71,311	249,504	15.23	16,382
2007	202,572.06	27,339	15,822	211,059	18.24	11,571
2008	374,679.92	31,725	18,359	401,283	18.34	21,880
2009	139,944.22	4,138	2,395	154,343	18.41	8,384
	6,239,915.11	5,582,303	3,876,401	3,112,305		1,200,043

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
1958	208,600.74	233,633	233,633			
1961	166.17	186	186			
1969	965,470.04	1,081,326	1,081,326			
1988	5,641.03	5,183	4,446	1,872	4.49	417
1989	59,809.33	53,000	45,465	21,521	5.22	4,123
2000	14,431,704.32	6,208,404	5,325,795	10,837,714	15.23	711,603
2001	677,189.26	263,107	225,703	532,749	16.00	33,297
2002	7,815,182.72	2,719,559	2,332,936	6,420,069	16.64	385,821
2005	156,438.55	35,235	30,226	144,985	17.88	8,109
2007	59,628.46	8,047	6,903	59,881	18.24	3,283
2008	26,577.24	2,250	1,930	27,837	18.34	1,518
2009	240,572.77	7,113	6,102	263,340	18.41	14,304
	24,646,980.63	10,617,043	9,294,651	18,309,968		1,162,475
FT. MYERS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
2003	2,658,854.69	817,736	429,599	2,548,318	17.17	148,417
2004	130,476.33	34,824	18,295	127,838	17.58	7,272
2008	42,308.41	3,582	1,882	45,503	18.34	2,481
2009	140,234.69	4,146	2,178	154,885	18.41	8,413
	2,971,874.12	860,288	451,954	2,876,544		166,583
	33,858,769.86	17,059,634	13,623,006	24,298,817		2,529,101
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.6	7.47

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -3						
1958	335,082.30	345,135	345,135			
1968	372,301.72	383,471	383,471			
1995	19,106.27	11,572	19,432-	39,111	9.06	4,317
2008	47,549.36	3,923	6,587-	55,563	16.88	3,292
2009	17,757.88	518	870-	19,161	17.16	1,117
	791,797.53	744,619	701,717	113,835		8,726
FT. MYERS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -3						
2000	4,574,970.72	1,940,021	1,399,114	3,313,106	12.73	260,260
2001	1,605,481.22	619,786	446,980	1,206,666	13.41	89,983
2002	139,892.67	48,573	35,030	109,059	14.06	7,757
2008	6,882.86	568	410	6,679	16.88	396
2009	62,351.83	1,817	1,310	62,912	17.16	3,666
	6,389,579.30	2,610,765	1,882,844	4,698,422		362,062
FT. MYERS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -3						
2003	3,657,269.60	1,124,823	746,784	3,020,204	14.66	206,017
2008	55,476.11	4,577	3,039	54,101	16.88	3,205
2009	183,871.27	5,360	3,558	185,829	17.16	10,829
	3,896,616.98	1,134,760	753,381	3,260,134		220,051
	11,077,993.81	4,490,144	3,337,942	8,072,391		590,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.7	5.33

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -2						
2001	37,520.28	11,577	23,227	15,044	17.20	875
2002	16,490.69	4,669	9,367	7,454	17.23	433
2006	118,821.72	18,568	37,253	83,945	17.36	4,836
2007	367,327.54	43,088	86,447	288,227	17.39	16,574
2008	53,465,515.00	3,921,054	7,866,801	46,668,024	17.43	2,677,454
2009	1,237,344.75	31,679	63,558	1,198,534	17.46	68,645
	55,243,019.98	4,030,635	8,086,653	48,261,228		2,768,817
FT. MYERS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -2						
1998	27,186.72	10,205	8,759	18,971	17.09	1,110
1999	444,024.60	157,475	135,164	317,741	17.13	18,549
2000	39,035,302.84	12,980,019	11,140,983	28,675,026	17.16	1,671,039
2001	48,195,927.14	14,870,853	12,763,920	36,395,926	17.20	2,116,042
2002	147,495,728.54	41,763,711	35,846,543	114,599,100	17.23	6,651,138
2003	25,005,473.25	6,371,295	5,468,597	20,036,986	17.27	1,160,219
2004	25,375,063.29	5,704,517	4,896,289	20,986,276	17.30	1,213,080
2005	14,219,785.60	2,731,137	2,344,184	12,159,997	17.33	701,673
2006	345,169.15	53,938	46,296	305,777	17.36	17,614
2007	9,044,646.05	1,060,937	910,621	8,314,918	17.39	478,144
2008	44,159,160.76	3,238,545	2,779,701	42,262,643	17.43	2,424,707
2009	3,080,348.60	78,863	67,690	3,074,266	17.46	176,075
	356,427,816.54	89,021,495	76,408,747	287,147,627		16,629,390
FT. MYERS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -2						
2003	39,780,634.52	10,135,947	3,670,612	36,905,635	17.27	2,136,979
2004	1,007,616.45	226,520	82,031	945,738	17.30	54,667
2005	1,648,101.52	316,544	114,633	1,566,431	17.33	90,388
2006	5,878,476.69	918,594	332,658	5,663,388	17.36	326,232

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -2						
2007	882,014.65	103,460	37,467	862,188	17.39	49,580
2008	13,805,925.10	1,012,499	366,664	13,715,380	17.43	786,884
2009	2,964,171.25	75,889	27,482	2,995,973	17.46	171,591
	65,966,940.18	12,789,453	4,631,547	62,654,733		3,616,321
	477,637,776.70	105,841,583	89,126,947	398,063,588		23,014,528
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.3	4.82



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. +40						
2001	44.99	3	7	20	4.53	4
2002	45.12	1	2	25	4.74	5
2006	47,656.02	686	1,643	26,951	4.88	5,523
2007	60,609.93	1,236	2,961	33,405	4.83	6,916
2008	9,653,979.14	196,941	471,824	5,320,563	4.83	1,101,566
2009	223,420.66	2,145	5,139	128,913	4.92	26,202
	9,985,755.86	201,012	481,576	5,509,877		1,140,216
FT. MYERS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. +40						
1998	18,873.45	3,193	11,324			
1999	72,365.98	9,118	43,420			
2000	600,060.86	52,565	360,037			
2001	57,788.89	3,259	34,673			
2002	403,556.53	12,591	196,706	45,428	4.74	9,584
2003	1,571,554.38	24,516	383,008	559,925	4.87	114,974
2004	2,934,560.51	21,129	330,094	1,430,642	4.94	289,604
2005	454,154.00	3,815	59,601	212,891	4.93	43,183
2006	138,437.54	1,994	31,152	51,911	4.88	10,638
2007	1,492,388.49	30,445	475,636	419,797	4.83	86,914
2008	7,973,581.05	162,661	2,541,216	2,242,933	4.83	464,375
2009	556,201.90	5,340	83,426	250,295	4.92	50,873
	16,273,523.58	330,626	4,550,293	5,213,822		1,070,145
FT. MYERS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. +40						
2003	2,500,149.87	39,002	80,765	1,419,325	4.87	291,443
2004	116,528.24	839	1,737	68,180	4.94	13,802
2005	52,637.35	442	915	30,667	4.93	6,220
2006	2,357,690.11	33,951	70,305	1,344,309	4.88	275,473

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. +40						
2007	145,534.55	2,969	6,148	81,173	4.83	16,806
2008	2,492,861.29	50,854	105,308	1,390,409	4.83	287,869
2009	535,224.39	5,138	10,640	310,495	4.92	63,109
	8,200,625.80	133,195	275,818	4,644,558		954,722
	34,459,905.24	664,833	5,307,687	15,368,257		3,165,083
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.9	9.18

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -11						
1987	8,225.32	6,708	976-	10,106	7.96	1,270
2008	538.66	45	6-	604	18.47	33
2009	200.96	6	1-	224	18.49	12
	8,964.94	6,759	983-	10,934		1,315
FT. MYERS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -11						
1958	152,249.01	168,996	168,996			
1969	1,136,531.39	1,253,602	924,775	336,775	0.19	336,775
1991	522,457.51	356,134	262,718	317,210	11.57	27,417
1996	290,223.19	148,575	109,603	212,545	15.77	13,478
2000	15,973,679.73	6,205,775	4,577,964	13,152,821	17.64	745,625
2001	19,848,413.28	7,096,423	5,234,990	16,796,749	17.89	938,890
2002	1,663,194.08	541,290	399,306	1,446,839	18.08	80,024
2007	95,576.97	12,657	9,337	96,753	18.45	5,244
2008	33,235.71	2,771	2,044	34,848	18.47	1,887
2009	391,470.64	11,428	8,431	426,101	18.49	23,045
	40,107,031.51	15,797,651	11,698,164	32,820,641		2,172,385
FT. MYERS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -11						
2003	12,913,862.48	3,771,377	1,917,655	12,416,732	18.21	681,863
2008	195,884.33	16,329	8,303	209,129	18.47	11,323
2009	649,255.47	18,954	9,638	711,036	18.49	38,455
	13,759,002.28	3,806,660	1,935,596	13,336,897		731,641
	53,874,998.73	19,611,070	13,632,777	46,168,472		2,905,341
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.9	5.39

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -3						
1958	12,041.02	12,402	12,402			
1961	1,882.73	1,939	1,939			
1963	7,050.47	7,262	7,262			
1969	50,006.05	50,677	74,725-	126,231	0.45	126,231
1991	14,824.56	9,589	14,140-	29,409	10.40	2,828
1995	32,637.48	17,235	25,414-	59,031	13.43	4,395
2008	7,751.77	610	899-	8,883	18.14	490
2009	2,895.60	80	118-	3,100	18.23	170
	129,089.68	99,794	93,693-	226,654		134,114

FT. MYERS UNIT 2  
 INTERIM SURVIVOR CURVE.. IOWA 28-R4  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. -3

1984	80,255.27	66,602	71,584	11,079	5.44	2,037
1985	4,595.48	3,707	3,984	749	6.07	123
1987	14,631.96	11,071	11,899	3,172	7.43	427
1988	35,529.81	25,957	27,899	8,697	8.14	1,068
1989	3,191.67	2,244	2,412	875	8.88	99
1991	47,028.42	30,420	32,696	15,743	10.40	1,514
1992	9,284.76	5,732	6,161	3,402	11.18	304
1993	80,960.49	47,599	51,160	32,229	11.95	2,697
1994	4,726.27	2,638	2,835	2,033	12.70	160
2000	18,955,820.67	7,147,918	7,682,625	11,841,870	16.31	726,050
2001	9,314,621.10	3,220,726	3,461,656	6,132,404	16.70	367,210
2002	22,122,908.91	6,949,912	7,469,807	15,316,789	17.02	899,929
2008	55,191.48	4,343	4,668	52,179	18.14	2,876
2009	499,910.18	13,748	14,776	500,131	18.23	27,435
	51,228,656.47	17,532,617	18,844,162	33,921,352		2,031,929

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -3						
2003	9,012,074.60	2,529,464	1,794,073	7,488,364	17.30	432,853
2004	12,090.88	2,965	2,103	10,351	17.54	590
2005	45,448.76	9,456	6,707	40,105	17.74	2,261
2007	19,136.82	2,401	1,703	18,008	18.03	999
2008	137,862.19	10,849	7,695	134,303	18.14	7,404
2009	456,943.07	12,566	8,912	461,739	18.23	25,329
	9,683,556.32	2,567,701	1,821,193	8,152,870		469,436
	61,041,302.47	20,200,112	20,571,662	42,300,876		2,635,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.1	4.32

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1968	202.18	202	202			
1969	13,812.40	13,812	13,812			
1970	1,595.33	1,595	1,595			
1971	4,444.97	4,445	4,445			
1972	979.14	979	979			
1973	1,988.74	1,989	1,989			
1974	25,535.18	25,535	25,535			
1975	1,074.39	1,074	1,074			
1976	2,520.67	2,516	2,521			
1977	18,694.06	18,507	18,694			
1981	1,533.01	1,454	1,533			
1982	9,294.04	8,707	9,294			
1983	5,787.83	5,351	5,788			
1984	2,711.65	2,472	2,712			
1985	746.29	670	746			
1986	1,107.01	976	1,107			
1987	44,423.78	38,364	44,424			
1989	6,485.12	5,306	6,485			
1990	654.88	518	655			
1991	35,557.19	27,041	35,557			
1992	5,448.52	3,973	5,449			
1993	15,107.28	10,513	15,107			
1994	1,994.27	1,319	1,994			
1996	693.76	408	694			
1998	88,640.43	45,109	85,987	2,653	10.80	246
1999	55,681.33	26,042	49,641	6,040	11.69	517
2000	134,174.04	57,198	109,030	25,144	12.57	2,000
2004	23,152.37	5,994	11,426	11,726	15.66	749
2008	32,979.86	2,612	4,979	28,001	17.44	1,606
2009	12,319.45	339	646	11,673	17.70	659
	549,339.17	315,020	464,100	85,237		5,777

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
2000	1,585,682.13	675,976	497,619	1,088,063	12.57	86,560
2001	30,670.36	11,808	8,692	21,978	13.42	1,638
2002	1,461,139.94	501,025	368,830	1,092,310	14.24	76,707
2008	3,350.17	265	195	3,155	17.44	181
2009	30,359.53	835	615	29,745	17.70	1,681
	3,111,202.13	1,189,909	875,951	2,235,251		166,767
FT. MYERS UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
2003	452,382.03	136,077	71,812	380,570	14.99	25,388
2008	6,861.87	543	286	6,576	17.44	377
2009	22,744.22	625	330	22,414	17.70	1,266
	481,988.12	137,245	72,428	409,560		27,031
	4,142,529.42	1,642,174	1,412,479	2,730,048		199,575
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.7	4.82

### Manatee Combined Cycle Plant

The Manatee Plant is located in Manatee County, approximately six miles east of Parrish, Florida. Approximately 4,000 acres of the 6,748-acre site is utilized as a cooling water reservoir for the units. The site has two identical steam generating units, and a combined cycle plant.

The new combined cycle Manatee Unit 3 is located on the same site as the steam generating units. The combined cycle technology maximizes the beneficial use of the site while minimizing environmental, land use and cost impacts. Manatee Unit 3 generates 1,150 MW of power.

Unit 3 consists of four nominal 170 MW GE "F" Class Advanced Combustion Turbines with DLN combustors and four HRSG's which utilize waste heat from the CT to produce steam to drive a new steam turbine generator.

Florida Power & Light Company's last requested and received approval from the Florida Public Service Commission for a change in depreciation rates for the Manatee Plant in Docket No. 050300-EI, Order No. PSC-05-0821-PPA-EI issued on August 11, 2005. In this study the company is proposing a probable retirement date of 2030 for Unit 3.



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -12						
2005	28,750,064.32	6,121,234	6,246,653	25,953,419	19.17	1,353,856
2008	290,342.03	22,600	23,063	302,120	20.09	15,038
2009	429,391.24	11,590	11,828	469,090	20.24	23,176
	29,469,797.59	6,155,424	6,281,544	26,724,629		1,392,070
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.2	4.72

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -3						
2005	4,464,629.62	959,261	1,934,929	2,663,640	16.54	161,042
2008	58,946.91	4,560	9,198	51,517	18.10	2,846
2009	66,885.09	1,777	3,584	65,308	18.50	3,530
	4,590,461.62	965,598	1,947,711	2,780,465		167,418
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.6	3.65

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -2						
2003	788,540.77	185,876	85,079	719,233	18.96	37,934
2004	837,521.07	173,759	79,533	774,738	19.00	40,776
2005	267,633,124.09	47,199,242	21,604,025	251,381,762	19.04	13,202,824
2006	1,478,491.92	211,430	96,776	1,411,286	19.08	73,967
2007	18,830,897.51	2,005,265	917,849	18,289,666	19.12	956,572
2008	13,305,492.55	887,583	406,265	13,165,337	19.16	687,126
2009	3,978,657.74	92,933	42,537	4,015,694	19.20	209,151
	306,852,725.65	50,756,088	23,232,064	289,757,716		15,208,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.1	4.96

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. +40						
2003	49,558.54	773	5,318	24,417	4.87	5,014
2004	96,857.15	697	4,795	53,319	4.94	10,793
2005	8,547,713.55	71,801	493,962	4,634,666	4.93	940,095
2006	592,981.14	8,539	58,745	297,044	4.88	60,870
2007	3,107,143.67	63,386	436,071	1,428,215	4.83	295,697
2008	2,402,500.90	49,011	337,176	1,104,325	4.83	228,639
2009	718,404.73	6,897	47,449	383,594	4.92	77,966
	15,515,159.68	201,104	1,383,516	7,925,580		1,619,074
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.9	10.44

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -11						
2005	40,899,469.63	8,267,051	5,796,107	39,602,304	20.21	1,959,540
2008	785,791.23	59,660	41,828	830,400	20.42	40,666
2009	616,357.01	16,351	11,464	672,692	20.45	32,894
	42,301,617.87	8,343,062	5,849,399	41,105,396		2,033,100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.2	4.81

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -3						
2005	39,150,330.35	7,613,330	12,462,872	27,861,968	19.29	1,444,374
2007	5,447,607.40	631,242	1,033,331	4,577,705	19.73	232,017
2008	540,308.77	38,789	63,497	493,021	19.90	24,775
2009	667,411.50	16,773	27,457	659,977	20.03	32,949
	45,805,658.02	8,300,134	13,587,157	33,592,671		1,734,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.4	3.79

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2005	11,065,050.79	2,312,596	4,334,772	6,730,279	16.96	396,832
	11,065,050.79	2,312,596	4,334,772	6,730,279		396,832
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.0	3.59

### Martin Combined Cycle Units 3, 4 & 8

The Martin Combined Cycle units function as a self-contained power plant located at the 11,360-acre Martin Power Plant site. The site is located in Martin County, 40 miles northwest of West Palm Beach, and five miles east of Lake Okeechobee and presently consists of two steam units (Units 1 & 2), three combined cycle generating units (Units 3, 4 and 8). Unit 3 began commercial operation in February 1994 while Unit 4 was placed in service in April 1994. Martin Units 3 and 4 each have a combined name plate rating of 1,224. The plant uses the Martin Reservoir, a 6,800-acre cooling water reservoir, for both intake and discharge. The cooling pond operates as a closed cycle system; however, water withdrawals can be accomplished, if necessary, through a pump station from the St. Lucie Canal. This reservoir was designed for an ultimate site generating capacity of 4,000 megawatts.

Each combined cycle unit consists of two advanced combustion turbines (CTs) fired on natural gas, with distillate oil as a backup fuel, plus two heat recovery steam generators (HRSGs) and a related steam turbine (ST). The higher operating temperatures of the advanced combustion turbines (2,350 degrees F) allow the use of a more efficient reheat steam cycle. Operating costs should also be lowered through the use of advanced "dry Low-NO" burners on the CTs. The latest digital control technology is utilized to enable flexible, efficient operation in both base loaded and cycling modes. The units have been optimized for base load operation with the ability to cycle 250 times per year. Specific designs incorporated in to the construction of the plant allow a faster and more effective steam-turbine warming system enabling each unit to go from a cold start to full power in two hours.

In the event that future economic conditions would justify the burning of gasified coal, these combined cycle units are capable of conversion to a gasification-combined cycle (GCC)



system. Conversion would require the construction of a coal gasifier, as well as coal transporting, unloading, handling and storage facilities at the plant site.

Detail design of the combined cycle units was by Bechtel Power Corporation for General Electric. The combustion turbines and the steam turbine generators were purchased from General Electric, while the HRSG's and the stacks were fabricated and installed by the Henry Vogt Machine Company.

Florida Power & Light Company's current depreciation rates for the Martin Combined Cycle Plant Units 3 and 4 were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. Martin Unit 8 began commercial operation on June 14, 2001 with two combustion turbines operating in a simple cycle mode. These two combustion turbines were then integrated with two new GE 7FAs (Units 8C & 8D), four new duct fired heat recovery steam generators (HRSG's) and one steam turbine (STG). A mechanical draft cooling tower and all necessary balance of plant items were also installed. This combined cycle unit went commercial in June, 2005. Unit 8 has a combined name plate rating of 1,150 megawatts. The depreciation rates for Martin Unit 8, were approved in Docket No. 050300-EI, Order No. PSC-05-0821-PAA-EI, issued on August 11, 2005.

In this study the Company is proposing a probable retirement date of 2020 for Units 3 and 4 and the associated Common facilities. A probable retirement date of 2030 has been proposed for Unit 8.

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1994	39,958,775.91	28,588,746	29,207,390	15,546,439	8.72	1,782,849
1995	284,117.28	194,523	198,732	119,479	9.20	12,987
1997	5,544.23	3,468	3,543	2,667	9.88	270
2001	33,205.63	16,717	17,079	20,111	10.41	1,932
2004	568,573.80	219,060	223,800	413,003	10.49	39,371
2005	61,135.27	20,555	21,000	47,472	10.49	4,525
2008	780,254.06	109,236	111,600	762,285	10.50	72,599
2009	1,010,956.60	51,518	52,633	1,079,638	10.50	102,823
	42,702,562.78	29,203,823	29,835,777	17,991,094		2,017,356
MARTIN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1994	1,128,701.01	807,536	689,497	574,648	8.72	65,900
1995	374,484.39	256,393	218,915	200,508	9.20	21,794
2005	55,228.38	18,569	15,855	46,001	10.49	4,385
2008	8,882.68	1,244	1,062	8,887	10.50	846
2009	38,004.41	1,937	1,654	40,911	10.50	3,896
	1,605,300.87	1,085,679	926,983	870,955		96,821
MARTIN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1994	1,238,076.81	885,789	664,490	722,156	8.72	82,816
2008	7,055.87	988	741	7,162	10.50	682
2009	30,193.11	1,539	1,155	32,661	10.50	3,111
	1,275,325.79	888,316	666,386	761,979		86,609

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -12						
2001	2,788,554.18	1,066,879	860,839	2,262,342	16.38	138,116
2005	19,933,659.89	4,244,115	3,424,472	18,901,227	19.17	985,979
2006	6,566.20	1,115	900	6,454	19.58	330
2008	117,642.92	9,157	7,388	124,372	20.09	6,191
2009	533,906.29	14,411	11,628	586,347	20.24	28,970
	23,380,329.48	5,335,677	4,305,227	21,880,742		1,159,586
	68,963,518.92	36,513,495	35,734,373	41,504,770		3,360,372
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.4	4.87

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1994	2,646,121.26	1,772,123	1,762,215	963,290	7.42	129,823
1996	788,591.59	487,837	485,109	327,140	8.20	39,895
1999	507,412.32	272,449	270,926	251,709	9.09	27,691
2008	22,467.22	2,932	2,916	20,225	10.27	1,969
2009	96,134.37	4,575	4,549	94,469	10.32	9,154
	4,060,726.76	2,539,916	2,525,715	1,656,833		208,532
MARTIN PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1993	13,292,885.62	9,236,402	13,286,125	405,547	6.98	58,101
2008	36,014.00	4,700	6,761	30,333	10.27	2,954
	13,328,899.62	9,241,102	13,292,886	435,880		61,055
MARTIN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1994	165,905.22	111,108	99,065	71,817	7.42	9,679
2008	945.45	123	110	864	10.27	84
2009	4,045.21	192	171	3,996	10.32	387
	170,895.88	111,423	99,346	76,677		10,150
MARTIN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1994	165,526.33	110,854	88,841	81,651	7.42	11,004
2008	943.45	123	98	874	10.27	85
2009	4,037.21	192	154	4,004	10.32	388
	170,506.99	111,169	89,093	86,529		11,477

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -3						
2001	2,937,825.10	1,116,277	944,242	2,081,718	13.74	151,508
2005	7,805,998.77	1,677,181	1,418,702	6,621,477	16.54	400,331
2008	55,611.27	4,302	3,639	53,641	18.10	2,964
2009	252,380.77	6,707	5,673	254,279	18.50	13,745
	11,051,815.91	2,804,467	2,372,256	9,011,115		568,548
	28,782,845.16	14,808,077	18,379,296	11,267,034		859,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.1	2.99

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1994	13,455,435.44	7,958,863	13,724,544			
1995	222,238.65	127,917	226,683			
2006	8,010.74	1,995	6,378	1,793	10.15	177
2007	293,774.28	56,274	179,900	119,750	10.16	11,786
2008	4,600,511.12	574,834	1,837,668	2,854,853	10.17	280,713
2009	400,005.04	18,360	58,694	349,311	10.18	34,313
	18,979,975.27	8,738,243	16,033,867	3,325,707		326,989
MARTIN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1994	108,061,709.76	63,918,285	67,802,928	42,420,016	10.02	4,233,535
1995	1,032,796.07	594,463	630,592	422,860	10.03	42,160
1999	515,305.73	255,973	271,530	254,082	10.08	25,207
2000	1,477,218.83	697,179	739,550	767,213	10.09	76,037
2001	1,438,987.41	640,093	678,995	788,772	10.10	78,096
2002	437,716.88	181,401	192,426	254,045	10.11	25,128
2003	21,972,676.54	8,359,725	8,867,788	13,544,342	10.12	1,338,374
2004	3,554,988.00	1,215,827	1,289,719	2,336,369	10.13	230,639
2005	6,803,584.80	2,032,625	2,156,158	4,783,498	10.14	471,745
2006	3,772,884.06	939,765	996,879	2,851,463	10.15	280,932
2007	387,365.92	74,202	78,712	316,401	10.16	31,142
2008	8,178,061.00	1,021,849	1,083,951	7,257,671	10.17	713,635
2009	3,345,610.20	153,564	162,897	3,249,625	10.18	319,217
	160,978,905.20	80,084,951	84,952,125	79,246,357		7,865,847
MARTIN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1994	109,256,211.05	64,624,830	63,487,047	47,954,288	10.02	4,785,857
1995	1,595,930.59	918,595	902,422	725,427	10.03	72,326
1998	113,722.88	59,019	57,980	58,017	10.07	5,761

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
2000	178,629.69	84,305	82,821	99,381	10.09	9,849
2001	673,050.03	299,387	294,116	392,395	10.10	38,851
2002	805,903.59	333,987	328,107	493,915	10.11	48,854
2003	18,164,101.07	6,910,714	6,789,044	11,738,339	10.12	1,159,915
2004	4,906,033.38	1,677,893	1,648,352	3,355,802	10.13	331,274
2005	15,114,846.61	4,515,681	4,436,178	10,980,966	10.14	1,082,936
2006	1,224,108.60	304,906	299,538	949,053	10.15	93,503
2007	13,367,620.01	2,560,648	2,515,565	11,119,407	10.16	1,094,430
2008	4,413,684.55	551,490	541,781	3,960,177	10.17	389,398
2009	3,608,369.95	165,624	162,708	3,517,829	10.18	345,563
	173,422,212.00	83,007,079	81,545,659	95,344,996		9,458,517
MARTIN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -2						
2001	12,040,488.79	3,451,045	3,170,972	9,110,327	18.88	482,539
2002	1,344,014.38	352,183	323,601	1,047,294	18.92	55,354
2003	10,202,957.03	2,405,061	2,209,876	8,197,140	18.96	432,339
2004	2,288,202.34	474,729	436,202	1,897,764	19.00	99,882
2005	254,006,538.13	44,796,085	41,160,613	217,926,056	19.04	11,445,696
2006	6,362,440.62	909,854	836,014	5,653,675	19.08	296,314
2007	26,779,992.96	2,851,748	2,620,311	24,695,282	19.12	1,291,594
	313,024,634.25	55,240,705	50,757,589	268,527,538		14,103,718
	666,405,726.72	227,070,978	233,289,240	446,444,598		31,755,071
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.1	4.77

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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MARTIN COMMON  
 INTERIM SURVIVOR CURVE.. IOWA 5-03  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. +40

1994	6,730.79	2,536	67,497	63,459-		
1995	6,128.89	1,964	52,273	48,596-		
2006	3,212.88	124	3,300	1,372-		
2007	48,473.47	2,021	53,790	24,706-		
2008	830,689.43	30,005	798,594	300,180-		
2009	72,226.75	1,144	30,448	12,888		
	967,462.21	37,794	1,005,902	425,425-		

MARTIN UNIT 3  
 INTERIM SURVIVOR CURVE.. IOWA 5-03  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. +40

1994	54,055.50	20,368	473,700	441,267-		
1995	28,482.42	9,126	212,244	195,155-		
1999	83,983.19	10,582	246,107	195,717-		
2000	22,708.19	1,989	46,258	32,633-		
2001	1,725.40	97	2,256	1,221-		
2002	1,197.62	43	1,000	281-		
2003	1,380,947.92	35,048	815,115	13,454		
2004	411,125.18	10,015	232,920	13,755		
2005	217,294.08	6,401	148,869	18,493-		
2006	1,513,196.69	58,288	1,355,609	447,691-		
2007	63,916.32	2,665	61,980	23,630-		
2008	1,476,668.28	53,337	1,240,463	354,462-		
2009	604,098.76	9,569	222,547	139,912		
	5,859,399.55	217,528	5,059,068	1,543,429-		

MARTIN UNIT 4  
 INTERIM SURVIVOR CURVE.. IOWA 5-03  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. +40

1994	54,653.03	20,593	391,510	358,718-		
1995	44,012.52	14,102	268,105	241,697-		
1998	78,948.21	13,358	253,960	206,591-		



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. +40						
2000	2,745.94	241	4,582	2,934-		
2001	807.01	46	875	391-		
2002	2,205.00	80	1,521	198-		
2003	1,141,584.98	28,973	550,829	134,122		
2004	567,370.09	13,821	262,762	77,660		
2005	482,740.62	14,222	270,386	19,258		
2006	490,955.21	18,912	359,551	64,978-		
2007	2,205,689.65	91,977	1,748,649	425,235-		
2008	796,955.17	28,786	547,274	69,101-		
2009	651,543.86	10,320	196,202	194,724		
	6,520,211.29	255,431	4,856,206	944,079-		

MARTIN UNIT 8  
 INTERIM SURVIVOR CURVE.. IOWA 5-03  
 PROBABLE RETIREMENT YEAR.. 6-2030  
 NET SALVAGE PERCENT.. +40

2001	14,437.04	814	8,662			
2002	3,677.30	115	1,680	526	4.74	111
2003	641,239.69	10,003	146,117	238,627	4.87	48,999
2004	264,624.69	1,905	27,827	130,948	4.94	26,508
2005	8,112,505.26	68,145	995,414	3,872,089	4.93	785,414
2006	2,551,794.31	36,746	536,759	994,318	4.88	203,754
2007	4,383,584.62	89,425	1,306,257	1,323,894	4.83	274,098
	15,971,862.91	207,153	3,022,716	6,560,402		1,338,884
	29,318,935.96	717,906	13,943,892	3,647,469		1,338,884

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 2.7 4.57

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1994	17,614,163.58	11,840,523	9,002,682	10,549,040	10.09	1,045,495
2006	2,379,287.85	660,252	502,008	2,139,002	10.50	203,714
2007	61,624.45	13,154	10,001	58,402	10.50	5,562
2008	224,303.49	31,122	23,663	225,314	10.50	21,458
2009	491,739.71	24,835	18,883	526,948	10.50	50,186
	20,771,119.08	12,569,886	9,557,237	13,498,706		1,326,415
MARTIN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1994	19,911,377.17	13,384,746	9,717,132	12,384,497	10.09	1,227,403
2003	4,658,759.36	1,977,476	1,435,619	3,735,604	10.50	355,772
2008	4,544,097.43	630,494	457,730	4,586,218	10.50	436,783
2009	705,959.28	35,654	25,884	757,731	10.50	72,165
	29,820,193.24	16,028,370	11,636,365	21,464,050		2,092,123
MARTIN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -11						
2001	10,581,915.19	3,588,380	2,505,267	9,240,659	19.32	478,295
2005	28,474,125.65	5,755,503	4,018,267	27,588,012	20.21	1,365,067
2007	153,044.64	18,568	12,963	156,917	20.38	7,700
2008	232,766.10	17,673	12,339	246,031	20.42	12,049
2009	921,746.82	24,453	17,072	1,006,067	20.45	49,196
	40,363,598.40	9,404,577	6,565,908	38,237,686		1,912,307
	90,954,910.72	38,002,833	27,759,510	73,200,442		5,330,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.7	5.86

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1994	4,554,535.82	2,896,330	3,113,359	1,577,813	9.37	168,390
1996	94,804.26	56,372	60,596	37,052	9.73	3,808
1998	63,818.65	35,003	37,626	28,107	10.00	2,811
2008	26,863.21	3,467	3,727	23,942	10.47	2,287
2009	114,937.47	5,387	5,790	112,596	10.48	10,744
	4,854,959.41	2,996,559	3,221,098	1,779,510		188,040
MARTIN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1994	24,909,426.53	15,840,452	18,224,445	7,432,264	9.37	793,198
1995	90,772.34	55,910	64,325	29,171	9.56	3,051
1999	107,168.17	56,019	64,450	45,933	10.11	4,543
2008	243,548.42	31,432	36,162	214,693	10.47	20,506
2009	614,719.74	28,809	33,145	600,016	10.48	57,253
	25,965,635.20	16,012,622	18,422,527	8,322,077		878,551
MARTIN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1994	22,313,873.16	14,189,883	15,907,799	7,075,490	9.37	755,122
1995	83,916.16	51,687	57,945	28,489	9.56	2,980
1999	99,732.57	52,133	58,445	44,280	10.11	4,380
2003	992,846.94	393,918	441,608	581,024	10.36	56,083
2008	160,940.30	20,771	23,285	142,484	10.47	13,609
2009	573,506.37	26,877	30,131	560,581	10.48	53,491
	24,224,815.50	14,735,269	16,519,213	8,432,348		885,665

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -3						
2001	12,762,690.09	4,231,559	6,610,880	6,534,691	17.80	367,117
2005	33,128,027.78	6,442,209	10,064,534	24,057,335	19.29	1,247,140
2006	5,295,186.49	826,833	1,291,745	4,162,297	19.53	213,123
2007	35,775.69	4,146	6,477	30,372	19.73	1,539
2008	265,129.08	19,034	29,737	243,346	19.90	12,228
2009	1,203,230.74	30,240	47,243	1,192,085	20.03	59,515
	52,690,039.87	11,554,021	18,050,616	36,220,126		1,900,662
	107,735,449.98	45,298,471	56,213,454	54,754,061		3,852,918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.2	3.58

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1994	3,708,508.78	2,496,939	3,374,983	333,526	7.08	47,108
2001	53,337.15	24,674	33,351	19,986	9.78	2,044
2004	131,789.99	46,034	62,222	69,568	10.21	6,814
2005	81,711.67	24,824	33,553	48,159	10.29	4,680
2008	22,658.44	2,848	3,849	18,809	10.43	1,803
2009	96,944.68	4,421	5,976	90,969	10.46	8,697
	4,094,950.71	2,599,740	3,513,934	581,017		71,146
MARTIN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1994	528,722.47	355,989	309,438	219,284	7.08	30,972
2008	3,013.23	379	330	2,683	10.43	257
2009	12,893.48	588	511	12,382	10.46	1,184
	544,629.18	356,956	310,279	234,349		32,413
MARTIN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1994	473,178.92	318,591	250,232	222,947	7.08	31,490
2008	2,696.43	339	266	2,430	10.43	233
2009	11,539.75	526	413	11,127	10.46	1,064
	487,415.10	319,456	250,911	236,504		32,787
MARTIN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2001	278,822.73	106,538	278,823			
2005	3,945,404.49	824,590	3,290,309	655,095	16.96	38,626

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2008	21,864.19	1,622	6,472	15,392	18.72	822
2009	99,227.85	2,530	10,095	89,133	19.12	4,662
	4,345,319.26	935,280	3,585,699	759,620		44,110
	9,472,314.25	4,211,432	7,660,823	1,811,490		180,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.0	1.91

### Putman Combined Cycle Plant

The Putnam Plant is located on a 59-acre site in Putnam County approximately three miles southeast of Palatka, Florida. Putnam Unit Nos. 1 and 2 are virtually identical in design. Unit Nos. 1 and 2 are combined cycle units that operate on natural gas with #2 light oil as alternate fuel. Both units are also capable of operating on #6 heavy oil. The two units have a combined maximum generator name plate rating of 580 megawatts. Unit Nos. 1 and 2 went into commercial operation during 1978 and 1977, respectively.

Unit Nos. 1 and 2 each consist of essentially two complete Westinghouse Electric Corporation gas turbine generators, each coupled to one electrical generator on the intake side of the respective gas turbine, and one Heat Recovery Steam Generator (HRSG) on the exhaust side of the respective gas turbine. Each gas turbine drives an electrical generator while the exhaust heat from the gas turbine boils water in the HRSG. The superheated steam produced from both HRSGs enters a common steam line and drives one additional steam turbine, which is coupled to an electric generator. The exhaust steam is condensed and the water piped back to the HRSGs for re-use.

Florida Power & Light Company's current depreciation rates for the Putman Plant were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing a probable retirement date of 2020 for both these units and the Common facilities.

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1956	8,570.55	9,599	9,599			
1964	7,462.52	8,358	8,358			
1974	13,951.44	15,626	15,626			
1977	6,203,278.36	6,830,951	5,496,647	1,451,025	0.42	1,451,025
1978	1,285,929.64	1,402,219	1,128,321	311,920	0.66	311,920
1979	20,184.85	21,784	17,529	5,078	0.91	5,078
1980	220,240.12	235,717	189,674	56,995	1.11	51,347
1981	134,294.47	142,528	114,688	35,722	1.31	27,269
1982	1,386,526.91	1,455,387	1,171,103	381,807	1.57	243,189
1983	120,680.47	124,944	100,538	34,624	1.89	18,320
1984	162,248.00	165,218	132,946	48,772	2.27	21,485
1985	81,424.54	81,273	65,398	25,797	2.72	9,484
1986	48,564.17	47,364	38,112	16,280	3.23	5,040
1987	105,122.79	99,700	80,225	37,513	3.83	9,795
1988	130,012.56	119,462	96,127	49,487	4.49	11,022
1989	512,650.31	454,626	365,823	208,345	5.20	40,066
1990	33,516.79	28,571	22,990	14,549	5.96	2,441
1991	46,724.92	38,197	30,736	21,596	6.72	3,214
1992	49,047.43	38,360	30,867	24,066	7.46	3,226
1993	42,753.77	31,996	25,746	22,138	8.13	2,723
1994	122,005.16	87,289	70,239	66,407	8.72	7,615
1995	4,235.93	2,900	2,334	2,410	9.20	262
1996	20,591.68	13,480	10,847	12,216	9.59	1,274
1997	18,668.20	11,677	9,396	11,512	9.88	1,165
2000	91,561.92	49,101	39,510	63,039	10.34	6,097
2001	545.38	275	221	390	10.41	37
2004	140,043.84	53,956	43,417	113,432	10.49	10,813
2005	21,420.41	7,202	5,795	18,196	10.49	1,735
2006	141,379.83	39,586	31,854	126,491	10.50	12,047
2007	8,986.38	1,935	1,557	8,508	10.50	810
2008	414,480.93	58,027	46,692	417,527	10.50	39,764
2009	1,131,833.40	57,678	46,412	1,221,241	10.50	116,309
	12,728,937.67	11,734,986	9,449,327	4,807,083		2,414,572



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1978	34,004.16	37,079	31,710	6,375	0.66	6,375
2008	1,114.43	156	133	1,115	10.50	106
2009	3,427.43	175	150	3,689	10.50	351
	38,546.02	37,410	31,993	11,179		6,832
PUTNAM UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1977	34,004.12	37,445	27,582	10,503	0.42	10,503
2008	1,114.46	156	115	1,133	10.50	108
2009	3,427.44	175	129	3,710	10.50	353
	38,546.02	37,776	27,826	15,346		10,964
	12,806,029.71	11,810,172	9,509,146	4,833,608		2,432,368
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.0	18.99

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1977	5,133,934.08	5,014,036	5,287,952			
1979	40.69	39	42			
1980	48,351.49	45,479	49,802			
1981	15,253.65	14,162	15,711			
1982	884,130.17	809,663	910,654			
1987	121,121.60	101,039	114,900	9,855	4.18	2,358
1992	231,189.47	166,497	189,337	48,788	6.51	7,494
1993	475,906.23	330,678	376,041	114,142	6.98	16,353
2000	535,093.03	271,494	308,738	242,408	9.31	26,037
2001	272,593.76	129,576	147,352	133,420	9.51	14,029
2004	2,209,236.66	798,250	907,755	1,367,759	9.94	137,602
2005	161,395.14	50,702	57,657	108,580	10.05	10,804
2008	330,599.41	43,144	49,063	291,454	10.27	28,379
2009	1,016,824.33	48,387	55,025	992,304	10.32	96,153
	11,435,669.71	7,823,146	8,470,029	3,308,710		339,209

PUTNAM UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 22-R3  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -3

1980	4,841.34	4,554	4,819	168	1.91	88
1982	39,424.90	36,104	38,206	2,402	2.44	984
1992	16,370.67	11,790	12,477	4,385	6.51	674
2008	1,986.82	259	274	1,772	10.27	173
2009	6,111.81	291	308	5,987	10.32	580
	68,735.54	52,998	56,084	14,714		2,499

PUTNAM UNIT 2  
 INTERIM SURVIVOR CURVE.. IOWA 22-R3  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -3

1980	4,839.31	4,552	4,232	752	1.91	394
1982	39,414.68	36,095	33,560	7,037	2.44	2,884
1993	16,327.17	11,345	10,548	6,269	6.98	898

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
2008	1,984.82	259	241	1,803	10.27	176
2009	6,105.80	291	270	6,019	10.32	583
	68,671.78	52,542	48,851	21,880		4,935
	11,573,077.03	7,928,686	8,574,964	3,345,304		346,643
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.7	3.00

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1977	4,672,410.43	3,495,281	4,765,859			
1979	5,404.68	3,981	5,513			
1981	7,247.77	5,244	7,393			
1982	1,299,015.26	931,074	1,324,996			
1983	37,515.01	26,610	38,265			
1984	2,530.45	1,776	2,581			
1985	144,206.31	100,021	147,090			
1986	22,339.42	15,294	22,786			
1987	26,999.17	18,234	27,539			
1988	5,700.54	3,796	5,815			
1989	148,304.71	97,207	151,271			
1990	6,727.85	4,335	6,862			
1992	49,602.95	30,742	50,595			
1993	40,140.00	24,324	40,943			
1994	1,407.82	833	1,436			
1995	430,888.22	248,013	439,506			
1996	5,289.93	2,952	5,263	133	10.05	13
1997	157,144.34	84,760	151,124	9,163	10.06	911
2000	25,856.41	12,203	21,757	4,617	10.09	458
2001	3,126.02	1,391	2,480	709	10.10	70
2003	625,120.72	237,833	424,046	213,577	10.12	21,104
2004	343,989.63	117,647	209,760	141,109	10.13	13,930
2005	1,449,241.24	432,972	771,971	706,255	10.14	69,650
2006	1,412,379.60	351,801	627,247	813,380	10.15	80,136
2007	4,315,611.56	826,681	1,473,938	2,927,986	10.16	288,188
2008	1,432,940.06	179,046	319,231	1,142,368	10.17	112,327
2009	1,517,339.91	69,646	124,176	1,423,511	10.18	139,834
	18,188,480.01	7,323,697	11,169,443	7,382,808		726,621

PUTNAM UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 50-R1  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -2

1978	11,299,138.88	8,387,984	11,525,122			
1979	90,911.76	66,970	92,730			
1980	37,784.55	27,595	38,540			

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1982	110,814.19	79,427	113,030			
1983	51,193.11	36,312	52,217			
1984	8,624.57	6,051	8,744	53	9.84	5
1985	9,452.09	6,556	9,474	167	9.86	17
1987	35,725.02	24,127	34,866	1,574	9.91	159
1989	561,524.54	368,052	531,877	40,878	9.94	4,112
1990	117,902.99	75,969	109,784	10,477	9.96	1,052
1991	32,666.22	20,658	29,853	3,467	9.98	347
1992	19,692,994.75	12,204,773	17,637,277	2,449,578	9.99	245,203
1994	359,391.81	212,580	307,202	59,378	10.02	5,926
1995	425,203.37	244,741	353,678	80,029	10.03	7,979
1996	214,465.47	119,681	172,953	45,802	10.05	4,557
1997	265,236.69	143,062	206,741	63,800	10.06	6,342
1998	15,209.01	7,893	11,406	4,107	10.07	408
1999	2,380,373.27	1,182,427	1,708,741	719,240	10.08	71,353
2000	1,331,605.55	628,457	908,192	450,046	10.09	44,603
2001	552,594.60	245,806	355,217	208,429	10.10	20,637
2003	2,790,010.51	1,061,487	1,533,969	1,311,842	10.12	129,629
2004	760,676.67	260,156	375,955	399,935	10.13	39,480
2005	445,318.73	133,043	192,262	261,963	10.14	25,835
2006	8,036,365.83	2,001,730	2,892,726	5,304,367	10.15	522,598
2007	261,752.51	50,140	72,458	194,530	10.16	19,147
2008	1,644,756.97	205,512	296,988	1,380,664	10.17	135,759
2009	4,616,957.54	211,918	306,246	4,403,051	10.18	432,520
	56,148,651.20	28,013,107	39,878,248	17,393,377		1,717,668

PUTNAM UNIT 2  
 INTERIM SURVIVOR CURVE.. IOWA 50-R1  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -2

1977	10,986,724.03	8,218,817	10,685,842	520,617	9.66	53,894
1978	5,544.08	4,116	5,351	304	9.69	31
1979	4,287.04	3,158	4,106	267	9.71	27
1980	23,188.71	16,935	22,018	1,634	9.74	168
1982	83,282.39	59,693	77,611	7,337	9.79	749
1983	51,782.11	36,729	47,754	5,064	9.82	516

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1985	9,535.07	6,614	8,599	1,127	9.86	114
1987	909,559.09	614,263	798,645	129,105	9.91	13,028
1990	369,243.19	237,916	309,331	67,297	9.96	6,757
1991	121,305.84	76,714	99,741	23,991	9.98	2,404
1992	19,758,165.07	12,245,162	15,920,768	4,232,560	9.99	423,680
1994	320,448.41	189,545	246,440	80,417	10.02	8,026
1995	780,338.16	449,152	583,973	211,972	10.03	21,134
1997	556,614.73	300,225	390,343	177,404	10.06	17,635
1999	2,095,435.22	1,040,886	1,353,327	784,017	10.08	77,779
2000	709,305.00	334,759	435,243	288,248	10.09	28,568
2001	174,317.75	77,540	100,815	76,989	10.10	7,623
2003	1,410,136.77	536,501	697,541	740,799	10.12	73,201
2004	5,637,405.26	1,928,026	2,506,758	3,243,395	10.13	320,177
2005	4,523,514.36	1,351,436	1,757,094	2,856,891	10.14	281,745
2006	245,484.32	61,146	79,500	170,894	10.15	16,837
2007	2,412,163.68	462,064	600,761	1,859,646	10.16	183,036
2008	1,375,528.31	171,872	223,462	1,179,577	10.17	115,986
2009	4,511,085.68	207,059	269,212	4,332,095	10.18	425,550
	57,074,394.27	28,630,328	37,224,235	20,991,647		2,078,665
	131,411,525.48	63,967,132	88,271,926	45,767,832		4,522,954
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.1	3.44

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM COMMON						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. +40						
1977	806.43	484	484			
1979	162.58	98	98			
1982	6,210.39	3,726	3,726			
1983	659.73	396	396			
1993	251.19	109	151			
1994	0.70					
1995	11,883.02	3,807	7,130			
1996	1,076.00	288	646			
2000	397.47	35	238			
2001	3.75			2	4.53	
2003	39,287.85	997	9,490	14,083	4.76	2,959
2004	39,781.51	969	9,223	14,646	4.73	3,096
2005	46,286.12	1,364	12,983	14,789	4.65	3,180
2006	566,465.36	21,820	207,691	132,188	4.52	29,245
2007	712,086.35	29,694	282,639	144,613	4.42	32,718
2008	258,738.24	9,346	88,958	66,285	4.37	15,168
2009	273,977.87	4,340	41,310	123,077	4.42	27,845
	1,958,074.56	77,473	665,163	509,683		114,211

PUTNAM UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 5-03  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. +40

1979	2,734.72	1,641	1,641			
1982	529.79	318	318			
1983	900.27	540	540			
1994	179.78	68	108			
1995	11,726.25	3,757	7,036			
1996	43,623.65	11,674	26,174			
1998	10,558.34	1,786	6,335			
1999	387,947.05	48,881	232,768			
2000	20,469.79	1,793	12,282			
2001	662.58	37	398			
2003	175,347.74	4,450	61,519	43,690	4.76	9,179
2004	87,970.29	2,143	29,626	23,156	4.73	4,896
2005	14,222.67	419	5,792	2,742	4.65	590

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. +40						
2006	3,223,158.18	124,156	1,716,393	217,502	4.52	48,120
2007	43,189.80	1,801	24,898	1,016	4.42	230
2008	296,984.88	10,727	148,295	29,896	4.37	6,841
2009	833,659.07	13,205	182,553	317,642	4.42	71,865
	5,153,864.85	227,396	2,456,676	635,644		141,721
PUTNAM UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. +40						
1977	1,896.24	1,138	22,018	20,880-		
1979	128.96	77	1,490	1,413-		
1982	398.16	239	4,624	4,385-		
1983	910.63	546	10,564	10,018-		
1994	160.30	60	1,161	1,065-		
1995	21,520.14	6,895	133,403	120,491-		
1999	341,508.59	43,030	832,538	627,633-		
2000	10,903.62	955	18,477	11,935-		
2001	209.01	12	232	107-		
2003	88,624.86	2,249	43,513	9,662		
2004	651,951.35	15,882	307,283	83,888		
2005	144,472.79	4,256	82,345	4,339		
2006	98,456.79	3,793	73,386	14,312-		
2007	398,012.84	16,597	321,117	82,309-		
2008	248,371.72	8,971	173,570	24,547-		
2009	814,542.36	12,902	249,626	239,099		
	2,822,068.36	117,602	2,275,347	582,107-		
	9,934,007.77	422,471	5,397,186	563,220		255,932
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.2	2.58



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM COMMON						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1990	34,059.77	25,784	22,464	15,342	9.03	1,699
2007	136,509.41	29,138	25,387	126,138	10.50	12,013
	170,569.18	54,922	47,851	141,480		13,712
PUTNAM UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1978	5,046,398.72	5,158,984	4,973,907	627,596	2.37	264,808
2004	605,388.41	230,960	222,674	449,307	10.50	42,791
2005	180,504.67	60,108	57,952	142,408	10.50	13,563
2006	967,601.21	268,509	258,876	815,161	10.50	77,634
2008	222,843.45	30,920	29,811	217,545	10.50	20,719
2009	685,386.33	34,615	33,373	727,406	10.50	69,277
	7,708,122.79	5,784,096	5,576,593	2,979,423		488,792
PUTNAM UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1977	5,023,049.83	5,198,118	5,316,329	259,256	2.03	127,712
2001	170,141.14	84,532	86,454	102,403	10.49	9,762
2003	275,409.76	116,902	119,561	186,144	10.50	17,728
2005	1,219,431.79	406,071	415,305	938,264	10.50	89,358
2007	233,296.31	49,798	50,931	208,028	10.50	19,812
2008	348,412.44	48,342	49,441	337,297	10.50	32,124
2009	709,495.97	35,833	36,648	750,893	10.50	71,514
	7,979,237.24	5,939,596	6,074,669	2,782,285		368,010
	15,857,929.21	11,778,614	11,699,113	5,903,188		870,514
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.8	5.49

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM COMMON						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1969	82,029.03	83,130	78,001	6,489	0.45	6,489
1977	776,897.40	729,866	684,834	115,370	2.46	46,898
1978	2,769.78	2,572	2,413	440	2.76	159
1979	9,051.78	8,294	7,782	1,541	3.09	499
1980	106,730.35	96,345	90,401	19,531	3.46	5,645
1982	70,490.09	61,424	57,634	14,971	4.31	3,474
1983	30,523.54	26,041	24,434	7,005	4.80	1,459
1984	25,076.15	20,906	19,616	6,212	5.32	1,168
1986	33,855.37	26,833	25,178	9,693	6.39	1,517
1987	7,651.88	5,908	5,543	2,338	6.90	339
1989	65,489.47	47,953	44,994	22,460	7.82	2,872
1991	57,398.88	39,818	37,362	21,759	8.57	2,539
1992	1,526.44	1,030	966	606	8.88	68
1993	4,232.40	2,774	2,603	1,756	9.14	192
2001	9,433.29	4,394	4,123	5,593	10.26	545
2006	60,694.74	15,654	14,688	47,828	10.45	4,577
2008	44,042.44	5,684	5,333	40,031	10.47	3,823
2009	135,453.13	6,348	5,957	133,560	10.48	12,744
	1,523,346.16	1,184,974	1,111,862	457,183		95,007

PUTNAM UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 28-R4  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. -3

1978	5,444,844.32	5,055,222	5,267,920	340,270	2.76	123,286
1980	105,558.47	95,287	99,296	9,429	3.46	2,725
1982	63,661.94	55,474	57,808	7,764	4.31	1,801
1983	24,537.48	20,934	21,815	3,459	4.80	721
1984	18,356.51	15,303	15,947	2,960	5.32	556
1986	54,503.21	43,198	45,016	11,122	6.39	1,741
1987	22,851.72	17,644	18,386	5,151	6.90	747
1990	15,368.97	10,954	11,415	4,415	8.22	537
1991	17,470.30	12,119	12,629	5,365	8.57	626
1992	29,163.66	19,672	20,500	9,539	8.88	1,074
1997	72,275.14	41,361	43,101	31,342	9.88	3,172
1999	69,596.37	36,380	37,911	33,773	10.11	3,341

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
2000	171,286.94	84,896	88,468	87,958	10.19	8,632
2002	206,669.15	89,448	93,211	119,658	10.32	11,595
2008	206,995.30	26,715	27,839	185,366	10.47	17,704
2009	636,634.73	29,836	31,091	624,643	10.48	59,603
	7,159,774.21	5,654,443	5,892,353	1,482,214		237,861
PUTNAM UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1977	5,655,620.16	5,313,246	4,712,756	1,112,533	2.46	452,249
1980	69,561.00	62,792	55,695	15,953	3.46	4,611
1982	63,729.74	55,533	49,257	16,385	4.31	3,802
1983	24,561.35	20,954	18,586	6,712	4.80	1,398
1984	18,372.28	15,317	13,586	5,337	5.32	1,003
1986	54,541.00	43,228	38,343	17,834	6.39	2,791
1989	15,911.35	11,651	10,334	6,055	7.82	774
1991	17,741.64	12,307	10,916	7,358	8.57	859
1992	35,813.03	24,158	21,428	15,459	8.88	1,741
1997	36,049.80	20,630	18,298	18,833	9.88	1,906
1999	102,975.46	53,828	47,745	58,320	10.11	5,769
2000	116,891.48	57,936	51,388	69,010	10.19	6,772
2002	188,754.42	81,694	72,461	121,956	10.32	11,817
2007	67,404.51	13,392	11,879	57,548	10.46	5,502
2008	212,495.35	27,424	24,324	194,546	10.47	18,581
2009	651,986.97	30,555	27,102	644,445	10.48	61,493
	7,332,409.54	5,844,645	5,184,098	2,368,284		581,068
	16,015,529.91	12,684,062	12,188,313	4,307,681		913,936
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.7	5.71

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1974	608.52	609	609			
1975	350.18	350	350			
1977	552,479.14	546,954	513,427	39,052	0.22	39,052
1978	3,923.49	3,847	3,611	312	0.43	312
1979	191.73	186	175	17	0.64	17
1980	11,542.80	11,081	10,402	1,141	0.88	1,141
1982	7,497.31	7,023	6,592	905	1.39	651
1983	81,094.76	74,972	70,376	10,719	1.66	6,457
1984	81,215.50	74,052	69,513	11,703	1.94	6,032
1985	35,001.98	31,421	29,495	5,507	2.25	2,448
1986	7,028.35	6,198	5,818	1,210	2.60	465
1987	29,985.40	25,895	24,308	5,677	3.00	1,892
1989	33,571.93	27,469	25,785	7,787	4.00	1,947
1990	841.39	666	625	216	4.59	47
1991	156,683.09	119,440	112,119	44,564	5.22	8,537
1992	4,288.53	3,141	2,948	1,341	5.86	229
1993	27,212.81	19,131	17,958	9,255	6.48	1,428
1997	23,719.81	13,874	13,024	10,696	8.60	1,244
1999	80,365.45	42,272	39,681	40,684	9.30	4,375
2000	25,087.61	12,411	11,650	13,438	9.57	1,404
2008	149,743.34	18,823	17,669	132,074	10.43	12,663
2009	128,087.03	5,841	5,483	122,604	10.46	11,721
	1,440,520.15	1,045,656	981,618	458,902		102,062

PUTNAM UNIT 1  
 INTERIM SURVIVOR CURVE.. IOWA 22-R4  
 PROBABLE RETIREMENT YEAR.. 6-2020  
 NET SALVAGE PERCENT.. 0

1978	284,624.21	279,074	263,367	21,257	0.43	21,257
1982	75,127.55	70,379	66,418	8,710	1.39	6,266
2008	11,789.93	1,482	1,399	10,391	10.43	996
2009	36,260.84	1,653	1,560	34,701	10.46	3,317
	407,802.53	352,588	332,744	75,059		31,836

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUTNAM UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1977	270,702.06	267,995	218,917	51,785	0.22	51,785
1982	75,190.25	70,438	57,538	17,652	1.39	12,699
2008	11,335.29	1,425	1,164	10,171	10.43	975
2009	34,865.20	1,590	1,299	33,566	10.46	3,209
	392,092.80	341,448	278,918	113,174		68,668
	2,240,415.48	1,739,692	1,593,280	647,135		202,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.2	9.04

### Sanford Combined Cycle Plant

The Sanford plant is located on the 1,718 acre FPL property just west of Lake Monroe on the north bank of the St. Johns River in Volusia County. Current facilities on the site include one steam electric generating unit with a nominal rating of 138 MW, and two recently repowered natural gas-fired units -- each with a nominal rating of 910 MW. Sanford Units 1 & 2 were removed from service in 1964. Sanford Unit 3 (the steam unit) was placed into service May, 1959. Units 4 & 5 were originally placed into service July, 1972 and June 1973 as steam units. Units 4 and 5 were removed from service in October 2001 and July 2002 respectively. Both Units 4 and 5 were repowered and placed in service as combined cycle units in 2003 and 2002 respectively

Units 4 and 5 are both 4 on 1 combined cycle units consisting of 8 GE 7FA combustion turbines, 2 Foster Wheeler Heat Recovery Steam Generators (HRSG), and two Foster Wheeler steam turbines.

The new generation output of Units 4 and 5 is 1,867 MW, net peak on demand.

Florida Power & Light Company's current depreciation rates for the Sanford Common and Combined Cycle Units 4 and 5 originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing probable retirement dates of 2028 for Unit 4 and 2027 for Unit 5.

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
1941	16,430.08	18,402	18,402			
1959	444,672.61	498,033	498,033			
1960	13,459.87	15,075	15,075			
1961	5,473.06	6,130	6,130			
1962	2,118.00	2,372	2,372			
1972	10,107,713.08	11,320,639	11,320,639			
1973	984.10	1,102	1,102			
1974	1,614.12	1,808	1,808			
1976	38,504.39	42,780	26,390	16,735	0.20	16,735
1977	385,167.34	424,140	261,641	169,746	0.42	169,746
1978	34,485.13	37,604	23,197	15,426	0.66	15,426
1979	202,593.65	218,646	134,877	92,028	0.91	92,028
1980	60,362.33	64,604	39,853	27,753	1.11	25,003
1981	78,091.12	82,879	51,126	36,336	1.31	27,737
1982	2,049,170.80	2,150,941	1,326,862	968,209	1.57	616,694
1983	6,691.64	6,928	4,274	3,221	1.89	1,704
1984	528,416.72	538,089	331,934	259,893	2.27	114,490
1985	41,896.89	41,819	25,797	21,128	2.72	7,768
1986	113,061.18	110,268	68,022	58,607	3.23	18,145
1987	173,884.44	164,915	101,732	93,019	3.83	24,287
1988	90,007.00	82,703	51,017	49,791	4.49	11,089
1989	220,473.28	195,371	120,519	126,411	5.22	24,217
1990	1,730,306.65	1,472,062	908,078	1,029,865	6.01	171,359
1991	715,332.77	581,651	358,806	442,367	6.85	64,579
1992	133,301.72	103,135	63,621	85,677	7.73	11,084
1993	1,795,903.64	1,316,268	811,973	1,199,439	8.64	138,824
1994	272,601.39	188,317	116,168	189,146	9.58	19,744
1995	105,451.52	68,312	42,140	75,966	10.54	7,207
1996	268,835.49	162,471	100,224	200,872	11.51	17,452
1997	62,980.71	35,269	21,757	48,781	12.49	3,906
1998	191,577.58	98,894	61,005	153,562	13.45	11,417
1999	108,487.63	51,276	31,631	89,875	14.38	6,250
2000	1,485,730.80	639,150	394,276	1,269,742	15.23	83,371
2001	79,575.44	30,917	19,072	70,052	16.00	4,378
2002	28,437,467.98	9,895,784	6,104,460	25,745,504	16.64	1,547,206
2003	8,994,203.79	2,766,185	1,706,390	8,367,118	17.17	487,310
2004	354,170.22	94,527	58,311	338,360	17.58	19,247
2007	11,255.81	1,519	937	11,670	18.24	640

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
2008	91,129.78	7,716	4,760	97,305	18.34	5,306
2009	1,268,708.76	37,513	23,141	1,397,813	18.41	75,927
	60,722,292.51	33,576,214	25,257,552	42,751,417		3,840,276
SANFORD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -12						
1972	2,378,397.64	2,663,805	2,663,805			
1976	19,119.79	21,243	6,396	15,018	0.20	15,018
1981	2,455.16	2,606	785	1,965	1.31	1,500
1985	21,931.48	21,891	6,591	17,972	2.72	6,607
1990	12,583.83	10,706	3,223	10,871	6.01	1,809
1991	88,001.47	71,556	21,544	77,018	6.85	11,244
2002	62,772.13	21,844	6,577	63,728	16.64	3,830
2003	4,498,984.27	1,383,672	416,587	4,622,275	17.17	269,206
2004	27,427.74	7,320	2,204	28,515	17.58	1,622
2008	9,370.45	793	239	10,256	18.34	559
2009	151,961.24	4,493	1,352	168,845	18.41	9,171
	7,273,005.20	4,209,929	3,129,303	5,016,463		320,566
SANFORD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -12						
1972	2,073,580.85	2,322,411	2,322,411			
1989	17,297.19	15,328	5,670-	25,043	5.22	4,798
1991	86,417.92	70,268	25,993-	122,781	6.85	17,924
2002	4,502,345.74	1,598,009	591,128-	5,633,755	16.17	348,408
2004	27,105.02	7,462	2,760-	33,118	16.88	1,962
2007	12,897.01	1,820	673-	15,118	17.34	872
2009	139,245.97	4,351	1,610-	157,565	17.45	9,030
	6,858,889.70	4,019,649	1,694,577	5,987,380		382,994
	74,854,187.41	41,805,792	30,081,432	53,755,260		4,543,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.8	6.07



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -3						
2002	84,540.73	29,354	59,017	28,060	14.06	1,996
2008	111.94	9	18	97	16.88	6
2009	1,805.65	53	107	1,753	17.16	102
	86,458.32	29,416	59,142	29,910		2,104
SANFORD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -3						
2003	1,715,758.33	527,695	562,727	1,204,504	14.66	82,163
2008	2,260.58	187	199	2,129	16.88	126
2009	36,657.16	1,069	1,140	36,617	17.16	2,134
	1,754,676.07	528,951	564,066	1,243,250		84,423
SANFORD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -3						
2002	1,726,277.10	608,276	428,428	1,349,637	13.75	98,155
2008	2,274.69	196	138	2,205	16.18	136
2009	36,882.77	1,124	792	37,197	16.42	2,265
	1,765,434.56	609,596	429,358	1,389,039		100,556
	3,606,568.95	1,167,963	1,052,566	2,662,199		187,083
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.2	5.19

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -2						
1972	1,602,690.33	1,058,987	5,744,770	4,110,026-		
1978	31,910.31	19,767	107,232	74,683-		
1981	6,530.81	3,887	21,086	14,425-		
1983	1,014.98	586	3,179	2,144-		
2002	3,440,823.29	974,276	5,285,232	1,775,592-		
2003	173,974.41	44,328	240,470	63,016-		
2004	181,805.71	40,871	221,716	36,274-		
2006	3,596.11	562	3,049	619		
2007	3,633,790.01	426,244	2,312,279	1,394,187		
	9,076,135.96	2,569,508	13,939,013	4,681,354-		
SANFORD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -2						
1972	5,296,285.47	3,499,552	2,898,847	2,503,364	15.21	164,587
1981	9,040.69	5,381	4,457	4,765	16.09	296
1983	28,603.58	16,519	13,683	15,493	16.25	953
1984	20,951.66	11,906	9,862	11,509	16.32	705
1987	16,476.02	8,857	7,337	9,469	16.53	573
1988	154,052.45	81,112	67,189	89,944	16.59	5,422
1989	117,038.74	60,263	49,919	69,461	16.65	4,172
1992	29,970.64	14,261	11,813	18,757	16.82	1,115
1995	2,151,142.55	925,499	766,635	1,427,530	16.96	84,170
1996	3,465.16	1,431	1,185	2,349	17.01	138
2000	41,095.25	13,665	11,319	30,598	17.16	1,783
2001	48,185.31	14,868	12,316	36,833	17.20	2,141
2002	567,924.50	160,809	133,206	446,077	17.23	25,890
2003	185,064,957.88	47,153,811	39,059,763	149,706,494	17.27	8,668,587
2004	238,537.48	53,625	44,420	198,888	17.30	11,496
2005	26,170,663.13	5,026,495	4,163,687	22,530,389	17.33	1,300,080
2006	18,138,344.56	2,834,370	2,347,844	16,153,267	17.36	930,488
2007	13,189,691.48	1,547,151	1,281,580	12,171,905	17.39	699,937
2009	1,126,032.66	28,829	23,880	1,124,673	17.46	64,414
	252,412,459.21	61,458,404	50,908,942	206,551,765		11,966,947

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -2						
1972	2,051,052.99	1,378,886	1,163,257	928,817	14.57	63,749
1977	2,043.41	1,306	1,102	982	15.04	65
1981	18,792.56	11,430	9,643	9,525	15.36	620
1983	631.44	373	315	329	15.50	21
1984	55,597.89	32,336	27,279	29,431	15.57	1,890
1987	11,919.05	6,574	5,546	6,611	15.75	420
1988	151,171.96	81,677	68,904	85,291	15.81	5,395
1989	16,837.25	8,903	7,511	9,663	15.86	609
1990	24,139.35	12,471	10,521	14,101	15.91	886
1991	22,802.39	11,485	9,689	13,569	15.96	850
1992	93,864.06	45,994	38,802	56,939	16.01	3,556
1993	9,130.45	4,344	3,665	5,648	16.05	352
1995	1,264,066.43	561,640	473,811	815,537	16.13	50,560
2002	179,248,994.42	52,820,735	44,560,681	138,273,293	16.37	8,446,750
2003	6,688,028.66	1,779,805	1,501,481	5,320,308	16.40	324,409
2004	10,747,813.17	2,525,822	2,130,836	8,831,933	16.43	537,549
2005	13,984,912.18	2,811,555	2,371,887	11,892,723	16.46	722,523
2006	11,992,239.69	1,966,919	1,659,334	10,572,750	16.49	641,161
2007	11,146,195.74	1,367,705	1,153,825	10,215,295	16.52	618,359
2008	2,101,348.11	162,682	137,242	2,006,133	16.55	121,216
2009	4,505,815.88	124,090	104,685	4,491,247	16.57	271,047
	244,137,397.08	65,716,732	55,440,016	193,580,125		11,811,987
	505,625,992.25	129,744,644	120,287,971	395,450,536		23,778,934
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.6	4.70

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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SANFORD COMMON  
 INTERIM SURVIVOR CURVE.. IOWA 5-03  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. +40

1983	17.85	11	838	827-		
2002	9,414.28	294	22,402	16,753-		
2003	10,934.02	171	13,030	6,470-		
2004	21,025.36	151	11,506	1,109		
2006	1,442.30	21	1,600	735-		
2007	553,433.69	11,290	860,281	528,221-		
	596,267.50	11,938	909,657	551,897-		

SANFORD UNIT 4  
 INTERIM SURVIVOR CURVE.. IOWA 5-03  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. +40

1983	503.02	302	302			
1995	59,324.14	19,007	35,594			
1996	704.84	189	423			
2000	631.73	55	379			
2001	57.78	3	26	9	4.53	2
2002	1,553.87	48	423	509	4.74	107
2003	11,631,039.46	181,444	1,599,831	5,378,793	4.87	1,104,475
2004	27,586.24	199	1,755	14,797	4.94	2,995
2005	835,843.22	7,021	61,906	439,600	4.93	89,168
2006	7,274,775.07	104,757	923,664	3,441,201	4.88	705,164
2007	2,265,080.67	46,208	407,426	951,622	4.83	197,023
	22,097,100.04	359,233	3,031,729	10,226,531		2,098,934

SANFORD UNIT 5  
 INTERIM SURVIVOR CURVE.. IOWA 5-03  
 PROBABLE RETIREMENT YEAR.. 6-2027  
 NET SALVAGE PERCENT.. +40

1977	0.35					
1983	11.10	7	7			
1993	57.14	25	34			
1995	34,860.38	11,169	20,916			
2002	490,435.23	15,302	294,261			

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. +40						
2003	420,332.01	6,557	138,300	113,899	4.87	23,388
2004	1,242,956.83	8,949	188,752	557,022	4.94	112,757
2005	446,652.57	3,752	79,137	188,855	4.93	38,307
2006	4,809,746.88	69,260	1,460,828	1,425,020	4.88	292,012
2007	1,839,149.27	37,519	791,348	312,142	4.83	64,626
2008	379,429.07	7,740	163,252	64,405	4.83	13,334
2009	813,590.83	7,810	164,728	323,426	4.91	65,871
	10,477,221.66	168,090	3,301,563	2,984,769		610,295
	33,170,589.20	539,261	7,242,949	12,659,403		2,709,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.7	8.17

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -11						
1972	1,927,166.41	2,077,119	1,180,473	958,682	0.87	958,682
1989	444,281.68	333,371	189,462	303,691	9.72	31,244
1992	22,782.87	14,738	8,376	16,913	12.49	1,354
2003	25,067,301.13	7,320,680	4,160,504	23,664,200	18.21	1,299,517
2008	36,179.53	3,016	1,714	38,445	18.47	2,081
2009	586,768.37	17,130	9,735	641,578	18.49	34,699
	28,084,479.99	9,766,054	5,550,264	25,623,509		2,327,577
SANFORD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -11						
1972	1,945,573.65	2,096,959	1,299,868	859,719	0.87	859,719
1985	12,056.07	10,555	6,543	6,839	6.34	1,079
1989	9,054.42	6,793	4,211	5,839	9.72	601
1991	14,146.04	9,655	5,985	9,717	11.53	843
1992	88,259.46	57,233	35,478	62,490	12.42	5,031
1993	1,497,583.33	920,758	570,762	1,091,555	13.27	82,257
2002	24,808,116.83	8,357,482	5,180,657	22,356,353	17.21	1,299,033
2003	989,717.15	299,914	185,911	912,675	17.31	52,725
2008	38,687.82	3,393	2,103	40,840	17.49	2,335
2009	627,429.16	19,361	12,002	684,444	17.49	39,133
	30,030,623.93	11,782,103	7,303,520	26,030,471		2,342,756
	58,115,103.92	21,548,157	12,853,784	51,653,980		4,670,333
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	8.04

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -3						
1972	435,336.31	430,281	448,396			
1983	905.90	771	933			
1992	14,818.53	9,149	13,111	2,152	11.18	192
2002	588,620.36	184,915	264,992	341,287	17.02	20,052
2008	101,624.25	7,997	11,460	93,213	18.14	5,139
2009	24,355.71	670	960	24,126	18.23	1,323
	1,165,661.06	633,783	739,852	460,778		26,706

SANFORD UNIT 4  
 INTERIM SURVIVOR CURVE.. IOWA 28-R4  
 PROBABLE RETIREMENT YEAR.. 6-2028  
 NET SALVAGE PERCENT.. -3

1972	2,297,026.21	2,270,353	2,365,937			
1976	18,197.91	17,291	18,744			
1982	30,377.59	26,439	31,221	68	4.34	16
1983	12,553.25	10,685	12,618	312	4.86	64
1989	16,439.44	11,560	13,651	3,282	8.88	370
1991	9,019.08	5,834	6,889	2,401	10.40	231
1992	4,880.47	3,013	3,558	1,469	11.18	131
1993	15,246.54	8,964	10,585	5,119	11.95	428
1995	64,820.74	34,231	40,423	26,342	13.43	1,961
2002	987,351.60	310,177	366,280	650,692	17.02	38,231
2003	28,716,679.49	8,060,054	9,517,915	20,060,265	17.30	1,159,553
2007	214,707.32	26,936	31,808	189,341	18.03	10,501
2008	125,337.20	9,863	11,647	117,450	18.14	6,475
2009	693,780.31	19,080	22,531	692,063	18.23	37,963
	33,206,417.15	10,814,480	12,453,807	21,748,804		1,255,924

SANFORD UNIT 5  
 INTERIM SURVIVOR CURVE.. IOWA 28-R4  
 PROBABLE RETIREMENT YEAR.. 6-2027  
 NET SALVAGE PERCENT.. -3

1972	1,692,236.56	1,672,586	1,307,610	435,394	1.13	385,304
1982	29,480.71	25,659	20,060	10,305	4.34	2,374

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -3						
1983	12,165.17	10,355	8,095	4,435	4.86	913
1989	14,162.83	9,963	7,789	6,799	8.87	767
1991	3,695.13	2,393	1,871	1,935	10.36	187
1992	15,016.36	9,300	7,271	8,196	11.10	738
1993	13,904.85	8,209	6,418	7,904	11.83	668
1995	64,501.67	34,334	26,842	39,595	13.21	2,997
2002	30,093,590.33	9,735,969	7,611,479	23,384,919	16.31	1,433,778
2003	336,503.84	97,429	76,169	270,430	16.55	16,340
2007	90,198.36	11,827	9,246	83,658	17.14	4,881
2008	418,325.61	34,513	26,982	403,893	17.23	23,441
2009	699,561.95	20,247	15,829	704,720	17.30	40,735
	33,483,343.37	11,672,784	9,125,661	25,362,183		1,913,123
	67,855,421.58	23,121,047	22,319,320	47,571,765		3,195,753
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.9	4.71



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD COMMON						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1971	124.31	124	124			
1972	20,289.59	20,290	20,290			
1973	804.74	805	805			
1974	5,224.09	5,224	5,224			
1975	8,533.26	8,533	8,533			
1976	3,792.81	3,786	3,793			
1977	1,662.26	1,646	1,662			
1978	708.83	695	709			
1979	30,035.64	29,162	30,036			
1980	32,853.97	31,540	32,854			
1981	41,776.18	39,629	41,776			
1982	2,602.40	2,438	2,602			
1983	6,797.73	6,285	6,798			
1984	8,548.32	7,794	8,548			
1987	4,078.19	3,522	4,078			
1989	3,209.26	2,626	3,209			
1990	22,889.29	18,094	22,889			
1991	14,432.05	10,976	14,432			
1992	2,704.67	1,972	2,705			
1993	7,000.32	4,872	7,000			
1994	15,477.54	10,237	15,478			
1996	21,219.91	12,471	21,007	213	9.07	23
1997	96,363.12	52,913	89,132	7,231	9.92	729
1998	23,388.90	11,903	20,051	3,338	10.80	309
1999	44,393.43	20,763	34,975	9,418	11.69	806
2002	558,085.18	191,367	322,358	235,727	14.24	16,554
2003	79,853.83	24,020	40,462	39,392	14.99	2,628
2004	5,161.09	1,336	2,250	2,911	15.66	186
2006	388,404.45	67,039	112,928	275,476	16.73	16,466
2007	123,099.41	15,683	26,418	96,681	17.12	5,647
2008	4,916.03	389	655	4,261	17.44	244
2009	33,681.35	926	1,560	32,121	17.70	1,815
	1,612,112.15	609,060	905,341	706,769		45,407

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1983	40,641.11	37,573	40,641			
2003	3,135,358.34	943,116	1,078,109	2,057,249	14.99	137,241
2008	4,183.55	331	378	3,806	17.44	218
2009	67,856.53	1,866	2,133	65,724	17.70	3,713
	3,248,039.53	982,886	1,121,261	2,126,779		141,172
SANFORD UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1983	45,066.93	41,664	29,037	16,030	1.66	9,657
2002	2,651,940.61	918,897	640,404	2,011,537	14.01	143,579
2008	3,552.10	293	204	3,348	16.70	200
2009	57,624.45	1,654	1,153	56,471	16.91	3,340
	2,758,184.09	962,508	670,798	2,087,386		156,776
	7,618,335.77	2,554,454	2,697,400	4,920,934		343,355
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.3	4.51

### Turkey Point Combined Cycle Plant

The Turkey Point Plant is located on a 12,700-acre site on Biscayne Bay in Dade County, approximately 25 miles south of Miami, Florida. There are two fossil generating units (Units 1 & 2), two nuclear generating units (Units 3 & 4), a combined cycle plant, and a large network of cooling canals at the site. The cooling canals are excluded from this depreciation Study.

Combined Cycle Unit 5 is a new unit located on the existing Turkey Point site. It went into commercial operation May 2007. The combined cycles technology maximizes the beneficial use of the site while minimizing environmental, land use and cost impacts otherwise associated with the development of a 1,150 MW power plant. Unit 5 utilizes a number of common facilities. It increases the generating capacity of the site without increasing overall size of the site.

Unit 5 consists of four nominal 170 MW GE "F" class Advanced Combustion Turbines (CT) with DLH combustors and for Heat Recovery Steam Generators, which utilizes waste heat from the CT to produce steam to drive a new steam turbine generator.

Florida Power & Light Company received approval from the FPSC for a change in depreciation rates for the Turkey Point Combined Cycle Plant in Docket No. 070100-EI, Order No. PSC-07-0456-PAA-EI issued on May 29, 2007. In this study, the Company is proposing a probable retirement date of 2032 for the Turkey Point Unit 5.

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -12						
2007	64,946,811.41	7,681,389	7,106,722	65,633,707	21.17	3,100,317
2008	264,263.00	19,238	17,799	278,176	21.58	12,890
2009	390,580.00	9,755	9,025	428,425	21.88	19,581
	65,601,654.41	7,710,382	7,133,546	66,340,308		3,132,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.2	4.78

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -3						
2007	12,414,050.15	1,492,181	1,358,399	11,428,073	18.46	619,072
2008	52,111.00	3,843	3,498	50,176	19.06	2,633
2009	74,666.00	1,877	1,709	75,197	19.59	3,839
	12,540,827.15	1,497,901	1,363,606	11,553,446		625,544
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.5	4.99

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -2						
2007	317,507,175.57	30,960,760	49,917,509	273,939,810	20.82	13,157,532
2008	1,367,966.65	83,580	134,754	1,260,572	20.86	60,430
2009	1,884,827.82	39,604	63,853	1,858,671	20.91	88,889
	320,759,970.04	31,083,944	50,116,116	277,059,053		13,306,851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.8	4.15

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. +40						
2007	52,389,452.41	1,068,745	3,093,655	28,340,016	4.83	5,867,498
2008	247,006.35	5,039	14,586	133,618	4.83	27,664
2009	340,333.18	3,267	9,457	194,743	4.92	39,582
	52,976,791.94	1,077,051	3,117,698	28,668,377		5,934,744
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.8	11.20

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -11						
2007	2,997,613.66	336,728	319,951	3,007,400	22.21	135,407
2008	15,141.00	1,059	1,006	15,801	22.31	708
2009	18,044.00	439	417	19,612	22.38	876
	3,030,798.66	338,226	321,374	3,042,813		136,991
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.2	4.52



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -3						
2007	31,472,307.44	3,406,972	4,749,713	27,666,764	21.28	1,300,130
2008	6,939,806.00	462,476	644,746	6,503,254	21.53	302,055
2009	230,068.00	5,332	7,433	229,537	21.73	10,563
	38,642,181.44	3,874,780	5,401,892	34,399,555		1,612,748
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.3	4.17

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TURKEY POINT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2007	9,742,627.50	1,131,119	1,842,722	7,899,906	18.95	416,882
2008	231,241.00	16,418	26,747	204,494	19.63	10,417
2009	59,739.00	1,440	2,346	57,393	20.22	2,838
	10,033,607.50	1,148,977	1,871,815	8,161,793		430,137
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.0	4.29

### Gas Turbines

Ft. Lauderdale has twenty-four gas turbine modules located at the plant in two groups of twelve units each. These gas turbine modules are used as peaking units only and are fueled by natural gas or #2 light oil as an alternate fuel. The combined maximum generator name plate rating for the gas turbines is 822 megawatts.

Ft. Myers has twelve gas turbine units consisting of an essentially complete General Electric MX-7000 can combustor type gas turbine engine, fixed-coupled to an electric generator. The twelve units have a combined name plate rating of 744 megawatts. The gas turbine units went into commercial operation in 1974.

Port Everglades has twelve gas turbine modules which are used as peaking units. Each module consists of two Pratt and Whitney gas generators coupled to a Worthington power turbine, which drives an Electric Machinery Company generator. The combined maximum generator name plate rating for the gas turbines is 411 megawatts.

Florida Power & Light Company's current depreciation rates for the gas turbines were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing a probable retirement date of 2020 for all the gas turbines.

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE GTS						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1970	949,158.44	1,063,057	1,063,057			
1972	1,649,183.89	1,847,086	1,847,086			
1976	70,086.77	77,869	78,497			
1977	7,946.77	8,751	8,900			
1978	47,069.52	51,326	52,718			
1979	19,300.24	20,829	21,616			
1981	86,058.52	91,335	96,386			
1984	125,070.04	127,359	140,078			
1986	2,976.59	2,903	3,264	70	3.23	22
1987	17,690.93	16,778	18,864	950	3.83	248
1991	90,359.68	73,868	83,051	18,152	6.72	2,701
1992	180,193.54	140,929	158,449	43,368	7.46	5,813
1993	410,013.06	306,847	344,993	114,222	8.13	14,049
1995	1,358,915.78	930,390	1,046,053	475,933	9.20	51,732
2004	405,405.09	156,194	175,612	278,442	10.49	26,544
2006	436,096.75	122,107	137,287	351,141	10.50	33,442
	5,855,525.61	5,037,628	5,275,911	1,282,278		134,551
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.5	2.30

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE GTS						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1970	538,269.02	554,417	826,146	271,729-		
1972	273,443.79	281,647	419,687	138,040-		
1979	9,047.07	8,620	12,845	3,527-		
1982	26,778.96	24,523	36,542	8,960-		
1987	87,736.47	73,190	109,062	18,693-		
1998	580,908.78	328,367	489,305	109,031		
2004	512,186.33	185,065	275,768	251,784		
	2,028,370.42	1,455,829	2,169,355	80,134-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE GTS						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1970	9,092,885.35	7,108,163	9,274,743			
1972	12,186,042.89	9,420,518	12,429,764			
1978	104,838.23	77,827	106,935			
1980	270,098.47	197,258	275,500			
1983	30,484.22	21,623	31,094			
1986	501,432.32	343,293	511,461			
1987	25,059.59	16,924	25,561			
1988	293,551.32	195,493	299,422			
1990	1,516,842.46	977,353	1,547,179			
1991	249,625.33	157,863	254,618			
1992	870,086.17	539,238	887,488			
1993	2,818,993.45	1,708,259	2,875,373			
1994	1,085,871.01	642,291	1,082,783	24,805	10.02	2,476
1995	160,194.01	92,205	155,440	7,958	10.03	793
1996	98,100.20	54,744	92,288	7,774	10.05	774
1998	140,727.03	73,034	123,122	20,420	10.07	2,028
1999	192,308.75	95,527	161,041	35,114	10.08	3,484
2000	73,131.80	34,515	58,186	16,408	10.09	1,626
2001	1,837,744.31	817,469	1,378,100	496,399	10.10	49,148
2002	888,226.53	368,104	620,555	285,436	10.11	28,233
2003	229,493.50	87,313	147,193	86,890	10.12	8,586
2004	4,425,538.22	1,513,561	2,551,581	1,962,468	10.13	193,728
2005	3,180,604.94	950,231	1,601,912	1,642,305	10.14	161,963
2006	1,494,893.30	372,354	627,720	897,071	10.15	88,381
2007	1,626,844.71	311,632	525,353	1,134,029	10.16	111,617
2009	52,645.38	2,416	4,073	49,625	10.18	4,875
	43,446,263.49	26,179,208	37,648,485	6,666,702		657,712

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.1 1.51

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GROUP 00030101						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. +40						
1983	536.09	322	9,177	8,855-		
1993	17,641.03	7,642	217,803	207,218-		
1994	543.18	205	5,843	5,517-		
1995	4,417.83	1,415	40,329	37,678-		
1996	19,954.21	5,340	152,194	140,221-		
1998	97,694.93	16,530	471,117	412,500-		
1999	31,341.98	3,949	112,549	93,744-		
2000	1,124.20	98	2,793	2,118-		
2001	2,203.53	124	3,534	2,212-		
2002	2,430.24	88	2,508	1,050-		
2003	14,423.30	366	10,431	1,777-		
2004	511,802.06	12,467	355,318	48,237-		
2005	101,582.72	2,993	85,303	24,353-		
2006	599,559.27	23,095	658,224	298,488-		
2007	272,582.66	11,367	323,968	160,418-		
	1,677,837.23	86,001	2,451,091	1,444,386-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE GTS						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1970	5,745,811.80	6,296,852	5,520,187	857,664	0.38	857,664
1972	10,936,013.91	11,786,945	10,333,123	1,805,852	0.87	1,805,852
2001	375,778.70	186,700	163,672	253,442	10.49	24,160
2003	271,766.53	115,355	101,127	200,534	10.50	19,098
2005	454,341.17	151,296	132,635	371,684	10.50	35,398
2008	27,354.95	3,795	3,327	27,037	10.50	2,575
	17,811,067.06	18,540,943	16,254,071	3,516,213		2,744,747
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.3	15.41



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE GTS						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1970	1,346,822.88	1,354,073	1,387,228			
1972	1,595,979.73	1,577,447	1,643,859			
1973	3,308.07	3,239	3,407			
1979	328,636.86	301,126	338,496			
1984	76,451.82	63,737	78,745			
1985	26,940.29	21,919	27,315	433	5.85	74
1987	188,043.25	145,186	180,926	12,759	6.90	1,849
1988	41,963.69	31,557	39,325	3,898	7.38	528
1990	81,042.05	57,764	71,984	11,489	8.22	1,398
1991	9,710.00	6,736	8,394	1,607	8.57	188
1995	16,193.58	9,974	12,429	4,250	9.56	445
2000	41,493.47	20,566	25,629	17,109	10.19	1,679
2001	28,344.72	13,202	16,452	12,743	10.26	1,242
2002	320,209.85	138,589	172,705	157,111	10.32	15,224
2003	412,921.78	163,829	204,158	221,151	10.36	21,347
2004	36,168.47	12,871	16,039	21,215	10.40	2,040
2006	42,401.99	10,936	13,628	30,046	10.45	2,875
	4,596,632.50	3,932,751	4,240,719	493,811		48,889
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.1	1.06

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAUDERDALE GTS						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1972	193,724.15	193,724	193,724			
1987	22,839.19	19,724	11,377	11,462	3.00	3,821
1988	14,971.67	12,617	7,277	7,695	3.46	2,224
1992	567.76	416	240	328	5.86	56
1993	2,480.74	1,744	1,006	1,475	6.48	228
	234,583.51	228,225	213,624	20,960		6,329
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.3	2.70

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS GTS						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1974	3,134,303.20	3,510,420	3,510,420			
1978	22,264.54	24,278	1,509-	26,445	0.66	26,445
1979	79,640.20	85,950	5,342-	94,539	0.91	94,539
1980	101,595.86	108,735	6,758-	120,545	1.11	108,599
1982	73,149.24	76,782	4,772-	86,699	1.57	55,222
1983	3,643.93	3,773	234-	4,315	1.89	2,283
1984	55,572.26	56,589	3,517-	65,758	2.27	28,968
1986	10,910.96	10,641	661-	12,881	3.23	3,988
1987	11,687.43	11,085	689-	13,779	3.83	3,598
1988	4,868.04	4,473	278-	5,730	4.49	1,276
1992	12,852.78	10,052	625-	15,020	7.46	2,013
1993	83,258.36	62,309	3,873-	97,122	8.13	11,946
2004	98,621.64	37,997	2,362-	112,818	10.49	10,755
2008	261,662.18	36,633	2,276-	295,338	10.50	28,127
2009	73,137.63	3,727	232-	82,146	10.50	7,823
	4,027,168.25	4,043,444	3,477,292	1,033,135		385,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.7	9.57

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS GTS						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1958	136,223.64	140,310	140,310			
1969	349,362.19	359,843	359,843			
1974	1,444,181.38	1,460,434	1,487,507			
1984	7,659.00	6,795	7,889			
1995	33,117.99	21,333	34,112			
1996	35,608.15	22,028	36,676			
1999	200,396.26	107,601	206,408			
2000	139,048.27	70,550	143,220			
2004	629,409.72	227,421	648,292			
2008	198,887.88	25,955	109,796	95,059	10.27	9,256
2009	58,707.52	2,794	11,819	48,650	10.32	4,714
	3,232,602.00	2,445,064	3,185,872	143,709		13,970
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	0.43

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS GTS						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1974	26,451,851.61	20,203,289	25,583,514	1,397,375	9.56	146,169
1979	59,923.15	44,142	55,897	5,225	9.71	538
1982	7,445.85	5,337	6,758	837	9.79	85
1983	42,135.09	29,887	37,846	5,132	9.82	523
1991	867,570.80	548,652	694,760	190,162	9.98	19,054
1992	190,105.19	117,818	149,193	44,714	9.99	4,476
1999	1,069,101.44	531,065	672,490	417,993	10.08	41,468
2001	1,392,160.04	619,263	784,176	635,827	10.10	62,953
2002	1,474,067.92	610,892	773,575	729,974	10.11	72,203
2003	218,441.13	83,108	105,240	117,570	10.12	11,618
2004	2,803,800.77	958,917	1,214,281	1,645,596	10.13	162,448
2005	3,006,140.27	898,108	1,137,278	1,928,985	10.14	190,235
2006	872,576.34	217,345	275,225	614,803	10.15	60,572
2007	3,360,713.86	643,765	815,203	2,612,725	10.16	257,158
2008	1,999,898.21	249,887	316,433	1,723,463	10.17	169,465
2009	715,985.91	32,864	41,616	688,690	10.18	67,651
	44,531,917.58	25,794,339	32,663,485	12,759,071		1,266,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.1	2.84

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS GTS						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. +40						
1979	1,802.55	1,082	25,894	24,812-		
1982	35.60	21	503	482-		
1983	740.98	445	10,650	10,205-		
1999	174,239.37	21,954	525,392	420,848-		
2001	1,669.26	94	2,250	1,248-		
2002	4,033.13	145	3,470	1,050-		
2003	13,728.68	348	8,328	91-		
2004	324,252.31	7,899	189,035	5,516		
2005	96,010.63	2,828	67,678	10,072-		
2006	349,965.60	13,481	322,620	112,641-		
2007	554,525.92	23,124	553,391	220,675-		
2008	361,110.81	13,043	312,138	95,472-		
2009	129,281.71	2,048	49,012	28,557		
	2,011,396.55	86,512	2,070,361	863,523-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS GTS						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1974	14,618,799.56	15,524,244	13,883,393	2,343,475	1.30	1,802,673
1993	666,669.56	462,132	413,287	326,716	9.91	32,968
1996	201,289.40	126,686	113,296	110,135	10.31	10,682
2004	931,206.18	355,262	317,712	715,927	10.50	68,184
2005	778,009.64	259,077	231,694	631,897	10.50	60,181
2006	2,662,524.53	738,851	660,757	2,294,645	10.50	218,538
2007	198,082.40	42,281	37,812	182,059	10.50	17,339
2008	1,525,839.57	211,710	189,333	1,504,349	10.50	143,271
2009	399,208.19	20,162	18,031	425,090	10.50	40,485
	21,981,629.03	17,740,405	15,865,315	8,534,293		2,394,321
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.6	10.89

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS GTS						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1974	2,837,057.58	2,750,930	2,274,587	647,582	1.64	394,867
1978	2,860.61	2,656	2,196	750	2.76	272
1979	14,668.67	13,441	11,114	3,995	3.09	1,293
1985	92,647.73	75,378	62,326	33,101	5.85	5,658
1992	42,833.24	28,893	23,890	20,228	8.88	2,278
1996	47,180.94	28,055	23,197	25,399	9.73	2,610
2001	445,425.31	207,464	171,540	287,248	10.26	27,997
2002	354,479.18	153,421	126,855	238,259	10.32	23,087
2004	12,410.93	4,417	3,652	9,131	10.40	878
2005	9,226,177.84	2,859,442	2,364,309	7,138,654	10.43	684,435
2008	873,986.95	112,796	93,265	806,942	10.47	77,072
2009	258,013.88	12,092	9,998	255,756	10.48	24,404
	14,207,742.86	6,248,985	5,166,929	9,467,045		1,244,851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.6	8.76



FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FT. MYERS GTS						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1974	52,687.64	52,688	52,688			
1976	18,507.77	18,474	15,758	2,750	0.04	2,750
1978	1,439.72	1,412	1,204	236	0.43	236
1979	55.83	54	46	10	0.64	10
1981	4,099.01	3,888	3,316	783	1.13	693
1984	2,893.05	2,638	2,250	643	1.94	331
1990	4,429.55	3,505	2,990	1,440	4.59	314
2008	5,622.61	707	603	5,020	10.43	481
2009	1,659.76	76	65	1,595	10.46	152
	91,394.94	83,442	78,920	12,477		4,967
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.5	5.43

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES GTS						
INTERIM SURVIVOR CURVE.. IOWA 25-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1971	2,406,384.83	2,695,151	2,695,151			
1974	982.95	1,101	1,101			
1975	34,769.83	38,942	38,942			
1988	49,302.43	45,301	39,029	16,190	4.49	3,606
1992	347,987.54	272,160	234,477	155,269	7.46	20,814
2000	162,366.80	87,070	75,014	106,837	10.34	10,332
2004	453,139.84	174,586	150,414	357,103	10.49	34,042
2007	199,694.62	43,009	37,054	186,604	10.50	17,772
2008	98,279.85	13,759	11,854	98,219	10.50	9,354
2009	234,087.78	11,929	10,277	251,901	10.50	23,991
	3,986,996.47	3,383,008	3,293,313	1,172,123		119,911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.8	3.01

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES GTS						
INTERIM SURVIVOR CURVE.. IOWA 22-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1971	1,047,719.49	1,079,151	1,079,151			
1975	3,447,500.88	3,447,594	3,550,926			
1979	3,901.73	3,717	4,019			
1990	120,443.18	92,559	124,056			
1993	550,225.95	382,318	566,733			
1997	274,381.75	162,418	282,613			
2000	229,340.43	116,362	236,221			
2001	32,344.35	15,375	33,315			
2003	868,958.37	350,135	895,027			
2004	1,699,172.56	613,952	1,750,148			
2005	977,564.52	307,102	1,006,891			
2008	107,550.23	14,035	110,777			
2009	583,758.44	27,779	590,838	10,433	10.32	1,011
	9,942,861.88	6,612,497	10,230,715	10,433		1,011
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	0.01

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES GTS						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -2						
1971	10,328,503.29	8,030,886	10,535,073			
1976	6,664.11	5,023	6,797			
1978	47,062.90	34,937	48,004			
1979	22,536.14	16,601	22,987			
1980	531,972.00	388,510	542,611			
1986	56,291.36	38,538	57,417			
1987	30,164.56	20,371	30,768			
1992	124,603.81	77,223	127,096			
1993	57,395.97	34,781	58,544			
1994	396,464.93	234,508	404,394			
1996	479.14	267	489			
2000	71,528.51	33,758	65,438	7,521	10.09	745
2001	129,241.90	57,490	111,442	20,385	10.10	2,018
2002	119,548.88	49,544	96,039	25,901	10.11	2,562
2003	60,441.02	22,995	44,575	17,075	10.12	1,687
2004	1,554,009.34	531,481	1,030,252	554,838	10.13	54,772
2005	1,476,829.17	441,215	855,275	651,091	10.14	64,210
2006	1,462,193.48	364,209	706,002	785,435	10.15	77,383
2007	1,305,713.94	250,117	484,840	846,988	10.16	83,365
2008	912,321.34	113,995	220,974	709,594	10.17	69,773
2009	1,049,417.45	48,168	93,372	977,034	10.18	95,976
	19,743,383.24	10,794,617	15,542,389	4,595,862		452,491
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	2.29

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES GTS						
INTERIM SURVIVOR CURVE.. IOWA 5-03						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. +40						
1979	677.91	407	7,986	7,579-		
1993	359.18	156	3,061	2,845-		
1994	198.32	75	1,472	1,353-		
1996	97.46	26	510	452-		
2000	1,099.55	96	1,884	1,224-		
2001	154.97	9	177	84-		
2002	327.09	12	235	39-		
2003	3,798.62	96	1,884	395		
2004	179,717.17	4,378	85,906	21,924		
2005	47,167.23	1,390	27,275	1,025		
2006	586,444.30	22,590	443,266	91,399-		
2007	215,445.96	8,984	176,286	47,018-		
2008	164,732.94	5,950	116,752	17,912-		
2009	189,487.64	3,001	58,886	54,807		
	1,389,708.34	47,170	925,580	91,754-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 344 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES GTS						
INTERIM SURVIVOR CURVE.. IOWA 30-R5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1971	8,626,034.92	9,376,698	9,190,007	384,892	0.62	384,892
1974	6,389.02	6,785	6,650	442	1.30	340
2000	655,628.43	346,190	339,297	388,451	10.47	37,101
2004	1,255,226.29	478,878	469,344	923,957	10.50	87,996
2005	40,771.52	13,577	13,307	31,949	10.50	3,043
2008	123,056.80	17,074	16,734	119,859	10.50	11,415
2009	667,860.97	33,730	33,058	708,268	10.50	67,454
	11,374,967.95	10,272,932	10,068,397	2,557,818		592,241
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.3	5.21

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES GTS						
INTERIM SURVIVOR CURVE.. IOWA 28-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1971	1,742,582.53	1,737,783	1,794,860			
1974	2,313.93	2,244	2,383			
1975	227,463.20	218,379	234,287			
1978	81,726.99	75,879	84,179			
1980	23,395.53	21,119	24,097			
1981	23,909.73	21,231	24,627			
1982	46,030.51	40,110	47,411			
1984	51,696.34	43,098	51,798	1,449	5.32	272
1987	11,323.63	8,743	10,508	1,155	6.90	167
1991	37,543.19	26,044	31,302	7,367	8.57	860
1992	83,077.23	56,039	67,352	18,218	8.88	2,052
1995	381,200.03	234,796	282,194	110,442	9.56	11,553
2002	120,548.87	52,174	62,706	61,459	10.32	5,955
2004	305,475.10	108,708	130,653	183,986	10.40	17,691
2005	35,958.74	11,145	13,395	23,643	10.43	2,267
2008	36,904.70	4,763	5,724	32,288	10.47	3,084
2009	200,294.66	9,387	11,282	195,021	10.48	18,609
	3,411,444.91	2,671,642	2,878,758	635,028		62,510

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.2 1.83

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

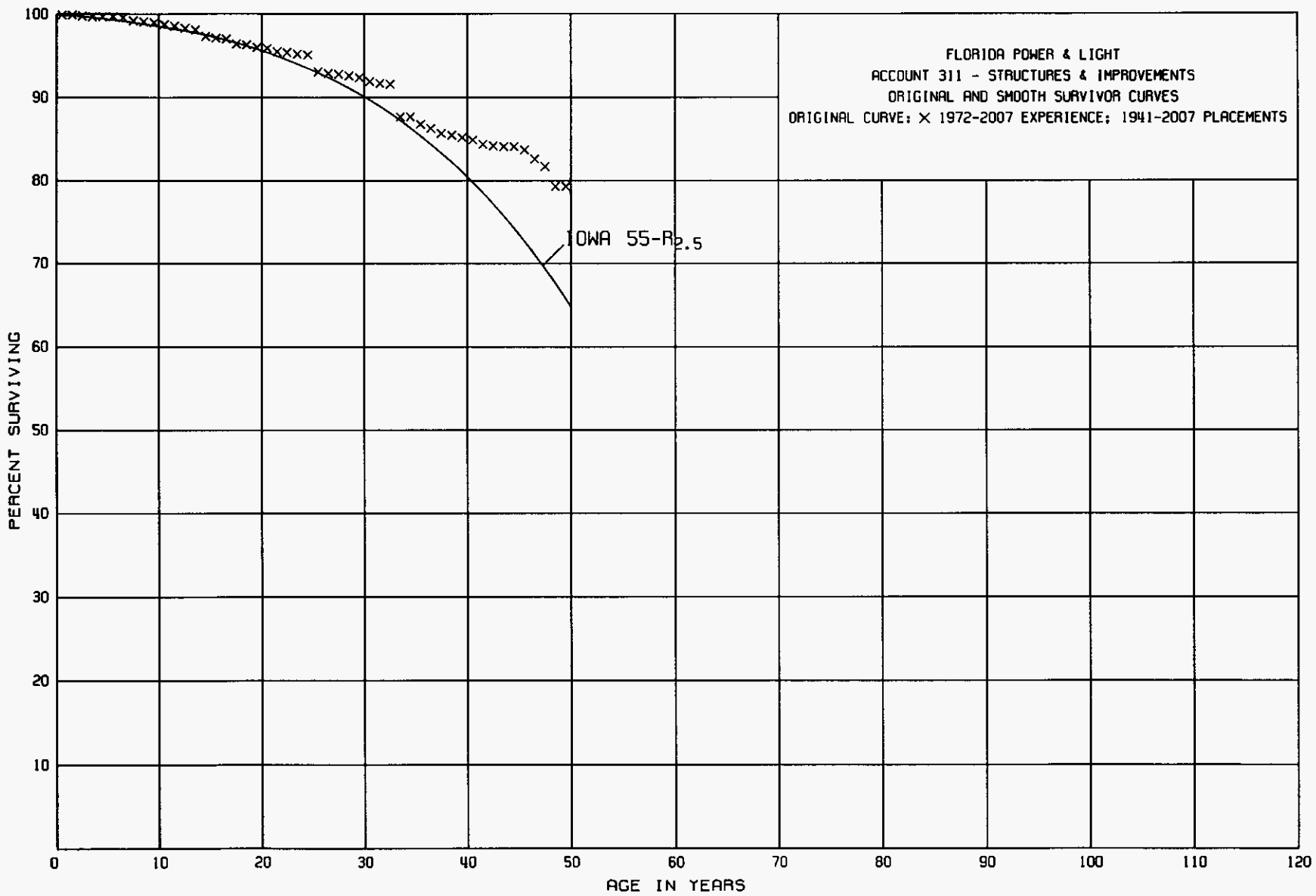
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES GTS						
INTERIM SURVIVOR CURVE.. IOWA 22-R4						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1991	35,416.61	26,998	31,813	3,604	5.22	690
1992	53,286.90	39,033	45,995	7,292	5.86	1,244
2008	1,030.70	130	153	878	10.43	84
2009	5,596.23	255	301	5,295	10.46	506
	95,330.44	66,416	78,262	17,069		2,524
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.8	2.65



SERVICE LIFE STATISTICS

IV-325



FLORIDA POWER & LIGHT

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2007			EXPERIENCE BAND 1972-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	601,546,746	4,420	0.0000	1.0000	100.00
0.5	584,487,347	768,658	0.0013	0.9987	100.00
1.5	578,829,407	600,228	0.0010	0.9990	99.87
2.5	581,708,926	258,844	0.0004	0.9996	99.77
3.5	699,890,600	94,449	0.0001	0.9999	99.73
4.5	591,651,595	414,207	0.0007	0.9993	99.72
5.5	666,458,045	338,001	0.0005	0.9995	99.65
6.5	680,852,170	2,570,106	0.0038	0.9962	99.60
7.5	666,297,163	574,474	0.0009	0.9991	99.22
8.5	618,215,879	993,422	0.0016	0.9984	99.13
9.5	590,266,139	930,862	0.0016	0.9984	98.97
10.5	634,591,304	1,048,949	0.0017	0.9983	98.81
11.5	571,466,836	2,002,292	0.0035	0.9965	98.64
12.5	553,472,085	940,171	0.0017	0.9983	98.29
13.5	524,571,652	4,218,868	0.0080	0.9920	98.12
14.5	482,571,872	1,298,299	0.0027	0.9973	97.34
15.5	487,849,628	652,379	0.0013	0.9987	97.08
16.5	441,466,230	2,329,836	0.0053	0.9947	96.95
17.5	436,201,186	496,153	0.0011	0.9989	96.44
18.5	429,739,365	1,513,195	0.0035	0.9965	96.33
19.5	471,557,876	426,246	0.0009	0.9991	95.99
20.5	449,212,847	1,703,956	0.0038	0.9962	95.90
21.5	381,297,075	401,023	0.0011	0.9989	95.54
22.5	378,295,247	940,000	0.0025	0.9975	95.43
23.5	377,461,677	365,033	0.0010	0.9990	95.19
24.5	384,436,357	8,190,461	0.0213	0.9787	95.09
25.5	370,119,764	828,998	0.0022	0.9978	93.06
26.5	356,084,150	321,939	0.0009	0.9991	92.86
27.5	128,623,058	288,055	0.0022	0.9978	92.78
28.5	127,120,894	261,664	0.0021	0.9979	92.58
29.5	126,975,259	678,461	0.0053	0.9947	92.39
30.5	116,051,184	313,162	0.0027	0.9973	91.90
31.5	35,194,997	27,704	0.0008	0.9992	91.65
32.5	35,021,067	1,492,052	0.0426	0.9574	91.58
33.5	32,296,424	10,779	0.0003	0.9997	87.68
34.5	33,360,191	339,484	0.0102	0.9898	87.65
35.5	33,387,197	174,962	0.0052	0.9948	86.76
36.5	30,936,700	221,998	0.0072	0.9928	86.31
37.5	30,952,541	53,880	0.0017	0.9983	85.69
38.5	32,403,116	114,366	0.0035	0.9965	85.54

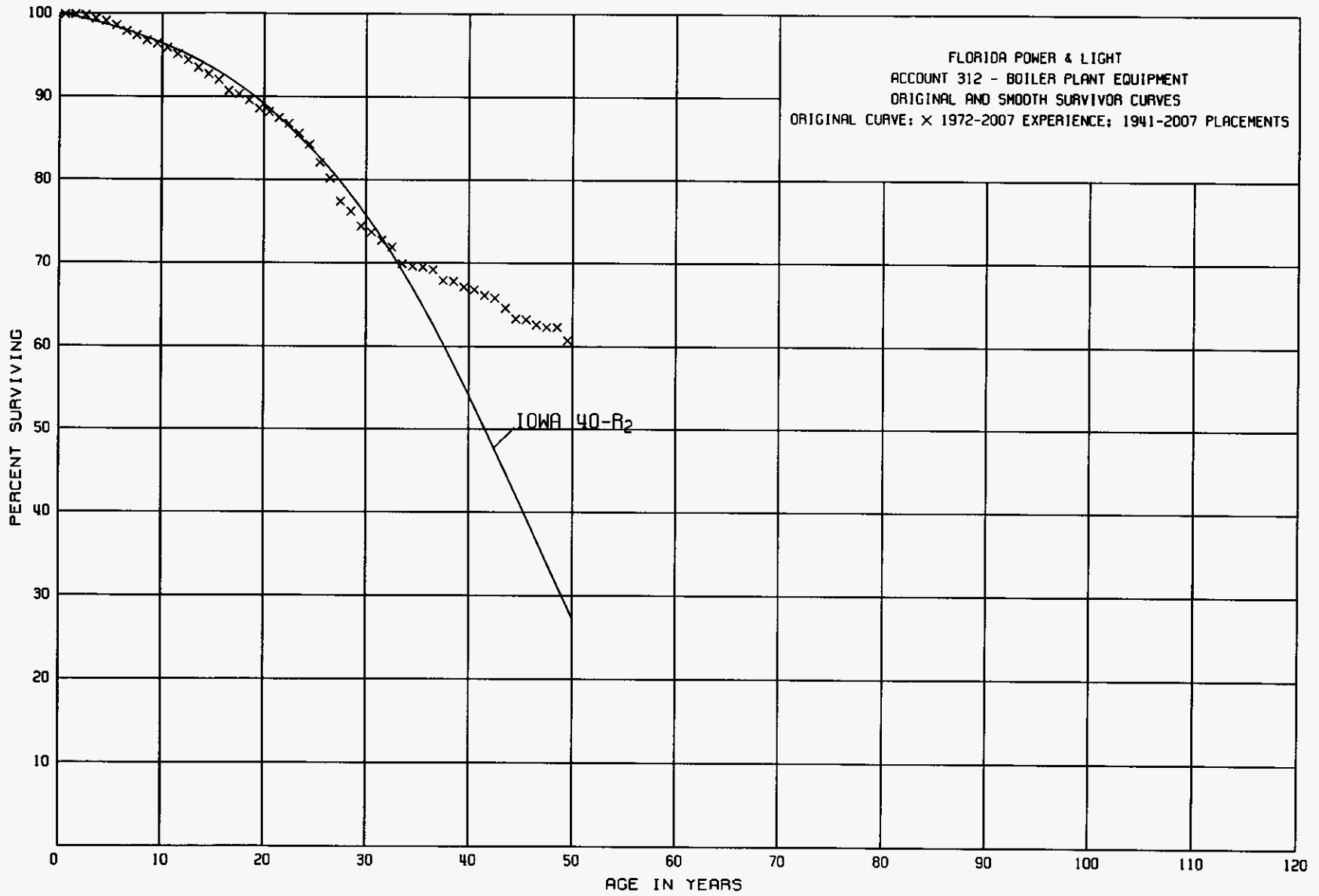
FLORIDA POWER & LIGHT

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2007			EXPERIENCE BAND 1972-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,630,403	107,267	0.0035	0.9965	85.24
40.5	31,274,200	206,725	0.0066	0.9934	84.94
41.5	26,659,458	53,424	0.0020	0.9980	84.38
42.5	18,686,333	14,506	0.0008	0.9992	84.21
43.5	16,592,827	5,416	0.0003	0.9997	84.14
44.5	12,761,934	62,641	0.0049	0.9951	84.11
45.5	11,175,501	144,011	0.0129	0.9871	83.70
46.5	9,766,339	115,157	0.0118	0.9882	82.62
47.5	5,745,546	166,303	0.0289	0.9711	81.65
48.5	4,772,681		0.0000	1.0000	79.29
49.5	4,515,550	6,957	0.0015	0.9985	79.29
50.5	4,504,189	223,014	0.0495	0.9505	79.17
51.5	4,281,175	321,591	0.0751	0.9249	75.25
52.5	3,326,993	3,686	0.0011	0.9989	69.60
53.5	2,810,848		0.0000	1.0000	69.52
54.5	2,528,687		0.0000	1.0000	69.52
55.5	2,028,567	14,694	0.0072	0.9928	69.52
56.5	1,983,454		0.0000	1.0000	69.02
57.5	1,277,583		0.0000	1.0000	69.02
58.5	1,262,727		0.0000	1.0000	69.02
59.5	1,262,576		0.0000	1.0000	69.02
60.5	417,457	362,948	0.8694	0.1306	69.02
61.5	62,338		0.0000	1.0000	9.01
62.5	22,685		0.0000	1.0000	9.01
63.5	22,685		0.0000	1.0000	9.01
64.5	22,685		0.0000	1.0000	9.01
65.5	22,685		0.0000	1.0000	9.01
66.5					9.01

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FLORIDA POWER & LIGHT

ACCOUNT 312 - BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2007

EXPERIENCE BAND 1972-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,658,989,934	21,258	0.0000	1.0000	100.00
0.5	1,559,359,046	203,913	0.0001	0.9999	100.00
1.5	1,501,489,437	2,571,089	0.0017	0.9983	99.99
2.5	1,520,284,545	6,712,361	0.0044	0.9956	99.82
3.5	1,470,354,526	3,871,455	0.0026	0.9974	99.38
4.5	1,411,212,832	7,086,411	0.0050	0.9950	99.12
5.5	1,480,408,806	11,133,026	0.0075	0.9925	98.62
6.5	1,600,373,669	7,407,111	0.0046	0.9954	97.88
7.5	1,503,064,510	10,299,879	0.0069	0.9931	97.43
8.5	1,371,679,620	5,643,624	0.0041	0.9959	96.76
9.5	1,367,688,839	7,125,809	0.0052	0.9948	96.36
10.5	1,369,036,989	11,175,659	0.0082	0.9918	95.86
11.5	1,350,105,943	9,289,839	0.0069	0.9931	95.07
12.5	1,281,747,471	12,808,059	0.0100	0.9900	94.41
13.5	1,158,075,601	9,670,662	0.0084	0.9916	93.47
14.5	975,953,527	6,802,713	0.0070	0.9930	92.68
15.5	946,434,445	14,016,559	0.0148	0.9852	92.03
16.5	841,076,815	3,808,624	0.0045	0.9955	90.67
17.5	786,896,183	6,173,864	0.0078	0.9922	90.26
18.5	740,977,303	8,014,101	0.0108	0.9892	89.56
19.5	744,810,003	2,914,698	0.0039	0.9961	88.59
20.5	641,142,147	5,234,373	0.0082	0.9918	88.24
21.5	537,509,227	4,527,821	0.0084	0.9916	87.52
22.5	529,889,596	7,282,039	0.0137	0.9863	86.78
23.5	526,467,184	7,763,074	0.0147	0.9853	85.59
24.5	531,967,106	14,367,938	0.0270	0.9730	84.33
25.5	505,714,975	11,345,729	0.0224	0.9776	82.05
26.5	373,696,079	12,883,648	0.0345	0.9655	80.21
27.5	243,954,972	3,865,695	0.0158	0.9842	77.44
28.5	236,478,493	5,774,310	0.0244	0.9756	76.22
29.5	247,757,048	2,288,045	0.0092	0.9908	74.36
30.5	185,588,603	2,378,325	0.0128	0.9872	73.68
31.5	117,273,054	1,394,530	0.0119	0.9881	72.74
32.5	115,605,734	3,154,358	0.0273	0.9727	71.87
33.5	112,225,165	468,392	0.0042	0.9958	69.91
34.5	111,758,674	190,576	0.0017	0.9983	69.62
35.5	113,018,050	545,519	0.0048	0.9952	69.50
36.5	111,791,823	2,134,146	0.0191	0.9809	69.17
37.5	118,886,766	159,829	0.0013	0.9987	67.85
38.5	110,747,992	1,028,988	0.0093	0.9907	67.76

FLORIDA POWER & LIGHT

ACCOUNT 312 - BOILER PLANT EQUIPMENT

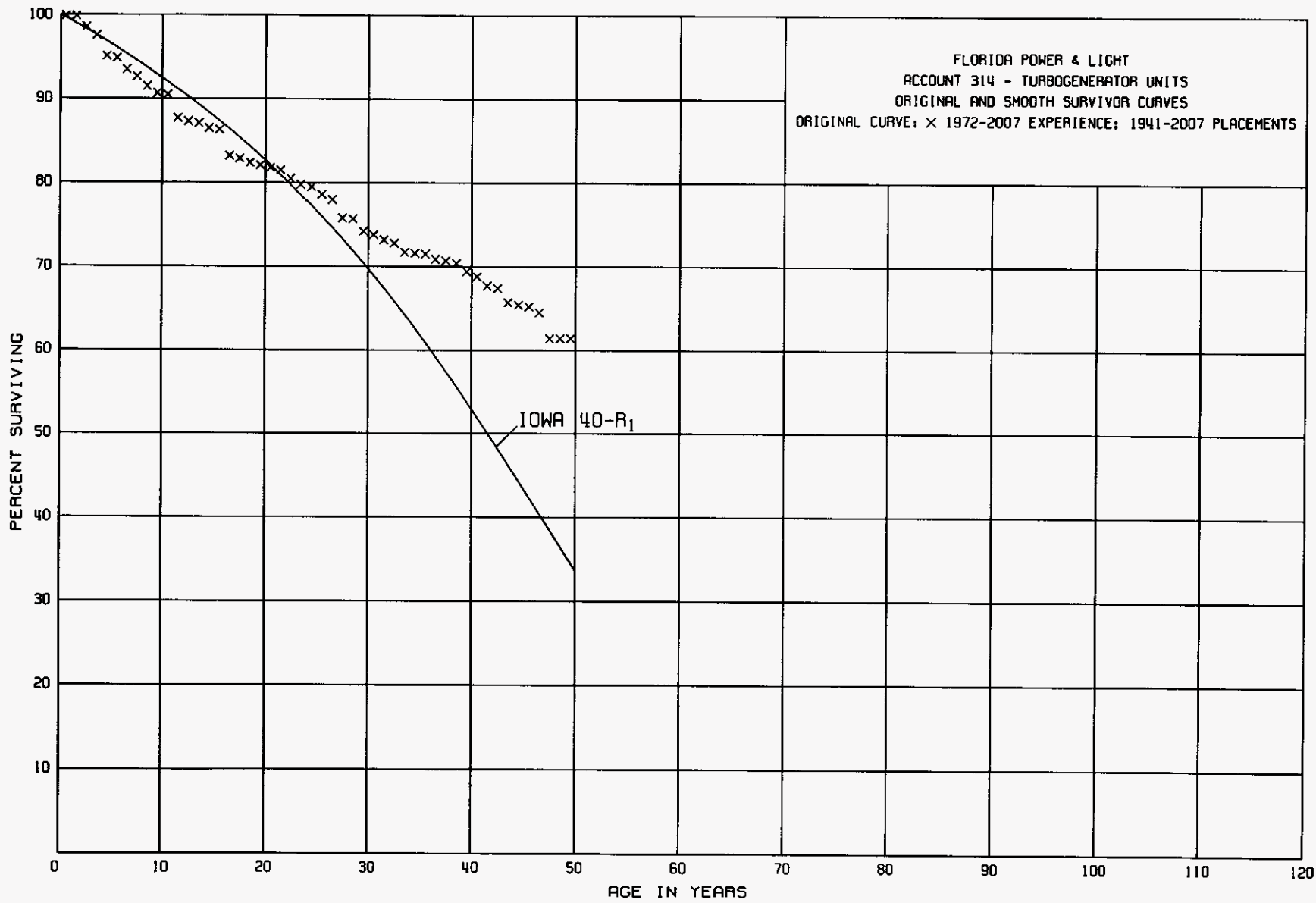
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2007

EXPERIENCE BAND 1972-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	101,460,680	501,915	0.0049	0.9951	67.13
40.5	106,020,296	1,138,944	0.0107	0.9893	66.80
41.5	93,301,241	432,068	0.0046	0.9954	66.09
42.5	67,666,248	1,232,006	0.0182	0.9818	65.79
43.5	56,363,608	1,115,502	0.0198	0.9802	64.59
44.5	39,436,303	94,509	0.0024	0.9976	63.31
45.5	30,467,385	278,496	0.0091	0.9909	63.16
46.5	18,370,784	81,643	0.0044	0.9956	62.59
47.5	13,567,840		0.0000	1.0000	62.31
48.5	8,481,307	216,683	0.0255	0.9745	62.31
49.5	8,264,624	9,955	0.0012	0.9988	60.72
50.5	8,015,820	276,552	0.0345	0.9655	60.65
51.5	7,739,269	304,000	0.0393	0.9607	58.56
52.5	3,091,424	4,705	0.0015	0.9985	56.26
53.5	94,418		0.0000	1.0000	56.18
54.5	75,654		0.0000	1.0000	56.18
55.5					56.18

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FLORIDA POWER & LIGHT

ACCOUNT 314 - TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2007			EXPERIENCE BAND 1972-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	699,560,268	2,796	0.0000	1.0000	100.00
0.5	665,031,164	172,767	0.0003	0.9997	100.00
1.5	629,157,559	8,450,123	0.0134	0.9866	99.97
2.5	644,194,745	6,578,206	0.0102	0.9898	98.63
3.5	601,971,734	15,798,513	0.0262	0.9738	97.62
4.5	571,876,177	1,092,629	0.0019	0.9981	95.06
5.5	605,644,824	9,107,844	0.0150	0.9850	94.88
6.5	654,466,897	5,018,150	0.0077	0.9923	93.46
7.5	615,667,464	8,551,426	0.0139	0.9861	92.74
8.5	568,843,636	4,690,707	0.0082	0.9918	91.45
9.5	567,370,567	1,016,592	0.0018	0.9982	90.70
10.5	581,420,591	18,423,162	0.0317	0.9683	90.54
11.5	557,665,229	2,096,495	0.0038	0.9962	87.67
12.5	527,854,414	1,551,544	0.0029	0.9971	87.34
13.5	478,054,719	3,346,087	0.0070	0.9930	87.09
14.5	404,015,771	637,349	0.0016	0.9984	86.48
15.5	385,212,952	14,081,541	0.0366	0.9634	86.34
16.5	318,457,644	1,000,386	0.0031	0.9969	83.18
17.5	316,819,270	2,143,909	0.0068	0.9932	82.92
18.5	310,671,078	884,320	0.0028	0.9972	82.36
19.5	313,093,333	1,444,745	0.0046	0.9954	82.13
20.5	289,407,257	1,018,416	0.0035	0.9965	81.75
21.5	252,808,408	3,098,712	0.0123	0.9877	81.46
22.5	249,138,798	2,099,068	0.0084	0.9916	80.46
23.5	254,214,922	754,325	0.0030	0.9970	79.78
24.5	273,980,612	3,254,840	0.0119	0.9881	79.54
25.5	261,407,906	1,967,866	0.0075	0.9925	78.59
26.5	215,547,635	6,001,171	0.0278	0.9722	78.00
27.5	168,082,637	380,914	0.0023	0.9977	75.83
28.5	167,863,578	3,165,491	0.0189	0.9811	75.66
29.5	168,280,546	1,016,006	0.0060	0.9940	74.23
30.5	137,007,502	1,045,291	0.0076	0.9924	73.78
31.5	101,457,348	540,305	0.0053	0.9947	73.22
32.5	100,785,804	1,615,822	0.0160	0.9840	72.83
33.5	99,148,157	88,231	0.0009	0.9991	71.66
34.5	99,713,688	115,144	0.0012	0.9988	71.60
35.5	97,101,187	797,153	0.0082	0.9918	71.51
36.5	95,894,156	336,431	0.0035	0.9965	70.92
37.5	103,941,531	414,666	0.0040	0.9960	70.67
38.5	93,603,444	1,261,498	0.0135	0.9865	70.39

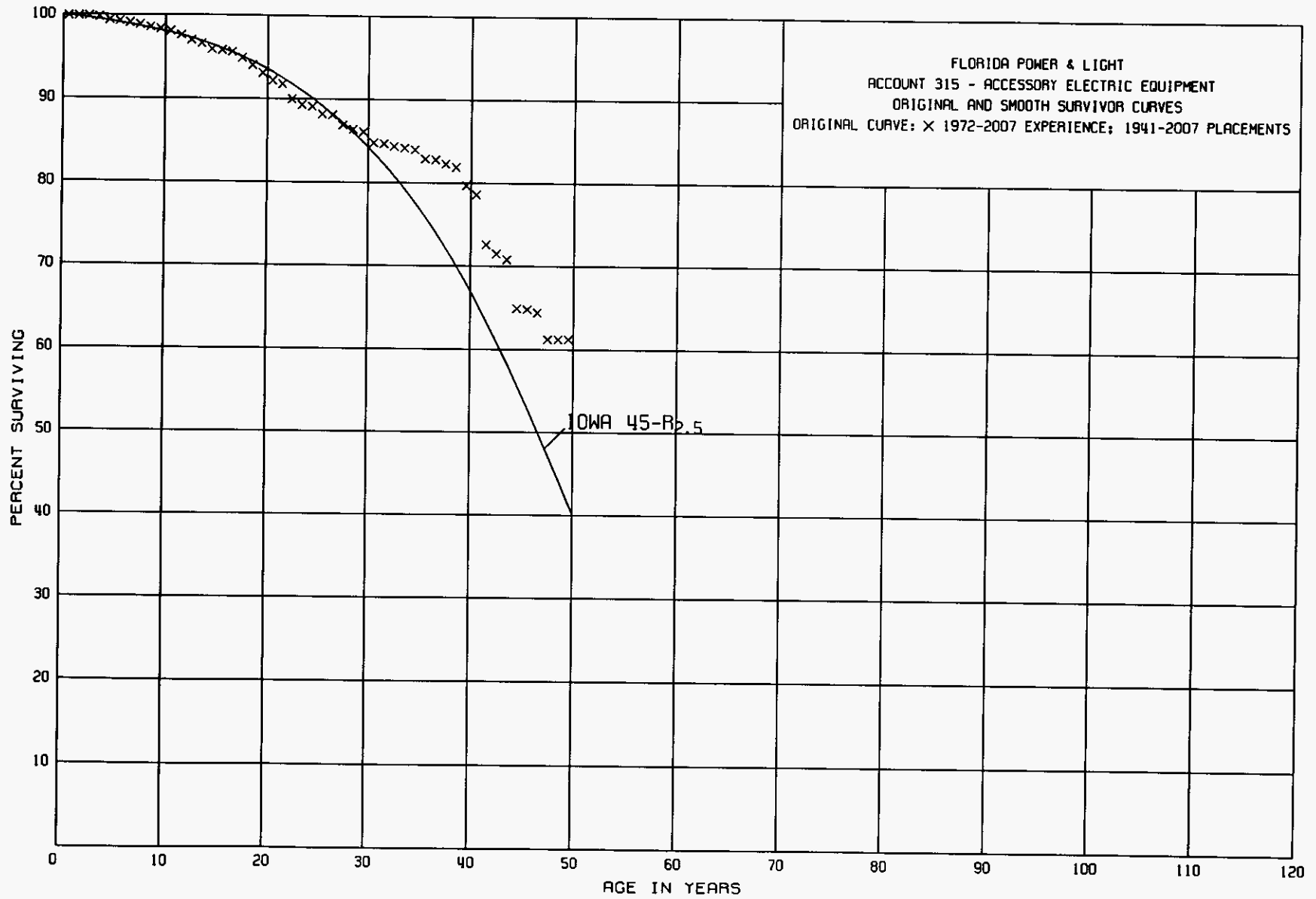
FLORIDA POWER & LIGHT

ACCOUNT 314 - TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2007			EXPERIENCE BAND 1972-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	86,396,147	777,274	0.0090	0.9910	69.44
40.5	86,701,953	1,390,968	0.0160	0.9840	68.82
41.5	78,601,682	346,695	0.0044	0.9956	67.72
42.5	53,971,444	1,364,507	0.0253	0.9747	67.42
43.5	45,608,461	247,932	0.0054	0.9946	65.71
44.5	31,839,132	100,482	0.0032	0.9968	65.36
45.5	23,957,223	245,799	0.0103	0.9897	65.15
46.5	9,577,265	456,889	0.0477	0.9523	64.48
47.5	8,452,046		0.0000	1.0000	61.40
48.5	3,799,878		0.0000	1.0000	61.40
49.5	3,799,878		0.0000	1.0000	61.40
50.5	3,854,298		0.0000	1.0000	61.40
51.5	3,854,298	140,915	0.0366	0.9634	61.40
52.5	2,737,986	105,749	0.0386	0.9614	59.15
53.5	71,319		0.0000	1.0000	56.87
54.5	16,899		0.0000	1.0000	56.87
55.5	4,320		0.0000	1.0000	56.87
56.5	4,320		0.0000	1.0000	56.87
57.5	4,320		0.0000	1.0000	56.87
58.5	4,320		0.0000	1.0000	56.87
59.5	4,320		0.0000	1.0000	56.87
60.5	4,320		0.0000	1.0000	56.87
61.5	8,641		0.0000	1.0000	56.87
62.5	4,320		0.0000	1.0000	56.87
63.5	4,320		0.0000	1.0000	56.87
64.5	4,320		0.0000	1.0000	56.87
65.5	4,320		0.0000	1.0000	56.87
66.5					56.87

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FLORIDA POWER & LIGHT

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2007			EXPERIENCE BAND 1972-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	228,688,247	4,200	0.0000	1.0000	100.00
0.5	216,520,309	164,331	0.0008	0.9992	100.00
1.5	211,132,692	87,027	0.0004	0.9996	99.92
2.5	206,369,955	244,195	0.0012	0.9988	99.88
3.5	226,671,662	813,195	0.0036	0.9964	99.76
4.5	213,227,684	123,910	0.0006	0.9994	99.40
5.5	187,511,552	469,582	0.0025	0.9975	99.34
6.5	199,656,807	345,037	0.0017	0.9983	99.09
7.5	194,208,221	725,646	0.0037	0.9963	98.92
8.5	176,669,858	299,327	0.0017	0.9983	98.55
9.5	176,298,269	434,438	0.0025	0.9975	98.38
10.5	179,329,292	973,188	0.0054	0.9946	98.13
11.5	179,155,998	1,030,125	0.0057	0.9943	97.60
12.5	174,777,752	857,637	0.0049	0.9951	97.04
13.5	166,930,383	1,129,589	0.0068	0.9932	96.56
14.5	156,396,256	246,094	0.0016	0.9984	95.90
15.5	155,423,122	172,819	0.0011	0.9989	95.75
16.5	143,287,166	1,107,409	0.0077	0.9923	95.64
17.5	132,153,729	1,298,562	0.0098	0.9902	94.90
18.5	124,220,928	1,113,986	0.0090	0.9910	93.97
19.5	108,229,964	1,096,144	0.0101	0.9899	93.12
20.5	85,892,120	386,450	0.0045	0.9955	92.18
21.5	73,181,104	1,421,749	0.0194	0.9806	91.77
22.5	70,588,134	541,673	0.0077	0.9923	89.99
23.5	70,861,600	198,376	0.0028	0.9972	89.30
24.5	75,328,218	685,591	0.0091	0.9909	89.05
25.5	70,466,286	125,361	0.0018	0.9982	88.24
26.5	56,804,299	790,761	0.0139	0.9861	88.08
27.5	34,018,590	162,745	0.0048	0.9952	86.86
28.5	33,580,765	125,585	0.0037	0.9963	86.44
29.5	34,027,327	520,704	0.0153	0.9847	86.12
30.5	28,345,176	47,368	0.0017	0.9983	84.80
31.5	16,743,117	53,251	0.0032	0.9968	84.66
32.5	16,174,464	34,127	0.0021	0.9979	84.39
33.5	16,122,231	35,559	0.0022	0.9978	84.21
34.5	16,079,598	209,360	0.0130	0.9870	84.02
35.5	15,684,771	24,862	0.0016	0.9984	82.93
36.5	15,566,712	98,798	0.0063	0.9937	82.80
37.5	16,661,382	79,778	0.0048	0.9952	82.28
38.5	15,065,950	407,369	0.0270	0.9730	81.89

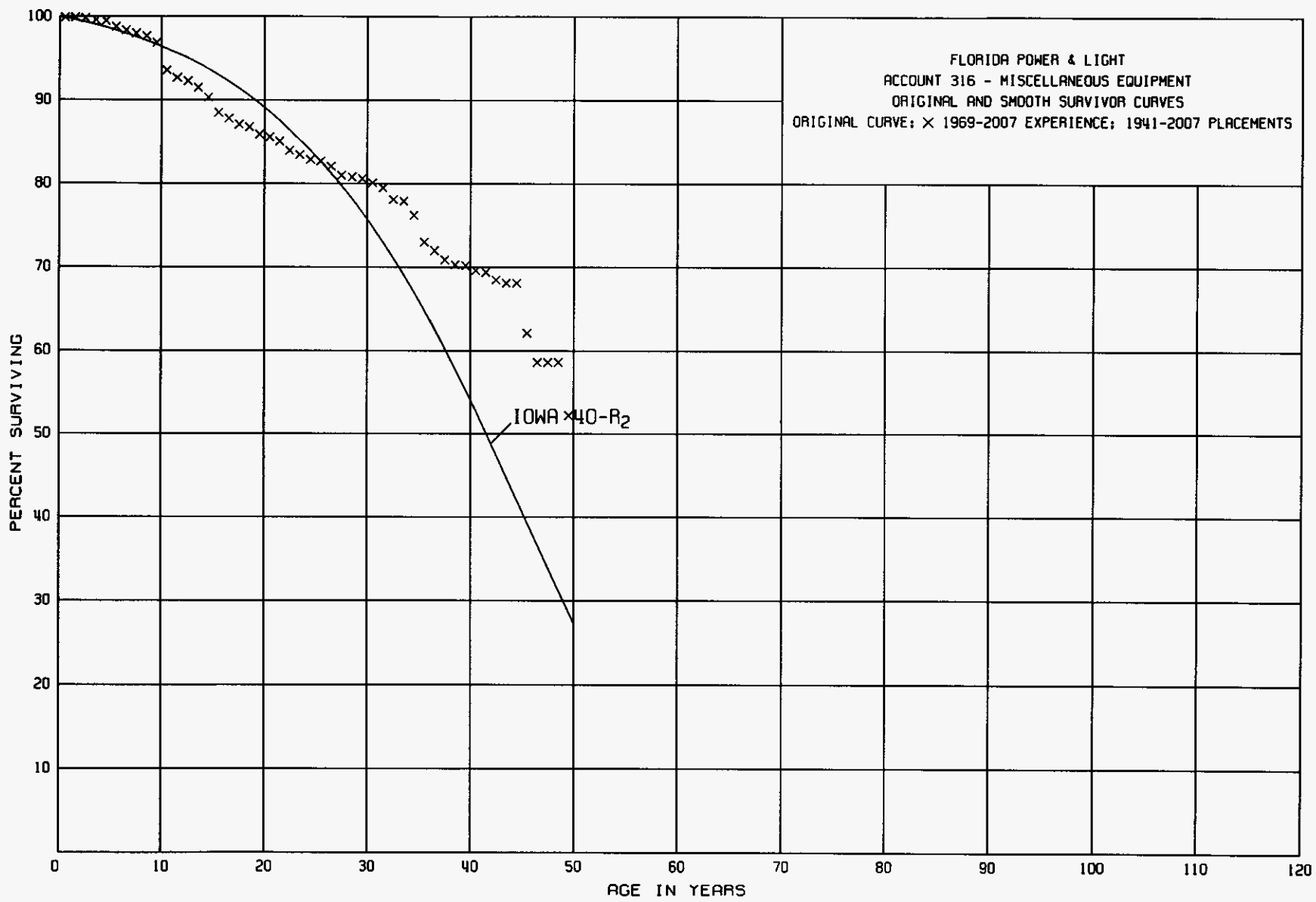
FLORIDA POWER & LIGHT

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2007			EXPERIENCE BAND 1972-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,830,131	173,364	0.0135	0.9865	79.68
40.5	13,442,968	1,025,514	0.0763	0.9237	78.60
41.5	11,473,952	172,721	0.0151	0.9849	72.60
42.5	8,307,782	81,400	0.0098	0.9902	71.50
43.5	7,493,014	622,052	0.0830	0.9170	70.80
44.5	4,494,708	6,040	0.0013	0.9987	64.92
45.5	3,336,078	24,763	0.0074	0.9926	64.84
46.5	2,168,844	105,649	0.0487	0.9513	64.36
47.5	1,950,444		0.0000	1.0000	61.23
48.5	1,256,313		0.0000	1.0000	61.23
49.5	1,256,313		0.0000	1.0000	61.23
50.5	1,211,316		0.0000	1.0000	61.23
51.5	1,211,316		0.0000	1.0000	61.23
52.5	672,492	6,765	0.0101	0.9899	61.23
53.5	52,812		0.0000	1.0000	60.61
54.5	52,812		0.0000	1.0000	60.61
55.5	52,812		0.0000	1.0000	60.61
56.5	52,812		0.0000	1.0000	60.61
57.5	52,812		0.0000	1.0000	60.61
58.5	52,812		0.0000	1.0000	60.61
59.5	52,812		0.0000	1.0000	60.61
60.5					60.61

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FLORIDA POWER & LIGHT

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2007			EXPERIENCE BAND 1969-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,208,509	27,643	0.0005	0.9995	100.00
0.5	56,831,667	49,086	0.0009	0.9991	99.95
1.5	55,827,116	43,448	0.0008	0.9992	99.86
2.5	52,753,073	77,623	0.0015	0.9985	99.78
3.5	53,898,021	58,222	0.0011	0.9989	99.63
4.5	44,757,588	305,840	0.0068	0.9932	99.52
5.5	42,606,680	172,230	0.0040	0.9960	98.84
6.5	39,440,100	168,292	0.0043	0.9957	98.44
7.5	37,621,532	111,267	0.0030	0.9970	98.02
8.5	31,781,385	266,198	0.0084	0.9916	97.73
9.5	31,081,494	1,066,724	0.0343	0.9657	96.91
10.5	32,943,969	302,301	0.0092	0.9908	93.59
11.5	32,443,378	151,915	0.0047	0.9953	92.73
12.5	30,314,932	249,169	0.0082	0.9918	92.29
13.5	28,371,748	397,600	0.0140	0.9860	91.53
14.5	26,206,733	523,565	0.0200	0.9800	90.25
15.5	26,360,066	199,176	0.0076	0.9924	88.45
16.5	23,806,859	180,088	0.0076	0.9924	87.78
17.5	22,994,836	78,363	0.0034	0.9966	87.11
18.5	22,465,739	234,496	0.0104	0.9896	86.81
19.5	19,608,408	67,613	0.0034	0.9966	85.91
20.5	16,550,575	104,470	0.0063	0.9937	85.62
21.5	15,820,234	204,632	0.0129	0.9871	85.08
22.5	14,782,698	78,490	0.0053	0.9947	83.98
23.5	14,558,829	109,339	0.0075	0.9925	83.53
24.5	14,943,176	34,347	0.0023	0.9977	82.90
25.5	14,239,739	105,836	0.0074	0.9926	82.71
26.5	11,999,970	164,794	0.0137	0.9863	82.10
27.5	8,632,643	17,125	0.0020	0.9980	80.98
28.5	8,545,122	20,109	0.0024	0.9976	80.82
29.5	8,607,903	58,021	0.0067	0.9933	80.63
30.5	6,308,049	48,946	0.0078	0.9922	80.09
31.5	2,761,510	48,482	0.0176	0.9824	79.47
32.5	2,642,634	7,165	0.0027	0.9973	78.07
33.5	2,591,393	54,644	0.0211	0.9789	77.86
34.5	2,761,413	118,308	0.0428	0.9572	76.22
35.5	2,788,783	35,033	0.0126	0.9874	72.96
36.5	2,692,105	44,511	0.0165	0.9835	72.04
37.5	2,759,625	22,470	0.0081	0.9919	70.85
38.5	2,665,317	2,192	0.0008	0.9992	70.28

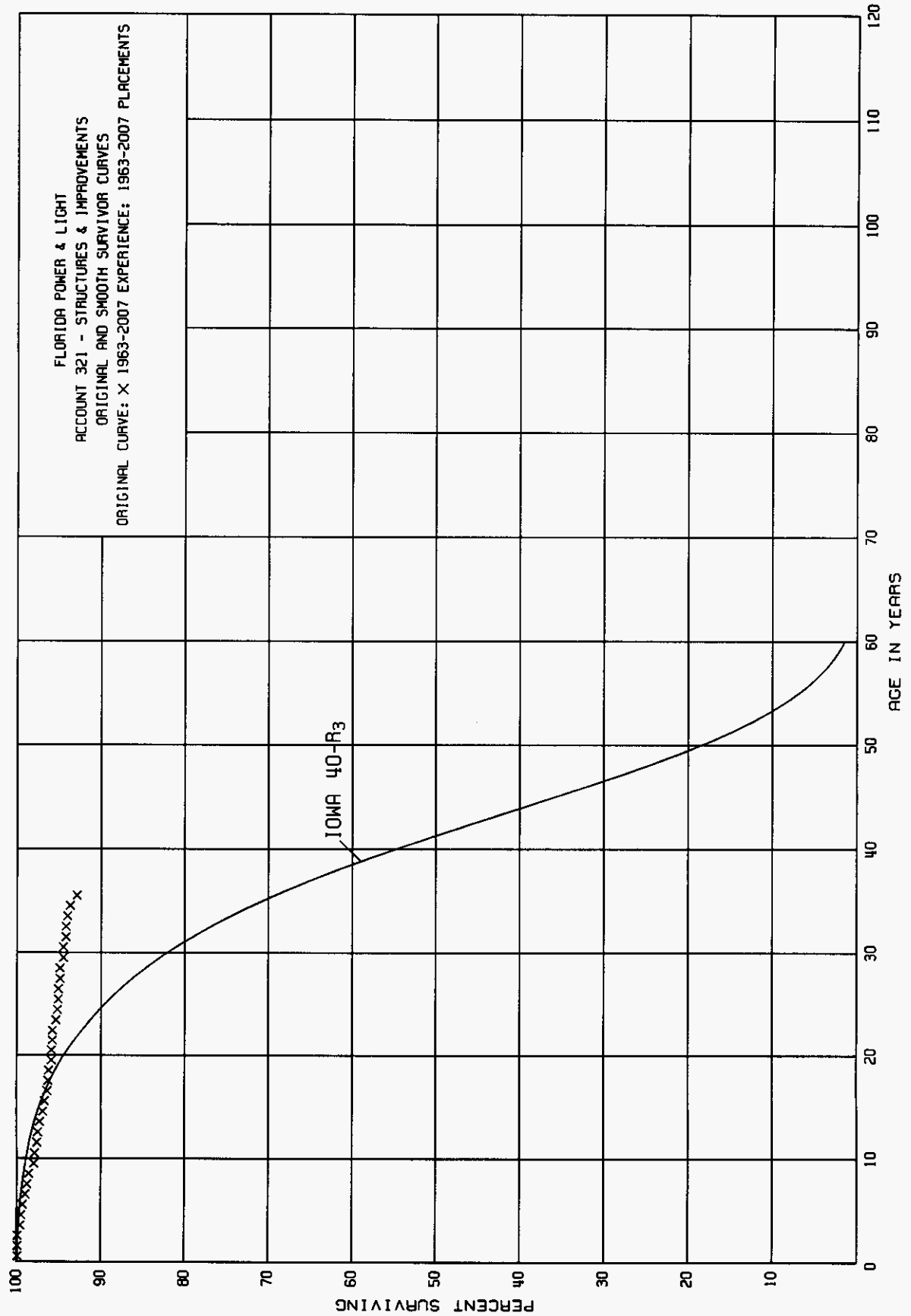
FLORIDA POWER & LIGHT

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2007			EXPERIENCE BAND 1969-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,328,752	21,834	0.0094	0.9906	70.22
40.5	2,323,222	4,750	0.0020	0.9980	69.56
41.5	1,713,754	22,049	0.0129	0.9871	69.42
42.5	1,029,547	6,561	0.0064	0.9936	68.52
43.5	974,238	42	0.0000	1.0000	68.08
44.5	961,494	84,460	0.0878	0.9122	68.08
45.5	838,646	47,327	0.0564	0.9436	62.10
46.5	873,817	713	0.0008	0.9992	58.60
47.5	527,994		0.0000	1.0000	58.55
48.5	212,443	22,931	0.1079	0.8921	58.55
49.5	183,977		0.0000	1.0000	52.23
50.5	180,787	250	0.0014	0.9986	52.23
51.5	180,048	205	0.0011	0.9989	52.16
52.5	142,479	17,641	0.1238	0.8762	52.10
53.5	59,385		0.0000	1.0000	45.65
54.5	57,312		0.0000	1.0000	45.65
55.5	57,312		0.0000	1.0000	45.65
56.5	57,237		0.0000	1.0000	45.65
57.5					45.65





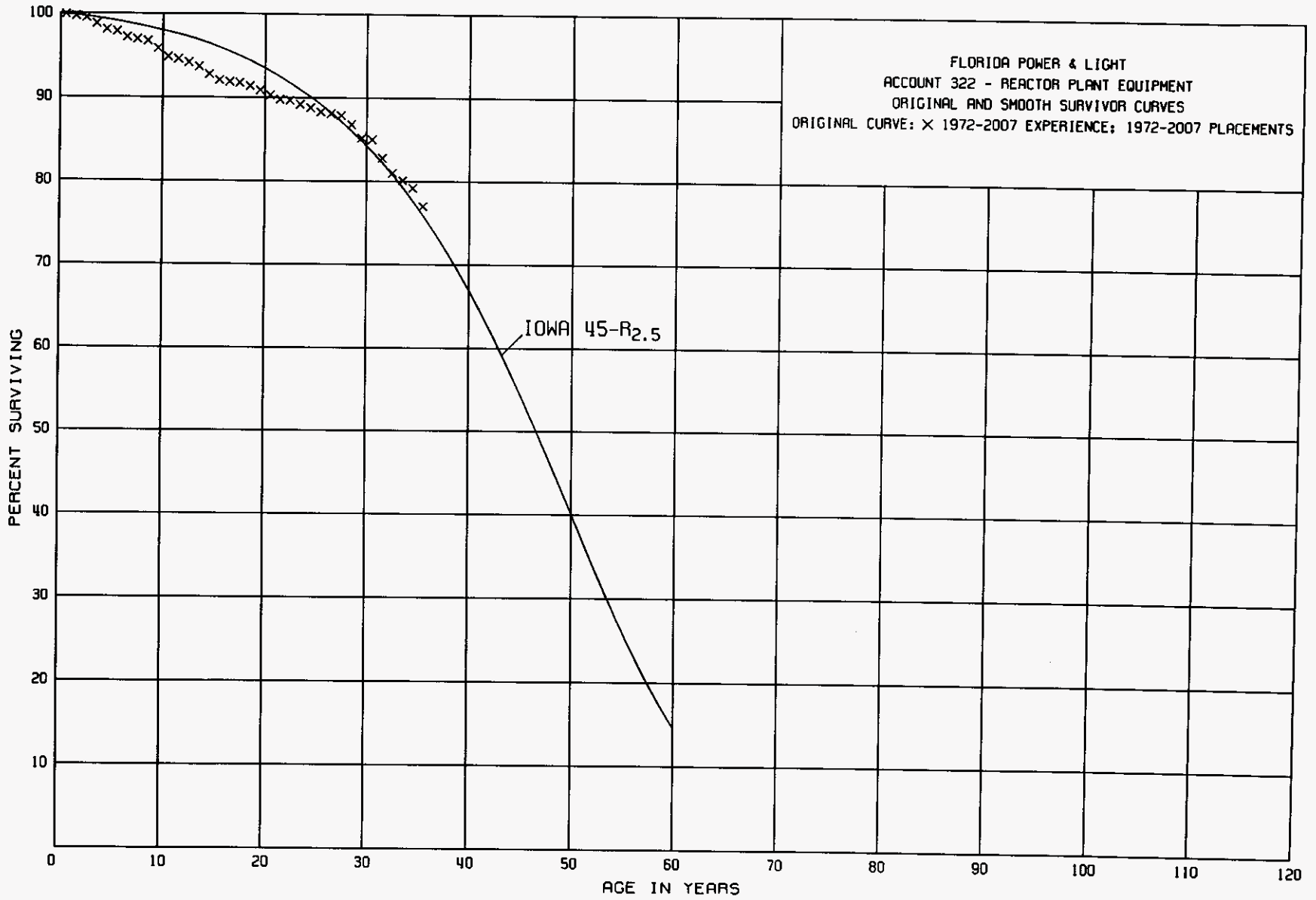
FLORIDA POWER & LIGHT

ACCOUNT 321 - STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2007			EXPERIENCE BAND 1963-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,245,445,816	350	0.0000	1.0000	100.00
0.5	1,304,666,834	802,046	0.0006	0.9994	100.00
1.5	1,221,512,954	798,231	0.0007	0.9993	99.94
2.5	1,285,052,896	3,567,245	0.0028	0.9972	99.87
3.5	1,440,128,877	1,566,076	0.0011	0.9989	99.59
4.5	1,346,498,813	2,571,227	0.0019	0.9981	99.48
5.5	1,277,926,647	3,749,295	0.0029	0.9971	99.29
6.5	1,468,424,433	3,671,266	0.0025	0.9975	99.00
7.5	1,569,138,120	2,216,035	0.0014	0.9986	98.75
8.5	1,285,892,493	7,503,971	0.0058	0.9942	98.61
9.5	1,009,843,799	1,753,226	0.0017	0.9983	98.04
10.5	1,045,971,078	3,184,428	0.0030	0.9970	97.87
11.5	1,031,951,278	1,367,977	0.0013	0.9987	97.58
12.5	977,476,110	1,399,673	0.0014	0.9986	97.45
13.5	990,920,859	4,261,283	0.0043	0.9957	97.31
14.5	988,601,748	2,357,107	0.0024	0.9976	96.89
15.5	956,157,938	2,639,012	0.0028	0.9972	96.66
16.5	832,727,159	493,131	0.0006	0.9994	96.39
17.5	810,556,115	1,342,897	0.0017	0.9983	96.33
18.5	805,387,898	2,203,445	0.0027	0.9973	96.17
19.5	793,201,243	420,496	0.0005	0.9995	95.91
20.5	758,424,244	467,175	0.0006	0.9994	95.86
21.5	711,398,265	250,263	0.0004	0.9996	95.80
22.5	685,553,592	2,679,143	0.0039	0.9961	95.76
23.5	648,786,549	1,322,217	0.0020	0.9980	95.39
24.5	279,510,967	346,648	0.0012	0.9988	95.20
25.5	266,981,901		0.0000	1.0000	95.09
26.5	262,194,600	459,531	0.0018	0.9982	95.09
27.5	260,114,473	76,715	0.0003	0.9997	94.92
28.5	258,130,868	1,021,991	0.0040	0.9960	94.89
29.5	252,461,281	25,279	0.0001	0.9999	94.51
30.5	244,656,966	741,021	0.0030	0.9970	94.50
31.5	64,818,991	34,990	0.0005	0.9995	94.22
32.5	64,182,729	91,902	0.0014	0.9986	94.17
33.5	63,798,949	227,223	0.0036	0.9964	94.04
34.5	26,569,222	227,764	0.0086	0.9914	93.70
35.5					92.89

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FLORIDA POWER & LIGHT

ACCOUNT 322 - REACTOR PLANT EQUIPMENT

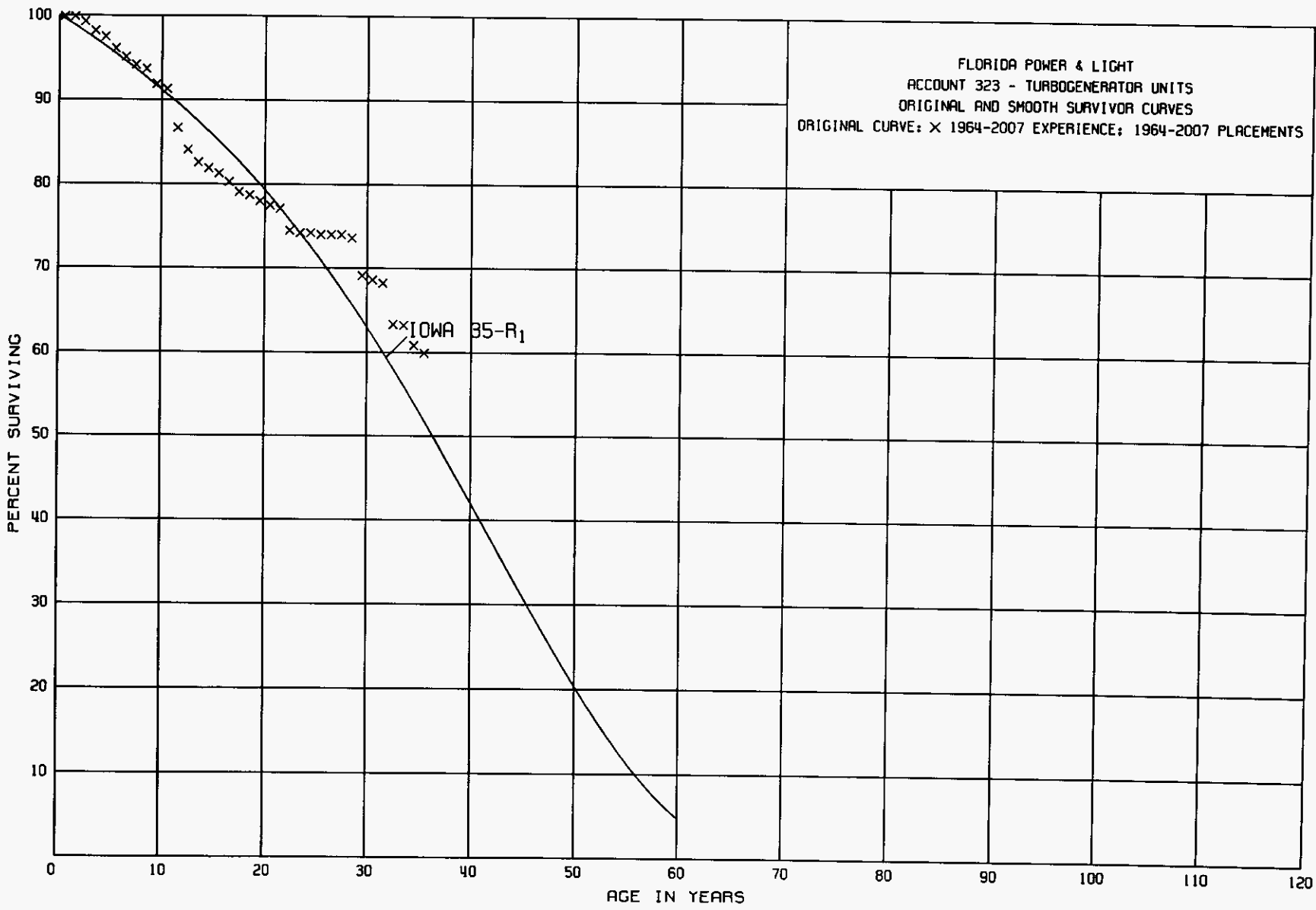
ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2007

EXPERIENCE BAND 1972-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,889,671,670	267,171	0.0001	0.9999	100.00
0.5	1,751,679,484	5,078,754	0.0029	0.9971	99.99
1.5	1,713,271,473	4,042,166	0.0024	0.9976	99.70
2.5	1,518,711,563	10,297,294	0.0068	0.9932	99.46
3.5	1,669,804,124	11,035,730	0.0066	0.9934	98.78
4.5	1,732,714,707	3,847,649	0.0022	0.9978	98.13
5.5	1,509,836,103	11,016,268	0.0073	0.9927	97.91
6.5	1,733,636,393	4,180,006	0.0024	0.9976	97.20
7.5	1,885,206,023	2,796,043	0.0015	0.9985	96.97
8.5	1,682,818,430	15,521,129	0.0092	0.9908	96.82
9.5	1,461,995,850	16,473,982	0.0113	0.9887	95.93
10.5	1,372,556,018	4,415,549	0.0032	0.9968	94.85
11.5	1,364,599,743	5,467,620	0.0040	0.9960	94.55
12.5	1,321,809,508	6,429,942	0.0049	0.9951	94.17
13.5	1,304,490,088	12,120,842	0.0093	0.9907	93.71
14.5	1,282,544,030	10,190,406	0.0079	0.9921	92.84
15.5	1,252,182,037	2,793,177	0.0022	0.9978	92.11
16.5	1,230,009,740	1,711,652	0.0014	0.9986	91.91
17.5	1,202,215,700	5,616,988	0.0047	0.9953	91.78
18.5	1,178,717,128	6,472,002	0.0055	0.9945	91.35
19.5	1,150,083,556	7,482,566	0.0065	0.9935	90.85
20.5	1,088,125,030	5,859,339	0.0054	0.9946	90.26
21.5	1,051,546,849	1,060,574	0.0010	0.9990	89.77
22.5	1,012,420,930	5,687,269	0.0056	0.9944	89.68
23.5	949,088,200	4,252,697	0.0045	0.9955	89.18
24.5	294,231,857	1,496,746	0.0051	0.9949	88.78
25.5	235,582,447	531,256	0.0023	0.9977	88.33
26.5	214,050,166	601,341	0.0028	0.9972	88.13
27.5	212,264,400	2,641,425	0.0124	0.9876	87.88
28.5	206,174,889	3,848,512	0.0187	0.9813	86.79
29.5	197,739,280	434,405	0.0022	0.9978	85.17
30.5	190,156,028	4,883,261	0.0257	0.9743	84.98
31.5	62,338,778	1,383,293	0.0222	0.9778	82.80
32.5	53,955,079	596,802	0.0111	0.9889	80.96
33.5	53,439,204	575,110	0.0108	0.9892	80.06
34.5	26,844,440	753,358	0.0281	0.9719	79.20
35.5					76.97

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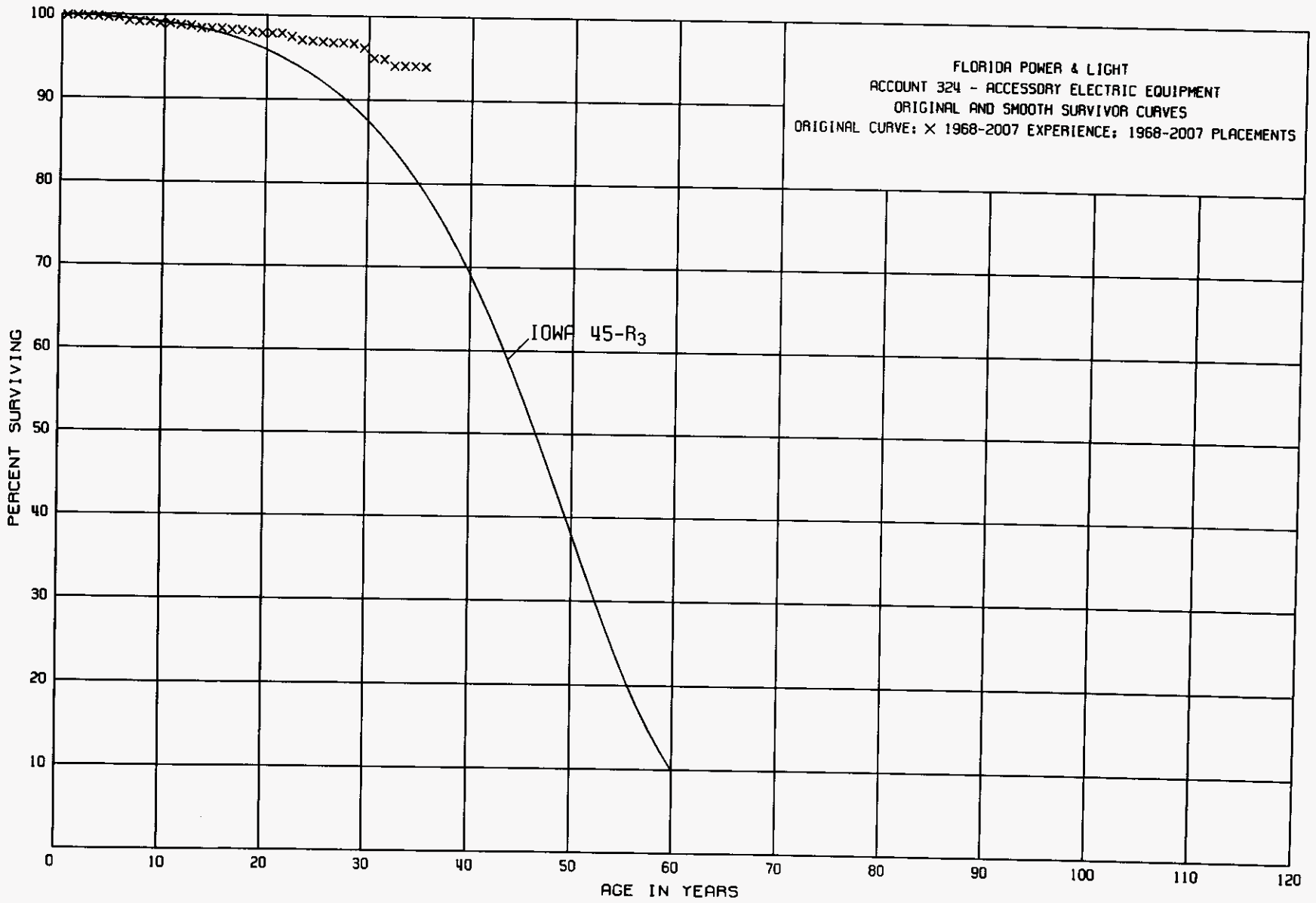
FLORIDA POWER & LIGHT

ACCOUNT 323 - TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2007			EXPERIENCE BAND 1964-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	556,793,446	8,988	0.0000	1.0000	100.00
0.5	557,050,956	182,098	0.0003	0.9997	100.00
1.5	530,047,905	3,454,496	0.0065	0.9935	99.97
2.5	471,809,593	5,252,243	0.0111	0.9889	99.32
3.5	577,508,533	4,178,169	0.0072	0.9928	98.22
4.5	506,578,175	7,403,744	0.0146	0.9854	97.51
5.5	536,864,388	5,529,995	0.0103	0.9897	96.09
6.5	547,581,073	5,280,702	0.0096	0.9904	95.10
7.5	591,752,670	2,844,691	0.0048	0.9952	94.19
8.5	529,534,762	10,711,683	0.0202	0.9798	93.74
9.5	450,113,807	2,659,619	0.0059	0.9941	91.85
10.5	471,551,532	23,818,058	0.0505	0.9495	91.31
11.5	443,764,103	13,351,813	0.0301	0.9699	86.70
12.5	399,773,508	7,264,996	0.0182	0.9818	84.09
13.5	387,628,275	3,004,068	0.0077	0.9923	82.56
14.5	388,924,376	3,008,878	0.0077	0.9923	81.92
15.5	384,153,350	4,921,727	0.0128	0.9872	81.29
16.5	369,211,046	5,317,148	0.0144	0.9856	80.25
17.5	362,926,388	1,966,558	0.0054	0.9946	79.09
18.5	357,927,945	2,895,211	0.0081	0.9919	78.66
19.5	348,664,901	2,121,331	0.0061	0.9939	78.02
20.5	302,808,756	1,711,117	0.0057	0.9943	77.54
21.5	263,961,770	9,045,849	0.0343	0.9657	77.10
22.5	237,424,727	714,051	0.0030	0.9970	74.46
23.5	235,906,702	139,881	0.0006	0.9994	74.24
24.5	116,574,686	382,550	0.0033	0.9967	74.20
25.5	115,930,135		0.0000	1.0000	73.96
26.5	115,813,450	1,027	0.0000	1.0000	73.96
27.5	114,506,356	634,000	0.0055	0.9945	73.96
28.5	101,309,341	6,093,017	0.0601	0.9399	73.55
29.5	89,757,418	737,628	0.0082	0.9918	69.13
30.5	88,947,778	522,454	0.0059	0.9941	68.56
31.5	41,074,692	2,928,667	0.0713	0.9287	68.16
32.5	37,595,192	89,220	0.0024	0.9976	63.30
33.5	37,505,972	1,393,147	0.0371	0.9629	63.15
34.5	19,173,989	294,392	0.0154	0.9846	60.81
35.5					59.87

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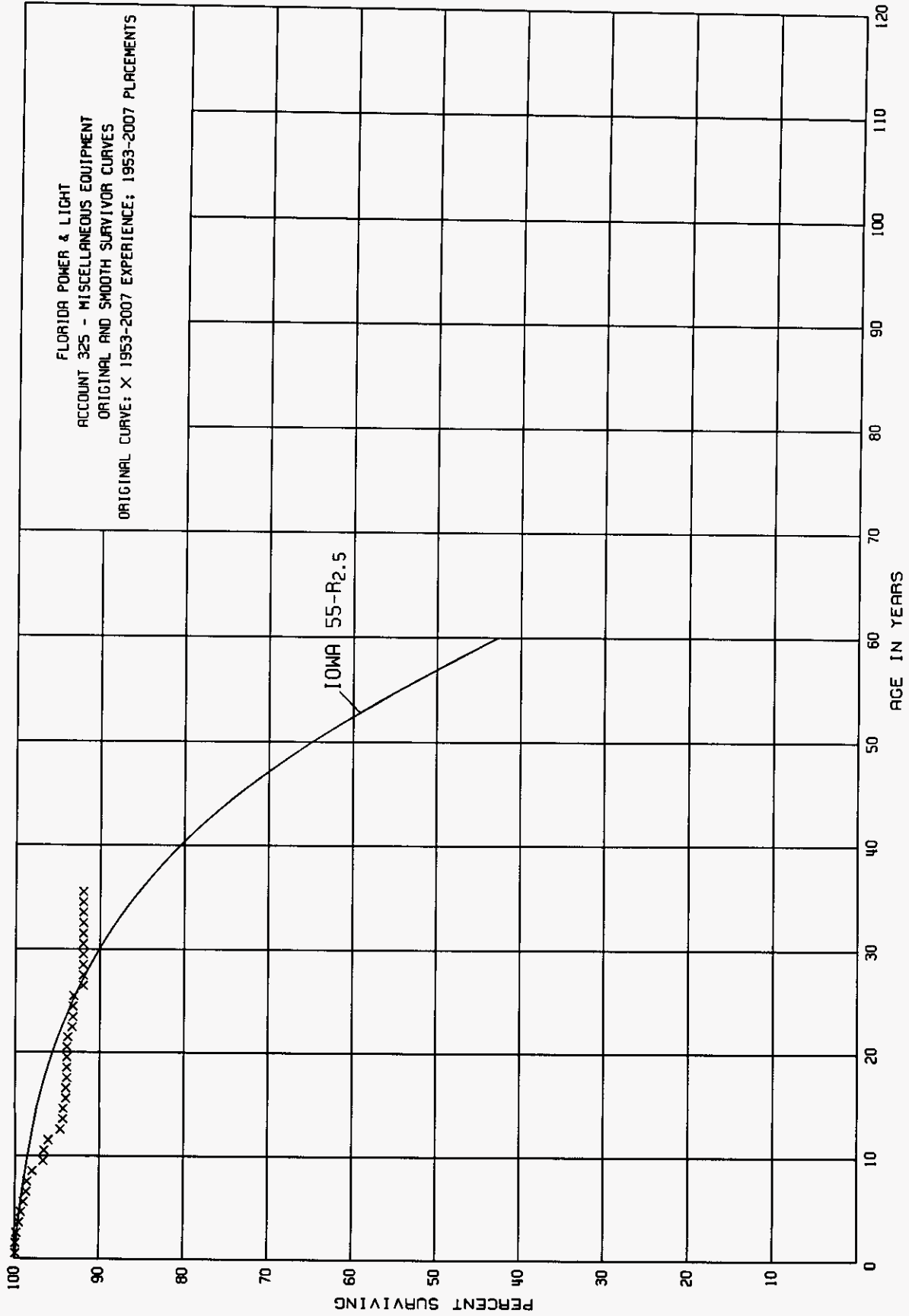
FLORIDA POWER & LIGHT

ACCOUNT 324 - ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2007			EXPERIENCE BAND 1968-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	638,186,464		0.0000	1.0000	100.00
0.5	637,164,322		0.0000	1.0000	100.00
1.5	745,781,449	1,361,585	0.0018	0.9982	100.00
2.5	629,157,629	416,791	0.0007	0.9993	99.82
3.5	685,250,760	588,815	0.0009	0.9991	99.75
4.5	571,540,649	64,370	0.0001	0.9999	99.66
5.5	603,719,081	1,907,437	0.0032	0.9968	99.65
6.5	612,467,105	635,572	0.0010	0.9990	99.33
7.5	599,687,533	142,533	0.0002	0.9998	99.23
8.5	599,457,474	1,086,497	0.0018	0.9982	99.21
9.5	544,567,336	301,477	0.0006	0.9994	99.03
10.5	561,294,750	828,092	0.0015	0.9985	98.97
11.5	559,552,700	739,338	0.0013	0.9987	98.82
12.5	542,214,936	1,625,672	0.0030	0.9970	98.69
13.5	531,771,925	141,011	0.0003	0.9997	98.39
14.5	530,381,294	14,407	0.0000	1.0000	98.36
15.5	525,050,244	724,367	0.0014	0.9986	98.36
16.5	372,806,858	175,552	0.0005	0.9995	98.22
17.5	367,999,135	552,109	0.0015	0.9985	98.17
18.5	362,415,678	345,144	0.0010	0.9990	98.02
19.5	349,260,699	192,943	0.0006	0.9994	97.92
20.5	318,596,946	47,082	0.0001	0.9999	97.86
21.5	259,959,490	848,553	0.0033	0.9967	97.85
22.5	228,850,208	958,849	0.0042	0.9958	97.53
23.5	201,777,406	261,621	0.0013	0.9987	97.12
24.5	61,303,132	49,711	0.0008	0.9992	96.99
25.5	59,863,446	47,635	0.0008	0.9992	96.91
26.5	59,792,248	23,106	0.0004	0.9996	96.83
27.5	58,975,576	60,863	0.0010	0.9990	96.79
28.5	58,763,750	318,736	0.0054	0.9946	96.69
29.5	57,563,433	731,994	0.0127	0.9873	96.17
30.5	54,735,322	35,755	0.0007	0.9993	94.95
31.5	14,101,430	113,977	0.0081	0.9919	94.88
32.5	14,104,615	2,871	0.0002	0.9998	94.11
33.5	13,474,004	4,562	0.0003	0.9997	94.09
34.5	8,632,398	2,538	0.0003	0.9997	94.06
35.5					94.03





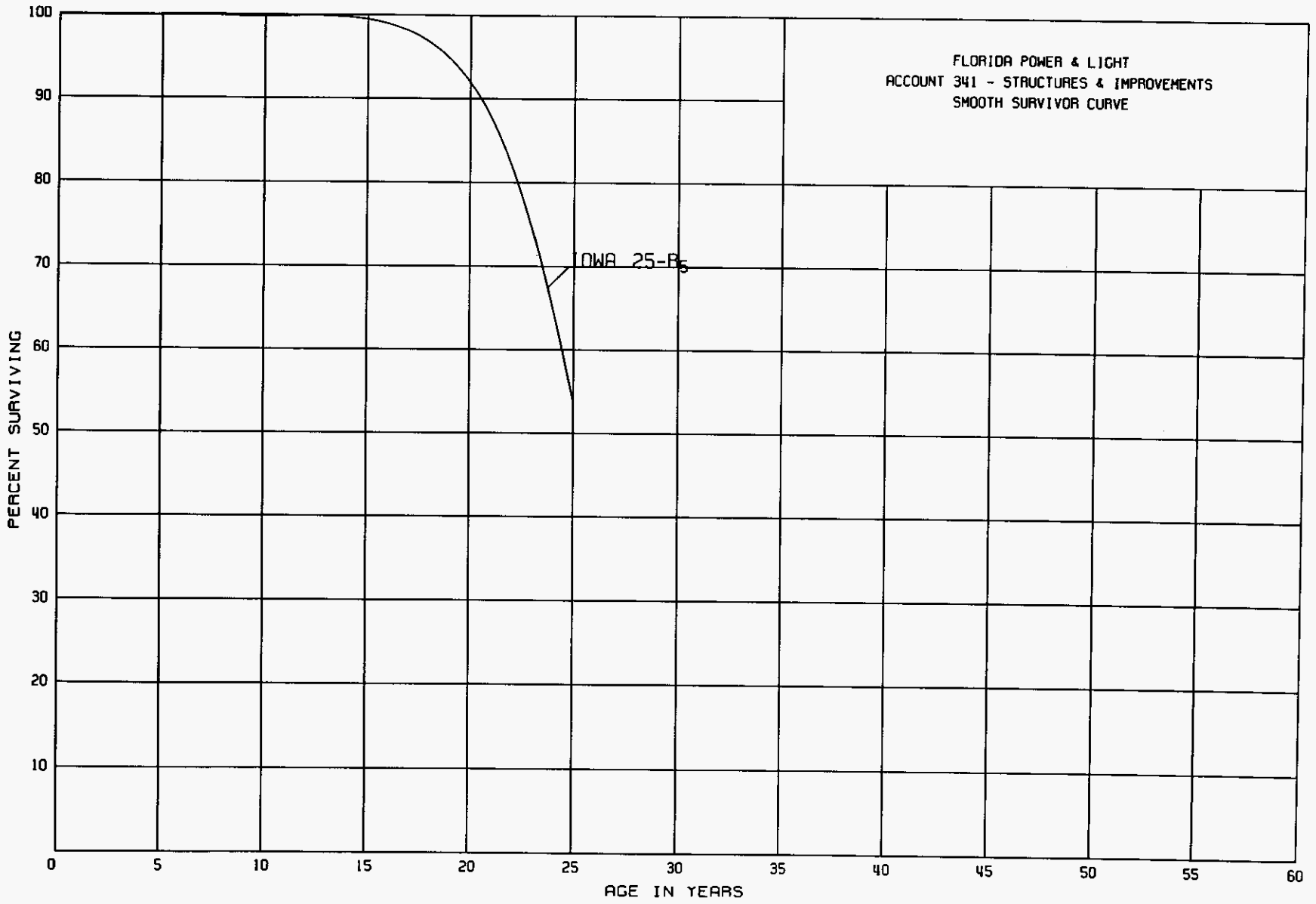
FLORIDA POWER & LIGHT

ACCOUNT 325 - MISCELLANEOUS EQUIPMENT

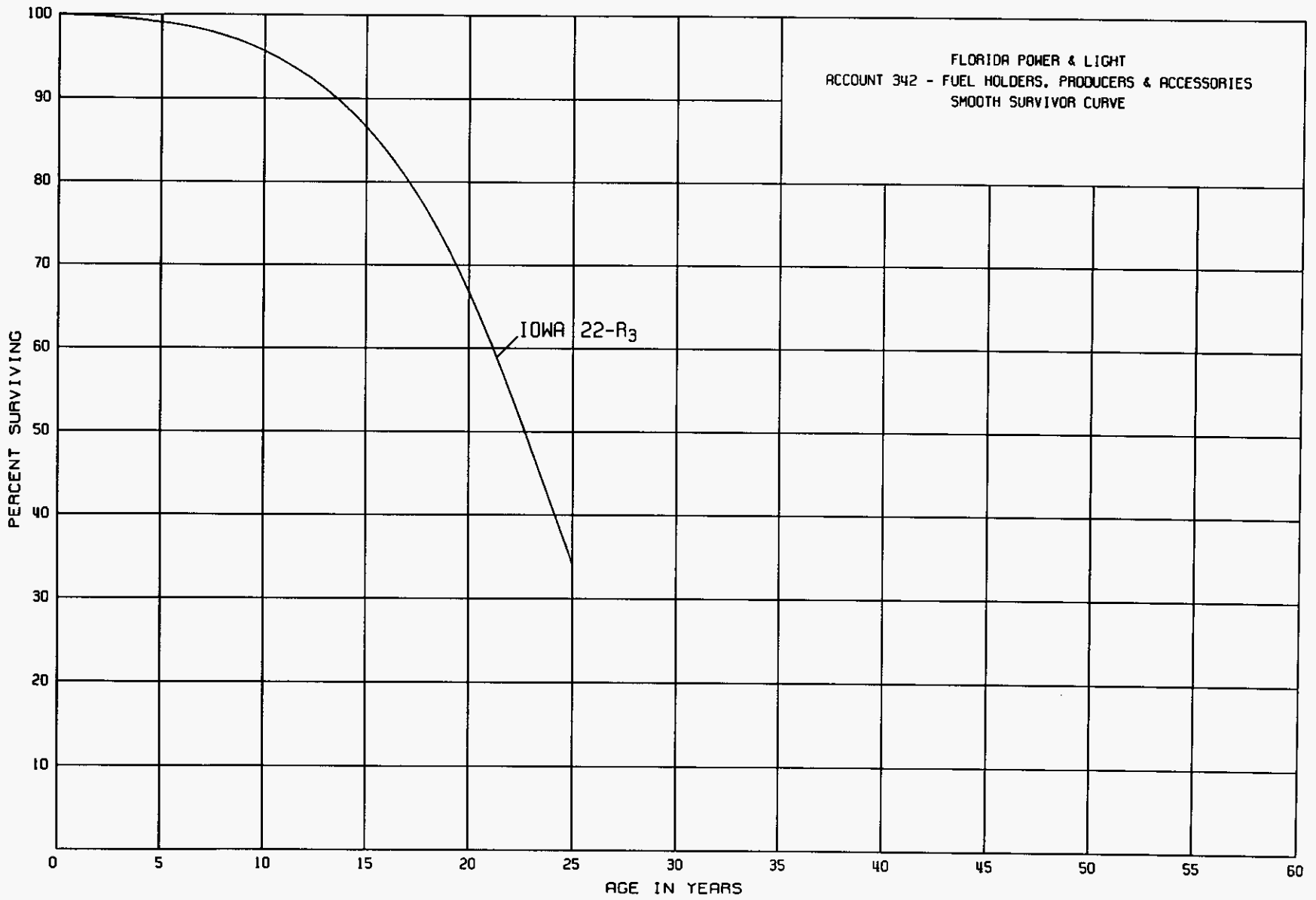
ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2007			EXPERIENCE BAND 1953-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	101,368,902	590	0.0000	1.0000	100.00
0.5	105,806,457	140,578	0.0013	0.9987	100.00
1.5	95,577,066	55,430	0.0006	0.9994	99.87
2.5	96,280,151	281,702	0.0029	0.9971	99.81
3.5	108,976,741	257,445	0.0024	0.9976	99.52
4.5	100,035,799	317,794	0.0032	0.9968	99.28
5.5	102,129,076	261,904	0.0026	0.9974	98.96
6.5	105,071,036	152,778	0.0015	0.9985	98.70
7.5	103,509,372	594,060	0.0057	0.9943	98.55
8.5	92,354,542	1,234,073	0.0134	0.9866	97.99
9.5	82,709,209	96,894	0.0012	0.9988	96.68
10.5	82,924,548	370,909	0.0045	0.9955	96.56
11.5	80,644,612	1,242,126	0.0154	0.9846	96.13
12.5	80,069,111	191,715	0.0024	0.9976	94.65
13.5	75,424,086	97,723	0.0013	0.9987	94.42
14.5	74,918,827	223,345	0.0030	0.9970	94.30
15.5	74,302,977	30,976	0.0004	0.9996	94.02
16.5	72,844,904	43,810	0.0006	0.9994	93.98
17.5	71,185,809		0.0000	1.0000	93.92
18.5	69,258,333	5,076	0.0001	0.9999	93.92
19.5	59,546,428	33,194	0.0006	0.9994	93.91
20.5	41,896,836	6,752	0.0002	0.9998	93.85
21.5	37,849,827	195,402	0.0052	0.9948	93.83
22.5	36,104,199	39,802	0.0011	0.9989	93.34
23.5	35,248,751		0.0000	1.0000	93.24
24.5	14,002,970	23,891	0.0017	0.9983	93.24
25.5	12,050,750	142,781	0.0118	0.9882	93.08
26.5	10,941,489		0.0000	1.0000	91.98
27.5	10,876,462		0.0000	1.0000	91.98
28.5	10,833,440		0.0000	1.0000	91.98
29.5	10,822,506		0.0000	1.0000	91.98
30.5	10,338,884		0.0000	1.0000	91.98
31.5	2,130,602		0.0000	1.0000	91.98
32.5	2,036,343		0.0000	1.0000	91.98
33.5	2,032,328		0.0000	1.0000	91.98
34.5	1,189,355		0.0000	1.0000	91.98
35.5					91.98

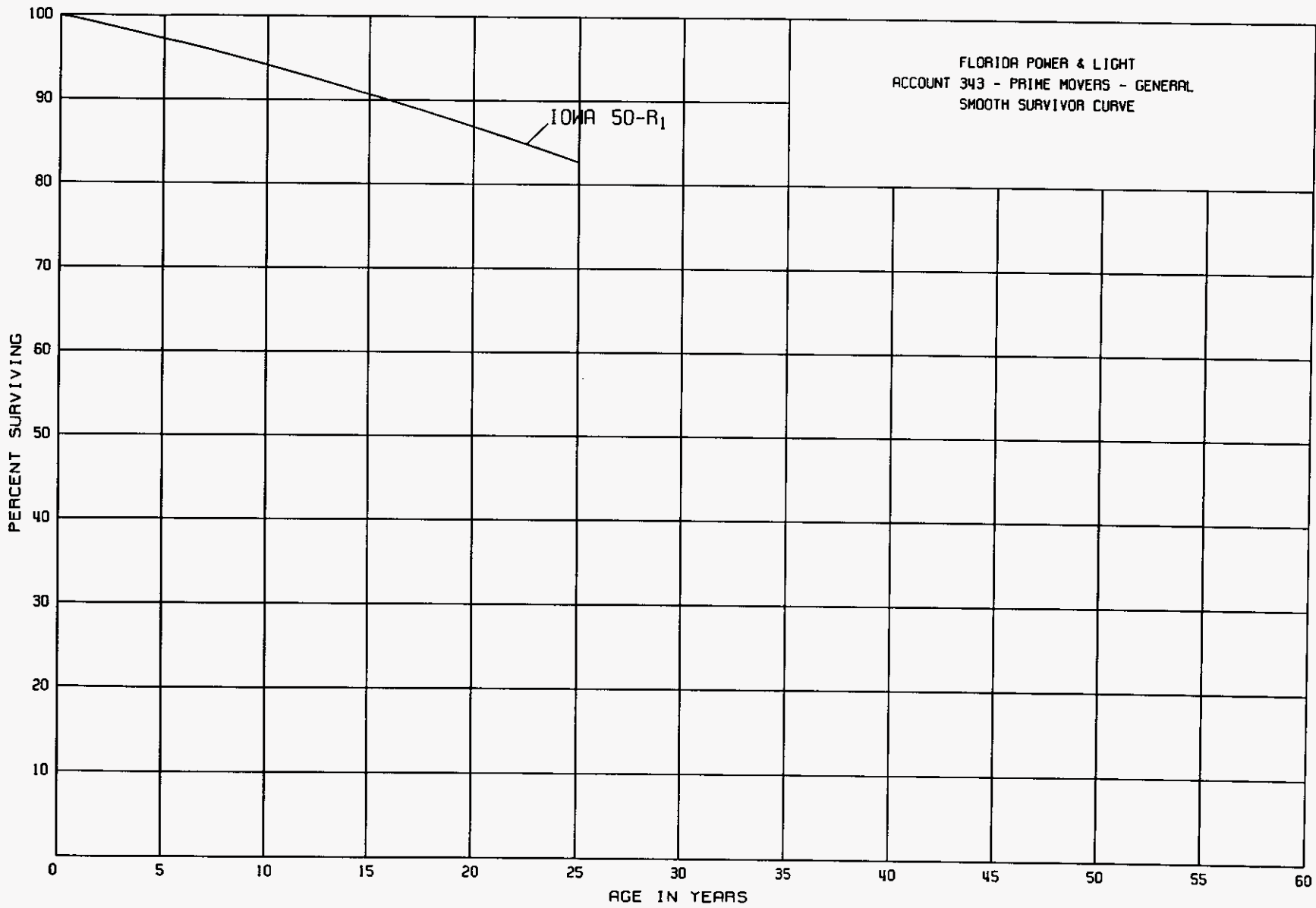
IV-350



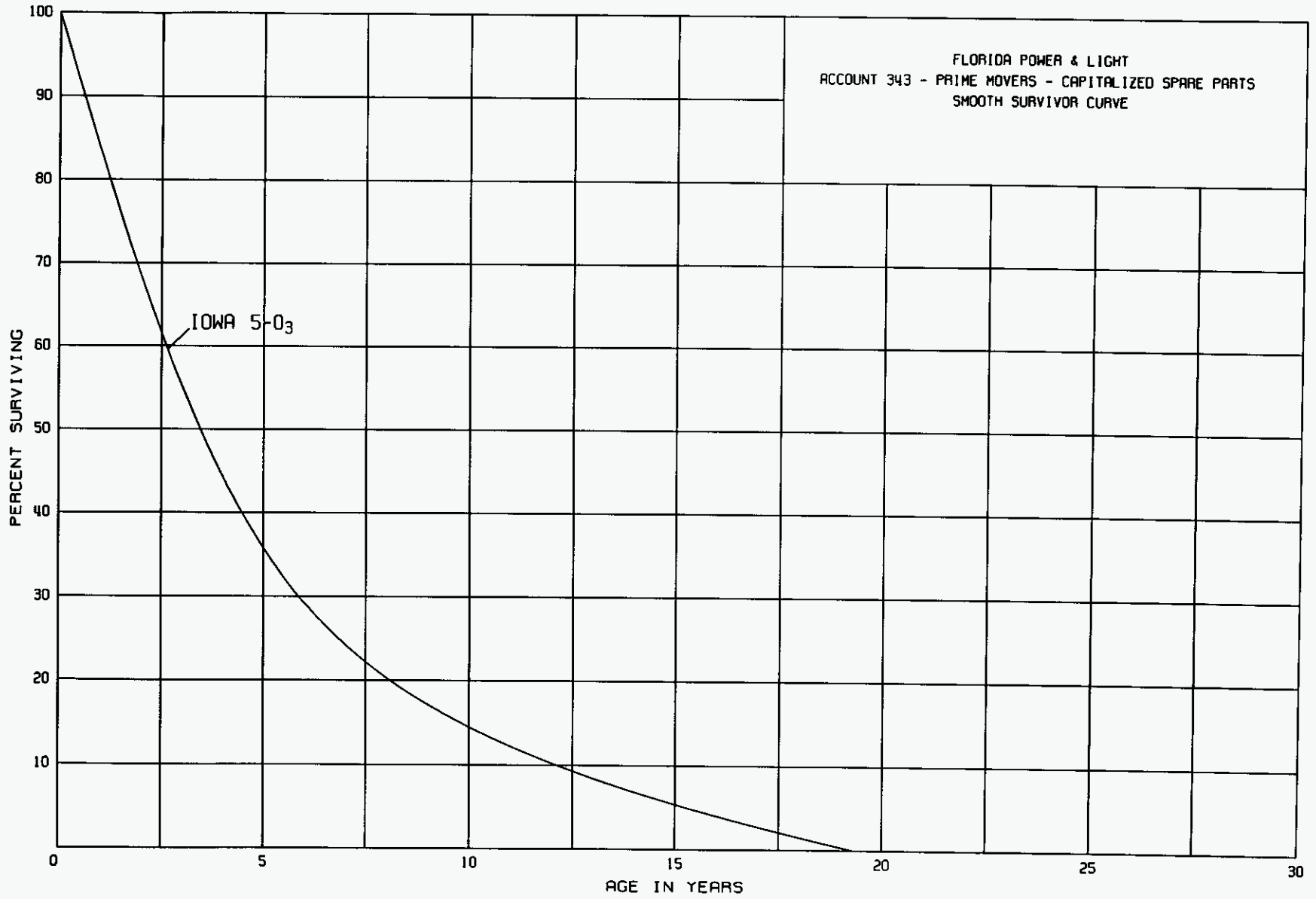
IV-351

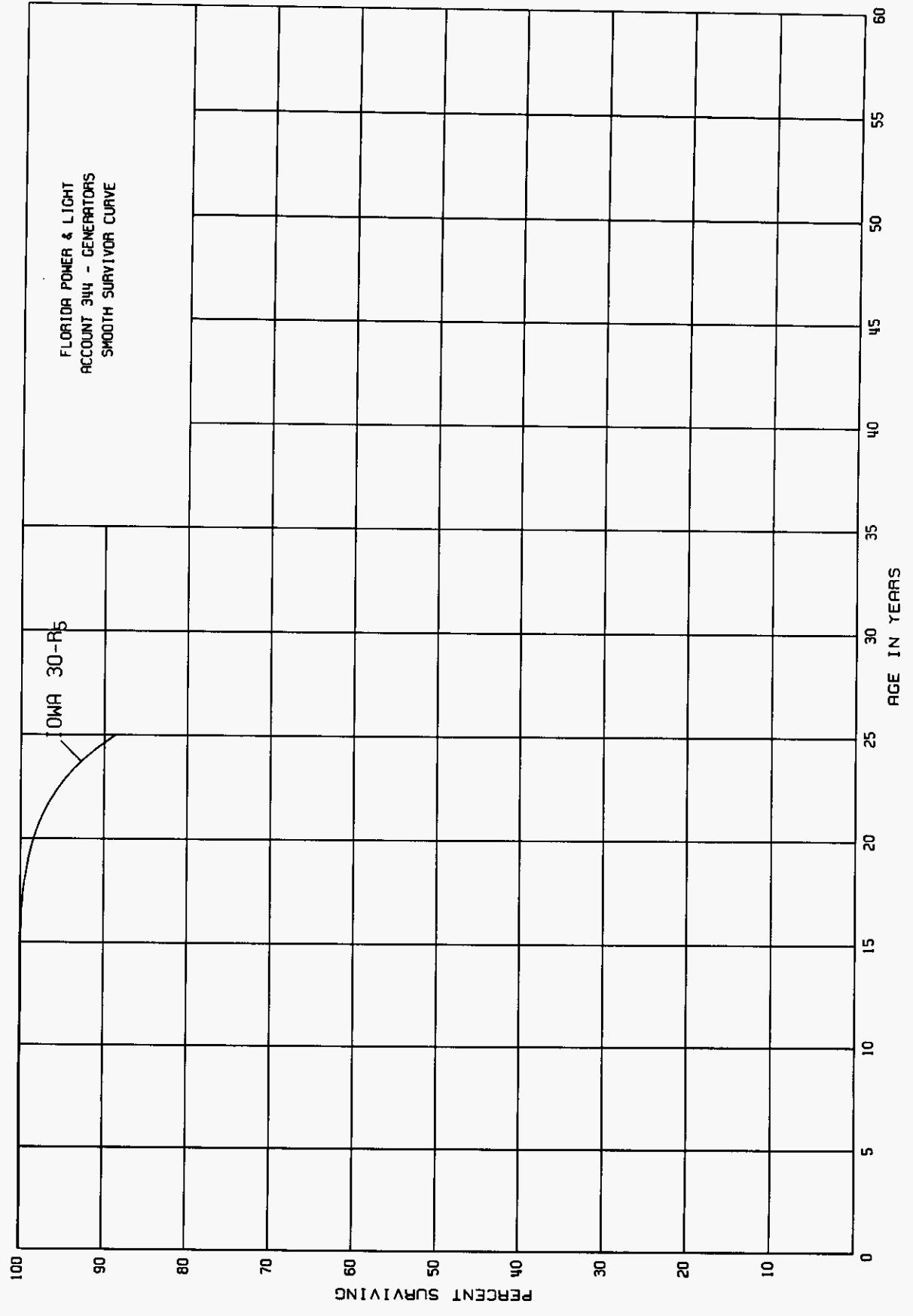


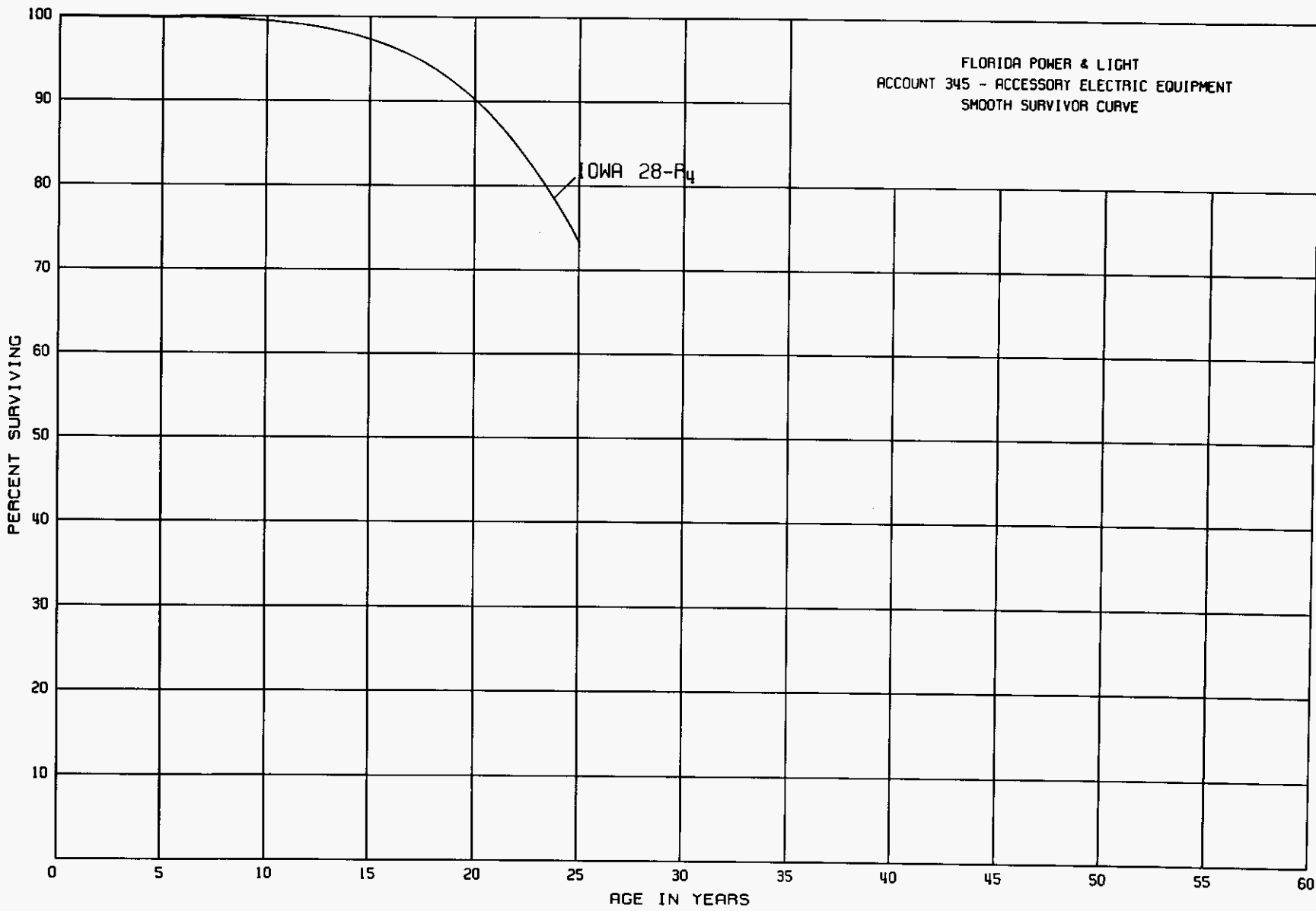
IV-352



IV-353



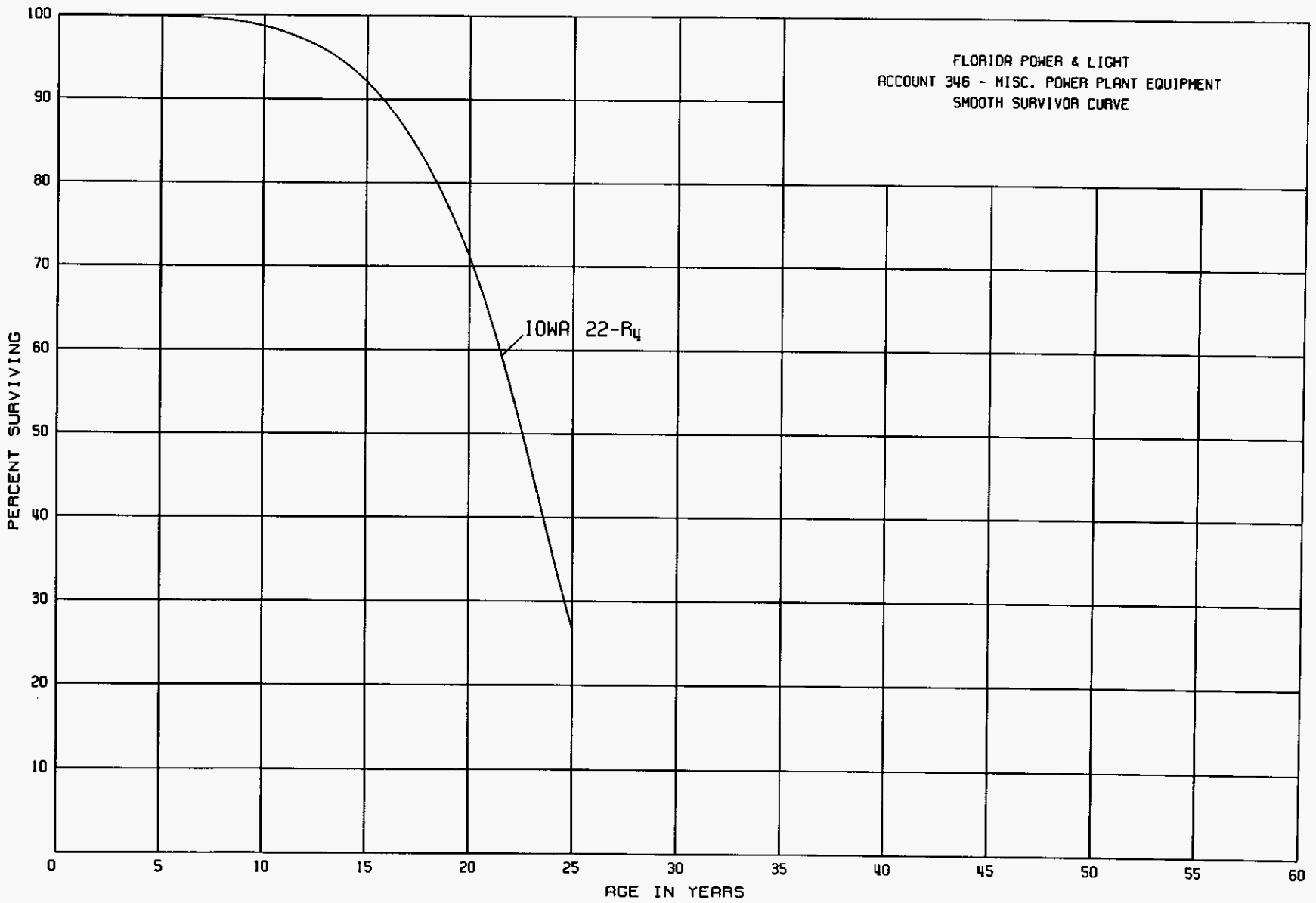




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SALVAGE ANALYSIS

FLORIDA POWER & LIGHT

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS REUSE		SALVAGE FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	232,466	45,331	20	1,443,521	621	3,278	1	1,401,468	603
1987	2,389,099	34,784	1		0	791	0	33,993-	1-
1988	198,980	87,151	44		0		0	87,151-	44-
1989	536,550	337,663	63		0		0	337,663-	63-
1990	499,440	169,950	34		0		0	169,950-	34-
1991	934,096	2,805,192	300		0	15,237-	2-	2,820,429-	302-
1992	2,589,779	2,285,820	88		0	115,416	4	2,170,404-	84-
1993	2,387,133	362,240	15		0	731,654	31	369,414	15
1994	1,322,347	154,119	12		0	50,611	4	103,508-	8-
1995	3,205,113	193,967	6		0	1,480	0	192,487-	6-
1996	5,259,390	743,471	14		0	48,919	1	694,552-	13-
1997	1,844,667	184,674	10		0	30,919-	2-	215,593-	12-
1998	123,752	360,496	291		0		0	360,496-	291-
1999	1,150,667	12,256	1		0	85,120	7	72,864	6
2000	1,007,290	62,496	6		0	24,160	2	38,336-	4-
2001	883,555	81,221	9		0		0	81,221-	9-
2002	1,000,255	40,339	4		0		0	40,339-	4-
2003	793,361	114,492	14		0	196,466	25	81,974	10
2004	276,882	15,065	5		0	60,082	22	45,017	16
2005	3,675,044	17,763	0		0	40,680	1	22,917	1
2006	1,597,082	233,175	15		0	62,066	4	171,109-	11-
2007	8,170,207	1,091,531	13		0	46,827	1	1,044,704-	13-
TOTAL	40,077,155	9,433,196	24	1,443,521	4	1,421,394	4	6,568,281-	16-

THREE-YEAR MOVING AVERAGES

86-88	940,182	55,755	6	481,174	51	1,356	0	426,775	45
87-89	1,041,543	153,199	15		0	264	0	152,935-	15-
88-90	411,657	198,255	48		0		0	198,255-	48-
89-91	656,695	1,104,268	168		0	5,079-	1-	1,109,347-	169-
90-92	1,341,105	1,753,654	131		0	33,393	2	1,720,261-	128-
91-93	1,970,336	1,817,750	92		0	277,278	14	1,540,472-	78-
92-94	2,099,753	934,060	44		0	299,227	14	634,833-	30-
93-95	2,304,864	236,775	10		0	261,248	11	24,473	1
94-96	3,262,283	363,852	11		0	33,670	1	330,182-	10-
95-97	3,436,390	374,037	11		0	6,493	0	367,544-	11-
96-98	2,409,270	429,547	18		0	6,000	0	423,547-	18-
97-99	1,039,695	185,809	18		0	18,067	2	167,742-	16-
98-00	760,570	145,083	19		0	36,427	5	108,656-	14-
99-01	1,013,838	51,991	5		0	36,427	4	15,564-	2-
00-02	963,700	61,352	6		0	8,053	1	53,299-	6-
01-03	892,390	78,684	9		0	65,489	7	13,195-	1-

FLORIDA POWER & LIGHT  
 ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	690,166	56,632	8	0	85,516	12	28,884	4	
03-05	1,581,762	49,107	3	0	99,076	6	49,969	3	
04-06	1,849,669	88,668	5	0	54,276	3	34,392-	2-	
05-07	4,480,778	447,490	10	0	49,858	1	397,632-	9-	
FIVE-YEAR AVERAGE									
03-07	2,902,515	294,405	10	0	81,224	3	213,181-	7-	

FLORIDA POWER & LIGHT

ACCOUNT 312 - BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S REUSE		S A L V A G E FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	6,850,169	463,022	7	11,648	0	939	0	450,435-	7-
1987	2,356,418	601,392	26		0	899-	0	602,291-	26-
1988	3,437,165	3,528,399	103	2,000	0		0	3,526,399-	103-
1989	5,258,424	5,541,249	105	5,358	0	35,952	1	5,499,939-	105-
1990	8,448,513	6,833,874	81	30,245	0	59,314	1	6,744,315-	80-
1991	8,550,461	7,010,561	82	24,921	0	38,920	0	6,946,720-	81-
1992	13,468,957	14,422,334	107	490-	0	361,043	3	14,061,781-	104-
1993	10,510,720	4,480,679	43		0	421,727	4	4,058,952-	39-
1994	14,493,006	3,565,899	25		0	419,019	3	3,146,880-	22-
1995	15,877,871	1,008,768	6		0	116,226	1	892,542-	6-
1996	12,426,930	1,220,919	10		0	512,965	4	707,954-	6-
1997	6,703,937	584,635	9		0	11,476	0	573,159-	9-
1998	2,559,856	1,201,557	47		0	981,845	38	219,712-	9-
1999	6,466,759	318,445	5		0	417,375	6	98,930	2
2000	7,306,173	824,139	11		0	144,650	2	679,489-	9-
2001	15,932,935	1,909,598	12		0	161,861	1	1,747,737-	11-
2002	6,042,747	3,298,574	55		0	156,360-	3-	3,454,934-	57-
2003	10,315,538	1,030,880	10		0	517,208	5	513,672-	5-
2004	13,039,108	2,575,852	20		0	1,189,499	9	1,386,353-	11-
2005	28,257,721	4,014,272	14		0	979,177	3	3,035,095-	11-
2006	22,738,441	4,752,486	21		0	633,119	3	4,119,367-	18-
2007	23,140,399	6,089,599	26	225,000	1	2,006,962	9	3,857,637-	17-
TOTAL	244,182,248	75,277,133	31	298,682	0	8,852,018	4	66,126,433-	27-

THREE-YEAR MOVING AVERAGES

86-88	4,214,584	1,530,938	36	4,549	0	13	0	1,526,376-	36-
87-89	3,684,002	3,223,680	88	2,453	0	11,684	0	3,209,543-	87-
88-90	5,714,700	5,301,174	93	12,535	0	31,755	1	5,256,884-	92-
89-91	7,419,132	6,461,895	87	20,175	0	44,729	1	6,396,991-	86-
90-92	10,155,977	9,422,256	93	18,225	0	153,092	2	9,250,939-	91-
91-93	10,843,379	8,637,858	80	8,144	0	273,897	3	8,355,817-	77-
92-94	12,824,228	7,489,638	58	163-	0	400,596	3	7,089,205-	55-
93-95	13,627,199	3,018,449	22		0	318,991	2	2,699,458-	20-
94-96	14,265,936	1,931,862	14		0	349,403	2	1,582,459-	11-
95-97	11,669,579	938,107	8		0	213,556	2	724,551-	6-
96-98	7,230,241	1,002,370	14		0	502,095	7	500,275-	7-
97-99	5,243,517	701,546	13		0	470,232	9	231,314-	4-
98-00	5,444,263	781,380	14		0	514,624	9	266,756-	5-
99-01	9,901,956	1,017,394	10		0	241,296	2	776,098-	8-
00-02	9,760,619	2,010,770	21		0	50,051	1	1,960,719-	20-
01-03	10,763,740	2,079,684	19		0	174,236	2	1,905,448-	18-

FLORIDA POWER & LIGHT  
 ACCOUNT 312 - BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS REUSE AMOUNT	PCT	SALVAGE FINAL AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	9,799,131	2,301,769	23		0	516,782	5	1,784,987-	18-
03-05	17,204,122	2,540,335	15		0	895,295	5	1,645,040-	10-
04-06	21,345,090	3,780,870	18		0	933,931	4	2,846,939-	13-
05-07	24,712,187	4,952,119	20	75,000	0	1,206,419	5	3,670,700-	15-
FIVE-YEAR AVERAGE									
03-07	19,498,241	3,692,618	19	45,000	0	1,065,193	5	2,582,425-	13-

FLORIDA POWER & LIGHT

ACCOUNT 314 - TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S REUSE		S A L V A G E FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	1,401,002	145,540	10		0		0	145,540-	10-
1987	1,549,783	439,940	28		0	3,120,193	201	2,680,253	173
1988	6,700,419	252,457	4		0	3,098,000	46	2,845,543	42
1989	11,835,458	1,215,526	10	6,666	0	644,675	5	564,185-	5-
1990	2,058,826	213,106	10		0		0	213,106-	10-
1991	17,577,316	555,806	3		0		0	555,806-	3-
1992	7,459,433	2,196,032	29		0	6,739,654	90	4,543,622	61
1993	13,322,844	1,036,736	8		0	3,354,264	25	2,317,528	17
1994	762,721	130,098	17		0	196,919	26	66,821	9
1995	23,117,621	861,346	4		0	207,091	1	654,255-	3-
1996	556,520	157,252	28		0	12,200	2	145,052-	26-
1997	626,054	1,667,628	266		0	12,200	2	1,655,428-	264-
1998	4,622,832	60,520-	1-		0		0	60,520	1
1999	494,951	1,127,202-	228-		0	82,898	17	1,210,100	244
2000	647,923	276,549	43		0	19,960	3	256,589-	40-
2001	2,723,650	1,242,953	46		0		0	1,242,953-	46-
2002	7,504,624	445,473	6		0		0	445,473-	6-
2003	3,257,051	790,783	24		0	7,882,154	242	7,091,371	218
2004	6,081,599	1,923,052	32		0	2,484,325	41	561,273	9
2005	20,778,442	2,315,929	11		0	2,849,760	14	533,831	3
2006	7,695,859	3,017,508	39	360,000	5	1,269,906	17	1,387,602-	18-
2007	6,957,819	3,693,955	53	360,000	5	375,086	5	2,958,869-	43-
TOTAL	147,732,747	21,389,947	14	726,666	0	32,349,285	22	11,686,004	8

THREE-YEAR MOVING AVERAGES

86-88	3,217,068	279,313	9		0	2,072,731	64	1,793,418	56
87-89	6,695,220	635,974	9	2,222	0	2,287,623	34	1,653,871	25
88-90	6,864,901	560,363	8	2,222	0	1,247,558	18	689,417	10
89-91	10,490,534	661,479	6	2,222	0	214,892	2	444,365-	4-
90-92	9,031,859	988,315	11		0	2,246,551	25	1,258,236	14
91-93	12,786,531	1,262,858	10		0	3,364,639	26	2,101,781	16
92-94	7,181,666	1,120,955	16		0	3,430,279	48	2,309,324	32
93-95	12,401,062	676,060	5		0	1,252,758	10	576,698	5
94-96	8,145,621	382,899	5		0	138,737	2	244,162-	3-
95-97	8,100,065	895,409	11		0	77,164	1	818,245-	10-
96-98	1,935,136	588,120	30		0	8,134	0	579,986-	30-
97-99	1,914,612	159,969	8		0	31,700	2	128,269-	7-
98-00	1,921,902	303,724-	16-		0	34,286	2	338,010	18
99-01	1,288,841	130,767	10		0	34,286	3	96,481-	7-
00-02	3,625,399	654,991	18		0	6,653	0	648,338-	18-
01-03	4,495,108	826,403	18		0	2,627,385	58	1,800,982	40

FLORIDA POWER & LIGHT  
 ACCOUNT 314 - TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	5,614,425	1,053,102	19		0	3,455,493	62	2,402,391	43
03-05	10,039,031	1,676,588	17		0	4,405,413	44	2,728,825	27
04-06	11,518,633	2,418,829	21	120,000	1	2,201,330	19	97,499-	1-
05-07	11,810,706	3,009,131	25	240,000	2	1,498,251	13	1,270,880-	11-
FIVE-YEAR AVERAGE									
03-07	8,954,154	2,348,245	26	144,000	2	2,972,246	33	768,001	9



FLORIDA POWER & LIGHT  
 ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	73,694	12,620	17		0	18,000-	24-	30,620-	42-
1987	404,680	22,500	6		0		0	22,500-	6-
1988	585,618	27,432	5		0		0	27,432-	5-
1989	772,715	437,973	57	13,334	2		0	424,639-	55-
1990	1,909,615	235,511	12		0	567,890	30	332,379	17
1991	631,033	44,792	7		0		0	44,792-	7-
1992	853,803	467,384	55		0	4,500	1	462,884-	54-
1993	545,965	89,345	16		0	116,318	21	26,973	5
1994	261,292	130,747	50		0	94,594	36	36,153-	14-
1995	692,898	42,649	6		0	4,698	1	37,951-	5-
1996	934,575	48,263	5		0	6,620	1	41,643-	4-
1997	431,893	6,409	1		0	9,500	2	3,091	1
1998	83,300	573	1		0		0	573-	1-
1999	902,473	4,483	0		0	82,898	9	78,415	9
2000	202,184	217,175	107		0	49,960	25	167,215-	83-
2001	1,075,940	351,748	33		0		0	351,748-	33-
2002	681,751	51,227	8		0		0	51,227-	8-
2003	62,044	7,213	12		0		0	7,213-	12-
2004	923,710	274,179	30		0		0	274,179-	30-
2005	1,777,123	321,181	18		0	7,357	0	313,824-	18-
2006	3,102,721	1,097,221	35		0	38,079	1	1,059,142-	34-
2007	2,722,835	854,917	31		0	119,801	4	735,116-	27-
TOTAL	19,631,862	4,745,542	24	13,334	0	1,084,215	6	3,647,993-	19-

THREE-YEAR MOVING AVERAGES

86-88	354,664	20,851	6		0	6,000-	2-	26,851-	8-
87-89	587,671	162,635	28	4,445	1		0	158,190-	27-
88-90	1,089,316	233,639	21	4,445	0	189,297	17	39,897-	4-
89-91	1,104,454	239,425	22	4,445	0	189,297	17	45,683-	4-
90-92	1,131,484	249,229	22		0	190,797	17	58,432-	5-
91-93	676,934	200,507	30		0	40,273	6	160,234-	24-
92-94	553,686	229,159	41		0	71,804	13	157,355-	28-
93-95	500,052	87,580	18		0	71,870	14	15,710-	3-
94-96	629,588	73,886	12		0	35,304	6	38,582-	6-
95-97	686,455	32,440	5		0	6,939	1	25,501-	4-
96-98	483,256	18,415	4		0	5,373	1	13,042-	3-
97-99	472,555	3,822	1		0	30,799	7	26,977	6
98-00	395,986	74,077	19		0	44,286	11	29,791-	8-
99-01	726,866	191,135	26		0	44,286	6	146,849-	20-
00-02	653,292	206,717	32		0	16,653	3	190,064-	29-
01-03	606,579	136,729	23		0		0	136,729-	23-

FLORIDA POWER & LIGHT  
 ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS REUSE AMOUNT PCT	SALVAGE FINAL AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES					
02-04	555,835	110,873 20	0	0	110,873- 20-
03-05	920,959	200,858 22	0	2,452 0	198,406- 22-
04-06	1,934,518	564,194 29	0	15,145 1	549,049- 28-
05-07	2,534,227	757,773 30	0	55,079 2	702,694- 28-
FIVE-YEAR AVERAGE					
03-07	1,717,687	510,942 30	0	33,047 2	477,895- 28-

FLORIDA POWER & LIGHT  
 ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	88,377	1,672	2		0	9,240	10	7,568	9
1987	229,947		0		0	4,368	2	4,368	2
1988	97,399	8,233	8		0	601	1	7,632	8-
1989	56,261	50,173	89	10,387	18	1,890	3	37,896	67-
1990	93,816	83,801	89		0	2,056	2	81,745	87-
1991	23,042	56,687	246		0	1,654	7	55,033	239-
1992	182,236	169,139	93		0	20,800	11	148,339	81-
1993	226,341	5,247	2	52,092	23	31,393	14	78,238	35
1994	199,752	1,472	1		0	626	0	846	0
1995	107,305	1,140	1		0	5,000	5	3,860	4
1996	647,498	7,663	1		0	27,573	4	19,910	3
1997	3,385	13,076	386		0	3,460	102	9,616	284-
1998	1,241,231	4,971	0		0	354	0	4,617	0
1999	256,578	2,283	1		0	86,534	34	84,251	33
2000	311,000	7,661	2		0	13,518	4	5,857	2
2001	281,719	19,621	7		0	8,805	3	10,816	4-
2002	665,298	30,319	5		0	2,500	0	32,819	5-
2003	133,040	21,678	16		0	2,367	2	19,311	15-
2004	131,834		0		0		0		0
2005	157,242	13,880	9		0		0	13,880	9-
2006	202,388	631	0		0	1,720	1	2,351	1
2007	204,109	39,034	19		0	3,692	2	35,342	17-
TOTAL	5,539,798	537,119	10	62,479	1	223,151	4	251,489	5-

THREE-YEAR MOVING AVERAGES

86-88	138,574	3,301	2		0	4,737	3	1,436	1
87-89	127,869	19,469	15	3,462	3	2,286	2	13,721	11-
88-90	82,492	47,402	57	3,462	4	1,516	2	42,424	51-
89-91	57,706	63,554	110	3,462	6	1,867	3	58,225	101-
90-92	99,698	103,209	104		0	8,170	8	95,039	95-
91-93	143,873	77,025	54	17,364	12	17,949	12	41,712	29-
92-94	202,776	58,619	29	17,364	9	17,606	9	23,649	12-
93-95	177,799	2,619	1	17,364	10	12,340	7	27,085	15
94-96	318,185	3,425	1		0	11,066	3	7,641	2
95-97	252,729	7,293	3		0	12,011	5	4,718	2
96-98	630,705	8,570	1		0	10,462	2	1,892	0
97-99	500,398	6,777	1		0	30,116	6	23,339	5
98-00	602,936	4,971	1		0	33,469	6	28,498	5
99-01	283,099	9,855	3		0	36,286	13	26,431	9
00-02	419,339	19,200	5		0	6,608	2	12,592	3-
01-03	360,019	23,873	7		0	2,891	1	20,982	6-

FLORIDA POWER & LIGHT  
 ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS REUSE AMOUNT PCT	SALVAGE FINAL AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES					
02-04	310,057	17,332 6	0	44- 0	17,376- 6-
03-05	140,705	11,852 8	0	789 1	11,063- 8-
04-06	163,821	4,416 3	0	573 0	3,843- 2-
05-07	187,913	17,428 9	0	1,804 1	15,624- 8-
FIVE-YEAR AVERAGE					
03-07	165,723	14,792 9	0	1,556 1	13,236- 8-

FLORIDA POWER & LIGHT  
 ACCOUNT 321 - STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS REUSE		GROSS SALVAGE FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	261,230	381,826	146		0	4,167	2	377,659	145-
1987	190,785	127,971	67		0	2,865	2	125,106	66-
1988	2,611,937	123,070	5		0	5,942	0	117,128	4-
1989	735,929	217,092	29	87,408	12	966	0	128,718	17-
1990	2,221,040	795,699	36	87,386	4	1,757,721	79	1,049,408	47
1991	10,003,788	917,287	9	865,444	9	54,607	1-	106,450	1-
1992	5,618,244	973,305	17	54,797	1-	76,293	1-	1,104,395	20-
1993	3,795,337	143,740	4		0	2,246,551	59	2,102,811	55
1994	4,390,796	113,405	3	3,179	0	1,995,539	45	1,885,313	43
1995	2,117,326	192,494	9	10,656	1	1,438,593	68	1,256,755	59
1996	1,994,630	55,040	3	239,662	12	24,026	1	208,648	10
1997	2,177,275	77,396	4	254,410	12	46,071	2-	130,943	6
1998	205,958		0		0	1,024	0	1,024	0
1999	1,074,144	84,790	8		0	6,315	1	78,475	7-
2000	176,472	314,513	178		0	5,031	3	309,482	175-
2001	800,719	29,454	4		0	3,142	0	26,312	3-
2002	1,278,387	50,132	4		0		0	50,132	4-
2003	394,339	25,387	6		0	63,072	16	37,685	10
2004	1,089,132	13,937	1-		0	312,661	29	326,598	30
2005	2,628,323	303,480	12		0	627,143	24	323,663	12
2006	4,133,273	355,380	9		0	374,411	9	19,031	0
2007	6,163,316	1,122,176	18		0	532,602	9	589,574	10-
TOTAL	54,062,380	6,389,700	12	1,493,348	3	9,222,752	17	4,326,400	8

THREE-YEAR MOVING AVERAGES

86-88	1,021,318	210,956	21		0	4,324	0	206,632	20-
87-89	1,179,550	156,044	13	29,136	2	3,257	0	123,651	10-
88-90	1,856,302	378,621	20	58,265	3	588,210	32	267,854	14
89-91	4,320,252	643,360	15	346,746	8	568,027	13	271,413	6
90-92	5,947,691	895,431	15	299,344	5	542,273	9	53,814	1-
91-93	6,472,457	678,111	10	270,216	4	705,217	11	297,322	5
92-94	4,601,459	410,150	9	17,206	0	1,388,599	30	961,243	21
93-95	3,434,486	149,880	4	4,612	0	1,893,561	55	1,748,293	51
94-96	2,834,251	120,313	4	84,499	3	1,152,719	41	1,116,905	39
95-97	2,096,410	108,310	5	168,243	8	472,183	23	532,116	25
96-98	1,459,288	44,145	3	164,690	11	7,690	1-	112,855	8
97-99	1,152,459	54,062	5	84,803	7	13,593	1-	17,148	1
98-00	485,525	133,101	27		0	3,440	1	129,661	27-
99-01	683,778	142,919	21		0	4,829	1	138,090	20-
00-02	751,860	131,366	17		0	2,724	0	128,642	17-
01-03	824,482	34,991	4		0	22,071	3	12,920	2-

FLORIDA POWER & LIGHT  
 ACCOUNT 321 - STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS REUSE		SALVAGE FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	920,619	20,527	2		0	125,244	14	104,717	11
03-05	1,370,598	104,976	8		0	334,292	24	229,316	17
04-06	2,616,909	214,974	8		0	438,072	17	223,098	9
05-07	4,308,304	593,678	14		0	511,385	12	82,293-	2-
FIVE-YEAR AVERAGE									
03-07	2,881,676	358,497	12		0	381,978	13	23,481	1

FLORIDA POWER & LIGHT  
 ACCOUNT 322 - REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	4,467,648-	1,596,469	36-		0		0	1,596,469-	36
1987	6,967,132	608,952	9		0	75,492	1	533,460-	8-
1988	3,759,052	465,083-	12-		0	13,027	0	478,110	13
1989	7,651,213	676,715	9		0	4,188	0	672,527-	9-
1990	12,787,284	565,953	4		0	68,842	1	497,111-	4-
1991	6,300,526	1,367,402	22	42,931	1	128,634	2	1,195,837-	19-
1992	21,256,876	399,394	2	129,658	1	74,237	0	195,499-	1-
1993	8,178,458	947,260	12	123,852	2	225,325	3	598,083-	7-
1994	4,853,354	530,628	11	192,343	4	133,720	3	204,565-	4-
1995	9,819,989	341,342	3	3,465,813	35	37,906-	0	3,086,565	31
1996	5,305,895	198,479	4	218,125	4	223,998-	4-	204,352-	4-
1997	7,727,082	84,124	1		0	3,618	0	80,506-	1-
1998	3,312,286	92,175	3		0	8	0	92,167-	3-
1999	1,016,137	34,910	3		0	76	0	34,834-	3-
2000	3,798,736	67,224	2		0	7,034	0	60,190-	2-
2001	7,190,793	44,367	1		0	3,142	0	41,225-	1-
2002	3,725,475	15,185	0		0		0	15,185-	0
2003	2,958,582	264,446	9		0	215,082	7	49,364-	2-
2004	2,629,451	281,160	11		0		0	281,160-	11-
2005	10,818,073	14,938,876	138		0	1,659,986	15	13,278,890-	123-
2006	8,862,966	1,633,675	18		0	45,860	1	1,587,815-	18-
2007	24,896,169	6,628,206	27		0	6,796,965	27	168,759	1
TOTAL	159,347,881	30,851,859	19	4,172,722	3	9,193,332	6	17,485,805-	11-

THREE-YEAR MOVING AVERAGES

86-88	2,086,179	580,113	28		0	29,506	1	550,607-	26-
87-89	6,125,799	273,528	4		0	30,902	1	242,626-	4-
88-90	8,065,850	259,195	3		0	28,686	0	230,509-	3-
89-91	8,913,008	870,024	10	14,310	0	67,221	1	788,493-	9-
90-92	13,448,229	777,583	6	57,530	0	90,571	1	629,482-	5-
91-93	11,911,953	904,685	8	98,814	1	142,732	1	663,139-	6-
92-94	11,429,563	625,761	5	148,618	1	144,427	1	332,716-	3-
93-95	7,617,267	606,410	8	1,260,669	17	107,046	1	761,305	10
94-96	6,659,746	356,816	5	1,292,094	19	42,728-	1-	892,550	13
95-97	7,617,655	207,982	3	1,227,979	16	86,095-	1-	933,902	12
96-98	5,448,421	124,926	2	72,708	1	73,457-	1-	125,675-	2-
97-99	4,018,502	70,403	2		0	1,234	0	69,169-	2-
98-00	2,709,053	64,770	2		0	2,373	0	62,397-	2-
99-01	4,001,889	48,833	1		0	3,417	0	45,416-	1-
00-02	4,905,002	42,259	1		0	3,392	0	38,867-	1-
01-03	4,624,950	107,999	2		0	72,741	2	35,258-	1-

FLORIDA POWER & LIGHT  
 ACCOUNT 322 - REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS REUSE AMOUNT	PCT	SALVAGE FINAL AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	3,104,503	186,930	6	0		71,694	2	115,236-	4-
03-05	5,468,702	5,161,494	94	0		625,023	11	4,536,471-	83-
04-06	7,436,830	5,617,904	76	0		568,615	8	5,049,289-	68-
05-07	14,859,069	7,733,586	52	0		2,834,270	19	4,899,316-	33-
FIVE-YEAR AVERAGE									
03-07	10,033,048	4,749,273	47	0		1,743,578	17	3,005,695-	30-



FLORIDA POWER & LIGHT  
 ACCOUNT 323 - TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS REUSE		SALVAGE FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	6,200,272	402,125	6		0	10,905	0	391,220-	6-
1987	8,628,305	366,827	4		0		0	366,827-	4-
1988	1,307,006	281,094	22		0	27,652	2	253,442-	19-
1989	7,824,017	106,337	1		0	9,992-	0	116,329-	1-
1990	1,914,888	325,916	17		0	61,239	3	264,677-	14-
1991	2,167,400	503,773	23		0	5,838	0	497,935-	23-
1992	9,194,062	267,027	3	29,333	0	219,289	2	18,405-	0
1993	2,567,946	92,124	4	788,856	31	472,851	18	1,169,583	46
1994	6,991,625	322,888	5	2,127,743	30	3,564,910	51	5,369,765	77
1995	8,228,581	1,195,035	15	962,620	12	138,592-	2-	371,007-	5-
1996	2,195,142	405,528	18		0	293,321	13	112,207-	5-
1997	28,638		0		0		0		0
1998	1,276,278		0		0		0		0
1999		130,351				19,416		110,935-	
2000	3,351,278	368,795	11		0	29,030	1	339,765-	10-
2001	812,368		0		0	3,142	0	3,142	0
2002	61,950		0		0		0		0
2003	2,986,373	168,303	6		0	5,418	0	162,885-	5-
2004	1,613,263	523,138	32		0	873,029	54	349,891	22
2005	49,210,659	3,942,707	8		0	23,396,114	48	19,453,407	40
2006	6,091,921	6,121,665	100		0	4,719,475	77	1,402,190-	23-
2007	10,924,528	4,359,771	40		0	3,512,866	32	846,905-	8-
TOTAL	133,576,500	19,883,404	15	3,908,552	3	37,065,911	28	21,091,059	16

THREE-YEAR MOVING AVERAGES

86-88	5,378,528	350,016	7		0	12,852	0	337,164-	6-
87-89	5,919,776	251,420	4		0	5,887	0	245,533-	4-
88-90	3,681,970	237,782	6		0	26,300	1	211,482-	6-
89-91	3,968,768	312,009	8		0	19,028	0	292,981-	7-
90-92	4,425,450	365,572	8	9,778	0	95,455	2	260,339-	6-
91-93	4,643,136	287,641	6	272,730	6	232,659	5	217,748	5
92-94	6,251,211	227,346	4	981,978	16	1,419,017	23	2,173,649	35
93-95	5,929,384	536,682	9	1,293,073	22	1,299,723	22	2,056,114	35
94-96	5,805,116	641,150	11	1,030,121	18	1,239,880	21	1,628,851	28
95-97	3,484,120	533,521	15	320,873	9	51,576	1	161,072-	5-
96-98	1,166,686	135,176	12		0	97,774	8	37,402-	3-
97-99	434,972	43,450	10		0	6,472	1	36,978-	9-
98-00	1,542,519	166,382	11		0	16,149	1	150,233-	10-
99-01	1,387,882	166,382	12		0	17,196	1	149,186-	11-
00-02	1,408,532	122,932	9		0	10,724	1	112,208-	8-
01-03	1,286,897	56,101	4		0	2,854	0	53,247-	4-

FLORIDA POWER & LIGHT  
 ACCOUNT 323 - TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	1,553,862	230,480	15	0	292,816	19	62,336	4	
03-05	17,936,765	1,544,716	9	0	8,091,520	45	6,546,804	36	
04-06	18,971,948	3,529,170	19	0	9,662,872	51	6,133,702	32	
05-07	22,075,703	4,808,048	22	0	10,542,818	48	5,734,770	26	
FIVE-YEAR AVERAGE									
03-07	14,165,349	3,023,117	21	0	6,501,380	46	3,478,263	25	

FLORIDA POWER & LIGHT  
 ACCOUNT 324 - ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S REUSE		S A L V A G E FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	241,351-	6	0	78	0		0	72	0
1987	490,200	90,672	18		0	50,566	10	40,106-	8-
1988	1,644,163	231,793	14	78-	0	5,049	0	226,822-	14-
1989	501,380	91,570	18		0	502	0	91,068-	18-
1990	1,119,997-	70,470	6-	2,855	0	39,348	4-	28,267-	3
1991	1,096,270	301,690	28		0	8,048	1	293,642-	27-
1992	3,032,499	117,695	4	3,956	0	106	0	113,633-	4-
1993	684,374	7,522	1		0	185,005	27	177,483	26
1994	56,587	9,245	16	21,553	38		0	12,308	22
1995	184,673	27,792	15		0	723-	0	28,515-	15-
1996	1,487,380	63,677	4	20,373	1	2,853-	0	46,157-	3-
1997	8,447	1,237	15		0	184	2	1,053-	12-
1998									
1999	185,024		0		0		0		0
2000	172,937	9,815	6		0	889	1	8,926-	5-
2001	320,817	4,005	1		0	3,142	1	863-	0
2002	846,697	208,681	25		0		0	208,681-	25-
2003	383,028	16,756	4		0		0	16,756-	4-
2004	300,767	760,969	253		0	22,980	8	737,989-	245-
2005	1,129,442	808,251	72		0	62,555	6	745,696-	66-
2006	1,559,374	6,776	0		0		0	6,776-	0
2007	486,494	72,614	15		0		0	72,614-	15-
TOTAL	13,209,205	2,901,236	22	48,737	0	374,798	3	2,477,701-	19-

THREE-YEAR MOVING AVERAGES

86-88	631,004	107,490	17		0	18,538	3	88,952-	14-
87-89	878,581	138,012	16	26-	0	18,705	2	119,333-	14-
88-90	341,849	131,278	38	926	0	14,966	4	115,386-	34-
89-91	159,218	154,577	97	952	1	15,966	10	137,659-	86-
90-92	1,002,924	163,285	16	2,270	0	15,834	2	145,181-	14-
91-93	1,604,381	142,302	9	1,319	0	64,386	4	76,597-	5-
92-94	1,257,820	44,821	4	8,503	1	61,704	5	25,386	2
93-95	308,545	14,853	5	7,184	2	61,427	20	53,758	17
94-96	576,213	33,571	6	13,975	2	1,192-	0	20,788-	4-
95-97	560,167	30,902	6	6,791	1	1,131-	0	25,242-	5-
96-98	498,609	21,638	4	6,791	1	890-	0	15,737-	3-
97-99	64,490	412	1		0	61	0	351-	1-
98-00	119,320	3,272	3		0	296	0	2,976-	2-
99-01	226,259	4,607	2		0	1,344	1	3,263-	1-
00-02	446,817	74,167	17		0	1,344	0	72,823-	16-
01-03	516,847	76,481	15		0	1,047	0	75,434-	15-

FLORIDA POWER & LIGHT  
 ACCOUNT 324 - ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	510,164	328,802	64	0	7,660	2	321,142-	63-	
03-05	604,412	528,659	87	0	28,512	5	500,147-	83-	
04-06	996,528	525,332	53	0	28,512	3	496,820-	50-	
05-07	1,058,436	295,881	28	0	20,852	2	275,029-	26-	
FIVE-YEAR AVERAGE									
03-07	771,821	333,073	43	0	17,107	2	315,966-	41-	

FLORIDA POWER & LIGHT  
 ACCOUNT 325 - MISCELLANEOUS EQUIPMENT  
 SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	8,258		0	26	0	1,148	14	1,174	14
1987	165,467	6,208	4		0	13,863	8	7,655	5
1988	214,310	1,103	1	3,051	1	8,185-	4-	6,237-	3-
1989	165,768	41,510	25		0	390	0	41,120-	25-
1990	23,027-	268	1-	15	0	501-	2	754-	3
1991	118,886	9,258	8	26-	0	1,045	1	8,239-	7-
1992	1,454,434	53,076	4		0	1,194	0	51,882-	4-
1993	68,933	36,270	53	38,996	57	770,044		772,770	
1994	254,641	5,929	2		0	5,463	2	466-	0
1995	158,042	28,449	18		0	183	0	28,266-	18-
1996	1,966		0		0	1,257	64	1,257	64
1997	100,845		0		0	4,420	4	4,420	4
1998	2,245,499	69,632	3		0	354	0	69,278-	3-
1999	60,411	1,381	2		0	8,436	14	7,055	12
2000	10,192		0		0	14,500	142	14,500	142
2001						3,142		3,142	
2002	93,968	352	0		0		0	352-	0
2003	93,968	352	0		0	20,000	21	19,648	21
2004		22,091-						22,091	
2005									
2006	176,636	11,505	7		0		0	11,505-	7-
2007	223,917	16,277	7		0	4,780	2	11,497-	5-
TOTAL	5,593,114	259,479	5	42,062	1	841,533	15	624,116	11

THREE-YEAR MOVING AVERAGES

86-88	129,345	2,437	2	1,026	1	2,275	2	864	1
87-89	181,848	16,274	9	1,017	1	2,023	1	13,234-	7-
88-90	119,017	14,294	12	1,022	1	2,765-	2-	16,037-	13-
89-91	87,209	17,012	20	4-	0	311	0	16,705-	19-
90-92	516,764	20,867	4	4-	0	579	0	20,292-	4-
91-93	547,417	32,868	6	12,990	2	257,428	47	237,550	43
92-94	592,669	31,758	5	12,999	2	258,900	44	240,141	41
93-95	160,539	23,550	15	12,999	8	258,563	161	248,012	154
94-96	138,216	11,460	8		0	2,301	2	9,159-	7-
95-97	86,951	9,483	11		0	1,953	2	7,530-	9-
96-98	782,770	23,211	3		0	2,010	0	21,201-	3-
97-99	802,252	23,671	3		0	4,403	1	19,268-	2-
98-00	772,034	23,671	3		0	7,763	1	15,908-	2-
99-01	23,534	460	2		0	8,693	37	8,233	35
00-02	34,720	117	0		0	5,881	17	5,764	17
01-03	62,645	235	0		0	7,714	12	7,479	12

FLORIDA POWER & LIGHT  
 ACCOUNT 325 - MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	62,645	7,129-	11-	0		6,667	11	13,796	22
03-05	31,323	7,246-	23-	0		6,667	21	13,913	44
04-06	58,879	3,529-	6-	0			0	3,529	6
05-07	133,518	9,261	7	0		1,593	1	7,668-	6-
FIVE-YEAR AVERAGE									
03-07	98,904	1,209	1	0		4,956	5	3,747	4

FLORIDA POWER & LIGHT  
 ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS REUSE		SALVAGE FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	5,054		0		0		0		0
1987	41,533	4,789	12		0		0	4,789-	12-
1988	69,360	1,971	3		0		0	1,971-	3-
1989		300						300-	
1990	39,054	46,592	119		0		0	46,592-	119-
1991	60,416	90,730	150		0		0	90,730-	150-
1992	141,883	15,682	11		0		0	15,682-	11-
1993	80,242	1,327	2		0		0	1,327-	2-
1994	17,422-	1,507,180			0		0	1,507,180-	
1995	4,413,571	805	0		0	12,500	0	11,695	0
1996	155,004	2,034	1		0		0	2,034-	1-
1997	122,836	80,000	65		0		0	80,000-	65-
1998	218,928		0		0		0		0
1999									
2000	191,834	13,070	7		0		0	13,070-	7-
2001	58,936	22,193	38		0		0	22,193-	38-
2002	329,801	6,404	2		0	10,000	3	3,596	1
2003		290,976						290,976-	
2004	530,381	160,505	30		0		0	160,505-	30-
2005	153,276	720,878	470		0	17,382	11	703,496-	459-
2006	239,754	64,178	27		0	4,539	2	59,639-	25-
2007	1,118,163	117,172	10		0	1,512,327	135	1,395,155	125
TOTAL	7,952,604	3,146,786	40		0	1,556,748	20	1,590,038-	20-

THREE-YEAR MOVING AVERAGES

86-88	38,649	2,253	6		0		0	2,253-	6-
87-89	36,965	2,353	6		0		0	2,353-	6-
88-90	36,138	16,288	45		0		0	16,288-	45-
89-91	33,157	45,874	138		0		0	45,874-	138-
90-92	80,451	51,001	63		0		0	51,001-	63-
91-93	94,180	35,913	38		0		0	35,913-	38-
92-94	68,234	508,063	745		0		0	508,063-	745-
93-95	1,492,130	503,104	34		0	4,167	0	498,937-	33-
94-96	1,517,051	503,340	33		0	4,167	0	499,173-	33-
95-97	1,563,804	27,613	2		0	4,167	0	23,446-	1-
96-98	165,590	27,345	17		0		0	27,345-	17-
97-99	113,921	26,667	23		0		0	26,667-	23-
98-00	136,921	4,357	3		0		0	4,357-	3-
99-01	83,590	11,754	14		0		0	11,754-	14-
00-02	193,524	13,889	7		0	3,333	2	10,556-	5-
01-03	129,579	106,525	82		0	3,333	3	103,192-	80-

FLORIDA POWER & LIGHT  
 ACCOUNT 341 - STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E			NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT
THREE-YEAR MOVING AVERAGES								
02-04	286,727	152,628	53	0	3,333	1	149,295-	52-
03-05	227,886	390,786	171	0	5,794	3	384,992-	169-
04-06	307,804	315,187	102	0	7,307	2	307,880-	100-
05-07	503,731	300,743	60	0	511,416	102	210,673	42
FIVE-YEAR AVERAGE								
03-07	408,315	270,742	66	0	306,849	75	36,107	9



FLORIDA POWER & LIGHT  
 ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E				NET SALVAGE	
		AMOUNT	PCT	REUSE AMOUNT	PCT	FINAL AMOUNT	PCT	AMOUNT	PCT
1987	6,000	129	2			0		129-	2-
1988		76						76-	
1989									
1990	60,984		0		0		0		0
1991	30,492-		0		0		0		0
1992	1,975		0		0		0		0
1993	564,224	1,577	0		0		0	1,577-	0
1994	154,024		0		0		0		0
1995	2,241,444	6,884	0		0	10,000	0	3,116	0
1996						5,500		5,500	
1997	369,451	26,917	7		0		0	26,917-	7-
1998	1,244,306	3,887	0		0	87,113	7	83,226	7
1999						45,360		45,360	
2000									
2001	1,233,297	2,617	0		0		0	2,617-	0
2002	586,713	911	0		0		0	911-	0
2003									
2004	531,139	225,403	42		0		0	225,403-	42-
2005	1,757,158	209,380	12		0		0	209,380-	12-
2006									
2007									
TOTAL	8,720,223	477,781	5		0	147,973	2	329,808-	4-

THREE-YEAR MOVING AVERAGES

87-89	2,000	68	3		0		0	68-	3-
88-90	20,328	25	0		0		0	25-	0
89-91	10,164		0		0		0		0
90-92	10,822		0		0		0		0
91-93	178,569	526	0		0		0	526-	0
92-94	240,074	526	0		0		0	526-	0
93-95	986,564	2,820	0		0	3,333	0	513	0
94-96	798,489	2,295	0		0	5,167	1	2,872	0
95-97	870,298	11,267	1		0	5,167	1	6,100-	1-
96-98	537,919	10,268	2		0	30,871	6	20,603	4
97-99	537,919	10,268	2		0	44,158	8	33,890	6
98-00	414,769	1,296	0		0	44,158	11	42,862	10
99-01	411,099	872	0		0	15,120	4	14,248	3
00-02	606,670	1,176	0		0		0	1,176-	0
01-03	606,670	1,176	0		0		0	1,176-	0
02-04	372,617	75,438	20		0		0	75,438-	20-
03-05	762,766	144,927	19		0		0	144,927-	19-

FLORIDA POWER & LIGHT  
 ACCOUNT 342 - FUEL HOLDERS, PRODUCERS & ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
04-06	762,766	144,927	19		0		0	144,927-	19-
05-07	585,719	69,793	12		0		0	69,793-	12-
FIVE-YEAR AVERAGE									
03-07	457,659	86,956	19		0		0	86,956-	19-

FLORIDA POWER & LIGHT

ACCOUNT 343 - PRIME MOVERS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS REUSE		SALVAGE FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	573,198	981	0		0	0		981-	0
1987	931,730	22,587	2		0	0		22,587-	2-
1988	2,253,091	3,320	0		0	0		3,320-	0
1989	1,423,527	4,512	0	334,637	24	0		330,125	23
1990	509,820	25,361	5		0	0		25,361-	5-
1991	88,382	525,967	595		0	0		525,967-	595-
1992	10,341,530	564,062	5		0	19,959	0	544,103-	5-
1993	3,266,430	31,414	1		0	125,000	4	93,586	3
1994	5,110,099-	142,614	3-		0	75,000	1-	67,614-	1
1995	1,988,703	57,551	3		0	55,607	3	1,944-	0
1996	2,109,839	29,951	1		0	0		29,951-	1-
1997	605,949	37,423	6		0	0		37,423-	6-
1998	3,152,741	60	0		0	0		60-	0
1999		11,375						11,375-	
2000	1,942,656	23,033	1		0	5,952	0	17,081-	1-
2001	257,936	176,528	68		0	28,800	11	147,728-	57-
2002	29,416,602	1,123,671	4		0	16,488,358-	56-	17,612,029-	60-
2003	11,084,977	1,546,314	14		0	2,484,310-	22-	4,030,624-	36-
2004	9,583,280	933,322	10		0	1,294,636	14	361,314	4
2005	7,868,872	945,009	12		0	77,820	1	867,189-	11-
2006	8,966,644	1,623,548	18		0	517,123	6	1,106,425-	12-
2007	17,209,791	2,412,200	14		0	206,791	1	2,205,409-	13-
TOTAL	108,465,599	10,240,803	9	334,637	0	16,565,980-	15-	26,472,146-	24-

THREE-YEAR MOVING AVERAGES

86-88	1,252,673	8,963	1		0	0		8,963-	1-
87-89	1,536,116	10,139	1	111,546	7	0		101,407	7
88-90	1,395,479	11,064	1	111,546	8	0		100,482	7
89-91	673,910	185,280	27	111,546	17	0		73,734-	11-
90-92	3,646,577	371,797	10		0	6,653	0	365,144-	10-
91-93	4,565,447	373,814	8		0	48,320	1	325,494-	7-
92-94	2,832,620	246,030	9		0	73,320	3	172,710-	6-
93-95	48,345	77,193	160		0	85,202	176	8,009	17
94-96	337,185-	76,705	23-		0	43,536	13-	33,169-	10
95-97	1,568,164	41,641	3		0	18,536	1	23,105-	1-
96-98	1,956,176	22,478	1		0		0	22,478-	1-
97-99	1,252,897	16,286	1		0		0	16,286-	1-
98-00	1,698,466	11,489	1		0	1,984	0	9,505-	1-
99-01	733,530	70,312	10		0	11,584	2	58,728-	8-
00-02	10,539,064	441,077	4		0	5,484,535-	52-	5,925,612-	56-
01-03	13,586,505	948,838	7		0	6,314,623-	46-	7,263,461-	53-

FLORIDA POWER & LIGHT  
 ACCOUNT 343 - PRIME MOVERS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	16,694,953	1,201,102	7	0	5,892,677-	35-	7,093,779-	42-	
03-05	9,512,376	1,141,548	12	0	370,618-	4-	1,512,166-	16-	
04-06	8,806,265	1,167,293	13	0	629,860	7	537,433-	6-	
05-07	11,348,436	1,660,252	15	0	267,245	2	1,393,007-	12-	
FIVE-YEAR AVERAGE									
03-07	10,942,713	1,492,078	14	0	77,588-	1-	1,569,666-	14-	

FLORIDA POWER & LIGHT

ACCOUNT 343 - PRIME MOVERS - CAPITALIZED SPARE PARTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S S A L V A G E REUSE		S A L V A G E FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	51,802	10,275	20	0		0		10,275-	20-
1993	1,753,453	194,988	11	0	38,250	2		156,738-	9-
1994	2,089,129	23,346	1	0		0		23,346-	1-
1995	116,000	12,997	11	0	50,000	43		37,003	32
1996	2,538,836	91,357	4	0		0		91,357-	4-
1997	594,071	78,491	13	0	16,380	3		62,111-	10-
1998	2,434,404	33,247	1	0		0		33,247-	1-
1999	1,027,857	61,005	6	0	715,275	70		654,270	64
2000	1,700,615	60,832	4	0	575,000	34		514,168	30
2001	22,918,548	31,534	0	0	1,877,892	8	1,846,358	8	
2002	41,984,183	276,696	1	0	11,472,231	27	11,195,535	27	
2003	40,980,232	976,189	2	0	12,180,755	30	11,204,566	27	
2004	642,094		0	0	137,692	21	137,692	21	
2005	105,042,575	988,321	1	0	32,609,175	31	31,620,854	30	
2006	141,610,940	2,012,970	1	0	69,985,106	49	67,972,136	48	
2007	136,371,714	4,006,960	3	0	55,229,926	40	51,222,966	38	
TOTAL	501,856,453	8,859,208	2	0	84,887,682	37	176,028,474	35	

THREE-YEAR MOVING AVERAGES

90-92	17,267	3,425	20	0		0		3,425-	20-
91-93	601,752	68,421	11	0	12,750	2		55,671-	9-
92-94	1,298,128	76,203	6	0	12,750	1		63,453-	5-
93-95	1,319,527	77,110	6	0	29,417	2		47,693-	4-
94-96	1,581,322	42,567	3	0	16,667	1		25,900-	2-
95-97	1,082,969	60,948	6	0	22,127	2		38,821-	4-
96-98	1,855,771	67,698	4	0	5,460	0		62,238-	3-
97-99	1,352,111	57,581	4	0	243,885	18	186,304	14	
98-00	1,720,959	51,695	3	0	430,092	25	378,397	22	
99-01	8,549,007	51,124	1	0	1,056,055	12	1,004,931	12	
00-02	22,201,116	123,021	1	0	4,641,708	21	4,518,687	20	
01-03	35,294,321	428,140	1	0	8,510,293	24	8,082,153	23	
02-04	27,868,837	417,628	1	0	7,930,226	28	7,512,598	27	
03-05	48,888,300	654,837	1	0	14,975,874	31	14,321,037	29	
04-06	82,431,870	1,000,430	1	0	34,243,991	42	33,243,561	40	
05-07	127,675,076	2,336,084	2	0	52,608,069	41	50,271,985	39	

FIVE-YEAR AVERAGE

03-07	84,929,511	1,596,888	2	0	34,028,531	40	32,431,643	38	
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FLORIDA POWER & LIGHT  
 ACCOUNT 344 - GENERATORS  
 SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1987	19,368	1,051	5		0		0	1,051-	5-
1988									
1989									
1990	198,350	5,945	3		0		0	5,945-	3-
1991									
1992									
1993	642,207	10,788	2		0		0	10,788-	2-
1994						571,395		571,395	
1995									
1996	46,002	25,361	55		0		0	25,361-	55-
1997									
1998									
1999									
2000	247,360	24,196	10		0		0	24,196-	10-
2001	222,746	49,111	22		0		0	49,111-	22-
2002		65,000						65,000-	
2003	1,330,522	1,908,062	143		0	11,300	1	1,896,762-	143-
2004	1,098,585	2,669,039	243		0	22,600	2	2,646,439-	241-
2005	527,334	72,464	14		0	58,733	11	13,731-	3-
2006	1,342,297	1,803,702	134		0	68,900	5	1,734,802-	129-
2007	309,719	14,973	5		0	23,116	7	8,143	3
TOTAL	5,984,490	6,649,692	111		0	756,044	13	5,893,648-	98-

THREE-YEAR MOVING AVERAGES

87-89	6,456	350	5		0		0	350-	5-
88-90	66,117	1,982	3		0		0	1,982-	3-
89-91	66,117	1,982	3		0		0	1,982-	3-
90-92	66,117	1,982	3		0		0	1,982-	3-
91-93	214,069	3,596	2		0		0	3,596-	2-
92-94	214,069	3,596	2		0	190,465	89	186,869	87
93-95	214,069	3,596	2		0	190,465	89	186,869	87
94-96	15,334	8,454	55		0	190,465		182,011	
95-97	15,334	8,454	55		0		0	8,454-	55-
96-98	15,334	8,454	55		0		0	8,454-	55-
97-99									
98-00	82,453	8,065	10		0		0	8,065-	10-
99-01	156,702	24,436	16		0		0	24,436-	16-
00-02	156,702	46,102	29		0		0	46,102-	29-
01-03	517,756	674,058	130		0	3,767	1	670,291-	129-
02-04	809,702	1,547,367	191		0	11,300	1	1,536,067-	190-
03-05	985,480	1,549,855	157		0	30,878	3	1,518,977-	154-

FLORIDA POWER & LIGHT  
 ACCOUNT 344 - GENERATORS  
 SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	G R O S S REUSE AMOUNT PCT	S A L V A G E FINAL AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES					
04-06	989,405	1,515,068 153	0	50,078 5	1,464,990-148-
05-07	726,450	630,379 87	0	50,250 7	580,129- 80-
FIVE-YEAR AVERAGE					
03-07	921,691	1,293,648 140	0	36,930 4	1,256,718-136-

FLORIDA POWER & LIGHT

ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	177,338	1,517	1		0		0	1,517-	1-
1987	55,870	1,961	4		0		0	1,961-	4-
1988	25,083	2,235	9		0		0	2,235-	9-
1989	13,983	2,995	21		0		0	2,995-	21-
1990	51,333	752	1		0		0	752-	1-
1991	76,804	1,210	2		0		0	1,210-	2-
1992	47,520	727	2		0		0	727-	2-
1993	62,027-	7,859	13-		0	5,250	8-	2,609-	4
1994	256,809	4,504	2		0	13,500	5	8,996	4
1995	74,536	10,860	15		0		0	10,860-	15-
1996	238,983	4,600	2		0		0	4,600-	2-
1997	17,354	6,805	39		0		0	6,805-	39-
1998									
1999	13,497	4,343	32		0		0	4,343-	32-
2000	1,357,709	913	0		0		0	913-	0
2001	144,753	17,277	12		0		0	17,277-	12-
2002	376,514	34,130	9		0		0	34,130-	9-
2003	306,854	96,796	32		0		0	96,796-	32-
2004	452,237	31,282	7		0		0	31,282-	7-
2005	386,108	17,762	5		0	7,000	2	10,762-	3-
2006	27,788	148	1		0	6,000	22	5,852	21
2007	337,222	91,177	27		0	5,700	2	85,477-	25-
TOTAL	4,376,268	339,853	8		0	37,450	1	302,403-	7-

THREE-YEAR MOVING AVERAGES

86-88	86,097	1,904	2		0		0	1,904-	2-
87-89	31,645	2,397	8		0		0	2,397-	8-
88-90	30,133	1,994	7		0		0	1,994-	7-
89-91	47,373	1,652	3		0		0	1,652-	3-
90-92	58,552	896	2		0		0	896-	2-
91-93	20,766	3,266	16		0	1,750	8	1,516-	7-
92-94	80,767	4,363	5		0	6,250	8	1,887	2
93-95	89,772	7,741	9		0	6,250	7	1,491-	2-
94-96	190,109	6,655	4		0	4,500	2	2,155-	1-
95-97	110,291	7,422	7		0		0	7,422-	7-
96-98	85,446	3,802	4		0		0	3,802-	4-
97-99	10,284	3,716	36		0		0	3,716-	36-
98-00	457,069	1,752	0		0		0	1,752-	0
99-01	505,320	7,511	1		0		0	7,511-	1-
00-02	626,325	17,440	3		0		0	17,440-	3-
01-03	276,040	49,401	18		0		0	49,401-	18-



FLORIDA POWER & LIGHT  
 ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS REUSE		SALVAGE FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	378,535	54,069	14		0		0	54,069-	14-
03-05	381,733	48,613	13		0	2,333	1	46,280-	12-
04-06	288,711	16,397	6		0	4,333	2	12,064-	4-
05-07	250,373	36,362	15		0	6,233	2	30,129-	12-
FIVE-YEAR AVERAGE									
03-07	302,042	47,433	16		0	3,740	1	43,693-	14-

FLORIDA POWER & LIGHT  
 ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT  
 SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		G R O S S R E U S E		S A L V A G E F I N A L		N E T S A L V A G E	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	13,310		0		0		0		0
1987	62,515		0		0		0		0
1988									
1989									
1990	14,176		0		0		0		0
1991	90,746	1,000	1		0		0	1,000-	1-
1992									
1993	28,796-		0		0		0		0
1994	41,733-		0		0		0		0
1995	50		0		0		0		0
1996									
1997	54,060		0		0		0		0
1998									
1999									
2000	14,011	1,501	11		0		0	1,501-	11-
2001	131,414	1,653	1		0	1,500	1	153-	0
2002									
2003		731						731-	
2004	174,374		0		0		0		0
2005	134,226	7,253	5		0		0	7,253-	5-
2006	178,939	2,269	1		0		0	2,269-	1-
2007	118,269	1,050	1		0		0	1,050-	1-
TOTAL	915,561	15,457	2		0	1,500	0	13,957-	2-

THREE-YEAR MOVING AVERAGES

86-88	25,275		0		0		0		0
87-89	20,838		0		0		0		0
88-90	4,725		0		0		0		0
89-91	34,974	333	1		0		0	333-	1-
90-92	34,974	333	1		0		0	333-	1-
91-93	20,650	333	2		0		0	333-	2-
92-94	23,510-		0		0		0		0
93-95	23,493-		0		0		0		0
94-96	13,894-		0		0		0		0
95-97	18,037		0		0		0		0
96-98	18,020		0		0		0		0
97-99	18,020		0		0		0		0
98-00	4,670	500	11		0		0	500-	11-
99-01	48,475	1,051	2		0	500	1	551-	1-
00-02	48,475	1,051	2		0	500	1	551-	1-
01-03	43,805	795	2		0	500	1	295-	1-

FLORIDA POWER & LIGHT  
 ACCOUNT 346 - MISC. POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS REUSE		SALVAGE FINAL		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES									
02-04	58,125	244	0		0		0	244-	0
03-05	102,867	2,661	3		0		0	2,661-	3-
04-06	162,513	3,174	2		0		0	3,174-	2-
05-07	143,811	3,524	2		0		0	3,524-	2-
FIVE-YEAR AVERAGE									
03-07	121,162	2,260	2		0		0	2,260-	2-

PART V. DETAIL RESULTS FOR TRANSMISSION  
DISTRIBUTION AND GENERAL PLANT

PART V. DETAIL RESULTS FOR TRANSMISSION,  
DISTRIBUTION AND GENERAL PLANT

Quantification of Results

This part of the study includes Tables and schedules describing the results of the life analysis and net salvage analysis performed for transmission, distribution and general plant. Tables at the beginning of this section present the results and show comparisons of the results on a remaining life and on a whole life basis as required by the FPSC. Following is a description of the Tables.

Table 16 provides a detail of the remaining life accruals by account for transmission, distribution and general plant.

Table 17 provides detail of the whole life accrual by account for transmission, distribution and general plant

Table 18 provides a comparison of remaining life accruals for existing and proposed depreciation rates by account for transmission, distribution and general plant

Table 19 provides a comparison of whole life accruals for existing and proposed depreciation rates by account for transmission, distribution and general plant.

Table 20 shows a comparison of the theoretical reserve to the book reserve by account for transmission, distribution and general plant.

Table 21 shows the calculation of the annual amortization for plant in service at December 31, 2009 for those accounts authorized to use amortization accounting.

The section following the Tables showing the results is entitled "Account by Account Description and Analysis" and contains an account description of the analysis for each account, the service life and curve analysis including graphs, net salvage analysis, and depreciation calculations.

**Florida Power & Light Company  
Transmission, Distribution and General Plant**

**Table 16. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals  
Related to Transmission, Distribution and General Plant in Service as of December 31, 2005**

	Survivor Curve (1)	Net Salvage (2)	Original Cost (3)	Book Reserve (4)	Future Accruals (5)	Composite Remaining Life (6)	Annual Accrual	
							Amount (7)	Rate (8)
<b>TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>								
<b>Transmission Plant</b>								
350.2 Easements	50 - S4	0	175,571,160	50,530,943	125,040,220	30.9	4,050,450	2.31
352 Structures & Improvements	60 - R3	(15)	85,889,291	23,196,106	75,576,585	48.4	1,560,548	1.82
353 Station Equipment	38 - R1.5	(10)	1,011,113,785	244,270,562	867,954,600	27.1	32,052,575	3.17
353.1 Station Equipment - Step-Up Transformers	33 - R2	0	197,711,163	42,535,608	155,175,554	23.0	6,750,520	3.41
354 Towers & Fixtures	40 - R5	(15)	168,243,833	74,614,045	118,866,362	19.7	6,020,112	3.58
355 Poles & Fixtures	44 - R2	(50)	740,416,858	298,146,133	812,479,153	34.2	23,778,753	3.21
356 Overhead Conductors & Devices	47 - R1.5	(50)	548,383,891	214,668,340	607,907,496	36.4	16,687,881	3.04
357 Underground Conduit	60 - R4	0	54,394,725	24,725,846	29,668,879	47.3	627,402	1.15
358 Underground Conductors & Devices	60 - L3	(10)	58,584,827	32,491,841	31,951,472	49.0	652,533	1.11
359 Roads & Trails	50 - SQ	(10)	82,226,489	27,502,488	62,946,649	30.9	2,037,808	2.48
<b>Total Transmission Plant</b>			<b>3,122,536,023</b>	<b>1,032,681,912</b>	<b>2,887,566,970</b>		<b>94,218,582</b>	
<b>Distribution Plant</b>								
361 Structures & Improvements	60 - R3	(15)	181,432,252	44,324,043	164,323,047	51.4	3,198,081	1.76
362 Station Equipment	41 - R1.5	(10)	1,399,018,981	429,047,355	1,109,873,525	32.0	34,702,871	2.48
364 Poles, Towers & Fixtures	37 - R2	(125)	878,114,186	406,815,277	1,568,941,641	24.3	84,528,285	7.35
365 Overhead Conductors & Devices	40 - S0	(100)	1,155,296,902	624,469,987	1,686,123,820	29.3	57,472,210	4.97
366.6 Underground Conduit, Duct System	70 - S1.5	(5)	1,293,088,609	317,774,205	1,039,968,835	60.2	17,288,042	1.34
366.7 Underground Conduit, Direct Buried	50 - R4	0	76,179,331	19,429,379	56,749,954	41.3	1,374,636	1.80
367.6 Underground Conductors & Devices, DS	38 - S0	(5)	1,344,075,779	324,691,177	1,086,588,390	30.2	36,032,848	2.68
367.7 Underground Conductors & Devices, DE	35 - R2	0	427,212,466	247,924,379	179,288,087	22.3	8,034,844	1.88
368 Line Transformers	32 - L1.5	(25)	1,810,216,247	772,661,777	1,490,108,529	22.9	65,028,704	3.59
369.1 Services, Overhead	48 - R1	(125)	180,627,855	95,646,630	310,766,041	36.7	8,465,932	4.69
369.7 Services, Underground	34 - R2	(10)	609,994,306	247,438,438	423,555,302	23.2	18,288,008	3.00
370 Meters	36 - R2.5	(55)	225,844,517	81,144,078	268,914,923	23.6	11,413,217	5.05
370.1 Meters - AMI	20 - R2.5	(55)	30,378,322	733,042	46,353,357	19.2	2,420,404	7.97
371 Installations on Customer's Premises	30 - L0	(25)	63,873,263	57,068,106	22,773,471	25.3	898,853	1.41
373 Street Lighting & Signal Systems	30 - R0.5	(20)	375,203,879	230,756,332	219,488,324	25.8	8,493,104	2.26
<b>Total Distribution Plant</b>			<b>10,050,556,894</b>	<b>3,899,924,205</b>	<b>9,673,817,246</b>		<b>337,640,039</b>	
<b>General Plant</b>								
390 Structures & Improvements	50 - R1.5	(10)	405,787,732	158,612,363	287,754,140	37.1	7,758,621	1.91
392.01 Aircraft - Fixed Wing (Jet)	7 - SQ	50	44,041,046	22,866,644	(846,121)	0.0	-	0.00
392.02 Aircraft - Rotary Wing	7 - SQ	50	8,926,387	3,460,055	1,003,139	2.5	401,256	4.50
392.1 Automobiles	6 - L2	15	2,066,181	867,802	888,452	3.5	251,566	12.18
392.2 Light Trucks	9 - L3	15	26,453,827	12,689,927	9,795,826	5.8	1,686,128	6.37
392.3 Heavy Trucks	12 - S3	15	156,049,583	97,983,924	34,658,224	9.0	3,851,427	2.47
392.4 Tractor Trailers	9 - L2.5	0	571,817	371,149	200,668	3.0	67,885	11.87
392.9 Trailers	20 - L1	15	15,012,848	6,467,243	6,293,677	13.9	452,508	3.01
396.1 Power Operated Equipment	10 - L0.5	20	5,329,433	2,950,374	1,313,174	8.4	155,622	2.92
396.8 Other Power Operated Equipment	9 - L0.5	20	31,694	26,820	(1,464)	0.0	-	0.00
397.8 Communication Equipment - Fiber Optics	10 - L0	0	7,822,814	4,639,350	3,183,463	9.3	343,685	4.39
<b>Total General Plant</b>			<b>672,093,362</b>	<b>310,935,651</b>	<b>344,243,178</b>		<b>14,968,698</b>	
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>			<b>13,845,186,278</b>	<b>5,243,541,768</b>	<b>12,905,627,394</b>		<b>446,827,319</b>	

Note: The book reserve shown includes the allocation of the \$500 M Depreciation Expense Cred

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Depreciation Study  
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## Florida Power & Light Company

**Table 17. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Transmission, Distribution and General Plant at December 31, 2009**

	Estimated Survivor Curve (1)	Net Salvage Percent (2)	Original Cost (3)	Annual Accrual		Calculated Accrued Depreciation (6)
				Amount (4)	Rate (5)	
<b>TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>						
<b>Transmission Plant</b>						
350.2 Easements	50 - S4	0	175,571,160	3,511,423	2.00	59,366,363
352 Structures & Improvements	60 - R3	(15)	85,889,291	1,649,504	1.92	20,066,346
353 Station Equipment	38 - R1.5	(10)	1,011,113,785	29,251,522	2.89	296,303,272
353.1 Station Equipment - Step-Up Transformers	33 - R2	0	197,711,163	5,990,648	3.03	55,683,344
354 Towers & Fixtures	40 - R5	(15)	168,243,833	4,837,010	2.87	86,595,842
355 Poles & Fixtures	44 - R2	(50)	740,416,858	25,211,194	3.40	266,786,798
356 Overhead Conductors & Devices	47 - R1.5	(50)	548,383,891	17,520,865	3.19	193,768,907
357 Underground Conduit	60 - R4	0	54,394,725	908,392	1.67	17,324,753
358 Underground Conductors & Devices	60 - L3	(10)	58,584,827	1,076,203	1.84	19,923,969
359 Roads & Trails	50 - SQ	(10)	82,226,489	1,808,983	2.20	32,499,754
<b>Total Transmission Plant</b>			<b>3,122,536,023</b>	<b>91,765,744</b>		<b>1,048,319,348</b>
<b>Distribution Plant</b>						
361 Structures & Improvements	60 - R3	(15)	181,432,252	3,484,406	1.92	33,421,283
362 Station Equipment	41 - R1.5	(10)	1,399,018,981	37,549,669	2.68	366,233,692
364 Poles, Towers & Fixtures	37 - R2	(125)	878,114,186	53,345,437	6.08	595,380,002
365 Overhead Conductors & Devices	40 - S0	(100)	1,155,296,902	57,764,845	5.00	617,569,805
366.6 Underground Conduit, Duct System	70 - S1.5	(5)	1,293,088,609	19,415,725	1.50	212,746,072
366.7 Underground Conduit, Direct Buried	50 - R4	0	76,179,331	1,523,587	2.00	15,280,640
367.6 Underground Conductors & Devices, DS	38 - S0	(5)	1,344,075,779	37,116,653	2.76	297,342,009
367.7 Underground Conductors & Devices, DB	35 - R2	0	427,212,466	12,218,277	2.86	191,805,879
368 Line Transformers	32 - L1.5	(25)	1,810,216,247	70,824,711	3.91	669,742,129
369.1 Services, Overhead	48 - R1	(125)	180,627,855	8,453,384	4.68	95,615,905
369.7 Services, Underground	34 - R2	(10)	609,994,306	19,727,216	3.23	223,657,469
370 Meters	36 - R2.5	(55)	225,844,517	9,731,640	4.31	105,587,061
370.1 Meters - AMI	20 - R2.5	(55)	30,378,322	2,354,320	7.75	1,916,579
371 Installations on Customer's Premises	30 - L0	(25)	63,873,263	2,658,725	4.16	19,690,905
373 Street Lighting & Signal Systems	30 - R0.5	(20)	375,203,879	14,992,540	4.00	113,405,426
<b>Total Distribution Plant</b>			<b>10,050,556,894</b>	<b>351,161,135</b>		<b>3,559,394,856</b>

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## Florida Power & Light Company

**Table 17. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Transmission, Distribution and General Plant at December 31, 2009**

	Estimated Survivor Curve (1)	Net Salvage Percent (2)	Original Cost (3)	Annual Accrual		Calculated Accrued Depreciation (6)
				Amount (4)	Rate (5)	
<b>General Plant</b>						
390 Structures & Improvements	50 - R1.5	(10)	405,787,732	8,927,330	2.20	122,761,397
392.01 Aircraft - Fixed Wing (Jet)	7 - SQ	50	44,041,046	1,585,970	3.60	18,805,644
392.02 Aircraft - Rotary Wing	7 - SQ	50	8,926,387	637,790	7.14	2,869,387
392.1 Automobiles	6 - L2	15	2,066,181	292,767	14.17	756,101
392.2 Light Trucks	9 - L3	15	26,453,827	2,498,144	9.44	9,732,455
392.3 Heavy Trucks	12 - S3	15	156,049,583	11,043,507	7.08	69,082,744
392.4 Tractor Trailers	9 - L2.5	0	571,817	63,529	11.11	382,168
392.9 Trailers	20 - L1	15	15,012,848	638,046	4.25	4,611,979
396.1 Power Operated Equipment	10 - L0.5	20	5,329,433	426,355	8.00	1,424,471
396.8 Other Power Operated Equipment	9 - L0.5	20	31,694	2,817	8.89	8,708
397.8 Communication Equipment - Fiber Optics	10 - L0	0	7,822,814	782,281	10.00	1,622,024
<b>Total General Plant</b>			<b>672,093,362</b>	<b>26,898,536</b>		<b>232,057,078</b>
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>			<b>13,845,186,278</b>	<b>469,825,415</b>		<b>4,839,771,282</b>

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**Florida Power & Light Company**

**Table 18. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Transmission, Distribution and General Plant in Service as of December 31, 2009**

	Original Cost (1)	Book Reserve (2)	Existing				Proposed				Increase/Decrease (10)=(9)-(5)
			Survivor Curve (3)	Net Salvage (4)	RL Annual Depreciation Rate (5)	RL Annual Depreciation Amount (5)=(1)x(4)	Survivor Curve (6)	Net Salvage (7)	RL Annual Depreciation Rate (8)	RL Annual Depreciation Amount (9)=(1)x(8)	
<b>TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>											
<b>Transmission Plant</b>											
350.2 Easements	175,571,160	50,530,943	50 - S4	0	2.30	4,038,137	50 - S4	0	2.31	4,050,450	12,313
352 Structures & Improvements	85,899,291	23,196,106	47 - S4	(10)	2.50	2,147,232	60 - R3	(15)	1.82	1,560,548	(586,684)
353 Station Equipment	1,011,113,785	244,270,562	36 - R1.5	5	2.80	28,311,186	38 - R1.5	(10)	3.17	32,052,575	3,741,389
353.1 Station Equipment - Step-Up Transformers	197,711,163	42,535,608	35 - S3	5	3.00	5,931,335	33 - R2	0	3.41	6,750,520	819,185
354 Towers & Fixtures	168,243,833	74,614,045	45 - R5	(15)	2.50	4,206,096	40 - R5	(15)	3.58	6,020,112	1,814,016
355 Poles & Fixtures	740,416,858	298,146,133	41 - R2	(50)	3.60	26,655,007	44 - R2	(50)	3.21	23,778,753	(2,876,254)
356 Overhead Conductors & Devices	548,383,891	214,668,340	44 - R1.5	(45)	3.20	17,548,285	47 - R1.5	(50)	3.04	16,687,681	(890,404)
357 Underground Conduit	54,394,725	24,725,846	46 - S3	0	1.70	924,710	60 - R4	0	1.15	627,402	(297,308)
358 Underground Conductors & Devices	58,584,827	32,491,841	35 - S3	0	2.50	1,464,621	60 - L3	(10)	1.11	652,533	(812,088)
359 Roads & Trails	82,226,489	27,502,488	50 - SQ	0	2.10	1,726,756	50 - SQ	(10)	2.48	2,037,808	311,052
<b>Total Transmission Plant</b>	<b>3,122,536,022</b>	<b>1,032,681,912</b>				<b>92,953,365</b>				<b>94,218,582</b>	<b>1,265,217</b>
<b>Distribution Plant</b>											
361 Structures & Improvements	181,432,252	44,324,043	45 - L3	(15)	2.60	4,717,239	60 - R3	(15)	1.76	3,198,081	(1,519,158)
362 Station Equipment	1,399,018,981	429,047,355	38 - R1.5	(10)	2.80	39,172,531	41 - R1.5	(10)	2.48	34,702,871	(4,469,660)
364 Poles, Towers & Fixtures	878,114,186	406,815,277	34 - R1.5	(40)	4.00	35,124,567	37 - R2	(125)	7.35	64,528,285	29,403,718
365 Overhead Conductors & Devices	1,155,298,902	624,469,987	35 - S0.5	(50)	4.20	48,522,470	40 - S0	(100)	4.97	57,472,210	8,949,740
366.6 Underground Conduit, Duct System	1,293,088,809	317,774,205	48 - S3	(10)	2.30	29,741,038	70 - S1.5	(5)	1.34	17,288,042	(12,452,996)
366.7 Underground Conduit, Direct Buried	76,179,331	19,429,379	41 - S3	0	2.30	1,752,125	50 - R4	0	1.80	1,374,636	(377,489)
367.6 Underground Conductors & Devices, DS	1,344,075,779	324,691,177	38 - S0	(5)	2.70	36,290,046	38 - S0	(5)	2.68	36,032,848	(257,198)
367.7 Underground Conductors & Devices, DB	427,212,466	247,924,379	34 - R2.5	0	2.30	9,825,887	35 - R2	0	1.88	8,034,844	(1,791,043)
368 Line Transformers	1,810,216,247	772,661,777	31 - L2	(35)	4.80	86,890,380	32 - L1.5	(25)	3.59	65,028,704	(21,861,676)
369.1 Services, Overhead	180,627,855	95,646,630	36 - R1.5	(60)	4.60	8,308,881	48 - R1	(125)	4.69	8,465,932	157,051
369.7 Services, Underground	609,994,306	247,438,438	34 - R2	(10)	3.10	18,909,823	34 - R2	(10)	3.00	18,288,008	(621,815)
370 Meters	225,844,517	81,144,078	34 - S2	(30)	4.00	9,033,781	36 - R2.5	(55)	5.05	11,413,217	2,379,436
370.1 Meters - AMI	30,378,322	733,042			0.00	-	20 - R2.5	(55)	7.97	2,420,404	2,420,404
371 Installations on Customer's Premises	63,873,263	57,068,106	15 - L1	(15)	5.90	3,768,523	30 - L0	(25)	1.41	898,853	(2,869,670)
373 Street Lighting & Signal Systems	375,203,879	230,756,332	20 - S-.5	(35)	5.90	22,137,029	30 - R0.5	(20)	2.26	8,493,104	(13,643,925)
<b>Total Distribution Plant</b>	<b>10,050,556,895</b>	<b>3,899,924,205</b>				<b>354,194,320</b>				<b>337,640,039</b>	<b>(16,554,281)</b>
<b>General Plant</b>											
390 Structures & Improvements	405,787,732	158,612,363	38 - S1	0	2.70	10,956,269	50 - R1.5	(10)	1.91	7,758,621	(3,197,648)
392.01 Aircraft - Fixed Wing (Jet)	44,041,046	22,866,644	7 - SQ	50	7.80	3,435,202	7 - SQ	50	0.00	-	(3,435,202)
392.02 Aircraft - Rotary Wing	8,926,387	3,460,055	7 - SQ	50	7.50	669,479	7 - SQ	50	4.50	401,256	(268,223)
392.1 Automobiles	2,086,181	867,802	8 - L3	10	14.50	299,596	6 - L2	15	12.18	251,566	(48,030)
392.2 Light Trucks	26,453,827	12,689,927	9 - S3	15	11.80	3,121,552	9 - L3	15	6.37	1,686,128	(1,435,424)
392.3 Heavy Trucks	156,049,583	97,983,924	11 - S3	10	11.70	18,257,801	12 - S3	15	2.47	3,851,427	(14,406,374)
392.4 Tractor Trailers	571,817	371,149	11 - S2	15	9.50	54,323	9 - L2.5	0	11.87	67,885	13,562
392.9 Trailers	15,012,848	6,487,243	18 - L2	30	5.10	765,655	20 - L1	15	3.01	452,508	(313,147)
396.1 Power Operated Equipment	5,329,433	2,950,374	9 - L0	20	10.60	584,920	10 - L0.5	20	2.92	155,622	(409,298)
396.8 Other Power Operated Equipment	31,694	26,820	9 - S1	20	4.80	1,521	9 - L0.5	20	0.00	-	(1,521)
397.8 Communication Equipment - Fiber Optics	7,822,814	4,639,350	10 - L0	5	9.20	719,699	10 - L0	0	4.39	343,685	(376,014)
<b>Total General Plant</b>	<b>672,093,362</b>	<b>310,935,651</b>				<b>38,846,017</b>				<b>14,968,698</b>	<b>(23,877,319)</b>
<b>TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>	<b>13,845,186,279</b>	<b>5,243,541,768</b>				<b>485,993,702</b>				<b>448,827,319</b>	<b>(39,166,383)</b>

Note: The book reserve shown includes the allocation of the \$500 M Depreciation Expense Credit

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**Florida Power & Light Company**

**Table 19. Comparison of Existing and Proposed Whole Life Depreciation Rates based Transmission, Distribution and General Plant in Service as of December 31, 2009**

	Original Cost (1)	Existing			Proposed				Increase/ Decrease (10)=(9)-(5)	
		Survivor Curve (2)	Net Salvage (3)	WL Annual Depreciation Rate (4)	WL Annual Depreciation Amount (5)=(1)x(4)	Survivor Curve (6)	Net Salvage (7)	WL Annual Depreciation Rate (8)		WL Annual Depreciation Amount (9)=(1)x(8)
<b>TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>										
<b>Transmission Plant</b>										
350.2 Easements	175,571,160	50 - S4	0	2.00	3,511,423	50 - S4	0	2.00	3,511,423	-
352 Structures & Improvements	85,889,291	47 - S4	(10)	2.30	1,975,454	60 - R3	(15)	1.92	1,649,504	(325,950)
353 Station Equipment	1,011,113,785	38 - R1.5	5	2.60	26,288,958	38 - R1.5	(10)	2.89	29,251,522	2,962,564
353.1 Station Equipment - Step-Up Transformers	197,711,163	35 - S3	5	2.70	5,338,201	33 - R2	0	3.03	5,990,648	652,447
354 Towers & Fixtures	168,243,833	45 - R5	(15)	2.60	4,374,340	40 - R5	(15)	2.87	4,837,010	462,670
355 Poles & Fixtures	740,416,858	41 - R2	(50)	3.70	27,395,424	44 - R2	(50)	3.40	25,211,194	(2,184,230)
356 Overhead Conductors & Devices	548,383,891	44 - R1.5	(45)	3.30	18,096,668	47 - R1.5	(50)	3.19	17,520,865	(575,803)
357 Underground Conduit	54,394,725	46 - S3	0	2.20	1,196,684	60 - R4	0	1.67	908,392	(288,292)
358 Underground Conductors & Devices	58,584,827	35 - S3	0	2.90	1,698,960	60 - L3	(10)	1.84	1,076,203	(622,757)
359 Roads & Trails	82,226,489	50 - SQ	0	2.00	1,644,530	50 - SQ	(10)	2.20	1,808,983	164,453
<b>Total Transmission Plant</b>	<b>3,122,536,022</b>				<b>91,520,642</b>				<b>91,765,744</b>	<b>245,102</b>
<b>Distribution Plant</b>										
361 Structures & Improvements	181,432,252	45 - L3	(15)	2.60	4,717,239	60 - R3	(15)	1.92	3,484,406	(1,232,833)
362 Station Equipment	1,399,018,981	38 - R1.5	(10)	2.90	40,571,550	41 - R1.5	(10)	2.68	37,549,669	(3,021,881)
364 Poles, Towers & Fixtures	878,114,186	34 - R1.5	(40)	4.10	36,002,682	37 - R2	(125)	6.08	53,345,437	17,342,755
365 Overhead Conductors & Devices	1,155,296,902	35 - S0.5	(50)	4.30	49,677,767	40 - S0	(100)	5.00	57,764,845	8,087,078
366.6 Underground Conduit, Duct System	1,293,088,609	48 - S3	(10)	2.30	29,741,038	70 - S1.5	(5)	1.50	19,415,725	(10,325,313)
366.7 Underground Conduit, Direct Buried	76,179,331	41 - S3	0	2.40	1,828,304	50 - R4	0	2.00	1,523,587	(304,717)
367.6 Underground Conductors & Devices, DS	1,344,075,779	38 - S0	(5)	2.80	37,634,122	38 - S0	(5)	2.76	37,116,653	(517,469)
367.7 Underground Conductors & Devices, DB	427,212,466	34 - R2.5	0	2.90	12,389,162	35 - R2	0	2.86	12,218,277	(170,885)
368 Line Transformers	1,810,216,247	31 - L2	(35)	4.40	79,649,515	32 - L1.5	(25)	3.91	70,824,711	(8,824,804)
369.1 Services, Overhead	180,627,855	36 - R1.5	(60)	4.40	7,947,626	48 - R1	(125)	4.68	8,453,384	505,758
369.7 Services, Underground	609,994,306	34 - R2	(10)	3.20	19,519,818	34 - R2	(10)	3.23	19,727,216	207,398
370 Meters	225,844,517	34 - S2	(30)	3.80	8,582,092	36 - R2.5	(55)	4.31	9,731,640	1,149,548
370.1 Meters - AMI	30,378,322			0.00	-	20 - R2.5	(55)	7.75	2,354,320	2,354,320
371 Installations on Customer's Premises	63,873,263	15 - L1	(15)	7.70	4,918,241	30 - L0	(25)	4.16	2,658,725	(2,259,516)
373 Street Lighting & Signal Systems	375,203,879	20 - S-.5	(35)	6.80	25,513,864	30 - R0.5	(20)	4.00	14,992,540	(10,521,324)
<b>Total Distribution Plant</b>	<b>10,050,556,895</b>				<b>358,693,020</b>				<b>351,161,135</b>	<b>(7,531,885)</b>
<b>General Plant</b>										
390 Structures & Improvements	405,787,732	38 - S1	0	2.60	10,550,481	50 - R1.5	(10)	2.20	8,927,330	(1,623,151)
392.01 Aircraft - Fixed Wing (Jet)	44,041,046	7 - SQ	50	7.10	3,126,914	7 - SQ	50	3.60	1,585,970	(1,540,944)
392.02 Aircraft - Rotary Wing	8,926,387	7 - SQ	50	7.10	633,773	7 - SQ	50	7.14	637,790	4,017
392.1 Automobiles	2,066,181	8 - L3	10	11.30	233,478	6 - L2	15	14.17	292,767	59,289
392.2 Light Trucks	26,453,827	9 - S3	15	9.40	2,486,660	9 - L3	15	9.44	2,498,144	11,484
392.3 Heavy Trucks	156,049,583	11 - S3	10	8.20	12,796,066	12 - S3	15	7.08	11,043,507	(1,752,559)
392.4 Tractor Trailers	571,817	11 - S2	15	7.70	44,030	9 - L2.5	0	11.11	63,529	19,499
392.9 Trailers	15,012,848	18 - L2	30	3.90	585,501	20 - L1	15	4.25	638,046	52,545
396.1 Power Operated Equipment	5,329,433	9 - L0	20	8.90	474,320	10 - L0.5	20	8.00	426,355	(47,965)
396.8 Other Power Operated Equipment	31,694	9 - S1	20	8.90	2,821	9 - L0.5	20	8.89	2,817	(4)
397.8 Communication Equipment - Fiber Optics	7,822,814	10 - L0	5	9.50	743,167	10 - L0	0	10.00	782,281	39,114
<b>Total General Plant</b>	<b>672,093,362</b>				<b>31,677,211</b>				<b>26,898,536</b>	<b>(4,778,675)</b>
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>	<b>13,845,186,279</b>				<b>481,890,873</b>				<b>469,825,415</b>	<b>(12,065,458)</b>

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## Florida Power & Light Company

Table 20. Comparison of Theoretical Reserve and Book Reserve for Transmission, Distribution and General Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
<b>TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT</b>				
<b>Transmission Plant</b>				
350.2 Easements	175,571,160	59,366,363	50,530,943	(8,835,420)
352 Structures & Improvements	85,889,291	20,066,346	23,196,106	3,129,760
353 Station Equipment	1,011,113,785	296,303,272	244,270,562	(52,032,710)
353.1 Station Equipment - Step-Up Transformers	197,711,163	55,683,344	42,535,608	(13,147,736)
354 Towers & Fixtures	168,243,833	86,595,842	74,614,045	(11,981,797)
355 Poles & Fixtures	740,416,858	266,786,798	298,146,133	31,359,335
356 Overhead Conductors & Devices	548,383,891	193,768,907	214,668,340	20,899,433
357 Underground Conduit	54,394,725	17,324,753	24,725,846	7,401,093
358 Underground Conductors & Devices	58,584,827	19,923,969	32,491,841	12,567,872
359 Roads & Trails	82,226,489	32,499,754	27,502,488	(4,997,266)
<b>Total Transmission Plant</b>	<b>3,122,536,022</b>	<b>1,048,319,348</b>	<b>1,032,681,912</b>	<b>(15,637,436)</b>
<b>Distribution Plant</b>				
361 Structures & Improvements	181,432,252	33,421,283	44,324,043	10,902,760
362 Station Equipment	1,399,018,981	366,233,692	429,047,355	62,813,663
364 Poles, Towers & Fixtures	878,114,186	595,380,002	406,815,277	(188,564,725)
365 Overhead Conductors & Devices	1,155,296,902	617,569,805	624,469,987	6,900,182
366.6 Underground Conduit, Duct System	1,293,088,609	212,746,072	317,774,205	105,028,133
366.7 Underground Conduit, Direct Buried	76,179,331	15,280,640	19,429,379	4,148,739
367.6 Underground Conductors & Devices, DS	1,344,075,779	297,342,009	324,691,177	27,349,168
367.7 Underground Conductors & Devices, DB	427,212,466	191,805,879	247,924,379	56,118,500
368 Line Transformers	1,810,216,247	669,742,129	772,661,777	102,919,648
369.1 Services, Overhead	180,627,855	95,615,905	95,646,630	30,725
369.7 Services, Underground	609,994,306	223,657,469	247,438,438	23,780,969
370 Meters	225,844,517	105,587,061	81,144,078	(24,442,983)
370.1 Meters - AMI	30,378,322	1,916,579	733,042	(1,183,537)
371 Installations on Customer's Premises	63,873,263	19,690,905	57,068,106	37,377,201
373 Street Lighting & Signal Systems	375,203,879	113,405,426	230,756,332	117,350,906
<b>Total Distribution Plant</b>	<b>10,050,556,895</b>	<b>3,559,394,856</b>	<b>3,899,924,205</b>	<b>340,529,349</b>
<b>General Plant</b>				
390 Structures & Improvements	405,787,732	122,761,397	158,612,363	35,850,966
392.01 Aircraft - Fixed Wing (Jet)	44,041,046	18,805,644	22,866,644	4,061,000
392.02 Aircraft - Rotary Wing	8,926,387	2,869,387	3,460,055	590,668
392.1 Automobiles	2,066,181	756,101	867,802	111,701
392.2 Light Trucks	26,453,827	9,732,455	12,689,927	2,957,472
392.3 Heavy Trucks	156,049,583	69,082,744	97,983,924	28,901,180
392.4 Tractor Trailers	571,817	382,168	371,149	(11,019)
392.9 Trailers	15,012,848	4,611,979	6,467,243	1,855,264
396.1 Power Operated Equipment	5,329,433	1,424,471	2,950,374	1,525,903
396.8 Other Power Operated Equipment	31,694	8,708	26,820	18,112
397.8 Communication Equipment - Fiber Optics	7,822,814	1,622,024	4,639,350	3,017,326
<b>Total General Plant</b>	<b>672,093,362</b>	<b>232,057,078</b>	<b>310,935,651</b>	<b>78,878,573</b>
<b>TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT</b>	<b>13,845,186,279</b>	<b>4,839,771,282</b>	<b>5,243,541,768</b>	<b>403,770,486</b>

Note: The book reserve shown includes the allocation of the \$500 M Depreciation Expense Credit

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**Florida Power & Light Company**

Table 21. Calculation of Annual Amortization Based on Plant in Service as of December 31, 2009

Account (1)	Original Cost (2)	Book Reserve (3)	Amortization Period (4)	Annual Amortization Rate (5)	Annual Amortization Amount (6)
<b>Intangible Plant</b>					
303.5 Computer Software	93,258,180	53,961,511	5.0	20.00	18,651,636
303.6 Capitalized Software - 10 year	4,857,630	1,144,627	10.0	10.00	485,763
<b>Total Intangible Plant</b>	<b>98,115,810</b>	<b>55,106,138</b>			<b>19,137,399</b>
<b>Steam Production Plant</b>					
316.3 Misc. Power Plant Equipment - 3-Year Amortizable	201,095	274,022	3.0	33.33	67,032
316.5 Misc. Power Plant Equipment - 5-Year Amortizable	245,642	89,944	5.0	20.00	49,128
316.7 Misc. Power Plant Equipment - 7-Year Amortizable	3,111,770	1,373,708	7.0	14.29	444,539
<b>Total Steam Production Plant</b>	<b>3,558,507</b>	<b>1,737,674</b>			<b>560,699</b>
<b>Nuclear Production Plant</b>					
325.3 Misc. Power Plant Equipment - 3-Year Amortizable	938,976	850,006	3.0	33.33	312,992
325.5 Misc. Power Plant Equipment - 5-Year Amortizable	2,699,705	1,552,155	5.0	20.00	539,941
325.7 Misc. Power Plant Equipment - 7-Year Amortizable	32,997,067	15,849,440	7.0	14.29	4,713,867
<b>Total Nuclear Production Plant</b>	<b>36,635,748</b>	<b>18,251,601</b>			<b>5,566,800</b>
<b>Other Production Plant</b>					
346.3 Misc. Power Plant Equipment - 3-Year Amortizable	282,325	261,665	3.0	33.33	94,108
346.5 Misc. Power Plant Equipment - 5-Year Amortizable	94,950	59,166	5.0	20.00	18,990
346.7 Misc. Power Plant Equipment - 7-Year Amortizable	2,647,873	1,135,760	7.0	14.29	378,268
<b>Total Other Production Plant</b>	<b>3,025,148</b>	<b>1,456,591</b>			<b>491,366</b>
<b>Distribution Plant</b>					
362.9 Substation Equipment - LMS	13,584,693	3,082,504	5.0	20.00	2,716,939
367.5 UG Conduct & Dev., Cable Injection - 20+ Year	354,139	(11,735)	30.2 (a)	3.31	11,726
367.9 UG Conduct & Dev., Cable Injection - 10 year	49,752,954	36,793,692	10.0	10.00	4,975,295
371.2 Residential Load Management	17,832,460	10,042,138	5.0	20.00	3,566,492
<b>Total Distribution Plant</b>	<b>81,524,246</b>	<b>49,906,599</b>			<b>11,270,452</b>
<b>General Plant</b>					
391.1 Office Furniture	8,393,445	3,788,486	7.0	14.29	1,199,064
391.2 Office Accessories	1,602,610	625,776	5.0	20.00	320,522
391.3 Office Equipment	183,521	64,809	7.0	14.29	26,217
391.4 Duplicating & Mailing Equipment	3,258,217	1,181,715	7.0	14.29	465,460
391.5 EDP Equipment	31,658,421	13,511,359	5.0	20.00	6,331,684
391.7 PC Equipment (ECCR)	360,667	164,480	3.0	33.33	120,222
391.9 Personal Computer Equipment	33,798,475	19,983,071	3.0	33.33	11,266,158
392.7 Transportation Equipment - Marine	8,336	9,245	5.0	20.00	1,667
393.1 Stores Equipment - Handling Equipment	5,019	165,184	7.0	14.29	717
393.2 Stores Equipment - Storage Equipment	6,820,199	2,946,685	7.0	14.29	974,314
394.2 Shop Equipment - Portable Handling	20,784,755	8,626,979	7.0	14.29	2,969,251
395.2 Lab Equipment - Portable	17,823,673	8,140,967	7.0	14.29	2,546,239
395.6 Laboratory Testing Equipment (LMS)	41,827	19,473	5.0	20.00	8,365
397.2 Communications Equipment - Other 7-Yr Amrt	83,621,468	41,999,928	7.0	14.29	11,945,924
397.3 Communications Equipment - Official	25,419	26,343	7.0	14.29	3,631
397.4 Communication Equipment (ECCR)	9,208	6,293	5.0	20.00	1,842
398.0 Miscellaneous Equipment	12,229,180	5,334,875	7.0	14.29	1,747,026
<b>Total General Plant</b>	<b>220,624,440</b>	<b>106,595,668</b>			<b>39,928,303</b>
<b>TOTAL AMORTIZABLE PLANT</b>	<b>443,483,899</b>	<b>233,054,271</b>			<b>76,955,019</b>

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

ACCOUNT BY ACCOUNT DESCRIPTIONS  
AND ANALYSES