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April 8, 2009

-VIA HAND DELIVERY -

Ms. Ann Cole, Director
 Division of the Commission Clerk and Administrative Services
 Florida Public Service Commission
 2540 Shumard Oak Blvd
 Tallahassee, FL 32399-0850

RECEIVED-FPSC
 09 APR - 8 PM 1:00
 COMMISSION
 CLERK

Re: Docket No. 090130-EI

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Power & Light Company ("FPL") in the above-referenced docket are the originals and twenty-one (21) copies of Schedules 1A and 1B, which provide depreciation rates, estimated annual depreciation expense and related information by account at the plant level under FPL's existing and proposed depreciation rates, respectively. At the request of Staff and for ease of reference, FPL has consolidated into these schedules information derived from the depreciation study that was filed on March 17, 2009. Also enclosed is a CD containing the electronic version of Schedules 1A and 1B. The operating system for the electronic version is Windows XP, and the spreadsheet software is Excel 2003.

Please feel free to contact me at 561-304-5639 if you have any questions regarding this

COM _____
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 ADM _____
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Enclosures

cc: Office of Public Counsel (w/encl.)

Sincerely,

John T. Butler

DOCUMENT NO. DATE
 03140-09 04/08/09
 FPSC - COMMISSION CLERK

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual |
|----------------|---------------------|---------------|---|--------------|----------------|-------------|-------------------|----------------|--------------------------|
| | | | Reserve Ratio When Approved | Average Life | | Net Salvage | Depeciation Rates | | |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |

STEAM PRODUCTION**CAPE CANAVERAL PLANT****Cape Canaveral Common**

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|------------------|
| 311.0 Structures & Improvements | \$14,150,126 | 97.75% | 18.0 | 6.5 | -9.0% | 6.1% | 1.7% | \$240,552 |
| 312.0 Boiler Plant Equipment | 1,849,558 | 97.75% | 18.6 | 6.5 | -6.0% | 5.7% | 1.3% | 24,044 |
| 314.0 Turbogenerator Units | 1,022,283 | 97.75% | 17.1 | 6.5 | -2.0% | 6.0% | 0.7% | 7,156 |
| 315.0 Accessory Electric Equipment | 727,205 | 97.75% | 25.0 | 4.4 | -6.0% | 4.2% | 1.9% | 13,817 |
| 316.0 Misc. Power Plant Equipment | 649,164 | 82.53% | 15.0 | 6.3 | 0.0% | 6.7% | 2.8% | 18,177 |
| Total Cape Canaveral Common | \$18,398,336 | 97.08% | 18.1 | 6.4 | -7.8% | 6.0% | 1.7% | \$303,746 |

Cape Canaveral Unit 1

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$1,699,261 | 97.75% | 13.7 | 5.5 | -9.0% | 8.0% | 2.0% | \$33,985 |
| 312.0 Boiler Plant Equipment | 58,317,673 | 99.02% | 18.6 | 5.1 | -6.0% | 5.7% | 1.4% | 816,447 |
| 314.0 Turbogenerator Units | 29,691,699 | 98.44% | 22.0 | 5.5 | -2.0% | 4.7% | 0.6% | 178,150 |
| 315.0 Accessory Electric Equipment | 4,575,178 | 97.75% | 21.0 | 4.4 | -6.0% | 5.0% | 1.9% | 86,928 |
| 316.0 Misc. Power Plant Equipment | 454,247 | 97.75% | 26.0 | 5.5 | 0.0% | 3.9% | 0.4% | 1,817 |
| Total Cape Canaveral Unit 1 | \$94,738,058 | 98.77% | 19.6 | 5.2 | -4.9% | 5.4% | 1.2% | \$1,117,327 |

Cape Canaveral Unit 2

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|------------------|
| 311.0 Structures & Improvements | \$1,460,458 | 97.75% | 13.7 | 5.5 | -9.0% | 8.0% | 2.0% | \$29,209 |
| 312.0 Boiler Plant Equipment | 49,029,068 | 98.72% | 18.6 | 5.1 | -6.0% | 5.7% | 1.4% | 686,407 |
| 314.0 Turbogenerator Units | 18,405,448 | 98.20% | 22.0 | 5.5 | -2.0% | 4.7% | 0.6% | 110,433 |
| 315.0 Accessory Electric Equipment | 4,980,181 | 97.75% | 21.0 | 4.4 | -6.0% | 5.0% | 1.9% | 94,623 |
| 316.0 Misc. Power Plant Equipment | 516,363 | 97.75% | 26.0 | 5.5 | 0.0% | 3.9% | 0.4% | 2,065 |
| Total Cape Canaveral Unit 2 | \$74,391,518 | 98.51% | 19.4 | 5.2 | -5.2% | 5.4% | 1.2% | \$922,737 |

Cape Canaveral Site

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$17,309,845 | 97.75% | 17.0 | 6.3 | -9.0% | 6.4% | 1.8% | \$303,746 |
| 312.0 Boiler Plant Equipment | 109,196,299 | 98.87% | 18.6 | 5.1 | -6.0% | 5.7% | 1.4% | 1,526,898 |
| 314.0 Turbogenerator Units | 49,119,430 | 98.33% | 21.9 | 5.5 | -2.0% | 4.7% | 0.6% | 295,739 |
| 315.0 Accessory Electric Equipment | 10,282,564 | 97.75% | 21.2 | 4.4 | -6.0% | 5.0% | 1.9% | 195,368 |
| 316.0 Misc. Power Plant Equipment | 1,619,774 | 91.18% | 20.1 | 5.9 | 0.0% | 5.0% | 1.4% | 22,059 |
| Total Cape Canaveral Site | \$187,527,912 | 98.49% | 19.3 | 5.3 | -5.3% | 5.5% | 1.2% | \$2,343,810 |

DOCUMENT NO. DATE

03146-09 04/08/09
FPSC - COMMISSION CLERK

SCHEDULE IA

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual |
|----------------|---------------------|---------------|---|--------------|----------------|-------------|-------------------|----------------|--------------------------|
| | | | Reserve Ratio When Approved | Average Life | | Net Salvage | Depeciation Rates | | |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |

CUTLER PLANT

Cutler Common

| | | | | | | | | |
|------------------------------------|--------------------|----------------|-------------|------------|--------------|-------------|--------------|-------------------|
| 311.0 Structures & Improvements | \$5,973,901 | 110.12% | 28.0 | 5.0 | -9.0% | 3.9% | -0.2% | (\$11,948) |
| 312.0 Boiler Plant Equipment | 817,291 | 103.54% | 25.0 | 5.3 | -6.0% | 4.3% | 0.5% | 4,086 |
| 314.0 Turbogenerator Units | 1,234,614 | 119.05% | 25.0 | 5.5 | -2.0% | 4.2% | -3.1% | (38,273) |
| 315.0 Accessory Electric Equipment | 1,058,634 | 103.51% | 18.1 | 5.2 | -6.0% | 5.9% | 0.5% | 5,293 |
| 316.0 Misc. Power Plant Equipment | 627,886 | 110.05% | 23.0 | 5.2 | 0.0% | 4.4% | -1.9% | (11,930) |
| Total Cutler Common | \$9,712,326 | 109.95% | 25.5 | 5.1 | -6.7% | 4.2% | -0.5% | (\$52,772) |

Cutler Unit 5

| | | | | | | | | |
|------------------------------------|---------------------|----------------|-------------|------------|--------------|-------------|--------------|-------------------|
| 311.0 Structures & Improvements | \$423,784 | 103.71% | 39.0 | 5.5 | -9.0% | 2.8% | 1.0% | \$4,238 |
| 312.0 Boiler Plant Equipment | 5,530,327 | 108.01% | 28.0 | 5.0 | -6.0% | 3.8% | -0.4% | (22,121) |
| 314.0 Turbogenerator Units | 5,999,465 | 108.31% | 29.0 | 5.2 | -2.0% | 3.5% | -1.2% | (71,994) |
| 315.0 Accessory Electric Equipment | 2,340,096 | 104.84% | 27.0 | 5.1 | -6.0% | 4.0% | 0.2% | 4,680 |
| 316.0 Misc. Power Plant Equipment | 233,543 | 99.78% | 24.0 | 4.5 | 0.0% | 4.2% | 0.0% | 0 |
| Total Cutler Unit 5 | \$14,527,215 | 107.38% | 28.4 | 5.1 | -4.3% | 3.7% | -0.6% | (\$85,197) |

Cutler Unit 6

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|------------------|
| 311.0 Structures & Improvements | \$412,315 | 101.59% | 48.0 | 5.5 | -9.0% | 2.3% | 1.3% | \$5,360 |
| 312.0 Boiler Plant Equipment | 17,878,953 | 100.62% | 23.0 | 5.3 | -6.0% | 4.6% | 1.0% | 178,790 |
| 314.0 Turbogenerator Units | 8,588,788 | 98.37% | 28.0 | 5.4 | -2.0% | 3.6% | 0.7% | 60,122 |
| 315.0 Accessory Electric Equipment | 3,055,523 | 101.80% | 28.0 | 5.1 | -6.0% | 3.8% | 0.8% | 24,444 |
| 316.0 Misc. Power Plant Equipment | 123,506 | 97.00% | 26.0 | 4.8 | 0.0% | 3.9% | 0.6% | 741 |
| Total Cutler Unit 6 | \$30,059,085 | 99.96% | 24.9 | 5.3 | -5.0% | 4.2% | 0.9% | \$269,457 |

Cutler Site

| | | | | | | | | |
|------------------------------------|---------------------|----------------|-------------|------------|--------------|-------------|-------------|------------------|
| 311.0 Structures & Improvements | \$6,810,000 | 109.24% | 29.3 | 5.0 | -9.0% | 3.7% | 0.0% | (\$2,350) |
| 312.0 Boiler Plant Equipment | 24,226,571 | 103.13% | 24.0 | 5.2 | -6.0% | 4.4% | 0.7% | 160,755 |
| 314.0 Turbogenerator Units | 15,822,867 | 103.60% | 28.1 | 5.3 | -2.0% | 3.6% | -0.3% | (50,145) |
| 315.0 Accessory Electric Equipment | 6,454,253 | 103.18% | 25.4 | 5.1 | -6.0% | 4.2% | 0.5% | 34,417 |
| 316.0 Misc. Power Plant Equipment | 984,935 | 106.43% | 23.6 | 5.0 | 0.0% | 4.2% | -1.1% | (11,189) |
| Total Cutler Site | \$54,298,626 | 104.26% | 25.9 | 5.2 | -5.1% | 4.1% | 0.2% | \$131,488 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|----------------|---------------------|----------------------|---|---------------------|-----------------------|--------------------|--------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depreciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |

MANATEE PLANT**Manatee Common**

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$96,350,477 | 82.88% | 30.0 | 5.3 | -9.0% | 3.6% | 4.9% | \$4,721,173 |
| 312.0 Boiler Plant Equipment | 2,032,783 | 14.07% | 7.7 | 6.5 | -6.0% | 13.8% | 14.1% | 286,622 |
| 314.0 Turbogenerator Units | 11,281,165 | 99.26% | 29.0 | 6.4 | -2.0% | 3.5% | 0.4% | 45,125 |
| 315.0 Accessory Electric Equipment | 9,282,558 | 82.88% | 35.0 | 6.3 | -6.0% | 3.1% | 3.7% | 343,455 |
| 316.0 Misc. Power Plant Equipment | 2,505,571 | 73.56% | 19.6 | 4.4 | 0.0% | 5.1% | 6.0% | 150,334 |
| Total Manatee Common | \$121,452,554 | 75.94% | 28.5 | 5.5 | -7.7% | 3.8% | 4.6% | \$5,546,709 |

Manatee Unit 1

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$7,311,443 | 82.88% | 35.0 | 6.4 | -9.0% | 3.1% | 4.1% | \$299,769 |
| 312.0 Boiler Plant Equipment | 125,082,972 | 78.17% | 20.0 | 5.8 | -6.0% | 5.2% | 4.8% | 6,003,983 |
| 314.0 Turbogenerator Units | 64,713,219 | 78.40% | 17.7 | 6.3 | -2.0% | 5.8% | 3.7% | 2,394,389 |
| 315.0 Accessory Electric Equipment | 10,668,482 | 82.88% | 16.7 | 6.5 | -6.0% | 6.3% | 3.6% | 384,065 |
| 316.0 Misc. Power Plant Equipment | 3,065,530 | 82.88% | 31.0 | 6.3 | 0.0% | 3.2% | 2.7% | 82,769 |
| Total Manatee Unit 1 | \$210,841,646 | 78.75% | 19.4 | 6.0 | -4.7% | 5.4% | 4.3% | \$9,164,975 |

Manatee Unit 2

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$5,286,225 | 82.88% | 34.0 | 6.4 | -9.0% | 3.2% | 4.1% | \$216,735 |
| 312.0 Boiler Plant Equipment | 116,916,975 | 82.88% | 21.0 | 5.8 | -6.0% | 5.1% | 4.0% | 4,676,679 |
| 314.0 Turbogenerator Units | 61,991,571 | 82.88% | 18.7 | 6.3 | -2.0% | 5.5% | 3.0% | 1,859,747 |
| 315.0 Accessory Electric Equipment | 7,832,693 | 82.88% | 13.1 | 6.5 | -6.0% | 8.1% | 3.6% | 281,977 |
| 316.0 Misc. Power Plant Equipment | 2,217,093 | 82.88% | 30.0 | 6.5 | 0.0% | 3.4% | 2.6% | 57,644 |
| Total Manatee Unit 2 | \$194,244,557 | 82.88% | 20.0 | 6.0 | -4.6% | 5.2% | 3.7% | \$7,092,782 |

Manatee Site

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|---------------------|
| 311.0 Structures & Improvements | \$108,948,145 | 82.88% | 30.5 | 5.4 | -9.0% | 3.6% | 4.8% | \$5,237,677 |
| 312.0 Boiler Plant Equipment | 244,032,730 | 75.67% | 20.2 | 5.8 | -6.0% | 5.2% | 4.5% | 10,967,284 |
| 314.0 Turbogenerator Units | 137,985,955 | 81.96% | 18.7 | 6.3 | -2.0% | 5.5% | 3.1% | 4,299,261 |
| 315.0 Accessory Electric Equipment | 27,783,733 | 82.88% | 18.5 | 6.5 | -6.0% | 5.7% | 3.6% | 1,009,497 |
| 316.0 Misc. Power Plant Equipment | 7,788,194 | 79.82% | 25.9 | 5.5 | 0.0% | 3.9% | 3.7% | 290,747 |
| Total Manatee Site | \$526,538,757 | 79.44% | 21.2 | 5.9 | -5.2% | 5.0% | 4.1% | \$21,804,466 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual |
|----------------|---------------------|---------------|---|--------------|----------------|-------------|-------------------|----------------|--------------------------|
| | | | Reserve Ratio When Approved | Average Life | | Net Salvage | Depeciation Rates | | |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |

MARTIN PLANT**Martin Common**

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$236,118,421 | 94.52% | 33.0 | 8.7 | -9.0% | 3.3% | 1.7% | \$4,014,013 |
| 312.0 Boiler Plant Equipment | 4,159,551 | 94.44% | 20.0 | 2.8 | -6.0% | 5.3% | 4.1% | 170,542 |
| 314.0 Turbogenerator Units | 26,277,902 | 94.44% | 20.0 | 9.5 | -2.0% | 5.0% | 0.8% | 210,223 |
| 315.0 Accessory Electric Equipment | 7,648,705 | 94.44% | 28.0 | 9.0 | -6.0% | 3.7% | 1.3% | 99,433 |
| 316.0 Misc. Power Plant Equipment | 2,788,671 | 79.00% | 22.0 | 6.6 | 0.0% | 4.5% | 3.2% | 89,237 |
| Total Martin Common | \$276,993,250 | 94.33% | 30.5 | 8.7 | -7.7% | 3.5% | 1.7% | \$4,583,448 |

Martin Pipeline

| | | | | | | | | |
|------------------------------------|------------------|----------------|-------------|------------|-------------|-------------|-------------|------------|
| 311.0 Structures & Improvements | \$0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 |
| 312.0 Boiler Plant Equipment | 370,940 | 100.00% | 12.0 | 0.0 | 0.0% | 8.3% | 0.0% | 0 |
| 314.0 Turbogenerator Units | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 315.0 Accessory Electric Equipment | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 316.0 Misc. Power Plant Equipment | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| Total Martin Pipeline | \$370,940 | 100.00% | 12.0 | 0.0 | 0.0% | 8.3% | 0.0% | \$0 |

Martin Unit 1

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$15,381,834 | 94.44% | 34.0 | 9.4 | -9.0% | 3.2% | 1.5% | \$230,728 |
| 312.0 Boiler Plant Equipment | 138,526,135 | 90.78% | 28.0 | 8.3 | -6.0% | 3.8% | 1.8% | 2,493,470 |
| 314.0 Turbogenerator Units | 76,392,977 | 89.93% | 24.0 | 9.2 | -2.0% | 4.2% | 1.3% | 993,109 |
| 315.0 Accessory Electric Equipment | 20,097,362 | 94.44% | 25.0 | 9.2 | -6.0% | 4.2% | 1.3% | 261,266 |
| 316.0 Misc. Power Plant Equipment | 2,580,596 | 94.44% | 28.0 | 8.6 | 0.0% | 3.6% | 0.6% | 15,484 |
| Total Martin Unit 1 | \$252,978,904 | 91.08% | 26.7 | 8.7 | -4.7% | 3.9% | 1.6% | \$3,994,057 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** | | | | | | | |
|----------------------------|------------------------------|--|-----------------------------|--------------|----------------|--------------|-------------------|----------------|--------------------------|
| | | (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
| Account Number | Account Description | Plant Balance | Reserve Ratio When Approved | Average Life | | Net Salvage | Depeciation Rates | | Estimated Annual Accrual |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |
| Martin Unit 2 | | | | | | | | | |
| 311.0 | Structures & Improvements | \$11,123,219 | 94.44% | 34.0 | 9.4 | -9.0% | 3.2% | 1.5% | \$166,848 |
| 312.0 | Boiler Plant Equipment | 143,922,027 | 94.90% | 30.0 | 7.6 | -6.0% | 3.6% | 1.5% | 2,158,830 |
| 314.0 | Turbogenerator Units | 62,777,097 | 94.44% | 28.0 | 9.0 | -2.0% | 3.6% | 0.8% | 502,217 |
| 315.0 | Accessory Electric Equipment | 17,891,013 | 94.44% | 23.0 | 7.8 | -6.0% | 4.6% | 1.5% | 268,365 |
| 316.0 | Misc. Power Plant Equipment | 2,200,607 | 94.44% | 28.0 | 7.6 | 0.0% | 3.6% | 0.7% | 15,404 |
| Total Martin Unit 2 | | \$237,913,963 | 94.72% | 28.9 | 8.1 | -5.0% | 3.6% | 1.3% | \$3,111,664 |
| Martin Site | | | | | | | | | |
| 311.0 | Structures & Improvements | \$262,623,474 | 94.51% | 33.1 | 8.8 | -9.0% | 3.3% | 1.7% | \$4,411,589 |
| 312.0 | Boiler Plant Equipment | 286,978,653 | 92.84% | 28.7 | 7.8 | -6.0% | 3.7% | 1.7% | 4,822,842 |
| 314.0 | Turbogenerator Units | 165,447,976 | 92.40% | 24.6 | 9.2 | -2.0% | 4.1% | 1.0% | 1,705,549 |
| 315.0 | Accessory Electric Equipment | 45,637,080 | 94.44% | 24.6 | 8.6 | -6.0% | 4.3% | 1.4% | 629,064 |
| 316.0 | Misc. Power Plant Equipment | 7,569,874 | 88.29% | 25.4 | 7.5 | 0.0% | 3.9% | 1.6% | 120,125 |
| Total Martin Site | | \$768,257,057 | 93.35% | 28.7 | 8.5 | -5.8% | 3.7% | 1.5% | \$11,689,169 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|----------------|---------------------|----------------------|---|---------------------|-----------------------|--------------------|--------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depreciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |

PT EVERGLADES PLANT**Pt Everglades Common**

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|------------------|
| 311.0 Structures & Improvements | \$24,463,219 | 94.24% | 24.0 | 5.4 | -9.0% | 4.5% | 2.7% | \$660,507 |
| 312.0 Boiler Plant Equipment | 2,831,767 | 94.24% | 16.7 | 5.3 | -6.0% | 6.3% | 2.2% | 62,299 |
| 314.0 Turbogenerator Units | 4,830,537 | 94.24% | 22.0 | 5.5 | -2.0% | 4.7% | 1.4% | 67,628 |
| 315.0 Accessory Electric Equipment | 6,006,107 | 94.24% | 21.0 | 5.2 | -6.0% | 5.1% | 2.3% | 138,140 |
| 316.0 Misc. Power Plant Equipment | 2,005,034 | 94.24% | 18.4 | 4.5 | 0.0% | 5.4% | 1.3% | 26,065 |
| Total Pt Everglades Common | \$40,136,664 | 94.24% | 22.3 | 5.3 | -6.8% | 4.8% | 2.4% | \$954,639 |

Pt Everglades Unit 1

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$1,840,592 | 94.52% | 45.0 | 5.5 | -9.0% | 2.4% | 2.6% | \$47,855 |
| 312.0 Boiler Plant Equipment | 34,942,212 | 73.24% | 12.7 | 4.9 | -6.0% | 8.3% | 6.7% | 2,341,128 |
| 314.0 Turbogenerator Units | 17,391,669 | 94.52% | 18.1 | 5.5 | -2.0% | 5.6% | 1.4% | 243,483 |
| 315.0 Accessory Electric Equipment | 7,962,611 | 94.99% | 10.1 | 5.5 | -6.0% | 10.5% | 2.0% | 159,252 |
| 316.0 Misc. Power Plant Equipment | 503,103 | 94.52% | 40.0 | 5.5 | 0.0% | 2.5% | 1.0% | 5,031 |
| Total Pt Everglades Unit 1 | \$62,640,187 | 82.83% | 13.8 | 5.1 | -5.2% | 7.6% | 4.5% | \$2,796,749 |

Pt Everglades Unit 2

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$1,732,046 | 94.52% | 45.0 | 5.5 | -9.0% | 2.4% | 2.6% | \$45,033 |
| 312.0 Boiler Plant Equipment | 39,657,434 | 74.75% | 12.2 | 5.1 | -6.0% | 8.7% | 6.1% | 2,419,103 |
| 314.0 Turbogenerator Units | 17,170,811 | 94.52% | 28.0 | 5.0 | -2.0% | 3.6% | 1.5% | 257,562 |
| 315.0 Accessory Electric Equipment | 9,508,129 | 94.52% | 8.1 | 5.5 | -6.0% | 13.1% | 2.1% | 199,671 |
| 316.0 Misc. Power Plant Equipment | 549,842 | 94.52% | 32.0 | 3.2 | 0.0% | 3.1% | 1.7% | 9,347 |
| Total Pt Everglades Unit 2 | \$68,618,262 | 82.61% | 13.5 | 5.2 | -5.5% | 7.8% | 4.3% | \$2,930,716 |

Pt Everglades Unit 3

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$5,811,192 | 94.52% | 28.0 | 5.5 | -9.0% | 3.9% | 2.6% | \$151,091 |
| 312.0 Boiler Plant Equipment | 78,802,927 | 85.14% | 16.9 | 5.2 | -6.0% | 6.3% | 4.0% | 3,152,117 |
| 314.0 Turbogenerator Units | 25,278,630 | 94.52% | 26.0 | 5.1 | -2.0% | 3.9% | 1.5% | 379,179 |
| 315.0 Accessory Electric Equipment | 13,169,884 | 94.52% | 20.0 | 5.2 | -6.0% | 5.2% | 2.2% | 289,737 |
| 316.0 Misc. Power Plant Equipment | 402,449 | 94.52% | 23.0 | 5.5 | 0.0% | 4.3% | 1.0% | 4,024 |
| Total Pt Everglades Unit 3 | \$123,465,082 | 87.85% | 18.9 | 5.2 | -5.5% | 5.6% | 3.2% | \$3,976,148 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** | | | | | | | |
|-----------------------------------|------------------------------|--|-----------------------------|--------------|----------------|--------------|-------------------|----------------|--------------------------|
| | | (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
| Account Number | Account Description | Plant Balance | Reserve Ratio When Approved | Average Life | | Net Salvage | Depeciation Rates | | Estimated Annual Accrual |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |
| Pt Everglades Unit 4 | | | | | | | | | |
| 311.0 | Structures & Improvements | \$787,556 | 94.52% | 27.0 | 5.5 | -9.0% | 4.1% | 2.6% | \$20,476 |
| 312.0 | Boiler Plant Equipment | 97,124,127 | 86.84% | 16.6 | 5.3 | -6.0% | 6.4% | 3.6% | 3,496,469 |
| 314.0 | Turbogenerator Units | 23,073,436 | 94.52% | 9.7 | 5.5 | -2.0% | 10.5% | 1.4% | 323,028 |
| 315.0 | Accessory Electric Equipment | 15,289,269 | 94.52% | 14.2 | 5.4 | -6.0% | 7.5% | 2.1% | 321,075 |
| 316.0 | Misc. Power Plant Equipment | 172,080 | 94.52% | 19.3 | 4.1 | 0.0% | 5.2% | 1.3% | 2,237 |
| Total Pt Everglades Unit 4 | | \$136,446,468 | 89.63% | 14.6 | 5.4 | -5.0% | 7.2% | 3.1% | \$4,163,285 |
| Pt Everglades Site | | | | | | | | | |
| 311.0 | Structures & Improvements | \$34,634,605 | 94.29% | 25.9 | 5.4 | -9.0% | 4.2% | 2.7% | \$924,962 |
| 312.0 | Boiler Plant Equipment | 253,358,467 | 82.66% | 15.2 | 5.2 | -6.0% | 7.0% | 4.5% | 11,471,116 |
| 314.0 | Turbogenerator Units | 87,745,083 | 94.51% | 17.1 | 5.4 | -2.0% | 6.0% | 1.4% | 1,270,880 |
| 315.0 | Accessory Electric Equipment | 51,936,000 | 94.55% | 13.0 | 5.4 | -6.0% | 8.2% | 2.1% | 1,107,875 |
| 316.0 | Misc. Power Plant Equipment | 3,632,508 | 94.32% | 22.0 | 4.5 | 0.0% | 4.5% | 1.3% | 46,704 |
| Total Pt Everglades Site | | \$431,306,663 | 87.61% | 15.8 | 5.2 | -5.4% | 6.7% | 3.4% | \$14,821,537 |
| RIVIERA PLANT | | | | | | | | | |
| Riviera Common | | | | | | | | | |
| 311.0 | Structures & Improvements | \$9,194,438 | 98.59% | 23.0 | 5.5 | -9.0% | 4.8% | 1.9% | \$174,694 |
| 312.0 | Boiler Plant Equipment | 651,151 | 103.89% | 18.6 | 5.5 | -6.0% | 5.7% | 0.4% | 2,605 |
| 314.0 | Turbogenerator Units | 1,221,674 | 98.59% | 23.0 | 5.4 | -2.0% | 4.5% | 0.6% | 7,330 |
| 315.0 | Accessory Electric Equipment | 2,048,442 | 98.59% | 12.9 | 5.2 | -6.0% | 8.2% | 1.4% | 28,678 |
| 316.0 | Misc. Power Plant Equipment | 838,293 | 89.94% | 15.4 | 4.9 | 0.0% | 6.5% | 2.1% | 17,604 |
| Total Riviera Common | | \$13,953,998 | 98.32% | 19.9 | 5.4 | -6.9% | 5.4% | 1.7% | \$230,911 |
| Riviera Unit 3 | | | | | | | | | |
| 311.0 | Structures & Improvements | \$323,577 | 98.59% | 49.0 | 5.5 | -9.0% | 2.2% | 1.9% | \$6,148 |
| 312.0 | Boiler Plant Equipment | 26,644,720 | 97.61% | 17.9 | 5.0 | -6.0% | 5.9% | 1.7% | 452,960 |
| 314.0 | Turbogenerator Units | 20,348,570 | 98.59% | 16.7 | 5.5 | -2.0% | 6.1% | 0.6% | 122,091 |
| 315.0 | Accessory Electric Equipment | 2,480,171 | 98.59% | 23.0 | 5.1 | -6.0% | 4.7% | 1.5% | 37,203 |
| 316.0 | Misc. Power Plant Equipment | 117,897 | 98.59% | 22.0 | 5.5 | 0.0% | 4.6% | 0.3% | 354 |
| Total Riviera Unit 3 | | \$49,914,935 | 98.01% | 17.7 | 5.2 | -4.3% | 5.9% | 1.2% | \$618,756 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|----------------|---------------------|----------------------|---|---------------------|-----------------------|--------------------|--------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depreciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |

Riviera Unit 4

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|------------------|
| 311.0 Structures & Improvements | \$107,740 | 98.59% | 48.0 | 5.5 | -9.0% | 2.3% | 1.9% | \$2,047 |
| 312.0 Boiler Plant Equipment | 20,735,379 | 98.59% | 21.0 | 5.3 | -6.0% | 5.2% | 1.4% | 290,295 |
| 314.0 Turbogenerator Units | 15,546,279 | 98.59% | 19.1 | 5.5 | -2.0% | 5.3% | 0.6% | 93,278 |
| 315.0 Accessory Electric Equipment | 3,401,126 | 98.59% | 21.0 | 5.2 | -6.0% | 5.1% | 1.4% | 47,616 |
| 316.0 Misc. Power Plant Equipment | 47,438 | 98.59% | 10.8 | 5.5 | 0.0% | 9.3% | 0.3% | 142 |
| Total Riviera Unit 4 | \$39,837,962 | 98.59% | 20.2 | 5.4 | -4.3% | 5.2% | 1.1% | \$433,378 |

Riviera Site

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$9,625,755 | 98.59% | 23.6 | 5.5 | -9.0% | 4.6% | 1.9% | \$182,889 |
| 312.0 Boiler Plant Equipment | 48,031,250 | 98.10% | 19.1 | 5.1 | -6.0% | 5.5% | 1.6% | 745,860 |
| 314.0 Turbogenerator Units | 37,116,523 | 98.59% | 17.8 | 5.5 | -2.0% | 5.7% | 0.6% | 222,699 |
| 315.0 Accessory Electric Equipment | 7,929,739 | 98.59% | 18.5 | 5.2 | -6.0% | 5.7% | 1.4% | 113,497 |
| 316.0 Misc. Power Plant Equipment | 1,003,628 | 91.27% | 15.6 | 5.0 | 0.0% | 6.4% | 1.8% | 18,100 |
| Total Riviera Site | \$103,706,895 | 98.28% | 18.9 | 5.3 | -4.6% | 5.5% | 1.2% | \$1,283,045 |

SANFORD PLANT**Sanford Unit 3**

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$4,701,046 | 87.10% | 26.0 | 5.5 | -9.0% | 4.2% | 4.0% | \$188,042 |
| 312.0 Boiler Plant Equipment | 10,679,201 | 87.10% | 15.9 | 5.3 | -6.0% | 6.7% | 3.6% | 384,451 |
| 314.0 Turbogenerator Units | 13,119,005 | 87.10% | 30.0 | 5.4 | -2.0% | 3.4% | 2.8% | 367,332 |
| 315.0 Accessory Electric Equipment | 4,585,245 | 87.10% | 13.0 | 5.4 | -6.0% | 8.2% | 3.5% | 160,484 |
| 316.0 Misc. Power Plant Equipment | 399,034 | 87.10% | 13.2 | 5.5 | 0.0% | 7.6% | 2.3% | 9,178 |
| Total Sanford Unit 3 | \$33,483,531 | 87.10% | 20.0 | 5.4 | -5.2% | 5.3% | 3.3% | \$1,109,487 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|----------------|---------------------|----------------------|---|---------------------|-----------------------|--------------------|-------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depeciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |

SCHERER PLANT**Scherer Coal Cars**

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|-------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 |
| 312.0 Boiler Plant Equipment | 34,174,990 | 68.44% | 11.1 | 4.5 | 0.0% | 9.0% | 7.0% | 2,392,249 |
| 314.0 Turbogenerator Units | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 315.0 Accessory Electric Equipment | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 316.0 Misc. Power Plant Equipment | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| Total Scherer Coal Cars | \$34,174,990 | 68.44% | 11.1 | 4.5 | 0.0% | 9.0% | 7.0% | \$2,392,249 |

Scherer Common (Site)

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|-------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$38,262,666 | 78.21% | 32.0 | 19.8 | -9.0% | 3.4% | 1.6% | \$612,203 |
| 312.0 Boiler Plant Equipment | 21,879,850 | 80.09% | 27.0 | 16.7 | -6.0% | 3.9% | 1.6% | 350,078 |
| 314.0 Turbogenerator Units | 4,044,832 | 78.14% | 36.0 | 23.0 | -2.0% | 2.8% | 1.0% | 40,448 |
| 315.0 Accessory Electric Equipment | 1,235,563 | 78.14% | 34.0 | 22.0 | -6.0% | 3.1% | 1.3% | 16,062 |
| 316.0 Misc. Power Plant Equipment | 3,160,922 | 78.50% | 33.0 | 21.0 | 0.0% | 3.0% | 1.0% | 31,609 |
| Total Scherer Common (Site) | \$68,583,833 | 78.86% | 30.5 | 18.9 | -7.1% | 3.5% | 1.5% | \$1,050,400 |

Scherer Common 3 & 4

| | | | | | | | | |
|---------------------------------------|---------------------|---------------|-------------|-------------|--------------|-------------|-------------|------------------|
| 311.0 Structures & Improvements | \$2,955,496 | 79.86% | 28.0 | 15.1 | -9.0% | 4.0% | 1.9% | \$56,154 |
| 312.0 Boiler Plant Equipment | 17,081,036 | 69.46% | 32.0 | 20.0 | -6.0% | 3.3% | 1.8% | 307,459 |
| 314.0 Turbogenerator Units | 335,873 | 83.52% | 32.0 | 19.9 | -2.0% | 3.2% | 0.9% | 3,023 |
| 315.0 Accessory Electric Equipment | 292,934 | 79.67% | 36.0 | 24.0 | -6.0% | 3.0% | 1.1% | 3,222 |
| 316.0 Misc. Power Plant Equipment | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| Total Scherer Common 3 & 4 | \$20,665,339 | 71.45% | 31.4 | 19.3 | -6.4% | 3.4% | 1.8% | \$369,858 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|---|------------------------------|----------------------|---|---------------------|-----------------------|--------------------|-------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depeciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |
| Scherer Unit 4 | | | | | | | | | |
| 311.0 | Structures & Improvements | \$64,076,617 | 64.31% | 33.0 | 21.0 | -9.0% | 3.3% | 2.2% | \$1,409,686 |
| 312.0 | Boiler Plant Equipment | 276,755,766 | 66.76% | 31.0 | 20.0 | -6.0% | 3.4% | 1.9% | 5,258,360 |
| 314.0 | Turbogenerator Units | 116,669,482 | 66.36% | 36.0 | 23.0 | -2.0% | 2.9% | 1.5% | 1,750,042 |
| 315.0 | Accessory Electric Equipment | 22,875,511 | 77.36% | 25.0 | 12.6 | -6.0% | 4.3% | 2.3% | 526,137 |
| 316.0 | Misc. Power Plant Equipment | 4,337,834 | 76.02% | 26.0 | 13.7 | 0.0% | 3.9% | 1.8% | 78,081 |
| Total Scherer Unit 4 | | \$484,715,210 | 66.90% | 31.9 | 20.3 | -5.5% | 3.3% | 1.9% | \$9,022,306 |
| Scherer Site | | | | | | | | | |
| 311.0 | Structures & Improvements | \$105,294,779 | 69.55% | 32.5 | 20.4 | -9.0% | 3.4% | 2.0% | \$2,078,043 |
| 312.0 | Boiler Plant Equipment | 349,891,642 | 67.88% | 26.2 | 16.2 | -4.6% | 4.0% | 2.4% | 8,308,146 |
| 314.0 | Turbogenerator Units | 121,050,187 | 66.80% | 36.0 | 23.0 | -2.0% | 2.8% | 1.5% | 1,793,513 |
| 315.0 | Accessory Electric Equipment | 24,404,008 | 77.42% | 25.4 | 13.1 | -6.0% | 4.2% | 2.2% | 545,421 |
| 316.0 | Misc. Power Plant Equipment | 7,498,756 | 77.14% | 28.6 | 16.4 | 0.0% | 3.5% | 1.5% | 109,690 |
| Total Scherer Site | | \$608,139,372 | 68.42% | 28.7 | 17.8 | -4.9% | 3.7% | 2.1% | \$12,834,813 |
| SJRPP PLANT | | | | | | | | | |
| SJRPP Coal Cars | | | | | | | | | |
| 311.0 | Structures & Improvements | \$0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 |
| 312.0 | Boiler Plant Equipment | 2,725,310 | 100.00% | 17.9 | 0.0 | 0.0% | 5.6% | 0.0% | 0 |
| 314.0 | Turbogenerator Units | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 315.0 | Accessory Electric Equipment | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 316.0 | Misc. Power Plant Equipment | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| Total SJRPP Coal Cars | | \$2,725,310 | 100.00% | 17.9 | 0.0 | 0.0% | 5.6% | 0.0% | \$0 |
| SJRPP Coal & Limestone | | | | | | | | | |
| 311.0 | Structures & Improvements | \$3,835,845 | 51.94% | 38.0 | 21.0 | -9.0% | 2.9% | 2.7% | \$103,568 |
| 312.0 | Boiler Plant Equipment | 31,307,987 | 59.81% | 33.0 | 18.2 | -6.0% | 3.2% | 2.5% | 782,700 |
| 314.0 | Turbogenerator Units | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 315.0 | Accessory Electric Equipment | 3,776,787 | 75.16% | 37.0 | 19.4 | -6.0% | 2.9% | 1.6% | 60,429 |
| 316.0 | Misc. Power Plant Equipment | 306,801 | 78.93% | 39.0 | 21.0 | 0.0% | 2.6% | 1.0% | 3,068 |
| Total SJRPP Coal & Limestone | | \$39,227,420 | 60.64% | 33.8 | 18.6 | -6.2% | 3.1% | 2.4% | \$949,765 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** | | | | | | | |
|-------------------------------------|------------------------------|--|-----------------------------|--------------|----------------|--------------|--------------------|----------------|--------------------------|
| | | (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
| Account Number | Account Description | Plant Balance | Reserve Ratio When Approved | Average Life | | Net Salvage | Depecciation Rates | | Estimated Annual Accrual |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |
| SJRPP Common | | | | | | | | | |
| 311.0 | Structures & Improvements | \$43,483,249 | 60.02% | 33.0 | 15.7 | -9.0% | 3.3% | 3.1% | \$1,347,981 |
| 312.0 | Boiler Plant Equipment | 4,841,873 | 63.17% | 39.0 | 22.0 | -6.0% | 2.7% | 2.0% | 96,837 |
| 314.0 | Turbogenerator Units | 3,464,477 | 58.81% | 37.0 | 19.2 | -2.0% | 2.7% | 2.2% | 76,218 |
| 315.0 | Accessory Electric Equipment | 7,914,407 | 77.29% | 40.0 | 22.0 | -6.0% | 2.6% | 1.3% | 102,887 |
| 316.0 | Misc. Power Plant Equipment | 2,173,083 | 90.17% | 30.0 | 15.7 | 0.0% | 3.3% | 0.6% | 13,038 |
| Total SJRPP Common | | \$61,877,089 | 63.51% | 34.3 | 17.0 | -7.7% | 3.1% | 2.6% | \$1,636,961 |
| SJRPP Gypsum & Ash | | | | | | | | | |
| 311.0 | Structures & Improvements | \$2,079,386 | 57.24% | 33.0 | 15.3 | -9.0% | 3.3% | 3.4% | \$70,699 |
| 312.0 | Boiler Plant Equipment | 17,574,970 | 85.47% | 39.0 | 22.0 | -6.0% | 2.7% | 0.9% | 158,175 |
| 314.0 | Turbogenerator Units | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 315.0 | Accessory Electric Equipment | 53,709 | 52.15% | 35.0 | 23.0 | -6.0% | 3.1% | 2.4% | 1,289 |
| 316.0 | Misc. Power Plant Equipment | 112,764 | 68.08% | 40.0 | 23.0 | 0.0% | 2.5% | 1.4% | 1,579 |
| Total SJRPP Gypsum & Ash | | \$19,820,829 | 82.23% | 38.3 | 21.2 | -6.3% | 2.8% | 1.2% | \$231,742 |
| SJRPP Unit 1 | | | | | | | | | |
| 311.0 | Structures & Improvements | \$12,636,281 | 60.22% | 39.0 | 21.0 | -9.0% | 2.8% | 2.4% | \$303,271 |
| 312.0 | Boiler Plant Equipment | 100,097,129 | 70.27% | 33.0 | 16.2 | -6.0% | 3.2% | 2.2% | 2,202,137 |
| 314.0 | Turbogenerator Units | 35,745,341 | 62.89% | 32.0 | 16.3 | -2.0% | 3.2% | 2.4% | 857,888 |
| 315.0 | Accessory Electric Equipment | 15,979,993 | 80.92% | 34.0 | 15.8 | -6.0% | 3.1% | 1.6% | 255,680 |
| 316.0 | Misc. Power Plant Equipment | 2,799,432 | 58.35% | 32.0 | 17.3 | 0.0% | 3.1% | 2.4% | 67,186 |
| Total SJRPP Unit 1 | | \$167,258,176 | 68.69% | 33.2 | 16.5 | -5.2% | 3.2% | 2.2% | \$3,686,162 |
| SJRPP Unit 2 | | | | | | | | | |
| 311.0 | Structures & Improvements | \$7,487,417 | 57.67% | 38.0 | 20.0 | -9.0% | 2.9% | 2.5% | \$187,185 |
| 312.0 | Boiler Plant Equipment | 65,614,711 | 67.33% | 33.0 | 16.9 | -6.0% | 3.2% | 2.3% | 1,509,138 |
| 314.0 | Turbogenerator Units | 24,131,830 | 64.51% | 33.0 | 16.3 | -2.0% | 3.1% | 2.3% | 555,032 |
| 315.0 | Accessory Electric Equipment | 9,798,705 | 75.19% | 34.0 | 16.4 | -6.0% | 3.2% | 1.9% | 186,175 |
| 316.0 | Misc. Power Plant Equipment | 1,622,572 | 64.82% | 32.0 | 16.8 | 0.0% | 3.1% | 2.1% | 34,074 |
| Total SJRPP Unit 2 | | \$108,655,235 | 66.75% | 33.4 | 16.9 | -5.2% | 3.1% | 2.3% | \$2,471,604 |
| SJRPP Site | | | | | | | | | |
| 311.0 | Structures & Improvements | \$69,522,178 | 59.04% | 34.7 | 17.2 | -9.0% | 3.1% | 2.9% | \$2,012,704 |
| 312.0 | Boiler Plant Equipment | 222,161,980 | 69.20% | 33.2 | 16.8 | -5.9% | 3.2% | 2.1% | 4,748,987 |
| 314.0 | Turbogenerator Units | 63,341,648 | 63.40% | 32.6 | 16.4 | -2.0% | 3.1% | 2.4% | 1,489,138 |
| 315.0 | Accessory Electric Equipment | 37,523,601 | 77.68% | 35.4 | 17.5 | -6.0% | 3.0% | 1.6% | 606,460 |
| 316.0 | Misc. Power Plant Equipment | 7,014,652 | 69.89% | 31.7 | 16.9 | 0.0% | 3.2% | 1.7% | 118,945 |
| Total SJRPP Site | | \$399,564,059 | 67.47% | 33.5 | 16.9 | -5.7% | 3.2% | 2.2% | \$8,976,234 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual |
|----------------|---------------------|---------------|---|--------------|----------------|-------------|--------------------|----------------|--------------------------|
| | | | Reserve Ratio When Approved | Average Life | | Net Salvage | Depreciation Rates | | |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |

TURKEY POINT PLANT**Turkey Point Common**

| | | | | | | | | |
|------------------------------------|---------------------|---------------|-------------|------------|--------------|-------------|-------------|------------------|
| 311.0 Structures & Improvements | \$9,974,936 | 93.22% | 30.0 | 6.8 | -9.0% | 3.7% | 2.3% | \$229,424 |
| 312.0 Boiler Plant Equipment | 2,839,101 | 93.22% | 21.0 | 6.1 | -6.0% | 5.0% | 2.1% | 59,621 |
| 314.0 Turbogenerator Units | 1,590,774 | 93.22% | 27.0 | 7.4 | -2.0% | 3.8% | 1.2% | 19,089 |
| 315.0 Accessory Electric Equipment | 3,671,052 | 93.22% | 26.0 | 6.2 | -6.0% | 4.1% | 2.1% | 77,092 |
| 316.0 Misc. Power Plant Equipment | 1,189,610 | 93.22% | 14.8 | 7.0 | 0.0% | 6.8% | 1.0% | 11,896 |
| Total Turkey Point Common | \$19,265,473 | 93.22% | 25.7 | 6.6 | -6.4% | 4.1% | 2.1% | \$397,122 |

Turkey Point Unit 1

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 311.0 Structures & Improvements | \$2,269,026 | 93.22% | 29.0 | 6.4 | -9.0% | 3.8% | 2.5% | \$56,726 |
| 312.0 Boiler Plant Equipment | 71,130,814 | 93.22% | 19.0 | 6.4 | -6.0% | 5.6% | 2.0% | 1,422,616 |
| 314.0 Turbogenerator Units | 25,082,846 | 93.22% | 24.0 | 6.1 | -2.0% | 4.3% | 1.4% | 351,160 |
| 315.0 Accessory Electric Equipment | 5,105,015 | 93.22% | 22.0 | 5.9 | -6.0% | 4.8% | 2.2% | 112,310 |
| 316.0 Misc. Power Plant Equipment | 729,112 | 93.22% | 22.0 | 6.5 | 0.0% | 4.6% | 1.0% | 7,291 |
| Total Turkey Point Unit 1 | \$104,316,813 | 93.22% | 20.3 | 6.3 | -5.2% | 5.2% | 1.9% | \$1,950,103 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|----------------------------------|------------------------------|------------------------|---|---------------------|-----------------------|--------------------|-------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depeciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |
| Turkey Point Unit 2 | | | | | | | | | |
| 311.0 | Structures & Improvements | \$2,585,697 | 93.22% | 25.0 | 7.4 | -9.0% | 4.3% | 2.1% | \$54,300 |
| 312.0 | Boiler Plant Equipment | 54,758,844 | 93.22% | 17.0 | 7.0 | -6.0% | 6.2% | 1.8% | 985,659 |
| 314.0 | Turbogenerator Units | 25,717,422 | 93.22% | 25.0 | 7.2 | -2.0% | 4.1% | 1.2% | 308,609 |
| 315.0 | Accessory Electric Equipment | 8,029,283 | 93.22% | 23.0 | 6.7 | -6.0% | 4.6% | 1.9% | 152,556 |
| 316.0 | Misc. Power Plant Equipment | 401,764 | 93.22% | 42.0 | 7.5 | 0.0% | 2.4% | 0.9% | 3,616 |
| Total Turkey Point Unit 2 | | \$91,493,010 | 93.22% | 19.4 | 7.0 | -5.2% | 5.4% | 1.6% | \$1,504,740 |
| Turkey Point Site | | | | | | | | | |
| 311.0 | Structures & Improvements | \$14,829,659 | 93.22% | 28.8 | 6.9 | -9.0% | 3.8% | 2.3% | \$340,450 |
| 312.0 | Boiler Plant Equipment | 128,728,759 | 93.22% | 18.1 | 6.7 | -6.0% | 5.9% | 1.9% | 2,467,896 |
| 314.0 | Turbogenerator Units | 52,391,042 | 93.22% | 24.6 | 6.7 | -2.0% | 4.1% | 1.3% | 678,858 |
| 315.0 | Accessory Electric Equipment | 16,805,350 | 93.22% | 23.3 | 6.3 | -6.0% | 4.5% | 2.0% | 341,958 |
| 316.0 | Misc. Power Plant Equipment | 2,320,486 | 93.22% | 18.9 | 6.9 | 0.0% | 5.3% | 1.0% | 22,803 |
| Total Turkey Point Site | | \$215,075,296 | 93.22% | 20.3 | 6.7 | -5.3% | 5.2% | 1.8% | \$3,851,965 |
| STEAM PRODUCTION | | | | | | | | | |
| 311.0 | Structures & Improvements | \$634,299,486 | 85.20% | 31.0 | 10.3 | -9.0% | 3.5% | 2.5% | \$15,677,752 |
| 312.0 | Boiler Plant Equipment | 1,677,285,552 | 81.06% | 22.1 | 8.7 | -5.7% | 4.8% | 2.7% | 45,604,235 |
| 314.0 | Turbogenerator Units | 743,139,716 | 84.51% | 23.2 | 9.0 | -2.0% | 4.4% | 1.6% | 12,072,824 |
| 315.0 | Accessory Electric Equipment | 233,341,573 | 88.72% | 20.1 | 7.8 | -6.0% | 5.3% | 2.0% | 4,744,041 |
| 316.0 | Misc. Power Plant Equipment | 39,831,841 | 82.98% | 25.1 | 9.3 | 0.0% | 4.0% | 1.9% | 747,162 |
| TOTAL STEAM PRODUCTION | | \$3,327,898,168 | 83.16% | 23.5 | 9.0 | -5.3% | 4.5% | 2.4% | \$78,846,014 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual |
|----------------|---------------------|---------------|---|--------------|----------------|-------------|--------------------|----------------|--------------------------|
| | | | Reserve Ratio When Approved | Average Life | | Net Salvage | Depreciation Rates | | |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |

NUCLEAR PRODUCTION**ST LUCIE PLANT****St Lucie Common**

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|-------------|--------------|-------------|-------------|--------------------|
| 321.0 Structures & Improvements | \$343,585,840 | 67.05% | 46.0 | 25.0 | -1.0% | 2.2% | 1.4% | \$4,810,202 |
| 322.0 Reactor Plant Equipment | 78,860,497 | 71.35% | 29.0 | 9.9 | -2.0% | 3.6% | 3.1% | 2,444,675 |
| 323.0 Turbogenerator Units | 673,278 | 72.63% | 27.0 | 4.9 | -4.0% | 3.8% | 6.4% | 43,090 |
| 324.0 Accessory Electric Equipment | 31,186,353 | 65.94% | 49.0 | 30.0 | -2.0% | 2.1% | 1.2% | 374,236 |
| 325.0 Misc. Power Plant Equipment | 23,912,279 | 44.14% | 36.0 | 23.0 | -1.0% | 2.8% | 2.5% | 597,807 |
| Total St Lucie Common | \$478,218,247 | 65.77% | 41.5 | 21.6 | -1.3% | 2.4% | 1.7% | \$8,270,010 |

St Lucie Unit 1

| | | | | | | | | |
|------------------------------------|----------------------|---------------|-------------|-------------|--------------|-------------|-------------|---------------------|
| 321.0 Structures & Improvements | \$162,204,629 | 68.79% | 53.0 | 28.0 | -1.0% | 1.9% | 1.1% | \$1,784,251 |
| 322.0 Reactor Plant Equipment | 484,411,228 | 61.55% | 37.0 | 22.0 | -2.0% | 2.8% | 1.8% | 8,719,402 |
| 323.0 Turbogenerator Units | 60,630,329 | 82.46% | 35.0 | 17.8 | -4.0% | 3.0% | 1.2% | 727,564 |
| 324.0 Accessory Electric Equipment | 78,893,831 | 64.37% | 44.0 | 23.0 | -2.0% | 2.3% | 1.7% | 1,341,195 |
| 325.0 Misc. Power Plant Equipment | 10,597,550 | 77.55% | 49.0 | 24.0 | -1.0% | 2.1% | 1.0% | 105,976 |
| Total St Lucie Unit 1 | \$796,737,567 | 66.54% | 40.0 | 22.7 | -2.0% | 2.6% | 1.6% | \$12,678,388 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** | | | | | | | |
|----------------------------------|------------------------------|--|-----------------------------|--------------|----------------|--------------|-------------------|----------------|--------------------------|
| | | (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
| Account Number | Account Description | Plant Balance | Reserve Ratio When Approved | Average Life | | Net Salvage | Depeciation Rates | | Estimated Annual Accrual |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |
| St Lucie Unit 2 | | | | | | | | | |
| 321.0 | Structures & Improvements | \$252,865,619 | 69.06% | 53.0 | 31.0 | -1.0% | 1.9% | 1.0% | \$2,528,656 |
| 322.0 | Reactor Plant Equipment | 701,058,570 | 71.26% | 43.0 | 27.0 | -2.0% | 2.4% | 1.1% | 7,711,644 |
| 323.0 | Turbogenerator Units | 81,377,496 | 75.38% | 34.0 | 14.7 | -4.0% | 3.1% | 1.9% | 1,546,172 |
| 324.0 | Accessory Electric Equipment | 160,196,421 | 56.27% | 49.0 | 28.0 | -2.0% | 2.1% | 1.6% | 2,563,143 |
| 325.0 | Misc. Power Plant Equipment | 20,747,433 | 60.82% | 52.0 | 31.0 | -1.0% | 1.9% | 1.3% | 269,717 |
| Total St Lucie Unit 2 | | \$1,216,245,539 | 69.04% | 44.8 | 26.8 | -2.0% | 2.3% | 1.2% | \$14,619,332 |
| St Lucie Site | | | | | | | | | |
| 321.0 | Structures & Improvements | \$758,656,088 | 68.09% | 49.6 | 27.5 | -1.0% | 2.0% | 1.2% | \$9,123,109 |
| 322.0 | Reactor Plant Equipment | 1,264,330,295 | 67.44% | 39.4 | 23.5 | -2.0% | 2.6% | 1.5% | 18,875,721 |
| 323.0 | Turbogenerator Units | 142,681,103 | 78.13% | 34.4 | 15.9 | -4.0% | 3.0% | 1.6% | 2,316,826 |
| 324.0 | Accessory Electric Equipment | 270,276,605 | 59.62% | 47.4 | 26.7 | -2.0% | 2.2% | 1.6% | 4,278,574 |
| 325.0 | Misc. Power Plant Equipment | 55,257,262 | 54.61% | 43.2 | 25.7 | -1.0% | 2.3% | 1.8% | 973,500 |
| Total St Lucie Site | | \$2,491,201,353 | 67.63% | 42.6 | 24.4 | -1.9% | 2.4% | 1.4% | \$35,567,730 |
| TURKEY POINT PLANT | | | | | | | | | |
| Turkey Point Common | | | | | | | | | |
| 321.0 | Structures & Improvements | \$280,753,503 | 76.41% | 39.0 | 22.0 | -1.0% | 2.6% | 1.1% | \$3,088,289 |
| 322.0 | Reactor Plant Equipment | 53,315,074 | 85.07% | 29.0 | 11.0 | -2.0% | 3.5% | 1.5% | 799,726 |
| 323.0 | Turbogenerator Units | 21,037,774 | 80.10% | 31.0 | 17.6 | -4.0% | 3.4% | 1.4% | 294,529 |
| 324.0 | Accessory Electric Equipment | 48,095,983 | 79.40% | 41.0 | 25.0 | -2.0% | 2.5% | 0.9% | 432,864 |
| 325.0 | Misc. Power Plant Equipment | 27,575,932 | 84.21% | 30.0 | 13.6 | -1.0% | 3.4% | 1.2% | 330,911 |
| Total Turkey Point Common | | \$430,778,266 | 78.42% | 36.5 | 19.7 | -1.4% | 2.8% | 1.1% | \$4,946,319 |
| Turkey Point Unit 3 | | | | | | | | | |
| 321.0 | Structures & Improvements | \$51,568,621 | 81.44% | 47.0 | 25.0 | -1.0% | 2.2% | 0.8% | \$412,549 |
| 322.0 | Reactor Plant Equipment | 272,369,788 | 79.05% | 32.0 | 18.2 | -2.0% | 3.2% | 1.3% | 3,540,807 |
| 323.0 | Turbogenerator Units | 41,927,456 | 83.75% | 33.0 | 13.5 | -4.0% | 3.1% | 1.5% | 628,912 |
| 324.0 | Accessory Electric Equipment | 97,160,938 | 80.63% | 40.0 | 22.0 | -2.0% | 2.5% | 1.0% | 971,609 |
| 325.0 | Misc. Power Plant Equipment | 2,722,122 | 83.20% | 31.0 | 12.9 | -1.0% | 3.3% | 1.4% | 38,110 |
| Total Turkey Point Unit 3 | | \$465,748,925 | 80.35% | 34.8 | 19.0 | -2.1% | 2.9% | 1.2% | \$5,591,987 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** | | | | | | | |
|----------------------------------|------------------------------|--|-----------------------------|--------------|----------------|--------------|--------------------|----------------|--------------------------|
| | | (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
| Account Number | Account Description | Plant Balance | Reserve Ratio When Approved | Average Life | | Net Salvage | Depreciation Rates | | Estimated Annual Accrual |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |
| Turkey Point Unit 4 | | | | | | | | | |
| 321.0 | Structures & Improvements | \$83,711,978 | 80.11% | 43.0 | 26.0 | -1.0% | 2.3% | 0.8% | \$669,696 |
| 322.0 | Reactor Plant Equipment | 272,718,161 | 75.09% | 32.0 | 18.4 | -2.0% | 3.2% | 1.5% | 4,090,772 |
| 323.0 | Turbogenerator Units | 76,858,753 | 85.09% | 29.0 | 9.9 | -4.0% | 3.6% | 1.9% | 1,460,316 |
| 324.0 | Accessory Electric Equipment | 145,562,903 | 80.37% | 37.0 | 21.0 | -2.0% | 2.8% | 1.0% | 1,455,629 |
| 325.0 | Misc. Power Plant Equipment | 3,912,597 | 83.32% | 26.0 | 10.4 | -1.0% | 3.8% | 1.7% | 66,514 |
| Total Turkey Point Unit 4 | | \$582,764,392 | 78.84% | 33.9 | 18.5 | -2.2% | 3.0% | 1.3% | \$7,742,927 |
| Turkey Point Site | | | | | | | | | |
| 321.0 | Structures & Improvements | \$416,034,102 | 77.66% | 40.6 | 23.1 | -1.0% | 2.5% | 1.0% | \$4,170,534 |
| 322.0 | Reactor Plant Equipment | 598,403,023 | 77.74% | 31.7 | 17.6 | -2.0% | 3.2% | 1.4% | 8,431,305 |
| 323.0 | Turbogenerator Units | 139,823,983 | 84.32% | 30.4 | 12.0 | -4.0% | 3.4% | 1.7% | 2,383,757 |
| 324.0 | Accessory Electric Equipment | 290,819,824 | 80.31% | 38.6 | 21.9 | -2.0% | 2.6% | 1.0% | 2,860,102 |
| 325.0 | Misc. Power Plant Equipment | 34,210,651 | 83.98% | 29.6 | 13.1 | -1.0% | 3.4% | 1.3% | 435,535 |
| Total Turkey Point Site | | \$1,479,291,583 | 79.25% | 34.9 | 19.0 | -1.9% | 2.9% | 1.2% | \$18,281,233 |
| NUCLEAR PRODUCTION | | | | | | | | | |
| 321.0 | Structures & Improvements | \$1,174,690,190 | 71.13% | 46.0 | 25.7 | -1.0% | 2.2% | 1.1% | \$13,293,643 |
| 322.0 | Reactor Plant Equipment | 1,862,733,318 | 70.88% | 36.5 | 21.3 | -2.0% | 2.8% | 1.5% | 27,307,026 |
| 323.0 | Turbogenerator Units | 282,505,086 | 80.55% | 32.3 | 13.9 | -4.0% | 3.2% | 1.7% | 4,700,583 |
| 324.0 | Accessory Electric Equipment | 561,096,429 | 70.26% | 42.4 | 24.0 | -2.0% | 2.4% | 1.3% | 7,138,676 |
| 325.0 | Misc. Power Plant Equipment | 89,467,913 | 63.17% | 36.7 | 19.7 | -1.0% | 2.8% | 1.6% | 1,409,035 |
| TOTAL NUCLEAR PRODUCTION | | \$3,970,492,936 | 71.84% | 39.3 | 22.1 | -1.9% | 2.6% | 1.4% | \$53,848,963 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|----------------|---------------------|----------------------|---|---------------------|-----------------------|--------------------|--------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depreciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |

OTHER PRODUCTION**OTHER PRODUCTION (GAS TURBINES)****Ft Myers GTs**

| | | | | | | | | |
|---|---------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$4,027,168 | 90.64% | 35.0 | 5.5 | -2.0% | 2.9% | 2.1% | \$84,571 |
| 342.0 Fuel Holders, Producers & Accessories | 3,232,602 | 73.95% | 16.8 | 5.2 | 0.0% | 6.0% | 5.0% | 161,630 |
| 343.0 Prime Movers | 46,543,315 | 82.39% | 24.0 | 5.5 | 0.0% | 4.3% | 3.1% | 1,442,843 |
| 344.0 Turbogenerator Units | 21,981,629 | 90.70% | 35.0 | 5.4 | -1.0% | 2.9% | 1.9% | 417,651 |
| 345.0 Accessory Electric Equipment | 14,207,743 | 85.32% | 23.0 | 5.5 | -1.0% | 4.4% | 2.9% | 412,025 |
| 346.0 Misc. Power Plant Equipment | 91,395 | 91.29% | 29.0 | 4.3 | 0.0% | 3.5% | 2.0% | 1,828 |
| Total Ft Myers GTs | \$90,083,852 | 84.85% | 25.8 | 5.5 | -0.4% | 3.9% | 2.8% | \$2,520,548 |

Lauderdale GTs

| | | | | | | | | |
|---|---------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$5,855,526 | 89.66% | 25.0 | 5.5 | -2.0% | 4.0% | 2.2% | \$128,822 |
| 342.0 Fuel Holders, Producers & Accessories | 2,028,370 | 75.50% | 16.1 | 5.5 | 0.0% | 6.2% | 4.5% | 91,277 |
| 343.0 Prime Movers | 45,124,100 | 87.50% | 23.0 | 5.5 | 0.0% | 4.3% | 2.2% | 992,730 |
| 344.0 Turbogenerator Units | 17,811,067 | 95.24% | 32.0 | 5.4 | -1.0% | 3.2% | 1.1% | 195,922 |
| 345.0 Accessory Electric Equipment | 4,596,633 | 94.97% | 27.0 | 5.4 | -1.0% | 3.8% | 1.1% | 50,563 |
| 346.0 Misc. Power Plant Equipment | 234,584 | 96.81% | 35.0 | 5.4 | 0.0% | 2.9% | 0.6% | 1,408 |
| Total Lauderdale GTs | \$75,650,280 | 89.55% | 24.8 | 5.5 | -0.4% | 4.0% | 1.9% | \$1,460,722 |

Pt Everglades GTs

| | | | | | | | | |
|---|---------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$3,986,996 | 93.59% | 32.0 | 5.5 | -2.0% | 3.2% | 1.5% | \$59,805 |
| 342.0 Fuel Holders, Producers & Accessories | 9,942,862 | 72.05% | 15.2 | 5.5 | 0.0% | 6.6% | 5.1% | 507,086 |
| 343.0 Prime Movers | 21,133,091 | 85.82% | 23.0 | 5.5 | 0.0% | 4.3% | 2.6% | 549,460 |
| 344.0 Turbogenerator Units | 11,374,968 | 92.47% | 30.0 | 5.5 | -1.0% | 3.3% | 1.6% | 181,999 |
| 345.0 Accessory Electric Equipment | 3,411,445 | 98.59% | 27.0 | 4.3 | -1.0% | 3.7% | 0.6% | 20,469 |
| 346.0 Misc. Power Plant Equipment | 95,330 | 102.49% | 15.3 | 1.4 | 0.0% | 6.5% | -1.8% | (1,716) |
| Total Pt Everglades GTs | \$49,944,692 | 85.94% | 22.6 | 5.4 | -0.3% | 4.4% | 2.6% | \$1,317,103 |

OTHER PRODUCTION (GAS TURBINES)

| | | | | | | | | |
|--|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$13,869,690 | 91.01% | 29.3 | 5.5 | -2.0% | 3.5% | 2.0% | \$273,198 |
| 342.0 Fuel Holders, Producers & Accessories | 15,203,834 | 72.88% | 15.6 | 5.4 | 0.0% | 6.4% | 5.0% | 759,993 |
| 343.0 Prime Movers | 112,800,506 | 85.50% | 23.4 | 5.5 | 0.0% | 4.3% | 2.6% | 2,985,033 |
| 344.0 Turbogenerator Units | 51,167,664 | 92.97% | 32.7 | 5.4 | -1.0% | 3.1% | 1.6% | 795,572 |
| 345.0 Accessory Electric Equipment | 22,215,821 | 92.54% | 24.3 | 5.3 | -1.0% | 4.2% | 2.2% | 483,057 |
| 346.0 Misc. Power Plant Equipment | 421,309 | 97.04% | 26.2 | 3.6 | 0.0% | 3.8% | 0.4% | 1,520 |
| TOTAL OTHER PRODUCTION (GAS TURBINES) | \$215,678,824 | 87.13% | 24.6 | 5.5 | -0.4% | 4.1% | 2.5% | \$5,298,373 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** | | | | | | Estimated Annual Accrual |
|----------------|---------------------|---------------|---|--------------|----------------|-------------|-------------------|----------------|--------------------------|
| | | | Reserve Ratio When Approved | Average Life | | Net Salvage | Depeciation Rates | | |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |

OTHER PRODUCTION (COMBINED CYCLE)**FT MYERS PLANT****Ft Myers Common**

| | | | | | | | | |
|---|---------------------|---------------|-------------|-------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$6,239,915 | 26.60% | 25.0 | 21.5 | -2.0% | 4.1% | 3.5% | \$218,397 |
| 342.0 Fuel Holders, Producers & Accessories | 791,798 | 26.60% | 25.0 | 21.5 | 0.0% | 4.0% | 3.4% | 26,921 |
| 343.0 Prime Movers | 65,228,776 | 26.60% | 18.0 | 14.5 | 0.0% | 5.6% | 5.1% | 3,326,668 |
| 344.0 Turbogenerator Units | 8,965 | 26.60% | 58.0 | 21.5 | -1.0% | 1.7% | 3.5% | 314 |
| 345.0 Accessory Electric Equipment | 129,090 | 26.60% | 20.0 | 16.6 | -1.0% | 5.0% | 4.5% | 5,809 |
| 346.0 Misc. Power Plant Equipment | 549,339 | 26.60% | 25.0 | 21.5 | 0.0% | 4.0% | 3.4% | 18,678 |
| Total Ft Myers Common | \$72,947,883 | 26.60% | 18.5 | 15.0 | -0.1% | 5.4% | 4.9% | \$3,596,787 |

Ft Myers Unit 2

| | | | | | | | | |
|---|----------------------|---------------|-------------|-------------|--------------|-------------|-------------|---------------------|
| 341.0 Structures & Improvements | \$24,646,981 | 27.64% | 25.0 | 21.5 | -2.0% | 4.1% | 3.5% | \$862,644 |
| 342.0 Fuel Holders, Producers & Accessories | 6,389,579 | 18.98% | 25.0 | 21.5 | 0.0% | 4.0% | 3.8% | 242,804 |
| 343.0 Prime Movers | 372,701,341 | 20.72% | 18.0 | 14.5 | 0.0% | 5.6% | 5.5% | 20,498,574 |
| 344.0 Turbogenerator Units | 40,107,032 | 16.01% | 58.0 | 21.5 | -1.0% | 1.7% | 4.0% | 1,604,281 |
| 345.0 Accessory Electric Equipment | 51,228,656 | 24.69% | 20.0 | 16.6 | -1.0% | 5.0% | 4.6% | 2,356,518 |
| 346.0 Misc. Power Plant Equipment | 3,111,202 | 28.86% | 25.0 | 21.5 | 0.0% | 4.0% | 3.3% | 102,670 |
| Total Ft Myers Unit 2 | \$498,184,791 | 21.00% | 19.7 | 15.3 | -0.2% | 5.1% | 5.2% | \$25,667,491 |

Ft Myers Unit 3 (Simple Cycle)

| | | | | | | | | |
|---|----------------------|---------------|-------------|-------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$2,971,874 | 5.82% | 25.0 | 22.5 | -2.0% | 4.2% | 4.3% | \$127,791 |
| 342.0 Fuel Holders, Producers & Accessories | 3,896,617 | 11.44% | 25.0 | 22.5 | 0.0% | 4.0% | 3.9% | 151,968 |
| 343.0 Prime Movers | 74,167,566 | 13.17% | 18.0 | 15.5 | 0.0% | 5.6% | 5.6% | 4,153,384 |
| 344.0 Turbogenerator Units | 13,759,002 | 9.63% | 25.0 | 22.5 | -1.0% | 4.0% | 4.1% | 564,119 |
| 345.0 Accessory Electric Equipment | 9,683,556 | 16.89% | 20.0 | 17.6 | -1.0% | 5.0% | 4.8% | 464,811 |
| 346.0 Misc. Power Plant Equipment | 481,988 | 13.75% | 25.0 | 22.5 | 0.0% | 4.0% | 3.8% | 18,316 |
| Total Ft Myers Unit 3 (Simple Cycle) | \$104,960,603 | 13.13% | 19.3 | 16.8 | -0.2% | 5.2% | 5.2% | \$5,480,389 |

Ft Myers Site

| | | | | | | | | |
|---|----------------------|---------------|-------------|-------------|--------------|-------------|-------------|---------------------|
| 341.0 Structures & Improvements | \$33,858,770 | 27.29% | 25.0 | 21.6 | -2.0% | 4.1% | 3.6% | \$1,208,832 |
| 342.0 Fuel Holders, Producers & Accessories | 11,077,994 | 16.80% | 25.0 | 21.9 | 0.0% | 4.0% | 3.8% | 421,693 |
| 343.0 Prime Movers | 512,097,683 | 19.32% | 18.0 | 14.6 | 0.0% | 5.6% | 5.5% | 27,978,626 |
| 344.0 Turbogenerator Units | 53,874,999 | 16.01% | 43.4 | 21.9 | -1.0% | 2.3% | 4.0% | 2,168,714 |
| 345.0 Accessory Electric Equipment | 61,041,302 | 24.55% | 20.0 | 16.8 | -1.0% | 5.1% | 4.6% | 2,827,138 |
| 346.0 Misc. Power Plant Equipment | 4,142,529 | 28.27% | 25.0 | 21.6 | 0.0% | 4.0% | 3.4% | 139,664 |
| Total Ft Myers Site | \$676,093,277 | 19.81% | 19.5 | 15.5 | -0.2% | 5.1% | 5.1% | \$34,744,667 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|----------------|---------------------|----------------------|---|---------------------|-----------------------|--------------------|--------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depreciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |

LAUDERDALE PLANT**Lauderdale Common**

| | | | | | | | | |
|---|----------------------|---------------|-------------|-------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$74,718,137 | 55.60% | 24.0 | 11.4 | -2.0% | 4.3% | 4.1% | \$3,063,444 |
| 342.0 Fuel Holders, Producers & Accessories | 9,414,115 | 45.62% | 23.0 | 12.4 | 0.0% | 4.3% | 4.4% | 414,221 |
| 343.0 Prime Movers | 35,523,207 | 77.93% | 16.8 | 12.5 | 0.0% | 6.0% | 1.8% | 639,418 |
| 344.0 Turbogenerator Units | 1,646,834 | 56.68% | 24.0 | 12.5 | -1.0% | 4.2% | 3.5% | 57,639 |
| 345.0 Accessory Electric Equipment | 12,033,813 | 50.52% | 25.0 | 12.4 | -1.0% | 4.1% | 4.1% | 493,386 |
| 346.0 Misc. Power Plant Equipment | 930,984 | 71.21% | 13.0 | 12.5 | 0.0% | 7.7% | 2.3% | 21,413 |
| Total Lauderdale Common | \$134,267,090 | 55.64% | 21.5 | 11.9 | -1.1% | 4.7% | 3.5% | \$4,689,521 |

Lauderdale Unit 4

| | | | | | | | | |
|---|----------------------|---------------|-------------|-------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$4,790,462 | 80.57% | 25.0 | 12.4 | -2.0% | 4.1% | 1.7% | \$81,438 |
| 342.0 Fuel Holders, Producers & Accessories | 665,939 | 44.83% | 22.0 | 12.4 | 0.0% | 4.6% | 4.4% | 29,301 |
| 343.0 Prime Movers | 144,270,472 | 53.10% | 16.6 | 9.4 | 0.0% | 6.0% | 5.0% | 7,213,524 |
| 344.0 Turbogenerator Units | 27,385,918 | 40.65% | 23.0 | 12.4 | -1.0% | 4.3% | 4.9% | 1,341,910 |
| 345.0 Accessory Electric Equipment | 27,691,585 | 55.12% | 24.0 | 11.5 | -1.0% | 4.2% | 4.0% | 1,107,663 |
| 346.0 Misc. Power Plant Equipment | 2,602,044 | 86.70% | 13.0 | 12.5 | 0.0% | 7.7% | 1.1% | 28,622 |
| Total Lauderdale Unit 4 | \$207,406,420 | 52.67% | 18.1 | 10.0 | -0.2% | 5.5% | 4.7% | \$9,802,458 |

Lauderdale Unit 5

| | | | | | | | | |
|---|----------------------|---------------|-------------|------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$2,978,287 | 64.49% | 25.0 | 12.3 | -2.0% | 4.1% | 3.0% | \$89,349 |
| 342.0 Fuel Holders, Producers & Accessories | 665,779 | 41.87% | 21.0 | 12.5 | 0.0% | 4.7% | 4.7% | 31,292 |
| 343.0 Prime Movers | 129,534,725 | 66.73% | 18.8 | 8.9 | 0.0% | 5.3% | 3.7% | 4,792,785 |
| 344.0 Turbogenerator Units | 29,242,014 | 53.22% | 25.0 | 12.4 | -1.0% | 4.0% | 3.9% | 1,140,439 |
| 345.0 Accessory Electric Equipment | 22,925,535 | 56.42% | 24.0 | 11.6 | -1.0% | 4.2% | 3.8% | 871,170 |
| 346.0 Misc. Power Plant Equipment | 1,767,721 | 86.22% | 13.0 | 12.5 | 0.0% | 7.7% | 1.1% | 19,445 |
| Total Lauderdale Unit 5 | \$187,114,061 | 63.89% | 20.1 | 9.7 | -0.3% | 5.0% | 3.7% | \$6,944,480 |

Lauderdale Site

| | | | | | | | | |
|---|----------------------|---------------|-------------|-------------|--------------|-------------|-------------|---------------------|
| 341.0 Structures & Improvements | \$82,486,886 | 57.37% | 24.1 | 11.5 | -2.0% | 4.2% | 3.9% | \$3,234,231 |
| 342.0 Fuel Holders, Producers & Accessories | 10,745,833 | 45.33% | 22.8 | 12.4 | 0.0% | 4.4% | 4.4% | 474,814 |
| 343.0 Prime Movers | 309,328,404 | 60.25% | 17.5 | 9.6 | 0.0% | 5.7% | 4.1% | 12,645,727 |
| 344.0 Turbogenerator Units | 58,274,766 | 46.94% | 24.0 | 12.4 | -1.0% | 4.2% | 4.4% | 2,539,988 |
| 345.0 Accessory Electric Equipment | 62,650,933 | 54.71% | 24.2 | 11.7 | -1.0% | 4.2% | 3.9% | 2,472,219 |
| 346.0 Misc. Power Plant Equipment | 5,300,749 | 81.91% | 13.0 | 12.5 | 0.0% | 7.7% | 1.3% | 69,480 |
| Total Lauderdale Site | \$528,787,571 | 57.65% | 19.6 | 10.4 | -0.4% | 5.1% | 4.1% | \$21,436,459 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|----------------|---------------------|----------------------|---|---------------------|-----------------------|--------------------|--------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depecciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |

MANATEE PLANT (APPROVED IN DOCKET 050300-EI)

Manatee Unit 3

| | | | | | | | | |
|---|----------------------|--------------|-------------|-------------|--------------|-------------|-------------|---------------------|
| 341.0 Structures & Improvements | \$29,469,798 | 0.00% | 25.0 | 25.0 | -4.0% | 4.2% | 4.2% | \$1,237,732 |
| 342.0 Fuel Holders, Producers & Accessories | 4,590,462 | 0.00% | 21.0 | 21.0 | 0.0% | 4.8% | 4.8% | 220,342 |
| 343.0 Prime Movers | 322,367,886 | 0.00% | 18.5 | 18.5 | -2.0% | 5.5% | 5.5% | 17,730,234 |
| 344.0 Turbogenerator Units | 42,301,618 | 0.00% | 25.0 | 25.0 | 0.0% | 4.0% | 4.0% | 1,692,065 |
| 345.0 Accessory Electric Equipment | 45,805,658 | 0.00% | 14.5 | 14.5 | -1.0% | 7.0% | 7.0% | 3,206,396 |
| 346.0 Misc. Power Plant Equipment | 11,065,051 | 0.00% | 15.0 | 15.0 | 0.0% | 6.7% | 6.7% | 741,358 |
| Total Manatee Unit 3 | \$455,600,473 | 0.00% | 18.7 | 18.7 | -1.8% | 5.4% | 5.4% | \$24,828,127 |

MARTIN PLANT

Martin Common

| | | | | | | | | |
|---|---------------------|---------------|-------------|-------------|--------------|-------------|-------------|--------------------|
| 341.0 Structures & Improvements | \$42,702,563 | 59.50% | 24.0 | 12.5 | -2.0% | 4.3% | 3.4% | \$1,451,887 |
| 342.0 Fuel Holders, Producers & Accessories | 4,060,727 | 49.35% | 24.0 | 13.5 | 0.0% | 4.2% | 3.8% | 154,308 |
| 343.0 Prime Movers | 19,947,437 | 53.37% | 17.2 | 13.3 | 0.0% | 5.8% | 3.5% | 698,160 |
| 344.0 Turbogenerator Units | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 345.0 Accessory Electric Equipment | 4,854,959 | 51.80% | 24.0 | 12.9 | -1.0% | 4.3% | 3.8% | 184,488 |
| 346.0 Misc. Power Plant Equipment | 4,094,951 | 86.31% | 14.0 | 13.5 | 0.0% | 7.1% | 1.0% | 40,950 |
| Total Martin Common | \$75,660,637 | 57.37% | 21.0 | 12.9 | -1.0% | 4.8% | 3.3% | \$2,529,793 |

Martin Pipeline

| | | | | | | | | |
|---|---------------------|--------------|------------|------------|-------------|-------------|-------------|------------|
| 341.0 Structures & Improvements | \$0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 |
| 342.0 Fuel Holders, Producers & Accessories | 13,328,900 | 112.00% | 0.0 | 0.0 | 0.0% | 8.3% | 0.0% | 0 |
| 343.0 Prime Movers | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 344.0 Turbogenerator Units | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 345.0 Accessory Electric Equipment | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| 346.0 Misc. Power Plant Equipment | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 |
| Total Martin Pipeline | \$13,328,900 | 0.00% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 |

Martin Unit 3

| | | | | | | | | |
|---|----------------------|---------------|-------------|------------|--------------|-------------|-------------|---------------------|
| 341.0 Structures & Improvements | \$1,605,301 | 48.06% | 25.0 | 13.4 | -2.0% | 4.1% | 4.0% | \$64,212 |
| 342.0 Fuel Holders, Producers & Accessories | 170,896 | 48.06% | 24.0 | 12.7 | 0.0% | 4.1% | 4.1% | 7,007 |
| 343.0 Prime Movers | 166,838,305 | 45.26% | 16.9 | 9.4 | 0.0% | 5.9% | 5.8% | 9,676,622 |
| 344.0 Turbogenerator Units | 20,771,119 | 48.06% | 25.0 | 13.5 | -1.0% | 4.0% | 3.9% | 810,074 |
| 345.0 Accessory Electric Equipment | 25,965,635 | 48.06% | 18.5 | 7.1 | -1.0% | 5.5% | 7.5% | 1,947,423 |
| 346.0 Misc. Power Plant Equipment | 544,629 | 48.06% | 14.0 | 13.5 | 0.0% | 7.1% | 3.8% | 20,696 |
| Total Martin Unit 3 | \$215,895,885 | 45.85% | 17.7 | 9.5 | -0.2% | 5.7% | 5.8% | \$12,526,034 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|---|---------------------------------------|------------------------|---|---------------------|-----------------------|--------------------|--------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depreciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |
| Martin Unit 4 | | | | | | | | | |
| 341.0 | Structures & Improvements | \$1,275,326 | 40.64% | 25.0 | 13.4 | -2.0% | 4.1% | 4.6% | \$58,665 |
| 342.0 | Fuel Holders, Producers & Accessories | 170,507 | 40.64% | 24.0 | 12.8 | 0.0% | 4.1% | 4.6% | 7,843 |
| 343.0 | Prime Movers | 179,942,423 | 44.44% | 17.7 | 9.8 | 0.0% | 5.6% | 5.7% | 10,256,718 |
| 344.0 | Turbogenerator Units | 29,820,193 | 49.36% | 25.0 | 13.5 | -1.0% | 4.0% | 3.8% | 1,133,167 |
| 345.0 | Accessory Electric Equipment | 24,224,816 | 42.10% | 18.1 | 6.7 | -1.0% | 5.6% | 8.8% | 2,131,784 |
| 346.0 | Misc. Power Plant Equipment | 487,415 | 40.64% | 14.0 | 13.5 | 0.0% | 7.1% | 4.4% | 21,446 |
| Total Martin Unit 4 | | \$235,920,680 | 44.67% | 18.4 | 9.8 | -0.2% | 5.4% | 5.8% | \$13,609,623 |
| Martin Unit 8 (APPROVED IN DOCKET 050300-EI) | | | | | | | | | |
| 341.0 | Structures & Improvements | \$23,380,329 | 0.00% | 25.0 | 25.0 | -4.0% | 4.2% | 4.2% | \$981,974 |
| 342.0 | Fuel Holders, Producers & Accessories | 11,051,816 | 0.00% | 21.0 | 21.0 | 0.0% | 4.8% | 4.8% | 530,487 |
| 343.0 | Prime Movers | 328,996,497 | 0.00% | 18.5 | 18.5 | -2.0% | 5.5% | 5.5% | 18,094,807 |
| 344.0 | Turbogenerator Units | 40,363,598 | 0.00% | 25.0 | 25.0 | 0.0% | 4.0% | 4.0% | 1,614,544 |
| 345.0 | Accessory Electric Equipment | 52,690,040 | 0.00% | 14.5 | 14.5 | -1.0% | 7.0% | 7.0% | 3,688,303 |
| 346.0 | Misc. Power Plant Equipment | 4,345,319 | 0.00% | 15.0 | 15.0 | 0.0% | 6.7% | 6.7% | 291,136 |
| Total Martin Unit 8 (APPROVED IN DOCKET 050300-EI) | | \$460,827,599 | 0.00% | 18.6 | 18.6 | -1.7% | 5.5% | 5.5% | \$25,201,251 |
| Martin Site | | | | | | | | | |
| 341.0 | Structures & Improvements | \$68,963,519 | 58.66% | 24.4 | 16.7 | -2.7% | 4.2% | 3.7% | \$2,556,738 |
| 342.0 | Fuel Holders, Producers & Accessories | 28,782,846 | 48.96% | 40.6 | 19.0 | 0.0% | 2.5% | 2.4% | 699,645 |
| 343.0 | Prime Movers | 695,724,662 | 45.70% | 17.8 | 13.8 | -0.9% | 5.7% | 5.6% | 38,726,307 |
| 344.0 | Turbogenerator Units | 90,954,910 | 48.77% | 25.0 | 18.6 | -0.6% | 4.0% | 3.9% | 3,557,785 |
| 345.0 | Accessory Electric Equipment | 107,735,450 | 45.86% | 16.4 | 11.3 | -1.0% | 6.2% | 7.4% | 7,951,998 |
| 346.0 | Misc. Power Plant Equipment | 9,472,314 | 77.94% | 14.4 | 14.2 | 0.0% | 6.9% | 4.0% | 374,228 |
| Total Martin Site | | \$1,001,633,701 | 47.40% | 18.8 | 14.0 | -1.0% | 5.4% | 5.4% | \$53,866,701 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** | | | | | | | |
|----------------------------|---------------------------------------|---|-----------------------------|--------------|----------------|--------------|-------------------|----------------|--------------------------|
| | | (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
| Account Number | Account Description | Plant Balance | Reserve Ratio When Approved | Average Life | | Net Salvage | Depeciation Rates | | Estimated Annual Accrual |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |
| PUTNAM PLANT | | | | | | | | | |
| Putnam Common | | | | | | | | | |
| 341.0 | Structures & Improvements | \$12,728,938 | 79.92% | 30.0 | 5.4 | -2.0% | 3.4% | 4.1% | \$521,886 |
| 342.0 | Fuel Holders, Producers & Accessories | 11,435,670 | 79.92% | 16.0 | 5.5 | 0.0% | 6.3% | 3.7% | 423,120 |
| 343.0 | Prime Movers | 20,146,555 | 65.09% | 11.5 | 5.5 | 0.0% | 8.7% | 6.3% | 1,269,233 |
| 344.0 | Turbogenerator Units | 170,569 | 79.92% | 21.0 | 5.5 | -1.0% | 4.8% | 3.8% | 6,482 |
| 345.0 | Accessory Electric Equipment | 1,523,346 | 79.92% | 30.0 | 5.0 | -1.0% | 3.3% | 4.2% | 63,981 |
| 346.0 | Misc. Power Plant Equipment | 1,440,520 | 79.92% | 6.0 | 5.5 | 0.0% | 16.7% | 3.7% | 53,299 |
| Total Putnam Common | | \$47,445,598 | 74.21% | 14.9 | 5.5 | -0.3% | 6.7% | 4.9% | \$2,338,001 |
| Putnam Unit 1 | | | | | | | | | |
| 341.0 | Structures & Improvements | \$38,546 | 77.48% | 33.0 | 5.5 | -2.0% | 3.1% | 4.5% | \$1,735 |
| 342.0 | Fuel Holders, Producers & Accessories | 68,736 | 77.48% | 26.0 | 5.5 | 0.0% | 3.9% | 4.1% | 2,818 |
| 343.0 | Prime Movers | 61,302,516 | 77.51% | 15.5 | 4.3 | 0.0% | 6.5% | 5.2% | 3,187,731 |
| 344.0 | Turbogenerator Units | 7,708,123 | 71.13% | 23.0 | 5.5 | -1.0% | 4.4% | 5.4% | 416,239 |
| 345.0 | Accessory Electric Equipment | 7,159,774 | 77.48% | 28.0 | 5.5 | -1.0% | 3.6% | 4.3% | 307,870 |
| 346.0 | Misc. Power Plant Equipment | 407,803 | 77.48% | 6.0 | 5.5 | 0.0% | 16.7% | 4.1% | 16,720 |
| Total Putnam Unit 1 | | \$76,685,498 | 76.92% | 16.6 | 4.5 | -0.1% | 6.0% | 5.1% | \$3,933,113 |
| Putnam Unit 2 | | | | | | | | | |
| 341.0 | Structures & Improvements | \$38,546 | 77.65% | 34.0 | 5.5 | -2.0% | 3.0% | 4.4% | \$1,696 |
| 342.0 | Fuel Holders, Producers & Accessories | 68,672 | 77.65% | 25.0 | 5.5 | 0.0% | 4.0% | 4.1% | 2,816 |
| 343.0 | Prime Movers | 59,896,462 | 77.68% | 16.4 | 4.1 | 0.0% | 6.1% | 5.4% | 3,234,409 |
| 344.0 | Turbogenerator Units | 7,979,237 | 64.44% | 16.6 | 5.5 | -1.0% | 6.1% | 6.6% | 526,630 |
| 345.0 | Accessory Electric Equipment | 7,332,410 | 77.65% | 29.0 | 5.5 | -1.0% | 3.5% | 4.2% | 307,961 |
| 346.0 | Misc. Power Plant Equipment | 392,093 | 77.65% | 6.0 | 5.5 | 0.0% | 16.7% | 4.1% | 16,076 |
| Total Putnam Unit 2 | | \$75,707,420 | 76.27% | 17.0 | 4.4 | -0.2% | 5.9% | 5.4% | \$4,089,588 |
| Putnam Site | | | | | | | | | |
| 341.0 | Structures & Improvements | \$12,806,030 | 79.91% | 30.0 | 5.4 | -2.0% | 3.4% | 4.1% | \$525,317 |
| 342.0 | Fuel Holders, Producers & Accessories | 11,573,078 | 79.89% | 16.1 | 5.5 | 0.0% | 6.2% | 3.7% | 428,754 |
| 343.0 | Prime Movers | 141,345,533 | 75.99% | 15.1 | 4.4 | 0.0% | 6.6% | 5.4% | 7,691,373 |
| 344.0 | Turbogenerator Units | 15,857,929 | 67.56% | 19.2 | 5.5 | -1.0% | 5.3% | 6.0% | 949,351 |
| 345.0 | Accessory Electric Equipment | 16,015,530 | 77.78% | 28.6 | 5.5 | -1.0% | 3.5% | 4.2% | 679,812 |
| 346.0 | Misc. Power Plant Equipment | 2,240,416 | 79.03% | 6.0 | 5.5 | 0.0% | 16.7% | 3.8% | 86,095 |
| Total Putnam Site | | \$199,838,516 | 76.04% | 16.3 | 4.7 | -0.2% | 6.1% | 5.2% | \$10,360,702 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** | | | | | | | |
|-----------------------------|---------------------------------------|--|-----------------------------|--------------|----------------|--------------|--------------------|----------------|--------------------------|
| | | (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
| Account Number | Account Description | Plant Balance | Reserve Ratio When Approved | Average Life | | Net Salvage | Depreciation Rates | | Estimated Annual Accrual |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |
| SANFORD PLANT | | | | | | | | | |
| Sanford Common | | | | | | | | | |
| 341.0 | Structures & Improvements | \$60,722,293 | 28.74% | 26.0 | 22.0 | -2.0% | 3.9% | 3.3% | \$2,003,836 |
| 342.0 | Fuel Holders, Producers & Accessories | 86,458 | 62.47% | 26.0 | 22.0 | 0.0% | 3.8% | 1.7% | 1,470 |
| 343.0 | Prime Movers | 9,672,404 | 12.86% | 18.4 | 14.9 | 0.0% | 5.4% | 5.9% | 570,672 |
| 344.0 | Turbogenerator Units | 0 | 0.00% | 0.0 | 0.0 | -1.0% | 0.0% | 0.0% | 0 |
| 345.0 | Accessory Electric Equipment | 1,165,661 | 65.58% | 21.0 | 17.0 | -1.0% | 4.9% | 2.1% | 24,479 |
| 346.0 | Misc. Power Plant Equipment | 1,612,112 | 64.76% | 26.0 | 22.0 | 0.0% | 3.8% | 1.6% | 25,794 |
| Total Sanford Common | | \$73,258,928 | 26.81% | 24.6 | 20.7 | -1.6% | 4.1% | 3.6% | \$2,626,251 |
| Sanford Unit 4 | | | | | | | | | |
| 341.0 | Structures & Improvements | \$7,273,005 | 29.87% | 25.0 | 22.0 | -2.0% | 4.1% | 3.3% | \$240,009 |
| 342.0 | Fuel Holders, Producers & Accessories | 1,754,676 | 18.08% | 25.0 | 22.0 | 0.0% | 4.0% | 3.7% | 64,923 |
| 343.0 | Prime Movers | 274,509,559 | 13.61% | 18.0 | 15.5 | 0.0% | 5.6% | 5.6% | 15,372,535 |
| 344.0 | Turbogenerator Units | 28,084,480 | 2.46% | 48.0 | 22.0 | -1.0% | 2.1% | 4.5% | 1,263,802 |
| 345.0 | Accessory Electric Equipment | 33,206,417 | 21.00% | 20.0 | 17.6 | -1.0% | 5.0% | 4.5% | 1,494,289 |
| 346.0 | Misc. Power Plant Equipment | 3,248,040 | 21.01% | 25.0 | 22.0 | 0.0% | 4.0% | 3.6% | 116,929 |
| Total Sanford Unit 4 | | \$348,076,177 | 13.84% | 19.4 | 16.1 | -0.2% | 5.2% | 5.3% | \$18,552,487 |
| Sanford Unit 5 | | | | | | | | | |
| 341.0 | Structures & Improvements | \$6,858,890 | 16.30% | 25.0 | 22.0 | -2.0% | 4.1% | 3.9% | \$267,497 |
| 342.0 | Fuel Holders, Producers & Accessories | 1,765,435 | 16.72% | 25.0 | 22.0 | 0.0% | 4.0% | 3.8% | 67,087 |
| 343.0 | Prime Movers | 254,614,619 | 17.73% | 18.0 | 14.5 | 0.0% | 5.6% | 5.7% | 14,513,033 |
| 344.0 | Turbogenerator Units | 30,030,624 | 18.39% | 54.0 | 22.0 | -1.0% | 1.9% | 3.8% | 1,141,164 |
| 345.0 | Accessory Electric Equipment | 33,483,343 | 21.28% | 20.1 | 16.6 | -1.0% | 5.0% | 4.8% | 1,607,200 |
| 346.0 | Misc. Power Plant Equipment | 2,758,184 | 16.72% | 25.0 | 22.0 | 0.0% | 4.0% | 3.8% | 104,811 |
| Total Sanford Unit 5 | | \$329,511,095 | 18.10% | 19.6 | 15.2 | -0.2% | 5.1% | 5.4% | \$17,700,792 |
| Sanford Site | | | | | | | | | |
| 341.0 | Structures & Improvements | \$74,854,188 | 27.70% | 25.8 | 22.0 | -2.0% | 4.0% | 3.4% | \$2,511,342 |
| 342.0 | Fuel Holders, Producers & Accessories | 3,606,569 | 18.48% | 25.0 | 22.0 | 0.0% | 4.0% | 3.7% | 133,480 |
| 343.0 | Prime Movers | 538,796,582 | 15.54% | 18.0 | 15.0 | 0.0% | 5.6% | 5.7% | 30,456,240 |
| 344.0 | Turbogenerator Units | 58,115,104 | 10.69% | 50.9 | 22.0 | -1.0% | 2.0% | 4.1% | 2,404,966 |
| 345.0 | Accessory Electric Equipment | 67,855,421 | 21.84% | 20.1 | 17.1 | -1.0% | 5.0% | 4.6% | 3,125,968 |
| 346.0 | Misc. Power Plant Equipment | 7,618,336 | 26.05% | 25.2 | 22.0 | 0.0% | 4.0% | 3.2% | 247,534 |
| Total Sanford Site | | \$750,846,200 | 17.04% | 19.9 | 16.0 | -0.3% | 5.0% | 5.2% | \$38,879,530 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual |
|----------------|---------------------|---------------|---|--------------|----------------|-------------|--------------------|----------------|--------------------------|
| | | | Reserve Ratio When Approved | Average Life | | Net Salvage | Depreciation Rates | | |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |

TURKEY POINT (APPROVED IN DOCKET 070100-EI)**Turkey Point Unit 5**

| | | | | | | | | |
|---|----------------------|--------------|-------------|-------------|--------------|-------------|-------------|---------------------|
| 341.0 Structures & Improvements | \$65,601,654 | 0.00% | 25.0 | 25.0 | -2.0% | 4.1% | 4.1% | \$2,689,668 |
| 342.0 Fuel Holders, Producers & Accessories | 12,540,827 | 0.00% | 24.0 | 24.0 | 0.0% | 4.1% | 4.1% | 514,174 |
| 343.0 Prime Movers | 373,736,762 | 0.00% | 17.7 | 17.7 | 0.0% | 5.6% | 5.6% | 20,929,259 |
| 344.0 Turbogenerator Units | 3,030,799 | 0.00% | 25.0 | 25.0 | -1.0% | 4.0% | 4.0% | 121,232 |
| 345.0 Accessory Electric Equipment | 38,642,181 | 0.00% | 18.1 | 18.1 | -1.0% | 5.6% | 5.6% | 2,163,962 |
| 346.0 Misc. Power Plant Equipment | 10,033,608 | 0.00% | 14.0 | 14.0 | 0.0% | 7.1% | 7.1% | 712,386 |
| Total Turkey Point Unit 5 | \$503,585,831 | 0.00% | 18.5 | 18.5 | -0.3% | 5.4% | 5.4% | \$27,130,681 |

OTHER PRODUCTION (COMBINED CYCLE)

| | | | | | | | | |
|--|------------------------|---------------|-------------|-------------|--------------|-------------|-------------|----------------------|
| 341.0 Structures & Improvements | \$368,040,845 | 45.54% | 25.0 | 18.8 | -2.3% | 4.1% | 3.8% | \$13,963,860 |
| 342.0 Fuel Holders, Producers & Accessories | 82,917,609 | 44.71% | 25.7 | 16.5 | 0.0% | 3.9% | 3.5% | 2,892,902 |
| 343.0 Prime Movers | 2,893,397,512 | 33.23% | 17.8 | 14.2 | -0.4% | 5.6% | 5.4% | 156,157,766 |
| 344.0 Turbogenerator Units | 322,410,125 | 31.94% | 29.1 | 18.0 | -0.7% | 3.5% | 4.2% | 13,434,101 |
| 345.0 Accessory Electric Equipment | 399,746,475 | 39.13% | 18.6 | 14.0 | -1.0% | 5.4% | 5.6% | 22,427,493 |
| 346.0 Misc. Power Plant Equipment | 49,873,003 | 56.51% | 14.8 | 14.2 | 0.0% | 6.8% | 4.8% | 2,370,745 |
| TOTAL OTHER PRODUCTION (COMBINED CYCLE) | \$4,116,385,569 | 35.15% | 19.0 | 14.7 | -0.6% | 5.3% | 5.1% | \$211,246,867 |

OTHER PRODUCTION

| | | | | | | | | |
|---|------------------------|---------------|-------------|-------------|--------------|-------------|-------------|----------------------|
| 341.0 Structures & Improvements | \$381,910,535 | 47.87% | 25.1 | 18.4 | -2.3% | 4.1% | 3.7% | \$14,237,058 |
| 342.0 Fuel Holders, Producers & Accessories | 98,121,443 | 52.62% | 23.4 | 13.9 | 0.0% | 4.3% | 3.7% | 3,652,895 |
| 343.0 Prime Movers | 3,006,198,018 | 36.12% | 17.9 | 13.9 | -0.4% | 5.6% | 5.3% | 159,142,799 |
| 344.0 Turbogenerator Units | 373,577,789 | 43.31% | 29.5 | 16.5 | -0.7% | 3.4% | 3.8% | 14,229,673 |
| 345.0 Accessory Electric Equipment | 421,962,296 | 41.71% | 18.9 | 13.7 | -1.0% | 5.3% | 5.4% | 22,910,550 |
| 346.0 Misc. Power Plant Equipment | 50,294,312 | 57.33% | 14.9 | 14.2 | 0.0% | 6.7% | 4.7% | 2,372,265 |
| TOTAL OTHER PRODUCTION | \$4,332,064,393 | 38.79% | 19.2 | 14.3 | -0.6% | 5.2% | 5.0% | \$216,545,240 |

| | | | | | | | | |
|-------------------------|-------------------------|---------------|-------------|-------------|--------------|-------------|-------------|----------------------|
| TOTAL PRODUCTION | \$11,630,455,497 | 65.37% | 24.8 | 14.4 | -2.3% | 4.1% | 3.0% | \$349,240,217 |
|-------------------------|-------------------------|---------------|-------------|-------------|--------------|-------------|-------------|----------------------|

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|---|--|-------------------------|---|---------------------|-----------------------|--------------------|--------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depreciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |
| TRANSMISSION PLANT | | | | | | | | | |
| 350.2 | Easements | \$175,571,160 | 29.83% | 50.0 | 31.0 | 0.0% | 2.0% | 2.3% | \$4,038,137 |
| 352.0 | Structures & Improvements | 85,889,291 | 26.62% | 47.0 | 34.0 | -10.0% | 2.3% | 2.5% | 2,147,232 |
| 353.0 | Station Equipment | 1,011,113,785 | 24.16% | 36.0 | 25.0 | 5.0% | 2.6% | 2.8% | 28,311,186 |
| 353.1 | Station Equipment - Generator Step-Up Transformers | 197,711,163 | 22.38% | 35.0 | 24.0 | 5.0% | 2.7% | 3.0% | 5,931,335 |
| 354.0 | Towers & Fixtures | 168,243,833 | 44.01% | 45.0 | 28.0 | -15.0% | 2.6% | 2.5% | 4,206,096 |
| 355.0 | Poles & Fixtures | 740,416,858 | 45.58% | 41.0 | 29.0 | -50.0% | 3.7% | 3.6% | 26,655,007 |
| 356.0 | Overhead Conductors & Devices | 548,383,891 | 42.03% | 44.0 | 32.0 | -45.0% | 3.3% | 3.2% | 17,548,285 |
| 357.0 | Underground Conduit | 54,394,725 | 51.43% | 46.0 | 27.0 | 0.0% | 2.2% | 1.8% | 979,105 |
| 358.0 | Underground Conductors & Devices | 58,584,827 | 57.70% | 35.0 | 16.4 | 0.0% | 2.9% | 2.6% | 1,523,206 |
| 359.0 | Roads & Trails | 82,226,489 | 30.16% | 50.0 | 33.0 | 0.0% | 2.0% | 2.1% | 1,726,756 |
| TOTAL TRANSMISSION PLANT | | \$3,122,536,022 | 34.85% | 34.2 | 2.8 | -23.1% | 3.6% | 3.0% | \$93,066,345 |
| DISTRIBUTION PLANT - DEPRECIABLE | | | | | | | | | |
| 361.0 | Structures & Improvements | \$181,432,252 | 25.15% | 45.0 | 34.0 | -15.0% | 2.6% | 2.6% | \$4,717,239 |
| 362.0 | Station Equipment | 1,399,018,981 | 30.67% | 38.0 | 28.0 | -10.0% | 2.9% | 2.8% | 39,172,531 |
| 364.0 | Poles, Towers & Fixtures | 878,114,186 | 46.97% | 34.0 | 23.0 | -40.0% | 4.1% | 4.0% | 35,124,567 |
| 365.0 | Overhead Conductors & Devices | 1,155,296,902 | 53.61% | 35.0 | 23.0 | -50.0% | 4.3% | 4.2% | 48,522,470 |
| 366.6 | Underground Conduit, Duct System | 1,293,088,609 | 21.92% | 48.0 | 38.0 | -10.0% | 2.3% | 2.3% | 29,741,038 |
| 366.7 | Underground Conduit, Direct Buried | 76,179,331 | 32.93% | 41.0 | 29.0 | 0.0% | 2.4% | 2.3% | 1,752,125 |
| 367.6 | Underground Conductors & Devices Duct System | 1,344,075,779 | 24.05% | 38.0 | 30.0 | -5.0% | 2.8% | 2.7% | 36,290,046 |
| 367.7 | Underground Conductors & Devices, Direct Buried | 427,212,466 | 53.61% | 34.0 | 19.0 | 0.0% | 2.9% | 2.4% | 10,253,099 |
| 368.0 | Line Transformers | 1,810,216,247 | 40.00% | 31.0 | 20.0 | -35.0% | 4.4% | 4.8% | 86,890,380 |
| 369.1 | Services, Overhead | 180,627,855 | 54.58% | 36.0 | 23.0 | -60.0% | 4.4% | 4.6% | 8,308,881 |
| 369.7 | Services, Underground | 609,994,306 | 34.89% | 34.0 | 24.0 | -10.0% | 3.2% | 3.1% | 18,909,823 |
| 370.0 | Meters | 225,844,517 | 46.28% | 34.0 | 21.0 | -30.0% | 3.8% | 4.0% | 9,033,781 |
| 370.1 | AMR Meters | 30,378,322 | 0.00% | NA | NA | NA | NA | 0.0% | 0 |
| 371.0 | Installations on Customer's Premises | 63,873,263 | 60.66% | 15.0 | 8.7 | -15.0% | 7.7% | 6.2% | 3,960,142 |
| 373.0 | Street Lighting & Signal Systems | 375,203,879 | 61.23% | 20.0 | 12.1 | -35.0% | 6.8% | 6.1% | 22,887,437 |
| TOTAL DISTRIBUTION PLANT - DEPRECIABLE | | \$10,050,556,895 | 38.60% | 28.4 | 4.2 | -26.9% | 4.5% | 3.5% | \$355,563,559 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Existing Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | Estimated Annual Accrual (h) = (a) X (g) |
|---|---|-------------------------|---|---------------------|-----------------------|--------------------|-------------------|-----------------------|---|
| | | | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depeciation Rates | | |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |
| GENERAL PLANT - DEPRECIABLE | | | | | | | | | |
| 390.0 | Structures & Improvements | \$405,787,732 | 34.17% | 38.0 | 24.0 | 0.0% | 2.6% | 2.7% | \$10,956,269 |
| 392.0 | Aircraft - Rotary Wing | 8,926,387 | 5.53% | 7.0 | 5.9 | 50.0% | 7.1% | 7.5% | 669,479 |
| 392.0 | Aircraft - Fixed Wing (Jet) | 44,041,046 | 20.29% | 7.0 | 3.8 | 50.0% | 7.1% | 7.8% | 3,435,202 |
| 392.1 | Transportation - Automobiles | 2,066,181 | 30.55% | 8.0 | 4.1 | 10.0% | 11.3% | 14.5% | 299,596 |
| 392.2 | Transportation - Light Trucks | 26,453,827 | 40.18% | 9.0 | 3.8 | 15.0% | 9.4% | 11.8% | 3,121,552 |
| 392.3 | Transportation - Heavy Trucks | 156,049,583 | 39.49% | 11.0 | 4.3 | 10.0% | 8.2% | 11.7% | 18,257,801 |
| 392.4 | Transportation - Tractor-Trailers | 571,817 | 33.79% | 11.0 | 5.4 | 15.0% | 7.7% | 9.5% | 54,323 |
| 392.9 | Transportation - Trailers | 15,012,848 | 21.13% | 18.0 | 9.6 | 30.0% | 3.9% | 5.1% | 765,655 |
| 396.1 | Power Operated Equipment (Transportation) | 5,329,433 | 25.82% | 9.0 | 5.1 | 20.0% | 8.9% | 10.6% | 564,920 |
| 396.8 | Other Power Operated Equipment | 31,694 | 64.11% | 9.0 | 3.3 | 20.0% | 8.9% | 4.8% | 1,521 |
| 397.8 | Communications Equipment - Fiber Optics | 7,822,814 | 30.62% | 10.0 | 7.0 | 5.0% | 9.5% | 9.2% | 719,699 |
| SUBTOTAL GENERAL PLANT - DEPRECIABLE | | \$672,093,362 | 33.89% | 20.7 | 0.0 | 0.1% | 4.8% | 5.8% | \$38,846,017 |
| TOTAL TRANSMISSION, DISTRIBUTION & GENERAL PLANT | | \$13,845,186,279 | 37.55% | 29.0 | 3.6 | -24.3% | 4.3% | 3.5% | \$487,475,921 |
| TOTAL DEPRECIABLE PROPERTY | | \$25,475,641,776 | 50.12% | 26.9 | 9.0 | -13.4% | 4.2% | 3.3% | \$836,716,138 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
|---|--|---|------------------------------------|---------------------|-----------------------|--------------------|--------------------|-----------------------|---|
| Account Number | Account Description | Plant Balance (a) | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depeiciation Rates | | Estimated Annual Accrual (h) = (a) X (g) |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |
| INTANGIBLE PLANT | | | | | | | | | |
| 302.0 | Franchises & Consents | \$0 | N/A | 50.0 | 50.0 | 0.0% | 2.0% | 2.0% | \$0 |
| 303.0 | Miscellaneous Intangibles | 0 | N/A | 18.3 | 18.3 | 0.0% | 5.4% | 5.4% | 0 |
| 303.5 | Computer Software | 93,258,180 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 18,651,636 |
| 303.6 | Capitalized Software - 10 year | 4,857,630 | N/A | 10.0 | 10.0 | 0.0% | 10.0% | 10.0% | 485,763 |
| TOTAL INTANGIBLE PLANT | | \$98,115,810 | N/A | 5.1 | 5.1 | 0.0% | 19.5% | 19.5% | \$19,137,399 |
| STEAM PRODUCTION - AMORTIZABLE | | | | | | | | | |
| 316.3 | Misc. Power Plant Equipment - 3-Year Amortizable | \$201,095 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | \$66,965 |
| 316.5 | Misc. Power Plant Equipment - 5-Year Amortizable | 245,642 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 49,128 |
| 316.7 | Misc. Power Plant Equipment - 7-Year Amortizable | 3,111,770 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 444,983 |
| TOTAL STEAM PRODUCTION - AMORTIZABLE | | \$3,558,507 | N/A | 6.3 | 1.0 | 0.0% | 15.8% | 15.8% | \$561,076 |
| NUCLEAR PRODUCTION - AMORTIZABLE | | | | | | | | | |
| 325.3 | Misc. Power Plant Equipment - 3-Year Amortizable | \$938,976 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | \$312,679 |
| 325.5 | Misc. Power Plant Equipment - 5-Year Amortizable | 2,699,705 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 539,941 |
| 325.7 | Misc. Power Plant Equipment - 7-Year Amortizable | 32,997,067 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 4,718,581 |
| TOTAL NUCLEAR PRODUCTION - AMORTIZABLE | | \$36,635,748 | N/A | 5.5 | 0.7 | 0.0% | 18.3% | 15.2% | \$5,571,201 |
| OTHER PRODUCTION - AMORTIZABLE | | | | | | | | | |
| 346.3 | Misc. Power Plant Equipment - 3-Year Amortizable | \$282,325 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | \$94,014 |
| 346.5 | Misc. Power Plant Equipment - 5-Year Amortizable | 94,950 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 18,990 |
| 346.7 | Misc. Power Plant Equipment - 7-Year Amortizable | 2,647,873 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 378,646 |
| TOTAL OTHER PRODUCTION - AMORTIZABLE | | \$3,025,148 | N/A | 0.2 | 0.0 | 0.0% | 421.7% | 16.3% | \$491,650 |
| TOTAL PRODUCTION PLANT - AMORTIZABLE | | \$43,219,403 | N/A | 2.2 | 0.3 | 0.0% | 46.3% | 15.3% | \$6,623,927 |
| DISTRIBUTION - AMORTIZABLE | | | | | | | | | |
| 362.9 | Substation Equipment - LMS | \$13,584,693 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | \$2,716,939 |
| 367.5 | UG Conduct & Dev., Cable Injection - 20+ Year | 354,139 | N/A | NA | NA | NA | NA | NA | 0 |
| 367.9 | UG Conduct & Dev., Cable Injection - 10 year | 49,752,954 | N/A | 10.0 | 10.0 | 0.0% | 10.0% | 10.0% | 4,975,295 |
| 371.2 | Residential Load Management | 17,832,460 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 3,566,492 |
| 371.3 | Commercial Load Management - Non ECCR | 0 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 0 |
| TOTAL DISTRIBUTION - AMORTIZABLE | | \$81,524,246 | N/A | 7.2 | 1.0 | 0.0% | 13.8% | 13.8% | \$11,258,726 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** | | | | | | | |
|---|--|--|-----------------------------|--------------|----------------|-------------|-------------------|----------------|--------------------------|
| | | (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
| Account Number | Account Description | Plant Balance | Reserve Ratio When Approved | Average Life | | Net Salvage | Depeciation Rates | | Estimated Annual Accrual |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |
| GENERAL PLANT - AMORTIZABLE | | | | | | | | | |
| 390.1 | Leaseholds | \$0 | N/A | Various | Various | 0.0% | NA | NA | \$0 |
| 391.1 | Office Furniture | 8,393,445 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 1,200,263 |
| 391.2 | Office Accessories | 1,602,610 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 320,522 |
| 391.3 | Office Equipment | 183,521 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 26,244 |
| 391.4 | Duplicating & Mailing Equipment | 3,258,217 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 465,925 |
| 391.5 | EDP Equipment | 31,658,421 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 6,331,684 |
| 391.7 | PC Equipment (ECCR) | 360,667 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | 120,102 |
| 391.9 | Personal Computer Equipment | 33,798,475 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | 11,254,892 |
| 392.7 | Transportation Equipment - Marine | 8,336 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 1,667 |
| 392.8 | Transportation Equipment - Other | 0 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 0 |
| 393.1 | Stores Equipment - Handling Equipment | 5,019 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 718 |
| 393.2 | Stores Equipment - Storage Equipment | 6,820,199 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 975,288 |
| 393.3 | Stores Equipment - Portable Handling | 0 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 0 |
| 394.1 | Shop Equipment - Fixed/Stationary | 0 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 0 |
| 394.2 | Shop Equipment - Portable Handling | 20,784,755 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 2,972,220 |
| 395.1 | Lab Equipment - Fixed/Stationary | 0 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 0 |
| 395.2 | Lab Equipment - Portable | 17,823,673 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 2,548,785 |
| 395.6 | Laboratory Testing Equipment (LMS) | 41,827 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 8,365 |
| 397.1 | Communications Equipment - Other | 0 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 0 |
| 397.2 | Communications Equipment - Other 7-Yr Amrt | 83,621,468 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 11,957,870 |
| 397.3 | Communications Equipment - Official | 25,419 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 3,635 |
| 397.4 | Communication Equipment (ECCR) | 9,208 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 1,842 |
| 398.0 | Miscellaneous Equipment | 12,229,180 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 1,748,773 |
| SUBTOTAL GENERAL PLANT - AMORTIZABLE | | \$220,624,440 | N/A | 5.5 | 1.0 | 0.0% | 18.0% | 18.1% | \$39,938,795 |
| TOTAL OTHER ACCOUNTS | | \$443,483,899 | N/A | 4.9 | 1.7 | 0.0% | 20.3% | 17.4% | \$76,958,847 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
|----------------|---------------------|---|------------------------------------|---------------------|-----------------------|--------------------|-------------------|-----------------------|---|
| Account Number | Account Description | Plant Balance (a) | Reserve Ratio When Approved (b) | Average Life | | Net Salvage (e) | Depeciation Rates | | Estimated Annual Accrual (h) = (a) X (g) |
| | | | | Service Life (c) | Remaining Life (d) | | Whole Life (f) | Remaining Life (g) | |

FUTURE GENERATING UNITS

WEST COUNTY PLANT

West County Unit 1

| | | | | | | | | | |
|---|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 341.0 Structures & Improvements | \$87,967,441 | NA | NA | NA | NA | NA | NA | NA | \$0 |
| 342.0 Fuel Holders, Producers & Accessories | 16,816,412 | NA | NA | NA | NA | NA | NA | NA | 0 |
| 343.0 Prime Movers | 501,156,064 | NA | NA | NA | NA | NA | NA | NA | 0 |
| 344.0 Turbogenerator Units | 4,064,100 | NA | NA | NA | NA | NA | NA | NA | 0 |
| 345.0 Accessory Electric Equipment | 51,816,586 | NA | NA | NA | NA | NA | NA | NA | 0 |
| 346.0 Misc. Power Plant Equipment | 13,454,397 | NA | NA | NA | NA | NA | NA | NA | 0 |
| Total West County Unit 1 | \$675,275,000 | NA | NA | NA | NA | NA | NA | NA | \$0 |

West County Unit 2

| | | | | | | | | | |
|---|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 341.0 Structures & Improvements | \$74,765,193 | NA | NA | NA | NA | NA | NA | NA | \$0 |
| 342.0 Fuel Holders, Producers & Accessories | 14,292,587 | NA | NA | NA | NA | NA | NA | NA | 0 |
| 343.0 Prime Movers | 425,942,021 | NA | NA | NA | NA | NA | NA | NA | 0 |
| 344.0 Turbogenerator Units | 3,454,155 | NA | NA | NA | NA | NA | NA | NA | 0 |
| 345.0 Accessory Electric Equipment | 44,039,897 | NA | NA | NA | NA | NA | NA | NA | 0 |
| 346.0 Misc. Power Plant Equipment | 11,435,147 | NA | NA | NA | NA | NA | NA | NA | 0 |
| Total West County Unit 2 | \$573,929,000 | NA | NA | NA | NA | NA | NA | NA | \$0 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Existing Depreciation Rates

| | | ** APPROVED IN DOCKET 050300-EI UNLESS OTHERWISE NOTED ** (Order No: PSC-05-0821-PAA-EI) | | | | | | | |
|---|---------------------------------------|---|-----------------------------|--------------|----------------|-------------|--------------------|----------------|--------------------------|
| Account Number | Account Description | Plant Balance | Reserve Ratio When Approved | Average Life | | Net Salvage | Depecciation Rates | | Estimated Annual Accrual |
| | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) = (a) X (g) |
| West County Unit 3 | | | | | | | | | |
| 341.0 | Structures & Improvements | \$104,725,308 | NA | NA | NA | NA | NA | NA | \$0 |
| 342.0 | Fuel Holders, Producers & Accessories | 20,019,951 | NA | NA | NA | NA | NA | NA | 0 |
| 343.0 | Prime Movers | 596,626,689 | NA | NA | NA | NA | NA | NA | 0 |
| 344.0 | Turbogenerator Units | 4,838,314 | NA | NA | NA | NA | NA | NA | 0 |
| 345.0 | Accessory Electric Equipment | 61,687,687 | NA | NA | NA | NA | NA | NA | 0 |
| 346.0 | Misc. Power Plant Equipment | 16,017,471 | NA | NA | NA | NA | NA | NA | 0 |
| Total West County Unit 3 | | \$803,915,420 | NA | NA | NA | NA | NA | NA | \$0 |
| West County Site | | | | | | | | | |
| 341.0 | Structures & Improvements | \$267,457,942 | NA | NA | NA | NA | NA | NA | \$0 |
| 342.0 | Fuel Holders, Producers & Accessories | 51,128,950 | NA | NA | NA | NA | NA | NA | 0 |
| 343.0 | Prime Movers | 1,523,724,774 | NA | NA | NA | NA | NA | NA | 0 |
| 344.0 | Turbogenerator Units | 12,356,569 | NA | NA | NA | NA | NA | NA | 0 |
| 345.0 | Accessory Electric Equipment | 157,544,170 | NA | NA | NA | NA | NA | NA | 0 |
| 346.0 | Misc. Power Plant Equipment | 40,907,015 | NA | NA | NA | NA | NA | NA | 0 |
| Total West County Site | | \$2,053,119,420 | NA | NA | NA | NA | NA | NA | \$0 |
| SOLAR PRODUCTION PLANT | | | | | | | | | |
| Solar Production | | | | | | | | | |
| Desoto Solar Energy Center (APPROVED IN DOCKET 050300-EI) | | \$163,288,608 | NA | 30.0 | 30.0 | 0.0% | 3.3% | 3.3% | \$5,388,524 |
| Spacecoast Solar Energy Center (APPROVED IN DOCKET 050300-EI) | | 75,786,701 | NA | 30.0 | 30.0 | 0.0% | 3.3% | 3.3% | 2,500,961 |
| Martin Solar Energy Center | | 461,814,082 | NA | NA | NA | NA | NA | NA | 0 |
| Total Solar Production | | \$700,889,391 | NA | NA | NA | NA | NA | NA | \$7,889,485 |
| TOTAL FUTURE GENERATING UNITS | | \$2,754,008,811 | NA | NA | NA | NA | NA | NA | \$7,889,485 |

Note :

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

Rate for Account 367.5 - As per Docket No. 931231-EI, Order No. PSC-94-1199-FOF-EI cable injection guaranteed for 20 years or more is to be recovered over the remaining life of the cable. Plant in Service for Future Generating Units are shown as of the anticipated in service date for each unit.

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance | Reserve Balance | Reserve Ratio | ** RECOMMENDED RATES ** | | | | | Change In Annual Accrual | |
|------------------------------------|------------------------------|----------------------|----------------------|---------------|-------------------------|----------------|-------------|--------------------|----------------|--------------------------|--------------------------|
| | | | | | Average Life | | Net Salvage | Depreciation Rates | | | Estimated Annual Accrual |
| | | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | | |
| (a) | (b) | (c)=b/a | (d) | (e) | (f) | (g) | (h) | (i) | (j) | | |
| STEAM PRODUCTION | | | | | | | | | | | |
| CAPE CANAVERAL PLANT | | | | | | | | | | | |
| Cape Canaveral Common | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$14,150,126 | \$12,611,980 | 89.13% | NA | NA | NA | NA | NA | \$0 | (\$240,552) |
| 312.0 | Boiler Plant Equipment | 1,849,558 | 674,585 | 36.47% | NA | NA | NA | NA | NA | 0 | (24,044) |
| 314.0 | Turbogenerator Units | 1,022,283 | 537,299 | 52.56% | NA | NA | NA | NA | NA | 0 | (7,156) |
| 315.0 | Accessory Electric Equipment | 727,205 | 400,288 | 55.04% | NA | NA | NA | NA | NA | 0 | (13,817) |
| 316.0 | Misc. Power Plant Equipment | 649,164 | 635,515 | 97.90% | NA | NA | NA | NA | NA | 0 | (18,177) |
| Total Cape Canaveral Common | | \$18,398,336 | \$14,859,667 | 80.77% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 | (\$303,746) |
| Cape Canaveral Unit 1 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$1,699,261 | \$1,185,805 | 69.78% | NA | NA | NA | NA | NA | \$0 | (\$33,985) |
| 312.0 | Boiler Plant Equipment | 58,317,673 | 49,045,408 | 84.10% | NA | NA | NA | NA | NA | 0 | (816,447) |
| 314.0 | Turbogenerator Units | 29,691,699 | 17,501,297 | 58.94% | NA | NA | NA | NA | NA | 0 | (178,150) |
| 315.0 | Accessory Electric Equipment | 4,575,178 | 3,411,278 | 74.56% | NA | NA | NA | NA | NA | 0 | (86,928) |
| 316.0 | Misc. Power Plant Equipment | 454,247 | 446,053 | 98.20% | NA | NA | NA | NA | NA | 0 | (1,817) |
| Total Cape Canaveral Unit 1 | | \$94,738,058 | \$71,589,841 | 75.57% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 | (\$1,117,327) |
| Cape Canaveral Unit 2 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$1,460,458 | \$1,476,474 | 101.10% | NA | NA | NA | NA | NA | \$0 | (\$29,209) |
| 312.0 | Boiler Plant Equipment | 49,029,068 | 45,864,642 | 93.55% | NA | NA | NA | NA | NA | 0 | (886,407) |
| 314.0 | Turbogenerator Units | 18,405,448 | 12,974,004 | 70.49% | NA | NA | NA | NA | NA | 0 | (110,433) |
| 315.0 | Accessory Electric Equipment | 4,980,181 | 4,984,124 | 100.08% | NA | NA | NA | NA | NA | 0 | (94,623) |
| 316.0 | Misc. Power Plant Equipment | 516,363 | 476,595 | 92.30% | NA | NA | NA | NA | NA | 0 | (2,065) |
| Total Cape Canaveral Unit 2 | | \$74,391,518 | \$65,775,839 | 88.42% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 | (\$922,737) |
| Cape Canaveral Site | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$17,309,845 | \$15,274,259 | 88.24% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 | (\$303,746) |
| 312.0 | Boiler Plant Equipment | 109,196,299 | 95,584,635 | 87.53% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | (1,526,898) |
| 314.0 | Turbogenerator Units | 49,119,430 | 31,012,600 | 63.14% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | (295,739) |
| 315.0 | Accessory Electric Equipment | 10,282,564 | 8,795,690 | 85.54% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | (195,368) |
| 316.0 | Misc. Power Plant Equipment | 1,619,774 | 1,558,163 | 96.20% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | (22,059) |
| Total Cape Canaveral Site | | \$187,527,912 | \$152,225,347 | 81.17% | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 | (\$2,343,810) |

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FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change in Annual Accrual (j) |
|------------------------------------|---------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| CUTLER PLANT | | | | | | | | | | | |
| Cutler Common | | | | | | | | | | | |
| 311.0 Structures & Improvements | | \$5,973,901 | \$6,074,928 | 101.69% | 33.2 | 10.4 | -5.0% | 3.16% | 0.32% | \$18,968 | \$30,916 |
| 312.0 Boiler Plant Equipment | | 817,291 | 692,141 | 84.69% | 25.5 | 10.0 | -11.0% | 4.35% | 2.64% | 21,558 | 17,472 |
| 314.0 Turbogenerator Units | | 1,234,614 | 1,356,414 | 109.87% | 26.7 | 0.0 | 0.0% | 3.75% | 0.00% | 0 | 38,273 |
| 315.0 Accessory Electric Equipment | | 1,058,634 | 1,023,308 | 96.68% | 25.5 | 10.2 | -12.0% | 4.39% | 1.50% | 15,859 | 10,566 |
| 316.0 Misc. Power Plant Equipment | | 627,886 | 671,750 | 106.99% | 28.2 | 0.0 | -4.0% | 3.69% | 0.00% | 0 | 11,930 |
| Total Cutler Common | | \$9,712,326 | \$9,818,541 | 101.09% | 30.2 | 8.1 | -5.7% | 3.50% | 0.60% | \$56,385 | \$109,157 |
| Cutler Unit 5 | | | | | | | | | | | |
| 311.0 Structures & Improvements | | \$423,784 | \$402,046 | 94.87% | 38.6 | 10.3 | -5.0% | 2.72% | 0.98% | \$4,166 | (\$72) |
| 312.0 Boiler Plant Equipment | | 5,530,327 | 5,441,757 | 98.40% | 29.6 | 10.0 | -11.0% | 3.75% | 1.25% | 69,390 | 91,511 |
| 314.0 Turbogenerator Units | | 5,999,465 | 5,038,174 | 83.98% | 24.8 | 10.0 | 0.0% | 4.04% | 1.60% | 96,231 | 168,225 |
| 315.0 Accessory Electric Equipment | | 2,340,096 | 2,230,375 | 95.31% | 30.7 | 10.0 | -12.0% | 3.65% | 1.66% | 38,863 | 34,183 |
| 316.0 Misc. Power Plant Equipment | | 233,543 | 94,141 | 40.31% | 17.0 | 10.1 | -4.0% | 6.13% | 6.33% | 14,777 | 14,777 |
| Total Cutler Unit 5 | | \$14,527,215 | \$13,206,493 | 90.91% | 27.4 | 10.0 | -5.8% | 3.90% | 1.50% | \$223,427 | \$308,624 |
| Cutler Unit 6 | | | | | | | | | | | |
| 311.0 Structures & Improvements | | \$412,315 | \$390,736 | 94.77% | 41.0 | 9.7 | -5.0% | 2.56% | 1.05% | \$4,346 | (\$1,014) |
| 312.0 Boiler Plant Equipment | | 17,878,953 | 9,717,420 | 54.35% | 17.0 | 10.2 | -11.0% | 6.52% | 5.56% | 994,427 | 815,637 |
| 314.0 Turbogenerator Units | | 8,588,788 | 8,178,602 | 95.22% | 28.8 | 10.1 | 0.0% | 3.47% | 0.47% | 40,738 | (19,384) |
| 315.0 Accessory Electric Equipment | | 3,055,523 | 3,115,214 | 101.95% | 31.8 | 10.1 | -12.0% | 3.52% | 0.99% | 30,373 | 5,929 |
| 316.0 Misc. Power Plant Equipment | | 123,506 | 70,178 | 56.82% | 21.2 | 9.7 | -4.0% | 4.91% | 4.84% | 5,979 | 5,238 |
| Total Cutler Unit 6 | | \$30,059,085 | \$21,472,150 | 71.43% | 20.6 | 10.2 | -8.8% | 5.30% | 3.60% | \$1,075,863 | \$806,406 |
| Cutler Site | | | | | | | | | | | |
| 311.0 Structures & Improvements | | \$6,810,000 | \$6,867,710 | 100.85% | 33.9 | 10.4 | -5.0% | 3.10% | 0.40% | \$27,480 | \$29,830 |
| 312.0 Boiler Plant Equipment | | 24,226,571 | 15,851,318 | 65.43% | 19.1 | 10.2 | -11.0% | 5.80% | 4.50% | 1,085,375 | 924,620 |
| 314.0 Turbogenerator Units | | 15,822,867 | 14,573,190 | 92.10% | 27.0 | 9.3 | 0.0% | 3.70% | 0.90% | 136,969 | 187,114 |
| 315.0 Accessory Electric Equipment | | 6,454,253 | 6,368,897 | 98.68% | 30.2 | 10.1 | -12.0% | 3.70% | 1.30% | 85,095 | 50,678 |
| 316.0 Misc. Power Plant Equipment | | 984,935 | 836,069 | 84.89% | 23.5 | 4.7 | -4.0% | 4.40% | 2.10% | 20,756 | 31,945 |
| Total Cutler Site | | \$54,298,626 | \$44,497,184 | 81.95% | 23.5 | 9.8 | -7.7% | 4.60% | 2.50% | \$1,355,675 | \$1,224,187 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | | Change In Annual Accrual (j) |
|------------------------------------|---------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | Estimated Annual Accrual (i) | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| MANATEE PLANT | | | | | | | | | | | |
| Manatee Common | | | | | | | | | | | |
| 311.0 Structures & Improvements | | \$96,350,477 | \$66,182,177 | 68.69% | 24.9 | 10.2 | -5.0% | 4.22% | 3.55% | \$3,423,959 | (\$1,297,214) |
| 312.0 Boiler Plant Equipment | | 2,032,783 | 2,351,080 | 115.66% | 22.7 | 0.0 | -11.0% | 4.88% | 0.00% | 0 | (286,622) |
| 314.0 Turbogenerator Units | | 11,281,165 | 7,381,751 | 65.43% | 20.7 | 9.9 | 0.0% | 4.84% | 3.50% | 395,105 | 349,980 |
| 315.0 Accessory Electric Equipment | | 9,282,558 | 7,480,218 | 80.58% | 29.9 | 9.6 | -12.0% | 3.75% | 3.26% | 302,558 | (40,897) |
| 316.0 Misc. Power Plant Equipment | | 2,505,571 | 2,163,270 | 86.34% | 23.6 | 10.3 | -4.0% | 4.40% | 1.72% | 43,085 | (107,249) |
| Total Manatee Common | | \$121,452,554 | \$85,558,496 | 70.45% | 24.7 | 9.9 | -5.0% | 4.30% | 3.40% | \$4,164,707 | (\$1,362,002) |
| Manatee Unit 1 | | | | | | | | | | | |
| 311.0 Structures & Improvements | | \$7,311,443 | \$6,056,272 | 82.83% | 31.2 | 10.1 | -5.0% | 3.37% | 2.18% | \$160,093 | (\$139,676) |
| 312.0 Boiler Plant Equipment | | 125,082,972 | 88,747,199 | 70.95% | 20.7 | 10.0 | -11.0% | 5.37% | 3.99% | 4,986,604 | (1,017,379) |
| 314.0 Turbogenerator Units | | 64,713,219 | 43,658,860 | 67.47% | 20.4 | 9.9 | 0.0% | 4.91% | 3.27% | 2,118,431 | (275,958) |
| 315.0 Accessory Electric Equipment | | 10,868,482 | 8,484,911 | 79.53% | 22.0 | 10.3 | -12.0% | 5.10% | 3.14% | 335,111 | (48,954) |
| 316.0 Misc. Power Plant Equipment | | 3,065,530 | 2,300,726 | 75.05% | 27.3 | 9.4 | -4.0% | 3.81% | 3.08% | 94,561 | 11,792 |
| Total Manatee Unit 1 | | \$210,841,646 | \$149,247,968 | 70.79% | 21.0 | 10.0 | -7.4% | 5.10% | 3.60% | \$7,694,800 | (\$1,470,175) |
| Manatee Unit 2 | | | | | | | | | | | |
| 311.0 Structures & Improvements | | \$5,286,225 | \$4,349,570 | 82.28% | 31.0 | 10.1 | -5.0% | 3.39% | 2.24% | \$118,563 | (\$98,172) |
| 312.0 Boiler Plant Equipment | | 116,916,975 | 65,449,562 | 55.98% | 19.5 | 9.9 | -11.0% | 5.68% | 5.56% | 6,504,955 | 1,828,276 |
| 314.0 Turbogenerator Units | | 61,991,571 | 47,866,381 | 77.21% | 21.6 | 10.0 | 0.0% | 4.64% | 2.28% | 1,411,121 | (448,626) |
| 315.0 Accessory Electric Equipment | | 7,832,693 | 6,159,150 | 78.63% | 19.6 | 10.4 | -12.0% | 5.72% | 3.22% | 252,241 | (29,736) |
| 316.0 Misc. Power Plant Equipment | | 2,217,093 | 1,713,083 | 77.27% | 27.2 | 9.5 | -4.0% | 3.83% | 2.81% | 62,330 | 4,686 |
| Total Manatee Unit 2 | | \$194,244,557 | \$125,537,746 | 64.63% | 20.4 | 10.0 | -7.5% | 5.30% | 4.30% | \$8,349,210 | \$1,256,428 |
| Manatee Site | | | | | | | | | | | |
| 311.0 Structures & Improvements | | \$108,948,145 | \$76,588,019 | 70.30% | 25.5 | 10.2 | -5.0% | 4.10% | 3.40% | \$3,702,615 | (\$1,535,062) |
| 312.0 Boiler Plant Equipment | | 244,032,730 | 156,547,841 | 64.15% | 20.1 | 9.9 | -11.0% | 5.50% | 4.70% | 11,491,559 | 524,275 |
| 314.0 Turbogenerator Units | | 137,985,955 | 98,906,992 | 71.68% | 20.9 | 9.9 | 0.0% | 4.80% | 2.80% | 3,924,657 | (374,604) |
| 315.0 Accessory Electric Equipment | | 27,783,733 | 22,124,279 | 79.63% | 23.2 | 10.2 | -12.0% | 4.80% | 3.20% | 889,910 | (119,587) |
| 316.0 Misc. Power Plant Equipment | | 7,788,194 | 6,177,079 | 79.31% | 26.0 | 9.7 | -4.0% | 4.00% | 2.60% | 199,976 | (90,771) |
| Total Manatee Site | | \$526,538,757 | \$360,344,210 | 68.44% | 21.5 | 10.0 | -7.0% | 5.00% | 3.80% | \$20,208,717 | (\$1,595,749) |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | | Change in Annual Accrual (j) |
|------------------------------|------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | Estimated Annual Accrual (i) | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| MARTIN PLANT | | | | | | | | | | | |
| Martin Common | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$236,118,421 | \$199,736,765 | 84.59% | 31.4 | 10.1 | -5.0% | 3.34% | 2.01% | \$4,748,635 | \$734,622 |
| 312.0 | Boiler Plant Equipment | 4,159,551 | 3,968,319 | 95.40% | 25.1 | 10.1 | -11.0% | 4.43% | 1.54% | 63,988 | (106,554) |
| 314.0 | Turbogenerator Units | 26,277,902 | 20,072,953 | 76.39% | 22.4 | 9.9 | 0.0% | 4.47% | 2.39% | 627,676 | 417,453 |
| 315.0 | Accessory Electric Equipment | 7,648,705 | 6,646,272 | 86.89% | 27.2 | 10.0 | -12.0% | 4.12% | 2.50% | 191,355 | 91,922 |
| 316.0 | Misc. Power Plant Equipment | 2,788,671 | 2,658,816 | 95.34% | 26.8 | 10.3 | -4.0% | 3.88% | 0.84% | 23,544 | (65,693) |
| Total Martin Common | | \$276,993,250 | \$233,083,125 | 84.15% | 30.0 | 10.1 | -4.7% | 3.50% | 2.00% | \$5,655,198 | \$1,071,750 |
| Martin Pipeline | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$0 | \$0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | \$0 | \$0 |
| 312.0 | Boiler Plant Equipment | 370,940 | 370,942 | 100.00% | 25.1 | 9.9 | -11.0% | 4.42% | 1.11% | 4,121 | 4,121 |
| 314.0 | Turbogenerator Units | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 315.0 | Accessory Electric Equipment | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 316.0 | Misc. Power Plant Equipment | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| Total Martin Pipeline | | \$370,940 | \$370,942 | 100.00% | 25.1 | 9.9 | -11.0% | 4.40% | 1.10% | \$4,121 | \$4,121 |
| Martin Unit 1 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$15,381,834 | \$14,323,981 | 93.12% | 33.8 | 10.1 | -5.0% | 3.11% | 1.17% | \$180,122 | (\$50,606) |
| 312.0 | Boiler Plant Equipment | 138,526,135 | 117,549,375 | 84.86% | 27.5 | 9.6 | -11.0% | 4.03% | 2.72% | 3,769,275 | 1,275,805 |
| 314.0 | Turbogenerator Units | 76,392,977 | 58,217,327 | 76.21% | 23.5 | 9.8 | 0.0% | 4.26% | 2.42% | 1,849,645 | 856,536 |
| 315.0 | Accessory Electric Equipment | 20,097,362 | 18,525,818 | 92.18% | 27.5 | 10.1 | -12.0% | 4.08% | 1.96% | 393,089 | 131,823 |
| 316.0 | Misc. Power Plant Equipment | 2,580,596 | 2,316,994 | 89.79% | 28.2 | 9.8 | -4.0% | 3.69% | 1.44% | 37,251 | 21,767 |
| Total Martin Unit 1 | | \$252,978,904 | \$210,933,495 | 83.38% | 28.5 | 9.7 | -7.0% | 4.00% | 2.50% | \$6,229,382 | \$2,235,325 |
| Martin Unit 2 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$11,123,219 | \$10,371,694 | 93.24% | 33.3 | 10.2 | -5.0% | 3.15% | 1.16% | \$128,802 | (\$38,046) |
| 312.0 | Boiler Plant Equipment | 143,922,027 | 110,427,775 | 76.73% | 25.4 | 9.7 | -11.0% | 4.37% | 3.54% | 5,088,444 | 2,929,614 |
| 314.0 | Turbogenerator Units | 62,777,097 | 43,619,337 | 69.48% | 22.5 | 9.8 | 0.0% | 4.44% | 3.11% | 1,954,223 | 1,452,006 |
| 315.0 | Accessory Electric Equipment | 17,891,013 | 14,174,047 | 79.22% | 22.5 | 10.2 | -12.0% | 4.97% | 3.20% | 572,538 | 304,173 |
| 316.0 | Misc. Power Plant Equipment | 2,200,607 | 1,984,288 | 90.17% | 28.9 | 9.7 | -4.0% | 3.60% | 1.42% | 31,261 | 15,857 |
| Total Martin Unit 2 | | \$237,913,963 | \$180,577,141 | 75.90% | 24.6 | 9.8 | -7.6% | 4.40% | 3.30% | \$7,775,268 | \$4,663,604 |
| Martin Site | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$262,623,474 | \$224,432,440 | 85.46% | 31.6 | 10.1 | -5.0% | 3.30% | 1.90% | \$5,057,559 | \$845,970 |
| 312.0 | Boiler Plant Equipment | 286,978,653 | 232,316,411 | 80.95% | 26.4 | 9.7 | -11.0% | 4.20% | 3.10% | 8,925,828 | 4,102,986 |
| 314.0 | Turbogenerator Units | 165,447,976 | 121,909,617 | 73.68% | 22.9 | 9.8 | 0.0% | 4.40% | 2.70% | 4,431,544 | 2,725,995 |
| 315.0 | Accessory Electric Equipment | 45,637,080 | 39,346,137 | 86.22% | 25.3 | 10.1 | -12.0% | 4.40% | 2.50% | 1,156,982 | 527,918 |
| 316.0 | Misc. Power Plant Equipment | 7,569,874 | 6,980,098 | 91.94% | 27.9 | 10.0 | -4.0% | 3.70% | 1.20% | 92,056 | (28,069) |
| Total Martin Site | | \$768,257,057 | \$624,964,703 | 81.35% | 27.0 | 9.9 | -6.5% | 3.90% | 2.60% | \$19,663,989 | \$7,974,800 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change in Annual Accrual (j) |
|-----------------------------------|------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| PT EVERGLADES PLANT | | | | | | | | | | | |
| Pt Everglades Common | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$24,463,219 | \$19,474,779 | 79.61% | 24.0 | 10.4 | -5.0% | 4.38% | 2.45% | \$598,639 | (\$61,868) |
| 312.0 | Boiler Plant Equipment | 2,831,767 | 1,063,962 | 37.57% | 15.4 | 10.1 | -11.0% | 7.22% | 7.27% | 206,004 | 143,705 |
| 314.0 | Turbogenerator Units | 4,830,537 | 2,708,107 | 56.06% | 17.7 | 10.0 | 0.0% | 5.85% | 4.39% | 212,056 | 144,428 |
| 315.0 | Accessory Electric Equipment | 6,006,107 | 4,948,543 | 82.39% | 20.6 | 10.3 | -12.0% | 5.43% | 2.87% | 172,131 | 33,991 |
| 316.0 | Misc. Power Plant Equipment | 2,005,034 | 1,561,640 | 77.89% | 23.1 | 10.1 | -4.0% | 4.51% | 2.59% | 51,932 | 25,867 |
| Total Pt Everglades Common | | \$40,136,664 | \$29,757,031 | 74.14% | 21.6 | 10.3 | -5.9% | 4.90% | 3.10% | \$1,240,762 | \$286,123 |
| Pt Everglades Unit 1 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$1,840,592 | \$1,413,369 | 76.79% | 29.3 | 9.9 | -5.0% | 3.58% | 2.84% | \$52,289 | \$4,434 |
| 312.0 | Boiler Plant Equipment | 34,942,212 | 30,785,069 | 88.10% | 18.1 | 10.3 | -11.0% | 6.14% | 2.23% | 777,851 | (1,563,277) |
| 314.0 | Turbogenerator Units | 17,391,669 | 13,273,559 | 76.32% | 19.8 | 10.1 | 0.0% | 5.05% | 2.35% | 409,242 | 165,759 |
| 315.0 | Accessory Electric Equipment | 7,962,611 | 3,317,503 | 41.66% | 14.9 | 10.4 | -12.0% | 7.52% | 6.79% | 540,353 | 381,101 |
| 316.0 | Misc. Power Plant Equipment | 503,103 | 155,795 | 30.97% | 17.4 | 9.4 | -4.0% | 5.98% | 7.77% | 39,100 | 34,069 |
| Total Pt Everglades Unit 1 | | \$62,640,187 | \$48,945,295 | 78.14% | 18.2 | 10.2 | -8.2% | 5.90% | 2.90% | \$1,818,835 | (\$977,914) |
| Pt Everglades Unit 2 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$1,732,046 | \$1,073,033 | 61.95% | 22.9 | 10.1 | -5.0% | 4.58% | 4.28% | \$74,053 | \$29,020 |
| 312.0 | Boiler Plant Equipment | 39,657,434 | 33,026,508 | 83.28% | 17.6 | 10.3 | -11.0% | 6.32% | 2.70% | 1,069,561 | (1,349,542) |
| 314.0 | Turbogenerator Units | 17,170,811 | 9,730,189 | 56.67% | 19.0 | 9.8 | 0.0% | 5.26% | 4.43% | 760,450 | 502,888 |
| 315.0 | Accessory Electric Equipment | 9,508,129 | 5,518,068 | 58.04% | 15.5 | 10.4 | -12.0% | 7.22% | 5.21% | 495,192 | 295,521 |
| 316.0 | Misc. Power Plant Equipment | 549,842 | 191,522 | 34.83% | 17.7 | 9.6 | -4.0% | 5.89% | 7.17% | 39,438 | 30,091 |
| Total Pt Everglades Unit 2 | | \$68,618,262 | \$49,539,320 | 72.20% | 17.7 | 10.2 | -8.4% | 6.10% | 3.60% | \$2,438,694 | (\$492,022) |
| Pt Everglades Unit 3 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$5,811,192 | \$799,291 | 13.75% | 13.4 | 10.4 | -5.0% | 7.85% | 8.79% | \$511,057 | \$359,966 |
| 312.0 | Boiler Plant Equipment | 78,802,927 | 44,970,182 | 57.07% | 18.1 | 10.1 | -11.0% | 6.12% | 5.34% | 4,211,675 | 1,059,558 |
| 314.0 | Turbogenerator Units | 25,278,630 | 10,888,684 | 43.07% | 16.4 | 9.8 | 0.0% | 6.09% | 5.78% | 1,461,444 | 1,082,265 |
| 315.0 | Accessory Electric Equipment | 13,169,884 | 7,492,120 | 56.89% | 18.8 | 10.2 | -12.0% | 5.96% | 5.39% | 709,219 | 419,482 |
| 316.0 | Misc. Power Plant Equipment | 402,449 | 225,808 | 56.11% | 16.7 | 10.2 | -4.0% | 6.23% | 4.68% | 18,818 | 14,794 |
| Total Pt Everglades Unit 3 | | \$123,465,062 | \$64,376,085 | 52.14% | 17.5 | 10.1 | -8.3% | 6.20% | 5.60% | \$6,912,213 | \$2,936,065 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance | Reserve Balance | Reserve Ratio | ** RECOMMENDED RATES ** | | | | | Change In Annual Accrual | |
|-----------------------------------|------------------------------|----------------------|----------------------|---------------|-------------------------|----------------|--------------|--------------------|----------------|--------------------------|--------------------------|
| | | | | | Average Life | | Net Salvage | Depreciation Rates | | | Estimated Annual Accrual |
| | | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | | |
| (a) | (b) | (c)=b/a | (d) | (e) | (f) | (g) | (h) | (i) | (j) | | |
| Pt Everglades Unit 4 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$787,566 | \$568,650 | 72.20% | 22.4 | 10.4 | -5.0% | 4.68% | 3.16% | \$24,880 | \$4,404 |
| 312.0 | Boiler Plant Equipment | 97,124,127 | 55,145,849 | 56.78% | 18.2 | 10.1 | -11.0% | 6.10% | 5.37% | 5,213,411 | 1,718,942 |
| 314.0 | Turbogenerator Units | 23,073,436 | 11,544,460 | 50.03% | 18.0 | 9.8 | 0.0% | 5.57% | 5.09% | 1,174,273 | 851,245 |
| 315.0 | Accessory Electric Equipment | 15,289,269 | 8,876,213 | 58.06% | 19.0 | 10.2 | -12.0% | 5.89% | 5.27% | 805,051 | 483,976 |
| 316.0 | Misc. Power Plant Equipment | 172,080 | 145,870 | 84.77% | 16.8 | 10.3 | -4.0% | 6.20% | 1.87% | 3,223 | 986 |
| Total Pt Everglades Unit 4 | | \$136,446,468 | \$76,281,032 | 55.91% | 18.3 | 10.1 | -9.2% | 6.00% | 5.30% | \$7,220,838 | \$3,057,553 |
| Pt Everglades Site | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$34,634,605 | \$23,329,122 | 67.36% | 21.3 | 10.4 | -5.0% | 4.90% | 3.60% | \$1,260,918 | \$335,956 |
| 312.0 | Boiler Plant Equipment | 253,358,467 | 164,991,570 | 65.12% | 18.0 | 10.2 | -11.0% | 6.20% | 4.50% | 11,478,502 | 7,386 |
| 314.0 | Turbogenerator Units | 87,745,083 | 48,144,989 | 54.87% | 18.0 | 9.9 | 0.0% | 5.60% | 4.60% | 4,017,465 | 2,746,585 |
| 315.0 | Accessory Electric Equipment | 51,936,000 | 30,152,447 | 58.06% | 17.6 | 10.3 | -12.0% | 6.40% | 5.20% | 2,721,946 | 1,614,071 |
| 316.0 | Misc. Power Plant Equipment | 3,632,508 | 2,280,635 | 62.78% | 20.0 | 9.9 | -4.0% | 5.20% | 4.20% | 152,511 | 105,807 |
| Total Pt Everglades Site | | \$431,306,663 | \$268,898,763 | 62.35% | 18.2 | 10.1 | -8.4% | 6.00% | 4.60% | \$19,631,342 | \$4,809,805 |
| RIVIERA PLANT | | | | | | | | | | | |
| Riviera Common | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$9,194,438 | \$9,378,835 | 102.01% | NA | NA | NA | NA | NA | \$0 | (\$174,694) |
| 312.0 | Boiler Plant Equipment | 651,151 | 580,853 | 89.20% | NA | NA | NA | NA | NA | 0 | (2,605) |
| 314.0 | Turbogenerator Units | 1,221,674 | 1,115,841 | 91.34% | NA | NA | NA | NA | NA | 0 | (7,330) |
| 315.0 | Accessory Electric Equipment | 2,048,442 | 2,056,365 | 100.39% | NA | NA | NA | NA | NA | 0 | (28,678) |
| 316.0 | Misc. Power Plant Equipment | 838,293 | 765,531 | 91.32% | NA | NA | NA | NA | NA | 0 | (17,604) |
| Total Riviera Common | | \$13,953,998 | \$13,897,425 | 99.59% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | \$0 | (\$230,911) |
| Riviera Unit 3 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$323,577 | \$169,948 | 52.52% | NA | NA | NA | NA | NA | \$0 | (\$6,148) |
| 312.0 | Boiler Plant Equipment | 26,644,720 | 24,867,091 | 93.33% | NA | NA | NA | NA | NA | 0 | (452,960) |
| 314.0 | Turbogenerator Units | 20,348,570 | 16,753,158 | 82.33% | NA | NA | NA | NA | NA | 0 | (122,091) |
| 315.0 | Accessory Electric Equipment | 2,480,171 | 2,404,136 | 96.93% | NA | NA | NA | NA | NA | 0 | (37,203) |
| 316.0 | Misc. Power Plant Equipment | 117,897 | 57,070 | 48.41% | NA | NA | NA | NA | NA | 0 | (354) |
| Total Riviera Unit 3 | | \$49,914,935 | \$44,251,403 | 88.65% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | \$0 | (\$618,756) |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change in Annual Accrual (j) |
|-----------------------------|------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| Riviera Unit 4 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$107,740 | \$105,392 | 97.82% | NA | NA | NA | NA | NA | \$0 | (\$2,047) |
| 312.0 | Boiler Plant Equipment | 20,735,379 | 18,833,063 | 90.83% | NA | NA | NA | NA | NA | 0 | (290,295) |
| 314.0 | Turbogenerator Units | 15,546,279 | 14,814,446 | 95.29% | NA | NA | NA | NA | NA | 0 | (93,278) |
| 315.0 | Accessory Electric Equipment | 3,401,126 | 2,156,145 | 63.40% | NA | NA | NA | NA | NA | 0 | (47,616) |
| 316.0 | Misc. Power Plant Equipment | 47,438 | 45,433 | 95.77% | NA | NA | NA | NA | NA | 0 | (142) |
| Total Riviera Unit 4 | | \$39,837,962 | \$35,954,479 | 90.25% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | \$0 | (\$433,378) |
| Riviera Site | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$9,625,755 | \$9,654,175 | 100.30% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | \$0 | (\$182,889) |
| 312.0 | Boiler Plant Equipment | 48,031,250 | 44,281,007 | 92.19% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | (745,860) |
| 314.0 | Turbogenerator Units | 37,116,523 | 32,683,445 | 88.06% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | (222,699) |
| 315.0 | Accessory Electric Equipment | 7,929,739 | 6,616,646 | 83.44% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | (113,497) |
| 316.0 | Misc. Power Plant Equipment | 1,003,628 | 868,034 | 86.49% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | (18,100) |
| Total Riviera Site | | \$103,706,895 | \$94,103,307 | 90.74% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | \$0 | (\$1,283,045) |
| SANFORD PLANT | | | | | | | | | | | |
| Sanford Unit 3 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$4,701,046 | \$3,657,094 | 77.79% | 24.1 | 10.4 | -5.0% | 4.35% | 2.62% | \$123,202 | (\$64,840) |
| 312.0 | Boiler Plant Equipment | 10,679,201 | 10,049,469 | 94.10% | 24.9 | 10.2 | -11.0% | 4.46% | 1.65% | 176,144 | (208,307) |
| 314.0 | Turbogenerator Units | 13,119,005 | 4,491,872 | 34.24% | 16.9 | 9.5 | 0.0% | 5.93% | 6.93% | 909,191 | 541,859 |
| 315.0 | Accessory Electric Equipment | 4,585,245 | 1,729,645 | 37.72% | 15.7 | 10.2 | -12.0% | 7.15% | 7.30% | 334,704 | 174,220 |
| 316.0 | Misc. Power Plant Equipment | 399,034 | 354,395 | 88.81% | 24.6 | 10.3 | -4.0% | 4.22% | 1.47% | 5,883 | (3,295) |
| Total Sanford Unit 3 | | \$33,483,531 | \$20,282,475 | 60.57% | 19.6 | 9.9 | -5.4% | 5.40% | 4.60% | \$1,549,124 | \$439,637 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change in Annual Accrual (j) |
|---------------------------------------|------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| SCHERER PLANT | | | | | | | | | | | |
| Scherer Coal Cars | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$0 | \$0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | \$0 | \$0 |
| 312.0 | Boiler Plant Equipment | 34,174,990 | 32,938,994 | 96.38% | 28.1 | 18.3 | -11.0% | 3.95% | 0.80% | 272,689 | (2,119,560) |
| 314.0 | Turbogenerator Units | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 315.0 | Accessory Electric Equipment | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 316.0 | Misc. Power Plant Equipment | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| Total Scherer Coal Cars | | \$34,174,990 | \$32,938,994 | 96.38% | 28.1 | 18.3 | -11.0% | 4.00% | 0.80% | \$272,689 | (\$2,119,560) |
| Scherer Common (Site) | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$38,262,666 | \$25,274,737 | 66.06% | 32.3 | 18.7 | -5.0% | 3.25% | 2.08% | \$798,633 | \$186,430 |
| 312.0 | Boiler Plant Equipment | 21,879,850 | 14,155,294 | 64.70% | 29.6 | 17.4 | -11.0% | 3.75% | 2.66% | 581,938 | 231,860 |
| 314.0 | Turbogenerator Units | 4,044,832 | 3,203,638 | 79.20% | 29.3 | 17.0 | 0.0% | 3.41% | 1.23% | 49,567 | 9,119 |
| 315.0 | Accessory Electric Equipment | 1,235,563 | 993,051 | 80.37% | 32.5 | 18.0 | -12.0% | 3.45% | 1.76% | 21,736 | 5,674 |
| 316.0 | Misc. Power Plant Equipment | 3,160,922 | 2,367,100 | 74.89% | 30.1 | 17.4 | -4.0% | 3.46% | 1.67% | 52,764 | 21,155 |
| Total Scherer Common (Site) | | \$68,583,833 | \$45,993,820 | 67.06% | 31.1 | 18.1 | -6.8% | 3.40% | 2.20% | \$1,504,638 | \$454,238 |
| Scherer Common 3 & 4 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$2,955,496 | \$2,518,453 | 85.21% | 33.4 | 18.6 | -5.0% | 3.14% | 1.06% | \$31,392 | (\$24,762) |
| 312.0 | Boiler Plant Equipment | 17,081,036 | 11,531,752 | 67.51% | 29.8 | 17.4 | -11.0% | 3.73% | 2.50% | 426,951 | 119,492 |
| 314.0 | Turbogenerator Units | 335,873 | 285,101 | 84.88% | 29.3 | 17.0 | 0.0% | 3.41% | 0.89% | 2,980 | (43) |
| 315.0 | Accessory Electric Equipment | 292,934 | 212,548 | 72.56% | 31.2 | 18.1 | -12.0% | 3.59% | 2.17% | 6,369 | 3,147 |
| 316.0 | Misc. Power Plant Equipment | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| Total Scherer Common 3 & 4 | | \$20,665,339 | \$14,547,854 | 70.40% | 30.2 | 17.6 | -10.1% | 3.60% | 2.30% | \$467,692 | \$97,834 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change In Annual Accrual (j) |
|---|------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| Scherer Unit 4 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$64,076,617 | \$38,754,282 | 60.48% | 33.2 | 18.6 | -5.0% | 3.16% | 2.40% | \$1,535,168 | \$125,482 |
| 312.0 | Boiler Plant Equipment | 276,755,766 | 172,000,115 | 62.15% | 30.1 | 17.3 | -11.0% | 3.69% | 2.83% | 7,818,631 | 2,560,271 |
| 314.0 | Turbogenerator Units | 116,669,482 | 67,876,049 | 58.18% | 29.2 | 16.9 | 0.0% | 3.43% | 2.47% | 2,884,899 | 1,134,857 |
| 315.0 | Accessory Electric Equipment | 22,875,511 | 15,693,441 | 68.60% | 32.1 | 18.0 | -12.0% | 3.49% | 2.41% | 551,748 | 25,611 |
| 316.0 | Misc. Power Plant Equipment | 4,337,834 | 2,879,628 | 66.38% | 27.7 | 17.9 | -4.0% | 3.75% | 2.10% | 90,985 | 12,904 |
| Total Scherer Unit 4 | | \$484,715,210 | \$297,203,515 | 61.32% | 30.3 | 17.4 | -7.5% | 3.50% | 2.70% | \$12,881,431 | \$3,859,125 |
| Scherer Site | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$105,294,779 | \$66,547,472 | 63.20% | 32.9 | 18.6 | -5.0% | 3.20% | 2.20% | \$2,365,193 | \$287,150 |
| 312.0 | Boiler Plant Equipment | 349,891,642 | 230,626,155 | 65.91% | 29.8 | 17.4 | -11.0% | 3.70% | 2.60% | 9,100,209 | 792,063 |
| 314.0 | Turbogenerator Units | 121,050,187 | 71,364,788 | 58.95% | 29.2 | 16.9 | 0.0% | 3.40% | 2.40% | 2,937,446 | 1,143,933 |
| 315.0 | Accessory Electric Equipment | 24,404,008 | 16,899,040 | 69.25% | 32.1 | 18.0 | -12.0% | 3.50% | 2.40% | 579,853 | 34,432 |
| 316.0 | Misc. Power Plant Equipment | 7,498,756 | 5,246,728 | 69.97% | 28.7 | 17.7 | -4.0% | 3.60% | 1.90% | 143,749 | 34,059 |
| Total Scherer Site | | \$608,139,372 | \$390,684,183 | 64.24% | 30.3 | 17.5 | -7.7% | 3.60% | 2.50% | \$15,126,450 | \$2,291,637 |
| SJRPP PLANT | | | | | | | | | | | |
| SJRPP Coal Cars | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$0 | \$0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | \$0 | \$0 |
| 312.0 | Boiler Plant Equipment | 2,725,310 | 2,672,650 | 98.07% | 26.9 | 17.7 | -11.0% | 4.12% | 0.73% | 19,878 | 19,878 |
| 314.0 | Turbogenerator Units | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 315.0 | Accessory Electric Equipment | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 316.0 | Misc. Power Plant Equipment | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| Total SJRPP Coal Cars | | \$2,725,310 | \$2,672,650 | 98.07% | 26.9 | 17.7 | -11.0% | 4.10% | 0.70% | \$19,878 | \$19,878 |
| SJRPP Coal & Limestone | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$3,835,845 | \$2,348,432 | 61.22% | 36.1 | 17.4 | -5.0% | 2.91% | 2.51% | \$96,407 | (\$7,161) |
| 312.0 | Boiler Plant Equipment | 31,307,987 | 20,733,572 | 66.22% | 32.0 | 15.8 | -11.0% | 3.47% | 2.83% | 884,944 | 102,244 |
| 314.0 | Turbogenerator Units | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 315.0 | Accessory Electric Equipment | 3,776,787 | 2,942,226 | 77.90% | 34.8 | 16.6 | -12.0% | 3.22% | 2.05% | 77,460 | 17,031 |
| 316.0 | Misc. Power Plant Equipment | 306,801 | 248,280 | 80.93% | 33.8 | 15.5 | -4.0% | 3.08% | 1.48% | 4,554 | 1,486 |
| Total SJRPP Coal & Limestone | | \$39,227,420 | \$26,272,510 | 66.97% | 32.6 | 16.0 | -10.5% | 3.40% | 2.70% | \$1,063,365 | \$113,600 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change in Annual Accrual (j) |
|-------------------------------------|------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| SJRPP Common | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$43,483,249 | \$22,008,384 | 50.61% | 29.0 | 17.8 | -5.0% | 3.62% | 3.06% | \$1,329,160 | (\$18,821) |
| 312.0 | Boiler Plant Equipment | 4,841,873 | 2,114,111 | 43.66% | 25.8 | 16.8 | -11.0% | 4.30% | 4.02% | 194,405 | 97,568 |
| 314.0 | Turbogenerator Units | 3,464,477 | 1,649,923 | 47.62% | 26.2 | 16.3 | 0.0% | 3.82% | 3.21% | 111,178 | 34,960 |
| 315.0 | Accessory Electric Equipment | 7,914,407 | 4,659,423 | 58.87% | 28.7 | 17.3 | -12.0% | 3.90% | 3.07% | 243,016 | 140,129 |
| 316.0 | Misc. Power Plant Equipment | 2,173,083 | 1,463,580 | 67.35% | 26.5 | 17.5 | -4.0% | 3.93% | 2.09% | 45,479 | 32,441 |
| Total SJRPP Common | | \$61,877,089 | \$31,895,421 | 51.55% | 28.4 | 17.5 | -6.1% | 3.70% | 3.10% | \$1,923,238 | \$286,277 |
| SJRPP Gypsum & Ash | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$2,079,388 | \$1,437,419 | 69.13% | 36.6 | 17.4 | -5.0% | 2.87% | 2.06% | \$42,912 | (\$27,787) |
| 312.0 | Boiler Plant Equipment | 17,574,970 | 14,372,745 | 81.78% | 32.2 | 16.0 | -11.0% | 3.45% | 1.83% | 321,134 | 162,959 |
| 314.0 | Turbogenerator Units | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 315.0 | Accessory Electric Equipment | 53,709 | 32,364 | 60.28% | 31.8 | 17.1 | -12.0% | 3.52% | 3.03% | 1,625 | 336 |
| 316.0 | Misc. Power Plant Equipment | 112,764 | 81,078 | 71.90% | 33.7 | 15.5 | -4.0% | 3.09% | 2.07% | 2,333 | 754 |
| Total SJRPP Gypsum & Ash | | \$19,820,829 | \$15,923,606 | 80.34% | 32.6 | 16.1 | -10.4% | 3.40% | 1.90% | \$368,004 | \$136,262 |
| SJRPP Unit 1 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$12,636,281 | \$6,330,456 | 50.10% | 29.5 | 17.7 | -5.0% | 3.56% | 3.09% | \$390,867 | \$87,596 |
| 312.0 | Boiler Plant Equipment | 100,097,129 | 49,273,277 | 49.23% | 28.9 | 16.6 | -11.0% | 4.12% | 3.72% | 3,721,876 | 1,519,739 |
| 314.0 | Turbogenerator Units | 35,745,341 | 15,820,181 | 44.26% | 25.3 | 16.4 | 0.0% | 3.96% | 3.39% | 1,213,181 | 355,293 |
| 315.0 | Accessory Electric Equipment | 15,979,993 | 9,748,498 | 61.00% | 28.5 | 17.4 | -12.0% | 3.93% | 2.93% | 468,881 | 213,201 |
| 316.0 | Misc. Power Plant Equipment | 2,799,432 | 1,525,561 | 54.50% | 27.1 | 16.8 | -4.0% | 3.84% | 2.95% | 82,574 | 15,388 |
| Total SJRPP Unit 1 | | \$167,258,176 | \$82,697,973 | 49.44% | 26.9 | 16.7 | -8.1% | 4.00% | 3.50% | \$5,877,379 | \$2,191,217 |
| SJRPP Unit 2 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$7,487,417 | \$4,920,104 | 65.71% | 36.5 | 17.4 | -5.0% | 2.88% | 2.26% | \$169,117 | (\$18,068) |
| 312.0 | Boiler Plant Equipment | 65,814,711 | 42,156,598 | 64.25% | 31.5 | 15.9 | -11.0% | 3.52% | 2.93% | 1,924,591 | 415,453 |
| 314.0 | Turbogenerator Units | 24,131,830 | 14,806,356 | 61.36% | 28.8 | 16.1 | 0.0% | 3.47% | 2.40% | 579,661 | 24,629 |
| 315.0 | Accessory Electric Equipment | 9,798,705 | 7,694,036 | 78.52% | 34.6 | 16.6 | -12.0% | 3.24% | 2.01% | 197,046 | 10,871 |
| 316.0 | Misc. Power Plant Equipment | 1,622,572 | 1,132,958 | 69.82% | 32.1 | 15.9 | -4.0% | 3.24% | 2.15% | 34,823 | 749 |
| Total SJRPP Unit 2 | | \$108,655,235 | \$70,710,052 | 65.08% | 31.4 | 16.1 | -8.0% | 3.40% | 2.70% | \$2,905,238 | \$433,634 |
| SJRPP Site | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$69,522,178 | \$37,044,795 | 53.28% | 30.3 | 17.7 | -5.0% | 3.50% | 2.90% | \$2,028,463 | \$15,759 |
| 312.0 | Boiler Plant Equipment | 222,161,980 | 131,322,953 | 59.11% | 29.2 | 16.3 | -11.0% | 3.80% | 3.20% | 7,066,828 | 2,317,841 |
| 314.0 | Turbogenerator Units | 63,341,648 | 32,276,460 | 50.96% | 26.6 | 16.3 | 0.0% | 3.80% | 3.00% | 1,904,020 | 414,882 |
| 315.0 | Accessory Electric Equipment | 37,523,601 | 25,076,547 | 66.83% | 30.5 | 17.1 | -12.0% | 3.70% | 2.60% | 988,028 | 381,568 |
| 316.0 | Misc. Power Plant Equipment | 7,014,652 | 4,451,457 | 63.46% | 28.2 | 16.8 | -4.0% | 3.70% | 2.40% | 169,763 | 50,818 |
| Total SJRPP Site | | \$399,564,059 | \$230,172,212 | 57.61% | 29.0 | 16.6 | -8.1% | 3.70% | 3.00% | \$12,157,102 | \$3,180,868 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change In Annual Accrual (j) |
|----------------------------------|------------------------------|------------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| TURKEY POINT PLANT | | | | | | | | | | | |
| Turkey Point Common | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$9,974,936 | \$8,508,390 | 85.30% | 25.6 | 10.4 | -5.0% | 4.10% | 1.89% | \$188,940 | (\$40,484) |
| 312.0 | Boiler Plant Equipment | 2,839,101 | 1,662,708 | 58.56% | 16.9 | 10.2 | -11.0% | 6.58% | 5.13% | 145,609 | 85,988 |
| 314.0 | Turbogenerator Units | 1,590,774 | 1,113,631 | 70.01% | 20.0 | 10.1 | 0.0% | 5.00% | 2.98% | 47,399 | 28,310 |
| 315.0 | Accessory Electric Equipment | 3,671,052 | 3,146,875 | 85.72% | 24.3 | 10.3 | -12.0% | 4.61% | 2.55% | 93,777 | 16,685 |
| 316.0 | Misc. Power Plant Equipment | 1,189,610 | 932,326 | 78.37% | 17.5 | 10.3 | -4.0% | 5.94% | 2.49% | 29,629 | 17,733 |
| Total Turkey Point Common | | \$19,265,473 | \$15,363,930 | 79.75% | 22.5 | 10.3 | -6.9% | 4.80% | 2.60% | \$505,354 | \$108,232 |
| Turkey Point Unit 1 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$2,269,026 | \$1,657,463 | 73.05% | 23.6 | 10.3 | -5.0% | 4.44% | 3.09% | \$70,186 | \$13,460 |
| 312.0 | Boiler Plant Equipment | 71,130,814 | 46,737,167 | 65.71% | 19.2 | 10.1 | -11.0% | 5.77% | 4.46% | 3,175,700 | 1,753,084 |
| 314.0 | Turbogenerator Units | 25,082,846 | 15,434,221 | 61.53% | 18.7 | 10.0 | 0.0% | 5.34% | 3.85% | 964,711 | 613,551 |
| 315.0 | Accessory Electric Equipment | 5,105,015 | 2,992,130 | 58.61% | 20.3 | 10.1 | -12.0% | 5.52% | 5.30% | 270,562 | 158,252 |
| 316.0 | Misc. Power Plant Equipment | 729,112 | 484,001 | 66.38% | 19.7 | 10.3 | -4.0% | 5.29% | 3.67% | 26,751 | 19,460 |
| Total Turkey Point Unit 1 | | \$104,316,813 | \$67,304,982 | 64.52% | 19.2 | 10.1 | -8.2% | 5.60% | 4.30% | \$4,507,910 | \$2,557,807 |
| Turkey Point Unit 2 | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$2,585,697 | \$1,848,067 | 71.47% | 21.0 | 10.4 | -5.0% | 5.00% | 3.23% | \$83,509 | \$29,209 |
| 312.0 | Boiler Plant Equipment | 54,758,844 | 32,817,674 | 59.93% | 17.5 | 10.2 | -11.0% | 6.36% | 5.00% | 2,736,884 | 1,751,225 |
| 314.0 | Turbogenerator Units | 25,717,422 | 12,610,713 | 49.04% | 16.7 | 10.0 | 0.0% | 6.00% | 5.12% | 1,315,564 | 1,006,955 |
| 315.0 | Accessory Electric Equipment | 8,029,283 | 2,586,297 | 32.21% | 15.1 | 10.2 | -12.0% | 7.40% | 7.79% | 625,087 | 472,531 |
| 316.0 | Misc. Power Plant Equipment | 401,764 | 328,312 | 81.72% | 26.8 | 9.5 | -4.0% | 3.88% | 2.34% | 9,385 | 5,769 |
| Total Turkey Point Unit 2 | | \$91,493,010 | \$50,191,063 | 54.86% | 17.1 | 10.1 | -7.8% | 6.30% | 5.20% | \$4,770,429 | \$3,265,689 |
| Turkey Point Site | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$14,829,659 | \$12,013,920 | 81.01% | 24.4 | 10.4 | -5.0% | 4.30% | 2.30% | \$342,635 | \$2,185 |
| 312.0 | Boiler Plant Equipment | 128,728,759 | 81,217,549 | 63.09% | 18.4 | 10.1 | -11.0% | 6.00% | 4.70% | 6,058,193 | 3,590,297 |
| 314.0 | Turbogenerator Units | 52,391,042 | 29,158,565 | 55.66% | 17.7 | 10.0 | 0.0% | 5.60% | 4.40% | 2,327,674 | 1,648,816 |
| 315.0 | Accessory Electric Equipment | 16,805,350 | 8,725,302 | 51.92% | 18.0 | 10.2 | -12.0% | 6.20% | 5.90% | 989,426 | 647,468 |
| 316.0 | Misc. Power Plant Equipment | 2,320,486 | 1,744,639 | 75.18% | 19.3 | 10.2 | -4.0% | 5.40% | 2.80% | 65,765 | 42,962 |
| Total Turkey Point Site | | \$215,075,296 | \$132,859,975 | 61.77% | 18.5 | 10.1 | -7.9% | 5.80% | 4.50% | \$9,783,693 | \$5,931,728 |
| STEAM PRODUCTION | | | | | | | | | | | |
| 311.0 | Structures & Improvements | \$634,299,486 | \$475,409,006 | 74.95% | 30.6 | 12.3 | -5.0% | 3.40% | 2.40% | \$14,908,065 | (\$769,687) |
| 312.0 | Boiler Plant Equipment | 1,677,285,552 | 1,162,788,908 | 69.33% | 25.8 | 12.0 | -11.0% | 4.30% | 3.30% | 55,382,638 | 9,778,403 |
| 314.0 | Turbogenerator Units | 743,139,716 | 484,522,518 | 65.20% | 25.1 | 11.4 | 0.0% | 4.00% | 2.80% | 20,588,966 | 8,516,142 |
| 315.0 | Accessory Electric Equipment | 233,341,573 | 165,834,630 | 71.07% | 24.9 | 11.7 | -12.0% | 4.50% | 3.30% | 7,745,944 | 3,001,903 |
| 316.0 | Misc. Power Plant Equipment | 39,831,841 | 30,477,297 | 76.51% | 27.6 | 12.4 | -4.0% | 3.80% | 2.10% | 850,459 | 103,297 |
| TOTAL STEAM PRODUCTION | | \$3,327,898,168 | \$2,319,032,359 | 69.68% | 26.4 | 11.9 | -7.4% | 4.10% | 3.00% | \$99,476,072 | \$20,630,058 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance | Reserve Balance | Reserve Ratio | ** RECOMMENDED RATES ** | | | | | Change In Annual Accrual | |
|------------------------------|------------------------------|------------------------|------------------------|---------------|-------------------------|----------------|--------------|--------------------|----------------|--------------------------|--------------------------|
| | | | | | Average Life | | Net Salvage | Depreciation Rates | | | Estimated Annual Accrual |
| | | | | | Service Life | Remaining Life | | Whole Life | Remaining Life | | |
| (a) | (b) | (c)=b/a | (d) | (e) | (f) | (g) | (h) | (i) | (j) | | |
| NUCLEAR PRODUCTION | | | | | | | | | | | |
| ST LUCIE PLANT | | | | | | | | | | | |
| St Lucie Common | | | | | | | | | | | |
| 321.0 | Structures & Improvements | \$343,585,840 | \$188,941,755 | 54.99% | 37.0 | 20.9 | 0.0% | 2.70% | 2.15% | \$7,397,355 | \$2,587,153 |
| 322.0 | Reactor Plant Equipment | 78,860,497 | 27,134,974 | 34.41% | 34.8 | 27.0 | -4.0% | 2.99% | 2.57% | 2,030,488 | (414,187) |
| 323.0 | Turbogenerator Units | 673,278 | 3,128,795 | 464.71% | 32.3 | 0.0 | 0.0% | 3.10% | 0.00% | 0 | (43,090) |
| 324.0 | Accessory Electric Equipment | 31,186,353 | 20,419,506 | 65.48% | 40.7 | 23.9 | -18.0% | 2.90% | 2.20% | 684,826 | 310,590 |
| 325.0 | Misc. Power Plant Equipment | 23,912,279 | 13,085,814 | 54.72% | 43.3 | 27.0 | 0.0% | 2.31% | 1.68% | 400,714 | (197,093) |
| Total St Lucie Common | | \$478,218,247 | \$252,710,844 | 52.84% | 37.1 | 22.4 | -1.8% | 2.70% | 2.20% | \$10,513,383 | \$2,243,373 |
| St Lucie Unit 1 | | | | | | | | | | | |
| 321.0 | Structures & Improvements | \$162,204,629 | \$95,748,242 | 59.03% | 36.5 | 16.7 | 0.0% | 2.74% | 2.45% | \$3,968,425 | \$2,184,174 |
| 322.0 | Reactor Plant Equipment | 484,411,228 | 218,892,777 | 45.19% | 35.1 | 22.8 | -4.0% | 2.96% | 2.58% | 12,486,836 | 3,767,434 |
| 323.0 | Turbogenerator Units | 60,630,329 | 46,868,841 | 77.30% | 32.1 | 20.9 | 0.0% | 3.12% | 1.08% | 657,344 | (70,220) |
| 324.0 | Accessory Electric Equipment | 78,893,831 | 50,499,654 | 64.01% | 39.7 | 19.9 | -18.0% | 2.97% | 2.71% | 2,137,453 | 796,258 |
| 325.0 | Misc. Power Plant Equipment | 10,597,550 | 8,460,696 | 79.84% | 46.7 | 22.7 | 0.0% | 2.14% | 0.89% | 94,042 | (11,934) |
| Total St Lucie Unit 1 | | \$796,737,567 | \$420,470,210 | 52.77% | 35.7 | 21.2 | -4.1% | 2.90% | 2.40% | \$19,344,100 | \$6,665,712 |
| St Lucie Unit 2 | | | | | | | | | | | |
| 321.0 | Structures & Improvements | \$252,865,619 | \$162,270,170 | 64.17% | 39.5 | 17.8 | 0.0% | 2.53% | 2.01% | \$5,094,733 | \$2,566,077 |
| 322.0 | Reactor Plant Equipment | 701,058,570 | 286,627,567 | 40.88% | 39.4 | 25.7 | -4.0% | 2.64% | 2.46% | 17,212,635 | 9,500,991 |
| 323.0 | Turbogenerator Units | 81,377,496 | 57,593,310 | 70.77% | 34.5 | 18.6 | 0.0% | 2.90% | 1.57% | 1,276,398 | (269,774) |
| 324.0 | Accessory Electric Equipment | 160,196,421 | 99,173,648 | 61.91% | 43.9 | 21.7 | -18.0% | 2.68% | 2.59% | 4,149,839 | 1,586,696 |
| 325.0 | Misc. Power Plant Equipment | 20,747,433 | 14,209,133 | 68.49% | 50.0 | 26.8 | 0.0% | 2.00% | 1.18% | 244,194 | (25,523) |
| Total St Lucie Unit 2 | | \$1,216,245,539 | \$619,873,828 | 50.97% | 39.7 | 23.0 | -4.5% | 2.60% | 2.30% | \$27,977,799 | \$13,358,467 |
| St Lucie Site | | | | | | | | | | | |
| 321.0 | Structures & Improvements | \$758,656,088 | \$446,960,167 | 58.91% | 37.7 | 19.0 | 0.0% | 2.70% | 2.20% | \$16,460,513 | \$7,337,404 |
| 322.0 | Reactor Plant Equipment | 1,264,330,295 | 532,655,318 | 42.13% | 37.4 | 24.6 | -4.0% | 2.80% | 2.50% | 31,729,959 | 12,854,238 |
| 323.0 | Turbogenerator Units | 142,681,103 | 107,590,946 | 75.41% | 33.4 | 19.5 | 0.0% | 3.00% | 1.40% | 1,933,742 | (383,084) |
| 324.0 | Accessory Electric Equipment | 270,276,605 | 170,092,808 | 62.93% | 42.2 | 21.4 | -18.0% | 2.80% | 2.60% | 6,972,118 | 2,693,544 |
| 325.0 | Misc. Power Plant Equipment | 55,257,262 | 35,755,643 | 64.71% | 46.3 | 26.1 | 0.0% | 2.20% | 1.30% | 738,950 | (234,550) |
| Total St Lucie Site | | \$2,491,201,353 | \$1,293,054,882 | 51.90% | 37.8 | 22.3 | -3.8% | 2.70% | 2.30% | \$57,835,282 | \$22,267,552 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Change In Annual Accrual (j) | |
|----------------------------------|------------------------------|------------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | Estimated Annual Accrual (i) |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| TURKEY POINT PLANT | | | | | | | | | | | |
| Turkey Point Common | | | | | | | | | | | |
| 321.0 | Structures & Improvements | \$280,753,503 | \$150,713,277 | 53.68% | 32.6 | 20.5 | 0.0% | 3.07% | 2.26% | \$6,337,601 | \$3,249,312 |
| 322.0 | Reactor Plant Equipment | 53,315,074 | 29,938,630 | 56.15% | 33.0 | 21.4 | -4.0% | 3.15% | 2.24% | 1,194,585 | 394,859 |
| 323.0 | Turbogenerator Units | 21,037,774 | 4,547,145 | 21.61% | 23.6 | 20.4 | 0.0% | 4.24% | 3.85% | 809,137 | 514,608 |
| 324.0 | Accessory Electric Equipment | 48,095,983 | 29,249,282 | 60.81% | 35.0 | 21.1 | -18.0% | 3.37% | 2.71% | 1,301,200 | 868,336 |
| 325.0 | Misc. Power Plant Equipment | 27,575,932 | 14,222,976 | 51.58% | 34.1 | 22.2 | 0.0% | 2.93% | 2.18% | 600,175 | 269,264 |
| Total Turkey Point Common | | \$430,778,266 | \$228,671,310 | 53.08% | 32.4 | 20.8 | -2.3% | 3.20% | 2.40% | \$10,242,698 | \$5,296,379 |
| Turkey Point Unit 3 | | | | | | | | | | | |
| 321.0 | Structures & Improvements | \$51,568,621 | \$26,021,875 | 50.46% | 32.3 | 18.6 | 0.0% | 3.10% | 2.67% | \$1,376,031 | \$963,482 |
| 322.0 | Reactor Plant Equipment | 272,369,788 | 148,765,102 | 54.62% | 32.1 | 20.6 | -4.0% | 3.24% | 2.40% | 6,538,674 | 2,997,867 |
| 323.0 | Turbogenerator Units | 41,927,456 | 27,910,607 | 66.57% | 31.5 | 16.5 | 0.0% | 3.17% | 2.02% | 848,191 | 219,279 |
| 324.0 | Accessory Electric Equipment | 97,160,938 | 69,116,708 | 71.14% | 39.2 | 19.0 | -18.0% | 3.01% | 2.47% | 2,395,375 | 1,423,766 |
| 325.0 | Misc. Power Plant Equipment | 2,722,122 | 2,132,477 | 78.34% | 42.0 | 20.7 | 0.0% | 2.38% | 1.05% | 28,495 | (9,615) |
| Total Turkey Point Unit 3 | | \$465,748,925 | \$273,946,769 | 58.82% | 33.4 | 19.7 | -5.6% | 3.20% | 2.40% | \$11,186,766 | \$5,594,779 |
| Turkey Point Unit 4 | | | | | | | | | | | |
| 321.0 | Structures & Improvements | \$83,711,978 | \$38,231,060 | 45.67% | 32.2 | 20.2 | 0.0% | 3.11% | 2.69% | \$2,250,520 | \$1,580,824 |
| 322.0 | Reactor Plant Equipment | 272,718,161 | 143,701,832 | 52.69% | 32.6 | 21.3 | -4.0% | 3.19% | 2.40% | 6,555,177 | 2,464,405 |
| 323.0 | Turbogenerator Units | 76,858,753 | 46,357,990 | 60.32% | 30.6 | 17.7 | 0.0% | 3.27% | 2.24% | 1,718,411 | 258,095 |
| 324.0 | Accessory Electric Equipment | 145,562,903 | 94,298,628 | 64.78% | 38.3 | 20.3 | -18.0% | 3.08% | 2.63% | 3,823,960 | 2,368,331 |
| 325.0 | Misc. Power Plant Equipment | 3,912,597 | 2,915,692 | 74.52% | 40.5 | 21.8 | 0.0% | 2.47% | 1.17% | 45,731 | (20,783) |
| Total Turkey Point Unit 4 | | \$582,764,392 | \$325,505,202 | 55.86% | 33.5 | 20.4 | -5.9% | 3.20% | 2.50% | \$14,393,799 | \$6,650,872 |
| Turkey Point Site | | | | | | | | | | | |
| 321.0 | Structures & Improvements | \$416,034,102 | \$214,966,212 | 51.67% | 32.4 | 20.2 | 0.0% | 3.10% | 2.40% | \$9,964,152 | \$5,793,618 |
| 322.0 | Reactor Plant Equipment | 598,403,023 | 322,405,564 | 53.88% | 32.4 | 21.0 | -4.0% | 3.20% | 2.40% | 14,288,436 | 5,857,131 |
| 323.0 | Turbogenerator Units | 139,823,983 | 78,815,742 | 56.37% | 29.5 | 17.9 | 0.0% | 3.40% | 2.40% | 3,375,739 | 991,982 |
| 324.0 | Accessory Electric Equipment | 290,819,824 | 192,664,618 | 66.25% | 38.0 | 20.0 | -18.0% | 3.10% | 2.60% | 7,520,535 | 4,660,433 |
| 325.0 | Misc. Power Plant Equipment | 34,210,651 | 19,271,145 | 56.33% | 35.3 | 22.1 | 0.0% | 2.80% | 2.00% | 674,401 | 238,866 |
| Total Turkey Point Site | | \$1,479,291,583 | \$828,123,281 | 55.98% | 33.1 | 20.3 | -4.7% | 3.20% | 2.40% | \$35,823,263 | \$17,542,030 |
| NUCLEAR PRODUCTION | | | | | | | | | | | |
| 321.0 | Structures & Improvements | \$1,174,690,190 | \$661,926,379 | 56.35% | 35.7 | 19.5 | 0.0% | 2.80% | 2.20% | \$26,424,665 | \$13,131,022 |
| 322.0 | Reactor Plant Equipment | 1,862,733,318 | 855,060,882 | 45.90% | 35.6 | 23.3 | -4.0% | 2.90% | 2.50% | 46,018,395 | 18,711,369 |
| 323.0 | Turbogenerator Units | 282,505,086 | 186,406,688 | 65.98% | 31.4 | 18.7 | 0.0% | 3.20% | 1.90% | 5,309,481 | 608,898 |
| 324.0 | Accessory Electric Equipment | 581,096,429 | 362,757,426 | 64.65% | 39.9 | 20.7 | -18.0% | 3.00% | 2.60% | 14,492,653 | 7,353,977 |
| 325.0 | Misc. Power Plant Equipment | 89,467,913 | 55,026,788 | 61.50% | 41.4 | 24.3 | 0.0% | 2.40% | 1.60% | 1,413,351 | 4,316 |
| TOTAL NUCLEAR PRODUCTION | | \$3,970,492,936 | \$2,121,178,163 | 53.42% | 35.9 | 21.5 | -4.2% | 2.90% | 2.40% | \$93,658,545 | \$39,809,582 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Change In Annual Accrual (j) | |
|----------------|---------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | Estimated Annual Accrual (i) |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |

OTHER PRODUCTION

OTHER PRODUCTION (GAS TURBINES)

Ft Myers GTs

| | | | | | | | | | | |
|---|---------------------|---------------------|---------------|-------------|------------|--------------|--------------|--------------|--------------------|--------------------|
| 341.0 Structures & Improvements | \$4,027,168 | \$3,477,292 | 86.35% | 22.6 | 2.7 | -12.0% | 1.48% | 9.57% | \$385,582 | \$301,011 |
| 342.0 Fuel Holders, Producers & Accessories | 3,232,602 | 3,185,872 | 98.55% | 21.4 | 10.3 | -3.0% | 4.81% | 0.43% | 13,970 | (147,660) |
| 343.0 Prime Movers | 46,543,315 | 34,733,846 | 74.63% | 21.3 | 9.4 | -2.0% | 4.79% | 2.72% | 1,266,616 | (176,227) |
| 344.0 Turbogenerator Units | 21,981,629 | 15,865,315 | 72.18% | 22.0 | 3.6 | -11.0% | 5.05% | 10.89% | 2,394,321 | 1,976,670 |
| 345.0 Accessory Electric Equipment | 14,207,743 | 5,166,929 | 36.37% | 16.4 | 7.6 | -3.0% | 6.29% | 8.76% | 1,244,851 | 832,826 |
| 346.0 Misc. Power Plant Equipment | 91,395 | 78,920 | 86.35% | 44.4 | 2.5 | 0.0% | 2.25% | 5.43% | 4,967 | 3,139 |
| Total Ft Myers GTs | \$90,083,852 | \$62,508,174 | 69.39% | 20.5 | 7.5 | -4.7% | 5.10% | 5.90% | \$5,310,307 | \$2,789,759 |

Lauderdale GTs

| | | | | | | | | | | |
|---|---------------------|---------------------|---------------|-------------|------------|--------------|--------------|--------------|--------------------|--------------------|
| 341.0 Structures & Improvements | \$5,855,526 | \$5,275,911 | 90.10% | 37.5 | 9.5 | -12.0% | 2.99% | 2.30% | \$134,551 | \$5,729 |
| 342.0 Fuel Holders, Producers & Accessories | 2,028,370 | 2,169,355 | 106.95% | 29.5 | 0.0 | -3.0% | 3.49% | 0.00% | 0 | (91,277) |
| 343.0 Prime Movers | 45,124,100 | 40,099,576 | 88.87% | 22.6 | 7.9 | -2.0% | 4.51% | 1.46% | 657,712 | (335,018) |
| 344.0 Turbogenerator Units | 17,811,087 | 16,254,071 | 91.26% | 28.5 | 1.3 | -11.0% | 3.89% | 15.41% | 2,744,747 | 2,548,825 |
| 345.0 Accessory Electric Equipment | 4,596,633 | 4,240,719 | 92.26% | 24.9 | 10.1 | -3.0% | 4.13% | 1.06% | 48,889 | (1,674) |
| 346.0 Misc. Power Plant Equipment | 234,584 | 213,624 | 91.07% | 126.6 | 3.3 | 0.0% | 0.79% | 2.70% | 6,329 | 4,921 |
| Total Lauderdale GTs | \$75,650,280 | \$68,253,256 | 90.22% | 25.0 | 6.6 | -4.5% | 4.20% | 4.70% | \$3,592,228 | \$2,131,506 |

Pt Everglades GTs

| | | | | | | | | | | |
|---|---------------------|---------------------|---------------|-------------|------------|--------------|--------------|--------------|--------------------|-------------------|
| 341.0 Structures & Improvements | \$3,986,996 | \$3,293,313 | 82.60% | 41.0 | 9.8 | -12.0% | 2.73% | 3.01% | \$119,911 | \$60,106 |
| 342.0 Fuel Holders, Producers & Accessories | 9,942,862 | 10,230,715 | 102.90% | 19.4 | 10.3 | -3.0% | 5.30% | 0.01% | 1,011 | (506,075) |
| 343.0 Prime Movers | 21,133,091 | 16,467,969 | 77.93% | 19.3 | 10.0 | -2.0% | 5.27% | 2.14% | 452,491 | (96,969) |
| 344.0 Turbogenerator Units | 11,374,968 | 10,068,397 | 88.51% | 24.1 | 4.3 | -11.0% | 4.61% | 5.21% | 592,241 | 410,242 |
| 345.0 Accessory Electric Equipment | 3,411,445 | 2,878,758 | 84.39% | 22.8 | 10.2 | -3.0% | 4.51% | 1.83% | 62,510 | 42,041 |
| 346.0 Misc. Power Plant Equipment | 95,330 | 78,262 | 82.10% | 20.5 | 6.8 | 0.0% | 4.87% | 2.65% | 2,524 | 4,240 |
| Total Pt Everglades GTs | \$49,944,692 | \$43,017,414 | 86.13% | 21.5 | 8.9 | -4.5% | 4.90% | 2.50% | \$1,230,688 | (\$86,415) |

OTHER PRODUCTION (GAS TURBINES)

| | | | | | | | | | | |
|--|----------------------|----------------------|---------------|-------------|------------|--------------|--------------|--------------|---------------------|--------------------|
| 341.0 Structures & Improvements | \$13,869,690 | \$12,046,516 | 86.85% | 32.1 | 6.8 | -12.0% | 3.50% | 4.60% | \$640,044 | \$366,846 |
| 342.0 Fuel Holders, Producers & Accessories | 15,203,834 | 15,585,942 | 102.51% | 20.8 | 9.3 | -3.0% | 5.00% | 0.10% | 14,981 | (745,012) |
| 343.0 Prime Movers | 112,800,506 | 91,301,391 | 80.94% | 21.4 | 9.0 | -2.0% | 4.80% | 2.10% | 2,376,819 | (608,214) |
| 344.0 Turbogenerator Units | 51,167,664 | 42,187,783 | 82.45% | 24.4 | 3.1 | -11.0% | 4.50% | 11.20% | 5,731,309 | 4,935,737 |
| 345.0 Accessory Electric Equipment | 22,215,821 | 12,286,406 | 55.30% | 18.5 | 8.3 | -3.0% | 5.60% | 6.10% | 1,356,250 | 873,193 |
| 346.0 Misc. Power Plant Equipment | 421,309 | 370,806 | 88.01% | 49.3 | 5.0 | 0.0% | 2.00% | 3.30% | 13,820 | 12,300 |
| TOTAL OTHER PRODUCTION (GAS TURBINES) | \$215,678,824 | \$173,778,844 | 80.57% | 22.1 | 7.5 | -4.6% | 4.70% | 4.70% | \$10,133,223 | \$4,834,850 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Change In Annual Accrual (j) | |
|---|---------------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | Estimated Annual Accrual (i) |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| OTHER PRODUCTION (COMBINED CYCLE) | | | | | | | | | | | |
| FT MYERS PLANT | | | | | | | | | | | |
| Ft Myers Common | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$6,239,915 | \$3,876,401 | 62.12% | 30.9 | 2.6 | -12.0% | 3.63% | 19.23% | \$1,200,043 | \$981,646 |
| 342.0 | Fuel Holders, Producers & Accessories | 791,798 | 701,717 | 88.62% | 23.5 | 13.0 | -3.0% | 0.58% | 1.10% | 8,726 | (18,195) |
| 343.0 | Prime Movers | 65,228,776 | 8,568,229 | 13.14% | 15.8 | 13.8 | -2.0% | 6.44% | 5.99% | 3,909,033 | 582,365 |
| 344.0 | Turbogenerator Units | 8,965 | (983) | -10.96% | 28.8 | 8.3 | -11.0% | 3.86% | 14.67% | 1,315 | 1,001 |
| 345.0 | Accessory Electric Equipment | 129,090 | (93,693) | -72.58% | 31.9 | 1.7 | -3.0% | 3.23% | 103.89% | 134,114 | 128,305 |
| 346.0 | Misc. Power Plant Equipment | 549,339 | 464,100 | 84.48% | 23.8 | 14.8 | 0.0% | 4.21% | 1.05% | 5,777 | (12,901) |
| Total Ft Myers Common | | \$72,947,883 | \$13,515,771 | 18.53% | 16.7 | 13.2 | -2.5% | 6.10% | 7.20% | \$5,259,008 | \$1,662,221 |
| Ft Myers Unit 2 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$24,646,981 | \$9,294,651 | 37.71% | 25.6 | 15.8 | -12.0% | 4.37% | 4.72% | \$1,162,475 | \$299,831 |
| 342.0 | Fuel Holders, Producers & Accessories | 6,389,579 | 1,882,844 | 29.47% | 21.5 | 13.0 | -3.0% | 4.78% | 5.67% | 362,062 | 119,258 |
| 343.0 | Prime Movers | 372,701,341 | 80,959,040 | 21.72% | 21.3 | 16.5 | -2.0% | 4.79% | 4.75% | 17,699,535 | (2,799,039) |
| 344.0 | Turbogenerator Units | 40,107,032 | 11,698,164 | 29.17% | 26.8 | 15.1 | -11.0% | 4.14% | 5.42% | 2,172,385 | 568,104 |
| 345.0 | Accessory Electric Equipment | 51,228,656 | 18,844,162 | 36.78% | 25.0 | 16.7 | -3.0% | 4.12% | 3.97% | 2,031,929 | (324,589) |
| 346.0 | Misc. Power Plant Equipment | 3,111,202 | 875,951 | 28.15% | 21.8 | 13.4 | 0.0% | 4.59% | 5.36% | 166,767 | 64,097 |
| Total Ft Myers Unit 2 | | \$498,184,791 | \$123,554,812 | 24.80% | 22.2 | 16.3 | -3.1% | 4.60% | 4.70% | \$23,595,153 | (\$2,072,338) |
| Ft Myers Unit 3 (Simple Cycle) | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$2,971,874 | \$451,954 | 15.21% | 23.3 | 17.3 | -12.0% | 4.80% | 5.61% | \$166,583 | \$38,792 |
| 342.0 | Fuel Holders, Producers & Accessories | 3,896,617 | 753,381 | 19.33% | 20.7 | 14.8 | -3.0% | 4.98% | 5.65% | 220,051 | 68,083 |
| 343.0 | Prime Movers | 74,187,566 | 4,907,365 | 6.62% | 18.3 | 14.7 | -2.0% | 5.56% | 6.16% | 4,571,043 | 417,659 |
| 344.0 | Turbogenerator Units | 13,759,002 | 1,935,596 | 14.07% | 24.3 | 18.2 | -11.0% | 4.57% | 5.32% | 731,641 | 167,522 |
| 345.0 | Accessory Electric Equipment | 9,683,556 | 1,821,193 | 18.81% | 23.4 | 17.4 | -3.0% | 4.41% | 4.85% | 469,436 | 4,625 |
| 346.0 | Misc. Power Plant Equipment | 481,988 | 72,428 | 15.03% | 21.2 | 15.2 | 0.0% | 4.71% | 5.61% | 27,031 | 8,715 |
| Total Ft Myers Unit 3 (Simple Cycle) | | \$104,960,603 | \$9,941,917 | 9.47% | 19.6 | 15.4 | -3.3% | 5.30% | 5.90% | \$6,185,785 | \$705,396 |
| Ft Myers Site | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$33,858,770 | \$13,623,006 | 40.23% | 26.2 | 13.9 | -12.0% | 4.30% | 7.50% | \$2,529,101 | \$1,320,269 |
| 342.0 | Fuel Holders, Producers & Accessories | 11,077,994 | 3,337,942 | 30.13% | 21.4 | 13.7 | -3.0% | 4.80% | 5.30% | 590,839 | 169,146 |
| 343.0 | Prime Movers | 512,097,683 | 94,434,634 | 18.44% | 20.0 | 15.8 | -2.0% | 5.10% | 5.10% | 26,179,611 | (1,799,015) |
| 344.0 | Turbogenerator Units | 53,874,999 | 13,632,777 | 25.30% | 26.1 | 16.0 | -11.0% | 4.30% | 5.40% | 2,905,341 | 736,627 |
| 345.0 | Accessory Electric Equipment | 61,041,302 | 20,571,662 | 33.70% | 24.7 | 16.8 | -3.0% | 4.20% | 4.30% | 2,635,479 | (191,659) |
| 346.0 | Misc. Power Plant Equipment | 4,142,529 | 1,412,479 | 34.10% | 22.0 | 13.8 | 0.0% | 4.50% | 4.80% | 199,575 | 59,911 |
| Total Ft Myers Site | | \$676,093,277 | \$147,012,500 | 21.74% | 21.0 | 15.8 | -3.1% | 4.90% | 5.20% | \$35,039,946 | \$295,279 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change In Annual Accrual (j) |
|--------------------------------|---------------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| LAUDERDALE PLANT | | | | | | | | | | | |
| Lauderdale Common | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$74,718,137 | \$50,852,187 | 68.06% | 23.3 | 8.4 | -12.0% | 4.80% | 5.21% | \$3,889,663 | \$826,219 |
| 342.0 | Fuel Holders, Producers & Accessories | 9,414,115 | 5,588,631 | 59.36% | 20.0 | 7.7 | -3.0% | 5.16% | 5.66% | 533,025 | 118,804 |
| 343.0 | Prime Movers | 35,523,207 | 4,724,080 | 13.30% | 11.7 | 8.9 | -2.0% | 8.72% | 9.19% | 3,265,779 | 2,626,361 |
| 344.0 | Turbogenerator Units | 1,646,834 | 916,636 | 55.66% | 19.8 | 6.2 | -11.0% | 5.61% | 8.89% | 146,478 | 88,839 |
| 345.0 | Accessory Electric Equipment | 12,033,813 | 7,746,021 | 64.37% | 24.1 | 9.2 | -3.0% | 4.28% | 4.20% | 505,979 | 12,593 |
| 346.0 | Misc. Power Plant Equipment | 930,984 | 571,382 | 61.37% | 18.3 | 8.1 | 0.0% | 5.45% | 4.76% | 44,307 | 22,894 |
| Total Lauderdale Common | | \$134,267,090 | \$70,398,937 | 52.43% | 18.3 | 8.6 | -6.6% | 5.80% | 6.20% | \$8,385,231 | \$3,695,710 |
| Lauderdale Unit 4 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$4,790,462 | \$4,026,215 | 84.05% | 23.5 | 8.4 | -12.0% | 4.76% | 3.34% | \$159,912 | \$78,474 |
| 342.0 | Fuel Holders, Producers & Accessories | 665,939 | 399,889 | 60.05% | 20.0 | 8.6 | -3.0% | 5.14% | 5.02% | 33,408 | 4,107 |
| 343.0 | Prime Movers | 144,270,472 | 83,930,531 | 58.18% | 18.7 | 10.0 | -2.0% | 5.45% | 4.16% | 5,996,444 | (1,217,080) |
| 344.0 | Turbogenerator Units | 27,385,918 | 15,841,475 | 57.85% | 24.1 | 10.0 | -11.0% | 4.61% | 5.31% | 1,453,117 | 111,207 |
| 345.0 | Accessory Electric Equipment | 27,691,585 | 18,566,718 | 67.05% | 23.8 | 9.3 | -3.0% | 4.33% | 3.88% | 1,074,731 | (32,932) |
| 346.0 | Misc. Power Plant Equipment | 2,802,044 | 1,902,133 | 73.10% | 20.1 | 7.5 | 0.0% | 4.98% | 3.60% | 93,627 | 65,005 |
| Total Lauderdale Unit 4 | | \$207,406,420 | \$124,666,961 | 60.11% | 20.0 | 9.9 | -3.3% | 5.20% | 4.20% | \$8,811,239 | (\$991,219) |
| Lauderdale Unit 5 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$2,978,287 | \$2,163,032 | 72.63% | 23.4 | 8.3 | -12.0% | 4.78% | 4.72% | \$140,468 | \$51,119 |
| 342.0 | Fuel Holders, Producers & Accessories | 665,779 | 388,555 | 58.36% | 19.5 | 8.6 | -3.0% | 5.27% | 5.18% | 34,488 | 3,196 |
| 343.0 | Prime Movers | 129,534,725 | 72,370,213 | 55.87% | 19.2 | 9.9 | -2.0% | 5.31% | 4.49% | 5,810,106 | 1,017,321 |
| 344.0 | Turbogenerator Units | 29,242,014 | 16,922,352 | 57.87% | 22.9 | 10.1 | -11.0% | 4.84% | 5.28% | 1,544,312 | 403,873 |
| 345.0 | Accessory Electric Equipment | 22,925,535 | 15,692,247 | 68.45% | 24.1 | 9.2 | -3.0% | 4.28% | 3.74% | 857,118 | (14,052) |
| 346.0 | Misc. Power Plant Equipment | 1,767,721 | 1,240,205 | 70.16% | 20.5 | 7.1 | 0.0% | 4.88% | 4.18% | 73,835 | 54,390 |
| Total Lauderdale Unit 5 | | \$187,114,061 | \$108,776,604 | 58.13% | 20.3 | 9.8 | -3.5% | 5.10% | 4.50% | \$8,460,327 | \$1,515,847 |
| Lauderdale Site | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$82,486,886 | \$57,041,434 | 69.15% | 23.3 | 8.4 | -12.0% | 4.80% | 5.10% | \$4,190,043 | \$955,812 |
| 342.0 | Fuel Holders, Producers & Accessories | 10,745,833 | 6,377,075 | 59.34% | 19.9 | 7.8 | -3.0% | 5.20% | 5.60% | 600,921 | 126,107 |
| 343.0 | Prime Movers | 309,328,404 | 161,024,824 | 52.06% | 17.7 | 9.8 | -2.0% | 5.80% | 4.90% | 15,072,329 | 2,426,602 |
| 344.0 | Turbogenerator Units | 58,274,766 | 33,680,463 | 57.80% | 23.4 | 9.9 | -11.0% | 4.70% | 5.40% | 3,143,907 | 603,919 |
| 345.0 | Accessory Electric Equipment | 62,650,933 | 42,004,986 | 67.05% | 23.9 | 9.2 | -3.0% | 4.30% | 3.90% | 2,437,828 | (34,391) |
| 346.0 | Misc. Power Plant Equipment | 5,300,749 | 3,713,720 | 70.06% | 19.9 | 7.5 | 0.0% | 5.00% | 4.00% | 211,769 | 142,289 |
| Total Lauderdale Site | | \$528,787,571 | \$303,842,502 | 57.46% | 19.6 | 9.5 | -4.2% | 5.30% | 4.90% | \$25,656,797 | \$4,220,338 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Change in Annual Accrual (j) | |
|------------------------------|---------------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | Estimated Annual Accrual (i) |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| MANATEE PLANT | | | | | | | | | | | |
| Manatee Unit 3 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$29,469,798 | \$6,281,544 | 21.32% | 23.6 | 19.2 | -12.0% | 4.74% | 4.72% | \$1,392,070 | \$154,338 |
| 342.0 | Fuel Holders, Producers & Accessories | 4,590,462 | 1,947,711 | 42.43% | 20.9 | 16.6 | -3.0% | 4.94% | 3.85% | 167,418 | (52,924) |
| 343.0 | Prime Movers | 322,367,886 | 24,615,580 | 7.64% | 21.1 | 17.7 | -2.0% | 4.84% | 5.22% | 16,827,424 | (902,810) |
| 344.0 | Turbogenerator Units | 42,301,618 | 5,849,399 | 13.83% | 24.6 | 20.2 | -11.0% | 4.52% | 4.81% | 2,033,100 | 341,035 |
| 345.0 | Accessory Electric Equipment | 45,805,658 | 13,587,157 | 29.66% | 23.5 | 19.4 | -3.0% | 4.39% | 3.79% | 1,734,115 | (1,472,281) |
| 346.0 | Misc. Power Plant Equipment | 11,065,051 | 4,334,772 | 39.18% | 21.5 | 17.0 | 0.0% | 4.66% | 3.59% | 398,832 | (344,526) |
| Total Manatee Unit 3 | | \$455,600,473 | \$56,616,163 | 12.43% | 21.7 | 18.1 | -3.4% | 4.80% | 4.90% | \$22,550,959 | (\$2,277,168) |
| MARTIN PLANT | | | | | | | | | | | |
| Martin Common | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$42,702,563 | \$29,835,777 | 69.87% | 22.9 | 8.9 | -12.0% | 4.89% | 4.72% | \$2,017,356 | \$565,469 |
| 342.0 | Fuel Holders, Producers & Accessories | 4,060,727 | 2,525,715 | 62.20% | 20.2 | 7.9 | -3.0% | 5.09% | 5.14% | 208,532 | 54,224 |
| 343.0 | Prime Movers | 19,947,437 | 17,039,769 | 85.42% | 17.3 | 8.9 | -2.0% | 5.91% | 1.64% | 326,989 | (371,171) |
| 344.0 | Turbogenerator Units | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 345.0 | Accessory Electric Equipment | 4,854,959 | 3,221,098 | 66.35% | 23.6 | 9.5 | -3.0% | 4.36% | 3.87% | 188,040 | 3,552 |
| 346.0 | Misc. Power Plant Equipment | 4,094,951 | 3,513,934 | 85.81% | 20.6 | 8.2 | 0.0% | 4.85% | 1.74% | 71,146 | 30,196 |
| Total Martin Common | | \$75,660,637 | \$56,136,293 | 74.19% | 20.9 | 8.8 | -7.1% | 5.10% | 3.70% | \$2,812,063 | \$282,270 |
| Martin Pipeline | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$0 | \$0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | \$0 | \$0 |
| 342.0 | Fuel Holders, Producers & Accessories | 13,326,900 | 13,292,886 | 99.73% | 21.4 | 7.1 | -3.0% | 4.81% | 0.46% | 61,055 | 61,055 |
| 343.0 | Prime Movers | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 344.0 | Turbogenerator Units | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 345.0 | Accessory Electric Equipment | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 346.0 | Misc. Power Plant Equipment | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| Total Martin Pipeline | | \$13,326,900 | \$13,292,886 | 99.73% | 21.4 | 7.1 | -3.0% | 4.80% | 0.50% | \$61,055 | \$61,055 |
| Martin Unit 3 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$1,605,301 | \$926,983 | 57.75% | 22.8 | 9.0 | -12.0% | 4.91% | 6.03% | \$96,821 | \$32,609 |
| 342.0 | Fuel Holders, Producers & Accessories | 170,896 | 99,346 | 58.13% | 20.7 | 7.6 | -3.0% | 4.98% | 5.94% | 10,150 | 3,143 |
| 343.0 | Prime Movers | 166,838,305 | 90,011,193 | 53.95% | 18.7 | 9.9 | -2.0% | 5.45% | 4.71% | 7,865,847 | (1,810,775) |
| 344.0 | Turbogenerator Units | 20,771,119 | 9,557,237 | 46.01% | 22.4 | 10.2 | -11.0% | 4.95% | 6.39% | 1,326,415 | 516,341 |
| 345.0 | Accessory Electric Equipment | 25,965,635 | 18,422,527 | 70.95% | 23.6 | 9.5 | -3.0% | 4.37% | 3.38% | 878,551 | (1,068,872) |
| 346.0 | Misc. Power Plant Equipment | 544,629 | 310,279 | 56.97% | 21.1 | 7.2 | 0.0% | 4.74% | 5.95% | 32,413 | 11,717 |
| Total Martin Unit 3 | | \$215,895,885 | \$119,327,565 | 55.27% | 19.6 | 9.9 | -2.9% | 5.30% | 4.70% | \$10,210,197 | (\$2,315,837) |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Change in Annual Accrual (j) | |
|----------------------------|---------------------------------------|------------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | Estimated Annual Accrual (i) |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| Martin Unit 4 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$1,275,326 | \$666,386 | 52.25% | 23.4 | 8.8 | -12.0% | 4.79% | 6.79% | \$86,809 | \$27,944 |
| 342.0 | Fuel Holders, Producers & Accessories | 170,507 | 89,093 | 52.25% | 20.7 | 7.5 | -3.0% | 4.98% | 6.73% | 11,477 | 3,634 |
| 343.0 | Prime Movers | 179,942,423 | 86,401,865 | 48.02% | 18.1 | 10.0 | -2.0% | 5.63% | 5.26% | 9,458,517 | (798,201) |
| 344.0 | Turbogenerator Units | 29,820,193 | 11,636,365 | 39.02% | 19.9 | 10.3 | -11.0% | 5.57% | 7.02% | 2,092,123 | 958,956 |
| 345.0 | Accessory Electric Equipment | 24,224,816 | 16,519,213 | 68.19% | 23.2 | 9.5 | -3.0% | 4.44% | 3.66% | 885,665 | (1,246,119) |
| 346.0 | Misc. Power Plant Equipment | 487,415 | 250,911 | 51.48% | 21.1 | 7.2 | 0.0% | 4.74% | 6.73% | 32,787 | 11,341 |
| Total Martin Unit 4 | | \$235,920,680 | \$115,563,833 | 48.98% | 18.8 | 10.0 | -3.2% | 5.50% | 5.30% | \$12,567,178 | (\$1,042,445) |
| Martin Unit 8 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$23,380,329 | \$4,305,227 | 18.41% | 23.7 | 18.9 | -12.0% | 4.72% | 4.96% | \$1,159,586 | \$177,612 |
| 342.0 | Fuel Holders, Producers & Accessories | 11,051,816 | 2,372,256 | 21.46% | 21.1 | 15.8 | -3.0% | 4.88% | 5.14% | 568,548 | 38,061 |
| 343.0 | Prime Movers | 328,996,497 | 53,780,305 | 16.35% | 21.3 | 17.8 | -2.0% | 4.80% | 4.69% | 15,442,602 | (2,652,205) |
| 344.0 | Turbogenerator Units | 40,363,598 | 6,565,908 | 16.27% | 25.3 | 20.0 | -11.0% | 4.38% | 4.74% | 1,912,307 | 297,763 |
| 345.0 | Accessory Electric Equipment | 52,690,040 | 18,050,616 | 34.26% | 24.1 | 19.1 | -3.0% | 4.27% | 3.61% | 1,900,662 | (1,787,641) |
| 346.0 | Misc. Power Plant Equipment | 4,345,319 | 3,585,699 | 82.52% | 21.5 | 17.2 | 0.0% | 4.66% | 1.02% | 44,110 | (247,026) |
| Total Martin Unit 8 | | \$460,827,599 | \$88,660,011 | 19.24% | 22.0 | 18.1 | -3.3% | 4.70% | 4.60% | \$21,027,815 | (\$4,173,436) |
| Martin Site | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$68,963,518 | \$35,734,373 | 51.82% | 23.2 | 12.2 | -12.0% | 4.80% | 4.90% | \$3,360,372 | \$803,634 |
| 342.0 | Fuel Holders, Producers & Accessories | 28,782,846 | 18,379,296 | 63.86% | 21.1 | 10.6 | -3.0% | 4.90% | 3.00% | 859,762 | 160,117 |
| 343.0 | Prime Movers | 695,724,662 | 247,233,132 | 35.54% | 19.6 | 13.3 | -2.0% | 5.20% | 4.80% | 33,093,955 | (5,632,352) |
| 344.0 | Turbogenerator Units | 90,954,910 | 27,759,510 | 30.52% | 22.7 | 14.1 | -11.0% | 4.90% | 5.90% | 5,330,845 | 1,773,060 |
| 345.0 | Accessory Electric Equipment | 107,735,450 | 56,213,454 | 52.18% | 23.8 | 14.1 | -3.0% | 4.30% | 3.60% | 3,852,918 | (4,099,080) |
| 346.0 | Misc. Power Plant Equipment | 9,472,314 | 7,660,823 | 80.88% | 21.0 | 12.1 | 0.0% | 4.80% | 1.90% | 180,456 | (193,772) |
| Total Martin Site | | \$1,001,633,701 | \$392,980,588 | 39.23% | 20.5 | 13.3 | -3.5% | 5.00% | 4.70% | \$46,678,308 | (\$7,188,393) |

FLORIDA POWER & LIGHT COMPANY
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| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | | Change In Annual Accrual (j) |
|----------------------------|---------------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | Estimated Annual Accrual (i) | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| PUTNAM PLANT | | | | | | | | | | | |
| Putnam Common | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$12,728,938 | \$9,449,327 | 74.23% | 21.5 | 2.0 | -12.0% | 5.22% | 18.97% | \$2,414,572 | \$1,892,686 |
| 342.0 | Fuel Holders, Producers & Accessories | 11,435,670 | 8,470,029 | 74.07% | 17.9 | 9.8 | -3.0% | 5.74% | 2.97% | 339,209 | (83,911) |
| 343.0 | Prime Movers | 20,146,555 | 11,834,606 | 58.74% | 15.1 | 9.4 | -2.0% | 6.75% | 4.17% | 840,832 | (428,401) |
| 344.0 | Turbogenerator Units | 170,569 | 47,851 | 28.05% | 14.6 | 10.3 | -11.0% | 7.61% | 8.04% | 13,712 | 7,230 |
| 345.0 | Accessory Electric Equipment | 1,523,346 | 1,111,862 | 72.99% | 22.9 | 4.8 | -3.0% | 4.50% | 6.24% | 95,007 | 31,026 |
| 346.0 | Misc. Power Plant Equipment | 1,440,520 | 981,618 | 68.14% | 18.5 | 4.5 | 0.0% | 5.40% | 7.09% | 102,062 | 48,763 |
| Total Putnam Common | | \$47,445,598 | \$31,895,293 | 67.22% | 17.4 | 7.6 | -4.4% | 6.00% | 8.00% | \$3,805,394 | \$1,467,393 |
| Putnam Unit 1 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$38,546 | \$31,993 | 83.00% | 21.8 | 1.6 | -12.0% | 5.13% | 17.72% | \$6,832 | \$5,097 |
| 342.0 | Fuel Holders, Producers & Accessories | 68,736 | 56,084 | 81.59% | 19.6 | 5.9 | -3.0% | 5.25% | 3.64% | 2,499 | (319) |
| 343.0 | Prime Movers | 61,302,516 | 42,334,924 | 69.06% | 17.6 | 9.7 | -2.0% | 5.81% | 3.03% | 1,859,389 | (1,328,342) |
| 344.0 | Turbogenerator Units | 7,708,123 | 5,576,593 | 72.35% | 20.9 | 6.1 | -11.0% | 5.30% | 6.34% | 488,792 | 72,553 |
| 345.0 | Accessory Electric Equipment | 7,159,774 | 5,892,353 | 82.30% | 23.1 | 6.2 | -3.0% | 4.45% | 3.32% | 237,861 | (70,009) |
| 346.0 | Misc. Power Plant Equipment | 407,803 | 332,744 | 81.59% | 19.7 | 2.4 | 0.0% | 5.07% | 7.81% | 31,836 | 15,116 |
| Total Putnam Unit 1 | | \$76,685,498 | \$54,224,691 | 70.71% | 18.3 | 9.1 | -2.9% | 5.60% | 3.40% | \$2,627,209 | (\$1,305,904) |
| Putnam Unit 2 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$38,546 | \$27,826 | 72.19% | 21.8 | 1.4 | -12.0% | 5.13% | 28.44% | \$10,964 | \$9,268 |
| 342.0 | Fuel Holders, Producers & Accessories | 68,672 | 48,851 | 71.14% | 19.6 | 4.4 | -3.0% | 5.26% | 7.19% | 4,935 | 2,119 |
| 343.0 | Prime Movers | 59,896,462 | 39,499,582 | 65.95% | 18.5 | 9.8 | -2.0% | 5.51% | 3.47% | 2,078,665 | (1,155,744) |
| 344.0 | Turbogenerator Units | 7,979,237 | 6,074,669 | 76.13% | 20.7 | 7.6 | -11.0% | 5.36% | 4.61% | 368,010 | (158,620) |
| 345.0 | Accessory Electric Equipment | 7,332,410 | 5,184,098 | 70.70% | 23.0 | 4.1 | -3.0% | 4.47% | 7.92% | 581,068 | 273,107 |
| 346.0 | Misc. Power Plant Equipment | 392,093 | 278,918 | 71.14% | 19.7 | 1.6 | 0.0% | 5.07% | 17.51% | 68,668 | 52,592 |
| Total Putnam Unit 2 | | \$76,707,420 | \$51,113,944 | 67.52% | 19.1 | 9.1 | -3.0% | 5.40% | 4.10% | \$3,112,310 | (\$977,278) |
| Putnam Site | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$12,806,030 | \$9,509,146 | 74.26% | 21.5 | 2.0 | -12.0% | 5.20% | 19.00% | \$2,432,368 | \$1,907,051 |
| 342.0 | Fuel Holders, Producers & Accessories | 11,573,078 | 8,574,964 | 74.09% | 18.0 | 9.7 | -3.0% | 5.70% | 3.00% | 346,643 | (82,111) |
| 343.0 | Prime Movers | 141,345,533 | 93,669,112 | 66.27% | 17.5 | 9.7 | -2.0% | 5.80% | 3.40% | 4,778,886 | (2,912,487) |
| 344.0 | Turbogenerator Units | 15,857,929 | 11,699,113 | 73.77% | 20.7 | 6.9 | -11.0% | 5.40% | 5.50% | 870,514 | (78,837) |
| 345.0 | Accessory Electric Equipment | 16,015,530 | 12,188,313 | 76.10% | 23.1 | 5.1 | -3.0% | 4.50% | 5.70% | 913,936 | 234,124 |
| 346.0 | Misc. Power Plant Equipment | 2,240,416 | 1,593,280 | 71.12% | 18.9 | 3.6 | 0.0% | 5.30% | 9.00% | 202,566 | 116,471 |
| Total Putnam Site | | \$199,838,516 | \$137,233,928 | 68.67% | 18.4 | 8.7 | -3.3% | 5.60% | 4.80% | \$9,544,913 | (\$815,789) |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | | Change In Annual Accrual (j) |
|-----------------------------|---------------------------------------|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | Estimated Annual Accrual (i) | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| SANFORD PLANT | | | | | | | | | | | |
| Sanford Common | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$60,722,293 | \$25,257,552 | 41.60% | 29.2 | 11.1 | -12.0% | 3.84% | 6.32% | \$3,840,276 | \$1,838,440 |
| 342.0 | Fuel Holders, Producers & Accessories | 66,458 | 59,142 | 68.41% | 21.1 | 14.2 | -3.0% | 4.87% | 2.43% | 2,104 | 634 |
| 343.0 | Prime Movers | 9,672,404 | 14,848,670 | 153.52% | 21.3 | 0.0 | -2.0% | 4.78% | 0.00% | 0 | (570,672) |
| 344.0 | Turbogenerator Units | 0 | 0 | 0.00% | 0.0 | 0.0 | 0.0% | 0.00% | 0.00% | 0 | 0 |
| 345.0 | Accessory Electric Equipment | 1,165,661 | 739,852 | 63.47% | 25.0 | 17.3 | -3.0% | 4.12% | 2.29% | 26,706 | 2,227 |
| 346.0 | Misc. Power Plant Equipment | 1,612,112 | 905,341 | 56.16% | 21.6 | 15.6 | 0.0% | 4.64% | 2.82% | 45,407 | 19,613 |
| Total Sanford Common | | \$73,258,928 | \$41,810,557 | 57.07% | 27.5 | 9.4 | -8.8% | 4.00% | 5.30% | \$3,914,493 | \$1,288,242 |
| Sanford Unit 4 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$7,273,005 | \$3,129,303 | 43.03% | 35.0 | 15.6 | -12.0% | 3.20% | 4.41% | \$320,566 | \$80,557 |
| 342.0 | Fuel Holders, Producers & Accessories | 1,754,676 | 564,066 | 32.15% | 20.9 | 14.7 | -3.0% | 4.94% | 4.81% | 84,423 | 19,500 |
| 343.0 | Prime Movers | 274,509,559 | 53,940,671 | 19.65% | 20.0 | 15.4 | -2.0% | 5.09% | 5.12% | 14,065,881 | (1,306,654) |
| 344.0 | Turbogenerator Units | 28,084,480 | 5,550,264 | 19.76% | 24.9 | 11.0 | -11.0% | 4.46% | 8.29% | 2,327,577 | 1,063,775 |
| 345.0 | Accessory Electric Equipment | 33,206,417 | 12,453,807 | 37.50% | 23.8 | 17.3 | -3.0% | 4.32% | 3.78% | 1,255,924 | (238,365) |
| 346.0 | Misc. Power Plant Equipment | 3,248,040 | 1,121,261 | 34.52% | 21.4 | 15.1 | 0.0% | 4.68% | 4.35% | 141,172 | 24,243 |
| Total Sanford Unit 4 | | \$348,076,177 | \$76,759,372 | 22.05% | 20.9 | 15.3 | -2.8% | 4.90% | 5.20% | \$18,195,543 | (\$356,944) |
| Sanford Unit 5 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$6,858,890 | \$1,694,577 | 24.71% | 33.6 | 15.6 | -12.0% | 3.33% | 5.58% | \$382,994 | \$115,497 |
| 342.0 | Fuel Holders, Producers & Accessories | 1,765,435 | 429,358 | 24.32% | 20.8 | 13.8 | -3.0% | 4.95% | 5.70% | 100,556 | 33,469 |
| 343.0 | Prime Movers | 254,614,619 | 58,741,579 | 23.07% | 20.9 | 15.8 | -2.0% | 4.89% | 4.88% | 12,422,282 | (2,090,751) |
| 344.0 | Turbogenerator Units | 30,030,624 | 7,303,520 | 24.32% | 25.0 | 11.1 | -11.0% | 4.44% | 7.80% | 2,342,756 | 1,201,592 |
| 345.0 | Accessory Electric Equipment | 33,483,343 | 9,125,681 | 27.25% | 23.7 | 13.3 | -3.0% | 4.35% | 5.71% | 1,913,123 | 305,923 |
| 346.0 | Misc. Power Plant Equipment | 2,758,184 | 670,798 | 24.32% | 21.4 | 13.3 | 0.0% | 4.68% | 5.68% | 156,776 | 51,965 |
| Total Sanford Unit 5 | | \$329,511,095 | \$77,965,493 | 23.66% | 21.6 | 15.2 | -2.9% | 4.80% | 5.30% | \$17,318,487 | (\$382,305) |
| Sanford Site | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$74,854,188 | \$30,081,432 | 40.19% | 30.0 | 11.8 | -12.0% | 3.70% | 6.10% | \$4,543,836 | \$2,032,494 |
| 342.0 | Fuel Holders, Producers & Accessories | 3,606,569 | 1,052,566 | 29.18% | 20.8 | 14.2 | -3.0% | 5.00% | 5.20% | 187,083 | 53,603 |
| 343.0 | Prime Movers | 538,796,582 | 127,530,920 | 23.67% | 20.4 | 15.3 | -2.0% | 5.00% | 4.90% | 26,488,163 | (3,968,077) |
| 344.0 | Turbogenerator Units | 58,115,104 | 12,853,784 | 22.12% | 24.9 | 11.1 | -11.0% | 4.50% | 8.00% | 4,670,333 | 2,265,367 |
| 345.0 | Accessory Electric Equipment | 67,855,421 | 22,319,320 | 32.89% | 23.8 | 15.3 | -3.0% | 4.30% | 4.70% | 3,195,753 | 69,785 |
| 346.0 | Misc. Power Plant Equipment | 7,618,336 | 2,697,400 | 35.41% | 21.4 | 14.6 | 0.0% | 4.70% | 4.50% | 343,355 | 95,821 |
| Total Sanford Site | | \$750,846,200 | \$196,535,422 | 26.18% | 21.7 | 14.8 | -3.4% | 4.80% | 5.30% | \$39,428,523 | \$548,993 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change in Annual Accrual (j) |
|--|---------------------------------------|-------------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| TURKEY POINT | | | | | | | | | | | |
| Turkey Point Unit 5 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$65,601,654 | \$7,133,546 | 10.87% | 23.7 | 21.2 | -12.0% | 4.73% | 4.78% | \$3,132,788 | \$443,120 |
| 342.0 | Fuel Holders, Producers & Accessories | 12,540,827 | 1,363,606 | 10.87% | 20.9 | 18.5 | -3.0% | 4.93% | 4.99% | 625,544 | 111,370 |
| 343.0 | Prime Movers | 373,736,762 | 53,233,814 | 14.24% | 18.5 | 15.9 | -2.0% | 5.50% | 5.15% | 19,241,595 | (1,687,664) |
| 344.0 | Turbogenerator Units | 3,030,799 | 321,374 | 10.60% | 24.7 | 22.2 | -11.0% | 4.50% | 4.52% | 136,991 | 15,759 |
| 345.0 | Accessory Electric Equipment | 38,642,181 | 5,401,892 | 13.98% | 23.6 | 21.3 | -3.0% | 4.36% | 4.17% | 1,612,748 | (551,214) |
| 346.0 | Misc. Power Plant Equipment | 10,033,608 | 1,871,815 | 18.66% | 21.5 | 19.0 | 0.0% | 4.66% | 4.29% | 430,137 | (282,249) |
| Total Turkey Point Unit 5 | | \$503,585,831 | \$69,326,047 | 13.77% | 19.5 | 17.0 | -3.2% | 5.30% | 5.00% | \$25,179,803 | (\$1,950,878) |
| OTHER PRODUCTION (COMBINED CYCLE) | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$368,040,845 | \$159,404,481 | 43.31% | 24.7 | 13.2 | -12.0% | 4.50% | 5.90% | \$21,580,578 | \$7,616,718 |
| 342.0 | Fuel Holders, Producers & Accessories | 82,917,609 | 41,033,160 | 49.49% | 20.4 | 12.1 | -3.0% | 5.00% | 4.10% | 3,378,210 | 485,308 |
| 343.0 | Prime Movers | 2,893,397,512 | 801,742,016 | 27.71% | 19.5 | 14.3 | -2.0% | 5.20% | 4.90% | 141,681,963 | (14,475,803) |
| 344.0 | Turbogenerator Units | 322,410,125 | 105,796,420 | 32.81% | 23.9 | 13.5 | -11.0% | 4.60% | 5.90% | 19,091,031 | 5,656,930 |
| 345.0 | Accessory Electric Equipment | 399,746,475 | 172,286,784 | 43.10% | 23.9 | 14.9 | -3.0% | 4.30% | 4.10% | 16,382,777 | (6,044,716) |
| 346.0 | Misc. Power Plant Equipment | 49,873,003 | 23,284,289 | 46.69% | 21.1 | 14.1 | 0.0% | 4.70% | 3.90% | 1,964,690 | (406,055) |
| TOTAL OTHER PRODUCTION (COMBINED CYCLE) | | \$4,116,385,569 | \$1,303,547,150 | 31.67% | 20.6 | 14.2 | -3.4% | 5.00% | 5.00% | \$204,079,249 | (\$7,167,618) |
| OTHER PRODUCTION | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$381,910,535 | \$171,450,997 | 44.89% | 24.9 | 13.1 | -12.0% | 4.50% | 5.80% | \$22,220,622 | \$7,983,564 |
| 342.0 | Fuel Holders, Producers & Accessories | 98,121,443 | 56,619,102 | 57.70% | 20.5 | 11.7 | -3.0% | 5.00% | 3.50% | 3,393,191 | (259,704) |
| 343.0 | Prime Movers | 3,006,198,018 | 893,043,407 | 29.71% | 19.5 | 14.1 | -2.0% | 5.20% | 4.80% | 144,058,782 | (15,084,017) |
| 344.0 | Turbogenerator Units | 373,577,789 | 147,984,203 | 39.61% | 23.9 | 12.1 | -11.0% | 4.60% | 6.60% | 24,822,340 | 10,592,667 |
| 345.0 | Accessory Electric Equipment | 421,962,298 | 184,573,190 | 43.74% | 23.5 | 14.5 | -3.0% | 4.40% | 4.20% | 17,739,027 | (5,171,523) |
| 346.0 | Misc. Power Plant Equipment | 50,294,312 | 23,655,095 | 47.03% | 21.2 | 14.1 | 0.0% | 4.70% | 3.90% | 1,978,510 | (393,755) |
| TOTAL OTHER PRODUCTION | | \$4,332,064,383 | \$1,477,325,994 | 34.10% | 20.6 | 13.9 | -3.5% | 5.00% | 4.90% | \$214,212,472 | (\$2,332,768) |
| TOTAL PRODUCTION | | \$11,630,455,497 | \$5,917,536,516 | 50.88% | 26.0 | 15.2 | -4.8% | 4.00% | 3.50% | \$407,347,089 | \$58,106,872 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Change In Annual Accrual (j) | |
|---------------------------------|--|------------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | Estimated Annual Accrual (i) |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| TRANSMISSION PLANT | | | | | | | | | | | |
| 350.2 | Easements | \$175,571,160 | \$50,530,943 | 28.78% | 50.0 | 30.9 | 0.0% | 2.00% | 2.31% | \$4,050,450 | \$12,313 |
| 352.0 | Structures & Improvements | 85,889,291 | 23,196,106 | 27.01% | 60.0 | 48.4 | -15.0% | 1.92% | 1.82% | 1,560,548 | (586,684) |
| 353.0 | Station Equipment | 1,011,113,785 | 244,270,562 | 24.16% | 38.0 | 27.1 | -10.0% | 2.89% | 3.17% | 32,052,575 | 3,741,389 |
| 353.1 | Station Equipment - Generator Step-Up Transformers | 197,711,163 | 42,535,608 | 21.51% | 33.0 | 23.0 | 0.0% | 3.03% | 3.41% | 6,750,520 | 819,185 |
| 354.0 | Towers & Fixtures | 168,243,833 | 74,614,045 | 44.35% | 40.0 | 19.7 | -15.0% | 2.87% | 3.58% | 6,020,112 | 1,814,016 |
| 355.0 | Poles & Fixtures | 740,416,858 | 298,146,133 | 40.27% | 44.0 | 34.2 | -50.0% | 3.40% | 3.21% | 23,778,753 | (2,876,254) |
| 356.0 | Overhead Conductors & Devices | 548,383,891 | 214,668,340 | 39.15% | 47.0 | 36.4 | -50.0% | 3.19% | 3.04% | 16,687,881 | (860,404) |
| 357.0 | Underground Conduit | 54,394,725 | 24,725,846 | 45.46% | 60.0 | 47.3 | 0.0% | 1.67% | 1.15% | 627,402 | (351,703) |
| 358.0 | Underground Conductors & Devices | 58,584,827 | 32,491,841 | 55.46% | 60.0 | 49.0 | -10.0% | 1.84% | 1.11% | 852,533 | (870,673) |
| 359.0 | Roads & Trails | 82,226,489 | 27,502,488 | 33.45% | 50.0 | 30.9 | -10.0% | 2.20% | 2.48% | 2,037,808 | 311,052 |
| TOTAL TRANSMISSION PLANT | | \$3,122,536,022 | \$1,032,681,912 | 33.07% | 42.3 | 30.7 | -24.4% | 2.90% | 3.00% | \$94,218,582 | \$1,152,237 |

DISTRIBUTION PLANT - DEPRECIABLE

| | | | | | | | | | | | |
|---|---|-------------------------|------------------------|---------------|-------------|-------------|---------------|--------------|--------------|----------------------|-----------------------|
| 361.0 | Structures & Improvements | \$181,432,252 | \$44,324,043 | 24.43% | 60.0 | 51.4 | -15.0% | 1.92% | 1.76% | \$3,198,081 | (\$1,519,158) |
| 362.0 | Station Equipment | 1,399,018,981 | 429,047,355 | 30.67% | 41.0 | 32.0 | -10.0% | 2.68% | 2.48% | 34,702,871 | (4,489,660) |
| 364.0 | Poles, Towers & Fixtures | 878,114,186 | 406,815,277 | 46.33% | 37.0 | 24.3 | -125.0% | 6.08% | 7.35% | 64,528,285 | 29,403,718 |
| 365.0 | Overhead Conductors & Devices | 1,155,296,902 | 624,469,987 | 54.05% | 40.0 | 29.3 | -100.0% | 5.00% | 4.97% | 57,472,210 | 8,949,740 |
| 366.6 | Underground Conduit, Duct System | 1,293,088,609 | 317,774,205 | 24.57% | 70.0 | 60.2 | -5.0% | 1.50% | 1.34% | 17,288,042 | (12,452,996) |
| 366.7 | Underground Conduit, Direct Buried | 76,179,331 | 19,429,379 | 25.50% | 50.0 | 41.3 | 0.0% | 2.00% | 1.80% | 1,374,636 | (377,489) |
| 367.6 | Underground Conductors & Devices Duct System | 1,344,075,779 | 324,691,177 | 24.16% | 38.0 | 30.2 | -5.0% | 2.76% | 2.68% | 36,032,848 | (257,198) |
| 367.7 | Underground Conductors & Devices, Direct Buried | 427,212,466 | 247,924,379 | 58.03% | 35.0 | 22.3 | 0.0% | 2.86% | 1.88% | 8,034,844 | (2,218,255) |
| 368.0 | Line Transformers | 1,810,216,247 | 772,661,777 | 42.68% | 32.0 | 22.9 | -25.0% | 3.91% | 3.59% | 65,028,704 | (21,861,676) |
| 369.1 | Services, Overhead | 180,627,855 | 95,646,630 | 52.95% | 48.0 | 36.7 | -125.0% | 4.68% | 4.69% | 8,465,932 | 157,051 |
| 369.7 | Services, Underground | 609,994,306 | 247,438,438 | 40.56% | 34.0 | 23.2 | -10.0% | 3.23% | 3.00% | 18,288,008 | (621,815) |
| 370.0 | Meters | 225,844,517 | 81,144,078 | 35.93% | 36.0 | 23.6 | -55.0% | 4.31% | 5.05% | 11,413,217 | 2,379,436 |
| 370.1 | AMR Meters | 30,378,322 | 733,042 | 2.41% | 20.0 | 19.2 | -55.0% | 7.75% | 7.97% | 2,420,404 | 2,420,404 |
| 371.0 | Installations on Customer's Premises | 63,873,263 | 57,068,106 | 89.35% | 30.0 | 25.3 | -25.0% | 4.16% | 1.41% | 898,853 | (3,061,289) |
| 373.0 | Street Lighting & Signal Systems | 375,203,879 | 230,756,332 | 61.50% | 30.0 | 25.8 | -20.0% | 4.00% | 2.26% | 8,493,104 | (14,394,333) |
| TOTAL DISTRIBUTION PLANT - DEPRECIABLE | | \$10,050,556,895 | \$3,899,924,205 | 38.80% | 39.0 | 29.4 | -36.1% | 3.50% | 3.40% | \$337,640,039 | (\$17,923,520) |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change in Annual Accrual (j) |
|---|---|-------------------------|-------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| GENERAL PLANT - DEPRECIABLE | | | | | | | | | | | |
| 390.0 | Structures & Improvements | \$405,787,732 | \$158,612,363 | 39.09% | 50.0 | 37.1 | -10.0% | 2.20% | 1.91% | \$7,758,621 | (\$3,197,648) |
| 392.0 | Aircraft - Rotary Wing | 8,926,387 | 3,460,055 | 38.76% | 7.0 | 2.5 | 50.0% | 7.14% | 4.50% | 401,256 | (268,223) |
| 392.0 | Aircraft - Fixed Wing (Jet) | 44,041,046 | 22,866,644 | 51.92% | 7.0 | 0.0 | 50.0% | 3.60% | 0.00% | 0 | (3,435,202) |
| 392.1 | Transportation - Automobiles | 2,066,181 | 867,802 | 42.00% | 6.0 | 3.5 | 15.0% | 14.17% | 12.18% | 251,566 | (48,030) |
| 392.2 | Transportation - Light Trucks | 26,453,827 | 12,689,927 | 47.97% | 9.0 | 5.8 | 15.0% | 9.44% | 6.37% | 1,686,128 | (1,435,424) |
| 392.3 | Transportation - Heavy Trucks | 156,049,583 | 97,983,924 | 62.79% | 12.0 | 9.0 | 15.0% | 7.08% | 2.47% | 3,851,427 | (14,406,374) |
| 392.4 | Transportation - Tractor-Trailers | 571,817 | 371,149 | 64.91% | 9.0 | 3.0 | 0.0% | 11.11% | 11.87% | 67,885 | 13,562 |
| 392.9 | Transportation - Trailers | 15,012,848 | 6,467,243 | 43.08% | 20.0 | 13.9 | 15.0% | 4.25% | 3.01% | 452,508 | (313,147) |
| 396.1 | Power Operated Equipment (Transportation) | 5,329,433 | 2,950,374 | 55.36% | 10.0 | 8.4 | 20.0% | 8.00% | 2.92% | 155,622 | (409,298) |
| 396.8 | Other Power Operated Equipment | 31,694 | 26,820 | 84.62% | 9.0 | 0.0 | 20.0% | 8.89% | 0.00% | 0 | (1,521) |
| 397.8 | Communications Equipment - Fiber Optics | 7,822,814 | 4,639,350 | 59.31% | 10.0 | 9.3 | 0.0% | 10.00% | 4.39% | 343,685 | (376,014) |
| SUBTOTAL GENERAL PLANT - DEPRECIABLE | | \$672,093,362 | \$310,935,651 | 46.26% | 859.1 | 9.3 | 720.3% | -0.70% | 2.20% | \$14,968,698 | (\$23,877,319) |
| TOTAL TRANSMISSION, DISTRIBUTION & GENERAL PLANT | | \$13,845,186,279 | \$5,243,541,768 | 37.87% | 41.6 | 28.6 | -31.7% | 3.20% | 3.20% | \$446,827,319 | (\$40,648,602) |
| TOTAL DEPRECIABLE PROPERTY | | \$25,475,641,776 | \$11,161,078,284 | 43.81% | 32.7 | 21.4 | -16.3% | 3.60% | 3.40% | \$854,174,408 | \$17,458,270 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Change in Annual Accrual (j) | |
|---|--|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | Estimated Annual Accrual (i) |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| INTANGIBLE PLANT | | | | | | | | | | | |
| 302.0 | Franchises & Consents | \$0 | \$0 | N/A | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 | \$0 |
| 303.0 | Miscellaneous Intangibles | 0 | 0 | N/A | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | 0 |
| 303.5 | Computer Software | 93,258,180 | 53,961,511 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 18,651,636 | 0 |
| 303.6 | Capitalized Software - 10 year | 4,857,630 | 1,144,627 | N/A | 10.0 | 10.0 | 0.0% | 10.0% | 10.0% | 485,763 | 0 |
| TOTAL INTANGIBLE PLANT | | \$98,115,810 | \$55,106,138 | N/A | 5.1 | 5.1 | 0.0% | 100.0% | 19.5% | \$19,137,399 | \$0 |
| STEAM PRODUCTION - AMORTIZABLE | | | | | | | | | | | |
| 316.3 | Misc. Power Plant Equipment - 3-Year Amortizable | \$201,095 | \$274,022 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | \$66,965 | \$0 |
| 316.5 | Misc. Power Plant Equipment - 5-Year Amortizable | 245,642 | 89,944 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 49,128 | 0 |
| 316.7 | Misc. Power Plant Equipment - 7-Year Amortizable | 3,111,770 | 1,373,708 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 444,983 | 0 |
| TOTAL STEAM PRODUCTION - AMORTIZABLE | | \$3,558,507 | \$1,737,674 | N/A | 6.3 | 6.3 | 0.0% | 15.8% | 15.8% | \$561,076 | \$0 |
| NUCLEAR PRODUCTION - AMORTIZABLE | | | | | | | | | | | |
| 325.3 | Misc. Power Plant Equipment - 3-Year Amortizable | \$938,976 | \$650,006 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | \$312,679 | \$0 |
| 325.5 | Misc. Power Plant Equipment - 5-Year Amortizable | 2,699,705 | 1,562,155 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 539,941 | 0 |
| 325.7 | Misc. Power Plant Equipment - 7-Year Amortizable | 32,997,067 | 15,849,440 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 4,718,581 | 0 |
| TOTAL NUCLEAR PRODUCTION - AMORTIZABLE | | \$36,635,748 | \$18,251,601 | N/A | 7.8 | 7.0 | 0.0% | 12.9% | 15.2% | \$5,571,201 | \$0 |
| OTHER PRODUCTION - AMORTIZABLE | | | | | | | | | | | |
| 346.3 | Misc. Power Plant Equipment - 3-Year Amortizable | \$282,325 | \$261,665 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | \$94,014 | \$0 |
| 346.5 | Misc. Power Plant Equipment - 5-Year Amortizable | 94,950 | 59,166 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 18,990 | 0 |
| 346.7 | Misc. Power Plant Equipment - 7-Year Amortizable | 2,647,873 | 1,135,760 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 378,646 | 0 |
| TOTAL OTHER PRODUCTION - AMORTIZABLE | | \$3,025,148 | \$1,456,591 | N/A | 8.0 | 7.0 | 0.0% | 12.5% | 16.3% | \$491,650 | \$0 |
| TOTAL PRODUCTION PLANT - AMORTIZABLE | | \$43,219,403 | \$21,445,866 | N/A | 7.6 | 6.9 | 0.0% | 13.1% | 15.3% | \$6,623,927 | \$0 |
| DISTRIBUTION - AMORTIZABLE | | | | | | | | | | | |
| 362.9 | Substation Equipment - LMS | \$13,584,693 | \$3,082,504 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | \$2,716,939 | \$0 |
| 367.5 | UG Conduct & Dev., Cable Injection - 20+ Year | 354,139 | (11,735) | N/A | 30.2 | 30.2 | 0.0% | 3.3% | 3.3% | 11,687 | 11,687 |
| 367.9 | UG Conduct & Dev., Cable Injection - 10 year | 49,752,954 | 36,793,692 | N/A | 10.0 | 10.0 | 0.0% | 10.0% | 10.0% | 4,975,295 | 0 |
| 371.2 | Residential Load Management | 17,832,460 | 10,042,138 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 3,566,492 | 0 |
| 371.3 | Commercial Load Management - Non ECCR | 0 | 0 | N/A | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | 0 |
| TOTAL DISTRIBUTION - AMORTIZABLE | | \$81,524,246 | \$49,906,599 | N/A | 7.2 | 7.2 | 0.0% | 13.8% | 13.8% | \$11,270,413 | \$11,687 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Estimated Annual Accrual (i) | Change in Annual Accrual (j) |
|---|--|----------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| GENERAL PLANT - AMORTIZABLE | | | | | | | | | | | |
| 390.1 | Leaseholds | \$0 | \$0 | N/A | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | \$0 | \$0 |
| 391.1 | Office Furniture | 8,393,445 | 3,788,486 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 1,200,263 | 0 |
| 391.2 | Office Accessories | 1,602,610 | 625,776 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 320,522 | 0 |
| 391.3 | Office Equipment | 183,521 | 64,809 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 26,244 | 0 |
| 391.4 | Duplicating & Mailing Equipment | 3,258,217 | 1,181,715 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 465,925 | 0 |
| 391.5 | EOP Equipment | 31,658,421 | 13,511,359 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 6,331,684 | 0 |
| 391.7 | PC Equipment (ECCR) | 360,667 | 164,480 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | 120,102 | 0 |
| 391.9 | Personal Computer Equipment | 33,798,475 | 19,983,071 | N/A | 3.0 | 3.0 | 0.0% | 33.3% | 33.3% | 11,254,892 | 0 |
| 392.7 | Transportation Equipment - Marine | 8,336 | 9,245 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 1,667 | 0 |
| 392.8 | Transportation Equipment - Other | 0 | 0 | N/A | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | 0 |
| 393.1 | Stores Equipment - Handling Equipment | 5,019 | 165,184 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 718 | 0 |
| 393.2 | Stores Equipment - Storage Equipment | 6,820,199 | 2,946,685 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 975,288 | 0 |
| 393.3 | Stores Equipment - Portable Handling | 0 | 0 | N/A | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | 0 |
| 394.1 | Shop Equipment - Fixed/Stationary | 0 | 0 | N/A | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | 0 |
| 394.2 | Shop Equipment - Portable Handling | 20,784,755 | 8,626,979 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 2,972,220 | 0 |
| 395.1 | Lab Equipment - Fixed/Stationary | 0 | 0 | N/A | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | 0 |
| 395.2 | Lab Equipment - Portable | 17,823,673 | 8,140,967 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 2,548,785 | 0 |
| 395.6 | Laboratory Testing Equipment (LMS) | 41,827 | 19,473 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 8,365 | 0 |
| 397.1 | Communications Equipment - Other | 0 | 0 | N/A | 0.0 | 0.0 | 0.0% | 0.0% | 0.0% | 0 | 0 |
| 397.2 | Communications Equipment - Other 7-Yr Amrt | 83,621,468 | 41,999,928 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 11,957,870 | 0 |
| 397.3 | Communications Equipment - Official | 25,419 | 26,343 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 3,635 | 0 |
| 397.4 | Communication Equipment (ECCR) | 9,208 | 6,293 | N/A | 5.0 | 5.0 | 0.0% | 20.0% | 20.0% | 1,842 | 0 |
| 398.0 | Miscellaneous Equipment | 12,229,180 | 5,334,875 | N/A | 7.0 | 7.0 | 0.0% | 14.3% | 14.3% | 1,748,773 | 0 |
| SUBTOTAL GENERAL PLANT - AMORTIZABLE | | \$220,624,440 | \$106,595,668 | N/A | 5.5 | 5.5 | 0.0% | 18.0% | 18.1% | \$39,938,795 | \$0 |
| TOTAL OTHER ACCOUNTS | | \$443,483,899 | \$233,054,271 | N/A | 5.8 | 5.8 | 0.0% | 34.90% | 17.40% | \$76,970,534 | \$11,687 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | | Change in Annual Accrual (j) |
|---------------------------------|---------------------------------------|------------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | Estimated Annual Accrual (i) | |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| FUTURE GENERATING UNITS | | | | | | | | | | | |
| WEST COUNTY PLANT | | | | | | | | | | | |
| West County Unit 1 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$87,967,441 | \$2,254,163 | 2.56% | 23.7 | 23.2 | -12.0% | 4.73% | 4.73% | \$4,157,693 | \$4,157,693 |
| 342.0 | Fuel Holders, Producers & Accessories | 16,816,412 | 430,920 | 2.56% | 20.9 | 20.4 | -3.0% | 4.92% | 4.92% | 827,939 | 827,939 |
| 343.0 | Prime Movers | 501,156,064 | 17,540,460 | 3.50% | 18.3 | 16.5 | -2.0% | 5.59% | 5.59% | 27,990,084 | 27,990,084 |
| 344.0 | Turbogenerator Units | 4,064,100 | 101,603 | 2.50% | 24.7 | 24.2 | -11.0% | 4.50% | 4.50% | 182,702 | 182,702 |
| 345.0 | Accessory Electric Equipment | 51,816,586 | 1,813,583 | 3.50% | 23.7 | 23.3 | -3.0% | 4.34% | 4.34% | 2,246,923 | 2,246,923 |
| 346.0 | Misc. Power Plant Equipment | 13,454,397 | 597,038 | 4.44% | 21.5 | 20.9 | 0.0% | 4.66% | 4.66% | 626,975 | 626,975 |
| Total West County Unit 1 | | \$675,275,000 | \$22,737,767 | 3.37% | 19.3 | 17.8 | -3.2% | 5.30% | 5.30% | \$36,032,316 | \$36,032,316 |
| West County Unit 2 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$74,765,193 | \$1,915,860 | 2.56% | 23.7 | 23.2 | -12.0% | 4.73% | 4.73% | \$3,533,702 | \$3,533,702 |
| 342.0 | Fuel Holders, Producers & Accessories | 14,292,587 | 366,248 | 2.56% | 20.9 | 20.4 | -3.0% | 4.92% | 4.92% | 703,681 | 703,681 |
| 343.0 | Prime Movers | 425,942,021 | 14,907,968 | 3.50% | 18.3 | 16.5 | -2.0% | 5.59% | 5.59% | 23,789,301 | 23,789,301 |
| 344.0 | Turbogenerator Units | 3,454,155 | 86,355 | 2.50% | 24.7 | 24.2 | -11.0% | 4.50% | 4.50% | 155,282 | 155,282 |
| 345.0 | Accessory Electric Equipment | 44,039,897 | 1,541,400 | 3.50% | 23.7 | 23.3 | -3.0% | 4.34% | 4.34% | 1,909,702 | 1,909,702 |
| 346.0 | Misc. Power Plant Equipment | 11,435,147 | 507,435 | 4.44% | 21.5 | 20.9 | 0.0% | 4.66% | 4.66% | 532,878 | 532,878 |
| Total West County Unit 2 | | \$573,929,000 | \$19,325,266 | 3.37% | 19.3 | 17.8 | -3.2% | 5.30% | 5.30% | \$30,624,546 | \$30,624,546 |
| West County Unit 3 | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$104,725,308 | \$0 | 0.00% | 23.7 | 23.2 | -12.0% | 4.73% | 4.73% | \$4,949,737 | \$4,949,737 |
| 342.0 | Fuel Holders, Producers & Accessories | 20,019,951 | 0 | 0.00% | 20.9 | 20.4 | -3.0% | 4.92% | 4.92% | 985,662 | 985,662 |
| 343.0 | Prime Movers | 596,626,689 | 0 | 0.00% | 18.3 | 17.1 | -2.0% | 5.59% | 5.59% | 33,322,217 | 33,322,217 |
| 344.0 | Turbogenerator Units | 4,838,314 | 0 | 0.00% | 24.7 | 24.2 | -11.0% | 4.50% | 4.50% | 217,506 | 217,506 |
| 345.0 | Accessory Electric Equipment | 61,687,687 | 0 | 0.00% | 23.7 | 23.3 | -3.0% | 4.34% | 4.34% | 2,674,963 | 2,674,963 |
| 346.0 | Misc. Power Plant Equipment | 16,017,471 | 0 | 0.00% | 21.5 | 20.9 | 0.0% | 4.66% | 4.66% | 746,414 | 746,414 |
| Total West County Unit 3 | | \$803,915,420 | \$0 | 0.00% | 19.3 | 18.3 | -3.2% | 5.30% | 5.30% | \$42,896,499 | \$42,896,499 |
| West County Site | | | | | | | | | | | |
| 341.0 | Structures & Improvements | \$267,457,942 | \$4,170,023 | 1.56% | 23.7 | 23.2 | -12.0% | 4.70% | 4.70% | \$12,641,132 | \$12,641,132 |
| 342.0 | Fuel Holders, Producers & Accessories | 51,126,950 | 797,168 | 1.56% | 20.9 | 20.4 | -3.0% | 4.90% | 4.90% | 2,517,282 | 2,517,282 |
| 343.0 | Prime Movers | 1,523,724,774 | 32,448,428 | 2.13% | 18.3 | 16.7 | -2.0% | 5.60% | 5.60% | 85,101,602 | 85,101,602 |
| 344.0 | Turbogenerator Units | 12,356,569 | 187,958 | 1.52% | 24.7 | 24.2 | -11.0% | 4.50% | 4.50% | 555,490 | 555,490 |
| 345.0 | Accessory Electric Equipment | 157,544,170 | 3,354,983 | 2.13% | 23.7 | 23.3 | -3.0% | 4.30% | 4.30% | 6,831,588 | 6,831,588 |
| 346.0 | Misc. Power Plant Equipment | 40,907,015 | 1,104,473 | 2.70% | 21.5 | 20.9 | 0.0% | 4.70% | 4.70% | 1,906,267 | 1,906,267 |
| Total West County Site | | \$2,053,119,420 | \$42,063,033 | 2.05% | 19.3 | 18.0 | -3.2% | 5.30% | 5.30% | \$109,553,361 | \$109,553,361 |

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS
 Using Estimated December, 2009 Balances and Proposed Depreciation Rates

| Account Number | Account Description | Plant Balance (a) | Reserve Balance (b) | Reserve Ratio (c)=b/a | ** RECOMMENDED RATES ** | | | | | Change in Annual Accrual (j) | |
|--------------------------------------|---------------------|------------------------|------------------------|--------------------------|-------------------------|-----------------------|--------------------|--------------------|-----------------------|---------------------------------|---------------------------------|
| | | | | | Average Life | | Net Salvage (f) | Depreciation Rates | | | Estimated Annual Accrual (i) |
| | | | | | Service Life (d) | Remaining Life (e) | | Whole Life (g) | Remaining Life (h) | | |
| SOLAR PRODUCTION PLANT | | | | | | | | | | | |
| Solar Production | | | | | | | | | | | |
| Desoto Solar Energy Center | | \$163,288,608 | \$0 | 0.00% | 30.0 | 30.0 | 0.0% | 3.33% | 3.33% | \$5,437,511 | \$5,437,511 |
| Spacecoast Solar Energy Center | | 75,786,701 | 0 | 0.00% | 30.0 | 30.0 | 0.0% | 3.33% | 3.33% | 2,523,697 | 2,523,697 |
| Martin Solar Energy Center | | 461,814,082 | 0 | 0.00% | 30.0 | 30.0 | 0.0% | 3.33% | 3.33% | 15,378,409 | 15,378,409 |
| Total Solar Production | | \$700,889,391 | \$0 | 0.00% | 30.0 | 30.0 | 0.0% | 3.30% | 3.30% | \$23,339,617 | \$23,339,617 |
| TOTAL FUTURE GENERATING UNITS | | \$2,754,008,811 | \$42,063,033 | N/A | 21.2 | 20.2 | 0.0% | 0.00% | 4.80% | \$132,892,978 | \$132,892,978 |

Note :

Rate for Account 390.1 - Leaseholds is an approximate based on various lease periods.
 Rate for Account 367.5 - As per Docket No. 931231-EI, Order No. PSC-94-1199-FOF-EI cable injection guaranteed for 20 years or more is to be recovered over the remaining life of the cable.
 Account 343 contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-Q3 survivor curve and a net salvage estimate of 40. The Average Service Life, Average Remaining Life, Whole Life rates and Remaining Life Rates and Accruals shown are composites for Account 343.
 Cape Canaveral and Riviera Steam Plants do not have recommended depreciation rates. These plants have been placed on a capital recovery schedule.
 Plant in Service for Future Generating Units are shown as of the anticipated in service date for each unit.