

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company	Docket No. 160021-EI
In re: Petition for approval of 2016-2018 storm hardening plan, by Florida Power & Light Company	Docket No. 160061-EI
In re: 2016 depreciation and dismantlement study by Florida Power & Light Company	Docket No. 160062-EI
In re: Petition for limited proceeding to modify and continue incentive mechanism by Florida Power & Light Company	Docket No. 160088-EI Filed: June 16, 2016

**FLORIDA POWER & LIGHT COMPANY'S
SECOND NOTICE OF IDENTIFIED ADJUSTMENTS**

Florida Power & Light Company ("FPL") hereby files this Second Notice of Identified Adjustments, to advise the Florida Public Service Commission, its Staff and intervenors of three adjustments to information contained in its rate case filing that have been identified subsequent to the Notice of Identified Adjustments that was filed on May 3, 2016 in this proceeding. Those adjustments are briefly described below and in Attachment 1 to this Notice:

Supplement to 2016 Depreciation Study. As filed, FPL's 2016 depreciation study developed service lives and net salvage characteristics based on historical data through year-end 2014. Those parameters were then applied to estimated plant and reserve balances brought forward to year-end 2017. Because the primary test year in FPL's base rate case is 2017, FPL considered year-end 2017 estimated plant and reserve balances as best representing FPL's depreciable plant during the test year. Discovery to date from Staff and others has raised questions about whether using year-end 2016 balances would be more appropriate and consistent with past Commission practice. FPL continues to believe that the use of year-end 2017 balances would provide a good match with FPL's 2017 Test Year and 2018 Subsequent Year, but has no

objection to using results for year-end 2016 balances for the purpose of setting depreciation rates and determining FPL's base rates in this proceeding and accordingly is proposing the adjustment described below.

FPL has prepared a supplemental version of Tables 1 through 8 that appear in Part VI of the 2016 Depreciation Study, using year-end 2016 balances. Those tables present summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives, and thus set forth in considerable detail the depreciation parameters resulting from the use of the year-end 2016 balances. The supplemental tables are Attachment 2 to this Notice. As shown on Attachment 1, using year-end 2016 balances results in reductions in revenue requirements of \$20.9 million in FPL's requested 2017 Test Year and \$20.5 million in the 2018 Subsequent Year, and an increase in revenue requirements of approximately \$200,000 for the 2019 Okeechobee Limited Scope Adjustment. The supplemental tables in Attachment 2 to this notice also include non-substantive corrections to existing net salvage and survivor curve parameters for certain accounts that have been identified in the course of discovery. All workpapers and supporting schedules for the supplemental tables and for the impact on FPL's revenue requirements will be made available electronically to Staff and the intervenors as a supplemental discovery response contemporaneously with the filing of this Notice.

Economic Development Rider. In responding to discovery, FPL determined that its projection of test period revenues for customers taking service under the Economic Development Rider and the Existing Facility Economic Development Rider did not take into account the base rate discounts provided under those riders and thus test period revenues were overstated by the amount of the discounts. At the same time, FPL determined that it needed to correct the five percent of economic development expenses (*i.e.*, rate reductions and O&M expenses) from test period revenue requirements that is contemplated by Rule 25-6.0426, Florida Administrative

Code. These two corrections partially offset and result in increases in revenue requirements of approximately \$700,000 in 2017 and \$800,000 in 2018, as shown on Attachment 1.

SJRPP Dismantlement Costs. In responding to discovery, FPL determined that it had not correctly forecast the dismantlement costs that are to be accrued for the 30% of SJRPP output that FPL purchases from JEA under a PPA. As shown on Attachment 1, this correction results in decreases in revenue requirements of approximately \$70,000 in 2017 and \$85,000 in 2018.

FPL will include the adjustments identified on Attachment 1 in an exhibit of adjustments that it will file with rebuttal testimony, along with any other adjustments that may be identified between now and then. Final rates determined by the Commission would include such adjustments as may be determined appropriate through this proceeding. FPL included similar exhibits with the rebuttal testimony of FPL witnesses in its 2009 and 2012 rate cases.

Respectfully submitted,

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CERTIFICATE OF SERVICE

Docket No. 160021-EI

(Consolidated)

I HEREBY CERTIFY that a true and correct copy of the foregoing Notice has been furnished by electronic mail this 16th day of June 2016 to the following parties:

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ATTACHMENT 1

**DOCKET NO. 160021-EI
FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES
SUMMARY OF IDENTIFIED ADJUSTMENTS**

Item No.	Category Affected	Item	Per Book Adjustments/Corrections with Revenue Requirement Impact	Impact on 2017 Retail Revenue Requirements Incr/(Decr) (\$000)	Impact on 2018 Retail Revenue Requirements Incr/(Decr) (\$000)	Impact on 2019 OK LSA Revenue Requirements Incr/(Decr) (\$000)
1	NOI & RB	Company Adjustment - Depreciation	FPL has calculated the impact to its proposed 2017 and 2018 depreciation company adjustments based on December 31, 2016 balances. This results in a reduction of depreciation expense of \$23M in 2017 and \$25M in 2018, and decrease in the 13-month average accumulated depreciation reserve of \$11M and \$35M in 2017 and 2018, respectively. It also results in small increases in depreciation expense and the 13-month average accumulated depreciation for the Okeechobee LSA due to a small increase in the depreciation rate for the Port Everglades unit that is used as a proxy for Okeechobee.	(\$20,858)	(\$20,518)	\$197
2	NOI	Retail Revenues - EDR and EFEDR	As described in FPL's response to Staffs 15th Set of Interrogatories No.288, FPL incorrectly forecasted EDR and EFEDR revenues for both the 2017 Test Year and 2018 Subsequent Year. Retail revenues should have been lower by \$715K in 2017 and \$850K in 2018. In addition, the FPSC adjustment to remove 5% of economic development expenses was incorrectly calculated. The FPSC adjustment was too low by \$20K in 2017 and \$26K in 2018.	\$697	\$825	N/A
3	RB	SJRPP - Deferred Credit - Dismantlement	As described in FPL's response to SFHHA's 8th Set of Interrogatories No.172, FPL incorrectly forecasted the accrual for dismantlement at SJRPP related to FPL's 30% power purchase agreement for both the 2017 Test Year and 2018 Subsequent Year. The deferred credit should be lower by \$816K in 2017 and \$961K in 2018.	\$72	\$86	N/A
NET INCREASE/(DECREASE) IN FPL'S REVENUE REQUIREMENTS				(\$20,089)	(\$19,607)	\$197

Notes:

The amounts reflected above are approximate amounts and do not take into account the impact of the items listed in FPL's Notice of Identified Adjustments filed in this docket on May 3, 2016. In addition, none of the calculations for 2018 reflect the impacts for 2017.

ATTACHMENT 2

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))/(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
STEAM PRODUCTION PLANT									
MANATEE STEAM PLANT									
<i>MANATEE COMMON</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	112,114,271	73,128,598	40,106,815	11.28	3,555,569	3.17
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	7,715,628	1,329,813	6,540,127	11.13	587,612	7.62
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	9,652,310	7,657,288	2,091,545	10.74	194,743	2.02
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	9,646,848	7,389,490	2,450,295	10.86	225,626	2.34
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	2,450,703	1,919,506	555,705	10.92	50,889	2.08
<i>TOTAL MANATEE COMMON</i>				<u>141,579,760</u>	<u>91,424,696</u>	<u>51,744,487</u>	11.21	<u>4,614,439</u>	3.26
<i>MANATEE UNIT 1</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	6,836,328	5,584,432	1,320,260	11.12	118,728	1.74
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	181,481,969	93,495,502	91,616,107	10.89	8,412,866	4.64
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	72,660,531	41,616,767	31,770,370	10.86	2,925,448	4.03
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	14,261,784	8,023,680	6,523,339	11.12	586,631	4.11
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	3,924,407	2,278,883	1,684,768	10.97	153,580	3.91
<i>TOTAL MANATEE UNIT 1</i>				<u>279,165,019</u>	<u>150,999,264</u>	<u>132,914,844</u>	10.90	<u>12,197,253</u>	4.37
<i>MANATEE UNIT 2</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	4,986,744	4,017,696	1,018,916	11.15	91,383	1.83
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	183,957,418	87,494,700	100,141,866	10.92	9,170,501	4.99
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	70,765,381	42,942,308	28,530,727	10.85	2,629,560	3.72
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	12,273,816	6,398,866	6,120,427	11.14	549,410	4.48
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	3,453,782	1,668,499	1,819,820	10.99	165,589	4.79
<i>TOTAL MANATEE UNIT 2</i>				<u>275,437,142</u>	<u>142,522,068</u>	<u>137,631,756</u>	10.92	<u>12,606,443</u>	4.58
TOTAL MANATEE STEAM PLANT				696,181,920	384,946,028	322,291,087	10.96	29,418,135	4.23
MARTIN STEAM PLANT									
<i>MARTIN COMMON</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	241,950,141	158,600,994	85,768,649	14.04	6,108,878	2.52
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	7,068,506	2,944,759	4,265,118	13.57	314,305	4.45
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	27,474,257	14,912,384	12,836,615	13.43	955,816	3.48
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	10,295,313	5,435,309	5,065,911	13.78	367,628	3.57
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,888,459	1,913,639	2,013,704	13.67	147,308	3.79
<i>TOTAL MARTIN COMMON</i>				<u>290,676,676</u>	<u>183,807,084</u>	<u>109,949,997</u>	13.93	<u>7,893,935</u>	2.72
<i>MARTIN PIPELINE</i>									
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	0	370,942	370,942	-	13.04	-	0.00
<i>TOTAL MARTIN PIPELINE</i>				<u>370,942</u>	<u>370,942</u>	<u>-</u>		<u>-</u>	<u>0.00</u>
<i>MARTIN UNIT 1</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	16,404,681	10,400,297	6,168,431	14.03	439,660	2.68
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	212,830,965	87,624,020	129,463,564	13.44	9,632,706	4.53
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	90,120,383	50,448,065	40,573,522	13.44	3,018,863	3.35
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	24,391,137	14,440,333	10,438,627	13.72	760,833	3.12
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,594,165	1,758,500	1,871,607	13.67	136,913	3.81
<i>TOTAL MARTIN UNIT 1</i>				<u>347,341,330</u>	<u>164,671,214</u>	<u>188,515,751</u>	13.48	<u>13,988,975</u>	4.03
<i>MARTIN UNIT 2</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	11,266,842	7,618,893	3,760,618	13.98	269,000	2.39
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	215,154,508	84,744,456	134,713,142	13.48	9,993,557	4.64
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	82,856,949	30,043,134	53,642,385	13.52	3,967,632	4.79
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	23,045,156	12,167,493	11,338,566	13.83	819,853	3.56
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,280,816	1,374,670	1,938,954	13.71	141,426	4.31
<i>TOTAL MARTIN UNIT 2</i>				<u>335,604,270</u>	<u>135,948,644</u>	<u>205,393,665</u>	13.52	<u>15,191,468</u>	4.53
TOTAL MARTIN STEAM PLANT				973,993,219	484,797,884	503,859,413	13.59	37,074,378	3.81

FLORIDA POWER AND LIGHT COMPANY

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SCHERER STEAM PLANT									
<i>SCHERER COAL CARS</i>									
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	0	33,149,442	33,149,442	-	19.25	-	0.00
<i>TOTAL SCHERER COAL CARS</i>				<u>33,149,442</u>	<u>33,149,442</u>	<u>-</u>	19.25	<u>-</u>	<u>0.00</u>
<i>SCHERER COMMON</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2039	80 - R2 *	(1)	39,391,667	20,717,188	19,068,395	21.60	882,796	2.24
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	(4)	25,844,055	12,070,575	14,807,242	19.34	765,628	2.96
314 TURBOGENERATOR UNITS	06-2039	55 - R0.5 *	(1)	4,336,718	1,830,764	2,549,321	19.91	128,042	2.95
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	65 - S0 *	(4)	1,226,257	679,212	596,095	20.22	29,480	2.40
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	65 - R0.5 *	(1)	3,659,825	1,735,162	1,961,262	20.49	95,718	2.62
<i>TOTAL SCHERER COMMON</i>				<u>74,458,521</u>	<u>37,032,900</u>	<u>38,982,315</u>	20.50	<u>1,901,664</u>	<u>2.55</u>
<i>SCHERER COMMON UNIT 3 AND 4</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2039	80 - R2 *	(1)	2,999,449	1,646,858	1,382,585	21.56	64,127	2.14
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	(4)	22,335,968	9,614,113	13,615,294	19.59	695,012	3.11
314 TURBOGENERATOR UNITS	06-2039	55 - R0.5 *	(1)	2,831,158	224,639	2,634,831	20.55	128,216	4.53
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	65 - S0 *	(4)	2,818,575	245,786	2,685,532	21.48	125,025	4.44
<i>TOTAL SCHERER COMMON UNIT 3 AND 4</i>				<u>30,985,149</u>	<u>11,731,396</u>	<u>20,318,242</u>	20.07	<u>1,012,380</u>	<u>3.27</u>
<i>SCHERER UNIT 4</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2039	80 - R2 *	(1)	159,104,427	39,437,115	121,258,357	21.89	5,539,441	3.48
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	(4)	671,515,648	178,043,157	520,333,117	20.16	25,810,174	3.84
314 TURBOGENERATOR UNITS	06-2039	55 - R0.5 *	(1)	122,853,491	58,668,053	65,413,972	19.88	3,290,441	2.68
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	65 - S0 *	(4)	49,374,419	14,135,035	37,214,361	20.96	1,775,494	3.60
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	65 - R0.5 *	(1)	5,117,266	2,275,999	2,892,440	20.62	140,274	2.74
<i>TOTAL SCHERER UNIT 4</i>				<u>1,007,965,252</u>	<u>292,559,359</u>	<u>747,112,247</u>	20.44	<u>36,555,824</u>	<u>3.63</u>
TOTAL SCHERER STEAM PLANT				1,146,558,365	374,473,097	806,412,804	20.43	39,469,868	3.44

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))/(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SJRPP STEAM PLANT									
<i>SJRPP COAL AND LIMESTONE</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	3,562,391	1,817,206	1,780,809	20.48	86,954	2.44
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	30,883,389	15,259,114	16,859,611	18.00	936,645	3.03
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	3,773,252	2,142,570	1,781,612	19.17	92,938	2.46
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	<u>300,302</u>	<u>161,831</u>	<u>141,474</u>	19.33	<u>7,319</u>	2.44
<i>TOTAL SJRPP COAL AND LIMESTONE</i>				<u>38,519,334</u>	<u>19,380,721</u>	<u>20,563,506</u>	18.30	<u>1,123,856</u>	2.92
<i>SJRPP COAL CARS</i>									
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	0	<u>52,105</u>	<u>52,105</u>	-	17.84	-	0.00
<i>TOTAL SJRPP COAL CARS</i>				<u>52,105</u>	<u>52,105</u>	-	17.84	-	0.00
<i>SJRPP COMMON</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	33,146,529	22,171,912	11,306,083	20.54	550,442	1.66
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	3,694,843	2,563,468	1,279,168	18.22	70,207	1.90
314 TURBOGENERATOR UNITS	06-2038	55 - R0.5 *	(1)	2,497,878	1,684,864	837,993	18.75	44,693	1.79
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	5,833,698	3,990,701	2,076,346	19.27	107,750	1.85
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	<u>1,598,862</u>	<u>1,006,658</u>	<u>608,193</u>	19.52	<u>31,157</u>	1.95
<i>TOTAL SJRPP COMMON</i>				<u>46,771,810</u>	<u>31,417,602</u>	<u>16,107,783</u>	20.03	<u>804,249</u>	1.72
<i>SJRPP GYPSUM AND ASH</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	2,172,989	1,122,277	1,072,442	20.54	52,212	2.40
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	17,085,257	9,494,175	8,274,492	17.87	463,038	2.71
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	52,571	31,682	22,992	19.35	1,188	2.26
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	<u>154,892</u>	<u>64,476</u>	<u>91,965</u>	19.65	<u>4,680</u>	3.02
<i>TOTAL SJRPP GYPSUM AND ASH</i>				<u>19,465,709</u>	<u>10,712,610</u>	<u>9,461,891</u>	18.16	<u>521,118</u>	2.68
<i>SJRPP UNIT 1</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	9,049,629	6,497,954	2,642,171	20.45	129,202	1.43
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	99,626,681	50,079,303	53,532,445	18.54	2,887,403	2.90
314 TURBOGENERATOR UNITS	06-2038	55 - R0.5 *	(1)	31,463,410	15,259,034	16,519,010	19.20	860,365	2.73
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	12,475,837	7,908,663	5,066,208	19.36	261,684	2.10
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	<u>2,038,425</u>	<u>1,391,601</u>	<u>667,209</u>	19.40	<u>34,392</u>	1.69
<i>TOTAL SJRPP UNIT 1</i>				<u>154,653,983</u>	<u>81,136,555</u>	<u>78,427,043</u>	18.79	<u>4,173,046</u>	2.70
<i>SJRPP UNIT 2</i>									
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	7,177,145	4,116,166	3,132,751	20.43	153,341	2.14
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	90,153,231	39,507,420	54,251,940	18.56	2,923,057	3.24
314 TURBOGENERATOR UNITS	06-2038	55 - R0.5 *	(1)	28,479,810	10,690,425	18,074,183	19.21	940,874	3.30
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	10,105,912	5,314,628	5,195,520	19.27	269,617	2.67
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	<u>1,571,822</u>	<u>863,236</u>	<u>718,304</u>	19.45	<u>36,931</u>	2.35
<i>TOTAL SJRPP UNIT 2</i>				<u>137,487,920</u>	<u>60,497,875</u>	<u>81,372,698</u>	18.82	<u>4,323,820</u>	3.14
TOTAL SJRPP STEAM PLANT				<u>396,950,861</u>	<u>203,197,468</u>	<u>205,932,921</u>	18.81	<u>10,946,089</u>	2.76
TOTAL STEAM PRODUCTION				<u>3,213,684,365</u>	<u>1,447,414,477</u>	<u>1,838,496,225</u>	15.73	<u>116,908,470</u>	3.64

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
NUCLEAR PRODUCTION PLANT									
ST. LUCIE NUCLEAR PLANT									
<i>ST. LUCIE COMMON</i>									
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	396,984,357	176,282,726	224,671,475	25.17	8,926,161	2.25
322 REACTOR PLANT EQUIPMENT	04-2043	60 - R1 *	(2)	55,565,218	31,403,213	25,273,310	23.69	1,066,835	1.92
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	12,402,700	(7,534,768)	19,937,468	22.26	895,663	7.22
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	34,367,943	16,891,518	17,820,104	24.78	719,133	2.09
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	<u>20,722,317</u>	<u>2,245,775</u>	<u>19,098,211</u>	22.70	<u>841,331</u>	4.06
<i>TOTAL ST. LUCIE COMMON</i>				<u>520,042,535</u>	<u>219,288,464</u>	<u>306,800,568</u>	24.64	<u>12,449,123</u>	2.39
<i>ST. LUCIE UNIT 1</i>									
321 STRUCTURES AND IMPROVEMENTS	03-2036	100 - R1.5 *	(1)	194,729,786	100,039,207	96,637,876	18.67	5,176,105	2.66
322 REACTOR PLANT EQUIPMENT	03-2036	60 - R1 *	(2)	838,073,831	293,588,602	561,246,706	18.00	31,180,373	3.72
323 TURBOGENERATOR UNITS	03-2036	45 - R0.5 *	0	412,318,467	47,813,095	364,505,372	17.31	21,057,503	5.11
324 ACCESSORY ELECTRIC EQUIPMENT	03-2036	75 - R2.5 *	(1)	119,762,438	49,415,234	71,544,828	18.68	3,830,023	3.20
325 MISCELLANEOUS POWER PLANT EQUIPMENT	03-2036	50 - R1.5 *	(3)	<u>11,320,232</u>	<u>6,997,958</u>	<u>4,661,881</u>	15.87	<u>293,754</u>	2.59
<i>TOTAL ST. LUCIE UNIT 1</i>				<u>1,576,204,754</u>	<u>497,854,096</u>	<u>1,098,596,663</u>	17.85	<u>61,537,758</u>	3.90
<i>ST. LUCIE UNIT 2</i>									
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	297,759,844	130,332,823	170,404,619	25.16	6,772,839	2.27
322 REACTOR PLANT EQUIPMENT	04-2043	60 - R1 *	(2)	1,053,686,661	387,788,728	686,971,666	23.70	28,986,146	2.75
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	350,014,044	46,854,392	303,159,652	22.42	13,521,840	3.86
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	188,938,115	84,917,442	105,910,054	24.68	4,291,331	2.27
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	<u>24,130,684</u>	<u>11,189,066</u>	<u>13,665,539</u>	20.78	<u>657,629</u>	2.73
<i>TOTAL ST. LUCIE UNIT 2</i>				<u>1,914,529,349</u>	<u>661,082,451</u>	<u>1,280,111,530</u>	23.61	<u>54,229,785</u>	2.83
TOTAL ST. LUCIE NUCLEAR PLANT				4,010,776,637	1,378,225,011	2,685,508,761	20.95	128,216,666	3.20
TURKEY POINT NUCLEAR PLANT									
<i>TURKEY POINT COMMON</i>									
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	360,056,132	183,734,299	179,922,394	15.98	11,259,224	3.13
322 REACTOR PLANT EQUIPMENT	04-2033	60 - R1 *	(2)	137,627,469	24,011,347	116,368,671	15.58	7,469,106	5.43
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	21,825,767	5,398,454	16,427,313	14.91	1,101,785	5.05
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	53,673,512	34,021,888	20,188,359	15.97	1,264,143	2.36
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	<u>37,213,998</u>	<u>17,421,764</u>	<u>20,908,654</u>	15.30	<u>1,366,579</u>	3.67
<i>TOTAL TURKEY POINT COMMON</i>				<u>610,396,877</u>	<u>264,587,751</u>	<u>353,815,391</u>	15.75	<u>22,460,817</u>	3.68
<i>TURKEY POINT UNIT 3</i>									
321 STRUCTURES AND IMPROVEMENTS	07-2032	100 - R1.5 *	(1)	183,462,252	38,437,467	146,859,407	15.31	9,592,385	5.23
322 REACTOR PLANT EQUIPMENT	07-2032	60 - R1 *	(2)	586,039,767	168,441,241	429,319,321	14.82	28,968,915	4.94
323 TURBOGENERATOR UNITS	07-2032	45 - R0.5 *	0	756,080,929	81,959,597	674,121,333	14.39	46,846,514	6.20
324 ACCESSORY ELECTRIC EQUIPMENT	07-2032	75 - R2.5 *	(1)	150,385,799	72,326,463	79,563,194	15.28	5,207,015	3.46
325 MISCELLANEOUS POWER PLANT EQUIPMENT	07-2032	50 - R1.5 *	(3)	<u>15,687,982</u>	<u>752,238</u>	<u>15,406,383</u>	14.84	<u>1,038,166</u>	6.62
<i>TOTAL TURKEY POINT UNIT 3</i>				<u>1,691,656,730</u>	<u>361,917,007</u>	<u>1,345,269,638</u>	14.88	<u>91,652,995</u>	5.42
<i>TURKEY POINT UNIT 4</i>									
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	128,297,844	49,379,171	80,201,652	16.01	5,009,472	3.90
322 REACTOR PLANT EQUIPMENT	04-2033	60 - R1 *	(2)	514,072,790	183,833,792	340,520,454	15.49	21,983,244	4.28
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	599,706,206	78,908,563	520,797,643	15.02	34,673,611	5.78
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	175,176,467	103,877,312	73,050,920	15.93	4,585,745	2.62
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	<u>11,936,247</u>	<u>187,688</u>	<u>12,106,646</u>	15.48	<u>782,083</u>	6.55
<i>TOTAL TURKEY POINT UNIT 4</i>				<u>1,429,189,554</u>	<u>416,186,526</u>	<u>1,026,677,315</u>	15.32	<u>67,034,155</u>	4.69
TOTAL TURKEY POINT NUCLEAR PLANT				3,731,243,161	1,042,691,284	2,725,762,344	15.05	181,147,967	4.85
TOTAL NUCLEAR PRODUCTION PLANT				7,742,019,799	2,420,916,295	5,411,271,105	17.49	309,364,633	4.00

FLORIDA POWER AND LIGHT COMPANY

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
COMBINED CYCLE PRODUCTION PLANT									
LAUDERDALE COMBINED CYCLE PLANT									
<i>LAUDERDALE COMMON</i>									
341	06-2033	80 - R2 *	(2)	84,760,736	56,466,915	29,989,036	16.08	1,864,990	2.20
342	06-2033	50 - R1.5 *	(3)	11,513,771	6,416,278	5,442,906	15.29	355,978	3.09
343	06-2033	50 - R1 *	(3)	27,106,051	5,912,889	22,006,343	15.62	1,408,857	5.20
343.2	06-2033	9 - L0 *	35	37,564,239	7,262,311	17,154,444	7.11	2,412,721	6.42
344	06-2033	60 - R2 *	(3)	680,446	405,162	295,698	15.89	18,609	2.73
345	06-2033	50 - R2.5 *	(2)	12,121,303	9,401,592	2,962,137	15.25	194,238	1.60
346	06-2033	50 - S0.5 *	(2)	1,234,438	609,250	649,876	15.38	42,255	3.42
<i>TOTAL LAUDERDALE COMMON</i>				<u>174,980,983</u>	<u>86,474,396</u>	<u>78,500,440</u>	12.47	<u>6,297,648</u>	3.60
<i>LAUDERDALE UNIT 4</i>									
341	06-2033	80 - R2 *	(2)	5,090,645	3,478,638	1,713,819	16.07	106,647	2.09
342	06-2033	50 - R1.5 *	(3)	673,633	511,484	182,358	15.20	11,997	1.78
343	06-2033	50 - R1 *	(3)	121,376,511	49,359,731	75,658,076	15.16	4,990,638	4.11
343.2	06-2033	9 - L0 *	35	64,237,235	8,573,139	33,181,064	6.74	4,923,007	7.66
344	06-2033	60 - R2 *	(3)	28,799,680	20,523,754	9,139,917	15.69	582,531	2.02
345	06-2033	50 - R2.5 *	(2)	29,810,853	19,234,929	11,172,142	15.43	724,053	2.43
346	06-2033	50 - S0.5 *	(2)	2,599,158	1,902,628	748,513	14.87	50,337	1.94
<i>TOTAL LAUDERDALE UNIT 4</i>				<u>252,587,715</u>	<u>103,584,302</u>	<u>131,795,889</u>	11.57	<u>11,389,210</u>	4.51
<i>LAUDERDALE UNIT 5</i>									
341	06-2033	80 - R2 *	(2)	3,203,159	1,949,981	1,317,241	16.11	81,765	2.55
342	06-2033	50 - R1.5 *	(3)	742,434	503,872	260,835	15.38	16,959	2.28
343	06-2033	50 - R1 *	(3)	121,964,623	33,068,495	92,555,067	15.19	6,093,158	5.00
343.2	06-2033	9 - L0 *	35	24,160,830	1,666,194	14,038,345	7.21	1,947,066	8.06
344	06-2033	60 - R2 *	(3)	31,767,828	22,571,172	10,149,691	15.76	644,016	2.03
345	06-2033	50 - R2.5 *	(2)	24,918,023	15,461,507	9,954,876	15.51	641,836	2.58
346	06-2033	50 - S0.5 *	(2)	1,810,688	1,287,343	559,558	14.89	37,579	2.08
<i>TOTAL LAUDERDALE UNIT 5</i>				<u>208,567,584</u>	<u>76,508,564</u>	<u>128,835,613</u>	13.62	<u>9,462,379</u>	4.54
TOTAL LAUDERDALE COMBINED CYCLE PLANT				636,136,282	266,567,261	339,131,942	12.49	27,149,237	4.27

FLORIDA POWER AND LIGHT COMPANY

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	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
FT. MYERS COMBINED CYCLE PLANT									
<i>FT. MYERS COMMON</i>									
341	06-2043	80 - R2 *	(2)	8,824,312	2,131,886	6,868,912	25.06	274,099	3.11
342	06-2043	50 - R1.5 *	(3)	794,049	284,358	533,513	15.56	34,287	4.32
343	06-2043	50 - R1 *	(3)	3,709,607	1,045,250	2,775,645	23.96	115,845	3.12
343.2	06-2043	9 - L0 *	35	441,577	231,377	55,648	5.82	9,562	2.17
344	06-2043	60 - R2 *	(3)	230,729	16,354	221,297	25.42	8,706	3.77
345	06-2043	50 - R2.5 *	(2)	1,163,312	139,908	1,046,670	24.91	42,018	3.61
346	06-2043	50 - S0.5 *	(2)	768,815	197,971	586,220	22.83	25,678	3.34
<i>TOTAL FT. MYERS COMMON</i>				<u>15,932,401</u>	<u>4,047,105</u>	<u>12,087,905</u>	23.69	<u>510,195</u>	3.20
<i>FT. MYERS UNIT 2</i>									
341	06-2043	80 - R2 *	(2)	28,751,597	12,204,747	17,121,883	25.41	673,825	2.34
342	06-2043	50 - R1.5 *	(3)	6,194,175	1,967,815	4,412,184	23.43	188,313	3.04
343	06-2043	50 - R1 *	(3)	367,522,551	79,088,073	299,460,154	23.53	12,726,738	3.46
343.2	06-2043	9 - L0 *	35	302,123,631	39,131,213	157,249,147	7.01	22,432,118	7.42
344	06-2043	60 - R2 *	(3)	57,280,635	19,398,986	39,600,067	24.73	1,601,297	2.80
345	06-2043	50 - R2.5 *	(2)	55,628,985	25,417,944	31,323,620	24.10	1,299,735	2.34
346	06-2043	50 - S0.5 *	(2)	3,539,476	1,628,771	1,981,494	22.90	86,528	2.44
<i>TOTAL FT. MYERS UNIT 2</i>				<u>821,041,049</u>	<u>178,837,550</u>	<u>551,148,549</u>	14.13	<u>39,008,554</u>	4.75
<i>FT. MYERS UNIT 3</i>									
341	06-2043	80 - R2 *	(2)	10,445,289	1,539,033	9,115,162	25.82	353,027	3.38
342	06-2043	50 - R1.5 *	(3)	13,425,923	2,081,549	11,747,152	24.47	480,063	3.58
343	06-2043	50 - R1 *	(3)	164,165,759	(10,456,672)	179,547,404	24.09	7,453,192	4.54
343.2	06-2043	25 - R1 *	29	20,183,733	(1,479,151)	15,809,602	19.90	794,452	3.94
344	06-2043	60 - R2 *	(3)	46,926,130	7,152,354	41,181,560	25.38	1,622,599	3.46
345	06-2043	50 - R2.5 *	(2)	32,964,437	5,278,646	28,345,079	25.32	1,119,474	3.40
346	06-2043	50 - S0.5 *	(2)	1,734,913	212,247	1,557,364	24.53	63,488	3.66
<i>TOTAL FT. MYERS UNIT 3</i>				<u>289,846,185</u>	<u>4,328,006</u>	<u>287,303,323</u>	24.17	<u>11,886,295</u>	4.10
TOTAL FT. MYERS COMBINED CYCLE PLANT				1,126,819,634	187,212,661	850,539,777	16.55	51,405,044	4.56
MANATEE COMBINED CYCLE PLANT									
<i>MANATEE UNIT 3</i>									
341	06-2045	80 - R2 *	(2)	28,927,929	10,726,313	18,780,174	27.38	685,908	2.37
342	06-2045	50 - R1.5 *	(3)	4,008,361	1,497,584	2,631,028	25.26	104,158	2.60
343	06-2045	50 - R1 *	(3)	236,795,038	46,167,493	197,731,395	24.95	7,925,106	3.35
343.2	06-2045	9 - L0 *	35	146,248,668	19,013,518	76,048,115	6.60	11,522,442	7.88
344	06-2045	60 - R2 *	(3)	41,417,902	16,420,596	26,239,842	26.60	986,460	2.38
345	06-2045	50 - R2.5 *	(2)	45,110,148	16,629,259	29,383,092	26.16	1,123,207	2.49
346	06-2045	50 - S0.5 *	(2)	10,976,397	3,676,138	7,519,787	24.71	304,322	2.77
<i>TOTAL MANATEE UNIT 3</i>				<u>513,484,442</u>	<u>114,130,902</u>	<u>358,333,433</u>	15.82	<u>22,651,603</u>	4.41
TOTAL MANATEE COMBINED CYCLE PLANT				513,484,442	114,130,902	358,333,433	15.82	22,651,603	4.41

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
MARTIN COMBINED CYCLE PLANT									
<i>MARTIN COMMON</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	49,379,840	31,469,365	18,898,072	17.05	1,108,391	2.24
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	4,766,331	3,048,070	1,861,250	16.15	115,248	2.42
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	22,788,940	14,037,911	9,434,696	16.17	583,469	2.56
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	2,230,422	770,616	679,158	6.01	113,005	5.07
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	5,321,992	3,662,480	1,765,952	16.28	108,474	2.04
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	4,194,043	2,750,673	1,527,251	15.74	97,030	2.31
<i>TOTAL MARTIN COMMON</i>				<u>88,681,567</u>	<u>55,739,115</u>	<u>34,166,379</u>	16.07	<u>2,125,617</u>	<u>2.40</u>
<i>MARTIN UNIT 3</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	1,660,028	1,129,406	563,823	17.02	33,127	2.00
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	178,721	126,140	57,943	15.96	3,631	2.03
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	152,279,614	46,856,499	109,991,504	16.10	6,831,770	4.49
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	67,628,799	4,931,417	39,027,303	7.50	5,203,640	7.69
344 GENERATORS	06-2034	60 - R2 *	(3)	26,577,658	12,491,844	14,883,144	16.83	884,322	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	28,440,138	16,413,361	12,595,580	16.44	766,155	2.69
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	569,569	403,368	177,593	15.63	11,362	1.99
<i>TOTAL MARTIN UNIT 3</i>				<u>277,334,527</u>	<u>82,352,034</u>	<u>177,296,890</u>	12.91	<u>13,734,007</u>	<u>4.95</u>
<i>MARTIN UNIT 4</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	1,498,690	779,399	749,264	17.08	43,868	2.93
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	178,315	125,767	57,897	15.96	3,628	2.03
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	157,866,532	62,665,792	99,936,736	16.16	6,184,204	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9 - L0 *	35	100,540,570	14,593,390	50,757,980	6.94	7,313,830	7.27
344 GENERATORS	06-2034	60 - R2 *	(3)	32,812,957	17,243,431	16,553,914	16.82	984,180	3.00
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	25,564,311	14,499,926	11,575,671	16.46	703,261	2.75
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	826,194	416,190	426,528	16.21	26,313	3.18
<i>TOTAL MARTIN UNIT 4</i>				<u>319,287,568</u>	<u>110,323,895</u>	<u>180,057,990</u>	11.80	<u>15,259,284</u>	<u>4.78</u>
<i>MARTIN UNIT 8</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2045	80 - R2 *	(2)	23,755,210	8,515,386	15,714,928	27.38	573,956	2.42
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50 - R1.5 *	(3)	11,392,824	3,970,615	7,763,994	25.22	307,851	2.70
343 PRIME MOVERS - GENERAL	06-2045	50 - R1 *	(3)	256,002,412	48,218,164	215,464,320	25.00	8,618,573	3.37
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9 - L0 *	35	213,276,994	24,119,658	114,510,387	6.92	16,547,744	7.76
344 GENERATORS	06-2045	60 - R2 *	(3)	41,069,900	13,445,958	28,856,038	26.58	1,085,630	2.64
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	50 - R2.5 *	(2)	51,655,998	17,489,445	35,199,672	26.06	1,350,717	2.61
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	50 - S0.5 *	(2)	4,899,017	1,751,981	3,245,016	24.88	130,427	2.66
<i>TOTAL MARTIN UNIT 8</i>				<u>602,052,355</u>	<u>117,511,209</u>	<u>420,754,355</u>	14.70	<u>28,614,898</u>	<u>4.75</u>
TOTAL MARTIN COMBINED CYCLE PLANT				1,287,356,017	365,926,253	812,275,614	13.60	59,733,806	4.64

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SANFORD COMBINED CYCLE PLANT									
<i>SANFORD COMMON</i>									
341	06-2043	80 - R2 *	(2)	71,585,766	29,616,249	43,401,232	25.28	1,716,821	2.40
342	06-2043	50 - R1.5 *	(3)	88,875	42,745	48,796	23.56	2,071	2.33
343	06-2043	50 - R1 *	(3)	5,932,378	(4,737,256)	10,847,605	22.96	472,457	7.96
344	06-2043	60 - R2 *	(3)	200,500	36,233	170,282	25.29	6,733	3.36
345	06-2043	50 - R2.5 *	(2)	2,142,789	643,155	1,542,490	23.55	65,499	3.06
346	06-2043	50 - S0.5 *	(2)	2,233,762	820,161	1,458,276	23.23	62,776	2.81
<i>TOTAL SANFORD COMMON</i>				<u>82,184,069</u>	<u>26,421,287</u>	<u>57,468,681</u>	24.70	<u>2,326,357</u>	2.83
<i>SANFORD UNIT 4</i>									
341	06-2043	80 - R2 *	(2)	7,424,610	3,124,501	4,448,602	25.09	177,306	2.39
342	06-2043	50 - R1.5 *	(3)	1,803,717	789,469	1,068,359	23.63	45,212	2.51
343	06-2043	50 - R1 *	(3)	196,875,732	18,672,684	184,109,321	23.36	7,881,392	4.00
343.2	06-2043	9 - L0 *	35	140,077,308	7,071,393	83,978,857	6.94	12,100,700	8.64
344	06-2043	60 - R2 *	(3)	32,820,452	10,272,329	23,532,737	24.81	948,518	2.89
345	06-2043	50 - R2.5 *	(2)	35,200,492	14,915,272	20,989,230	23.91	877,843	2.49
346	06-2043	50 - S0.5 *	(2)	3,326,653	1,415,407	1,977,779	23.03	85,878	2.58
<i>TOTAL SANFORD UNIT 4</i>				<u>417,528,965</u>	<u>56,261,055</u>	<u>320,104,885</u>	14.47	<u>22,116,849</u>	5.30
<i>SANFORD UNIT 5</i>									
341	06-2042	80 - R2 *	(2)	7,275,953	3,148,967	4,272,505	24.28	175,968	2.42
342	06-2042	50 - R1.5 *	(3)	1,814,776	859,918	1,009,301	22.77	44,326	2.44
343	06-2042	50 - R1 *	(3)	214,894,008	20,990,061	200,350,767	22.61	8,861,157	4.12
343.2	06-2042	9 - L0 *	35	126,367,538	6,255,267	75,883,633	7.00	10,840,519	8.58
344	06-2042	60 - R2 *	(3)	32,632,812	11,677,845	21,933,951	23.92	916,971	2.81
345	06-2042	50 - R2.5 *	(2)	34,685,483	14,818,331	20,560,862	23.15	888,158	2.56
346	06-2042	50 - S0.5 *	(2)	2,899,894	1,243,698	1,714,194	22.31	76,835	2.65
<i>TOTAL SANFORD UNIT 5</i>				<u>420,570,464</u>	<u>58,994,088</u>	<u>325,725,213</u>	14.94	<u>21,803,934</u>	5.18
TOTAL SANFORD COMBINED CYCLE PLANT				920,283,497	141,676,429	703,298,779	15.21	46,247,140	5.03
TURKEY POINT COMBINED CYCLE PLANT									
<i>TURKEY POINT UNIT 5</i>									
341	06-2047	80 - R2 *	(2)	32,284,855	10,891,633	22,038,919	29.27	752,952	2.33
342	06-2047	50 - R1.5 *	(3)	12,410,131	4,106,992	8,675,443	26.99	321,432	2.59
343	06-2047	50 - R1 *	(3)	250,685,264	39,618,917	218,586,904	26.56	8,229,929	3.28
343.2	06-2047	9 - L0 *	35	128,220,285	12,943,274	70,399,912	7.07	9,957,555	7.77
344	06-2047	60 - R2 *	(3)	41,669,542	11,132,485	31,787,143	28.45	1,117,299	2.68
345	06-2047	50 - R2.5 *	(2)	51,980,475	16,506,639	36,513,445	27.96	1,305,917	2.51
346	06-2047	50 - S0.5 *	(2)	12,433,804	3,613,736	9,068,744	26.47	342,605	2.76
<i>TOTAL TURKEY POINT UNIT 5</i>				<u>529,684,355</u>	<u>98,813,676</u>	<u>397,070,510</u>	18.03	<u>22,027,689</u>	4.16
TOTAL TURKEY POINT COMBINED CYCLE PLANT				529,684,355	98,813,676	397,070,510	18.03	22,027,689	4.16

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
WEST COUNTY COMBINED CYCLE PLANT									
<i>WEST COUNTY COMMON</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	3,120,798	482,630	2,700,584	33.12	81,539	2.61
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	450,604	68,020	396,103	30.44	13,013	2.89
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	31,206,902	1,389,969	30,753,140	30.22	1,017,642	3.26
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9 - L0 *	35	126,771,982	12,726,022	69,675,767	7.32	9,518,547	7.51
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	1,291,342	107,199	1,209,969	32.12	37,670	2.92
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	836,533	111,543	741,721	30.31	24,471	2.93
<i>TOTAL WEST COUNTY COMMON</i>				<u>163,678,161</u>	<u>14,885,382</u>	<u>105,477,284</u>	<u>9.86</u>	<u>10,692,882</u>	<u>6.53</u>
<i>WEST COUNTY UNIT 1</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	109,835,744	20,012,782	92,019,677	31.19	2,950,294	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	21,806,447	2,710,694	19,749,946	28.76	686,716	3.15
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	300,710,821	(22,756,245)	332,488,391	28.21	11,786,189	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9 - L0 *	35	81,954,083	(7,349,277)	60,619,430	6.27	9,668,171	11.80
344 GENERATORS	06-2049	60 - R2 *	(3)	49,469,105	7,847,276	43,105,902	30.31	1,422,168	2.87
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	72,300,016	12,231,627	61,514,390	29.82	2,062,857	2.85
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	8,042,081	1,335,110	6,867,813	28.22	243,367	3.03
<i>TOTAL WEST COUNTY UNIT 1</i>				<u>644,118,297</u>	<u>14,031,966</u>	<u>616,365,549</u>	<u>21.39</u>	<u>28,819,762</u>	<u>4.47</u>
<i>WEST COUNTY UNIT 2</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	39,659,646	6,204,493	34,248,346	31.19	1,098,055	2.77
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	7,471,457	284,961	7,410,639	28.84	256,957	3.44
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	255,637,285	17,744,809	245,561,594	28.19	8,710,947	3.41
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9 - L0 *	35	149,878,251	12,481,512	84,939,351	6.19	13,722,028	9.16
344 GENERATORS	06-2049	60 - R2 *	(3)	43,599,023	6,676,878	38,230,116	30.32	1,260,888	2.89
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	33,177,136	5,335,502	28,505,176	29.82	955,908	2.88
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	11,893,351	1,719,196	10,412,022	28.41	366,491	3.08
<i>TOTAL WEST COUNTY UNIT 2</i>				<u>541,316,149</u>	<u>50,447,351</u>	<u>449,307,244</u>	<u>17.04</u>	<u>26,371,274</u>	<u>4.87</u>
<i>WEST COUNTY UNIT 3</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	57,671,242	8,518,122	50,306,545	33.08	1,520,754	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	10,754,858	742,790	10,334,714	30.48	339,065	3.15
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	480,389,197	32,738,513	462,062,360	29.77	15,521,074	3.23
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9 - L0 *	35	98,598,036	8,887,181	55,201,543	6.60	8,363,870	8.48
344 GENERATORS	06-2051	60 - R2 *	(3)	64,525,280	9,184,372	57,276,667	32.17	1,780,437	2.76
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	48,252,610	7,322,267	41,895,395	31.68	1,322,456	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	12,454,466	7,732,043	4,971,512	29.98	165,828	1.33
<i>TOTAL WEST COUNTY UNIT 3</i>				<u>772,645,690</u>	<u>75,125,287</u>	<u>682,048,736</u>	<u>23.51</u>	<u>29,013,484</u>	<u>3.76</u>
TOTAL WEST COUNTY COMBINED CYCLE PLANT				2,121,758,297	154,489,986	1,853,198,813	19.53	94,897,402	4.47
CAPE CANAVERAL COMBINED CYCLE PLANT									
<i>CAPE CANAVERAL COMBINED CYCLE</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2053	80 - R2 *	(2)	82,092,869	6,368,724	77,366,003	34.98	2,211,721	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	50 - R1.5 *	(3)	47,723,728	3,579,557	45,575,882	32.18	1,416,280	2.97
343 PRIME MOVERS - GENERAL	06-2053	50 - R1 *	(3)	385,108,676	38,729,543	357,932,393	31.38	11,406,386	2.96
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9 - L0 *	35	206,255,249	28,539,906	105,526,006	7.38	14,298,917	6.93
344 GENERATORS	06-2053	60 - R2 *	(3)	70,269,257	5,194,564	67,182,771	34.03	1,974,222	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	06-2053	50 - R2.5 *	(2)	111,693,785	8,403,920	105,523,740	33.59	3,141,522	2.81
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	50 - S0.5 *	(2)	10,309,493	738,999	9,776,684	31.85	306,960	2.98
<i>TOTAL CAPE CANAVERAL COMBINED CYCLE</i>				<u>913,453,057</u>	<u>91,555,214</u>	<u>768,883,479</u>	<u>22.12</u>	<u>34,756,008</u>	<u>3.80</u>
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT				913,453,057	91,555,214	768,883,479	22.12	34,756,008	3.80

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
RIVIERA COMBINED CYCLE PLANT									
<i>RIVIERA COMBINED CYCLE</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2054	80 - R2 *	(2)	80,630,958	7,456,698	74,786,879	35.90	2,083,200	2.58
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2054	50 - R1.5 *	(3)	217,306,004	18,577,338	205,247,846	33.03	6,213,983	2.86
343 PRIME MOVERS - GENERAL	06-2054	50 - R1 *	(3)	525,780,412	35,938,896	505,614,928	32.21	15,697,452	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2054	9 - L0 *	35	139,494,633	16,409,879	74,261,633	7.56	9,822,967	7.04
344 GENERATORS	06-2054	60 - R2 *	(3)	79,977,232	5,875,063	76,501,486	34.97	2,187,632	2.74
345 ACCESSORY ELECTRIC EQUIPMENT	06-2054	50 - R2.5 *	(2)	82,800,568	6,849,745	77,606,835	34.50	2,249,473	2.72
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2054	50 - S0.5 *	(2)	11,446,561	1,663,361	10,012,131	32.80	305,248	2.67
<i>TOTAL RIVIERA COMBINED CYCLE</i>				<u>1,137,436,368</u>	<u>92,770,979</u>	<u>1,024,031,738</u>	<u>26.56</u>	<u>38,559,955</u>	<u>3.39</u>
TOTAL RIVIERA COMBINED CYCLE PLANT				1,137,436,368	92,770,979	1,024,031,738	26.56	38,559,955	3.39
PT EVERGLADES COMBINED CYCLE PLANT									
<i>PT EVERGLADES COMBINED CYCLE</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	101,607,532	2,299,667	101,340,016	37.84	2,678,119	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	59,665,117	1,350,391	60,104,680	34.77	1,728,636	2.90
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	499,500,579	8,382,316	506,103,280	33.84	14,955,771	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	9 - L0 *	35	191,363,196	7,253,893	117,132,184	8.61	13,604,203	7.11
344 GENERATORS	06-2056	60 - R2 *	(3)	87,208,139	1,973,768	87,850,615	36.84	2,384,653	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	138,483,956	3,134,285	138,119,349	36.42	3,792,404	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50 - S0.5 *	(2)	12,795,087	289,589	12,761,400	34.72	367,552	2.87
<i>TOTAL PT EVERGLADES COMBINED CYCLE</i>				<u>1,090,623,606</u>	<u>24,683,910</u>	<u>1,023,411,524</u>	<u>25.90</u>	<u>39,511,338</u>	<u>3.62</u>
TOTAL PT EVERGLADES COMBINED CYCLE PLANT				1,090,623,606	24,683,910	1,023,411,524	25.90	39,511,338	3.62
TOTAL COMBINED CYCLE PRODUCTION PLANT				10,277,035,554	1,537,827,272	8,130,175,609	18.61	436,939,222	4.25
PEAKER PLANTS									
<i>LAUDERDALE GTS</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	601,222	330,322	282,924	11.26	25,126	4.18
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	194,417	102,093	98,157	10.68	9,191	4.73
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	14,841,925	1,714,581	13,572,602	11.08	1,224,964	8.25
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2028	25 - R1 *	29	1,858,779	673,466	646,267	8.31	77,770	4.18
344 GENERATORS	06-2028	60 - R2 *	(3)	1,748,135	750,005	1,050,575	10.61	99,017	5.66
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	420,107	174,657	253,852	10.04	25,284	6.02
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50 - S0.5 *	(2)	20,935	8,570	12,784	9.84	1,299	6.21
<i>TOTAL LAUDERDALE GTS</i>				<u>19,685,520</u>	<u>3,753,692</u>	<u>15,917,161</u>	<u>10.88</u>	<u>1,462,651</u>	<u>7.43</u>
<i>FT. MYERS GTS</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	941,093	168,137	791,778	11.37	69,637	7.40
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	724,318	117,795	628,252	11.07	56,753	7.84
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	10,218,903	1,207,170	9,318,300	11.09	840,243	8.22
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2028	25 - R1 *	29	2,807,095	1,254,825	738,213	6.28	117,550	4.19
344 GENERATORS	06-2028	60 - R2 *	(3)	4,602,022	551,085	4,188,998	11.27	371,695	8.08
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	3,450,438	485,852	3,033,595	11.32	267,985	7.77
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50 - S0.5 *	(2)	20,936	2,632	18,723	11.13	1,682	8.03
<i>TOTAL FT. MYERS GTS</i>				<u>22,764,804</u>	<u>3,787,495</u>	<u>18,717,859</u>	<u>10.85</u>	<u>1,725,545</u>	<u>7.58</u>
<i>LAUDERDALE AND FT. MYERS PEAKERS</i>									
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	43,805,886	76,824	44,605,179	37.84	1,178,784	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	26,150,085	45,861	26,888,727	34.77	773,331	2.96
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	213,843,171	389,972	219,868,494	33.84	6,497,296	3.04
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25 - R1 *	29	83,870,827	132,142	59,416,145	24.32	2,443,098	2.91
344 GENERATORS	06-2056	60 - R2 *	(3)	38,221,667	67,031	39,301,286	36.84	1,066,810	2.79
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	60,694,881	106,443	61,802,335	36.42	1,696,934	2.80
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50 - S0.5 *	(2)	5,607,843	9,835	5,710,165	34.72	164,463	2.93
<i>TOTAL LAUDERDALE AND FT. MYERS PEAKERS</i>				<u>472,194,358</u>	<u>828,108</u>	<u>457,592,331</u>	<u>33.11</u>	<u>13,820,716</u>	<u>2.93</u>
TOTAL PEAKER PLANTS				514,644,682	8,369,296	492,227,351	28.94	17,008,912	3.30

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
SOLAR PRODUCTION PLANT									
<i>DESOTO SOLAR</i>									
341	06-2039	SQUARE *	0	4,635,209	990,040	3,645,168	22.52	161,864	3.49
343	06-2039	SQUARE *	0	118,689,127	28,800,157	89,888,970	22.52	3,991,517	3.36
345	06-2039	SQUARE *	0	27,532,945	4,878,293	22,654,652	22.52	1,005,979	3.65
				<u>150,857,280</u>	<u>34,668,490</u>	<u>116,188,790</u>	22.52	<u>5,159,360</u>	3.42
<i>SPACE COAST SOLAR</i>									
341	06-2040	SQUARE *	0	3,986,978	748,519	3,238,459	23.52	137,690	3.45
343	06-2040	SQUARE *	0	52,858,699	11,827,508	41,031,191	23.52	1,744,523	3.30
345	06-2040	SQUARE *	0	6,281,496	1,091,797	5,189,698	23.52	220,650	3.51
				<u>63,127,172</u>	<u>13,667,824</u>	<u>49,459,348</u>	23.52	<u>2,102,863</u>	3.33
<i>MARTIN SOLAR</i>									
341	06-2045	SQUARE *	0	21,320,036	3,172,447	18,147,589	28.48	637,205	2.99
343	06-2045	SQUARE *	0	405,752,300	73,095,004	332,657,296	28.47	11,684,485	2.88
345	06-2045	SQUARE *	0	4,239,215	633,733	3,605,482	28.47	126,641	2.99
346	06-2045	SQUARE *	0	1,335	257	1,079	28.47	38	2.85
				<u>431,312,886</u>	<u>76,901,441</u>	<u>354,411,446</u>	28.47	<u>12,448,369</u>	2.89
<i>BABCOCK RANCH SOLAR</i>									
341	06-2046	SQUARE *	0	4,078,184	18,086	4,060,098	29.53	137,491	3.37
343	06-2046	SQUARE *	0	104,118,206	461,738	103,656,468	29.53	3,510,209	3.37
345	06-2046	SQUARE *	0	24,224,241	107,428	24,116,813	29.53	816,689	3.37
				<u>132,420,631</u>	<u>587,252</u>	<u>131,833,379</u>	29.53	<u>4,464,389</u>	3.37
<i>MANATEE SOLAR</i>									
341	06-2046	SQUARE *	0	4,118,679	7,223	4,111,456	29.53	139,230	3.38
343	06-2046	SQUARE *	0	105,224,179	184,536	105,039,643	29.53	3,557,049	3.38
345	06-2046	SQUARE *	0	24,464,781	42,905	24,421,876	29.53	827,019	3.38
				<u>133,807,639</u>	<u>234,664</u>	<u>133,572,975</u>	29.53	<u>4,523,298</u>	3.38
<i>CITRUS SOLAR</i>									
341	06-2046	SQUARE *	0	4,207,181	18,559	4,188,622	29.53	141,843	3.37
343	06-2046	SQUARE *	0	107,250,213	473,102	106,777,111	29.53	3,615,886	3.37
345	06-2046	SQUARE *	0	24,990,480	110,238	24,880,242	29.53	842,541	3.37
				<u>136,447,874</u>	<u>601,899</u>	<u>135,845,975</u>	29.53	<u>4,600,270</u>	3.37
TOTAL SOLAR PRODUCTION PLANT				<u>1,047,973,483</u>	<u>126,661,571</u>	<u>921,311,913</u>	27.67	<u>33,298,549</u>	3.18
TOTAL PRODUCTION PLANT				<u>22,795,357,882</u>	<u>5,541,188,910</u>	<u>16,793,482,203</u>	18.38	<u>913,519,786</u>	4.01

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(3))x(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT									
TRANSMISSION PLANT									
350.2 EASEMENTS		75 - S4	0	240,510,767	80,181,515	160,329,252	53.20	3,013,708	1.25
352 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	154,719,740	40,213,775	137,713,926	52.43	2,626,625	1.70
353 STATION EQUIPMENT		40 - R1	(2)	1,741,377,472	504,497,585	1,271,707,436	30.90	41,155,580	2.36
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS		30 - R1	0	400,209,880	67,360,985	332,848,894	23.69	14,050,185	3.51
354 TOWERS AND FIXTURES		60 - R4	(25)	349,056,185	225,421,515	210,898,716	35.88	5,877,891	1.68
355 POLES AND FIXTURES		50 - R2	(50)	1,242,636,001	420,741,337	1,443,212,664	39.88	36,188,883	2.91
356 OVERHEAD CONDUCTORS AND DEVICES		51 - R1	(55)	854,174,816	364,102,828	959,868,136	39.61	24,232,975	2.84
357 UNDERGROUND CONDUIT		65 - R4	0	75,512,192	26,533,422	48,978,770	45.29	1,081,448	1.43
358 UNDERGROUND CONDUCTORS AND DEVICES		65 - R3	(20)	104,576,520	29,275,918	96,215,905	49.27	1,952,829	1.87
359 ROADS AND TRAILS		75 - R4	(10)	113,485,941	42,504,639	82,329,896	54.53	1,509,809	1.33
TOTAL TRANSMISSION PLANT				5,276,259,513	1,800,833,520	4,744,103,595	36.02	131,689,933	2.50
DISTRIBUTION PLANT									
361 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	198,554,703	55,416,150	172,921,759	49.85	3,468,842	1.75
362 STATION EQUIPMENT		45 - R1.5	(10)	1,740,028,154	531,280,566	1,382,750,404	33.67	41,067,728	2.36
364.1 POLES, TOWERS AND FIXTURES - WOOD		40 - R2	(100)	1,083,692,909	481,024,953	1,686,360,865	28.90	58,351,587	5.38
364.2 POLES, TOWERS AND FIXTURES - CONCRETE		50 - R1.5	(100)	706,877,719	98,411,503	1,315,343,935	45.65	28,813,668	4.08
365 OVERHEAD CONDUCTORS AND DEVICES		48 - R1	(80)	1,991,793,394	740,342,106	2,844,886,003	38.90	73,133,316	3.67
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM		70 - R3	0	1,528,850,821	345,598,141	1,183,252,679	54.59	21,675,264	1.42
366.7 UNDERGROUND CONDUIT - DIRECT BURIED		50 - R4	0	193,885,661	26,860,958	167,024,703	43.04	3,880,685	2.00
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM		42 - S0	(5)	1,723,803,662	475,313,897	1,334,679,948	31.87	41,878,881	2.43
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED		35 - R2	0	731,720,379	288,138,701	443,581,678	23.06	19,235,979	2.63
368 LINE TRANSFORMERS		34 - S0	(15)	2,172,571,477	977,456,673	1,521,000,525	23.48	64,778,557	2.98
369.1 SERVICES - OVERHEAD		53 - R1	(125)	429,359,956	121,671,610	844,388,292	45.82	18,428,378	4.29
369.6 SERVICES - UNDERGROUND		45 - R2	(15)	818,122,343	316,173,519	624,667,176	31.75	19,674,557	2.40
370 METERS		38 - R2	(30)	90,547,258	64,524,789	53,186,646	17.18	3,095,847	3.42
370.1 METERS - AMI		20 - R2.5	(30)	752,056,781	195,134,861	782,538,954	15.60	50,162,753	6.67
371 INSTALLATIONS ON CUSTOMER'S PREMISES		30 - L0	(15)	77,912,064	32,661,220	56,937,653	21.97	2,591,809	3.33
373 STREET LIGHTING AND SIGNAL SYSTEMS		35 - O1	(15)	463,393,095	175,429,642	357,472,417	27.34	13,075,070	2.82
TOTAL DISTRIBUTION PLANT				14,703,170,376	4,925,439,290	14,770,993,637	31.88	463,312,721	3.15
GENERAL PLANT									
390 STRUCTURES AND IMPROVEMENTS		55 - R1.5	(10)	435,222,597	123,109,607	355,635,249	41.11	8,650,821	1.99
392.1 AUTOMOBILES		6 - L2.5	15	9,038,959	1,913,929	5,769,186	4.06	1,420,982	15.72
392.2 LIGHT TRUCKS		9 - L3	15	47,500,083	12,551,216	27,823,854	5.86	4,748,098	10.00
392.3 HEAVY TRUCKS		12 - S3	15	241,647,650	99,939,976	105,460,527	7.09	14,874,545	6.16
392.4 TRACTOR TRAILERS		9 - L2.5	5	767,855	638,910	90,553	4.48	20,213	2.63
392.9 TRAILERS		20 - L1	15	21,065,643	2,761,578	15,144,219	14.42	1,050,223	4.99
396.1 POWER OPERATED EQUIPMENT		11 - L1.5	15	4,766,126	2,061,673	1,989,534	5.92	336,070	7.05
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS		20 - S2	0	11,992,500	9,422,442	2,570,057	11.01	233,429	1.95
TOTAL GENERAL PLANT				772,001,412	252,399,331	514,483,179	16.42	31,334,381	4.06
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				20,751,431,301	6,978,672,141	20,029,580,411	31.98	626,337,035	3.02
GRAND TOTAL				43,546,789,183	12,519,861,051	36,823,062,614	23.91	1,539,856,821	3.54

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
STEAM PRODUCTION PLANT						
MANATEE STEAM PLANT						
<i>MANATEE COMMON</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	112,114,271	4,167,137	3.72
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	7,715,628	523,052	6.78
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	9,652,310	341,657	3.54
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	9,646,848	291,034	3.02
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	<u>2,450,703</u>	<u>80,055</u>	3.27
<i>TOTAL MANATEE COMMON</i>				<u>141,579,760</u>	<u>5,402,935</u>	3.82
<i>MANATEE UNIT 1</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	6,836,328	159,392	2.33
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	181,481,969	8,666,680	4.78
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	72,660,531	3,139,705	4.32
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	14,261,784	655,292	4.59
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	<u>3,924,407</u>	<u>154,817</u>	3.94
<i>TOTAL MANATEE UNIT 1</i>				<u>279,165,019</u>	<u>12,775,886</u>	4.58
<i>MANATEE UNIT 2</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(1)	4,986,744	118,649	2.38
312 BOILER PLANT EQUIPMENT	06-2028	50 - S0 *	(2)	183,957,418	9,090,018	4.94
314 TURBOGENERATOR UNITS	06-2028	55 - R0.5 *	(1)	70,765,381	2,874,737	4.06
315 ACCESSORY ELECTRIC EQUIPMENT	06-2028	65 - S0 *	(2)	12,273,816	596,285	4.86
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	65 - R0.5 *	(1)	<u>3,453,782</u>	<u>152,781</u>	4.42
<i>TOTAL MANATEE UNIT 2</i>				<u>275,437,142</u>	<u>12,832,470</u>	4.66
TOTAL MANATEE STEAM PLANT				696,181,920	31,011,291	4.45

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
MARTIN STEAM PLANT						
<i>MARTIN COMMON</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	241,950,141	6,222,741	2.57
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	7,068,506	313,017	4.43
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	27,474,257	965,141	3.51
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	10,295,313	380,826	3.70
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,888,459	143,228	3.68
<i>TOTAL MARTIN COMMON</i>				<u>290,676,676</u>	<u>8,024,953</u>	2.76
<i>MARTIN PIPELINE</i>						
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	0	370,942	11,202	3.02
<i>TOTAL MARTIN PIPELINE</i>				<u>370,942</u>	<u>11,202</u>	
<i>MARTIN UNIT 1</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	16,404,681	415,594	2.53
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	212,830,965	8,803,028	4.14
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	90,120,383	3,280,656	3.64
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	24,391,137	842,616	3.45
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,594,165	136,791	3.81
<i>TOTAL MARTIN UNIT 1</i>				<u>347,341,330</u>	<u>13,478,685</u>	3.88
<i>MARTIN UNIT 2</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2031	80 - R2 *	(1)	11,266,842	270,118	2.40
312 BOILER PLANT EQUIPMENT	06-2031	50 - S0 *	(2)	215,154,508	9,093,979	4.23
314 TURBOGENERATOR UNITS	06-2031	55 - R0.5 *	(1)	82,856,949	3,493,740	4.22
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65 - S0 *	(2)	23,045,156	903,472	3.92
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	65 - R0.5 *	(1)	3,280,816	130,785	3.99
<i>TOTAL MARTIN UNIT 2</i>				<u>335,604,270</u>	<u>13,892,094</u>	4.14
TOTAL MARTIN STEAM PLANT				973,993,219	35,406,934	3.64

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
SCHERER STEAM PLANT						
<i>SCHERER COAL CARS</i>						
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	0	33,149,442	942,509	2.84
<i>TOTAL SCHERER COAL CARS</i>				<u>33,149,442</u>	<u>942,509</u>	<u>2.84</u>
<i>SCHERER COMMON</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2039	80 - R2 *	(1)	39,391,667	976,488	2.48
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	(4)	25,844,055	781,528	3.02
314 TURBOGENERATOR UNITS	06-2039	55 - R0.5 *	(1)	4,336,718	125,125	2.89
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	65 - S0 *	(4)	1,226,257	32,201	2.63
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	65 - R0.5 *	(1)	3,659,825	103,027	2.82
<i>TOTAL SCHERER COMMON</i>				<u>74,458,521</u>	<u>2,018,369</u>	<u>2.71</u>
<i>SCHERER COMMON UNIT 3 AND 4</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2039	80 - R2 *	(1)	2,999,449	71,885	2.40
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	(4)	22,335,968	712,151	3.19
314 TURBOGENERATOR UNITS	06-2039	55 - R0.5 *	(1)	2,831,158	125,146	4.42
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	65 - S0 *	(4)	2,818,575	121,987	4.33
<i>TOTAL SCHERER COMMON UNIT 3 AND 4</i>				<u>30,985,149</u>	<u>1,031,169</u>	<u>3.33</u>
<i>SCHERER UNIT 4</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2039	80 - R2 *	(1)	159,104,427	5,219,160	3.28
312 BOILER PLANT EQUIPMENT	06-2039	50 - S0 *	(4)	671,515,648	24,296,899	3.62
314 TURBOGENERATOR UNITS	06-2039	55 - R0.5 *	(1)	122,853,491	3,502,383	2.85
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	65 - S0 *	(4)	49,374,419	1,688,068	3.42
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	65 - R0.5 *	(1)	5,117,266	163,872	3.20
<i>TOTAL SCHERER UNIT 4</i>				<u>1,007,965,252</u>	<u>34,870,382</u>	<u>3.46</u>
TOTAL SCHERER STEAM PLANT				1,146,558,365	38,862,429	3.39

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
SJRPP STEAM PLANT						
<i>SJRPP COAL AND LIMESTONE</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	3,562,391	80,115	2.25
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	30,883,389	852,428	2.76
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	3,773,252	92,799	2.46
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	300,302	7,195	2.40
<i>TOTAL SJRPP COAL AND LIMESTONE</i>				<u>38,519,334</u>	<u>1,032,537</u>	2.68
<i>SJRPP COAL CARS</i>						
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	0	52,105	1,339	2.57
<i>TOTAL SJRPP COAL CARS</i>				<u>52,105</u>	<u>1,339</u>	2.57
<i>SJRPP COMMON</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	33,146,529	772,382	2.33
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	3,694,843	106,655	2.89
314 TURBOGENERATOR UNITS	06-2038	55 - R0.5 *	(1)	2,497,878	64,109	2.57
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	5,833,698	148,376	2.54
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	1,598,862	42,650	2.67
<i>TOTAL SJRPP COMMON</i>				<u>46,771,810</u>	<u>1,134,172</u>	2.42
<i>SJRPP GYPSUM AND ASH</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	2,172,989	50,567	2.33
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	17,085,257	461,076	2.70
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	52,571	1,376	2.62
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	154,892	4,674	3.02
<i>TOTAL SJRPP GYPSUM AND ASH</i>				<u>19,465,709</u>	<u>517,693</u>	2.66
<i>SJRPP UNIT 1</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	9,049,629	196,903	2.18
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	99,626,681	3,076,074	3.09
314 TURBOGENERATOR UNITS	06-2038	55 - R0.5 *	(1)	31,463,410	1,002,785	3.19
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	12,475,837	327,432	2.62
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	2,038,425	51,143	2.51
<i>TOTAL SJRPP UNIT 1</i>				<u>154,653,983</u>	<u>4,654,337</u>	3.01
<i>SJRPP UNIT 2</i>						
311 STRUCTURES AND IMPROVEMENTS	06-2038	80 - R2 *	(1)	7,177,145	155,409	2.17
312 BOILER PLANT EQUIPMENT	06-2038	50 - S0 *	(4)	90,153,231	2,784,542	3.09
314 TURBOGENERATOR UNITS	06-2038	55 - R0.5 *	(1)	28,479,810	913,323	3.21
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	65 - S0 *	(4)	10,105,912	260,459	2.58
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	65 - R0.5 *	(1)	1,571,822	39,132	2.49
<i>TOTAL SJRPP UNIT 2</i>				<u>137,487,920</u>	<u>4,152,865</u>	3.02
TOTAL SJRPP STEAM PLANT				<u>396,950,861</u>	<u>11,492,943</u>	2.90
TOTAL STEAM PRODUCTION				<u>3,213,684,365</u>	<u>116,773,597</u>	3.63

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
NUCLEAR PRODUCTION PLANT						
ST. LUCIE NUCLEAR PLANT						
<i>ST. LUCIE COMMON</i>						
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	396,984,357	8,957,721	2.26
322 REACTOR PLANT EQUIPMENT	04-2043	60 - R1 *	(2)	55,565,218	1,649,174	2.97
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	12,402,700	429,315	3.46
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	34,367,943	744,591	2.17
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	20,722,317	605,441	2.92
<i>TOTAL ST. LUCIE COMMON</i>				<u>520,042,535</u>	<u>12,386,242</u>	2.38
<i>ST. LUCIE UNIT 1</i>						
321 STRUCTURES AND IMPROVEMENTS	03-2036	100 - R1.5 *	(1)	194,729,786	5,277,085	2.71
322 REACTOR PLANT EQUIPMENT	03-2036	60 - R1 *	(2)	838,073,831	31,002,374	3.70
323 TURBOGENERATOR UNITS	03-2036	45 - R0.5 *	0	412,318,467	18,482,534	4.48
324 ACCESSORY ELECTRIC EQUIPMENT	03-2036	75 - R2.5 *	(1)	119,762,438	3,645,089	3.04
325 MISCELLANEOUS POWER PLANT EQUIPMENT	03-2036	50 - R1.5 *	(3)	11,320,232	291,602	2.58
<i>TOTAL ST. LUCIE UNIT 1</i>				<u>1,576,204,754</u>	<u>58,698,684</u>	3.72
<i>ST. LUCIE UNIT 2</i>						
321 STRUCTURES AND IMPROVEMENTS	04-2043	100 - R1.5 *	(1)	297,759,844	6,479,145	2.18
322 REACTOR PLANT EQUIPMENT	04-2043	60 - R1 *	(2)	1,053,686,661	30,686,947	2.91
323 TURBOGENERATOR UNITS	04-2043	45 - R0.5 *	0	350,014,044	12,277,090	3.51
324 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75 - R2.5 *	(1)	188,938,115	4,007,253	2.12
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50 - R1.5 *	(3)	24,130,684	588,229	2.44
<i>TOTAL ST. LUCIE UNIT 2</i>				<u>1,914,529,349</u>	<u>54,038,664</u>	2.82
TOTAL ST. LUCIE NUCLEAR PLANT				4,010,776,637	125,123,590	3.12

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
TURKEY POINT NUCLEAR PLANT						
<i>TURKEY POINT COMMON</i>						
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	360,056,132	12,946,820	3.60
322 REACTOR PLANT EQUIPMENT	04-2033	60 - R1 *	(2)	137,627,469	6,679,713	4.85
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	21,825,767	1,057,706	4.85
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	53,673,512	1,738,045	3.24
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	37,213,998	1,540,161	4.14
<i>TOTAL TURKEY POINT COMMON</i>				<u>610,396,877</u>	<u>23,962,445</u>	3.93
<i>TURKEY POINT UNIT 3</i>						
321 STRUCTURES AND IMPROVEMENTS	07-2032	100 - R1.5 *	(1)	183,462,252	8,355,653	4.55
322 REACTOR PLANT EQUIPMENT	07-2032	60 - R1 *	(2)	586,039,767	26,200,563	4.47
323 TURBOGENERATOR UNITS	07-2032	45 - R0.5 *	0	756,080,929	40,579,305	5.37
324 ACCESSORY ELECTRIC EQUIPMENT	07-2032	75 - R2.5 *	(1)	150,385,799	5,188,389	3.45
325 MISCELLANEOUS POWER PLANT EQUIPMENT	07-2032	50 - R1.5 *	(3)	15,687,982	802,594	5.12
<i>TOTAL TURKEY POINT UNIT 3</i>				<u>1,691,656,730</u>	<u>81,126,504</u>	4.80
<i>TURKEY POINT UNIT 4</i>						
321 STRUCTURES AND IMPROVEMENTS	04-2033	100 - R1.5 *	(1)	128,297,844	4,903,600	3.82
322 REACTOR PLANT EQUIPMENT	04-2033	60 - R1 *	(2)	514,072,790	22,022,789	4.28
323 TURBOGENERATOR UNITS	04-2033	45 - R0.5 *	0	599,706,206	31,642,709	5.28
324 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75 - R2.5 *	(1)	175,176,467	5,244,473	2.99
325 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50 - R1.5 *	(3)	11,936,247	555,252	4.65
<i>TOTAL TURKEY POINT UNIT 4</i>				<u>1,429,189,554</u>	<u>64,368,823</u>	4.50
TOTAL TURKEY POINT NUCLEAR PLANT				<u>3,731,243,161</u>	<u>169,457,772</u>	4.54
TOTAL NUCLEAR PRODUCTION PLANT				<u>7,742,019,799</u>	<u>294,581,362</u>	3.80

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
COMBINED CYCLE PRODUCTION PLANT						
LAUDERDALE COMBINED CYCLE PLANT						
<i>LAUDERDALE COMMON</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	84,760,736	2,684,137	3.17
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	11,513,771	431,151	3.74
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	27,106,051	1,537,585	5.67
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2033	9 - L0 *	35	37,564,239	2,760,417	7.35
344 GENERATORS	06-2033	60 - R2 *	(3)	680,446	25,250	3.71
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	12,121,303	354,489	2.92
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	1,234,438	49,400	4.00
<i>TOTAL LAUDERDALE COMMON</i>				<u>174,980,983</u>	<u>7,842,429</u>	<u>4.48</u>
<i>LAUDERDALE UNIT 4</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	5,090,645	156,191	3.07
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	673,633	22,192	3.29
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	121,376,511	4,443,321	3.66
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2033	9 - L0 *	35	64,237,235	4,706,190	7.33
344 GENERATORS	06-2033	60 - R2 *	(3)	28,799,680	889,607	3.09
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	29,810,853	956,997	3.21
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	2,599,158	83,452	3.21
<i>TOTAL LAUDERDALE UNIT 4</i>				<u>252,587,715</u>	<u>11,257,950</u>	<u>4.46</u>
<i>LAUDERDALE UNIT 5</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2033	80 - R2 *	(2)	3,203,159	106,359	3.32
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50 - R1.5 *	(3)	742,434	26,748	3.60
343 PRIME MOVERS - GENERAL	06-2033	50 - R1 *	(3)	121,964,623	4,533,303	3.72
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2033	9 - L0 *	35	24,160,830	1,781,463	7.37
344 GENERATORS	06-2033	60 - R2 *	(3)	31,767,828	1,036,294	3.26
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50 - R2.5 *	(2)	24,918,023	828,235	3.32
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	50 - S0.5 *	(2)	1,810,688	58,645	3.24
<i>TOTAL LAUDERDALE UNIT 5</i>				<u>208,567,584</u>	<u>8,371,047</u>	<u>4.01</u>
TOTAL LAUDERDALE COMBINED CYCLE PLANT				636,136,282	27,471,426	4.32

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
FT. MYERS COMBINED CYCLE PLANT						
<i>FT. MYERS COMMON</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	8,824,312	219,464	2.49
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	794,049	17,811	2.24
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	3,709,607	140,380	3.78
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2043	9 - L0 *	35	441,577	31,888	7.22
344 GENERATORS	06-2043	60 - R2 *	(3)	230,729	8,447	3.66
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	1,163,312	41,075	3.53
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	768,815	22,945	2.98
<i>TOTAL FT. MYERS COMMON</i>				<u>15,932,401</u>	<u>482,010</u>	3.03
<i>FT. MYERS UNIT 2</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	28,751,597	761,861	2.65
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	6,194,175	178,852	2.89
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	367,522,551	12,362,824	3.36
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2043	9 - L0 *	35	302,123,631	21,817,858	7.22
344 GENERATORS	06-2043	60 - R2 *	(3)	57,280,635	1,663,763	2.90
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	55,628,985	1,539,029	2.77
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	3,539,476	102,810	2.90
<i>TOTAL FT. MYERS UNIT 2</i>				<u>821,041,049</u>	<u>38,426,997</u>	4.68
<i>FT. MYERS UNIT 3</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	10,445,289	368,771	3.53
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	13,425,923	504,571	3.76
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	164,165,759	6,595,542	4.02
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2043	25 - R1 *	29	20,183,733	647,655	3.21
344 GENERATORS	06-2043	60 - R2 *	(3)	46,926,130	1,696,151	3.61
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	32,964,437	1,180,213	3.58
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	1,734,913	64,343	3.71
<i>TOTAL FT. MYERS UNIT 3</i>				<u>289,846,185</u>	<u>11,057,246</u>	3.81
TOTAL FT. MYERS COMBINED CYCLE PLANT				1,126,819,634	49,966,253	4.43
MANATEE COMBINED CYCLE PLANT						
<i>MANATEE UNIT 3</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2045	80 - R2 *	(2)	28,927,929	774,539	2.68
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50 - R1.5 *	(3)	4,008,361	117,518	2.93
343 PRIME MOVERS - GENERAL	06-2045	50 - R1 *	(3)	236,795,038	7,309,129	3.09
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2045	9 - L0 *	35	146,248,668	10,561,348	7.22
344 GENERATORS	06-2045	60 - R2 *	(3)	41,417,902	1,147,783	2.77
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	50 - R2.5 *	(2)	45,110,148	1,266,131	2.81
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	50 - S0.5 *	(2)	10,976,397	321,067	2.93
<i>TOTAL MANATEE UNIT 3</i>				<u>513,484,442</u>	<u>21,497,515</u>	4.19
TOTAL MANATEE COMBINED CYCLE PLANT				513,484,442	21,497,515	4.19

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
MARTIN COMBINED CYCLE PLANT						
<i>MARTIN COMMON</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	49,379,840	1,560,067	3.16
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	4,766,331	164,475	3.45
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	22,788,940	911,905	4.00
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2034	9 - L0 *	35	2,230,422	161,548	7.24
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	5,321,992	163,525	3.07
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	4,194,043	135,080	3.22
<i>TOTAL MARTIN COMMON</i>				<u>88,681,567</u>	<u>3,096,600</u>	<u>3.49</u>
<i>MARTIN UNIT 3</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	1,660,028	49,496	2.98
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	178,721	5,624	3.15
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	152,279,614	5,785,901	3.80
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2034	9 - L0 *	35	67,628,799	4,963,800	7.34
344 GENERATORS	06-2034	60 - R2 *	(3)	26,577,658	989,920	3.72
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	28,440,138	947,997	3.33
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	569,569	17,712	3.11
<i>TOTAL MARTIN UNIT 3</i>				<u>277,334,527</u>	<u>12,760,450</u>	<u>4.60</u>
<i>MARTIN UNIT 4</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2034	80 - R2 *	(2)	1,498,690	50,367	3.36
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50 - R1.5 *	(3)	178,315	5,611	3.15
343 PRIME MOVERS - GENERAL	06-2034	50 - R1 *	(3)	157,866,532	6,274,125	3.97
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2034	9 - L0 *	35	100,540,570	7,360,245	7.32
344 GENERATORS	06-2034	60 - R2 *	(3)	32,812,957	1,190,575	3.63
345 ACCESSORY ELECTRIC EQUIPMENT	06-2034	50 - R2.5 *	(2)	25,564,311	857,838	3.36
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	50 - S0.5 *	(2)	826,194	31,438	3.81
<i>TOTAL MARTIN UNIT 4</i>				<u>319,287,568</u>	<u>15,770,199</u>	<u>4.94</u>
<i>MARTIN UNIT 8</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2045	80 - R2 *	(2)	23,755,210	637,408	2.68
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50 - R1.5 *	(3)	11,392,824	333,613	2.93
343 PRIME MOVERS - GENERAL	06-2045	50 - R1 *	(3)	256,002,412	7,989,561	3.12
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2045	9 - L0 *	35	213,276,994	15,401,798	7.22
344 GENERATORS	06-2045	60 - R2 *	(3)	41,069,900	1,140,799	2.78
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	50 - R2.5 *	(2)	51,655,998	1,437,166	2.78
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	50 - S0.5 *	(2)	4,899,017	146,203	2.98
<i>TOTAL MARTIN UNIT 8</i>				<u>602,052,355</u>	<u>27,086,548</u>	<u>4.50</u>
TOTAL MARTIN COMBINED CYCLE PLANT				1,287,356,017	58,713,797	4.56

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
SANFORD COMBINED CYCLE PLANT						
<i>SANFORD COMMON</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	71,585,766	1,828,012	2.55
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	88,875	2,603	2.93
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	5,932,378	200,553	3.38
344 GENERATORS	06-2043	60 - R2 *	(3)	200,500	6,834	3.41
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	2,142,789	65,322	3.05
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	2,233,762	68,478	3.07
<i>TOTAL SANFORD COMMON</i>				<u>82,184,069</u>	<u>2,171,802</u>	2.64
<i>SANFORD UNIT 4</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2043	80 - R2 *	(2)	7,424,610	178,864	2.41
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50 - R1.5 *	(3)	1,803,717	53,886	2.99
343 PRIME MOVERS - GENERAL	06-2043	50 - R1 *	(3)	196,875,732	6,321,430	3.21
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2043	9 - L0 *	35	140,077,308	10,115,683	7.22
344 GENERATORS	06-2043	60 - R2 *	(3)	32,820,452	970,633	2.96
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50 - R2.5 *	(2)	35,200,492	989,186	2.81
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	50 - S0.5 *	(2)	3,326,653	98,209	2.95
<i>TOTAL SANFORD UNIT 4</i>				<u>417,528,965</u>	<u>18,727,891</u>	4.49
<i>SANFORD UNIT 5</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2042	80 - R2 *	(2)	7,275,953	181,639	2.50
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	50 - R1.5 *	(3)	1,814,776	54,358	3.00
343 PRIME MOVERS - GENERAL	06-2042	50 - R1 *	(3)	214,894,008	7,079,624	3.29
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2042	9 - L0 *	35	126,367,538	9,127,854	7.22
344 GENERATORS	06-2042	60 - R2 *	(3)	32,632,812	968,004	2.97
345 ACCESSORY ELECTRIC EQUIPMENT	06-2042	50 - R2.5 *	(2)	34,685,483	989,693	2.85
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	50 - S0.5 *	(2)	2,899,894	87,043	3.00
<i>TOTAL SANFORD UNIT 5</i>				<u>420,570,464</u>	<u>18,488,215</u>	4.40
TOTAL SANFORD COMBINED CYCLE PLANT				920,283,497	39,387,908	4.28
TURKEY POINT COMBINED CYCLE PLANT						
<i>TURKEY POINT UNIT 5</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2047	80 - R2 *	(2)	32,284,855	862,567	2.67
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2047	50 - R1.5 *	(3)	12,410,131	364,566	2.94
343 PRIME MOVERS - GENERAL	06-2047	50 - R1 *	(3)	250,685,264	7,665,459	3.06
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2047	9 - L0 *	35	128,220,285	9,259,428	7.22
344 GENERATORS	06-2047	60 - R2 *	(3)	41,669,542	1,155,573	2.77
345 ACCESSORY ELECTRIC EQUIPMENT	06-2047	50 - R2.5 *	(2)	51,980,475	1,444,649	2.78
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2047	50 - S0.5 *	(2)	12,433,804	363,521	2.92
<i>TOTAL TURKEY POINT UNIT 5</i>				<u>529,684,355</u>	<u>21,115,763</u>	3.99
TOTAL TURKEY POINT COMBINED CYCLE PLANT				529,684,355	21,115,763	3.99

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
WEST COUNTY COMBINED CYCLE PLANT						
<i>WEST COUNTY COMMON</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	3,120,798	83,834	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	450,604	13,227	2.94
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	31,206,902	1,008,224	3.23
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2051	9 - L0 *	35	126,771,982	9,154,839	7.22
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	1,291,342	37,624	2.91
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	836,533	24,804	2.97
<i>TOTAL WEST COUNTY COMMON</i>				<u>163,678,161</u>	<u>10,322,552</u>	6.31
<i>WEST COUNTY UNIT 1</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	109,835,744	2,944,128	2.68
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	21,806,447	644,693	2.96
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	300,710,821	9,206,911	3.06
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2049	9 - L0 *	35	81,954,083	5,918,314	7.22
344 GENERATORS	06-2049	60 - R2 *	(3)	49,469,105	1,374,568	2.78
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	72,300,016	2,010,145	2.78
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	8,042,081	234,270	2.91
<i>TOTAL WEST COUNTY UNIT 1</i>				<u>644,118,297</u>	<u>22,333,029</u>	3.47
<i>WEST COUNTY UNIT 2</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2049	80 - R2 *	(2)	39,659,646	1,063,085	2.68
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50 - R1.5 *	(3)	7,471,457	223,319	2.99
343 PRIME MOVERS - GENERAL	06-2049	50 - R1 *	(3)	255,637,285	7,804,907	3.05
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2049	9 - L0 *	35	149,878,251	10,823,458	7.22
344 GENERATORS	06-2049	60 - R2 *	(3)	43,599,023	1,213,035	2.78
345 ACCESSORY ELECTRIC EQUIPMENT	06-2049	50 - R2.5 *	(2)	33,177,136	922,368	2.78
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50 - S0.5 *	(2)	11,893,351	352,260	2.96
<i>TOTAL WEST COUNTY UNIT 2</i>				<u>541,316,149</u>	<u>22,402,432</u>	4.14
<i>WEST COUNTY UNIT 3</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2051	80 - R2 *	(2)	57,671,242	1,537,469	2.67
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	50 - R1.5 *	(3)	10,754,858	317,030	2.95
343 PRIME MOVERS - GENERAL	06-2051	50 - R1 *	(3)	480,389,197	14,507,390	3.02
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2051	9 - L0 *	35	98,598,036	7,120,257	7.22
344 GENERATORS	06-2051	60 - R2 *	(3)	64,525,280	1,788,090	2.77
345 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50 - R2.5 *	(2)	48,252,610	1,335,296	2.77
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50 - S0.5 *	(2)	12,454,466	361,154	2.90
<i>TOTAL WEST COUNTY UNIT 3</i>				<u>772,645,690</u>	<u>26,966,686</u>	3.49
TOTAL WEST COUNTY COMBINED CYCLE PLANT				2,121,758,297	82,024,699	3.87

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
CAPE CANAVERAL COMBINED CYCLE PLANT						
<i>CAPE CANAVERAL COMBINED CYCLE</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2053	80 - R2 *	(2)	82,092,869	2,193,088	2.67
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	50 - R1.5 *	(3)	47,723,728	1,400,412	2.93
343 PRIME MOVERS - GENERAL	06-2053	50 - R1 *	(3)	385,108,676	11,593,863	3.01
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2053	9 - L0 *	35	206,255,249	14,894,723	7.22
344 GENERATORS	06-2053	60 - R2 *	(3)	70,269,257	1,941,819	2.76
345 ACCESSORY ELECTRIC EQUIPMENT	06-2053	50 - R2.5 *	(2)	111,693,785	3,093,215	2.77
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	50 - S0.5 *	(2)	10,309,493	298,911	2.90
<i>TOTAL CAPE CANAVERAL COMBINED CYCLE</i>				<u>913,453,057</u>	<u>35,416,031</u>	3.88
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT				913,453,057	35,416,031	3.88
RIVIERA COMBINED CYCLE PLANT						
<i>RIVIERA COMBINED CYCLE</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2054	80 - R2 *	(2)	80,630,958	2,138,363	2.65
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2054	50 - R1.5 *	(3)	217,306,004	6,367,219	2.93
343 PRIME MOVERS - GENERAL	06-2054	50 - R1 *	(3)	525,780,412	15,830,359	3.01
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2054	9 - L0 *	35	139,494,633	10,073,605	7.22
344 GENERATORS	06-2054	60 - R2 *	(3)	79,977,232	2,209,764	2.76
345 ACCESSORY ELECTRIC EQUIPMENT	06-2054	50 - R2.5 *	(2)	82,800,568	2,287,187	2.76
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2054	50 - S0.5 *	(2)	11,446,561	331,830	2.90
<i>TOTAL RIVIERA COMBINED CYCLE</i>				<u>1,137,436,368</u>	<u>39,238,327</u>	3.45
TOTAL RIVIERA COMBINED CYCLE PLANT				1,137,436,368	39,238,327	3.45
PT EVERGLADES COMBINED CYCLE PLANT						
<i>PT EVERGLADES COMBINED CYCLE</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	101,607,532	2,704,023	2.66
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	59,665,117	1,745,324	2.93
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	499,500,579	15,021,164	3.01
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2056	9 - L0 *	35	191,363,196	13,819,293	7.22
344 GENERATORS	06-2056	60 - R2 *	(3)	87,208,139	2,407,293	2.76
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	138,483,956	3,827,974	2.76
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50 - S0.5 *	(2)	12,795,087	370,648	2.90
<i>TOTAL PT EVERGLADES COMBINED CYCLE</i>				<u>1,090,623,606</u>	<u>39,895,719</u>	3.66
TOTAL PT EVERGLADES COMBINED CYCLE PLANT				1,090,623,606	39,895,719	3.66
TOTAL COMBINED CYCLE PRODUCTION PLANT				10,277,035,554	414,727,438	4.04

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
PEAKER PLANTS						
<i>LAUDERDALE GTS</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	601,222	20,500	3.41
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	194,417	7,193	3.70
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	14,841,925	1,208,680	8.14
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2028	25 - R1 *	29	1,858,779	69,480	3.74
344 GENERATORS	06-2028	60 - R2 *	(3)	1,748,135	43,263	2.47
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	420,107	11,778	2.80
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50 - S0.5 *	(2)	20,935	508	2.43
<i>TOTAL LAUDERDALE GTS</i>				<u>19,685,520</u>	<u>1,361,402</u>	6.92
<i>FT. MYERS GTS</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2028	80 - R2 *	(2)	941,093	58,404	6.21
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50 - R1.5 *	(3)	724,318	47,016	6.49
343 PRIME MOVERS - GENERAL	06-2028	50 - R1 *	(3)	10,218,903	826,898	8.09
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2028	25 - R1 *	29	2,807,095	92,610	3.30
344 GENERATORS	06-2028	60 - R2 *	(3)	4,602,022	289,704	6.30
345 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50 - R2.5 *	(2)	3,450,438	235,636	6.83
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50 - S0.5 *	(2)	20,936	1,276	6.09
<i>TOTAL FT. MYERS GTS</i>				<u>22,764,804</u>	<u>1,551,544</u>	6.82
<i>LAUDERDALE AND FT. MYERS PEAKERS</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2056	80 - R2 *	(2)	43,805,886	1,166,200	2.66
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50 - R1.5 *	(3)	26,150,085	764,942	2.93
343 PRIME MOVERS - GENERAL	06-2056	50 - R1 *	(3)	213,843,171	6,431,547	3.01
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	06-2056	25 - R1 *	29	83,870,827	2,411,706	2.88
344 GENERATORS	06-2056	60 - R2 *	(3)	38,221,667	1,055,071	2.76
345 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50 - R2.5 *	(2)	60,694,881	1,677,728	2.76
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50 - S0.5 *	(2)	5,607,843	162,448	2.90
<i>TOTAL LAUDERDALE AND FT. MYERS PEAKERS</i>				<u>472,194,358</u>	<u>13,669,642</u>	2.89
TOTAL PEAKER PLANTS				<u>514,644,682</u>	<u>16,582,588</u>	3.22

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
SOLAR PRODUCTION PLANT						
<i>DESOTO SOLAR</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2039	SQUARE *	0	4,635,209	157,728	3.40
343 PRIME MOVERS - GENERAL	06-2039	SQUARE *	0	118,689,127	3,983,267	3.36
345 ACCESSORY ELECTRIC EQUIPMENT	06-2039	SQUARE *	0	27,532,945	926,273	3.36
<i>TOTAL DESOTOSOLAR</i>				<u>150,857,280</u>	<u>5,067,268</u>	3.36
<i>SPACE COAST SOLAR</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	3,986,978	133,487	3.35
343 PRIME MOVERS - GENERAL	06-2040	SQUARE *	0	52,858,699	1,769,750	3.35
345 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	6,281,496	210,309	3.35
<i>TOTAL SPACE COAST SOLAR</i>				<u>63,127,172</u>	<u>2,113,546</u>	3.35
<i>MARTIN SOLAR</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2045	SQUARE *	0	21,320,036	616,569	2.89
343 PRIME MOVERS - GENERAL	06-2045	SQUARE *	0	405,752,300	11,731,524	2.89
345 ACCESSORY ELECTRIC EQUIPMENT	06-2045	SQUARE *	0	4,239,215	121,994	2.88
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	SQUARE *	0	1,335	38	2.88
<i>TOTAL MARTIN SOLAR</i>				<u>431,312,886</u>	<u>12,470,125</u>	2.89
<i>BABCOCK RANCH SOLAR</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,078,184	135,804	3.33
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	104,118,206	3,467,136	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,224,241	806,667	3.33
<i>TOTAL BABCOCK RANCH SOLAR</i>				<u>132,420,631</u>	<u>4,409,607</u>	3.33
<i>MANATEE SOLAR</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,118,679	137,152	3.33
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	105,224,179	3,503,965	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,464,781	814,677	3.33
<i>TOTAL MANATEE SOLAR</i>				<u>133,807,639</u>	<u>4,455,794</u>	3.33
<i>CITRUS SOLAR</i>						
341 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,207,181	140,099	3.33
343 PRIME MOVERS - GENERAL	06-2046	SQUARE *	0	107,250,213	3,571,432	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	24,990,480	832,183	3.33
<i>TOTAL CITRUS SOLAR</i>				<u>136,447,874</u>	<u>4,543,714</u>	3.33
TOTAL SOLAR PRODUCTION PLANT				<u>1,047,973,483</u>	<u>33,060,054</u>	3.15
TOTAL PRODUCTION PLANT				<u>22,795,357,882</u>	<u>875,725,039</u>	3.84

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT						
TRANSMISSION PLANT						
350.2 EASEMENTS		75 - S4	0	240,510,767	3,198,793	1.33
352 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	154,719,740	2,740,087	1.77
353 STATION EQUIPMENT		40 - R1	(2)	1,741,377,472	44,405,126	2.55
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS		30 - R1	0	400,209,880	13,326,989	3.33
354 TOWERS AND FIXTURES		60 - R4	(25)	349,056,185	7,286,548	2.09
355 POLES AND FIXTURES		50 - R2	(50)	1,242,636,001	37,279,080	3.00
356 OVERHEAD CONDUCTORS AND DEVICES		51 - R1	(55)	854,174,816	25,949,831	3.04
357 UNDERGROUND CONDUIT		65 - R4	0	75,512,192	1,162,888	1.54
358 UNDERGROUND CONDUCTORS AND DEVICES		65 - R3	(20)	104,576,520	1,932,574	1.85
359 ROADS AND TRAILS		75 - R4	(10)	113,485,941	1,660,299	1.46
TOTAL TRANSMISSION PLANT				5,276,259,513	138,942,215	2.63
DISTRIBUTION PLANT						
361 STRUCTURES AND IMPROVEMENTS		65 - R3	(15)	198,554,703	3,516,404	1.77
362 STATION EQUIPMENT		45 - R1.5	(10)	1,740,028,154	42,491,488	2.44
364.1 POLES, TOWERS AND FIXTURES - WOOD		40 - R2	(100)	1,083,692,909	54,184,645	5.00
364.2 POLES, TOWERS AND FIXTURES - CONCRETE		50 - R1.5	(100)	706,877,719	28,275,109	4.00
365 OVERHEAD CONDUCTORS AND DEVICES		48 - R1	(80)	1,991,793,394	74,572,745	3.74
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM		70 - R3	0	1,528,850,821	21,862,567	1.43
366.7 UNDERGROUND CONDUIT - DIRECT BURIED		50 - R4	0	193,885,661	3,877,713	2.00
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM		42 - S0	(5)	1,723,803,662	43,077,854	2.50
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED		35 - R2	0	731,720,379	20,927,196	2.86
368 LINE TRANSFORMERS		34 - S0	(15)	2,172,571,477	73,450,948	3.38
369.1 SERVICES - OVERHEAD		53 - R1	(125)	429,359,956	18,258,532	4.25
369.6 SERVICES - UNDERGROUND		45 - R2	(15)	818,122,343	20,886,663	2.55
370 METERS		38 - R2	(30)	90,547,258	3,095,811	3.42
370.1 METERS - AMI		20 - R2.5	(30)	752,056,781	48,883,691	6.50
371 INSTALLATIONS ON CUSTOMER'S PREMISES		30 - L0	(15)	77,912,064	2,983,643	3.83
373 STREET LIGHTING AND SIGNAL SYSTEMS		35 - O1	(15)	463,393,095	15,240,285	3.29
TOTAL DISTRIBUTION PLANT				14,703,170,376	475,585,294	3.23

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST AND CALCULATED WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS AND RATES RELATED TO ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 2016

	<u>PROBABLE RETIREMENT DATE</u> (1)	<u>SURVIVOR CURVE</u> (2)	<u>NET SALVAGE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ANNUAL DEPRECIATION ACCRUALS</u> (5)	<u>ANNUAL DEPRECIATION RATE</u> (6)
GENERAL PLANT						
390 STRUCTURES AND IMPROVEMENTS		55 - R1.5	(10)	435,222,597	8,713,156	2.00
392.1 AUTOMOBILES		6 - L2.5	15	9,038,959	1,280,775	14.17
392.2 LIGHT TRUCKS		9 - L3	15	47,500,083	4,485,670	9.44
392.3 HEAVY TRUCKS		12 - S3	15	241,647,650	17,085,712	7.07
392.4 TRACTOR TRAILERS		9 - L2.5	5	767,855	76,002	9.90
392.9 TRAILERS		20 - L1	15	21,065,643	895,290	4.25
396.1 POWER OPERATED EQUIPMENT		11 - L1.5	15	4,766,126	368,255	7.73
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS		20 - S2	0	11,992,500	599,625	5.00
TOTAL GENERAL PLANT				772,001,412	33,504,485	4.34
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				20,751,431,301	648,031,994	3.12
GRAND TOTAL				43,546,789,183	1,523,757,033	3.50

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED IN DOCKET NO. 090130-EI				PROPOSED ESTIMATES					INCREASE/DECREASE (13)=(12)-(7)	
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCRUALS (11)		ANNUAL DEPRECIATION RATE (12)
STEAM PRODUCTION PLANT													
MANATEE STEAM PLANT													
<i>MANATEE COMMON</i>													
311 STRUCTURES AND IMPROVEMENTS	112,114,271	73,128,598	06-2027	0.0032	(1)	2.1	2,354,400	06-2028	80 - R2 *	(1)	3,555,569	3.17	1,201,169
312 BOILER PLANT EQUIPMENT	7,715,628	1,329,813	06-2027	0.0094	(2)	2.6	200,606	06-2028	50 - S0 *	(2)	587,612	7.62	387,006
314 TURBOGENERATOR UNITS	9,652,310	7,657,286	06-2027	0.0120	0	2.6	250,960	06-2028	55 - R0.5 *	(1)	194,743	2.02	(56,217)
315 ACCESSORY ELECTRIC EQUIPMENT	9,646,848	7,389,490	06-2027	0.0052	(5)	2.4	231,524	06-2028	65 - S0 *	(2)	225,626	2.34	(5,898)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,450,703	1,919,506	06-2027	0.0071	(1)	2.4	58,817	06-2028	65 - R0.5 *	(1)	50,889	2.08	(7,928)
TOTAL MANATEE COMMON	141,579,760	91,424,696				2.2	3,096,307				4,614,439	3.26	1,518,132
<i>MANATEE UNIT 1</i>													
311 STRUCTURES AND IMPROVEMENTS	6,836,328	5,584,432	06-2027	0.0032	(1)	2.1	143,563	06-2028	80 - R2 *	(1)	118,728	1.74	(24,835)
312 BOILER PLANT EQUIPMENT	181,481,969	93,495,502	06-2027	0.0094	(2)	2.6	4,718,531	06-2028	50 - S0 *	(2)	8,412,866	4.64	3,694,335
314 TURBOGENERATOR UNITS	72,660,531	41,616,767	06-2027	0.0120	0	2.6	1,889,174	06-2028	55 - R0.5 *	(1)	2,925,448	4.03	1,036,274
315 ACCESSORY ELECTRIC EQUIPMENT	14,261,784	8,023,680	06-2027	0.0052	(2)	2.4	294,283	06-2028	65 - S0 *	(2)	286,631	4.11	244,948
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,924,407	2,278,883	06-2027	0.0071	(1)	2.4	94,186	06-2028	65 - R0.5 *	(1)	153,580	3.91	59,394
TOTAL MANATEE UNIT 1	279,165,019	150,999,264				2.6	7,187,737				12,197,253	4.37	5,009,516
<i>MANATEE UNIT 2</i>													
311 STRUCTURES AND IMPROVEMENTS	4,986,744	4,017,696	06-2027	0.0032	(1)	2.1	104,722	06-2028	80 - R2 *	(1)	91,383	1.83	(13,339)
312 BOILER PLANT EQUIPMENT	183,957,418	87,494,700	06-2027	0.0094	(2)	2.6	4,782,893	06-2028	50 - S0 *	(2)	9,170,501	4.99	4,387,608
314 TURBOGENERATOR UNITS	70,765,381	42,942,308	06-2027	0.0120	0	2.6	1,839,900	06-2028	55 - R0.5 *	(1)	2,629,590	3.72	789,690
315 ACCESSORY ELECTRIC EQUIPMENT	12,273,816	6,398,866	06-2027	0.0052	(5)	2.4	294,572	06-2028	65 - S0 *	(2)	549,410	4.48	254,838
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,453,782	1,668,499	06-2027	0.0071	(1)	2.4	82,891	06-2028	65 - R0.5 *	(1)	165,589	4.79	82,698
TOTAL MANATEE UNIT 2	275,437,142	142,522,068				2.6	7,104,978				12,606,443	4.58	5,501,465
TOTAL MANATEE STEAM PLANT	696,181,920	384,946,028				2.5	17,389,022				29,418,135	4.23	12,029,113
MARTIN STEAM PLANT													
<i>MARTIN COMMON</i>													
311 STRUCTURES AND IMPROVEMENTS	241,950,141	158,600,994	06-2031	0.0032	(1)	2.1	5,080,953	06-2031	80 - R2 *	(1)	6,108,878	2.52	1,027,925
312 BOILER PLANT EQUIPMENT	7,068,506	2,944,759	06-2031	0.0094	(5)	2.6	183,781	06-2031	50 - S0 *	(2)	314,305	4.45	130,524
314 TURBOGENERATOR UNITS	27,474,257	14,912,364	06-2031	0.0120	0	2.6	714,331	06-2031	55 - R0.5 *	(1)	955,816	3.48	241,485
315 ACCESSORY ELECTRIC EQUIPMENT	10,295,313	5,435,309	06-2031	0.0052	(5)	2.4	247,088	06-2031	65 - S0 *	(2)	367,628	3.57	120,540
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,888,459	1,913,639	06-2031	0.0071	0	2.4	93,323	06-2031	65 - R0.5 *	(1)	147,308	3.79	53,985
TOTAL MARTIN COMMON	290,676,676	183,807,694				2.2	6,319,476				7,893,935	2.72	1,574,459
<i>MARTIN PIPELINE</i>													
312 BOILER PLANT EQUIPMENT	370,942	370,942	06-2031	0.0094	(5)	2.6	9,644	06-2031	50 - S0 *	0	-	0.00	(9,644)
TOTAL MARTIN PIPELINE	370,942	370,942				2.6	9,644				-	0.00	(9,644)
<i>MARTIN UNIT 1</i>													
311 STRUCTURES AND IMPROVEMENTS	16,404,681	10,400,297	06-2031	0.0032	(1)	2.1	344,498	06-2031	80 - R2 *	(1)	439,660	2.68	95,162
312 BOILER PLANT EQUIPMENT	212,830,965	87,624,020	06-2031	0.0094	(5)	2.6	5,533,605	06-2031	50 - S0 *	(2)	9,632,706	4.53	4,099,101
314 TURBOGENERATOR UNITS	90,120,383	50,448,065	06-2031	0.0120	0	2.6	2,343,130	06-2031	55 - R0.5 *	(1)	3,018,863	3.35	675,733
315 ACCESSORY ELECTRIC EQUIPMENT	24,391,137	14,440,333	06-2031	0.0052	(5)	2.4	595,387	06-2031	65 - S0 *	(2)	790,933	3.12	175,546
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,594,165	1,758,500	06-2031	0.0071	0	2.4	86,260	06-2031	65 - R0.5 *	(1)	136,913	3.81	50,653
TOTAL MARTIN UNIT 1	347,341,330	164,671,214				2.6	8,892,880				13,988,975	4.03	5,096,095
<i>MARTIN UNIT 2</i>													
311 STRUCTURES AND IMPROVEMENTS	11,266,842	7,618,893	06-2031	0.0032	(1)	2.1	236,604	06-2031	80 - R2 *	(1)	269,000	2.39	32,396
312 BOILER PLANT EQUIPMENT	215,154,508	84,744,456	06-2031	0.0094	(5)	2.6	5,594,017	06-2031	50 - S0 *	(2)	9,993,557	4.64	4,399,540
314 TURBOGENERATOR UNITS	82,856,949	30,043,134	06-2031	0.0120	0	2.6	2,154,281	06-2031	55 - R0.5 *	(1)	3,967,632	4.79	1,813,351
315 ACCESSORY ELECTRIC EQUIPMENT	23,045,156	12,167,483	06-2031	0.0052	(5)	2.4	553,984	06-2031	65 - S0 *	(2)	819,853	3.56	286,769
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,280,816	1,374,670	06-2031	0.0071	0	2.4	78,740	06-2031	65 - R0.5 *	(1)	141,426	4.31	62,686
TOTAL MARTIN UNIT 2	335,604,270	135,946,644				2.6	8,616,726				15,191,468	4.53	6,574,742
TOTAL MARTIN STEAM PLANT	973,993,219	484,797,884				2.4	23,838,726				37,074,378	3.81	13,235,652

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORDERED IN DOCKET NO. 090130-EI							PROPOSED ESTIMATES					INCREASE/ DECREASE (13)-(12)(7)
	ORIGINAL COST (1)	BOOK RESERVE (2)	PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCRUALS (11)	ANNUAL DEPRECIATION RATE (12)	
SCHERER STEAM PLANT													
<i>SCHERER COAL CARS</i>													
312 BOILER PLANT EQUIPMENT	33,149,442	33,149,442	06-2039	0.0094	(5)	2.6	861,885	06-2039	50 - S0 *	0	-	0.00	(861,885)
TOTAL SCHERER COAL CARS	33,149,442	33,149,442				2.6	861,885					0.00	(861,885)
<i>SCHERER COMMON</i>													
311 STRUCTURES AND IMPROVEMENTS	39,391,667	20,717,188	06-2039	0.0032	(1)	2.1	827,225	06-2039	80 - R2 *	(1)	882,796	2.24	55,571
312 BOILER PLANT EQUIPMENT	25,844,055	12,070,575	06-2039	0.0094	(5)	2.6	671,945	06-2039	50 - S0 *	(4)	705,628	2.96	93,683
314 TURBOGENERATOR UNITS	4,336,718	1,830,764	06-2038	0.0120	0	2.6	112,755	06-2038	55 - R0.5 *	(1)	128,042	2.95	15,287
315 ACCESSORY ELECTRIC EQUIPMENT	1,226,257	679,212	06-2039	0.0052	(4)	2.4	29,430	06-2039	65 - S0 *	(4)	29,480	2.40	50
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,659,825	1,735,162	06-2039	0.0071	(1)	2.4	87,836	06-2039	65 - R0.5 *	(1)	95,718	2.62	7,882
TOTAL SCHERER COMMON	74,458,521	37,032,900				2.3	1,729,191				1,901,664	2.55	172,473
<i>SCHERER COMMON UNIT 3 AND 4</i>													
311 STRUCTURES AND IMPROVEMENTS	2,999,449	1,646,858	06-2039	0.0032	(1)	2.2	65,988	06-2039	80 - R2 *	(1)	64,127	2.14	(1,861)
312 BOILER PLANT EQUIPMENT	22,335,968	9,614,113	06-2039	0.0094	(5)	2.7	603,071	06-2039	50 - S0 *	(4)	695,012	3.11	91,941
314 TURBOGENERATOR UNITS	2,831,158	224,639	06-2039	0.0120	0	2.6	73,810	06-2039	55 - R0.5 *	(1)	126,216	4.53	54,606
315 ACCESSORY ELECTRIC EQUIPMENT	2,818,575	245,786	06-2039	0.0052	(4)	2.4	67,646	06-2039	65 - S0 *	(4)	125,025	4.44	57,379
TOTAL SCHERER COMMON UNIT 3 AND 4	30,985,149	11,731,306				2.6	810,315				1,012,380	3.27	202,065
<i>SCHERER UNIT 4</i>													
311 STRUCTURES AND IMPROVEMENTS	159,104,427	39,437,115	06-2039	0.0032	(1)	2.1	3,341,193	06-2039	80 - R2 *	(1)	5,539,441	3.48	2,198,248
312 BOILER PLANT EQUIPMENT	671,515,648	178,043,157	06-2039	0.0094	(5)	2.6	17,459,407	06-2039	50 - S0 *	(4)	25,810,174	3.84	8,350,767
314 TURBOGENERATOR UNITS	122,853,491	58,668,053	06-2039	0.0120	0	2.6	3,194,191	06-2039	55 - R0.5 *	(1)	3,290,441	2.68	96,250
315 ACCESSORY ELECTRIC EQUIPMENT	49,374,419	14,135,005	06-2039	0.0052	(4)	2.4	1,194,986	06-2039	65 - S0 *	(4)	1,775,494	3.60	590,508
316 MISCELLANEOUS POWER PLANT EQUIPMENT	5,117,266	2,275,999	06-2039	0.0071	(1)	2.4	122,814	06-2039	65 - R0.5 *	(1)	140,274	2.74	17,460
TOTAL SCHERER UNIT 4	1,007,965,262	292,599,359				2.5	25,302,591				36,556,824	3.63	11,263,233
TOTAL SCHERER STEAM PLANT	1,146,558,365	374,473,097				2.5	28,703,982				39,469,868	3.44	10,765,886
SJRPP STEAM PLANT													
<i>SJRPP COAL AND LIMESTONE</i>													
311 STRUCTURES AND IMPROVEMENTS	3,562,391	1,817,206	06-2038	0.0032	(1)	2.1	74,810	06-2038	80 - R2 *	(1)	86,954	2.44	12,144
312 BOILER PLANT EQUIPMENT	30,883,389	15,259,114	06-2038	0.0094	(5)	2.6	802,968	06-2038	50 - S0 *	(4)	936,645	3.03	133,677
315 ACCESSORY ELECTRIC EQUIPMENT	3,773,250	2,142,200	06-2038	0.0052	(4)	2.4	92,538	06-2038	65 - S0 *	(4)	2,380	2.44	2,380
316 MISCELLANEOUS POWER PLANT EQUIPMENT	300,302	161,831	06-2038	0.0071	(1)	2.4	7,207	06-2038	65 - R0.5 *	(1)	7,319	3.03	112
TOTAL SJRPP COAL AND LIMESTONE	38,519,334	19,380,721				2.5	975,543				1,123,856	2.92	148,313
<i>SJRPP COAL CARS</i>													
312 BOILER PLANT EQUIPMENT	52,105	52,105	06-2038	0.0094	(5)	2.6	1,355	06-2038	50 - S0 *	0	-	0.00	(1,355)
TOTAL SJRPP COAL CARS	52,105	52,105				2.6	1,355				-	0.00	(1,355)
<i>SJRPP COMMON</i>													
311 STRUCTURES AND IMPROVEMENTS	33,146,529	22,171,912	06-2038	0.0032	(1)	2.1	696,077	06-2038	80 - R2 *	(1)	550,442	1.66	(145,635)
312 BOILER PLANT EQUIPMENT	3,694,843	2,563,468	06-2038	0.0094	(5)	2.6	96,066	06-2038	50 - S0 *	(4)	70,207	1.90	(25,859)
314 TURBOGENERATOR UNITS	2,497,878	1,684,864	06-2038	0.0120	0	2.6	64,945	06-2038	55 - R0.5 *	(1)	44,693	1.79	(20,252)
315 ACCESSORY ELECTRIC EQUIPMENT	5,833,698	3,990,701	06-2038	0.0052	(4)	2.4	140,009	06-2038	65 - S0 *	(4)	107,750	1.85	(32,259)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,598,982	1,036,658	06-2038	0.0071	(1)	2.4	38,373	06-2038	65 - R0.5 *	(1)	31,157	1.95	(7,216)
TOTAL SJRPP COMMON	46,771,810	31,417,602				2.2	1,035,470				804,249	1.72	(231,221)
<i>SJRPP GYPSUM AND ASH</i>													
311 STRUCTURES AND IMPROVEMENTS	2,172,989	1,122,727	06-2038	0.0032	(1)	2.1	45,633	06-2038	80 - R2 *	(1)	52,212	2.40	6,579
312 BOILER PLANT EQUIPMENT	17,085,257	9,494,175	06-2038	0.0094	(5)	2.6	444,217	06-2038	50 - S0 *	(4)	463,038	2.71	18,821
315 ACCESSORY ELECTRIC EQUIPMENT	52,571	31,682	06-2038	0.0052	(4)	2.4	1,262	06-2038	65 - S0 *	(4)	1,188	2.26	(74)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	154,892	64,476	06-2038	0.0071	(1)	2.4	3,717	06-2038	65 - R0.5 *	(1)	4,680	3.02	963
TOTAL SJRPP GYPSUM AND ASH	19,465,709	10,712,610				2.5	494,629				521,118	2.68	26,289
<i>SJRPP UNIT 1</i>													
311 STRUCTURES AND IMPROVEMENTS	9,049,629	6,497,954	06-2038	0.0032	(1)	2.1	190,042	06-2038	80 - R2 *	(1)	129,202	1.43	(60,840)
312 BOILER PLANT EQUIPMENT	99,628,681	50,079,303	06-2038	0.0094	(5)	2.6	2,590,294	06-2038	50 - S0 *	(4)	2,887,403	2.90	297,109
314 TURBOGENERATOR UNITS	31,463,410	15,259,034	06-2038	0.0120	0	2.6	818,049	06-2038	55 - R0.5 *	(1)	860,365	2.73	42,316
315 ACCESSORY ELECTRIC EQUIPMENT	12,475,837	7,908,663	06-2038	0.0052	(4)	2.4	299,420	06-2038	65 - S0 *	(4)	261,684	2.10	(37,736)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,038,425	1,391,601	06-2038	0.0071	(1)	2.4	48,922	06-2038	65 - R0.5 *	(1)	34,392	1.69	(14,530)
TOTAL SJRPP UNIT 1	154,653,983	81,136,555				2.6	3,946,727				4,173,046	2.70	226,319
<i>SJRPP UNIT 2</i>													
311 STRUCTURES AND IMPROVEMENTS	7,177,145	4,116,166	06-2038	0.0032	(1)	2.1	150,720	06-2038	80 - R2 *	(1)	153,341	2.14	2,621
312 BOILER PLANT EQUIPMENT	90,153,231	39,507,420	06-2038	0.0094	(5)	2.6	2,343,984	06-2038	50 - S0 *	(4)	2,923,057	3.24	579,073
314 TURBOGENERATOR UNITS	28,478,810	10,690,425	06-2038	0.0120	0	2.6	740,475	06-2038	55 - R0.5 *	(1)	940,874	3.30	200,399
315 ACCESSORY ELECTRIC EQUIPMENT	10,105,912	5,314,628	06-2038	0.0052	(4)	2.4	242,542	06-2038	65 - S0 *	(4)	269,617	2.67	27,075
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,571,820	869,236	06-2038	0.0071	(1)	2.4	37,724	06-2038	65 - R0.5 *	(1)	36,931	2.35	(793)
TOTAL SJRPP UNIT 2	137,487,920	60,497,875				2.6	3,515,445				4,323,820	3.14	808,375
TOTAL SJRPP STEAM PLANT	396,950,861	203,197,468				2.5	9,969,369				10,946,089	2.76	976,720
TOTAL STEAM PRODUCTION	3,213,684,365	1,447,414,477				2.5	79,901,099				116,908,470	3.64	37,007,371

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED IN DOCKET NO. 090130-EI				PROPOSED ESTIMATES					INCREASE/ DECREASE (13)=(12)-(7)	
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCRUALS (11)		ANNUAL DEPRECIATION RATE (12)
NUCLEAR PRODUCTION PLANT													
ST. LUCIE NUCLEAR PLANT													
<i>ST. LUCIE COMMON</i>													
321 STRUCTURES AND IMPROVEMENTS	396,984,357	176,282,726	06-2043	0.0028	0	1.8	7,145,718	04-2043	100 - R1.5 *	(1)	8,926,161	2.25	1,780,443
322 REACTOR PLANT EQUIPMENT	55,565,218	31,403,213	06-2043	0.0056	(2)	2.0	1,111,304	04-2043	60 - R1 *	(2)	1,066,835	1.92	(44,469)
323 TURBOGENERATOR UNITS	12,402,700	(7,534,768)	06-2043	0.0138	0	2.4	297,665	04-2043	45 - R0.5 *	0	895,663	7.22	597,998
324 ACCESSORY ELECTRIC EQUIPMENT	34,367,943	16,891,518	06-2043	0.0012	(2)	1.8	619,623	04-2043	75 - R2.5 *	(1)	719,133	2.09	100,510
325 MISCELLANEOUS POWER PLANT EQUIPMENT	20,722,317	2,245,775	06-2043	0.0032	0	1.8	373,002	04-2043	50 - R1.5 *	(3)	841,331	4.06	468,329
TOTAL ST. LUCIE COMMON	520,042,535	219,288,464				1.8	9,546,312				12,449,123	2.39	2,902,811
<i>ST. LUCIE UNIT 1</i>													
321 STRUCTURES AND IMPROVEMENTS	194,729,786	100,039,207	06-2036	0.0028	0	1.8	3,505,136	03-2036	100 - R1.5 *	(1)	5,176,105	2.66	1,670,969
322 REACTOR PLANT EQUIPMENT	838,073,831	293,588,602	06-2036	0.0056	(2)	2.0	16,711,477	03-2036	60 - R1 *	(2)	31,180,373	3.72	14,418,896
323 TURBOGENERATOR UNITS	412,318,467	47,813,095	06-2036	0.0138	0	2.4	9,895,643	03-2036	45 - R0.5 *	0	21,057,503	5.11	11,161,860
324 ACCESSORY ELECTRIC EQUIPMENT	119,762,438	49,415,234	06-2036	0.0012	(2)	1.8	2,155,724	03-2036	75 - R2.5 *	(1)	3,830,023	3.20	1,674,299
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,320,232	6,997,658	06-2036	0.0032	0	1.8	203,764	03-2036	50 - R1.5 *	(3)	293,754	2.59	89,990
TOTAL ST. LUCIE UNIT 1	1,576,204,754	497,854,096				2.1	32,521,744				61,537,758	3.90	29,016,014
<i>ST. LUCIE UNIT 2</i>													
321 STRUCTURES AND IMPROVEMENTS	297,759,844	130,332,823	06-2043	0.0028	0	1.8	5,359,677	04-2043	100 - R1.5 *	(1)	6,772,839	2.27	1,413,162
322 REACTOR PLANT EQUIPMENT	1,053,886,661	387,788,728	06-2043	0.0056	(2)	2.0	21,073,733	04-2043	60 - R1 *	(2)	28,986,146	2.75	7,912,413
323 TURBOGENERATOR UNITS	350,014,044	46,854,392	06-2043	0.0138	0	2.4	8,400,337	04-2043	45 - R0.5 *	0	13,521,840	3.86	5,121,503
324 ACCESSORY ELECTRIC EQUIPMENT	188,938,115	84,917,442	06-2043	0.0012	(2)	1.8	3,400,886	04-2043	75 - R2.5 *	(1)	4,291,331	2.27	890,445
325 MISCELLANEOUS POWER PLANT EQUIPMENT	24,130,694	11,189,066	06-2043	0.0032	0	1.8	434,352	04-2043	50 - R1.5 *	(3)	657,629	2.73	223,277
TOTAL ST. LUCIE UNIT 2	1,914,529,349	661,082,451				2.0	38,668,985				54,229,785	2.83	15,560,800
TOTAL ST. LUCIE NUCLEAR PLANT	4,010,776,637	1,378,225,011				2.0	80,737,041				128,216,666	3.20	47,479,625
TURKEY POINT NUCLEAR PLANT													
<i>TURKEY POINT COMMON</i>													
321 STRUCTURES AND IMPROVEMENTS	360,056,132	183,734,299	06-2033	0.0028	0	1.8	6,481,010	04-2033	100 - R1.5 *	(1)	11,259,224	3.13	4,778,214
322 REACTOR PLANT EQUIPMENT	137,627,469	24,011,347	06-2033	0.0056	(2)	2.0	2,752,549	04-2033	60 - R1 *	(2)	7,469,106	5.43	4,716,557
323 TURBOGENERATOR UNITS	21,825,767	5,398,454	06-2033	0.0138	0	2.4	523,818	04-2033	45 - R0.5 *	0	1,101,765	5.05	577,947
324 ACCESSORY ELECTRIC EQUIPMENT	53,673,512	34,021,888	06-2033	0.0012	(2)	1.8	966,123	04-2033	75 - R2.5 *	(1)	1,264,143	2.36	298,020
325 MISCELLANEOUS POWER PLANT EQUIPMENT	37,213,998	17,421,764	06-2033	0.0032	0	1.8	669,852	04-2033	50 - R1.5 *	(3)	1,366,579	3.67	696,727
TOTAL TURKEY POINT COMMON	610,396,877	264,587,751				1.9	11,393,352				22,460,817	3.68	11,067,465
<i>TURKEY POINT UNIT 3</i>													
321 STRUCTURES AND IMPROVEMENTS	183,462,252	38,437,467	06-2032	0.0028	0	1.8	3,302,321	07-2032	100 - R1.5 *	(1)	9,592,385	5.23	6,290,064
322 REACTOR PLANT EQUIPMENT	586,039,767	168,441,241	06-2032	0.0056	(2)	2.0	11,720,795	07-2032	60 - R1 *	(2)	28,968,915	4.94	17,248,120
323 TURBOGENERATOR UNITS	756,080,929	81,959,597	06-2032	0.0138	0	2.4	18,145,942	07-2032	45 - R0.5 *	0	46,846,514	6.20	28,700,572
324 ACCESSORY ELECTRIC EQUIPMENT	150,385,799	72,326,463	06-2032	0.0012	(2)	1.8	2,706,944	07-2032	75 - R2.5 *	(1)	5,207,015	3.46	2,500,071
325 MISCELLANEOUS POWER PLANT EQUIPMENT	15,887,382	752,238	06-2032	0.0032	0	1.8	292,384	07-2032	50 - R1.5 *	(3)	1,038,166	6.62	755,782
TOTAL TURKEY POINT UNIT 3	1,691,656,730	361,917,007				2.1	36,158,386				91,652,995	5.42	55,494,609
<i>TURKEY POINT UNIT 4</i>													
321 STRUCTURES AND IMPROVEMENTS	128,297,844	49,379,171	06-2033	0.0028	0	1.8	2,309,361	04-2033	100 - R1.5 *	(1)	5,009,472	3.90	2,700,111
322 REACTOR PLANT EQUIPMENT	514,072,790	183,833,792	06-2033	0.0056	(2)	2.0	10,281,456	04-2033	60 - R1 *	(2)	21,983,244	4.28	11,701,788
323 TURBOGENERATOR UNITS	599,706,266	78,908,563	06-2033	0.0138	0	2.4	14,392,949	04-2033	45 - R0.5 *	0	34,673,611	5.78	20,280,662
324 ACCESSORY ELECTRIC EQUIPMENT	175,176,467	103,877,312	06-2033	0.0012	(2)	1.8	3,153,176	04-2033	75 - R2.5 *	(1)	4,585,745	2.62	1,432,569
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,936,247	157,688	06-2033	0.0032	0	1.8	214,852	04-2033	50 - R1.5 *	(3)	782,083	6.55	567,231
TOTAL TURKEY POINT UNIT 4	1,429,189,554	416,186,526				2.1	30,357,794				67,034,155	4.69	36,682,361
TOTAL TURKEY POINT NUCLEAR PLANT	3,731,243,161	1,042,691,284				2.1	77,903,532				181,147,967	4.85	103,244,435
TOTAL NUCLEAR PRODUCTION PLANT	7,742,019,799	2,420,916,295				2.0	158,640,573				309,364,633	4.00	150,724,060

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED IN DOCKET NO. 090130-EI				PROPOSED ESTIMATES					INCREASE/DECREASE (13)=(12)-(7)	
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCRUALS (11)		ANNUAL DEPRECIATION RATE (12)
COMBINED CYCLE PRODUCTION PLANT													
LAUDERDALE COMBINED CYCLE PLANT													
<i>LAUDERDALE COMMON</i>													
341 STRUCTURES AND IMPROVEMENTS	84,760,736	56,466,915	06-2023	0.0023	(2)	3.5	2,966,626	06-2033	80 - R2 *	(2)	1,864,990	2.20	(1,101,636)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,513,771	6,416,278	06-2023	0.0095	0	3.8	437,523	06-2033	50 - R1.5 *	(3)	355,978	3.09	(81,545)
343 PRIME MOVERS - GENERAL	27,106,051	5,912,889	06-2023	0.0057	0	6.0	1,626,363	06-2033	50 - R1 *	(3)	1,408,857	5.20	(217,506)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	37,564,239	7,262,311	06-2023	0.1565	0	6.0	2,253,854	06-2033	9 - LO *	35	2,412,721	6.42	158,867
344 GENERATORS	680,446	405,162	06-2023	0.0016	(1)	3.4	23,135	06-2033	60 - R2 *	(3)	18,609	2.73	(4,526)
345 ACCESSORY ELECTRIC EQUIPMENT	12,121,303	9,401,592	06-2023	0.0013	(1)	3.4	412,124	06-2033	50 - R2.5 *	(2)	194,238	1.60	(217,886)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,234,438	609,250	06-2023	0.0026	0	3.4	41,971	06-2033	50 - S0.5 *	(2)	42,255	3.42	284
TOTAL LAUDERDALE COMMON	174,980,983	86,474,356				4.4	7,781,596				6,297,648	3.60	(1,483,948)
<i>LAUDERDALE UNIT 4</i>													
341 STRUCTURES AND IMPROVEMENTS	5,090,645	3,478,638	06-2023	0.0023	(2)	3.5	178,173	06-2033	80 - R2 *	(2)	106,647	2.09	(71,526)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	342,633	511,484	06-2023	0.0095	0	3.8	25,598	06-2033	50 - R1.5 *	(3)	11,997	1.78	(13,601)
343 PRIME MOVERS - GENERAL	121,376,511	49,359,731	06-2023	0.0057	0	4.3	5,219,190	06-2033	50 - R1 *	(3)	4,990,638	4.11	(228,552)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	64,237,235	8,573,139	06-2023	0.1565	0	4.3	2,762,201	06-2033	9 - LO *	35	4,923,007	7.66	2,160,806
344 GENERATORS	28,799,680	20,523,754	06-2023	0.0016	(1)	3.4	979,189	06-2033	60 - R2 *	(3)	582,531	2.02	(396,658)
345 ACCESSORY ELECTRIC EQUIPMENT	29,810,853	19,234,929	06-2023	0.0013	(1)	3.4	1,013,569	06-2033	50 - R2.5 *	(2)	724,053	2.43	(289,516)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,599,158	1,927,628	06-2023	0.0026	0	3.4	88,371	06-2033	50 - S0.5 *	(2)	50,375	3.94	(38,034)
TOTAL LAUDERDALE UNIT 4	252,587,715	103,584,302				4.1	10,266,291				11,389,210	4.51	1,122,919
<i>LAUDERDALE UNIT 5</i>													
341 STRUCTURES AND IMPROVEMENTS	3,203,159	1,949,981	06-2023	0.0023	(2)	3.5	112,111	06-2033	80 - R2 *	(2)	81,765	2.55	(30,346)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	742,434	503,872	06-2023	0.0095	0	3.8	28,212	06-2033	50 - R1.5 *	(3)	16,959	2.28	(11,253)
343 PRIME MOVERS - GENERAL	121,964,623	33,068,495	06-2023	0.0057	0	4.2	5,122,514	06-2033	50 - R1 *	(3)	6,093,158	5.00	970,644
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	24,160,830	1,666,194	06-2023	0.1565	0	4.2	1,014,755	06-2033	9 - LO *	35	1,947,066	8.06	932,311
344 GENERATORS	31,767,828	22,571,172	06-2023	0.0016	(1)	3.4	1,080,106	06-2033	60 - R2 *	(3)	644,016	2.03	(436,090)
345 ACCESSORY ELECTRIC EQUIPMENT	24,918,023	15,461,507	06-2023	0.0013	(1)	3.4	847,213	06-2033	50 - R2.5 *	(2)	641,836	2.58	(205,377)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,810,688	1,287,343	06-2023	0.0026	0	3.4	61,563	06-2033	50 - S0.5 *	(2)	37,579	2.08	(23,884)
TOTAL LAUDERDALE UNIT 5	209,567,584	76,508,564				4.0	8,266,474				9,462,379	4.54	1,195,905
TOTAL LAUDERDALE COMBINED CYCLE PLANT	636,136,282	266,567,261				4.1	26,294,361				27,149,237	4.27	854,876
FT. MYERS COMBINED CYCLE PLANT													
<i>FT. MYERS COMMON</i>													
341 STRUCTURES AND IMPROVEMENTS	8,824,312	2,131,886	06-2033	0.0023	(2)	3.5	308,851	06-2043	80 - R2 *	(2)	274,099	3.11	(34,752)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	794,049	284,358	06-2033	0.0095	0	3.8	30,174	06-2043	50 - R1.5 *	(3)	34,287	4.32	4,113
343 PRIME MOVERS - GENERAL	3,708,607	1,045,250	06-2033	0.0057	0	5.8	215,157	06-2043	50 - R1 *	(3)	115,845	3.12	(99,312)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	441,577	231,377	06-2033	0.1565	0	5.8	25,611	06-2043	9 - LO *	35	9,562	2.17	(16,049)
344 GENERATORS	230,729	16,354	06-2033	0.0016	(1)	3.4	7,845	06-2043	60 - R2 *	(3)	8,706	3.77	861
345 ACCESSORY ELECTRIC EQUIPMENT	1,163,312	139,908	06-2033	0.0013	(1)	3.4	39,553	06-2043	50 - R2.5 *	(2)	42,018	3.61	2,465
346 MISCELLANEOUS POWER PLANT EQUIPMENT	788,815	197,671	06-2033	0.0026	0	3.4	26,140	06-2043	50 - S0.5 *	(2)	25,878	3.34	(262)
TOTAL FT. MYERS COMMON	15,932,401	4,047,105				4.1	653,331				510,195	3.20	(143,136)
<i>FT. MYERS UNIT 2</i>													
341 STRUCTURES AND IMPROVEMENTS	28,751,597	12,204,747	06-2033	0.0023	(2)	3.5	1,006,306	06-2043	80 - R2 *	(2)	673,825	2.34	(332,481)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,194,175	1,967,815	06-2033	0.0095	0	3.8	235,379	06-2043	50 - R1.5 *	(3)	188,313	3.04	(47,066)
343 PRIME MOVERS - GENERAL	367,522,551	79,088,073	06-2033	0.0057	0	4.2	15,435,947	06-2043	50 - R1 *	(3)	12,726,738	3.46	(2,709,209)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	302,123,631	39,131,213	06-2033	0.1565	0	4.2	12,689,192	06-2043	9 - LO *	35	22,432,118	7.42	9,742,926
344 GENERATORS	57,280,636	19,398,986	06-2033	0.0016	(1)	3.4	1,947,542	06-2043	60 - R2 *	(3)	1,601,297	2.90	(346,245)
345 ACCESSORY ELECTRIC EQUIPMENT	55,628,985	25,417,944	06-2033	0.0013	(1)	3.4	1,891,385	06-2043	50 - R2.5 *	(2)	1,299,735	2.34	(591,650)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,539,476	1,628,771	06-2033	0.0026	0	3.4	120,342	06-2043	50 - S0.5 *	(2)	86,528	2.44	(33,814)
TOTAL FT. MYERS UNIT 2	821,041,049	178,837,550				4.1	33,326,093				39,008,554	4.75	5,682,461
<i>FT. MYERS UNIT 3</i>													
341 STRUCTURES AND IMPROVEMENTS	10,445,289	1,539,033	06-2033	0.0023	(2)	3.5	365,585	06-2043	80 - R2 *	(2)	353,027	3.38	(12,558)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,425,923	2,081,549	06-2033	0.0095	0	3.8	510,185	06-2043	50 - R1.5 *	(3)	480,063	3.58	(30,122)
343 PRIME MOVERS - GENERAL	164,165,759	(10,456,672)	06-2033	0.0057	0	5.2	8,536,619	06-2043	50 - R1 *	(3)	7,453,192	4.54	(1,083,427)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	20,183,733	(1,479,151)	06-2033	0.1565	0	5.2	1,049,554	06-2043	25 - R1 *	29	794,452	3.94	(255,102)
344 GENERATORS	46,826,130	7,152,354	06-2033	0.0016	(1)	3.4	1,595,488	06-2043	60 - R2 *	(3)	1,622,599	3.46	27,111
345 ACCESSORY ELECTRIC EQUIPMENT	32,964,437	5,278,646	06-2033	0.0013	(1)	3.4	1,120,791	06-2043	50 - R2.5 *	(2)	1,119,474	3.40	(1,317)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,734,913	212,247	06-2033	0.0026	0	3.4	59,987	06-2043	50 - S0.5 *	(2)	63,488	3.66	4,501
TOTAL FT. MYERS UNIT 3	289,846,185	4,328,006				4.6	13,237,209				11,886,295	4.10	(1,350,914)
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,126,819,634	187,212,661				4.2	47,216,633				51,405,044	4.56	4,188,411

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST	BOOK RESERVE	ORDERED IN DOCKET NO. 090130-EI				PROPOSED ESTIMATES					INCREASE/ DECREASE (13)=(12)-(7)	
			PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ RETIREMENT RATE	NET SALVAGE	ANNUAL DEPRECIATION RATE	ANNUAL DEPRECIATION ACCRUALS	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS		ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)(1)	(8)	(9)	(10)	(11)	(12)	
TURKEY POINT COMBINED CYCLE PLANT													
<i>TURKEY POINT UNIT 5</i>													
341 STRUCTURES AND IMPROVEMENTS	32,284,855	10,891,633	06-2037	0.0023	(2)	3.5	1,129,970	06-2047	80 - R2 *	(2)	752,952	2.33	(377,018)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,410,131	4,106,992	06-2037	0.0095	0	3.8	471,585	06-2047	50 - R1.5 *	(3)	321,432	2.59	(150,153)
343 PRIME MOVERS - GENERAL	250,685,264	39,618,917	06-2037	0.0057	0	5.7	14,289,060	06-2047	50 - R1 *	(3)	8,229,920	3.28	(6,059,131)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	128,220,285	12,943,274	06-2037	0.1565	0	5.7	7,308,556	06-2047	9 - LO *	(35)	9,957,555	7.77	2,648,999
344 GENERATORS	41,669,542	11,132,485	06-2037	0.0016	(1)	3.4	1,416,764	06-2047	60 - R2 *	(3)	1,117,299	2.68	(299,465)
345 ACCESSORY ELECTRIC EQUIPMENT	51,980,475	16,506,639	06-2037	0.0013	(1)	3.4	1,767,336	06-2047	50 - R2.5 *	(2)	1,305,917	2.51	(461,419)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,433,804	3,613,736	06-2037	0.0026	0	3.4	422,749	06-2047	50 - S0.5 *	(2)	342,605	2.76	(80,144)
TOTAL TURKEY POINT UNIT 5	629,684,355	98,813,676				5.1	26,806,020				22,027,689	4.16	(4,778,331)
TOTAL TURKEY POINT COMBINED CYCLE PLANT	529,684,355	98,813,676				5.1	26,806,020				22,027,689	4.16	(4,778,331)
WEST COUNTY COMBINED CYCLE PLANT													
<i>WEST COUNTY COMMON</i>													
341 STRUCTURES AND IMPROVEMENTS	3,120,798	482,630	06-2041	SQUARE *	0	3.3	102,986	06-2051	80 - R2 *	(2)	81,539	2.61	(21,447)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	450,604	68,020	06-2041	SQUARE *	0	3.3	14,870	06-2051	50 - R1.5 *	(3)	13,013	2.89	(1,857)
343 PRIME MOVERS - GENERAL	31,206,902	1,389,969	06-2041	SQUARE *	0	3.3	1,029,828	06-2051	50 - R1 *	(3)	1,017,642	3.26	(12,186)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,771,982	12,726,022	06-2041	SQUARE *	0	3.3	4,183,475	06-2051	9 - LO *	(35)	9,518,547	7.51	5,335,072
345 ACCESSORY ELECTRIC EQUIPMENT	1,291,342	107,199	06-2041	SQUARE *	0	3.3	2,704,485	06-2051	50 - R2.5 *	(2)	37,670	2.92	(4,944)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	836,533	111,543	06-2041	SQUARE *	0	3.3	27,606	06-2051	50 - S0.5 *	(2)	24,471	2.93	(3,135)
TOTAL WEST COUNTY COMMON	163,678,161	14,885,382				3.3	5,401,379				10,692,882	6.53	5,291,503
<i>WEST COUNTY UNIT 1</i>													
341 STRUCTURES AND IMPROVEMENTS	109,835,744	20,012,782	06-2039	SQUARE *	0	3.3	3,624,580	06-2049	80 - R2 *	(2)	2,950,294	2.69	(674,286)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	21,806,447	2,710,694	06-2039	SQUARE *	0	3.3	719,613	06-2049	50 - R1.5 *	(3)	686,716	3.15	(32,897)
343 PRIME MOVERS - GENERAL	300,710,821	(22,756,245)	06-2039	SQUARE *	0	3.3	9,923,457	06-2049	50 - R1 *	(3)	11,786,189	3.92	1,862,732
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	81,954,083	(7,349,277)	06-2039	SQUARE *	0	3.3	2,704,485	06-2049	9 - LO *	(35)	9,686,171	11.80	6,983,686
344 GENERATORS	49,469,105	7,847,276	06-2039	SQUARE *	0	3.3	1,632,480	06-2049	60 - R2 *	(3)	1,422,168	2.87	(210,312)
345 ACCESSORY ELECTRIC EQUIPMENT	72,300,016	12,231,627	06-2039	SQUARE *	0	3.3	2,385,901	06-2049	50 - R2.5 *	(2)	2,062,857	2.85	(323,044)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	8,042,081	1,355,110	06-2039	SQUARE *	0	3.3	265,389	06-2049	50 - S0.5 *	(2)	243,367	3.03	(22,022)
TOTAL WEST COUNTY UNIT 1	644,118,297	14,031,966				3.3	21,255,905				28,819,762	4.47	7,563,857
<i>WEST COUNTY UNIT 2</i>													
341 STRUCTURES AND IMPROVEMENTS	39,659,646	6,204,493	06-2039	SQUARE *	0	3.3	1,308,768	06-2049	80 - R2 *	(2)	1,098,055	2.77	(210,713)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,471,457	284,961	06-2039	SQUARE *	0	3.3	246,558	06-2049	50 - R1.5 *	(3)	256,957	3.44	10,399
343 PRIME MOVERS - GENERAL	255,637,285	17,744,809	06-2039	SQUARE *	0	3.3	8,436,030	06-2049	50 - R1 *	(3)	8,710,947	3.41	274,917
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	149,878,251	12,481,512	06-2039	SQUARE *	0	3.3	4,945,982	06-2049	9 - LO *	(35)	13,722,028	9.16	8,776,046
344 GENERATORS	43,599,023	6,676,878	06-2039	SQUARE *	0	3.3	1,438,768	06-2049	60 - R2 *	(3)	1,260,888	2.89	(177,880)
345 ACCESSORY ELECTRIC EQUIPMENT	33,177,136	5,335,502	06-2039	SQUARE *	0	3.3	1,094,645	06-2049	50 - R2.5 *	(2)	955,908	2.88	(138,637)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,993,351	1,719,196	06-2039	SQUARE *	0	3.3	392,481	06-2049	50 - S0.5 *	(2)	366,491	3.08	(25,990)
TOTAL WEST COUNTY UNIT 2	541,316,149	50,447,351				3.3	17,863,432				26,371,274	4.87	8,507,842
<i>WEST COUNTY UNIT 3</i>													
341 STRUCTURES AND IMPROVEMENTS	57,671,242	8,518,122	06-2041	SQUARE *	0	3.3	1,903,151	06-2051	80 - R2 *	(2)	1,520,754	2.64	(382,397)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,754,858	742,790	06-2041	SQUARE *	0	3.3	354,910	06-2051	50 - R1.5 *	(3)	339,065	3.15	(15,845)
343 PRIME MOVERS - GENERAL	480,389,197	32,738,513	06-2041	SQUARE *	0	3.3	15,852,844	06-2051	50 - R1 *	(3)	15,521,074	3.23	(331,770)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	98,598,036	8,887,181	06-2041	SQUARE *	0	3.3	3,253,735	06-2051	9 - LO *	(35)	8,363,870	8.48	5,110,135
344 GENERATORS	64,526,280	9,184,372	06-2041	SQUARE *	0	3.3	2,129,334	06-2051	60 - R2 *	(3)	1,780,437	2.76	(348,897)
345 ACCESSORY ELECTRIC EQUIPMENT	48,252,610	7,322,267	06-2041	SQUARE *	0	3.3	1,592,336	06-2051	50 - R2.5 *	(2)	1,322,456	2.74	(269,880)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,454,460	7,732,043	06-2041	SQUARE *	0	3.3	410,997	06-2051	50 - S0.5 *	(2)	165,828	1.33	(245,169)
TOTAL WEST COUNTY UNIT 3	772,645,699	75,125,287				3.3	25,497,307				29,013,484	3.76	3,516,177
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,121,758,297	154,489,986				3.3	70,018,023				94,897,402	4.47	24,879,379
CAPE CANAVERAL COMBINED CYCLE PLANT													
<i>CAPE CANAVERAL COMBINED CYCLE</i>													
341 STRUCTURES AND IMPROVEMENTS	82,092,869	6,368,724	06-2043	SQUARE *	0	3.3	2,709,065	06-2053	80 - R2 *	(2)	2,211,721	2.69	(497,344)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	47,723,728	3,579,557	06-2043	SQUARE *	0	3.3	1,574,893	06-2053	50 - R1.5 *	(3)	1,416,280	2.97	(158,603)
343 PRIME MOVERS - GENERAL	385,108,678	38,729,543	06-2043	SQUARE *	0	3.3	12,708,586	06-2053	50 - R1 *	(3)	11,406,386	2.96	(1,302,200)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	206,255,249	28,539,906	06-2043	SQUARE *	0	3.3	6,806,423	06-2053	9 - LO *	(35)	14,298,917	6.93	7,492,494
344 GENERATORS	70,269,257	5,194,564	06-2043	SQUARE *	0	3.3	2,318,885	06-2053	60 - R2 *	(2)	1,974,222	2.81	(344,663)
345 ACCESSORY ELECTRIC EQUIPMENT	111,693,785	8,403,920	06-2043	SQUARE *	0	3.3	3,685,895	06-2053	50 - R2.5 *	(2)	3,141,522	2.81	(544,373)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,309,493	739,999	06-2043	SQUARE *	0	3.3	340,213	06-2053	50 - S0.5 *	(2)	306,969	2.98	(33,243)
TOTAL CAPE CANAVERAL COMBINED CYCLE	913,453,057	91,555,214				3.3	30,143,950				34,756,008	3.80	4,612,058
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	913,453,057	91,555,214				3.3	30,143,950				34,756,008	3.80	4,612,058

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED IN DOCKET NO. 090130-EI				PROPOSED ESTIMATES					INCREASE/ DECREASE (13)=(12)-(7)	
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCRUALS (11)		ANNUAL DEPRECIATION RATE (12)
RIVIERA COMBINED CYCLE PLANT													
<i>RIVIERA COMBINED CYCLE</i>													
341 STRUCTURES AND IMPROVEMENTS	80,630,958	7,456,698	06-2044	SQUARE *	0	3.3	2,660,822	06-2054	80 - R2 *	(2)	2,083,200	2.58	(577,622)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	217,306,004	18,577,338	06-2044	SQUARE *	0	3.3	7,171,098	06-2054	50 - R1.5 *	(3)	6,213,983	2.86	(957,115)
343 PRIME MOVERS - GENERAL	525,780,412	35,938,896	06-2044	SQUARE *	0	3.3	17,350,754	06-2054	50 - R1 *	(3)	15,627,452	2.99	(1,653,302)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	139,494,633	16,409,879	06-2044	SQUARE *	0	3.3	4,603,323	06-2054	9 - LO *	35	9,822,967	7.04	5,219,644
344 GENERATORS	79,977,232	5,875,063	06-2044	SQUARE *	0	3.3	2,639,249	06-2054	60 - R2 *	(3)	2,187,632	2.74	(451,617)
345 ACCESSORY ELECTRIC EQUIPMENT	82,800,568	6,849,745	06-2044	SQUARE *	0	3.3	2,732,419	06-2054	50 - R2.5 *	(2)	2,249,473	2.72	(482,946)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,446,561	1,663,361	06-2044	SQUARE *	0	3.3	377,737	06-2054	50 - S0.5 *	(2)	305,248	2.67	(72,489)
TOTAL RIVIERA COMBINED CYCLE	<u>1,137,436,368</u>	<u>92,770,979</u>				3.3	<u>37,535,402</u>				<u>38,559,955</u>	<u>3.39</u>	<u>1,024,553</u>
TOTAL RIVIERA COMBINED CYCLE PLANT	1,137,436,368	92,770,979				3.3	37,535,402				38,559,955	3.39	1,024,553
PT EVERGLADES COMBINED CYCLE PLANT													
<i>PT EVERGLADES COMBINED CYCLE</i>													
341 STRUCTURES AND IMPROVEMENTS	101,607,532	2,299,667	06-2046	SQUARE *	0	3.3	3,353,049	06-2056	80 - R2 *	(2)	2,678,119	2.64	(674,930)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	59,665,117	1,350,391	06-2046	SQUARE *	0	3.3	1,968,949	06-2056	50 - R1.5 *	(3)	1,728,636	2.90	(240,313)
343 PRIME MOVERS - GENERAL	499,500,579	8,382,316	06-2046	SQUARE *	0	3.3	16,483,519	06-2056	50 - R1 *	(3)	14,855,771	2.99	(1,627,748)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	191,263,196	7,253,893	06-2046	SQUARE *	0	3.3	6,314,985	06-2056	9 - LO *	35	13,604,203	7.11	7,289,218
344 GENERATORS	87,208,139	1,973,768	06-2046	SQUARE *	0	3.3	2,877,869	06-2056	60 - R2 *	(3)	2,384,653	2.73	(493,216)
345 ACCESSORY ELECTRIC EQUIPMENT	138,483,956	3,134,285	06-2046	SQUARE *	0	3.3	4,569,971	06-2056	50 - R2.5 *	(2)	3,792,404	2.74	(777,567)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,795,087	289,589	06-2046	SQUARE *	0	3.3	422,236	06-2056	50 - S0.5 *	(2)	367,552	2.87	(54,684)
TOTAL PT EVERGLADES COMBINED CYCLE	<u>1,090,623,606</u>	<u>24,683,910</u>				3.3	<u>35,990,580</u>				<u>39,511,338</u>	<u>3.62</u>	<u>3,520,758</u>
TOTAL PT EVERGLADES COMBINED CYCLE PLANT	1,090,623,606	24,683,910				3.3	35,990,580				39,511,338	3.62	3,520,758
TOTAL COMBINED CYCLE PRODUCTION PLANT	10,277,035,554	1,537,827,272				3.8	386,046,917				436,939,222	4.25	50,892,305

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST	BOOK RESERVE	ORDERED IN DOCKET NO. 090130-EI				PROPOSED ESTIMATES					INCREASE/ DECREASE (13)=(12)-(7)	
			PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE	ANNUAL DEPRECIATION RATE	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS		ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)(1)	(8)	(9)	(10)	(11)	(12)	(13)
PEAKER PLANTS													
<i>LAUDERDALE GTS</i>													
341 STRUCTURES AND IMPROVEMENTS	601,222	330,322	06-2020	0.0023	(2)	2.2	13,227	06-2028	80 - R2 *	(2)	25,126	4.18	11,899
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	194,417	102,093	06-2020	0.0095	0	2.6	5,055	06-2028	50 - R1.5 *	(3)	9,191	4.73	4,136
343 PRIME MOVERS - GENERAL	14,841,925	1,714,581	06-2020	0.0057	0	2.9	430,416	06-2028	50 - R1 *	(3)	1,224,964	8.25	794,548
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	1,858,779	673,466	06-2020	0.1565	0	2.9	53,905	06-2028	25 - R1 *	29	77,770	4.18	23,865
344 GENERATORS	1,748,135	750,005	06-2020	0.0016	(1)	2.1	36,711	06-2028	60 - R2 *	(3)	99,017	5.66	62,306
345 ACCESSORY ELECTRIC EQUIPMENT	420,107	174,657	06-2020	0.0013	(1)	2.1	8,822	06-2028	50 - R2.5 *	(2)	25,264	8.02	16,462
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,935	8,570	06-2020	0.0026	0	2.2	461	06-2028	50 - S0.5 *	(2)	1,299	6.21	838
TOTAL LAUDERDALE GTS	19,685,920	3,753,692				2.8	548,597				1,462,651	7.43	914,054
<i>FT. MYERS GTS</i>													
341 STRUCTURES AND IMPROVEMENTS	941,093	168,137	06-2020	0.0023	(2)	2.3	21,645	06-2028	80 - R2 *	(2)	69,637	7.40	47,992
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	724,318	117,795	06-2020	0.0095	0	2.7	19,557	06-2028	50 - R1.5 *	(3)	56,753	7.84	37,196
343 PRIME MOVERS - GENERAL	10,218,903	1,207,170	06-2020	0.0057	0	3.1	316,786	06-2028	50 - R1 *	(3)	840,243	8.22	523,457
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,807,095	1,254,825	06-2020	0.1565	0	3.1	87,520	06-2028	25 - R1 *	29	117,550	4.19	30,530
344 GENERATORS	4,692,022	551,085	06-2020	0.0016	(1)	2.2	101,244	06-2028	60 - R2 *	(3)	371,695	8.08	270,451
345 ACCESSORY ELECTRIC EQUIPMENT	3,450,438	485,852	06-2020	0.0013	(1)	2.2	75,910	06-2028	50 - R2.5 *	(2)	267,985	7.77	192,075
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,936	2,632	06-2020	0.0026	0	2.3	482	06-2028	50 - S0.5 *	(2)	1,682	8.03	1,200
TOTAL FT. MYERS GTS	22,764,804	3,787,495				2.7	622,644				1,725,545	7.58	1,102,901
<i>LAUDERDALE AND FT. MYERS PEAKERS</i>													
341 STRUCTURES AND IMPROVEMENTS	43,805,886	76,824	06-2046	SQUARE *	0	3.3	1,445,594	06-2056	80 - R2 *	(2)	1,178,784	2.69	(266,810)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	26,150,085	45,861	06-2046	SQUARE *	0	3.3	862,953	06-2056	50 - R1.5 *	(3)	773,331	2.96	(89,622)
343 PRIME MOVERS - GENERAL	213,943,171	389,972	06-2046	SQUARE *	0	3.3	7,056,825	06-2056	50 - R1 *	(3)	6,497,296	3.04	(559,529)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	83,870,827	132,142	06-2046	SQUARE *	0	3.3	2,767,737	06-2056	25 - R1 *	29	2,443,098	2.91	(324,639)
344 GENERATORS	38,221,667	67,031	06-2046	SQUARE *	0	3.3	1,261,315	06-2056	60 - R2 *	(3)	1,066,810	2.79	(194,505)
345 ACCESSORY ELECTRIC EQUIPMENT	60,694,881	106,443	06-2046	SQUARE *	0	3.3	2,002,931	06-2056	50 - R2.5 *	(2)	1,696,934	2.80	(305,997)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	5,607,943	9,825	06-2046	SQUARE *	0	3.3	185,959	06-2056	50 - S0.5 *	(2)	164,463	2.93	(20,596)
TOTAL LAUDERDALE AND FT. MYERS PEAKERS	472,194,358	828,108				3.3	15,582,414				13,820,716	2.83	(1,761,699)
TOTAL PEAKER PLANTS	514,644,682	8,369,296				3.3	16,753,655				17,008,912	3.30	255,257
SOLAR PRODUCTION PLANT													
<i>DESOTO SOLAR</i>													
341 STRUCTURES AND IMPROVEMENTS	4,635,209	990,040	06-2039	SQUARE *	0	3.3	152,962	06-2039	SQUARE *	0	161,864	3.49	8,902
343 PRIME MOVERS - GENERAL	118,689,127	28,800,157	06-2039	SQUARE *	0	3.3	3,916,741	06-2039	SQUARE *	0	3,991,517	3.36	74,776
345 ACCESSORY ELECTRIC EQUIPMENT	27,532,945	4,878,293	06-2039	SQUARE *	0	3.3	906,587	06-2039	SQUARE *	0	1,005,979	3.65	97,392
TOTAL DESOTOSOLAR	150,857,280	34,668,490				3.3	4,976,290				5,159,360	3.42	181,070
<i>SPACE COAST SOLAR</i>													
341 STRUCTURES AND IMPROVEMENTS	3,986,978	748,519	06-2040	SQUARE *	0	3.3	131,570	06-2040	SQUARE *	0	137,690	3.45	6,120
343 PRIME MOVERS - GENERAL	52,858,699	11,827,508	06-2040	SQUARE *	0	3.3	1,744,337	06-2040	SQUARE *	0	1,744,523	3.30	186
345 ACCESSORY ELECTRIC EQUIPMENT	6,281,496	1,091,797	06-2040	SQUARE *	0	3.3	207,269	06-2040	SQUARE *	0	220,650	3.51	13,361
TOTAL SPACE COAST SOLAR	63,127,172	13,667,824				3.3	2,083,196				2,102,863	3.33	19,667
<i>MARTIN SOLAR</i>													
341 STRUCTURES AND IMPROVEMENTS	21,320,036	3,172,447	06-2040	SQUARE *	0	3.3	703,561	06-2045	SQUARE *	0	637,205	2.99	(66,356)
343 PRIME MOVERS - GENERAL	405,752,300	73,095,004	06-2040	SQUARE *	0	3.3	13,389,826	06-2045	SQUARE *	0	11,684,485	2.88	(1,705,341)
345 ACCESSORY ELECTRIC EQUIPMENT	4,239,215	633,733	06-2040	SQUARE *	0	3.3	139,894	06-2045	SQUARE *	0	126,641	2.99	(13,253)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,335	257	06-2040	SQUARE *	0	3.3	44	06-2045	SQUARE *	0	38	2.85	(6)
TOTAL MARTIN SOLAR	431,312,886	76,901,441				3.3	14,233,325				12,448,369	2.89	(1,784,956)
<i>BABCOCK RANCH SOLAR</i>													
341 STRUCTURES AND IMPROVEMENTS	4,078,184	18,086	06-2039	SQUARE *	0	3.3	134,580	06-2046	SQUARE *	0	137,491	3.37	2,911
343 PRIME MOVERS - GENERAL	104,118,206	461,738	06-2039	SQUARE *	0	3.3	3,435,901	06-2046	SQUARE *	0	3,510,209	3.37	74,308
345 ACCESSORY ELECTRIC EQUIPMENT	24,224,241	107,428	06-2039	SQUARE *	0	3.3	799,400	06-2046	SQUARE *	0	816,689	3.37	17,289
TOTAL BABCOCK RANCH SOLAR	132,420,631	587,252				3.3	4,369,881				4,464,389	3.37	94,508
<i>MANATEE SOLAR</i>													
341 STRUCTURES AND IMPROVEMENTS	4,118,679	7,223	06-2040	SQUARE *	0	3.3	135,916	06-2046	SQUARE *	0	139,230	3.38	3,314
343 PRIME MOVERS - GENERAL	105,224,179	184,536	06-2040	SQUARE *	0	3.3	3,472,398	06-2046	SQUARE *	0	3,557,049	3.38	84,651
345 ACCESSORY ELECTRIC EQUIPMENT	24,464,781	42,905	06-2040	SQUARE *	0	3.3	807,338	06-2046	SQUARE *	0	827,019	3.38	19,681
TOTAL MANATEE SOLAR	133,807,639	234,664				3.3	4,415,652				4,523,298	3.38	107,646
<i>CITRUS SOLAR</i>													
341 STRUCTURES AND IMPROVEMENTS	4,207,181	18,559	06-2040	SQUARE *	0	3.3	138,837	06-2046	SQUARE *	0	141,843	3.37	3,006
343 PRIME MOVERS - GENERAL	107,250,213	473,102	06-2040	SQUARE *	0	3.3	3,539,257	06-2046	SQUARE *	0	3,615,886	3.37	76,629
345 ACCESSORY ELECTRIC EQUIPMENT	24,990,490	110,238	06-2040	SQUARE *	0	3.3	824,636	06-2046	SQUARE *	0	842,541	3.37	17,905
TOTAL CITRUS SOLAR	136,447,874	601,899				3.3	4,502,780				4,600,270	3.37	97,490
TOTAL SOLAR PRODUCTION PLANT	1,047,973,483	126,661,571				3.3	34,583,124				33,296,549	3.18	(1,284,575)
TOTAL PRODUCTION PLANT	22,795,357,882	5,541,188,910				3.0	675,925,368				913,519,786	4.01	237,594,418

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED IN DOCKET NO. 090130-EI				PROPOSED ESTIMATES					INCREASE/ DECREASE (13)=(12)-(7)	
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)	ANNUAL DEPRECIATION ACCRUALS (7)=(6)(1)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION ACCRUALS (11)		ANNUAL DEPRECIATION RATE (12)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT													
TRANSMISSION PLANT													
350.2 EASEMENTS	240,510,767	80,181,515		75 - S4	0	1.3	3,126,640		75 - S4	0	3,013,708	1.25	(112,932)
352 STRUCTURES AND IMPROVEMENTS	154,719,740	40,213,775		60 - R3	(15)	1.9	2,939,975		65 - R3	(15)	2,636,625	1.70	(313,350)
353 STATION EQUIPMENT	1,741,377,472	504,497,585		40 - R1.5	(2)	2.6	45,275,814		40 - R1	(2)	41,155,580	2.36	(4,120,234)
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS	400,209,880	67,360,985		35 - R2	0	2.9	11,606,087		30 - R1	0	14,050,185	3.51	2,444,098
354 TOWERS AND FIXTURES	349,056,185	225,421,515		52 - R5	(15)	2.2	7,679,236		60 - R4	(25)	5,677,891	1.68	(1,801,345)
355 POLES AND FIXTURES	1,242,636,001	420,741,337		44 - R2	(50)	3.4	42,249,624		50 - R2	(50)	36,188,883	2.91	(6,060,741)
356 OVERHEAD CONDUCTORS AND DEVICES	854,174,816	364,102,828		47 - R1.5	(50)	3.2	27,333,594		51 - R1	(55)	24,232,975	2.64	(3,100,619)
357 UNDERGROUND CONDUIT	75,512,192	26,533,422		60 - R4	0	1.7	1,283,707		65 - R4	0	1,081,448	1.43	(202,259)
358 UNDERGROUND CONDUCTORS AND DEVICES	104,576,520	29,275,918		60 - L3	(10)	1.8	1,882,377		65 - R3	(20)	1,952,829	1.87	70,452
359 ROADS AND TRAILS	113,485,941	42,504,639		65 - SQ	(10)	1.7	1,929,261		75 - R4	(10)	1,509,809	1.33	(419,452)
TOTAL TRANSMISSION PLANT	5,276,259,513	1,800,833,520				2.8	145,306,015				131,689,933	2.50	(13,616,082)
DISTRIBUTION PLANT													
361 STRUCTURES AND IMPROVEMENTS	198,554,703	55,416,150		60 - R3	(15)	1.9	3,772,539		65 - R3	(15)	3,468,842	1.75	(303,697)
362 STATION EQUIPMENT	1,740,028,154	531,280,566		43 - R1.5	(10)	2.6	45,240,732		45 - R1.5	(10)	41,067,728	2.36	(4,173,004)
364.1 POLES, TOWERS AND FIXTURES - WOOD	1,083,692,909	481,024,953		40 - R2	(60)	4.1	44,431,409		40 - R2	(100)	58,351,587	5.38	13,920,178
364.2 POLES, TOWERS AND FIXTURES - CONCRETE	706,877,719	98,411,503		39 - R2	(60)	4.1	28,981,986		50 - R1.5	(100)	28,813,668	4.08	(168,318)
365 OVERHEAD CONDUCTORS AND DEVICES	1,391,783,394	740,342,106		41 - S0	(60)	3.9	37,679,942		48 - R1	(80)	33,133,316	3.67	(4,546,626)
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM	1,528,850,821	345,598,141		70 - S1.5	(2)	1.5	22,932,762		70 - R3	0	21,675,264	1.42	(1,257,498)
366.7 UNDERGROUND CONDUIT - DIRECT BURIED	193,885,661	26,860,958		50 - R4	0	2.0	3,877,713		50 - R4	0	3,880,685	2.00	2,972
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	1,723,803,862	475,313,897		38 - S0	0	2.6	44,818,895		42 - S0	(5)	41,878,881	2.43	(2,940,014)
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	731,720,379	285,138,701		35 - R2	0	2.9	21,219,891		35 - R2	0	19,236,978	2.63	(1,983,912)
368 LINE TRANSFORMERS	2,172,571,477	977,456,673		33 - L1.5	(25)	3.8	82,557,716		34 - S0	(15)	64,778,557	2.98	(17,779,159)
369.1 SERVICES - OVERHEAD	429,359,956	121,671,610		48 - R1	(85)	3.9	16,745,038		53 - R1	(125)	18,428,378	4.29	1,683,340
369.6 SERVICES - UNDERGROUND	818,122,343	316,173,519		38 - R2	(5)	2.8	22,907,426		45 - R2	(15)	19,674,557	2.40	(3,232,869)
370 METERS	90,547,259	64,524,789		36 - R2.5	(30)	3.6	3,259,701		36 - R2	(30)	3,095,947	3.42	(163,754)
370.1 METERS - AMI	752,056,781	195,134,861		20 - R2.5	(30)	6.5	48,883,691		20 - R2.5	(30)	50,162,753	6.67	1,279,062
371 INSTALLATIONS ON CUSTOMER'S PREMISES	77,912,064	32,661,220		30 - L0	(20)	4.0	3,116,483		30 - L0	(15)	2,591,609	3.33	(524,874)
373 STREET LIGHTING AND SIGNAL SYSTEMS	463,393,095	175,429,642		30 - R0.5	(20)	4.0	18,535,724		35 - O1	(15)	13,075,070	2.82	(5,460,654)
TOTAL DISTRIBUTION PLANT	14,703,170,376	4,925,439,290				3.3	488,961,648				463,312,721	3.15	(25,648,927)
GENERAL PLANT													
390 STRUCTURES AND IMPROVEMENTS	435,222,597	123,109,607		50 - R1.5	(5)	2.1	9,130,675		55 - R1.5	(10)	8,650,821	1.99	(488,854)
392.1 AUTOMOBILES	9,038,959	1,913,929		6 - L2	15	14.2	1,283,532		6 - L2.5	15	1,420,982	15.72	137,450
392.2 LIGHT TRUCKS	47,500,083	12,551,216		9 - L3	15	9.4	4,465,008		9 - L3	15	4,748,098	10.00	283,090
392.3 HEAVY TRUCKS	241,647,650	99,939,976		12 - S3	15	7.1	17,156,983		12 - S3	15	14,874,545	6.16	(2,282,438)
392.4 TRACTOR TRAILERS	767,855	638,910		9 - L2.5	0	11.1	85,232		9 - L2.5	5	20,213	2.63	(65,019)
392.9 TRAILERS	21,065,643	2,761,578		20 - L1	30	3.5	737,298		20 - L1	15	1,050,223	4.99	312,925
396.1 POWER OPERATED EQUIPMENT	4,766,126	2,061,673		10 - L0.5	20	8.0	381,290		11 - L1.5	15	336,070	7.05	(45,220)
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS	11,992,500	9,422,442		10 - L0	0	10.0	1,199,250		20 - S2	0	233,429	1.95	(965,821)
TOTAL GENERAL PLANT	772,001,412	252,399,331				4.5	34,448,268				31,334,381	4.06	(3,113,887)
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	20,751,431,301	6,978,672,141				3.2	668,715,931				626,337,035	3.02	(42,378,896)
GRAND TOTAL	43,546,789,183	12,519,861,051				3.1	1,344,641,299				1,539,856,821	3.54	195,215,522

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

FLORIDA POWER AND LIGHT COMPANY

**TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	ORDERED IN DOCKET NO. 090130-EI					PROPOSED ESTIMATES					INCREASE/DECREASE (12)=(11)-(6)
		PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (3)	NET SALVAGE (4)	ANNUAL DEPRECIATION RATE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(5)x(1)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)	ANNUAL DEPRECIATION RATE (11)	
STEAM PRODUCTION PLANT												
MANATEE STEAM PLANT												
<i>MANATEE COMMON</i>												
311 STRUCTURES AND IMPROVEMENTS	112,114,271	06-2027	0.0032	(1)	2.1	2,354,400	06-2028	80 - R2 *	(1)	4,167,137	3.72	1,812,737
312 BOILER PLANT EQUIPMENT	7,715,628	06-2027	0.0094	(2)	2.6	200,606	06-2028	50 - S0 *	(2)	523,052	6.78	322,446
314 TURBOGENERATOR UNITS	9,652,310	06-2027	0.0120	0	2.6	250,960	06-2028	55 - R0.5 *	(1)	341,657	3.54	90,697
315 ACCESSORY ELECTRIC EQUIPMENT	9,646,848	06-2027	0.0052	(5)	2.4	231,524	06-2028	65 - S0 *	(2)	291,034	3.02	59,510
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,450,703	06-2027	0.0071	(1)	2.4	58,817	06-2028	65 - R0.5 *	(1)	80,055	3.27	21,238
TOTAL MANATEE COMMON	141,579,760				2.2	3,096,307				5,402,935	3.82	2,306,628
<i>MANATEE UNIT 1</i>												
311 STRUCTURES AND IMPROVEMENTS	6,836,328	06-2027	0.0032	(1)	2.1	143,563	06-2028	80 - R2 *	(1)	159,392	2.33	15,829
312 BOILER PLANT EQUIPMENT	181,481,969	06-2027	0.0094	(2)	2.6	4,718,531	06-2028	50 - S0 *	(2)	8,666,680	4.78	3,948,149
314 TURBOGENERATOR UNITS	72,660,531	06-2027	0.0120	0	2.6	1,889,174	06-2028	55 - R0.5 *	(1)	3,139,705	4.32	1,250,531
315 ACCESSORY ELECTRIC EQUIPMENT	14,261,784	06-2027	0.0052	(5)	2.4	342,283	06-2028	65 - S0 *	(2)	655,292	4.59	313,009
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,924,407	06-2027	0.0071	(1)	2.4	94,186	06-2028	65 - R0.5 *	(1)	154,817	3.94	60,631
TOTAL MANATEE UNIT 1	279,165,019				2.6	7,187,737				12,775,866	4.58	5,588,149
<i>MANATEE UNIT 2</i>												
311 STRUCTURES AND IMPROVEMENTS	4,986,744	06-2027	0.0032	(1)	2.1	104,722	06-2028	80 - R2 *	(1)	118,649	2.38	13,927
312 BOILER PLANT EQUIPMENT	183,957,418	06-2027	0.0094	(2)	2.6	4,782,893	06-2028	50 - S0 *	(2)	9,090,018	4.94	4,307,125
314 TURBOGENERATOR UNITS	70,765,381	06-2027	0.0120	0	2.6	1,839,900	06-2028	55 - R0.5 *	(1)	2,874,737	4.06	1,034,837
315 ACCESSORY ELECTRIC EQUIPMENT	12,273,816	06-2027	0.0052	(5)	2.4	294,572	06-2028	65 - S0 *	(2)	596,285	4.86	301,713
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,453,782	06-2027	0.0071	(1)	2.4	82,891	06-2028	65 - R0.5 *	(1)	152,781	4.42	69,890
TOTAL MANATEE UNIT 2	275,437,142				2.6	7,104,978				12,832,470	4.66	5,727,492
TOTAL MANATEE STEAM PLANT	696,181,920				2.5	17,389,022				31,011,291	4.45	13,622,269
MARTIN STEAM PLANT												
<i>MARTIN COMMON</i>												
311 STRUCTURES AND IMPROVEMENTS	241,950,141	06-2031	0.0032	(1)	2.1	5,080,953	06-2031	80 - R2 *	(1)	6,222,741	2.57	1,141,788
312 BOILER PLANT EQUIPMENT	7,068,506	06-2031	0.0094	(5)	2.6	183,781	06-2031	50 - S0 *	(2)	313,017	4.43	129,236
314 TURBOGENERATOR UNITS	27,474,257	06-2031	0.0120	0	2.6	714,331	06-2031	55 - R0.5 *	(1)	965,141	3.51	250,810
315 ACCESSORY ELECTRIC EQUIPMENT	10,295,313	06-2031	0.0052	(5)	2.4	247,088	06-2031	65 - S0 *	(2)	380,826	3.70	133,738
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,888,459	06-2031	0.0071	0	2.4	93,323	06-2031	65 - R0.5 *	(1)	143,228	3.68	49,905
TOTAL MARTIN COMMON	290,676,676				2.2	6,319,476				8,024,953	2.76	1,705,477
<i>MARTIN PIPELINE</i>												
312 BOILER PLANT EQUIPMENT	370,842	06-2031	0.0094	(5)	2.6	9,644	06-2031	50 - S0 *	0	11,202	3.02	1,558
TOTAL MARTIN PIPELINE	370,842				2.6	9,644				11,202		1,558
<i>MARTIN UNIT 1</i>												
311 STRUCTURES AND IMPROVEMENTS	16,404,681	06-2031	0.0032	(1)	2.1	344,498	06-2031	80 - R2 *	(1)	415,594	2.53	71,096
312 BOILER PLANT EQUIPMENT	212,830,965	06-2031	0.0094	(5)	2.6	5,533,605	06-2031	50 - S0 *	(2)	8,803,028	4.14	3,269,423
314 TURBOGENERATOR UNITS	90,120,383	06-2031	0.0120	0	2.6	2,343,130	06-2031	55 - R0.5 *	(1)	3,280,656	3.64	937,526
315 ACCESSORY ELECTRIC EQUIPMENT	24,391,137	06-2031	0.0052	(5)	2.4	585,387	06-2031	65 - S0 *	(2)	842,616	3.45	257,229
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,594,165	06-2031	0.0071	0	2.4	85,260	06-2031	65 - R0.5 *	(1)	136,791	3.81	50,531
TOTAL MARTIN UNIT 1	347,341,330				2.6	8,892,880				13,478,685	3.88	4,585,805
<i>MARTIN UNIT 2</i>												
311 STRUCTURES AND IMPROVEMENTS	11,266,842	06-2031	0.0032	(1)	2.1	236,604	06-2031	80 - R2 *	(1)	270,118	2.40	33,514
312 BOILER PLANT EQUIPMENT	215,154,508	06-2031	0.0094	(5)	2.6	5,594,017	06-2031	50 - S0 *	(2)	9,093,979	4.23	3,499,962
314 TURBOGENERATOR UNITS	82,856,949	06-2031	0.0120	0	2.6	2,154,281	06-2031	55 - R0.5 *	(1)	3,493,740	4.22	1,339,459
315 ACCESSORY ELECTRIC EQUIPMENT	23,045,156	06-2031	0.0052	(5)	2.4	553,084	06-2031	65 - S0 *	(2)	933,472	3.92	350,388
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,280,816	06-2031	0.0071	0	2.4	78,740	06-2031	65 - R0.5 *	(1)	130,785	3.99	52,045
TOTAL MARTIN UNIT 2	335,604,270				2.6	8,616,726				13,892,094	4.14	5,275,368
TOTAL MARTIN STEAM PLANT	973,993,219				2.4	23,838,726				35,406,934	3.64	11,568,208

FLORIDA POWER AND LIGHT COMPANY

**TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORDERED IN DOCKET NO. 090130-EI					PROPOSED ESTIMATES					INCREASE/ DECREASE (12)=(11)-(6)	
	ORIGINAL COST (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (3)	NET SALVAGE (4)	ANNUAL DEPRECIATION RATE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(5)x(1)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)		ANNUAL DEPRECIATION RATE (11)
SCHERER STEAM PLANT												
<i>SCHERER COAL CARS</i>												
312 BOILER PLANT EQUIPMENT	33,149,442	06-2039	0.0094	(5)	2.6	861,885	06-2039	50 - S0 *	0	942,509	2.84	80,624
TOTAL SCHERER COAL CARS	33,149,442				2.6	861,885				942,509	2.84	80,624
<i>SCHERER COMMON</i>												
311 STRUCTURES AND IMPROVEMENTS	39,391,667	06-2039	0.0032	(1)	2.1	827,225	06-2039	80 - R2 *	(1)	976,488	2.48	149,263
312 BOILER PLANT EQUIPMENT	25,844,055	06-2039	0.0094	(5)	2.6	671,945	06-2039	50 - S0 *	(4)	781,528	3.02	109,583
314 TURBOGENERATOR UNITS	4,336,718	06-2039	0.0120	0	2.6	112,755	06-2039	55 - R0.5 *	(1)	125,125	2.89	12,370
315 ACCESSORY ELECTRIC EQUIPMENT	1,226,257	06-2039	0.0052	(4)	2.4	29,430	06-2039	65 - S0 *	(4)	32,201	2.63	2,771
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,659,825	06-2039	0.0071	(1)	2.4	87,836	06-2039	65 - R0.5 *	(1)	103,027	2.82	15,191
TOTAL SCHERER COMMON	74,458,521				2.3	1,729,191				2,018,369	2.71	289,178
<i>SCHERER COMMON UNIT 3 AND 4</i>												
311 STRUCTURES AND IMPROVEMENTS	2,999,449	06-2039	0.0032	(1)	2.2	65,988	06-2039	80 - R2 *	(1)	71,885	2.40	5,897
312 BOILER PLANT EQUIPMENT	22,335,968	06-2039	0.0094	(5)	2.7	603,071	06-2039	50 - S0 *	(4)	712,151	3.19	109,080
314 TURBOGENERATOR UNITS	2,831,158	06-2039	0.0120	0	2.6	73,610	06-2039	55 - R0.5 *	(1)	125,146	4.42	51,536
315 ACCESSORY ELECTRIC EQUIPMENT	2,818,575	06-2039	0.0052	(4)	2.4	67,646	06-2039	65 - S0 *	(4)	121,987	4.33	54,341
TOTAL SCHERER COMMON UNIT 3 AND 4	30,985,149				2.6	810,315				1,031,169	3.33	220,854
<i>SCHERER UNIT 4</i>												
311 STRUCTURES AND IMPROVEMENTS	159,104,427	06-2039	0.0032	(1)	2.1	3,341,193	06-2039	80 - R2 *	(1)	5,219,160	3.28	1,877,967
312 BOILER PLANT EQUIPMENT	671,515,648	06-2039	0.0094	(5)	2.6	17,459,407	06-2039	50 - S0 *	(4)	24,296,899	3.62	6,837,492
314 TURBOGENERATOR UNITS	122,853,491	06-2039	0.0120	0	2.6	3,194,191	06-2039	55 - R0.5 *	(1)	3,502,383	2.85	308,182
315 ACCESSORY ELECTRIC EQUIPMENT	49,374,419	06-2039	0.0052	(4)	2.4	1,184,986	06-2039	65 - S0 *	(4)	1,688,068	3.42	503,082
316 MISCELLANEOUS POWER PLANT EQUIPMENT	5,117,266	06-2039	0.0071	(1)	2.4	122,814	06-2039	65 - R0.5 *	(1)	163,872	3.20	41,058
TOTAL SCHERER UNIT 4	1,007,965,252				2.5	25,302,591				34,870,382	3.46	9,567,791
TOTAL SCHERER STEAM PLANT	1,146,558,365				2.5	28,703,982				38,862,429	3.39	10,158,447
SJRPP STEAM PLANT												
<i>SJRPP COAL AND LIMESTONE</i>												
311 STRUCTURES AND IMPROVEMENTS	3,562,391	06-2038	0.0032	(1)	2.1	74,810	06-2038	80 - R2 *	(1)	80,115	2.25	5,305
312 BOILER PLANT EQUIPMENT	30,893,389	06-2038	0.0094	(5)	2.6	802,968	06-2038	50 - S0 *	(4)	852,428	2.76	49,460
315 ACCESSORY ELECTRIC EQUIPMENT	3,773,252	06-2038	0.0052	(4)	2.4	90,558	06-2038	65 - S0 *	(4)	92,799	2.46	2,241
316 MISCELLANEOUS POWER PLANT EQUIPMENT	300,302	06-2038	0.0071	(1)	2.4	7,207	06-2038	65 - R0.5 *	(1)	7,195	2.40	(12)
TOTAL SJRPP COAL AND LIMESTONE	38,519,334				2.5	975,543				1,032,537	2.68	56,994
<i>SJRPP COAL CARS</i>												
312 BOILER PLANT EQUIPMENT	52,105	06-2038	0.0094	(5)	2.6	1,355	06-2038	50 - S0 *	0	1,339	2.57	(16)
TOTAL SJRPP COAL CARS	52,105				2.6	1,355				1,339	2.57	(16)
<i>SJRPP COMMON</i>												
311 STRUCTURES AND IMPROVEMENTS	33,146,529	06-2038	0.0032	(1)	2.1	696,077	06-2038	80 - R2 *	(1)	772,382	2.33	76,305
312 BOILER PLANT EQUIPMENT	3,694,843	06-2038	0.0094	(5)	2.6	96,066	06-2038	50 - S0 *	(4)	106,655	2.89	10,589
314 TURBOGENERATOR UNITS	2,497,878	06-2038	0.0120	0	2.6	64,945	06-2038	55 - R0.5 *	(1)	64,109	2.57	(836)
315 ACCESSORY ELECTRIC EQUIPMENT	5,833,698	06-2038	0.0052	(4)	2.4	140,009	06-2038	65 - S0 *	(4)	148,376	2.54	8,367
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,598,862	06-2038	0.0071	(1)	2.4	38,373	06-2038	65 - R0.5 *	(1)	42,650	2.67	4,277
TOTAL SJRPP COMMON	46,771,810				2.2	1,035,470				1,134,172	2.42	98,702
<i>SJRPP GYPSUM AND ASH</i>												
311 STRUCTURES AND IMPROVEMENTS	2,172,989	06-2038	0.0032	(1)	2.1	45,633	06-2038	80 - R2 *	(1)	50,567	2.33	4,934
312 BOILER PLANT EQUIPMENT	17,085,257	06-2038	0.0094	(5)	2.6	444,217	06-2038	50 - S0 *	(4)	461,076	2.70	16,859
315 ACCESSORY ELECTRIC EQUIPMENT	52,571	06-2038	0.0052	(4)	2.4	1,262	06-2038	65 - S0 *	(4)	1,376	2.62	114
316 MISCELLANEOUS POWER PLANT EQUIPMENT	154,892	06-2038	0.0071	(1)	2.4	3,717	06-2038	65 - R0.5 *	(1)	4,674	3.02	957
TOTAL SJRPP GYPSUM AND ASH	19,465,709				2.5	494,829				517,693	2.66	22,864
<i>SJRPP UNIT 1</i>												
311 STRUCTURES AND IMPROVEMENTS	9,049,629	06-2038	0.0032	(1)	2.1	190,042	06-2038	80 - R2 *	(1)	196,903	2.18	6,861
312 BOILER PLANT EQUIPMENT	99,626,681	06-2038	0.0094	(5)	2.6	2,590,294	06-2038	50 - S0 *	(4)	3,076,074	3.09	485,780
314 TURBOGENERATOR UNITS	31,463,410	06-2038	0.0120	0	2.6	818,049	06-2038	55 - R0.5 *	(1)	1,002,785	3.19	184,736
315 ACCESSORY ELECTRIC EQUIPMENT	12,475,837	06-2038	0.0052	(4)	2.4	299,420	06-2038	65 - S0 *	(4)	327,432	2.62	28,012
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,038,425	06-2038	0.0071	(1)	2.4	48,922	06-2038	65 - R0.5 *	(1)	51,143	2.51	2,221
TOTAL SJRPP UNIT 1	154,653,983				2.6	3,946,727				4,654,337	3.01	707,610
<i>SJRPP UNIT 2</i>												
311 STRUCTURES AND IMPROVEMENTS	7,177,145	06-2038	0.0032	(1)	2.1	150,720	06-2038	80 - R2 *	(1)	155,409	2.17	4,689
312 BOILER PLANT EQUIPMENT	90,153,231	06-2038	0.0094	(5)	2.6	2,343,984	06-2038	50 - S0 *	(4)	2,784,542	3.09	440,558
314 TURBOGENERATOR UNITS	28,479,810	06-2038	0.0120	0	2.6	740,475	06-2038	55 - R0.5 *	(1)	913,323	3.21	172,848
315 ACCESSORY ELECTRIC EQUIPMENT	10,105,912	06-2038	0.0052	(4)	2.4	242,542	06-2038	65 - S0 *	(4)	260,459	2.58	17,917
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,571,822	06-2038	0.0071	(1)	2.4	37,724	06-2038	65 - R0.5 *	(1)	39,132	2.49	1,408
TOTAL SJRPP UNIT 2	137,487,920				2.6	3,515,445				4,152,865	3.02	637,420
TOTAL SJRPP STEAM PLANT	396,950,861				2.5	9,969,369				11,492,943	2.90	1,523,574
TOTAL STEAM PRODUCTION	3,213,684,365				2.5	79,901,099				116,773,597	3.63	36,872,498

FLORIDA POWER AND LIGHT COMPANY

**TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORDERED IN DOCKET NO. 090130-EI					PROPOSED ESTIMATES						
	ORIGINAL COST (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (3)	NET SALVAGE (4)	ANNUAL DEPRECIATION RATE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(5)x(1)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)	ANNUAL DEPRECIATION RATE (11)	INCREASE/DECREASE (12)=(11)-(6)
NUCLEAR PRODUCTION PLANT												
ST. LUCIE NUCLEAR PLANT												
<i>ST. LUCIE COMMON</i>												
321 STRUCTURES AND IMPROVEMENTS	396,984,357	06-2043	0.0028	0	1.8	7,145,718	04-2043	100 - R1.5 *	(1)	8,957,721	2.26	1,812,003
322 REACTOR PLANT EQUIPMENT	55,565,218	06-2043	0.0056	(2)	2.0	1,111,304	04-2043	60 - R1 *	(2)	1,649,174	2.97	537,870
323 TURBOGENERATOR UNITS	12,402,700	06-2043	0.0138	0	2.4	297,665	04-2043	45 - R0.5 *	0	429,315	3.46	131,650
324 ACCESSORY ELECTRIC EQUIPMENT	34,367,943	06-2043	0.0012	(2)	1.8	618,623	04-2043	75 - R2.5 *	(1)	744,591	2.17	125,968
325 MISCELLANEOUS POWER PLANT EQUIPMENT	20,722,317	06-2043	0.0032	0	1.8	373,002	04-2043	50 - R1.5 *	(3)	605,441	2.92	232,439
TOTAL ST. LUCIE COMMON	520,042,535				1.8	9,546,312				12,386,242	2.38	2,839,930
<i>ST. LUCIE UNIT 1</i>												
321 STRUCTURES AND IMPROVEMENTS	194,729,786	06-2036	0.0028	0	1.8	3,505,136	03-2036	100 - R1.5 *	(1)	5,277,085	2.71	1,771,949
322 REACTOR PLANT EQUIPMENT	838,073,831	06-2036	0.0056	(2)	2.0	16,761,477	03-2036	60 - R1 *	(2)	31,002,374	3.70	14,240,897
323 TURBOGENERATOR UNITS	412,318,467	06-2036	0.0138	0	2.4	9,895,643	03-2036	45 - R0.5 *	0	18,482,534	4.48	8,586,891
324 ACCESSORY ELECTRIC EQUIPMENT	119,762,438	06-2036	0.0012	(2)	1.8	2,155,724	03-2036	75 - R2.5 *	(1)	3,645,089	3.04	1,489,365
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,320,232	06-2036	0.0032	0	1.8	203,764	03-2036	50 - R1.5 *	(3)	291,602	2.58	87,838
TOTAL ST. LUCIE UNIT 1	1,576,204,754				2.1	32,521,744				58,696,684	3.72	26,176,940
<i>ST. LUCIE UNIT 2</i>												
321 STRUCTURES AND IMPROVEMENTS	297,759,844	06-2043	0.0028	0	1.8	5,359,677	04-2043	100 - R1.5 *	(1)	6,479,145	2.18	1,119,468
322 REACTOR PLANT EQUIPMENT	1,053,686,661	06-2043	0.0056	(2)	2.0	21,073,733	04-2043	60 - R1 *	(2)	30,886,947	2.91	9,613,214
323 TURBOGENERATOR UNITS	350,014,044	06-2043	0.0138	0	2.4	8,400,337	04-2043	45 - R0.5 *	0	12,277,090	3.51	3,876,753
324 ACCESSORY ELECTRIC EQUIPMENT	188,938,115	06-2043	0.0012	(2)	1.8	3,400,886	04-2043	75 - R2.5 *	(1)	4,007,253	2.12	606,367
325 MISCELLANEOUS POWER PLANT EQUIPMENT	24,130,684	06-2043	0.0032	0	1.8	434,352	04-2043	50 - R1.5 *	(3)	588,229	2.44	153,877
TOTAL ST. LUCIE UNIT 2	1,914,529,349				2.0	38,668,985				54,038,664	2.82	15,369,679
TOTAL ST. LUCIE NUCLEAR PLANT	4,010,776,637				2.0	80,737,041				125,123,590	3.12	44,386,549
TURKEY POINT NUCLEAR PLANT												
<i>TURKEY POINT COMMON</i>												
321 STRUCTURES AND IMPROVEMENTS	360,056,132	06-2033	0.0028	0	1.8	6,481,010	04-2033	100 - R1.5 *	(1)	12,946,820	3.60	6,465,810
322 REACTOR PLANT EQUIPMENT	137,627,469	06-2033	0.0056	(2)	2.0	2,752,549	04-2033	60 - R1 *	(2)	6,679,713	4.85	3,927,164
323 TURBOGENERATOR UNITS	21,825,767	06-2033	0.0138	0	2.4	523,818	04-2033	45 - R0.5 *	0	1,057,706	4.85	533,888
324 ACCESSORY ELECTRIC EQUIPMENT	53,673,512	06-2033	0.0012	(2)	1.8	965,123	04-2033	75 - R2.5 *	(1)	1,738,045	3.24	771,922
325 MISCELLANEOUS POWER PLANT EQUIPMENT	37,213,998	06-2033	0.0032	0	1.8	669,852	04-2033	50 - R1.5 *	(3)	1,540,161	4.14	870,309
TOTAL TURKEY POINT COMMON	610,396,877				1.9	11,393,352				23,962,445	3.93	12,569,093
<i>TURKEY POINT UNIT 3</i>												
321 STRUCTURES AND IMPROVEMENTS	183,462,252	06-2032	0.0028	0	1.8	3,302,321	07-2032	100 - R1.5 *	(1)	8,355,653	4.55	5,053,332
322 REACTOR PLANT EQUIPMENT	586,039,767	06-2032	0.0056	(2)	2.0	11,720,795	07-2032	60 - R1 *	(2)	26,200,563	4.47	14,479,768
323 TURBOGENERATOR UNITS	756,080,929	06-2032	0.0138	0	2.4	18,145,942	07-2032	45 - R0.5 *	0	40,579,305	5.37	22,433,363
324 ACCESSORY ELECTRIC EQUIPMENT	150,385,799	06-2032	0.0012	(2)	1.8	2,706,944	07-2032	75 - R2.5 *	(1)	5,188,389	3.45	2,481,445
325 MISCELLANEOUS POWER PLANT EQUIPMENT	15,687,982	06-2032	0.0032	0	1.8	282,384	07-2032	50 - R1.5 *	(3)	802,594	5.12	520,210
TOTAL TURKEY POINT UNIT 3	1,691,656,730				2.1	36,158,386				81,126,504	4.80	44,968,118
<i>TURKEY POINT UNIT 4</i>												
321 STRUCTURES AND IMPROVEMENTS	128,297,844	06-2033	0.0028	0	1.8	2,309,361	04-2033	100 - R1.5 *	(1)	4,903,600	3.82	2,594,239
322 REACTOR PLANT EQUIPMENT	514,072,790	06-2033	0.0056	(2)	2.0	10,281,456	04-2033	60 - R1 *	(2)	22,022,789	4.28	11,741,333
323 TURBOGENERATOR UNITS	599,706,206	06-2033	0.0138	0	2.4	14,382,949	04-2033	45 - R0.5 *	0	31,642,709	5.28	17,249,760
324 ACCESSORY ELECTRIC EQUIPMENT	175,176,467	06-2033	0.0012	(2)	1.8	3,153,176	04-2033	75 - R2.5 *	(1)	5,244,473	2.99	2,091,297
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,936,247	06-2033	0.0032	0	1.8	214,852	04-2033	50 - R1.5 *	(3)	555,252	4.65	340,400
TOTAL TURKEY POINT UNIT 4	1,429,189,554				2.1	30,351,794				64,368,823	4.50	34,017,029
TOTAL TURKEY POINT NUCLEAR PLANT	3,731,243,161				2.1	77,903,532				169,457,772	4.54	91,554,240
TOTAL NUCLEAR PRODUCTION PLANT	7,742,019,799				2.0	158,640,573				294,581,362	3.80	135,940,789

FLORIDA POWER AND LIGHT COMPANY

**TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	ORDERED IN DOCKET NO. 090130-EI				PROPOSED ESTIMATES						
		PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (3)	NET SALVAGE (4)	ANNUAL DEPRECIATION RATE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(5)x(1)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)	ANNUAL DEPRECIATION RATE (11)	INCREASE/DECREASE (12)=(11)-(6)
COMBINED CYCLE PRODUCTION PLANT												
LAUDERDALE COMBINED CYCLE PLANT												
<i>LAUDERDALE COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	84,760,736	06-2023	0.0023	(2)	3.5	2,966,626	06-2033	80 - R2 *	(2)	2,684,137	3.17	(282,489)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,513,771	06-2023	0.0095	0	3.8	437,523	06-2033	50 - R1.5 *	(3)	431,151	3.74	(6,372)
343 PRIME MOVERS - GENERAL	27,106,051	06-2023	0.0057	0	6.0	1,626,363	06-2033	50 - R1 *	(3)	1,537,585	5.67	(88,778)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	37,564,239	06-2023	0.1565	0	6.0	2,253,854	06-2033	9 - L0 *	35	2,760,417	7.35	506,563
344 GENERATORS	680,448	06-2023	0.0016	(1)	3.4	23,135	06-2033	60 - R2 *	(3)	25,250	3.71	2,115
345 ACCESSORY ELECTRIC EQUIPMENT	12,121,303	06-2023	0.0013	(1)	3.4	412,124	06-2033	50 - R2.5 *	(2)	354,489	2.92	(57,635)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,234,438	06-2023	0.0026	0	3.4	41,971	06-2033	50 - S0.5 *	(2)	49,400	4.00	7,429
TOTAL LAUDERDALE COMMON	174,980,983				4.4	7,761,596				7,842,429	4.48	80,833
<i>LAUDERDALE UNIT 4</i>												
341 STRUCTURES AND IMPROVEMENTS	5,090,645	06-2023	0.0023	(2)	3.5	178,173	06-2033	80 - R2 *	(2)	156,191	3.07	(21,982)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	673,633	06-2023	0.0095	0	3.8	25,598	06-2033	50 - R1.5 *	(3)	22,192	3.29	(3,406)
343 PRIME MOVERS - GENERAL	121,376,511	06-2023	0.0057	0	4.3	5,219,190	06-2033	50 - R1 *	(3)	4,443,321	3.66	(775,869)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	64,237,235	06-2023	0.1565	0	4.3	2,762,201	06-2033	9 - L0 *	35	4,706,190	7.33	1,943,989
344 GENERATORS	28,799,680	06-2023	0.0016	(1)	3.4	979,189	06-2033	60 - R2 *	(3)	889,607	3.09	(89,582)
345 ACCESSORY ELECTRIC EQUIPMENT	29,810,853	06-2023	0.0013	(1)	3.4	1,013,569	06-2033	50 - R2.5 *	(2)	966,997	3.21	(56,572)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,599,158	06-2023	0.0026	0	3.4	88,371	06-2033	50 - S0.5 *	(2)	83,452	3.21	(4,919)
TOTAL LAUDERDALE UNIT 4	292,587,715				4.1	20,666,291				11,257,950	4.46	991,659
<i>LAUDERDALE UNIT 5</i>												
341 STRUCTURES AND IMPROVEMENTS	3,203,159	06-2023	0.0023	(2)	3.5	112,111	06-2033	80 - R2 *	(2)	106,359	3.32	(5,752)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	742,434	06-2023	0.0095	0	3.8	28,212	06-2033	50 - R1.5 *	(3)	26,748	3.60	(1,464)
343 PRIME MOVERS - GENERAL	121,964,623	06-2023	0.0057	0	4.2	5,122,514	06-2033	50 - R1 *	(3)	4,533,303	3.72	(589,211)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	24,160,830	06-2023	0.1565	0	4.2	1,014,755	06-2033	9 - L0 *	35	1,781,463	7.37	766,708
344 GENERATORS	31,767,828	06-2023	0.0016	(1)	3.4	1,080,106	06-2033	60 - R2 *	(3)	1,036,294	3.26	(43,812)
345 ACCESSORY ELECTRIC EQUIPMENT	24,918,023	06-2023	0.0013	(1)	3.4	847,213	06-2033	50 - R2.5 *	(2)	828,235	3.32	(18,978)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,810,688	06-2023	0.0026	0	3.4	61,563	06-2033	50 - S0.5 *	(2)	58,645	3.24	(2,918)
TOTAL LAUDERDALE UNIT 5	208,567,584				4.0	8,266,474				8,371,047	4.01	104,573
TOTAL LAUDERDALE COMBINED CYCLE PLANT	636,136,282				4.1	26,294,361				27,471,426	4.32	1,177,065
FT. MYERS COMBINED CYCLE PLANT												
<i>FT. MYERS COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	8,824,312	06-2033	0.0023	(2)	3.5	308,851	06-2043	80 - R2 *	(2)	219,464	2.49	(89,387)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	794,049	06-2033	0.0095	0	3.8	30,174	06-2043	50 - R1.5 *	(3)	17,811	2.24	(12,363)
343 PRIME MOVERS - GENERAL	3,709,607	06-2033	0.0057	0	5.8	215,157	06-2043	50 - R1 *	(3)	140,380	3.78	(74,777)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	441,577	06-2033	0.1565	0	5.8	25,611	06-2043	9 - L0 *	35	31,888	7.22	6,277
344 GENERATORS	230,729	06-2033	0.0016	(1)	3.4	7,845	06-2043	60 - R2 *	(3)	8,447	3.66	602
345 ACCESSORY ELECTRIC EQUIPMENT	1,163,312	06-2033	0.0013	(1)	3.4	39,553	06-2043	50 - R2.5 *	(2)	41,075	3.53	1,522
346 MISCELLANEOUS POWER PLANT EQUIPMENT	768,815	06-2033	0.0026	0	3.4	26,140	06-2043	50 - S0.5 *	(2)	22,945	2.98	(3,195)
TOTAL FT. MYERS COMMON	15,932,401				4.1	653,331				482,010	3.03	(171,321)
<i>FT. MYERS UNIT 2</i>												
341 STRUCTURES AND IMPROVEMENTS	28,751,597	06-2033	0.0023	(2)	3.5	1,006,306	06-2043	80 - R2 *	(2)	761,861	2.65	(244,445)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,194,175	06-2033	0.0095	0	3.8	235,379	06-2043	50 - R1.5 *	(3)	178,852	2.89	(56,527)
343 PRIME MOVERS - GENERAL	367,522,551	06-2033	0.0057	0	4.2	15,435,947	06-2043	50 - R1 *	(3)	12,362,824	3.36	(3,073,123)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	302,123,631	06-2033	0.1565	0	4.2	12,688,192	06-2043	9 - L0 *	35	21,817,858	7.22	9,128,666
344 GENERATORS	57,280,635	06-2033	0.0016	(1)	3.4	1,947,542	06-2043	60 - R2 *	(3)	1,663,763	2.90	(283,779)
345 ACCESSORY ELECTRIC EQUIPMENT	55,628,985	06-2033	0.0013	(1)	3.4	1,891,385	06-2043	50 - R2.5 *	(2)	1,539,029	2.77	(352,356)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,539,476	06-2033	0.0026	0	3.4	120,342	06-2043	50 - S0.5 *	(2)	102,810	2.90	(17,532)
TOTAL FT. MYERS UNIT 2	821,041,049				4.1	33,326,093				38,426,997	4.68	5,100,904
<i>FT. MYERS UNIT 3</i>												
341 STRUCTURES AND IMPROVEMENTS	10,445,289	06-2033	0.0023	(2)	3.5	365,585	06-2043	80 - R2 *	(2)	368,771	3.53	3,186
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,425,923	06-2033	0.0095	0	3.8	510,185	06-2043	50 - R1.5 *	(3)	504,571	3.76	(5,614)
343 PRIME MOVERS - GENERAL	164,165,759	06-2033	0.0057	0	5.2	8,536,619	06-2043	50 - R1 *	(3)	6,595,542	4.02	(1,941,077)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	20,183,733	06-2033	0.1565	0	5.2	1,049,554	06-2043	25 - R1 *	29	647,655	3.21	(401,899)
344 GENERATORS	46,926,130	06-2033	0.0016	(1)	3.4	1,595,488	06-2043	60 - R2 *	(3)	1,696,151	3.61	100,663
345 ACCESSORY ELECTRIC EQUIPMENT	32,964,437	06-2033	0.0013	(1)	3.4	1,120,791	06-2043	50 - R2.5 *	(2)	1,180,213	3.58	59,422
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,734,913	06-2033	0.0026	0	3.4	58,987	06-2043	50 - S0.5 *	(2)	64,342	3.71	5,356
TOTAL FT. MYERS UNIT 3	289,646,185				4.6	13,237,209				11,057,246	3.81	(2,179,963)
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,126,819,634				4.2	47,216,633				49,966,253	4.43	2,749,620

FLORIDA POWER AND LIGHT COMPANY

**TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORDERED IN DOCKET NO. 090130-EI					PROPOSED ESTIMATES					INCREASE/ DECREASE (12)=(11)-(6)	
	ORIGINAL COST (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (3)	NET SALVAGE (4)	ANNUAL DEPRECIATION RATE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(5)x(1)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)		ANNUAL DEPRECIATION RATE (11)
MANATEE COMBINED CYCLE PLANT												
<i>MANATEE UNIT 3</i>												
341 STRUCTURES AND IMPROVEMENTS	28,927,929	06-2035	0.0023	(2)	3.5	1,012,478	06-2045	80 - R2 *	(2)	774,539	2.68	(237,939)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,008,361	06-2035	0.0095	0	3.8	152,318	06-2045	50 - R1.5 *	(3)	117,518	2.93	(34,800)
343 PRIME MOVERS - GENERAL	236,795,038	06-2035	0.0057	0	4.3	10,182,187	06-2045	50 - R1 *	(3)	7,309,129	3.09	(2,873,058)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	146,248,668	06-2035	0.1565	0	4.3	6,288,693	06-2045	9 - L0 *	35	10,561,348	7.22	4,272,655
344 GENERATORS	41,417,902	06-2035	0.0016	(1)	3.4	1,408,209	06-2045	60 - R2 *	(3)	1,147,783	2.77	(260,426)
345 ACCESSORY ELECTRIC EQUIPMENT	45,110,148	06-2035	0.0013	(1)	3.4	1,533,745	06-2045	50 - R2.5 *	(2)	1,266,131	2.81	(267,614)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,976,397	06-2035	0.0026	0	3.4	373,197	06-2045	50 - S0.5 *	(2)	321,067	2.93	(52,130)
TOTAL MANATEE UNIT 3	513,484,442				4.1	20,950,827				21,497,515	4.19	546,688
TOTAL MANATEE COMBINED CYCLE PLANT	513,484,442				4.1	20,950,827				21,497,515	4.19	546,688
MARTIN COMBINED CYCLE PLANT												
<i>MARTIN COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	49,379,840	06-2024	0.0023	(2)	3.5	1,728,294	06-2034	80 - R2 *	(2)	1,560,067	3.16	(168,227)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,766,331	06-2024	0.0095	0	3.8	181,121	06-2034	50 - R1.5 *	(3)	164,475	3.45	(16,646)
343 PRIME MOVERS - GENERAL	22,788,940	06-2024	0.0057	0	4.3	979,924	06-2034	50 - R1 *	(3)	911,905	4.00	(68,019)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,230,422	06-2024	0.1565	0	4.3	95,908	06-2034	9 - L0 *	35	161,548	7.24	65,640
345 ACCESSORY ELECTRIC EQUIPMENT	5,321,992	06-2024	0.0013	(1)	3.4	180,948	06-2034	50 - R2.5 *	(2)	163,525	3.07	(17,423)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,194,043	06-2024	0.0026	0	3.4	142,937	06-2034	50 - S0.5 *	(2)	135,080	3.22	(7,817)
TOTAL MARTIN COMMON	88,681,567				3.7	3,306,792				3,096,600	3.49	(212,192)
<i>MARTIN UNIT 3</i>												
341 STRUCTURES AND IMPROVEMENTS	1,660,028	06-2024	0.0023	(2)	3.5	58,101	06-2034	80 - R2 *	(2)	49,496	2.98	(8,605)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	178,721	06-2024	0.0095	0	3.8	6,791	06-2034	50 - R1.5 *	(3)	5,624	3.15	(1,167)
343 PRIME MOVERS - GENERAL	152,279,614	06-2024	0.0057	0	4.2	6,395,744	06-2034	50 - R1 *	(3)	5,785,901	3.80	(609,843)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	67,628,799	06-2024	0.1565	0	4.2	2,840,410	06-2034	9 - L0 *	35	4,963,800	7.34	2,123,390
344 GENERATORS	26,577,658	06-2024	0.0016	(1)	3.4	903,640	06-2034	60 - R2 *	(3)	989,920	3.72	86,280
345 ACCESSORY ELECTRIC EQUIPMENT	28,440,138	06-2024	0.0013	(1)	3.4	966,965	06-2034	50 - R2.5 *	(2)	947,997	3.33	(18,968)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	569,569	06-2024	0.0026	0	3.4	19,365	06-2034	50 - S0.5 *	(2)	17,712	3.11	(1,653)
TOTAL MARTIN UNIT 3	277,334,527				4.0	11,191,016				12,760,450	4.60	1,569,434
<i>MARTIN UNIT 4</i>												
341 STRUCTURES AND IMPROVEMENTS	1,498,690	06-2024	0.0023	(2)	3.5	52,454	06-2034	80 - R2 *	(2)	50,367	3.36	(2,087)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	178,315	06-2024	0.0095	0	3.8	6,776	06-2034	50 - R1.5 *	(3)	5,611	3.15	(1,165)
343 PRIME MOVERS - GENERAL	157,866,532	06-2024	0.0057	0	4.2	6,630,394	06-2034	50 - R1 *	(3)	6,274,125	3.97	(356,269)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	100,540,570	06-2024	0.1565	0	4.2	4,222,704	06-2034	9 - L0 *	35	7,360,245	7.32	3,137,541
344 GENERATORS	32,812,957	06-2024	0.0016	(1)	3.4	1,115,641	06-2034	60 - R2 *	(3)	1,190,575	3.63	74,934
345 ACCESSORY ELECTRIC EQUIPMENT	25,564,311	06-2024	0.0013	(1)	3.4	869,187	06-2034	50 - R2.5 *	(2)	857,838	3.36	(11,349)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	826,194	06-2024	0.0026	0	3.4	28,091	06-2034	50 - S0.5 *	(2)	31,438	3.81	3,347
TOTAL MARTIN UNIT 4	319,287,568				4.0	12,925,247				15,770,199	4.94	2,844,952
<i>MARTIN UNIT 8</i>												
341 STRUCTURES AND IMPROVEMENTS	23,755,210	06-2035	0.0023	(2)	3.5	831,432	06-2045	80 - R2 *	(2)	637,408	2.68	(194,024)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,392,824	06-2035	0.0095	0	3.8	432,927	06-2045	50 - R1.5 *	(3)	333,613	2.93	(99,314)
343 PRIME MOVERS - GENERAL	256,002,412	06-2035	0.0057	0	4.3	11,008,104	06-2045	50 - R1 *	(3)	7,989,561	3.12	(3,018,543)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	213,276,994	06-2035	0.1565	0	4.3	9,170,911	06-2045	9 - L0 *	35	15,401,798	7.22	6,230,887
344 GENERATORS	41,069,900	06-2035	0.0016	(1)	3.4	1,396,377	06-2045	60 - R2 *	(3)	1,140,799	2.78	(255,578)
345 ACCESSORY ELECTRIC EQUIPMENT	51,655,998	06-2035	0.0013	(1)	3.4	1,756,304	06-2045	50 - R2.5 *	(2)	1,437,166	2.78	(319,138)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,899,017	06-2035	0.0026	0	3.4	166,567	06-2045	50 - S0.5 *	(2)	146,203	2.98	(20,364)
TOTAL MARTIN UNIT 8	602,052,356				4.1	24,762,622				27,086,548	4.50	2,323,926
TOTAL MARTIN COMBINED CYCLE PLANT	1,287,356,017				4.1	52,187,677				58,713,797	4.56	6,526,120

FLORIDA POWER AND LIGHT COMPANY

TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST	ORDERED IN DOCKET NO. 090130-EI				PROPOSED ESTIMATES						
		PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE	ANNUAL DEPRECIATION RATE	ANNUAL DEPRECIATION ACCRUALS	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	INCREASE/ DECREASE
	(1)	(2)	(3)	(4)	(5)	(6)=(5)x(1)	(7)	(8)	(9)	(10)	(11)	(12)=(11)-(6)
SANFORD COMBINED CYCLE PLANT												
<i>SANFORD COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	71,585,766	06-2033	0.0023	(2)	3.5	2,505,502	06-2043	80 - R2 *	(2)	1,828,012	2.55	(677,490)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,875	06-2033	0.0095	0	3.8	3,377	06-2043	50 - R1.5 *	(3)	2,603	2.93	(774)
343 PRIME MOVERS - GENERAL	5,932,378	06-2033	0.0057	0	4.5	266,957	06-2043	50 - R1 *	(3)	200,553	3.38	(66,404)
344 GENERATORS	200,500	06-2033	0.0016	(1)	3.4	6,817	06-2043	60 - R2 *	(3)	6,834	3.41	17
345 ACCESSORY ELECTRIC EQUIPMENT	2,142,789	06-2033	0.0013	(1)	3.4	72,855	06-2043	50 - R2.5 *	(2)	65,322	3.05	(7,533)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,233,762	06-2033	0.0026	0	3.4	75,948	06-2043	50 - S0.5 *	(2)	68,478	3.07	(7,470)
TOTAL SANFORD COMMON	62,184,069				3.6	2,931,456				2,171,802	2.64	(759,654)
<i>SANFORD UNIT 4</i>												
341 STRUCTURES AND IMPROVEMENTS	7,424,610	06-2033	0.0023	(2)	3.5	259,861	06-2043	80 - R2 *	(2)	178,864	2.41	(80,997)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,803,717	06-2033	0.0095	0	3.8	68,541	06-2043	50 - R1.5 *	(3)	53,886	2.99	(14,655)
343 PRIME MOVERS - GENERAL	196,875,732	06-2033	0.0057	0	4.8	9,450,035	06-2043	50 - R1 *	(3)	6,321,430	3.21	(3,128,605)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	140,077,308	06-2033	0.1565	0	4.8	6,723,711	06-2043	9 - L0 *	35	10,115,683	7.22	3,391,972
344 GENERATORS	32,820,452	06-2033	0.0016	(1)	3.4	1,115,895	06-2043	60 - R2 *	(3)	970,633	2.96	(145,262)
345 ACCESSORY ELECTRIC EQUIPMENT	35,200,492	06-2033	0.0013	(1)	3.4	1,196,817	06-2043	50 - R2.5 *	(2)	989,186	2.81	(207,631)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,326,653	06-2033	0.0026	0	3.4	113,106	06-2043	50 - S0.5 *	(2)	98,209	2.95	(14,897)
TOTAL SANFORD UNIT 4	417,528,965				4.5	18,927,966				18,727,891	4.49	(200,075)
<i>SANFORD UNIT 5</i>												
341 STRUCTURES AND IMPROVEMENTS	7,275,953	06-2032	0.0023	(2)	3.5	254,658	06-2042	80 - R2 *	(2)	181,639	2.50	(73,019)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,814,776	06-2032	0.0095	0	3.8	68,961	06-2042	50 - R1.5 *	(3)	54,358	3.00	(14,603)
343 PRIME MOVERS - GENERAL	214,894,008	06-2032	0.0057	0	4.2	9,025,548	06-2042	50 - R1 *	(3)	7,079,624	3.29	(1,945,924)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,367,538	06-2032	0.1565	0	4.2	5,307,437	06-2042	9 - L0 *	35	9,127,854	7.22	3,820,417
344 GENERATORS	32,632,812	06-2032	0.0016	(1)	3.4	1,109,516	06-2042	60 - R2 *	(3)	968,004	2.97	(141,512)
345 ACCESSORY ELECTRIC EQUIPMENT	34,685,483	06-2032	0.0013	(1)	3.4	1,179,306	06-2042	50 - R2.5 *	(2)	989,693	2.85	(189,613)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,899,894	06-2032	0.0026	0	3.4	98,596	06-2042	50 - S0.5 *	(2)	87,043	3.00	(11,553)
TOTAL SANFORD UNIT 5	420,570,464				4.1	17,044,022				18,488,215	4.40	1,444,193
TOTAL SANFORD COMBINED CYCLE PLANT	920,283,497				4.2	38,903,444				39,387,908	4.28	484,464
TURKEY POINT COMBINED CYCLE PLANT												
<i>TURKEY POINT UNIT 5</i>												
341 STRUCTURES AND IMPROVEMENTS	32,284,855	06-2037	0.0023	(2)	3.5	1,129,970	06-2047	80 - R2 *	(2)	862,567	2.67	(267,403)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,410,131	06-2037	0.0095	0	3.8	471,585	06-2047	50 - R1.5 *	(3)	364,566	2.94	(107,019)
343 PRIME MOVERS - GENERAL	250,685,264	06-2037	0.0057	0	5.7	14,289,060	06-2047	50 - R1 *	(3)	7,665,459	3.06	(6,623,601)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	128,220,285	06-2037	0.1565	0	5.7	7,308,556	06-2047	9 - L0 *	35	9,259,428	7.22	1,950,872
344 GENERATORS	41,669,542	06-2037	0.0016	(1)	3.4	1,416,764	06-2047	60 - R2 *	(3)	1,155,573	2.77	(261,191)
345 ACCESSORY ELECTRIC EQUIPMENT	51,980,475	06-2037	0.0013	(1)	3.4	1,767,336	06-2047	50 - R2.5 *	(2)	1,444,649	2.78	(322,687)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,433,804	06-2037	0.0026	0	3.4	422,749	06-2047	50 - S0.5 *	(2)	363,521	2.92	(59,228)
TOTAL TURKEY POINT UNIT 5	529,684,355				5.1	26,806,020				21,115,763	3.99	(5,690,257)
TOTAL TURKEY POINT COMBINED CYCLE PLANT	529,684,355				5.1	26,806,020				21,115,763	3.99	(5,690,257)

FLORIDA POWER AND LIGHT COMPANY

TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	PROBABLE RETIREMENT DATE (2)	ORDERED IN DOCKET NO. 090130-EI			PROPOSED ESTIMATES						
			SURVIVOR CURVE/ INTERIM RETIREMENT RATE (3)	NET SALVAGE (4)	ANNUAL DEPRECIATION RATE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(5)x(1)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)	ANNUAL DEPRECIATION RATE (11)	INCREASE/DECREASE (12)=(11)-(6)
WEST COUNTY COMBINED CYCLE PLANT												
<i>WEST COUNTY COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	3,120,798	06-2041	SQUARE *	0	3.3	102,986	06-2051	80 - R2 *	(2)	83,834	2.69	(19,152)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	450,604	06-2041	SQUARE *	0	3.3	14,870	06-2051	50 - R1.5 *	(3)	13,227	2.94	(1,643)
343 PRIME MOVERS - GENERAL	31,206,902	06-2041	SQUARE *	0	3.3	1,029,828	06-2051	50 - R1 *	(3)	1,008,224	3.23	(21,604)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,771,982	06-2041	SQUARE *	0	3.3	4,183,475	06-2051	9 - L0 *	35	9,154,839	7.22	4,971,364
345 ACCESSORY ELECTRIC EQUIPMENT	1,291,342	06-2041	SQUARE *	0	3.3	42,614	06-2051	50 - R2.5 *	(2)	37,624	2.91	(4,990)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	636,533	06-2041	SQUARE *	0	3.3	27,606	06-2051	50 - S0.5 *	(2)	24,804	2.97	(2,802)
TOTAL WEST COUNTY COMMON	163,676,161				3.3	5,401,379				10,322,552	6.31	4,921,173
<i>WEST COUNTY UNIT 1</i>												
341 STRUCTURES AND IMPROVEMENTS	109,835,744	06-2039	SQUARE *	0	3.3	3,624,580	06-2049	80 - R2 *	(2)	2,944,128	2.68	(680,452)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	21,806,447	06-2039	SQUARE *	0	3.3	719,613	06-2049	50 - R1.5 *	(3)	644,693	2.96	(74,920)
343 PRIME MOVERS - GENERAL	300,710,821	06-2039	SQUARE *	0	3.3	9,923,457	06-2049	50 - R1 *	(3)	9,206,911	3.06	(716,546)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	81,954,083	06-2039	SQUARE *	0	3.3	2,704,485	06-2049	9 - L0 *	35	5,918,314	7.22	3,213,829
344 GENERATORS	49,469,105	06-2039	SQUARE *	0	3.3	1,632,480	06-2049	60 - R2 *	(3)	1,374,568	2.78	(257,912)
345 ACCESSORY ELECTRIC EQUIPMENT	72,300,016	06-2039	SQUARE *	0	3.3	2,385,901	06-2049	50 - R2.5 *	(2)	2,010,145	2.78	(375,756)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	8,042,081	06-2039	SQUARE *	0	3.3	265,389	06-2049	50 - S0.5 *	(2)	234,270	2.91	(31,119)
TOTAL WEST COUNTY UNIT 1	644,118,297				3.3	21,255,905				22,333,029	3.47	1,077,124
<i>WEST COUNTY UNIT 2</i>												
341 STRUCTURES AND IMPROVEMENTS	39,659,646	06-2039	SQUARE *	0	3.3	1,308,768	06-2049	80 - R2 *	(2)	1,063,085	2.68	(245,683)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,471,457	06-2039	SQUARE *	0	3.3	246,558	06-2049	50 - R1.5 *	(3)	223,319	2.99	(23,239)
343 PRIME MOVERS - GENERAL	255,637,285	06-2039	SQUARE *	0	3.3	8,436,030	06-2049	50 - R1 *	(3)	7,804,907	3.05	(631,123)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	149,878,251	06-2039	SQUARE *	0	3.3	4,948,982	06-2049	9 - L0 *	35	10,823,458	7.22	5,877,476
344 GENERATORS	43,599,023	06-2039	SQUARE *	0	3.3	1,438,768	06-2049	60 - R2 *	(3)	1,213,035	2.78	(225,733)
345 ACCESSORY ELECTRIC EQUIPMENT	33,177,136	06-2039	SQUARE *	0	3.3	1,094,845	06-2049	50 - R2.5 *	(2)	922,368	2.78	(172,477)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,893,351	06-2039	SQUARE *	0	3.3	392,481	06-2049	50 - S0.5 *	(2)	352,260	2.96	(40,221)
TOTAL WEST COUNTY UNIT 2	541,316,149				3.3	17,863,432				22,402,432	4.14	4,539,000
<i>WEST COUNTY UNIT 3</i>												
341 STRUCTURES AND IMPROVEMENTS	57,671,242	06-2041	SQUARE *	0	3.3	1,903,151	06-2051	80 - R2 *	(2)	1,537,469	2.67	(365,682)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,754,858	06-2041	SQUARE *	0	3.3	354,910	06-2051	50 - R1.5 *	(3)	317,030	2.95	(37,880)
343 PRIME MOVERS - GENERAL	480,389,197	06-2041	SQUARE *	0	3.3	15,852,844	06-2051	50 - R1 *	(3)	14,507,390	3.02	(1,345,454)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	98,598,036	06-2041	SQUARE *	0	3.3	3,253,735	06-2051	9 - L0 *	35	7,120,257	7.22	3,866,522
344 GENERATORS	64,525,280	06-2041	SQUARE *	0	3.3	2,129,334	06-2051	60 - R2 *	(3)	1,788,090	2.77	(341,244)
345 ACCESSORY ELECTRIC EQUIPMENT	48,252,610	06-2041	SQUARE *	0	3.3	1,592,336	06-2051	50 - R2.5 *	(2)	1,335,296	2.77	(257,040)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,454,466	06-2041	SQUARE *	0	3.3	410,997	06-2051	50 - S0.5 *	(2)	361,154	2.90	(49,843)
TOTAL WEST COUNTY UNIT 3	772,645,690				3.3	25,497,307				26,966,686	3.49	1,469,379
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,121,758,297				3.3	70,018,023				82,024,699	3.87	12,006,676

FLORIDA POWER AND LIGHT COMPANY

TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	PROBABLE RETIREMENT DATE (2)	ORDERED IN DOCKET NO. 090130-EI			PROPOSED ESTIMATES						
			SURVIVOR CURVE/ INTERIM RETIREMENT RATE (3)	NET SALVAGE (4)	ANNUAL DEPRECIATION RATE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(5)x(1)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)	ANNUAL DEPRECIATION RATE (11)	INCREASE/DECREASE (12)=(11)-(6)
CAPE CANAVERAL COMBINED CYCLE PLANT												
<i>CAPE CANAVERAL COMBINED CYCLE</i>												
341 STRUCTURES AND IMPROVEMENTS	82,092,869	06-2043	SQUARE *	0	3.3	2,709,065	06-2053	80 - R2 *	(2)	2,193,088	2.67	(515,977)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	47,723,728	06-2043	SQUARE *	0	3.3	1,574,883	06-2053	50 - R1.5 *	(3)	1,400,412	2.93	(174,471)
343 PRIME MOVERS - GENERAL	385,108,676	06-2043	SQUARE *	0	3.3	12,708,586	06-2053	50 - R1 *	(3)	11,593,863	3.01	(1,114,723)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	206,255,249	06-2043	SQUARE *	0	3.3	6,806,423	06-2053	9 - L0 *	35	14,894,723	7.22	8,088,300
344 GENERATORS	70,269,257	06-2043	SQUARE *	0	3.3	2,318,885	06-2053	60 - R2 *	(3)	1,941,819	2.76	(377,066)
345 ACCESSORY ELECTRIC EQUIPMENT	111,693,785	06-2043	SQUARE *	0	3.3	3,685,895	06-2053	50 - R2.5 *	(2)	3,093,215	2.77	(592,680)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,309,493	06-2043	SQUARE *	0	3.3	340,213	06-2053	50 - S0.5 *	(2)	298,911	2.90	(41,302)
<i>TOTAL CAPE CANAVERAL COMBINED CYCLE</i>	<u>913,453,057</u>				3.3	<u>30,143,950</u>				<u>35,416,031</u>	<u>3.88</u>	<u>5,272,081</u>
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	913,453,057				3.3	30,143,950				35,416,031	3.88	5,272,081
RIVIERA COMBINED CYCLE PLANT												
<i>RIVIERA COMBINED CYCLE</i>												
341 STRUCTURES AND IMPROVEMENTS	80,630,958	06-2044	SQUARE *	0	3.3	2,660,822	06-2054	80 - R2 *	(2)	2,138,363	2.65	(522,495)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	217,306,004	06-2044	SQUARE *	0	3.3	7,171,098	06-2054	50 - R1.5 *	(3)	6,367,219	2.93	(803,879)
343 PRIME MOVERS - GENERAL	525,780,412	06-2044	SQUARE *	0	3.3	17,350,754	06-2054	50 - R1 *	(3)	15,830,359	3.01	(1,520,395)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	139,494,633	06-2044	SQUARE *	0	3.3	4,603,323	06-2054	9 - L0 *	35	10,073,605	7.22	5,470,282
344 GENERATORS	79,977,232	06-2044	SQUARE *	0	3.3	2,639,249	06-2054	60 - R2 *	(3)	2,209,764	2.76	(429,485)
345 ACCESSORY ELECTRIC EQUIPMENT	82,800,568	06-2044	SQUARE *	0	3.3	2,732,419	06-2054	50 - R2.5 *	(2)	2,287,187	2.76	(445,232)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,446,561	06-2044	SQUARE *	0	3.3	377,737	06-2054	50 - S0.5 *	(2)	331,830	2.90	(45,907)
<i>TOTAL RIVIERA COMBINED CYCLE</i>	<u>1,137,436,368</u>				3.3	<u>37,535,402</u>				<u>39,238,327</u>	<u>3.45</u>	<u>1,702,925</u>
TOTAL RIVIERA COMBINED CYCLE PLANT	1,137,436,368				3.3	37,535,402				39,238,327	3.45	1,702,925
PT EVERGLADES COMBINED CYCLE PLANT												
<i>PT EVERGLADES COMBINED CYCLE</i>												
341 STRUCTURES AND IMPROVEMENTS	101,607,532	06-2046	SQUARE *	0	3.3	3,353,049	06-2056	80 - R2 *	(2)	2,704,023	2.66	(649,026)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	59,665,117	06-2046	SQUARE *	0	3.3	1,968,949	06-2056	50 - R1.5 *	(3)	1,745,324	2.93	(223,625)
343 PRIME MOVERS - GENERAL	499,500,579	06-2046	SQUARE *	0	3.3	16,483,519	06-2056	50 - R1 *	(3)	15,021,164	3.01	(1,462,355)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	191,363,196	06-2046	SQUARE *	0	3.3	6,314,985	06-2056	9 - L0 *	35	13,819,293	7.22	7,504,308
344 GENERATORS	87,206,139	06-2046	SQUARE *	0	3.3	2,877,869	06-2056	60 - R2 *	(3)	2,407,293	2.76	(470,576)
345 ACCESSORY ELECTRIC EQUIPMENT	138,483,956	06-2046	SQUARE *	0	3.3	4,569,971	06-2056	50 - R2.5 *	(2)	3,827,974	2.76	(741,997)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,795,087	06-2046	SQUARE *	0	3.3	422,238	06-2056	50 - S0.5 *	(2)	370,648	2.90	(51,590)
<i>TOTAL PT EVERGLADES COMBINED CYCLE</i>	<u>1,090,623,606</u>				3.3	<u>35,990,580</u>				<u>39,895,719</u>	<u>3.66</u>	<u>3,905,139</u>
TOTAL PT EVERGLADES COMBINED CYCLE PLANT	1,090,623,606				3.3	35,990,580				39,895,719	3.66	3,905,139
TOTAL COMBINED CYCLE PRODUCTION PLANT	10,277,035,554				3.8	386,046,917				414,727,438	4.04	28,680,521

FLORIDA POWER AND LIGHT COMPANY

TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORDERED IN DOCKET NO. 090130-EI					PROPOSED ESTIMATES						
	ORIGINAL COST (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (3)	NET SALVAGE (4)	ANNUAL DEPRECIATION RATE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(5)x(1)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)	ANNUAL DEPRECIATION RATE (11)	INCREASE/DECREASE (12)=(11)-(6)
PEAKER PLANT												
<i>LAUDERDALE GTS</i>												
341 STRUCTURES AND IMPROVEMENTS	601,222	06-2020	0.0023	(2)	2.2	13,227	06-2028	80 - R2 *	(2)	20,500	3.41	7,273
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	194,417	06-2020	0.0095	0	2.6	5,055	06-2028	50 - R1.5 *	(3)	7,193	3.70	2,138
343 PRIME MOVERS - GENERAL	14,841,925	06-2020	0.0057	0	2.9	430,416	06-2028	50 - R1 *	(3)	1,208,680	8.14	778,264
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	1,858,779	06-2020	0.1565	0	2.9	53,905	06-2028	25 - R1 *	29	69,480	3.74	15,575
344 GENERATORS	1,748,135	06-2020	0.0016	(1)	2.1	36,711	06-2028	60 - R2 *	(3)	43,263	2.47	6,552
345 ACCESSORY ELECTRIC EQUIPMENT	420,107	06-2020	0.0013	(1)	2.1	8,822	06-2028	50 - R2.5 *	(2)	11,778	2.80	2,956
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,935	06-2020	0.0026	0	2.2	461	06-2028	50 - S0.5 *	(2)	508	2.43	47
TOTAL LAUDERDALE GTS	19,685,520				2.8	548,597				1,361,402	6.92	812,805
<i>FT. MYERS GTS</i>												
341 STRUCTURES AND IMPROVEMENTS	941,093	06-2020	0.0023	(2)	2.3	21,645	06-2028	80 - R2 *	(2)	58,404	6.21	36,759
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	724,318	06-2020	0.0095	0	2.7	19,557	06-2028	50 - R1.5 *	(3)	47,016	6.49	27,459
343 PRIME MOVERS - GENERAL	10,218,903	06-2020	0.0057	0	3.1	316,786	06-2028	50 - R1 *	(3)	826,898	8.09	510,112
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,807,095	06-2020	0.1565	0	3.1	87,020	06-2028	25 - R1 *	29	92,610	3.30	5,590
344 GENERATORS	4,602,022	06-2020	0.0016	(1)	2.2	101,244	06-2028	60 - R2 *	(3)	289,704	6.30	188,460
345 ACCESSORY ELECTRIC EQUIPMENT	3,450,438	06-2020	0.0013	(1)	2.2	75,910	06-2028	50 - R2.5 *	(2)	235,636	6.83	159,726
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,936	06-2020	0.0026	0	2.3	482	06-2028	50 - S0.5 *	(2)	1,276	6.09	794
TOTAL FT. MYERS GTS	22,764,804				2.7	622,644				1,551,544	6.82	928,900
<i>LAUDERDALE AND FT. MYERS PEAKERS</i>												
341 STRUCTURES AND IMPROVEMENTS	43,805,886	06-2046	SQUARE *	0	3.3	1,445,594	06-2056	80 - R2 *	(2)	1,166,200	2.66	(279,394)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	26,150,085	06-2046	SQUARE *	0	3.3	862,953	06-2056	50 - R1.5 *	(3)	764,942	2.93	(98,011)
343 PRIME MOVERS - GENERAL	213,843,171	06-2046	SQUARE *	0	3.3	7,056,825	06-2056	50 - R1 *	(3)	6,431,547	3.01	(625,278)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	83,870,827	06-2046	SQUARE *	0	3.3	2,767,737	06-2056	25 - R1 *	29	2,411,706	2.88	(356,031)
344 GENERATORS	38,221,667	06-2046	SQUARE *	0	3.3	1,261,315	06-2056	60 - R2 *	(3)	1,055,071	2.76	(206,244)
345 ACCESSORY ELECTRIC EQUIPMENT	60,694,881	06-2046	SQUARE *	0	3.3	2,002,931	06-2056	50 - R2.5 *	(2)	1,677,728	2.76	(325,203)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	5,607,843	06-2046	SQUARE *	0	3.3	185,059	06-2056	50 - S0.5 *	(2)	162,448	2.90	(22,611)
TOTAL LAUDERDALE AND FT. MYERS PEAKERS	472,194,358				3.3	16,582,414				13,669,642	2.89	(1,912,772)
TOTAL PEAKER PLANT	514,644,682				3.3	16,753,655				16,582,588	3.22	(171,067)
SOLAR PRODUCTION PLANT												
<i>DESOTO SOLAR</i>												
341 STRUCTURES AND IMPROVEMENTS	4,635,209	06-2039	SQUARE *	0	3.3	152,962	06-2039	SQUARE *	0	157,728	3.40	4,766
343 PRIME MOVERS - GENERAL	118,689,127	06-2039	SQUARE *	0	3.3	3,916,741	06-2039	SQUARE *	0	3,983,267	3.36	66,526
345 ACCESSORY ELECTRIC EQUIPMENT	27,532,945	06-2039	SQUARE *	0	3.3	908,587	06-2039	SQUARE *	0	926,273	3.36	17,686
TOTAL DESOTOSOLAR	150,857,280				3.3	4,978,290				5,067,268	3.36	88,978
<i>SPACE COAST SOLAR</i>												
341 STRUCTURES AND IMPROVEMENTS	3,986,978	06-2040	SQUARE *	0	3.3	131,570	06-2040	SQUARE *	0	133,487	3.35	1,917
343 PRIME MOVERS - GENERAL	52,858,699	06-2040	SQUARE *	0	3.3	1,744,337	06-2040	SQUARE *	0	1,789,750	3.35	25,413
345 ACCESSORY ELECTRIC EQUIPMENT	6,281,496	06-2040	SQUARE *	0	3.3	207,289	06-2040	SQUARE *	0	210,309	3.35	3,020
TOTAL SPACE COAST SOLAR	63,127,172				3.3	2,083,196				2,113,546	3.35	30,350
<i>MARTIN SOLAR</i>												
341 STRUCTURES AND IMPROVEMENTS	21,320,036	06-2040	SQUARE *	0	3.3	703,561	06-2045	SQUARE *	0	616,569	2.89	(86,992)
343 PRIME MOVERS - GENERAL	406,752,300	06-2040	SQUARE *	0	3.3	13,389,826	06-2045	SQUARE *	0	11,731,524	2.89	(1,658,302)
345 ACCESSORY ELECTRIC EQUIPMENT	4,239,215	06-2040	SQUARE *	0	3.3	139,894	06-2045	SQUARE *	0	121,984	2.88	(17,900)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,335	06-2040	SQUARE *	0	3.3	44	06-2045	SQUARE *	0	38	2.88	(6)
TOTAL MARTIN SOLAR	431,312,886				3.3	14,233,325				12,470,125	2.89	(1,763,200)
<i>BABCOCK RANCH SOLAR</i>												
341 STRUCTURES AND IMPROVEMENTS	4,078,184	06-2039	SQUARE *	0	3.3	134,580	06-2046	SQUARE *	0	135,804	3.33	1,224
343 PRIME MOVERS - GENERAL	104,118,206	06-2039	SQUARE *	0	3.3	3,435,901	06-2046	SQUARE *	0	3,467,136	3.33	31,235
345 ACCESSORY ELECTRIC EQUIPMENT	24,224,241	06-2039	SQUARE *	0	3.3	799,400	06-2046	SQUARE *	0	806,867	3.33	7,267
TOTAL BABCOCK RANCH SOLAR	132,420,631				3.3	4,369,881				4,409,607	3.33	39,726
<i>MANATEE SOLAR</i>												
341 STRUCTURES AND IMPROVEMENTS	4,118,679	06-2040	SQUARE *	0	3.3	135,916	06-2046	SQUARE *	0	137,152	3.33	1,236
343 PRIME MOVERS - GENERAL	105,224,179	06-2040	SQUARE *	0	3.3	3,472,398	06-2046	SQUARE *	0	3,503,965	3.33	31,567
345 ACCESSORY ELECTRIC EQUIPMENT	24,464,781	06-2040	SQUARE *	0	3.3	807,338	06-2046	SQUARE *	0	814,677	3.33	7,339
TOTAL MANATEE SOLAR	133,807,639				3.3	4,415,652				4,455,794	3.33	40,142
<i>CITRUS SOLAR</i>												
341 STRUCTURES AND IMPROVEMENTS	4,207,181	06-2040	SQUARE *	0	3.3	138,837	06-2046	SQUARE *	0	140,099	3.33	1,262
343 PRIME MOVERS - GENERAL	107,250,213	06-2040	SQUARE *	0	3.3	3,539,257	06-2046	SQUARE *	0	3,571,432	3.33	32,175
345 ACCESSORY ELECTRIC EQUIPMENT	24,990,480	06-2040	SQUARE *	0	3.3	824,686	06-2046	SQUARE *	0	832,183	3.33	7,497
TOTAL CITRUS SOLAR	136,447,874				3.3	4,502,780				4,543,714	3.33	40,934
TOTAL SOLAR PRODUCTION PLANT	1,047,973,483				3.3	34,583,124				33,060,054	3.15	(1,523,070)
TOTAL PRODUCTION PLANT	22,795,357,882				3.0	675,925,368				875,725,039	3.84	199,799,671

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**TABLE 4. COMPARISON OF WHOLE LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORDERED IN DOCKET NO. 090130-EI					PROPOSED ESTIMATES					INCREASE/ DECREASE (12)=(11)-(6)
	ORIGINAL COST (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE/ INTERIM RETIREMENT RATE (3)	NET SALVAGE (4)	ANNUAL DEPRECIATION RATE (5)	ANNUAL DEPRECIATION ACCRUALS (6)=(5)x(1)	PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	NET SALVAGE (9)	ANNUAL DEPRECIATION ACCRUALS (10)	
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT											
TRANSMISSION PLANT											
350.2 EASEMENTS	240,510,767		75 - S4	0	1.3	3,126,640	75 - S4	0	3,198,793	1.33	72,153
352 STRUCTURES AND IMPROVEMENTS	154,719,740		60 - R3	(15)	1.9	2,939,675	65 - R3	(15)	2,740,087	1.77	(199,588)
353 STATION EQUIPMENT	1,741,377,472		40 - R1.5	(2)	2.6	45,275,814	40 - R1	(2)	44,405,126	2.55	(870,688)
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS	400,209,880		35 - R2	0	2.9	11,606,087	30 - R1	0	13,326,989	3.33	1,720,902
354 TOWERS AND FIXTURES	349,056,185		52 - R5	(15)	2.2	7,679,236	60 - R4	(25)	7,296,548	2.09	(382,688)
355 POLES AND FIXTURES	1,242,636,001		44 - R2	(50)	3.4	42,249,624	50 - R2	(50)	37,279,080	3.00	(4,970,544)
356 OVERHEAD CONDUCTORS AND DEVICES	854,174,816		47 - R1.5	(50)	3.2	27,333,594	51 - R1	(55)	25,949,831	3.04	(1,383,763)
357 UNDERGROUND CONDUIT	75,512,192		60 - R4	0	1.7	1,283,707	65 - R4	0	1,162,888	1.54	(120,819)
358 UNDERGROUND CONDUCTORS AND DEVICES	104,576,520		60 - L3	(10)	1.8	1,882,377	65 - R3	(20)	1,932,574	1.85	50,197
359 ROADS AND TRAILS	113,485,941		65 - SQ	(10)	1.7	1,929,261	75 - R4	(10)	1,660,299	1.46	(268,962)
TOTAL TRANSMISSION PLANT	5,276,259,513				2.8	145,306,015			138,942,215	2.63	(6,363,800)
DISTRIBUTION PLANT											
361 STRUCTURES AND IMPROVEMENTS	198,554,703		60 - R3	(15)	1.9	3,772,539	65 - R3	(15)	3,516,404	1.77	(256,135)
362 STATION EQUIPMENT	1,740,028,154		43 - R1.5	(10)	2.6	45,240,732	45 - R1.5	(10)	42,491,488	2.44	(2,749,244)
364.1 POLES, TOWERS AND FIXTURES - WOOD	1,083,692,909		39 - R2	(60)	4.1	44,431,409	40 - R2	(100)	54,184,645	5.00	9,753,236
364.2 POLES, TOWERS AND FIXTURES - CONCRETE	706,877,719		39 - R2	(60)	4.1	28,981,986	50 - R1.5	(100)	28,275,109	4.00	(706,877)
365 OVERHEAD CONDUCTORS AND DEVICES	1,991,793,394		41 - S0	(60)	3.9	77,679,942	48 - R1	(80)	74,572,745	3.74	(3,107,197)
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM	1,528,850,821		70 - S1.5	(2)	1.5	22,932,762	70 - R3	0	21,862,567	1.43	(1,070,195)
366.7 UNDERGROUND CONDUIT - DIRECT BURIED	193,885,661		50 - R4	0	2.0	3,877,713	50 - R4	0	3,877,713	2.00	-
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	1,723,803,662		38 - S0	0	2.6	44,818,895	42 - S0	(5)	43,077,854	2.50	(1,741,041)
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	731,720,379		35 - R2	0	2.9	21,219,891	35 - R2	0	20,927,166	2.86	(292,695)
368 LINE TRANSFORMERS	2,172,571,477		33 - L1.5	(25)	3.8	82,557,716	34 - S0	(15)	73,450,948	3.38	(9,106,768)
369.1 SERVICES - OVERHEAD	429,359,956		48 - R1	(85)	3.9	16,745,038	53 - R1	(125)	18,258,532	4.25	1,513,494
369.6 SERVICES - UNDERGROUND	818,122,343		38 - R2	(5)	2.8	22,907,426	45 - R2	(15)	20,886,663	2.55	(2,020,763)
370 METERS	90,547,258		36 - R2.5	(30)	3.6	3,259,701	38 - R2	(30)	3,095,811	3.42	(163,890)
370.1 METERS - AMI	752,056,781		20 - R2.5	(30)	6.5	48,983,691	20 - R2.5	(30)	48,983,691	6.50	-
371 INSTALLATIONS ON CUSTOMER'S PREMISES	77,912,064		30 - L0	(20)	4.0	3,116,483	30 - L0	(15)	2,983,643	3.83	(132,840)
373 STREET LIGHTING AND SIGNAL SYSTEMS	463,393,095		30 - R0.5	(20)	4.0	18,535,724	35 - O1	(15)	15,240,285	3.29	(3,295,439)
TOTAL DISTRIBUTION PLANT	14,703,170,376				3.3	488,961,648			475,585,294	3.23	(13,376,354)
GENERAL PLANT											
390 STRUCTURES AND IMPROVEMENTS	435,222,597		50 - R1.5	(5)	2.1	9,139,675	55 - R1.5	(10)	8,713,156	2.00	(426,519)
392.1 AUTOMOBILES	9,038,959		6 - L2	15	14.2	1,283,532	6 - L2.5	15	1,280,775	14.17	(2,757)
392.2 LIGHT TRUCKS	47,500,083		9 - L3	15	9.4	4,465,008	9 - L3	15	4,485,670	9.44	20,662
392.3 HEAVY TRUCKS	241,647,650		12 - S3	15	7.1	17,156,983	12 - S3	15	17,085,712	7.07	(71,271)
392.4 TRACTOR TRAILERS	767,855		9 - L2.5	0	11.1	85,232	9 - L2.5	5	76,002	9.90	(9,230)
392.9 TRAILERS	21,065,643		20 - L1	30	3.5	737,298	20 - L1	15	895,290	4.25	157,992
396.1 POWER OPERATED EQUIPMENT	4,766,126		10 - L0.5	20	8.0	381,290	11 - L1.5	15	368,255	7.73	(13,035)
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS	11,992,500		10 - L0	0	10.0	1,199,250	20 - S2	0	599,625	5.00	(599,625)
TOTAL GENERAL PLANT	772,001,412				4.5	34,448,268			33,504,485	4.34	(943,783)
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	20,751,431,301				3.2	668,715,931			648,031,994	3.12	(20,683,937)
GRAND TOTAL	43,546,789,183				3.1	1,344,641,299			1,523,757,033	3.50	179,115,734

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

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TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
STEAM PRODUCTION PLANT				
MANATEE STEAM PLANT				
<i>MANATEE COMMON</i>				
311 STRUCTURES AND IMPROVEMENTS	112,114,271	73,128,598	66,216,171	6,912,427
312 BOILER PLANT EQUIPMENT	7,715,628	1,329,813	2,046,045	(716,232)
314 TURBOGENERATOR UNITS	9,652,310	7,657,288	6,080,941	1,576,347
315 ACCESSORY ELECTRIC EQUIPMENT	9,646,848	7,389,490	6,678,052	711,438
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,450,703	1,919,506	1,600,947	318,559
<i>TOTAL MANATEE COMMON</i>	<u>141,579,760</u>	<u>91,424,696</u>	<u>82,622,156</u>	<u>8,802,540</u>
<i>MANATEE UNIT 1</i>				
311 STRUCTURES AND IMPROVEMENTS	6,836,328	5,584,432	5,132,719	451,713
312 BOILER PLANT EQUIPMENT	181,481,969	93,495,502	90,737,380	2,758,122
314 TURBOGENERATOR UNITS	72,660,531	41,616,767	39,290,074	2,326,693
315 ACCESSORY ELECTRIC EQUIPMENT	14,261,784	8,023,680	7,261,523	762,157
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,924,407	2,278,883	2,265,993	12,890
<i>TOTAL MANATEE UNIT 1</i>	<u>279,165,019</u>	<u>150,999,264</u>	<u>144,687,689</u>	<u>6,311,575</u>
<i>MANATEE UNIT 2</i>				
311 STRUCTURES AND IMPROVEMENTS	4,986,744	4,017,696	3,713,478	304,218
312 BOILER PLANT EQUIPMENT	183,957,418	87,494,700	88,348,078	(853,378)
314 TURBOGENERATOR UNITS	70,765,381	42,942,308	40,284,566	2,657,742
315 ACCESSORY ELECTRIC EQUIPMENT	12,273,816	6,398,866	5,873,713	525,153
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,453,782	1,668,499	1,809,688	(141,189)
<i>TOTAL MANATEE UNIT 2</i>	<u>275,437,142</u>	<u>142,522,068</u>	<u>140,029,523</u>	<u>2,492,545</u>
TOTAL MANATEE STEAM PLANT	696,181,920	384,946,028	367,339,368	17,606,660

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TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
MARTIN STEAM PLANT				
<i>MARTIN COMMON</i>				
311 STRUCTURES AND IMPROVEMENTS	241,950,141	158,600,994	157,024,180	1,576,814
312 BOILER PLANT EQUIPMENT	7,068,506	2,944,759	2,961,071	(16,312)
314 TURBOGENERATOR UNITS	27,474,257	14,912,384	14,791,800	120,584
315 ACCESSORY ELECTRIC EQUIPMENT	10,295,313	5,435,309	5,252,636	182,673
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,888,459	1,913,639	1,969,348	(55,709)
<i>TOTAL MARTIN COMMON</i>	<u>290,676,676</u>	<u>183,807,084</u>	<u>181,999,035</u>	<u>1,808,049</u>
<i>MARTIN PIPELINE</i>				
312 BOILER PLANT EQUIPMENT	370,942	370,942	224,898	146,044
<i>TOTAL MARTIN PIPELINE</i>	<u>370,942</u>	<u>370,942</u>	<u>224,898</u>	<u>146,044</u>
<i>MARTIN UNIT 1</i>				
311 STRUCTURES AND IMPROVEMENTS	16,404,681	10,400,297	10,739,007	(338,710)
312 BOILER PLANT EQUIPMENT	212,830,965	87,624,020	98,738,722	(11,114,702)
314 TURBOGENERATOR UNITS	90,120,383	50,448,065	46,914,427	3,533,638
315 ACCESSORY ELECTRIC EQUIPMENT	24,391,137	14,440,333	13,322,397	1,117,936
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,594,165	1,758,500	1,759,583	(1,083)
<i>TOTAL MARTIN UNIT 1</i>	<u>347,341,330</u>	<u>164,671,214</u>	<u>171,474,136</u>	<u>(6,802,922)</u>
<i>MARTIN UNIT 2</i>				
311 STRUCTURES AND IMPROVEMENTS	11,266,842	7,618,893	7,602,514	16,379
312 BOILER PLANT EQUIPMENT	215,154,508	84,744,456	96,857,949	(12,113,493)
314 TURBOGENERATOR UNITS	82,856,949	30,043,134	36,456,356	(6,413,222)
315 ACCESSORY ELECTRIC EQUIPMENT	23,045,156	12,167,493	11,012,140	1,155,353
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,280,816	1,374,670	1,520,592	(145,922)
<i>TOTAL MARTIN UNIT 2</i>	<u>335,604,270</u>	<u>135,948,644</u>	<u>153,449,551</u>	<u>(17,500,907)</u>
TOTAL MARTIN STEAM PLANT	973,993,219	484,797,884	507,147,620	(22,349,736)

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
SCHERER STEAM PLANT				
<i>SCHERER COAL CARS</i>				
312 BOILER PLANT EQUIPMENT	33,149,442	33,149,442	15,009,847	18,139,595
<i>TOTAL SCHERER COAL CARS</i>	<u>33,149,442</u>	<u>33,149,442</u>	<u>15,009,847</u>	<u>18,139,595</u>
<i>SCHERER COMMON</i>				
311 STRUCTURES AND IMPROVEMENTS	39,391,667	20,717,188	18,689,897	2,027,291
312 BOILER PLANT EQUIPMENT	25,844,055	12,070,575	11,763,795	306,780
314 TURBOGENERATOR UNITS	4,336,718	1,830,764	1,888,600	(57,836)
315 ACCESSORY ELECTRIC EQUIPMENT	1,226,257	679,212	624,070	55,142
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,659,825	1,735,162	1,585,006	150,156
<i>TOTAL SCHERER COMMON</i>	<u>74,458,521</u>	<u>37,032,900</u>	<u>34,551,368</u>	<u>2,481,532</u>
<i>SCHERER COMMON UNIT 3 AND 4</i>				
311 STRUCTURES AND IMPROVEMENTS	2,999,449	1,646,858	1,479,572	167,286
312 BOILER PLANT EQUIPMENT	22,335,968	9,614,113	9,275,525	338,588
314 TURBOGENERATOR UNITS	2,831,158	224,639	287,713	(63,074)
315 ACCESSORY ELECTRIC EQUIPMENT	2,818,575	245,786	310,655	(64,869)
<i>TOTAL SCHERER COMMON UNIT 3 AND 4</i>	<u>30,985,149</u>	<u>11,731,396</u>	<u>11,353,465</u>	<u>377,931</u>
<i>SCHERER UNIT 4</i>				
311 STRUCTURES AND IMPROVEMENTS	159,104,427	39,437,115	46,444,574	(7,007,459)
312 BOILER PLANT EQUIPMENT	671,515,648	178,043,157	208,633,408	(30,590,251)
314 TURBOGENERATOR UNITS	122,853,491	58,668,053	54,470,074	4,197,979
315 ACCESSORY ELECTRIC EQUIPMENT	49,374,419	14,135,035	15,966,566	(1,831,531)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	5,117,266	2,275,999	1,788,757	487,242
<i>TOTAL SCHERER UNIT 4</i>	<u>1,007,965,252</u>	<u>292,559,359</u>	<u>327,303,379</u>	<u>(34,744,020)</u>
TOTAL SCHERER STEAM PLANT	1,146,558,365	374,473,097	388,218,059	(13,744,962)

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
SJRPP STEAM PLANT				
<i>SJRPP COAL AND LIMESTONE</i>				
311 STRUCTURES AND IMPROVEMENTS	3,562,391	1,817,206	1,957,124	(139,918)
312 BOILER PLANT EQUIPMENT	30,883,389	15,259,114	16,779,272	(1,520,158)
315 ACCESSORY ELECTRIC EQUIPMENT	3,773,252	2,142,570	2,145,214	(2,644)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	300,302	161,831	164,197	(2,366)
<i>TOTAL SJRPP COAL AND LIMESTONE</i>	<u>38,519,334</u>	<u>19,380,721</u>	<u>21,045,807</u>	<u>(1,665,086)</u>
<i>SJRPP COAL CARS</i>				
312 BOILER PLANT EQUIPMENT	52,105	52,105	28,219	23,886
<i>TOTAL SJRPP COAL CARS</i>	<u>52,105</u>	<u>52,105</u>	<u>28,219</u>	<u>23,886</u>
<i>SJRPP COMMON</i>				
311 STRUCTURES AND IMPROVEMENTS	33,146,529	22,171,912	17,609,732	4,562,180
312 BOILER PLANT EQUIPMENT	3,694,843	2,563,468	1,899,199	664,269
314 TURBOGENERATOR UNITS	2,497,878	1,684,864	1,321,065	363,799
315 ACCESSORY ELECTRIC EQUIPMENT	5,833,698	3,990,701	3,208,339	782,362
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,598,862	1,006,658	782,381	224,277
<i>TOTAL SJRPP COMMON</i>	<u>46,771,810</u>	<u>31,417,602</u>	<u>24,820,716</u>	<u>6,596,886</u>
<i>SJRPP GYPSUM AND ASH</i>				
311 STRUCTURES AND IMPROVEMENTS	2,172,989	1,122,277	1,155,876	(33,599)
312 BOILER PLANT EQUIPMENT	17,085,257	9,494,175	9,529,384	(35,209)
315 ACCESSORY ELECTRIC EQUIPMENT	52,571	31,682	28,055	3,627
316 MISCELLANEOUS POWER PLANT EQUIPMENT	154,892	64,476	64,604	(128)
<i>TOTAL SJRPP GYPSUM AND ASH</i>	<u>19,465,709</u>	<u>10,712,610</u>	<u>10,777,919</u>	<u>(65,309)</u>
<i>SJRPP UNIT 1</i>				
311 STRUCTURES AND IMPROVEMENTS	9,049,629	6,497,954	5,112,579	1,385,375
312 BOILER PLANT EQUIPMENT	99,626,681	50,079,303	46,567,786	3,511,517
314 TURBOGENERATOR UNITS	31,463,410	15,259,034	12,528,019	2,731,015
315 ACCESSORY ELECTRIC EQUIPMENT	12,475,837	7,908,663	6,635,390	1,273,273
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,038,425	1,391,601	1,066,758	324,843
<i>TOTAL SJRPP UNIT 1</i>	<u>154,653,983</u>	<u>81,136,555</u>	<u>71,910,532</u>	<u>9,226,023</u>
<i>SJRPP UNIT 2</i>				
311 STRUCTURES AND IMPROVEMENTS	7,177,145	4,116,166	4,074,211	41,955
312 BOILER PLANT EQUIPMENT	90,153,231	39,507,420	42,081,111	(2,573,691)
314 TURBOGENERATOR UNITS	28,479,810	10,690,425	11,221,140	(530,715)
315 ACCESSORY ELECTRIC EQUIPMENT	10,105,912	5,314,628	5,490,126	(175,498)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,571,822	869,236	826,613	42,623
<i>TOTAL SJRPP UNIT 2</i>	<u>137,487,920</u>	<u>60,497,875</u>	<u>63,693,201</u>	<u>(3,195,326)</u>
TOTAL SJRPP STEAM PLANT	<u>396,950,861</u>	<u>203,197,468</u>	<u>192,276,394</u>	<u>10,921,074</u>
TOTAL STEAM PRODUCTION	<u>3,213,684,365</u>	<u>1,447,414,477</u>	<u>1,454,981,441</u>	<u>(7,566,964)</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
NUCLEAR PRODUCTION PLANT				
ST. LUCIE NUCLEAR PLANT				
<i>ST. LUCIE COMMON</i>				
321 STRUCTURES AND IMPROVEMENTS	396,984,357	176,282,726	175,475,861	806,865
322 REACTOR PLANT EQUIPMENT	55,565,218	31,403,213	17,605,964	13,797,249
323 TURBOGENERATOR UNITS	12,402,700	(7,534,768)	2,844,691	(10,379,459)
324 ACCESSORY ELECTRIC EQUIPMENT	34,367,943	16,891,518	16,263,499	628,019
325 MISCELLANEOUS POWER PLANT EQUIPMENT	<u>20,722,317</u>	<u>2,245,775</u>	<u>7,598,070</u>	<u>(5,352,295)</u>
<i>TOTAL ST. LUCIE COMMON</i>	<u>520,042,535</u>	<u>219,288,464</u>	<u>219,788,085</u>	<u>(499,621)</u>
<i>ST. LUCIE UNIT 1</i>				
321 STRUCTURES AND IMPROVEMENTS	194,729,786	100,039,207	98,130,550	1,908,657
322 REACTOR PLANT EQUIPMENT	838,073,831	293,588,602	296,841,653	(3,253,051)
323 TURBOGENERATOR UNITS	412,318,467	47,813,095	92,420,728	(44,607,633)
324 ACCESSORY ELECTRIC EQUIPMENT	119,762,438	49,415,234	52,866,594	(3,451,360)
325 MISCELLANEOUS POWER PLANT EQUIPMENT	<u>11,320,232</u>	<u>6,997,958</u>	<u>7,030,949</u>	<u>(32,991)</u>
<i>TOTAL ST. LUCIE UNIT 1</i>	<u>1,576,204,754</u>	<u>497,854,096</u>	<u>547,290,474</u>	<u>(49,436,378)</u>
<i>ST. LUCIE UNIT 2</i>				
321 STRUCTURES AND IMPROVEMENTS	297,759,844	130,332,823	137,734,028	(7,401,205)
322 REACTOR PLANT EQUIPMENT	1,053,686,661	387,788,728	347,558,538	40,230,190
323 TURBOGENERATOR UNITS	350,014,044	46,854,392	74,803,815	(27,949,423)
324 ACCESSORY ELECTRIC EQUIPMENT	188,938,115	84,917,442	91,937,709	(7,020,267)
325 MISCELLANEOUS POWER PLANT EQUIPMENT	<u>24,130,684</u>	<u>11,189,066</u>	<u>12,628,535</u>	<u>(1,439,469)</u>
<i>TOTAL ST. LUCIE UNIT 2</i>	<u>1,914,529,349</u>	<u>661,082,451</u>	<u>664,662,625</u>	<u>(3,580,174)</u>
TOTAL ST. LUCIE NUCLEAR PLANT	4,010,776,637	1,378,225,011	1,431,741,184	(53,516,173)

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
TURKEY POINT NUCLEAR PLANT				
<i>TURKEY POINT COMMON</i>				
321 STRUCTURES AND IMPROVEMENTS	360,056,132	183,734,299	156,727,193	27,007,106
322 REACTOR PLANT EQUIPMENT	137,627,469	24,011,347	36,308,226	(12,296,879)
323 TURBOGENERATOR UNITS	21,825,767	5,398,454	6,058,260	(659,806)
324 ACCESSORY ELECTRIC EQUIPMENT	53,673,512	34,021,888	26,448,817	7,573,071
325 MISCELLANEOUS POWER PLANT EQUIPMENT	37,213,998	17,421,764	14,764,756	2,657,008
<i>TOTAL TURKEY POINT COMMON</i>	<u>610,396,877</u>	<u>264,587,751</u>	<u>240,307,252</u>	<u>24,280,499</u>
<i>TURKEY POINT UNIT 3</i>				
321 STRUCTURES AND IMPROVEMENTS	183,462,252	38,437,467	57,330,885	(18,893,418)
322 REACTOR PLANT EQUIPMENT	586,039,767	168,441,241	209,439,178	(40,997,937)
323 TURBOGENERATOR UNITS	756,080,929	81,959,597	171,964,897	(90,005,300)
324 ACCESSORY ELECTRIC EQUIPMENT	150,385,799	72,326,463	72,629,850	(303,387)
325 MISCELLANEOUS POWER PLANT EQUIPMENT	15,687,982	752,238	4,245,584	(3,493,346)
<i>TOTAL TURKEY POINT UNIT 3</i>	<u>1,691,656,730</u>	<u>361,917,007</u>	<u>515,610,394</u>	<u>(153,693,387)</u>
<i>TURKEY POINT UNIT 4</i>				
321 STRUCTURES AND IMPROVEMENTS	128,297,844	49,379,171	51,084,933	(1,705,762)
322 REACTOR PLANT EQUIPMENT	514,072,790	183,833,792	183,239,225	594,567
323 TURBOGENERATOR UNITS	599,706,206	78,908,563	124,386,621	(45,478,058)
324 ACCESSORY ELECTRIC EQUIPMENT	175,176,467	103,877,312	93,387,753	10,489,559
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,936,247	187,688	3,701,637	(3,513,949)
<i>TOTAL TURKEY POINT UNIT 4</i>	<u>1,429,189,554</u>	<u>416,186,526</u>	<u>455,800,169</u>	<u>(39,613,643)</u>
TOTAL TURKEY POINT NUCLEAR PLANT	<u>3,731,243,161</u>	<u>1,042,691,284</u>	<u>1,211,717,815</u>	<u>(169,026,531)</u>
TOTAL NUCLEAR PRODUCTION PLANT	<u>7,742,019,799</u>	<u>2,420,916,295</u>	<u>2,643,458,999</u>	<u>(222,542,704)</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
COMBINED CYCLE PRODUCTION PLANT				
<i>LAUDERDALE COMBINED CYCLE PLANT</i>				
<i>LAUDERDALE COMMON</i>				
341 STRUCTURES AND IMPROVEMENTS	84,760,736	56,466,915	43,286,101	13,180,814
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,513,771	6,416,278	5,265,108	1,151,170
343 PRIME MOVERS - GENERAL	27,106,051	5,912,889	3,904,041	2,008,848
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	37,564,239	7,262,311	4,795,010	2,467,301
344 GENERATORS	680,446	405,162	299,621	105,541
345 ACCESSORY ELECTRIC EQUIPMENT	12,121,303	9,401,592	6,957,890	2,443,702
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,234,438	609,250	499,171	110,079
<i>TOTAL LAUDERDALE COMMON</i>	<u>174,980,983</u>	<u>86,474,396</u>	<u>65,006,942</u>	<u>21,467,454</u>
<i>LAUDERDALE UNIT 4</i>				
341 STRUCTURES AND IMPROVEMENTS	5,090,645	3,478,638	2,682,311	796,327
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	673,633	511,484	356,472	155,012
343 PRIME MOVERS - GENERAL	121,376,511	49,359,731	57,655,119	(8,295,388)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	64,237,235	8,573,139	10,013,939	(1,440,800)
344 GENERATORS	28,799,680	20,523,754	15,705,873	4,817,881
345 ACCESSORY ELECTRIC EQUIPMENT	29,810,853	19,234,929	15,636,950	3,597,979
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,599,158	1,902,628	1,409,966	492,662
<i>TOTAL LAUDERDALE UNIT 4</i>	<u>252,587,715</u>	<u>103,584,302</u>	<u>103,460,630</u>	<u>123,672</u>
<i>LAUDERDALE UNIT 5</i>				
341 STRUCTURES AND IMPROVEMENTS	3,203,159	1,949,981	1,553,966	396,015
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	742,434	503,872	353,235	150,637
343 PRIME MOVERS - GENERAL	121,964,623	33,068,495	56,773,176	(23,704,681)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	24,160,830	1,666,194	2,860,581	(1,194,387)
344 GENERATORS	31,767,828	22,571,172	16,389,998	6,181,174
345 ACCESSORY ELECTRIC EQUIPMENT	24,918,023	15,461,507	12,572,388	2,889,119
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,810,688	1,287,343	973,472	313,871
<i>TOTAL LAUDERDALE UNIT 5</i>	<u>208,567,584</u>	<u>76,508,564</u>	<u>91,476,816</u>	<u>(14,968,252)</u>
<i>TOTAL LAUDERDALE COMBINED CYCLE PLANT</i>	636,136,282	266,567,261	259,944,388	6,622,873

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
FT. MYERS COMBINED CYCLE PLANT				
<i>FT. MYERS COMMON</i>				
341 STRUCTURES AND IMPROVEMENTS	8,824,312	2,131,886	3,500,191	(1,368,305)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	794,049	284,358	540,796	(256,438)
343 PRIME MOVERS - GENERAL	3,709,607	1,045,250	457,525	587,725
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	441,577	231,377	101,278	130,099
344 GENERATORS	230,729	16,354	22,908	(6,554)
345 ACCESSORY ELECTRIC EQUIPMENT	1,163,312	139,908	163,248	(23,340)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	768,815	197,971	260,388	(62,417)
<i>TOTAL FT. MYERS COMMON</i>	<u>15,932,401</u>	<u>4,047,105</u>	<u>5,046,334</u>	<u>(999,229)</u>
<i>FT. MYERS UNIT 2</i>				
341 STRUCTURES AND IMPROVEMENTS	28,751,597	12,204,747	9,968,648	2,236,099
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,194,175	1,967,815	2,189,065	(221,250)
343 PRIME MOVERS - GENERAL	367,522,551	79,088,073	87,596,757	(8,508,684)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	302,123,631	39,131,213	43,341,142	(4,209,929)
344 GENERATORS	57,280,635	19,398,986	17,855,754	1,543,232
345 ACCESSORY ELECTRIC EQUIPMENT	55,628,985	25,417,944	19,654,721	5,763,223
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,539,476	1,628,771	1,256,430	372,341
<i>TOTAL FT. MYERS UNIT 2</i>	<u>821,041,049</u>	<u>178,837,550</u>	<u>181,862,517</u>	<u>(3,024,967)</u>
<i>FT. MYERS UNIT 3</i>				
341 STRUCTURES AND IMPROVEMENTS	10,445,289	1,539,033	1,133,599	405,434
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,425,923	2,081,549	1,483,561	597,988
343 PRIME MOVERS - GENERAL	164,165,759	(10,456,672)	10,180,429	(20,637,101)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	20,183,733	(1,479,151)	1,440,075	(2,919,226)
344 GENERATORS	46,926,130	7,152,354	5,279,936	1,872,418
345 ACCESSORY ELECTRIC EQUIPMENT	32,964,437	5,278,646	3,744,594	1,534,052
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,734,913	212,247	191,486	20,761
<i>TOTAL FT. MYERS UNIT 3</i>	<u>289,846,185</u>	<u>4,328,006</u>	<u>23,453,680</u>	<u>(19,125,674)</u>
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,126,819,634	187,212,661	210,362,531	(23,149,870)
MANATEE COMBINED CYCLE PLANT				
<i>MANATEE UNIT 3</i>				
341 STRUCTURES AND IMPROVEMENTS	28,927,929	10,726,313	8,296,002	2,430,311
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,008,361	1,497,584	1,159,898	337,686
343 PRIME MOVERS - GENERAL	236,795,038	46,167,493	61,506,546	(15,339,053)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	146,248,668	19,013,518	25,330,720	(6,317,202)
344 GENERATORS	41,417,902	16,420,596	12,133,154	4,287,442
345 ACCESSORY ELECTRIC EQUIPMENT	45,110,148	16,629,259	12,885,118	3,744,141
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,976,397	3,676,138	3,262,339	413,799
<i>TOTAL MANATEE UNIT 3</i>	<u>513,484,442</u>	<u>114,130,902</u>	<u>124,573,777</u>	<u>(10,442,875)</u>
TOTAL MANATEE COMBINED CYCLE PLANT	513,484,442	114,130,902	124,573,777	(10,442,875)

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
MARTIN COMBINED CYCLE PLANT				
<i>MARTIN COMMON</i>				
341 STRUCTURES AND IMPROVEMENTS	49,379,840	31,469,365	23,773,916	7,695,449
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,766,331	3,048,070	2,253,102	794,968
343 PRIME MOVERS - GENERAL	22,788,940	14,037,911	8,729,373	5,308,538
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,230,422	770,616	479,202	291,414
345 ACCESSORY ELECTRIC EQUIPMENT	5,321,992	3,662,480	2,766,537	895,943
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,194,043	2,750,673	2,151,278	599,395
<i>TOTAL MARTIN COMMON</i>	<u>88,681,567</u>	<u>55,739,115</u>	<u>40,153,408</u>	<u>15,585,707</u>
<i>MARTIN UNIT 3</i>				
341 STRUCTURES AND IMPROVEMENTS	1,660,028	1,129,406	850,807	278,599
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	178,721	126,140	94,320	31,820
343 PRIME MOVERS - GENERAL	152,279,614	46,856,499	63,714,248	(16,857,749)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	67,628,799	4,931,417	6,705,612	(1,774,195)
344 GENERATORS	26,577,658	12,491,844	10,709,993	1,781,851
345 ACCESSORY ELECTRIC EQUIPMENT	28,440,138	16,413,361	13,422,597	2,990,764
346 MISCELLANEOUS POWER PLANT EQUIPMENT	569,569	403,368	304,135	99,233
<i>TOTAL MARTIN UNIT 3</i>	<u>277,334,527</u>	<u>82,352,034</u>	<u>95,801,712</u>	<u>(13,449,678)</u>
<i>MARTIN UNIT 4</i>				
341 STRUCTURES AND IMPROVEMENTS	1,498,690	779,399	668,566	110,833
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	178,315	125,767	94,105	31,662
343 PRIME MOVERS - GENERAL	157,866,532	62,665,792	61,237,920	1,427,872
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	100,540,570	14,593,390	14,260,872	332,518
344 GENERATORS	32,812,957	17,243,431	13,769,800	3,473,631
345 ACCESSORY ELECTRIC EQUIPMENT	25,564,311	14,499,926	11,957,393	2,542,533
346 MISCELLANEOUS POWER PLANT EQUIPMENT	826,194	416,190	333,167	83,023
<i>TOTAL MARTIN UNIT 4</i>	<u>319,287,568</u>	<u>110,323,895</u>	<u>102,321,823</u>	<u>8,002,072</u>
<i>MARTIN UNIT 8</i>				
341 STRUCTURES AND IMPROVEMENTS	23,755,210	8,515,386	6,775,384	1,740,002
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,392,824	3,970,615	3,321,100	649,515
343 PRIME MOVERS - GENERAL	256,002,412	48,218,164	63,970,845	(15,752,681)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	213,276,994	24,119,658	31,999,454	(7,879,796)
344 GENERATORS	41,069,900	13,445,958	11,982,297	1,463,661
345 ACCESSORY ELECTRIC EQUIPMENT	51,655,998	17,489,445	15,243,347	2,246,098
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,899,017	1,751,981	1,359,801	392,180
<i>TOTAL MARTIN UNIT 8</i>	<u>602,052,355</u>	<u>117,511,209</u>	<u>134,652,228</u>	<u>(17,141,019)</u>
TOTAL MARTIN COMBINED CYCLE PLANT	1,287,356,017	365,926,253	372,929,171	(7,002,918)

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
SANFORD COMBINED CYCLE PLANT				
<i>SANFORD COMMON</i>				
341 STRUCTURES AND IMPROVEMENTS	71,585,766	29,616,249	26,805,292	2,810,957
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,875	42,745	30,212	12,533
343 PRIME MOVERS - GENERAL	5,932,378	(4,737,256)	1,505,411	(6,242,667)
344 GENERATORS	200,500	36,233	33,682	2,551
345 ACCESSORY ELECTRIC EQUIPMENT	2,142,789	643,155	647,388	(4,233)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,233,762	820,161	687,839	132,322
<i>TOTAL SANFORD COMMON</i>	<u>82,184,069</u>	<u>26,421,287</u>	<u>29,709,824</u>	<u>(3,288,537)</u>
<i>SANFORD UNIT 4</i>				
341 STRUCTURES AND IMPROVEMENTS	7,424,610	3,124,501	3,085,189	39,312
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,803,717	789,469	584,574	204,895
343 PRIME MOVERS - GENERAL	196,875,732	18,672,684	55,094,575	(36,421,891)
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	140,077,308	7,071,393	20,864,456	(13,793,063)
344 GENERATORS	32,820,452	10,272,329	9,720,338	551,991
345 ACCESSORY ELECTRIC EQUIPMENT	35,200,492	14,915,272	12,253,817	2,661,455
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,326,653	1,415,407	1,131,257	284,150
<i>TOTAL SANFORD UNIT 4</i>	<u>417,528,965</u>	<u>56,261,055</u>	<u>102,734,206</u>	<u>(46,473,151)</u>
<i>SANFORD UNIT 5</i>				
341 STRUCTURES AND IMPROVEMENTS	7,275,953	3,148,967	3,010,875	138,092
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,814,776	859,918	631,373	228,545
343 PRIME MOVERS - GENERAL	214,894,008	20,990,061	61,244,253	(40,254,192)
343.2 PRIME MOVERS - CAPITALIZED SPARE PARTS	126,367,538	6,255,267	18,251,455	(11,996,188)
344 GENERATORS	32,632,812	11,677,845	10,454,876	1,222,969
345 ACCESSORY ELECTRIC EQUIPMENT	34,685,483	14,818,331	12,467,391	2,350,940
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,899,894	1,243,698	1,016,194	227,504
<i>TOTAL SANFORD UNIT 5</i>	<u>420,570,464</u>	<u>58,994,088</u>	<u>107,076,417</u>	<u>(48,082,329)</u>
TOTAL SANFORD COMBINED CYCLE PLANT	920,283,497	141,676,429	239,520,447	(97,844,018)
TURKEY POINT COMBINED CYCLE PLANT				
<i>TURKEY POINT UNIT 5</i>				
341 STRUCTURES AND IMPROVEMENTS	32,284,855	10,891,633	7,680,779	3,210,854
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,410,131	4,106,992	2,942,223	1,164,769
343 PRIME MOVERS - GENERAL	250,685,264	39,618,917	54,613,714	(14,994,797)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	128,220,285	12,943,274	17,841,988	(4,898,714)
344 GENERATORS	41,669,542	11,132,485	10,041,485	1,091,000
345 ACCESSORY ELECTRIC EQUIPMENT	51,980,475	16,506,639	12,621,247	3,885,392
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,433,804	3,613,736	3,059,400	554,336
<i>TOTAL TURKEY POINT UNIT 5</i>	<u>529,684,355</u>	<u>98,813,676</u>	<u>108,800,836</u>	<u>(9,987,160)</u>
TOTAL TURKEY POINT COMBINED CYCLE PLANT	529,684,355	98,813,676	108,800,836	(9,987,160)

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
WEST COUNTY COMBINED CYCLE PLANT				
<i>WEST COUNTY COMMON</i>				
341 STRUCTURES AND IMPROVEMENTS	3,120,798	482,630	406,752	75,878
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	450,604	68,020	61,455	6,565
343 PRIME MOVERS - GENERAL	31,206,902	1,389,969	1,678,318	(288,349)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,771,982	12,726,022	15,366,036	(2,640,014)
345 ACCESSORY ELECTRIC EQUIPMENT	1,291,342	107,199	108,498	(1,299)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	836,533	111,543	101,460	10,083
<i>TOTAL WEST COUNTY COMMON</i>	<u>163,678,161</u>	<u>14,885,382</u>	<u>17,722,519</u>	<u>(2,837,137)</u>
<i>WEST COUNTY UNIT 1</i>				
341 STRUCTURES AND IMPROVEMENTS	109,835,744	20,012,782	20,210,641	(197,859)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	21,806,447	2,710,694	3,919,620	(1,208,926)
343 PRIME MOVERS - GENERAL	300,710,821	(22,756,245)	50,044,321	(72,800,566)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	81,954,083	(7,349,277)	16,162,137	(23,511,414)
344 GENERATORS	49,469,105	7,847,276	9,286,257	(1,438,981)
345 ACCESSORY ELECTRIC EQUIPMENT	72,300,016	12,231,627	13,794,840	(1,563,213)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	8,042,081	1,335,110	1,591,865	(256,755)
<i>TOTAL WEST COUNTY UNIT 1</i>	<u>644,118,297</u>	<u>14,031,966</u>	<u>115,009,681</u>	<u>(100,977,715)</u>
<i>WEST COUNTY UNIT 2</i>				
341 STRUCTURES AND IMPROVEMENTS	39,659,646	6,204,493	7,297,431	(1,092,938)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,471,457	284,961	1,255,472	(970,511)
343 PRIME MOVERS - GENERAL	255,637,285	17,744,809	43,270,480	(25,525,671)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	149,878,251	12,481,512	30,436,000	(17,954,488)
344 GENERATORS	43,599,023	6,676,878	8,128,379	(1,451,501)
345 ACCESSORY ELECTRIC EQUIPMENT	33,177,136	5,335,502	6,332,294	(996,792)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,893,351	1,719,196	2,122,037	(402,841)
<i>TOTAL WEST COUNTY UNIT 2</i>	<u>541,316,149</u>	<u>50,447,351</u>	<u>98,842,093</u>	<u>(48,394,742)</u>
<i>WEST COUNTY UNIT 3</i>				
341 STRUCTURES AND IMPROVEMENTS	57,671,242	8,518,122	7,968,373	549,749
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,754,858	742,790	1,415,063	(672,273)
343 PRIME MOVERS - GENERAL	480,389,197	32,738,513	62,928,595	(30,190,082)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	98,598,036	8,887,181	17,082,566	(8,195,385)
344 GENERATORS	64,525,280	9,184,372	8,941,870	242,502
345 ACCESSORY ELECTRIC EQUIPMENT	48,252,610	7,322,267	6,918,185	404,082
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,454,466	7,732,043	1,877,503	5,854,540
<i>TOTAL WEST COUNTY UNIT 3</i>	<u>772,645,690</u>	<u>75,125,287</u>	<u>107,132,155</u>	<u>(32,006,868)</u>
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,121,758,297	154,489,986	338,706,448	(184,216,462)

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
CAPE CANAVERAL COMBINED CYCLE PLANT				
<i>CAPE CANAVERAL COMBINED CYCLE</i>				
341 STRUCTURES AND IMPROVEMENTS	82,092,869	6,368,724	7,013,007	(644,283)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	47,723,728	3,579,557	4,096,291	(516,734)
343 PRIME MOVERS - GENERAL	385,108,676	38,729,543	32,829,732	5,899,811
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	206,255,249	28,539,906	24,192,319	4,347,587
344 GENERATORS	70,269,257	5,194,564	6,306,711	(1,112,147)
345 ACCESSORY ELECTRIC EQUIPMENT	111,693,785	8,403,920	10,028,749	(1,624,829)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,309,493	738,999	996,517	(257,518)
<i>TOTAL CAPE CANAVERAL COMBINED CYCLE</i>	<u>913,453,057</u>	<u>91,555,214</u>	<u>85,463,326</u>	<u>6,091,888</u>
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	913,453,057	91,555,214	85,463,326	6,091,888
RIVIERA COMBINED CYCLE PLANT				
<i>RIVIERA COMBINED CYCLE</i>				
341 STRUCTURES AND IMPROVEMENTS	80,630,958	7,456,698	5,474,267	1,982,431
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	217,306,004	18,577,338	13,486,347	5,090,991
343 PRIME MOVERS - GENERAL	525,780,412	35,938,896	31,729,157	4,209,739
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	139,494,633	16,409,879	14,487,691	1,922,188
344 GENERATORS	79,977,232	5,875,063	5,110,934	764,129
345 ACCESSORY ELECTRIC EQUIPMENT	82,800,568	6,849,745	5,547,650	1,302,095
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,446,561	1,663,361	792,903	870,458
<i>TOTAL RIVIERA COMBINED CYCLE</i>	<u>1,137,436,368</u>	<u>92,770,979</u>	<u>76,628,949</u>	<u>16,142,030</u>
TOTAL RIVIERA COMBINED CYCLE PLANT	1,137,436,368	92,770,979	76,628,949	16,142,030
PT EVERGLADES COMBINED CYCLE PLANT				
<i>PT EVERGLADES COMBINED CYCLE</i>				
341 STRUCTURES AND IMPROVEMENTS	101,607,532	2,299,667	1,310,895	988,772
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	59,665,117	1,350,391	767,574	582,817
343 PRIME MOVERS - GENERAL	499,500,579	8,382,316	6,228,069	2,154,247
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	191,363,196	7,253,893	5,389,650	1,864,243
344 GENERATORS	87,208,139	1,973,768	1,132,685	841,083
345 ACCESSORY ELECTRIC EQUIPMENT	138,483,956	3,134,285	1,834,885	1,299,400
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,795,087	289,589	181,539	108,050
<i>TOTAL PT EVERGLADES COMBINED CYCLE</i>	<u>1,090,623,606</u>	<u>24,683,910</u>	<u>16,845,297</u>	<u>7,838,613</u>
TOTAL PT EVERGLADES COMBINED CYCLE PLANT	1,090,623,606	24,683,910	16,845,297	7,838,613
TOTAL COMBINED CYCLE PRODUCTION PLANT	<u>10,277,035,554</u>	<u>1,537,827,272</u>	<u>1,833,775,170</u>	<u>(295,947,898)</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
PEAKER PLANTS				
<i>LAUDERDALE GTS</i>				
341 STRUCTURES AND IMPROVEMENTS	601,222	330,322	382,344	(52,022)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	194,417	102,093	123,397	(21,304)
343 PRIME MOVERS - GENERAL	14,841,925	1,714,581	1,889,396	(174,815)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	1,858,779	673,466	742,131	(68,665)
344 GENERATORS	1,748,135	750,005	1,341,541	(591,536)
345 ACCESSORY ELECTRIC EQUIPMENT	420,107	174,657	310,276	(135,619)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,935	8,570	16,355	(7,785)
<i>TOTAL LAUDERDALE GTS</i>	<u>19,685,520</u>	<u>3,753,692</u>	<u>4,805,440</u>	<u>(1,051,748)</u>
<i>FT. MYERS GTS</i>				
341 STRUCTURES AND IMPROVEMENTS	941,093	168,137	295,660	(127,523)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	724,318	117,795	225,606	(107,811)
343 PRIME MOVERS - GENERAL	10,218,903	1,207,170	1,358,142	(150,972)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,807,095	1,254,825	1,411,757	(156,932)
344 GENERATORS	4,602,022	551,085	1,475,161	(924,076)
345 ACCESSORY ELECTRIC EQUIPMENT	3,450,438	485,852	852,300	(366,448)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,936	2,632	7,158	(4,526)
<i>TOTAL FT. MYERS GTS</i>	<u>22,764,804</u>	<u>3,787,495</u>	<u>5,625,784</u>	<u>(1,838,289)</u>
<i>LAUDERDALE AND FT. MYERS PEAKERS</i>				
341 STRUCTURES AND IMPROVEMENTS	43,805,886	76,824	548,248	(471,424)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	26,150,085	45,861	336,413	(290,552)
343 PRIME MOVERS - GENERAL	213,843,171	389,972	2,634,291	(2,244,319)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	83,870,827	132,142	892,629	(760,487)
344 GENERATORS	38,221,667	67,031	496,434	(429,403)
345 ACCESSORY ELECTRIC EQUIPMENT	60,694,881	106,443	804,195	(697,752)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	5,607,843	9,835	79,565	(69,730)
<i>TOTAL LAUDERDALE AND FT. MYERS PEAKERS</i>	<u>472,194,358</u>	<u>828,108</u>	<u>5,791,775</u>	<u>(4,963,667)</u>
TOTAL PEAKER PLANTS	<u>514,644,682</u>	<u>8,369,296</u>	<u>16,222,999</u>	<u>(7,853,703)</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	ORIGINAL COST (1)	BOOK RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4) = (2) - (3)
SOLAR PRODUCTION PLANT				
<i>DESOTO SOLAR</i>				
341 STRUCTURES AND IMPROVEMENTS	4,635,209	990,040	1,083,432	(93,392)
343 PRIME MOVERS - GENERAL	118,689,127	28,800,157	28,981,407	(181,250)
345 ACCESSORY ELECTRIC EQUIPMENT	27,532,945	4,878,293	6,672,208	(1,793,915)
<i>TOTAL DESOTOSOLAR</i>	<u>150,857,280</u>	<u>34,668,490</u>	<u>36,737,047</u>	<u>(2,068,557)</u>
<i>SPACE COAST SOLAR</i>				
341 STRUCTURES AND IMPROVEMENTS	3,986,978	748,519	847,026	(98,507)
343 PRIME MOVERS - GENERAL	52,858,699	11,827,508	11,229,727	597,781
345 ACCESSORY ELECTRIC EQUIPMENT	6,281,496	1,091,797	1,334,492	(242,695)
<i>TOTAL SPACE COAST SOLAR</i>	<u>63,127,172</u>	<u>13,667,824</u>	<u>13,411,245</u>	<u>256,579</u>
<i>MARTIN SOLAR</i>				
341 STRUCTURES AND IMPROVEMENTS	21,320,036	3,172,447	3,762,432	(589,985)
343 PRIME MOVERS - GENERAL	405,752,300	73,095,004	71,714,409	1,380,595
345 ACCESSORY ELECTRIC EQUIPMENT	4,239,215	633,733	765,617	(131,884)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,335	257	242	15
<i>TOTAL MARTIN SOLAR</i>	<u>431,312,886</u>	<u>76,901,441</u>	<u>76,242,700</u>	<u>658,741</u>
<i>BABCOCK RANCH SOLAR</i>				
341 STRUCTURES AND IMPROVEMENTS	4,078,184	18,086	67,983	(49,897)
343 PRIME MOVERS - GENERAL	104,118,206	461,738	1,735,650	(1,273,912)
345 ACCESSORY ELECTRIC EQUIPMENT	24,224,241	107,428	403,818	(296,390)
<i>TOTAL BABCOCK RANCH SOLAR</i>	<u>132,420,631</u>	<u>587,252</u>	<u>2,207,451</u>	<u>(1,620,199)</u>
<i>MANATEE SOLAR</i>				
341 STRUCTURES AND IMPROVEMENTS	4,118,679	7,223	68,658	(61,435)
343 PRIME MOVERS - GENERAL	105,224,179	184,536	1,754,087	(1,569,551)
345 ACCESSORY ELECTRIC EQUIPMENT	24,464,781	42,905	407,828	(364,923)
<i>TOTAL MANATEE SOLAR</i>	<u>133,807,639</u>	<u>234,664</u>	<u>2,230,573</u>	<u>(1,995,909)</u>
<i>CITRUS SOLAR</i>				
341 STRUCTURES AND IMPROVEMENTS	4,207,181	18,559	70,134	(51,575)
343 PRIME MOVERS - GENERAL	107,250,213	473,102	1,787,861	(1,314,759)
345 ACCESSORY ELECTRIC EQUIPMENT	24,990,480	110,238	416,591	(306,353)
<i>TOTAL CITRUS SOLAR</i>	<u>136,447,874</u>	<u>601,899</u>	<u>2,274,586</u>	<u>(1,672,687)</u>
TOTAL SOLAR PRODUCTION PLANT	<u>1,047,973,483</u>	<u>126,661,571</u>	<u>133,103,602</u>	<u>(6,442,031)</u>
TOTAL PRODUCTION PLANT	<u>22,795,357,882</u>	<u>5,541,188,910</u>	<u>6,081,542,211</u>	<u>(540,353,301)</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>THEORETICAL RESERVE IMBALANCE</u> (4) = (2) - (3)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT				
TRANSMISSION PLANT				
350.2 EASEMENTS	240,510,767	80,181,515	70,338,849	9,842,666
352 STRUCTURES AND IMPROVEMENTS	154,719,740	40,213,775	34,271,162	5,942,613
353 STATION EQUIPMENT	1,741,377,472	504,497,585	403,916,862	100,580,723
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS	400,209,880	67,360,985	84,475,813	(17,114,828)
354 TOWERS AND FIXTURES	349,056,185	225,421,515	174,893,168	50,528,347
355 POLES AND FIXTURES	1,242,636,001	420,741,337	377,201,142	43,540,195
356 OVERHEAD CONDUCTORS AND DEVICES	854,174,816	364,102,828	296,136,869	67,965,959
357 UNDERGROUND CONDUIT	75,512,192	26,533,422	22,845,111	3,688,311
358 UNDERGROUND CONDUCTORS AND DEVICES	104,576,520	29,275,918	30,276,369	(1,000,451)
359 ROADS AND TRAILS	113,485,941	42,504,639	34,294,521	8,210,118
TOTAL TRANSMISSION PLANT	5,276,259,513	1,800,833,520	1,528,649,866	272,183,654
DISTRIBUTION PLANT				
361 STRUCTURES AND IMPROVEMENTS	198,554,703	55,416,150	53,060,060	2,356,090
362 STATION EQUIPMENT	1,740,028,154	531,280,566	483,537,213	47,743,353
364.1 POLES, TOWERS AND FIXTURES - WOOD	1,083,692,909	481,024,953	601,487,567	(120,462,614)
364.2 POLES, TOWERS AND FIXTURES - CONCRETE	706,877,719	98,411,503	123,056,600	(24,645,097)
365 OVERHEAD CONDUCTORS AND DEVICES	1,991,793,394	740,342,106	684,391,577	55,950,529
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM	1,528,850,821	345,598,141	335,367,143	10,230,998
366.7 UNDERGROUND CONDUIT - DIRECT BURIED	193,885,661	26,860,958	26,987,876	(126,918)
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	1,723,803,662	475,313,897	437,155,963	38,157,934
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	731,720,379	288,138,701	249,066,376	39,072,325
368 LINE TRANSFORMERS	2,172,571,477	977,456,673	774,017,804	203,438,869
369.1 SERVICES - OVERHEAD	429,359,956	121,671,610	129,524,820	(7,853,210)
369.6 SERVICES - UNDERGROUND	818,122,343	316,173,519	277,745,936	38,427,583
370 METERS	90,547,258	64,524,789	64,524,789	-
370.1 METERS - AMI	752,056,781	195,134,861	215,044,621	(19,909,760)
371 INSTALLATIONS ON CUSTOMER'S PREMISES	77,912,064	32,661,220	24,048,937	8,612,283
373 STREET LIGHTING AND SIGNAL SYSTEMS	463,393,095	175,429,642	116,183,611	59,246,031
TOTAL DISTRIBUTION PLANT	14,703,170,376	4,925,439,290	4,595,200,893	330,238,397

FLORIDA POWER AND LIGHT COMPANY

TABLE 5. COMPARISON OF BOOK RESERVE AND THEORETICAL RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2016

	ORIGINAL COST (1)	BOOK RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4) = (2) - (3)
GENERAL PLANT				
390 STRUCTURES AND IMPROVEMENTS	435,222,597	123,109,607	120,539,875	2,569,732
392.1 AUTOMOBILES	9,038,959	1,913,929	2,480,372	(566,443)
392.2 LIGHT TRUCKS	47,500,083	12,551,216	14,073,348	(1,522,132)
392.3 HEAVY TRUCKS	241,647,650	99,939,976	84,279,588	15,660,388
392.4 TRACTOR TRAILERS	767,855	638,910	389,251	249,659
392.9 TRAILERS	21,065,643	2,761,578	4,998,653	(2,237,075)
396.1 POWER OPERATED EQUIPMENT	4,766,126	2,061,673	1,869,508	192,165
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS	11,992,500	9,422,442	5,389,473	4,032,969
TOTAL GENERAL PLANT	772,001,412	252,399,331	234,020,068	18,379,263
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	20,751,431,301	6,978,672,141	6,357,870,827	620,801,314
GRAND TOTAL	43,546,789,183	12,519,861,051	12,439,413,038	80,448,013

FLORIDA POWER AND LIGHT COMPANY

**TABLE 6. COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AVERAGE AGES, AVERAGE REMAINING LIVES AND ANNUAL DEPRECIATION RATES
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009						PROPOSED COMPONENTS AS OF DECEMBER 31, 2016					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
STEAM PRODUCTION PLANT												
MANATEE STEAM PLANT												
<i>MANATEE COMMON</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2027	0.0032	(1)	23.9	17.0	2.1	06-2028	80 - R2 *	(1)	26.3	11.28	3.17
312 BOILER PLANT EQUIPMENT	06-2027	0.0094	(2)	21.5	16.1	2.6	06-2028	50 - S0 *	(2)	8.2	11.13	7.62
314 TURBOGENERATOR UNITS	06-2027	0.0120	0	21.5	15.7	2.6	06-2028	55 - R0.5 *	(1)	30.8	10.74	2.02
315 ACCESSORY ELECTRIC EQUIPMENT	06-2027	0.0052	(5)	29.0	16.7	2.4	06-2028	65 - S0 *	(2)	34.3	10.86	2.34
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2027	0.0071	(1)	22.5	16.4	2.4	06-2028	65 - R0.5 *	(1)	29.6	10.92	2.08
<i>MANATEE UNIT 1</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2027	0.0032	(1)	29.5	17.0	2.1	06-2028	80 - R2 *	(1)	38.6	11.12	1.74
312 BOILER PLANT EQUIPMENT	06-2027	0.0094	(2)	19.7	16.1	2.6	06-2028	50 - S0 *	(2)	18.6	10.89	4.64
314 TURBOGENERATOR UNITS	06-2027	0.0120	0	18.6	15.7	2.6	06-2028	55 - R0.5 *	(1)	20.9	10.86	4.03
315 ACCESSORY ELECTRIC EQUIPMENT	06-2027	0.0052	(5)	19.7	16.7	2.4	06-2028	65 - S0 *	(2)	19.2	11.12	4.11
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2027	0.0071	(1)	28.2	16.4	2.4	06-2028	65 - R0.5 *	(1)	27.7	10.97	3.91
<i>MANATEE UNIT 2</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2027	0.0032	(1)	28.8	17.0	2.1	06-2028	80 - R2 *	(1)	37.4	11.15	1.83
312 BOILER PLANT EQUIPMENT	06-2027	0.0094	(2)	17.5	16.1	2.6	06-2028	50 - S0 *	(2)	16.3	10.92	4.99
314 TURBOGENERATOR UNITS	06-2027	0.0120	0	19.7	15.7	2.6	06-2028	55 - R0.5 *	(1)	22.4	10.85	3.72
315 ACCESSORY ELECTRIC EQUIPMENT	06-2027	0.0052	(5)	15.4	16.7	2.4	06-2028	65 - S0 *	(2)	15.5	11.14	4.48
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2027	0.0071	(1)	27.1	16.4	2.4	06-2028	65 - R0.5 *	(1)	22.8	10.99	4.79
MARTIN STEAM PLANT												
<i>MARTIN COMMON</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2031	0.0032	(1)	26.5	21	2.1	06-2031	80 - R2 *	(1)	31.9	14.04	2.52
312 BOILER PLANT EQUIPMENT	06-2031	0.0094	(5)	20.5	19.4	2.6	06-2031	50 - S0 *	(2)	16.6	13.57	4.45
314 TURBOGENERATOR UNITS	06-2031	0.0120	0	17.6	18.8	2.6	06-2031	55 - R0.5 *	(1)	22.6	13.43	3.48
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	0.0052	(5)	24.0	20	2.4	06-2031	65 - S0 *	(2)	23.1	13.78	3.57
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	0.0071	0	23.2	19.9	2.4	06-2031	65 - R0.5 *	(1)	22.5	13.67	3.79
<i>MARTIN PIPELINE</i>												
312 BOILER PLANT EQUIPMENT	06-2031	0.0094	(5)	16.5	19.4	2.6	06-2031	50 - S0 *	0	23.5	13.04	0.00
<i>MARTIN UNIT 1</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2031	0.0032	(1)	28.0	21	2.1	06-2031	80 - R2 *	(1)	32.4	14.03	2.68
312 BOILER PLANT EQUIPMENT	06-2031	0.0094	(5)	25.1	19.4	2.6	06-2031	50 - S0 *	(2)	20.1	13.44	4.53
314 TURBOGENERATOR UNITS	06-2031	0.0120	0	20.1	18.8	2.6	06-2031	55 - R0.5 *	(1)	22.0	13.44	3.35
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	0.0052	(5)	23.7	20	2.4	06-2031	65 - S0 *	(2)	24.9	13.72	3.12
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	0.0071	0	25.2	19.9	2.4	06-2031	65 - R0.5 *	(1)	23.3	13.67	3.81
<i>MARTIN UNIT 2</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2031	0.0032	(1)	27.2	21	2.1	06-2031	80 - R2 *	(1)	33.5	13.98	2.39
312 BOILER PLANT EQUIPMENT	06-2031	0.0094	(5)	23.1	19.4	2.6	06-2031	50 - S0 *	(2)	19.0	13.48	4.64
314 TURBOGENERATOR UNITS	06-2031	0.0120	0	20.5	18.8	2.6	06-2031	55 - R0.5 *	(1)	18.7	13.52	4.79
315 ACCESSORY ELECTRIC EQUIPMENT	06-2031	0.0052	(5)	19.2	20	2.4	06-2031	65 - S0 *	(2)	19.8	13.83	3.56
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	0.0071	0	25.1	19.9	2.4	06-2031	65 - R0.5 *	(1)	21.5	13.71	4.31

FLORIDA POWER AND LIGHT COMPANY

TABLE 6. COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AVERAGE AGES, AVERAGE REMAINING LIVES AND ANNUAL DEPRECIATION RATES BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009						PROPOSED COMPONENTS AS OF DECEMBER 31, 2016					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SCHERER STEAM PLANT												
<i>SCHERER COAL CARS</i>												
312 BOILER PLANT EQUIPMENT	06-2039	0.0094	(5)	12.0	26	2.6	06-2039	50 - S0 *	0	19.2	19.25	0.00
<i>SCHERER COMMON</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2039	0.0032	(1)	14.9	28	2.1	06-2039	80 - R2 *	(1)	21.2	21.60	2.24
312 BOILER PLANT EQUIPMENT	06-2039	0.0094	(5)	14.4	26	2.6	06-2039	50 - S0 *	(4)	19.2	19.34	2.96
314 TURBOGENERATOR UNITS	06-2039	0.0120	0	16.0	25	2.6	06-2039	55 - R0.5 *	(1)	20.6	19.91	2.95
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	0.0052	(4)	15.9	27	2.4	06-2039	65 - S0 *	(4)	22.7	20.22	2.40
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	0.0071	(1)	15.0	27	2.4	06-2039	65 - R0.5 *	(1)	20.1	20.49	2.62
<i>SCHERER COMMON UNIT 3 AND 4</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2039	0.0032	(1)	16.0	28	2.2	06-2039	80 - R2 *	(1)	22.6	21.56	2.14
312 BOILER PLANT EQUIPMENT	06-2039	0.0094	(5)	14.6	26	2.7	06-2039	50 - S0 *	(4)	17.5	19.59	3.11
314 TURBOGENERATOR UNITS	06-2039	0.0120	0	16.0	25	2.6	06-2039	55 - R0.5 *	(1)	3.7	20.55	4.53
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	0.0052	(4)	14.7	27	2.4	06-2039	65 - S0 *	(4)	3.6	21.48	4.44
<i>SCHERER UNIT 4</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2039	0.0032	(1)	15.8	28	2.1	06-2039	80 - R2 *	(1)	11.6	21.89	3.48
312 BOILER PLANT EQUIPMENT	06-2039	0.0094	(5)	15.0	26	2.6	06-2039	50 - S0 *	(4)	11.7	20.16	3.84
314 TURBOGENERATOR UNITS	06-2039	0.0120	0	15.7	25	2.6	06-2039	55 - R0.5 *	(1)	21.4	19.88	2.68
315 ACCESSORY ELECTRIC EQUIPMENT	06-2039	0.0052	(4)	15.6	27	2.4	06-2039	65 - S0 *	(4)	12.7	20.96	3.60
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	0.0071	(1)	12.7	27	2.4	06-2039	65 - R0.5 *	(1)	16.1	20.62	2.74
SJRPP STEAM PLANT												
<i>SJRPP COAL AND LIMESTONE</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2038	0.0032	(1)	20.2	28	2.1	06-2038	80 - R2 *	(1)	27.0	20.48	2.44
312 BOILER PLANT EQUIPMENT	06-2038	0.0094	(5)	19.8	26	2.6	06-2038	50 - S0 *	(4)	26.2	18.00	3.03
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	0.0052	(4)	20.6	27	2.4	06-2038	65 - S0 *	(4)	27.6	19.17	2.46
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	0.0071	(1)	21.6	27	2.4	06-2038	65 - R0.5 *	(1)	29.1	19.33	2.44
<i>SJRPP COAL CARS</i>												
312 BOILER PLANT EQUIPMENT	06-2038	0.0094	(5)	15.0	26	2.6	06-2038	50 - S0 *	0	26.6	17.84	0.00
<i>SJRPP COMMON</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2038	0.0032	(1)	15.4	27	2.1	06-2038	80 - R2 *	(1)	26.3	20.54	1.66
312 BOILER PLANT EQUIPMENT	06-2038	0.0094	(5)	13.5	25	2.6	06-2038	50 - S0 *	(4)	24.2	18.22	1.90
314 TURBOGENERATOR UNITS	06-2038	0.0120	0	15.7	24	2.6	06-2038	55 - R0.5 *	(1)	28.3	18.75	1.79
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	0.0052	(4)	15.9	26	2.4	06-2038	65 - S0 *	(4)	27.0	19.27	1.85
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	0.0071	(1)	13.9	26	2.4	06-2038	65 - R0.5 *	(1)	24.6	19.52	1.95
<i>SJRPP GYPSUM AND ASH</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2038	0.0032	(1)	21.0	27	2.1	06-2038	80 - R2 *	(1)	26.2	20.54	2.40
312 BOILER PLANT EQUIPMENT	06-2038	0.0094	(5)	20.0	25	2.6	06-2038	50 - S0 *	(4)	27.0	17.87	2.71
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	0.0052	(4)	16.0	26	2.4	06-2038	65 - S0 *	(4)	23.3	19.35	2.26
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	0.0071	(1)	21.5	26	2.4	06-2038	65 - R0.5 *	(1)	21.3	19.65	3.02
<i>SJRPP UNIT 1</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2038	0.0032	(1)	16.0	27	2.1	06-2038	80 - R2 *	(1)	28.6	20.45	1.43
312 BOILER PLANT EQUIPMENT	06-2038	0.0094	(5)	15.0	25	2.6	06-2038	50 - S0 *	(4)	21.2	18.54	2.90
314 TURBOGENERATOR UNITS	06-2038	0.0120	0	14.4	24	2.6	06-2038	55 - R0.5 *	(1)	20.1	19.20	2.73
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	0.0052	(4)	15.7	26	2.4	06-2038	65 - S0 *	(4)	25.7	19.36	2.10
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	0.0071	(1)	15.2	26	2.4	06-2038	65 - R0.5 *	(1)	27.5	19.40	1.69
<i>SJRPP UNIT 2</i>												
311 STRUCTURES AND IMPROVEMENTS	06-2038	0.0032	(1)	20.7	27	2.1	06-2038	80 - R2 *	(1)	28.2	20.43	2.14
312 BOILER PLANT EQUIPMENT	06-2038	0.0094	(5)	19.2	25	2.6	06-2038	50 - S0 *	(4)	20.6	18.56	3.24
314 TURBOGENERATOR UNITS	06-2038	0.0120	0	18.0	24	2.6	06-2038	55 - R0.5 *	(1)	19.4	19.21	3.30
315 ACCESSORY ELECTRIC EQUIPMENT	06-2038	0.0052	(4)	20.4	26	2.4	06-2038	65 - S0 *	(4)	25.8	19.27	2.67
316 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	0.0071	(1)	19.6	26	2.4	06-2038	65 - R0.5 *	(1)	27.2	19.45	2.35

FLORIDA POWER AND LIGHT COMPANY

TABLE 6. COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AVERAGE AGES, AVERAGE REMAINING LIVES AND ANNUAL DEPRECIATION RATES BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009						PROPOSED COMPONENTS AS OF DECEMBER 31, 2016					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE (3)	AVERAGE AGE (4)	AVERAGE REMAINING LIFE (5)	ANNUAL DEPRECIATION RATE (6)	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE (9)	AVERAGE AGE (10)	AVERAGE REMAINING LIFE (11)	ANNUAL DEPRECIATION RATE (12)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NUCLEAR PRODUCTION PLANT												
ST. LUCIE NUCLEAR PLANT												
<i>ST. LUCIE COMMON</i>												
321 STRUCTURES AND IMPROVEMENTS	06-2043	0.0028	0	20.8	32	1.8	04-2043	100 - R1.5 *	(1)	25.9	25.17	2.25
322 REACTOR PLANT EQUIPMENT	06-2043	0.0056	(2)	11.0	30	2.0	04-2043	60 - R1 *	(2)	17.5	23.69	1.92
323 TURBOGENERATOR UNITS	06-2043	0.0138	0	20.4	27	2.4	04-2043	45 - R0.5 *	0	12.1	22.26	7.22
324 ACCESSORY ELECTRIC EQUIPMENT	06-2043	0.0012	(2)	20.3	33	1.8	04-2043	75 - R2.5 *	(1)	26.4	24.78	2.09
325 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	0.0032	0	19.5	32	1.8	04-2043	50 - R1.5 *	(3)	18.4	22.70	4.06
<i>ST. LUCIE UNIT 1</i>												
321 STRUCTURES AND IMPROVEMENTS	06-2036	0.0028	0	25.4	26	1.8	03-2036	100 - R1.5 *	(1)	27.1	18.67	2.66
322 REACTOR PLANT EQUIPMENT	06-2036	0.0056	(2)	16.6	25	2.0	03-2036	60 - R1 *	(2)	14.9	18.00	3.72
323 TURBOGENERATOR UNITS	06-2036	0.0138	0	25.0	22	2.4	03-2036	45 - R0.5 *	0	8.0	17.31	5.11
324 ACCESSORY ELECTRIC EQUIPMENT	06-2036	0.0012	(2)	24.3	26	1.8	03-2036	75 - R2.5 *	(1)	21.6	18.68	3.20
325 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2036	0.0032	0	29.0	25	1.8	03-2036	50 - R1.5 *	(3)	33.9	15.87	2.59
<i>ST. LUCIE UNIT 2</i>												
321 STRUCTURES AND IMPROVEMENTS	06-2043	0.0028	0	24.9	32	1.8	04-2043	100 - R1.5 *	(1)	27.0	25.16	2.27
322 REACTOR PLANT EQUIPMENT	06-2043	0.0056	(2)	17.7	30	2.0	04-2043	60 - R1 *	(2)	17.2	23.70	2.75
323 TURBOGENERATOR UNITS	06-2043	0.0138	0	24.4	27	2.4	04-2043	45 - R0.5 *	0	10.1	22.42	3.86
324 ACCESSORY ELECTRIC EQUIPMENT	06-2043	0.0012	(2)	24.7	33	1.8	04-2043	75 - R2.5 *	(1)	27.7	24.68	2.27
325 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	0.0032	0	25.9	32	1.8	04-2043	50 - R1.5 *	(3)	29.2	20.78	2.73
TURKEY POINT NUCLEAR PLANT												
<i>TURKEY POINT COMMON</i>												
321 STRUCTURES AND IMPROVEMENTS	06-2033	0.0028	0	17.4	23	1.8	04-2033	100 - R1.5 *	(1)	19.1	15.98	3.13
322 REACTOR PLANT EQUIPMENT	06-2033	0.0056	(2)	16.3	22	2.0	04-2033	60 - R1 *	(2)	8.4	15.58	5.43
323 TURBOGENERATOR UNITS	06-2033	0.0138	0	6.2	19.9	2.4	04-2033	45 - R0.5 *	0	9.8	14.91	5.05
324 ACCESSORY ELECTRIC EQUIPMENT	06-2033	0.0012	(2)	16.7	23	1.8	04-2033	75 - R2.5 *	(1)	21.0	15.97	2.36
325 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	0.0032	0	15.4	23	1.8	04-2033	50 - R1.5 *	(3)	15.5	15.30	3.67
<i>TURKEY POINT UNIT 3</i>												
321 STRUCTURES AND IMPROVEMENTS	06-2032	0.0028	0	19.2	23	1.8	07-2032	100 - R1.5 *	(1)	10.2	15.31	5.23
322 REACTOR PLANT EQUIPMENT	06-2032	0.0056	(2)	16.7	22	2.0	07-2032	60 - R1 *	(2)	12.6	14.82	4.94
323 TURBOGENERATOR UNITS	06-2032	0.0138	0	23.5	19.9	2.4	07-2032	45 - R0.5 *	0	5.7	14.39	6.20
324 ACCESSORY ELECTRIC EQUIPMENT	06-2032	0.0012	(2)	22.3	23	1.8	07-2032	75 - R2.5 *	(1)	19.9	15.28	3.46
325 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2032	0.0032	0	26.7	23	1.8	07-2032	50 - R1.5 *	(3)	8.4	14.84	6.62
<i>TURKEY POINT UNIT 4</i>												
321 STRUCTURES AND IMPROVEMENTS	06-2033	0.0028	0	15.9	23	1.8	04-2033	100 - R1.5 *	(1)	15.3	16.01	3.90
322 REACTOR PLANT EQUIPMENT	06-2033	0.0056	(2)	16.3	22	2.0	04-2033	60 - R1 *	(2)	13.3	15.49	4.28
323 TURBOGENERATOR UNITS	06-2033	0.0138	0	20.5	19.9	2.4	04-2033	45 - R0.5 *	0	6.1	15.02	5.78
324 ACCESSORY ELECTRIC EQUIPMENT	06-2033	0.0012	(2)	19.9	23	1.8	04-2033	75 - R2.5 *	(1)	22.3	15.93	2.62
325 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	0.0032	0	22.6	23	1.8	04-2033	50 - R1.5 *	(3)	10.2	15.48	6.55

FLORIDA POWER AND LIGHT COMPANY

**TABLE 6. COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AVERAGE AGES, AVERAGE REMAINING LIVES AND ANNUAL DEPRECIATION RATES
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009						PROPOSED COMPONENTS AS OF DECEMBER 31, 2016					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE (3)	AVERAGE AGE (4)	AVERAGE REMAINING LIFE (5)	ANNUAL DEPRECIATION RATE (6)	PROBABLE RETIREMENT DATE	SURVIVOR CURVE (8)	NET SALVAGE (9)	AVERAGE AGE (10)	AVERAGE REMAINING LIFE (11)	ANNUAL DEPRECIATION RATE (12)
	(1)	(2)					(7)					
COMBINED CYCLE PRODUCTION PLANT												
LAUDERDALE COMBINED CYCLE PLANT												
<i>LAUDERDALE COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2023	0.0023	(2)	15.8	13.3	3.5	06-2033	80 - R2 *	(2)	19.8	16.08	2.20
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2023	0.0095	0	15.6	12.6	3.8	06-2033	50 - R1.5 *	(3)	18.0	15.29	3.09
343 PRIME MOVERS - GENERAL	06-2023	0.0057	0	3.3	8.9	**	06-2033	50 - R1 *	(3)	3.7	15.62	5.20
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2023	0.1565	0	2.5	8.9	**	06-2033	9 - L0 *	35	3.1	7.11	6.42
344 GENERATORS	06-2023	0.0016	(1)	16.7	13.3	3.4	06-2033	60 - R2 *	(3)	15.5	15.89	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	06-2023	0.0013	(1)	16.1	13.4	3.4	06-2033	50 - R2.5 *	(2)	22.5	15.25	1.60
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2023	0.0026	0	13.0	13.2	3.4	06-2033	50 - S0.5 *	(2)	14.7	15.38	3.42
<i>LAUDERDALE UNIT 4</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2023	0.0023	(2)	16.0	13.3	3.5	06-2033	80 - R2 *	(2)	20.4	16.07	2.09
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2023	0.0095	0	13.2	12.6	3.8	06-2033	50 - R1.5 *	(3)	19.7	15.20	1.78
343 PRIME MOVERS - GENERAL	06-2023	0.0057	0	12.9	11.2	**	06-2033	50 - R1 *	(3)	18.5	15.16	4.11
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2023	0.1565	0	4.9	11.2	**	06-2033	9 - L0 *	35	4.3	6.74	7.66
344 GENERATORS	06-2023	0.0016	(1)	15.4	13.3	3.4	06-2033	60 - R2 *	(3)	21.0	15.69	2.02
345 ACCESSORY ELECTRIC EQUIPMENT	06-2023	0.0013	(1)	15.9	13.4	3.4	06-2033	50 - R2.5 *	(2)	20.0	15.43	2.43
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2023	0.0026	0	14.8	13.2	3.4	06-2033	50 - S0.5 *	(2)	20.8	14.87	1.94
<i>LAUDERDALE UNIT 5</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2023	0.0023	(2)	16.0	13.3	3.5	06-2033	80 - R2 *	(2)	18.4	16.11	2.55
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2023	0.0095	0	12.2	12.6	3.8	06-2033	50 - R1.5 *	(3)	16.9	15.38	2.28
343 PRIME MOVERS - GENERAL	06-2023	0.0057	0	13.3	11.5	**	06-2033	50 - R1 *	(3)	17.9	15.19	5.00
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2023	0.1565	0	4.8	11.5	**	06-2033	9 - L0 *	35	3.2	7.21	8.06
344 GENERATORS	06-2023	0.0016	(1)	14.6	13.3	3.4	06-2033	60 - R2 *	(3)	19.4	15.76	2.03
345 ACCESSORY ELECTRIC EQUIPMENT	06-2023	0.0013	(1)	16.0	13.4	3.4	06-2033	50 - R2.5 *	(2)	19.1	15.51	2.58
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2023	0.0026	0	15.2	13.2	3.4	06-2033	50 - S0.5 *	(2)	20.6	14.89	2.08
FT. MYERS COMBINED CYCLE PLANT												
<i>FT. MYERS COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2033	0.0023	(2)	26.8	23	3.5	06-2043	80 - R2 *	(2)	23.8	25.06	3.11
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	0.0095	0	41.8	21	3.8	06-2043	50 - R1.5 *	(3)	48.4	15.56	4.32
343 PRIME MOVERS - GENERAL	06-2033	0.0057	0	1.5	13.9	**	06-2043	50 - R1 *	(3)	4.4	23.96	3.12
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	0.1565	0	1.5	13.9	**	06-2043	9 - L0 *	35	6.9	5.82	2.17
344 GENERATORS	06-2033	0.0016	(1)	20.7	23	3.4	06-2043	60 - R2 *	(3)	3.2	25.42	3.77
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	0.0013	(1)	29.6	23	3.4	06-2043	50 - R2.5 *	(2)	5.9	24.91	3.61
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	0.0026	0	15.2	23	3.4	06-2043	50 - S0.5 *	(2)	15.9	22.83	3.34
<i>FT. MYERS UNIT 2</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2033	0.0023	(2)	10.3	22	3.5	06-2043	80 - R2 *	(2)	15.8	25.41	2.34
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	0.0095	0	9.1	20	3.8	06-2043	50 - R1.5 *	(3)	14.8	23.43	3.04
343 PRIME MOVERS - GENERAL	06-2033	0.0057	0	6.6	18	**	06-2043	50 - R1 *	(3)	10.0	23.53	3.46
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	0.1565	0	3.4	18	**	06-2043	9 - L0 *	35	4.3	7.01	7.42
344 GENERATORS	06-2033	0.0016	(1)	10.0	22	3.4	06-2043	60 - R2 *	(3)	13.2	24.73	2.80
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	0.0013	(1)	8.4	22	3.4	06-2043	50 - R2.5 *	(2)	14.3	24.10	2.34
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	0.0026	0	8.5	22	3.4	06-2043	50 - S0.5 *	(2)	14.1	22.90	2.44
<i>FT. MYERS UNIT 3</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2033	0.0023	(2)	6.1	23	3.5	06-2043	80 - R2 *	(2)	4.1	25.82	3.38
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	0.0095	0	6.1	21	3.8	06-2043	50 - R1.5 *	(3)	4.2	24.47	3.58
343 PRIME MOVERS - GENERAL	06-2033	0.0057	0	4.8	15.5	**	06-2043	50 - R1 *	(3)	4.2	24.47	3.58
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	0.1565	0	3.6	15.5	**	06-2043	25 - R1 *	(3)	2.2	24.09	4.54
344 GENERATORS	06-2033	0.0016	(1)	6.1	23	3.4	06-2043	60 - R2 *	29	3.1	19.90	3.94
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	0.0013	(1)	6.1	23	3.4	06-2043	50 - R2.5 *	(3)	4.2	25.38	3.46
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	0.0026	0	6.1	23	3.4	06-2043	50 - S0.5 *	(2)	4.2	25.32	3.40
MANATEE COMBINED CYCLE PLANT												
<i>MANATEE UNIT 3</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2035	0.0023	(2)	4.4	25	3.5	06-2045	80 - R2 *	(2)	11.3	27.38	2.37
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2035	0.0095	0	4.4	23	3.8	06-2045	50 - R1.5 *	(3)	11.4	25.26	2.60
343 PRIME MOVERS - GENERAL	06-2035	0.0057	0	4.2	20	**	06-2045	50 - R1 *	(3)	10.4	24.95	3.35
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2035	0.1565	0	3.4	20	**	06-2045	9 - L0 *	35	5.1	6.60	7.88
344 GENERATORS	06-2035	0.0016	(1)	4.4	25	3.4	06-2045	60 - R2 *	(3)	11.4	26.60	2.38
345 ACCESSORY ELECTRIC EQUIPMENT	06-2035	0.0013	(1)	4.2	25	3.4	06-2045	50 - R2.5 *	(2)	10.9	26.16	2.49
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2035	0.0026	0	4.5	25	3.4	06-2045	50 - S0.5 *	(2)	11.1	24.71	2.77

FLORIDA POWER AND LIGHT COMPANY

TABLE 6. COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AVERAGE AGES, AVERAGE REMAINING LIVES AND ANNUAL DEPRECIATION RATES BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009						PROPOSED COMPONENTS AS OF DECEMBER 31, 2016					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MARTIN COMBINED CYCLE PLANT												
<i>MARTIN COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2024	0.0023	(2)	14.7	14.2	3.5	06-2034	80 - R2 *	(2)	18.6	17.05	2.24
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2024	0.0095	0	14.1	13.5	3.8	06-2034	50 - R1.5 *	(3)	18.0	16.15	2.42
343 PRIME MOVERS - GENERAL	06-2024	0.0057	0	11.6	12.0	** 4.3	06-2034	50 - R1 *	(3)	14.4	16.17	2.56
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2024	0.1565	0	1.7	12.0	** 4.3	06-2034	9 - L0 *	35	6.3	6.01	5.07
345 ACCESSORY ELECTRIC EQUIPMENT	06-2024	0.0013	(1)	15.0	14.4	3.4	06-2034	50 - R2.5 *	(2)	20.0	16.28	2.04
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2024	0.0026	0	14.4	14.2	3.4	06-2034	50 - S0.5 *	(2)	19.7	15.74	2.31
<i>MARTIN UNIT 3</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2024	0.0023	(2)	14.5	14.2	3.5	06-2034	80 - R2 *	(2)	19.8	17.02	2.00
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2024	0.0095	0	15.1	13.5	3.8	06-2034	50 - R1.5 *	(3)	20.9	15.96	2.03
343 PRIME MOVERS - GENERAL	06-2024	0.0057	0	12.1	12.5	** 4.2	06-2034	50 - R1 *	(3)	16.2	16.10	4.49
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2024	0.1565	0	3.9	12.5	** 4.2	06-2034	9 - L0 *	35	2.5	7.50	7.69
344 GENERATORS	06-2024	0.0016	(1)	13.6	14.3	3.4	06-2034	60 - R2 *	(3)	14.7	16.83	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	06-2024	0.0013	(1)	15.0	14.4	3.4	06-2034	50 - R2.5 *	(2)	17.9	16.44	2.69
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2024	0.0026	0	15.1	14.2	3.4	06-2034	50 - S0.5 *	(2)	20.9	15.63	1.99
<i>MARTIN UNIT 4</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2024	0.0023	(2)	15.1	14.2	3.5	06-2034	80 - R2 *	(2)	17.0	17.08	2.93
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2024	0.0095	0	15.1	13.5	3.8	06-2034	50 - R1.5 *	(3)	20.9	15.96	2.03
343 PRIME MOVERS - GENERAL	06-2024	0.0057	0	11.5	12.4	** 4.2	06-2034	50 - R1 *	(3)	14.9	16.16	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2024	0.1565	0	3.7	12.4	** 4.2	06-2034	9 - L0 *	35	4.4	6.94	7.27
344 GENERATORS	06-2024	0.0016	(1)	11.5	14.3	3.4	06-2034	60 - R2 *	(3)	15.0	16.82	3.00
345 ACCESSORY ELECTRIC EQUIPMENT	06-2024	0.0013	(1)	14.7	14.4	3.4	06-2034	50 - R2.5 *	(2)	17.7	16.46	2.75
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2024	0.0026	0	15.1	14.2	3.4	06-2034	50 - S0.5 *	(2)	14.5	16.21	3.18
<i>MARTIN UNIT 8</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2035	0.0023	(2)	4.9	25	3.5	06-2045	80 - R2 *	(2)	11.4	27.38	2.42
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2035	0.0095	0	5.5	23	3.8	06-2045	50 - R1.5 *	(3)	11.8	25.22	2.70
343 PRIME MOVERS - GENERAL	06-2035	0.0057	0	4.5	20	** 4.3	06-2045	50 - R1 *	(3)	10.1	25.00	3.37
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2035	0.1565	0	3.9	20	** 4.3	06-2045	9 - L0 *	35	4.2	6.92	7.76
344 GENERATORS	06-2035	0.0016	(1)	5.4	25	3.4	06-2045	60 - R2 *	(3)	11.6	26.58	2.64
345 ACCESSORY ELECTRIC EQUIPMENT	06-2035	0.0013	(1)	5.3	25	3.4	06-2045	50 - R2.5 *	(2)	11.6	26.06	2.61
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2035	0.0026	0	4.7	24	3.4	06-2045	50 - S0.5 *	(2)	10.4	24.88	2.66
SANFORD COMBINED CYCLE PLANT												
<i>SANFORD COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2033	0.0023	(2)	14.7	22	3.5	06-2043	80 - R2 *	(2)	18.8	25.28	2.40
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	0.0095	0	7.3	20	3.8	06-2043	50 - R1.5 *	(3)	13.7	23.56	2.33
343 PRIME MOVERS - GENERAL	06-2033	0.0057	0	10.8	17.8	** 4.5	06-2043	50 - R1 *	(3)	14.7	22.96	7.96
344 GENERATORS	06-2033	0.0016	(1)	0.0	22	3.4	06-2043	60 - R2 *	(3)	5.2	25.29	3.36
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	0.0013	(1)	18.2	22	3.4	06-2043	50 - R2.5 *	(2)	14.5	23.55	3.06
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	0.0026	0	9.3	22	3.4	06-2043	50 - S0.5 *	(2)	12.6	23.23	2.81
<i>SANFORD UNIT 4</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2033	0.0023	(2)	16.8	23	3.5	06-2043	80 - R2 *	(2)	22.5	25.09	2.39
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	0.0095	0	6.4	21	3.8	06-2043	50 - R1.5 *	(3)	12.8	23.63	2.51
343 PRIME MOVERS - GENERAL	06-2033	0.0057	0	6.6	16.8	** 4.8	06-2043	50 - R1 *	(3)	11.7	23.36	4.00
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2033	0.1565	0	5.0	16.8	** 4.8	06-2043	9 - L0 *	35	4.2	6.94	8.64
344 GENERATORS	06-2033	0.0016	(1)	8.7	23	3.4	06-2043	60 - R2 *	(3)	12.3	24.81	2.89
345 ACCESSORY ELECTRIC EQUIPMENT	06-2033	0.0013	(1)	8.6	23	3.4	06-2043	50 - R2.5 *	(2)	14.4	23.91	2.49
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2033	0.0026	0	6.6	23	3.4	06-2043	50 - S0.5 *	(2)	13.0	23.03	2.58
<i>SANFORD UNIT 5</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2032	0.0023	(2)	16.6	22	3.5	06-2042	80 - R2 *	(2)	21.5	24.28	2.42
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2032	0.0095	0	7.3	20	3.8	06-2042	50 - R1.5 *	(3)	13.7	22.77	2.44
343 PRIME MOVERS - GENERAL	06-2032	0.0057	0	6.9	18.1	** 4.2	06-2042	50 - R1 *	(3)	11.9	22.61	4.12
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2032	0.1565	0	3.6	18.1	** 4.2	06-2042	9 - L0 *	35	4.0	7.00	8.58
344 GENERATORS	06-2032	0.0016	(1)	9.8	22	3.4	06-2042	60 - R2 *	(3)	13.0	23.92	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	06-2032	0.0013	(1)	8.8	22	3.4	06-2042	50 - R2.5 *	(2)	14.6	23.15	2.56
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2032	0.0026	0	7.7	22	3.4	06-2042	50 - S0.5 *	(2)	13.3	22.31	2.65

FLORIDA POWER AND LIGHT COMPANY

TABLE 6. COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AVERAGE AGES, AVERAGE REMAINING LIVES AND ANNUAL DEPRECIATION RATES BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009						PROPOSED COMPONENTS AS OF DECEMBER 31, 2016					
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TURKEY POINT COMBINED CYCLE PLANT												
<i>TURKEY POINT UNIT 5</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2037	0.0023	(2)	2.5	27	3.5	06-2047	80 - R2 *	(2)	9.6	29.27	2.33
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2037	0.0095	0	2.5	24	3.8	06-2047	50 - R1.5 *	(3)	9.3	26.99	2.59
343 PRIME MOVERS - GENERAL	06-2037	0.0057	0	2.5	15.9	** 5.7	06-2047	50 - R1 *	(3)	8.8	26.56	3.28
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2037	0.1565	0	2.5	15.9	** 5.7	06-2047	9 - L0 *	35	3.6	7.07	7.77
344 GENERATORS	06-2037	0.0016	(1)	2.5	27	3.4	06-2047	60 - R2 *	(3)	9.3	28.45	2.68
345 ACCESSORY ELECTRIC EQUIPMENT	06-2037	0.0013	(1)	2.3	27	3.4	06-2047	50 - R2.5 *	(2)	9.3	27.96	2.51
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2037	0.0026	0	2.5	27	3.4	06-2047	50 - S0.5 *	(2)	9.1	26.47	2.76
WEST COUNTY COMBINED CYCLE PLANT												
<i>WEST COUNTY COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2041	0.0023	(2)	0.0	*** 30	*** 3.3	06-2051	80 - R2 *	(2)	5.1	33.12	2.61
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2041	0.0095	0	0.0	*** 30	*** 3.3	06-2051	50 - R1.5 *	(3)	5.3	30.44	2.89
343 PRIME MOVERS - GENERAL	06-2041	0.0057	0	0.0	*** 30	*** 3.3	06-2051	50 - R1 *	(3)	2.0	30.22	3.26
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2041	0.1565	0	0.0	*** 30	*** 3.3	06-2051	9 - L0 *	35	3.0	7.32	7.51
345 ACCESSORY ELECTRIC EQUIPMENT	06-2041	0.0013	(1)	0.0	*** 30	*** 3.3	06-2051	50 - R2.5 *	(2)	3.1	32.12	2.92
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2041	0.0026	0	0.0	*** 30	*** 3.3	06-2051	50 - S0.5 *	(2)	4.3	30.31	2.93
<i>WEST COUNTY UNIT 1</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2039	0.0023	(2)	0.0	*** 30	*** 3.3	06-2049	80 - R2 *	(2)	7.3	31.19	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2039	0.0095	0	0.0	*** 30	*** 3.3	06-2049	50 - R1.5 *	(3)	7.0	28.76	3.15
343 PRIME MOVERS - GENERAL	06-2039	0.0057	0	0.0	*** 30	*** 3.3	06-2049	50 - R1 *	(3)	6.7	28.21	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2039	0.1565	0	0.0	*** 30	*** 3.3	06-2049	9 - L0 *	35	5.9	6.27	11.80
344 GENERATORS	06-2039	0.0016	(1)	0.0	*** 30	*** 3.3	06-2049	60 - R2 *	(3)	7.2	30.31	2.87
345 ACCESSORY ELECTRIC EQUIPMENT	06-2039	0.0013	(1)	0.0	*** 30	*** 3.3	06-2049	50 - R2.5 *	(2)	7.3	29.82	2.85
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	0.0026	0	0.0	*** 30	*** 3.3	06-2049	50 - S0.5 *	(2)	7.3	28.22	3.03
<i>WEST COUNTY UNIT 2</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2039	0.0023	(2)	0.0	*** 30	*** 3.3	06-2049	80 - R2 *	(2)	7.3	31.19	2.77
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2039	0.0095	0	0.0	*** 30	*** 3.3	06-2049	50 - R1.5 *	(3)	6.5	28.84	3.44
343 PRIME MOVERS - GENERAL	06-2039	0.0057	0	0.0	*** 30	*** 3.3	06-2049	50 - R1 *	(3)	6.8	28.19	3.41
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2039	0.1565	0	0.0	*** 30	*** 3.3	06-2049	9 - L0 *	35	6.0	6.19	9.16
344 GENERATORS	06-2039	0.0016	(1)	0.0	*** 30	*** 3.3	06-2049	60 - R2 *	(3)	7.2	30.32	2.89
345 ACCESSORY ELECTRIC EQUIPMENT	06-2039	0.0013	(1)	0.0	*** 30	*** 3.3	06-2049	50 - R2.5 *	(2)	7.3	29.82	2.88
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	0.0026	0	0.0	*** 30	*** 3.3	06-2049	50 - S0.5 *	(2)	6.5	28.41	3.08
<i>WEST COUNTY UNIT 3</i>												
341 STRUCTURES AND IMPROVEMENTS	06-2041	0.0023	(2)	0.0	*** 30	*** 3.3	06-2051	80 - R2 *	(2)	5.4	33.08	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2041	0.0095	0	0.0	*** 30	*** 3.3	06-2051	50 - R1.5 *	(3)	5.1	30.48	3.15
343 PRIME MOVERS - GENERAL	06-2041	0.0057	0	0.0	*** 30	*** 3.3	06-2051	50 - R1 *	(3)	5.3	29.77	3.23
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2041	0.1565	0	0.0	*** 30	*** 3.3	06-2051	9 - L0 *	35	4.8	6.60	8.48
344 GENERATORS	06-2041	0.0016	(1)	0.0	*** 30	*** 3.3	06-2051	60 - R2 *	(3)	5.3	32.17	2.76
345 ACCESSORY ELECTRIC EQUIPMENT	06-2041	0.0013	(1)	0.0	*** 30	*** 3.3	06-2051	50 - R2.5 *	(2)	5.5	31.68	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2041	0.0026	0	0.0	*** 30	*** 3.3	06-2051	50 - S0.5 *	(2)	5.5	29.98	1.33

FLORIDA POWER AND LIGHT COMPANY

**TABLE 6. COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AVERAGE AGES, AVERAGE REMAINING LIVES AND ANNUAL DEPRECIATION RATES
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009						PROPOSED COMPONENTS AS OF DECEMBER 31, 2016							
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE (3)	AVERAGE AGE (4)	AVERAGE REMAINING LIFE (5)	ANNUAL DEPRECIATION RATE (6)	PROBABLE RETIREMENT DATE	SURVIVOR CURVE (8)	NET SALVAGE (9)	AVERAGE AGE (10)	AVERAGE REMAINING LIFE (11)	ANNUAL DEPRECIATION RATE (12)		
	(1)	(2)					(7)							
CAPE CANAVERAL COMBINED CYCLE PLANT														
<i>CAPE CANAVERAL COMBINED CYCLE</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2043	0.0023	(2)	0.0	***	30	***	3.3	06-2053	80 - R2 *	(2)	3.4	34.98	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	0.0095	0	0.0	***	30	***	3.3	06-2053	50 - R1.5 *	(3)	3.4	32.18	2.97
343 PRIME MOVERS - GENERAL	06-2043	0.0057	0	0.0	***	30	***	3.3	06-2053	50 - R1 *	(3)	3.5	31.38	2.96
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	0.1565	0	0.0	***	30	***	3.3	06-2053	9 - L0 *	35	2.8	7.38	6.93
344 GENERATORS	06-2043	0.0016	(1)	0.0	***	30	***	3.3	06-2053	60 - R2 *	(3)	3.5	34.03	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	06-2043	0.0013	(1)	0.0	***	30	***	3.3	06-2053	50 - R2.5 *	(2)	3.4	33.59	2.81
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	0.0026	0	0.0	***	30	***	3.3	06-2053	50 - S0.5 *	(2)	3.5	31.85	2.98
RIVIERA COMBINED CYCLE PLANT														
<i>RIVIERA COMBINED CYCLE</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2044	0.0023	(2)	0.0	***	30	***	3.3	06-2054	80 - R2 *	(2)	3.0	35.90	2.58
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2044	0.0095	0	0.0	***	30	***	3.3	06-2054	50 - R1.5 *	(3)	2.4	33.03	2.86
343 PRIME MOVERS - GENERAL	06-2044	0.0057	0	0.0	***	30	***	3.3	06-2054	50 - R1 *	(3)	2.5	32.21	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2044	0.1565	0	0.0	***	30	***	3.3	06-2054	9 - L0 *	35	2.4	7.56	7.04
344 GENERATORS	06-2044	0.0016	(1)	0.0	***	30	***	3.3	06-2054	60 - R2 *	(3)	2.5	34.97	2.74
345 ACCESSORY ELECTRIC EQUIPMENT	06-2044	0.0013	(1)	0.0	***	30	***	3.3	06-2054	50 - R2.5 *	(2)	2.6	34.50	2.72
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2044	0.0026	0	0.0	***	30	***	3.3	06-2054	50 - S0.5 *	(2)	2.5	32.80	2.67
PT EVERGLADES COMBINED CYCLE PLANT														
<i>PT EVERGLADES COMBINED CYCLE</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2046	0.0023	(2)	0.0	***	30	***	3.3	06-2056	80 - R2 *	(2)	0.5	37.84	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2046	0.0095	0	0.0	***	30	***	3.3	06-2056	50 - R1.5 *	(3)	0.5	34.77	2.90
343 PRIME MOVERS - GENERAL	06-2046	0.0057	0	0.0	***	30	***	3.3	06-2056	50 - R1 *	(3)	0.5	33.84	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2046	0.1565	0	0.0	***	30	***	3.3	06-2056	9 - L0 *	35	0.5	8.61	7.11
344 GENERATORS	06-2046	0.0016	(1)	0.0	***	30	***	3.3	06-2056	60 - R2 *	(3)	0.5	36.84	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	0.0013	(1)	0.0	***	30	***	3.3	06-2056	50 - R2.5 *	(2)	0.5	36.42	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2046	0.0026	0	0.0	***	30	***	3.3	06-2056	50 - S0.5 *	(2)	0.5	34.72	2.87

FLORIDA POWER AND LIGHT COMPANY

TABLE 6. COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AVERAGE AGES, AVERAGE REMAINING LIVES AND ANNUAL DEPRECIATION RATES BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009						PROPOSED COMPONENTS AS OF DECEMBER 31, 2016							
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
PEAKER PLANTS														
<i>LAUDERDALE GTS</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2020	0.0023	(2)	24.8	***	10.4	***	2.2	06-2028	80 - R2 *	(2)	27.3	11.26	4.18
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2020	0.0095	0	21.7	***	9.9	***	2.6	06-2028	50 - R1.5 *	(3)	26.8	10.68	4.73
343 PRIME MOVERS - GENERAL	06-2020	0.0057	0	23.9	***	8.9	***	2.9	06-2028	50 - R1 *	(3)	4.7	11.08	8.25
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2020	0.1565	0	4.9	***	8.9	***	2.9	06-2028	25 - R1 *	29	19.4	8.31	4.18
344 GENERATORS	06-2020	0.0016	(1)	36.2	***	10.4	***	2.1	06-2028	60 - R2 *	(3)	40.2	10.61	5.66
345 ACCESSORY ELECTRIC EQUIPMENT	06-2020	0.0013	(1)	30.2	***	10.4	***	2.1	06-2028	50 - R2.5 *	(2)	36.5	10.04	6.02
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2020	0.0026	0	34.7	***	10.3	***	2.2	06-2028	50 - S0.5 *	(2)	41.9	9.84	6.21
<i>FT. MYERS GTS</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2020	0.0023	(2)	30.8	***	10.4	***	2.3	06-2028	80 - R2 *	(2)	14.7	11.37	7.40
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2020	0.0095	0	25.0	***	9.9	***	2.7	06-2028	50 - R1.5 *	(3)	13.7	11.07	7.84
343 PRIME MOVERS - GENERAL	06-2020	0.0057	0	23.4	***	8.7	***	3.1	06-2028	50 - R1 *	(3)	4.5	11.09	8.22
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2020	0.1565	0	3.7	***	8.7	***	3.1	06-2028	25 - R1 *	29	29.0	6.28	4.19
344 GENERATORS	06-2020	0.0016	(1)	25.2	***	10.4	***	2.2	06-2028	60 - R2 *	(3)	14.2	11.27	8.08
345 ACCESSORY ELECTRIC EQUIPMENT	06-2020	0.0013	(1)	10.9	***	10.4	***	2.2	06-2028	50 - R2.5 *	(2)	7.3	11.32	7.77
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2020	0.0026	0	30.9	***	10.3	***	2.3	06-2028	50 - S0.5 *	(2)	16.8	11.13	8.03
<i>LAUDERDALE AND FT. MYERS PEAKERS</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2046	0.0023	(2)	0.0	***	30	***	3.3	06-2056	80 - R2 *	(2)	0.5	37.84	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2046	0.0095	0	0.0	***	30	***	3.3	06-2056	50 - R1.5 *	(3)	0.5	34.77	2.96
343 PRIME MOVERS - GENERAL	06-2046	0.0057	0	0.0	***	30	***	3.3	06-2056	50 - R1 *	(3)	0.5	33.84	3.04
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	06-2046	0.1565	0	0.0	***	30	***	3.3	06-2056	25 - R1 *	29	0.5	24.32	2.91
344 GENERATORS	06-2046	0.0016	(1)	0.0	***	30	***	3.3	06-2056	60 - R2 *	(3)	0.5	36.84	2.79
345 ACCESSORY ELECTRIC EQUIPMENT	06-2046	0.0013	(1)	0.0	***	30	***	3.3	06-2056	50 - R2.5 *	(2)	0.5	36.42	2.80
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2046	0.0026	0	0.0	***	30	***	3.3	06-2056	50 - S0.5 *	(2)	0.5	34.72	2.93
SOLAR PRODUCTION PLANT														
<i>DESOTO SOLAR</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2039	SQUARE *	0	0.0	***	30	***	3.3	06-2039	SQUARE *	0	6.9	22.52	3.49
343 PRIME MOVERS - GENERAL	06-2039	SQUARE *	0	0.0	***	30	***	3.3	06-2039	SQUARE *	0	7.3	22.52	3.36
345 ACCESSORY ELECTRIC EQUIPMENT	06-2039	SQUARE *	0	0.0	***	30	***	3.3	06-2039	SQUARE *	0	7.3	22.52	3.65
<i>SPACE COAST SOLAR</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2040	SQUARE *	0	6.4	23.52	3.45
343 PRIME MOVERS - GENERAL	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2040	SQUARE *	0	6.4	23.52	3.30
345 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2040	SQUARE *	0	6.4	23.52	3.51
<i>MARTIN SOLAR</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2045	SQUARE *	0	6.1	28.48	2.99
343 PRIME MOVERS - GENERAL	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2045	SQUARE *	0	6.2	28.47	2.88
345 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2045	SQUARE *	0	6.3	28.47	2.99
346 MISC. POWER PLANT EQUIPMENT	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2045	SQUARE *	0	6.3	28.47	2.85
<i>BABCOCK RANCH SOLAR</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2039	SQUARE *	0	0.0	***	30	***	3.3	06-2046	SQUARE *	0	0.5	29.53	3.37
343 PRIME MOVERS - GENERAL	06-2039	SQUARE *	0	0.0	***	30	***	3.3	06-2046	SQUARE *	0	0.5	29.53	3.37
345 ACCESSORY ELECTRIC EQUIPMENT	06-2039	SQUARE *	0	0.0	***	30	***	3.3	06-2046	SQUARE *	0	0.5	29.53	3.37
<i>MANATEE SOLAR</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2046	SQUARE *	0	0.5	29.53	3.38
343 PRIME MOVERS - GENERAL	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2046	SQUARE *	0	0.5	29.53	3.38
345 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2046	SQUARE *	0	0.5	29.53	3.38
<i>CITRUS SOLAR</i>														
341 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2046	SQUARE *	0	0.5	29.53	3.37
343 PRIME MOVERS - GENERAL	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2046	SQUARE *	0	0.5	29.53	3.37
345 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	0.0	***	30	***	3.3	06-2046	SQUARE *	0	0.5	29.53	3.37

FLORIDA POWER AND LIGHT COMPANY

**TABLE 6. COMPARISON OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AVERAGE AGES, AVERAGE REMAINING LIVES AND ANNUAL DEPRECIATION RATES
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009					PROPOSED COMPONENTS AS OF DECEMBER 31, 2016						
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ INTERIM RETIREMENT RATE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	AVERAGE AGE	AVERAGE REMAINING LIFE	ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT												
TRANSMISSION PLANT												
350.2 EASEMENTS	75 - S4	0	0.0	58	1.3	75 - S4	0	22.1	53.20	1.25		
352 STRUCTURES AND IMPROVEMENTS	60 - R3	(15)	0.0	47	1.9	65 - R3	(15)	13.4	52.43	1.70		
353 STATION EQUIPMENT	40 - R1.5	(2)	0.0	29	2.6	40 - R1	(2)	13.5	30.90	2.36		
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS	35 - R2	0	0.0	25	2.9	30 - R1	0	9.3	23.69	3.51		
354 TOWERS AND FIXTURES	52 - R5	(15)	0.0	34	2.2	60 - R4	(25)	24.9	35.88	1.68		
355 POLES AND FIXTURES	44 - R2	(50)	0.0	33	3.4	50 - R2	(50)	12.2	39.88	2.91		
356 OVERHEAD CONDUCTORS AND DEVICES	47 - R1.5	(50)	0.0	35	3.2	51 - R1	(55)	16.6	39.61	2.84		
357 UNDERGROUND CONDUIT	60 - R4	0	0.0	40	1.7	65 - R4	0	20.5	45.29	1.43		
358 UNDERGROUND CONDUCTORS AND DEVICES	60 - L3	(10)	0.0	40	1.8	65 - R3	(20)	17.1	49.27	1.87		
359 ROADS AND TRAILS	65 - SQ	(10)	0.0	47	1.7	75 - R4	(10)	21.0	54.53	1.33		
DISTRIBUTION PLANT												
361 STRUCTURES AND IMPROVEMENTS	60 - R3	(15)	0.0	50	1.9	65 - R3	(15)	16.0	49.85	1.75		
362 STATION EQUIPMENT	43 - R1.5	(10)	0.0	33	2.6	45 - R1.5	(10)	15.1	33.67	2.36		
364.1 POLES, TOWERS AND FIXTURES - WOOD	43 - R1.5	(10)	0.0	27	4.1	40 - R2	(100)	13.8	28.90	5.38		
364.2 POLES, TOWERS AND FIXTURES - CONCRETE	43 - R1.5	(10)	0.0	27	4.1	50 - R1.5	(100)	5.6	45.65	4.08		
365 OVERHEAD CONDUCTORS AND DEVICES	41 - S0	(60)	0.0	30	3.9	48 - R1	(80)	13.3	38.90	3.67		
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM	70 - S1.5	(2)	0.0	59	1.5	70 - R3	0	16.2	54.59	1.42		
366.7 UNDERGROUND CONDUIT - DIRECT BURIED	50 - R4	0	0.0	40	2.0	50 - R4	0	7.2	43.04	2.00		
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	38 - S0	0	0.0	29	2.6	42 - S0	(5)	13.9	31.87	2.43		
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	35 - R2	0	0.0	18.4	2.9	35 - R2	0	16.0	23.06	2.63		
368 LINE TRANSFORMERS	33 - L1.5	(25)	0.0	22	3.8	34 - S0	(15)	15.5	23.48	2.98		
369.1 SERVICES - OVERHEAD	48 - R1	(85)	0.0	36	3.9	53 - R1	(125)	10.3	45.82	4.29		
369.6 SERVICES - UNDERGROUND	38 - R2	(5)	0.0	26	2.8	45 - R2	(15)	16.1	31.75	2.40		
370 METERS	36 - R2.5	(30)	0.0	24	3.6	38 - R2	(30)	27.8	17.18	3.42		
370.1 METERS - AMI	20 - R2.5	(30)	0.0	19.2	6.5	20 - R2.5	(30)	4.8	15.60	6.67		
371 INSTALLATIONS ON CUSTOMER'S PREMISES	30 - L0	(20)	0.0	22	4.0	30 - L0	(15)	17.2	21.97	3.33		
373 STREET LIGHTING AND SIGNAL SYSTEMS	30 - R0.5	(20)	0.0	22	4.0	35 - O1	(15)	15.3	27.34	2.82		
GENERAL PLANT												
390 STRUCTURES AND IMPROVEMENTS	50 - R1.5	(5)	0.0	36	2.1	55 - R1.5	(10)	18.1	41.11	1.99		
392.1 AUTOMOBILES	6 - L2	15	0.0	3.0	14.2	6 - L2.5	15	2.2	4.06	15.72		
392.2 LIGHT TRUCKS	9 - L3	15	0.0	4.6	9.4	9 - L3	15	3.7	5.86	10.00		
392.3 HEAVY TRUCKS	12 - S3	15	0.0	5.0	7.1	12 - S3	15	5.8	7.09	6.16		
392.4 TRACTOR TRAILERS	9 - L2.5	0	0.0	2.6	11.1	9 - L2.5	5	8.0	4.48	2.63		
392.9 TRAILERS	20 - L1	30	0.0	11.9	3.5	20 - L1	15	9.6	14.42	4.99		
396.1 POWER OPERATED EQUIPMENT	10 - L0.5	20	0.0	6.3	8.0	11 - L1.5	15	8.8	5.92	7.05		
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS	10 - L0	0	0.0	7.7	10.0	20 - S2	0	11.1	11.01	1.95		

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.

** IN DOCKET NO. 090130-EI THE COMMISSION ORDERED A COMPOSITE REMAINING LIFE FOR ACCOUNT 343 PRIME MOVERS, AS OPPOSED TO SEPARATE REMAINING LIVES FOR ACCOUNT 343 PRIME MOVERS - GENERAL AND ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS. THE AVERAGE REMAINING LIFE SHOWN HERE FOR BOTH ACCOUNTS IS THE COMPOSITE REMAINING LIFE ORDERED BY THE COMMISSION FOR THE COMBINED ACCOUNT.

*** FOR NEW UNITS IN DOCKET NO. 090130-EI AND UNITS ADDED SUBSEQUENT TO THAT DOCKET THE AVERAGE AGE SHOWN IS 0 AND THE AVERAGE REMAINING LIFE IS EQUAL TO THE LIFE SPAN OF THE UNIT.

FLORIDA POWER AND LIGHT COMPANY

**TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
			STEAM PRODUCTION PLANT							
MANATEE STEAM PLANT										
<i>MANATEE COMMON</i>										
311 STRUCTURES AND IMPROVEMENTS	112,114,271	73,128,598	64.47	17.0	2,354,400	2.1	65.23	11.28	3,555,569	3.52
312 BOILER PLANT EQUIPMENT	7,715,628	1,329,813	60.95	16.1	200,606	2.6	17.24	11.13	587,612	7.62
314 TURBOGENERATOR UNITS	9,652,310	7,657,288	58.68	15.7	250,960	2.6	79.33	10.74	194,743	2.02
315 ACCESSORY ELECTRIC EQUIPMENT	9,646,848	7,389,490	65.15	16.7	231,524	2.4	76.60	10.86	225,626	2.34
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,450,703	1,919,506	61.56	16.4	58,817	2.4	78.32	10.92	50,889	2.08
TOTAL MANATEE COMMON	141,579,760	91,424,696			3,096,307	2.2			4,614,439	3.26
<i>MANATEE UNIT 1</i>										
311 STRUCTURES AND IMPROVEMENTS	6,836,328	5,584,432	64.47	17.0	143,563	2.1	81.69	11.12	118,728	1.74
312 BOILER PLANT EQUIPMENT	181,481,969	93,495,502	60.95	16.1	4,718,531	2.6	51.52	10.89	8,412,866	4.64
314 TURBOGENERATOR UNITS	72,660,531	41,616,767	58.68	15.7	1,889,174	2.6	57.28	10.86	2,925,448	4.03
315 ACCESSORY ELECTRIC EQUIPMENT	14,261,784	8,023,680	65.15	16.7	231,524	2.4	56.26	11.12	586,631	4.11
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,924,407	2,278,883	61.56	16.4	94,186	2.4	58.07	10.97	153,580	3.91
TOTAL MANATEE UNIT 1	279,165,019	150,999,264			7,187,737	2.6			12,197,253	4.37
<i>MANATEE UNIT 2</i>										
311 STRUCTURES AND IMPROVEMENTS	4,986,744	4,017,696	64.47	17.0	104,722	2.1	80.57	11.15	91,383	1.83
312 BOILER PLANT EQUIPMENT	183,957,418	87,494,700	60.95	16.1	4,782,893	2.6	47.56	10.92	9,170,501	4.99
314 TURBOGENERATOR UNITS	70,765,381	42,942,308	58.68	15.7	1,839,900	2.6	60.68	10.85	2,629,560	3.72
315 ACCESSORY ELECTRIC EQUIPMENT	12,273,816	6,398,866	65.15	16.7	294,572	2.4	52.13	11.14	549,410	4.48
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,453,782	1,668,499	61.56	16.4	82,891	2.4	48.31	10.99	165,589	4.79
TOTAL MANATEE UNIT 2	275,437,142	142,522,068			7,104,978	2.6			12,606,443	4.58
TOTAL MANATEE STEAM PLANT	696,181,920	384,946,028			17,389,022	2.5			29,418,135	4.23
MARTIN STEAM PLANT										
<i>MARTIN COMMON</i>										
311 STRUCTURES AND IMPROVEMENTS	241,950,141	158,600,994	55.87	21	5,080,953	2.1	65.55	14.04	6,108,878	2.52
312 BOILER PLANT EQUIPMENT	7,069,506	2,944,759	54.08	19.4	183,781	2.6	41.66	13.57	314,305	4.45
314 TURBOGENERATOR UNITS	27,474,257	14,912,384	50.53	18.8	714,331	2.6	54.28	13.43	955,816	3.48
315 ACCESSORY ELECTRIC EQUIPMENT	10,295,313	5,435,309	57.27	20	247,088	2.4	52.79	13.78	367,628	3.57
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,888,459	1,913,639	52.62	19.9	93,323	2.4	49.21	13.67	147,308	3.79
TOTAL MARTIN COMMON	290,676,676	183,807,084			6,319,476	2.2			7,893,935	2.72
<i>MARTIN PIPELINE</i>										
312 BOILER PLANT EQUIPMENT	370,942	370,942	54.08	19.4	9,644	2.6	100.00	13.04	-	0.00
TOTAL MARTIN PIPELINE	370,942	370,942			9,644	2.6			-	
<i>MARTIN UNIT 1</i>										
311 STRUCTURES AND IMPROVEMENTS	16,404,681	10,400,297	55.87	21	344,498	2.1	63.40	14.03	439,660	2.68
312 BOILER PLANT EQUIPMENT	212,830,965	87,624,020	54.08	19.4	5,533,605	2.6	41.17	13.44	9,632,706	4.53
314 TURBOGENERATOR UNITS	90,120,383	50,448,065	50.53	18.8	2,343,130	2.6	55.98	13.44	3,018,863	3.35
315 ACCESSORY ELECTRIC EQUIPMENT	24,391,137	14,440,333	57.27	20	585,387	2.4	59.20	13.72	760,833	3.12
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,594,165	1,758,500	52.62	19.9	86,260	2.4	48.93	13.67	136,913	3.81
TOTAL MARTIN UNIT 1	347,341,330	164,671,214			8,892,880	2.6			13,988,975	4.03
<i>MARTIN UNIT 2</i>										
311 STRUCTURES AND IMPROVEMENTS	11,266,842	7,618,893	55.87	21	236,604	2.1	67.62	13.98	269,000	2.39
312 BOILER PLANT EQUIPMENT	215,154,508	84,744,456	54.08	19.4	5,594,017	2.6	39.39	13.48	9,993,557	4.64
314 TURBOGENERATOR UNITS	82,856,949	30,043,134	50.53	18.8	2,154,281	2.6	36.26	13.52	3,967,632	4.79
315 ACCESSORY ELECTRIC EQUIPMENT	23,045,156	12,167,493	57.27	20	553,084	2.4	52.80	13.83	819,853	3.56
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,280,816	1,374,670	52.62	19.9	78,740	2.4	41.90	13.71	141,426	4.31
TOTAL MARTIN UNIT 2	335,604,270	135,948,644			8,616,726	2.6			15,191,468	4.53
TOTAL MARTIN STEAM PLANT	973,993,219	484,797,884			23,838,726	2.4			37,074,378	3.81

FLORIDA POWER AND LIGHT COMPANY

**TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
			SCHERER STEAM PLANT							
<i>SCHERER COAL CARS</i>										
312 BOILER PLANT EQUIPMENT	33,149,442	33,149,442	36.75	26	861,885	2.6	100.00	19.25	-	0.00
TOTAL SCHERER COAL CARS	<u>33,149,442</u>	<u>33,149,442</u>			<u>861,885</u>	2.6			-	0.00
<i>SCHERER COMMON</i>										
311 STRUCTURES AND IMPROVEMENTS	39,391,667	20,717,188	40.83	28	827,225	2.1	52.59	21.60	882,796	2.24
312 BOILER PLANT EQUIPMENT	25,844,055	12,070,575	36.75	26	671,945	2.6	46.71	19.34	765,628	2.96
314 TURBOGENERATOR UNITS	4,336,718	1,830,764	34.21	25	112,755	2.6	42.22	19.91	128,042	2.95
315 ACCESSORY ELECTRIC EQUIPMENT	1,226,257	679,212	40.18	27	29,430	2.4	55.39	20.22	29,480	2.40
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,659,825	1,735,162	36.07	27	87,836	2.4	47.41	20.49	95,718	2.62
TOTAL SCHERER COMMON	<u>74,458,521</u>	<u>37,032,900</u>			<u>1,729,191</u>	2.3			<u>1,901,664</u>	2.55
<i>SCHERER COMMON UNIT 3 AND 4</i>										
311 STRUCTURES AND IMPROVEMENTS	2,999,449	1,646,858	41.23	28	65,988	2.2	54.91	21.56	64,127	2.14
312 BOILER PLANT EQUIPMENT	22,335,968	9,614,113	37.10	26	603,071	2.7	43.04	19.59	695,012	3.11
314 TURBOGENERATOR UNITS	2,831,158	224,639	34.21	25	73,610	2.6	7.93	20.55	128,216	4.53
315 ACCESSORY ELECTRIC EQUIPMENT	2,818,575	245,786	40.57	27	67,646	2.4	8.72	21.48	125,025	4.44
TOTAL SCHERER COMMON UNIT 3 AND 4	<u>30,985,149</u>	<u>11,731,396</u>			<u>810,315</u>	2.6			<u>1,012,380</u>	3.27
<i>SCHERER UNIT 4</i>										
311 STRUCTURES AND IMPROVEMENTS	159,104,427	39,437,115	40.83	28	3,341,193	2.1	24.79	21.89	5,539,441	3.48
312 BOILER PLANT EQUIPMENT	671,515,648	178,043,157	36.75	26	17,459,407	2.6	26.51	20.16	25,810,174	3.84
314 TURBOGENERATOR UNITS	122,853,491	58,668,053	34.21	25	3,194,191	2.6	47.75	19.88	3,290,441	2.68
315 ACCESSORY ELECTRIC EQUIPMENT	49,374,419	14,135,035	40.18	27	1,184,986	2.4	28.63	20.96	1,775,494	3.60
316 MISCELLANEOUS POWER PLANT EQUIPMENT	5,117,266	2,275,999	36.07	27	122,814	2.4	44.48	20.62	140,274	2.74
TOTAL SCHERER UNIT 4	<u>1,007,965,252</u>	<u>292,559,359</u>			<u>25,302,591</u>	2.5			<u>36,555,824</u>	3.63
TOTAL SCHERER STEAM PLANT	1,146,558,365	374,473,097			28,703,982	2.5			39,469,968	3.44

FLORIDA POWER AND LIGHT COMPANY

**TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
SJRPP STEAM PLANT										
<i>SJRPP COAL AND LIMESTONE</i>										
311 STRUCTURES AND IMPROVEMENTS	3,562,391	1,817,206	40.83	28	74,810	2.1	51.01	20.48	86,954	2.44
312 BOILER PLANT EQUIPMENT	30,883,389	15,259,114	36.75	26	802,968	2.6	49.41	18.00	936,645	3.03
315 ACCESSORY ELECTRIC EQUIPMENT	3,773,252	2,142,570	40.18	27	90,558	2.4	56.78	19.17	92,938	2.46
316 MISCELLANEOUS POWER PLANT EQUIPMENT	300,302	161,831	36.07	27	7,207	2.4	53.89	19.33	7,319	2.44
TOTAL SJRPP COAL AND LIMESTONE	38,519,334	19,380,721			975,543	2.5			1,123,856	2.92
<i>SJRPP COAL CARS</i>										
312 BOILER PLANT EQUIPMENT	52,105	52,105	36.75	26	1,355	2.6	100.00	17.84	-	0.00
TOTAL SJRPP COAL CARS	52,105	52,105			1,355	2.6			-	0.00
<i>SJRPP COMMON</i>										
311 STRUCTURES AND IMPROVEMENTS	33,146,529	22,171,912	42.98	27	696,077	2.1	66.89	20.54	550,442	1.66
312 BOILER PLANT EQUIPMENT	3,694,843	2,563,468	39.38	25	96,066	2.6	69.38	18.22	70,207	1.90
314 TURBOGENERATOR UNITS	2,497,878	1,684,864	36.84	24	64,945	2.6	67.45	18.75	44,693	1.79
315 ACCESSORY ELECTRIC EQUIPMENT	5,833,698	3,990,701	42.55	26	140,009	2.4	68.41	19.27	107,750	1.85
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,598,862	1,006,658	38.48	26	38,373	2.4	62.96	19.52	31,157	1.95
TOTAL SJRPP COMMON	46,771,810	31,417,602			1,035,470	2.2			804,249	1.72
<i>SJRPP GYPSUM AND ASH</i>										
311 STRUCTURES AND IMPROVEMENTS	2,172,989	1,122,277	42.98	27	45,633	2.1	51.65	20.54	52,212	2.40
312 BOILER PLANT EQUIPMENT	17,085,257	9,494,175	39.38	25	444,217	2.6	55.57	17.87	463,038	2.71
315 ACCESSORY ELECTRIC EQUIPMENT	52,571	31,682	42.55	26	1,262	2.4	60.26	19.35	1,188	2.26
316 MISCELLANEOUS POWER PLANT EQUIPMENT	154,892	64,476	38.48	26	3,717	2.4	41.63	19.65	4,680	3.02
TOTAL SJRPP GYPSUM AND ASH	19,465,709	10,712,610			494,829	2.5			521,118	2.68
<i>SJRPP UNIT 1</i>										
311 STRUCTURES AND IMPROVEMENTS	9,049,629	6,497,954	42.98	27	190,042	2.1	71.80	20.45	129,202	1.43
312 BOILER PLANT EQUIPMENT	99,626,681	50,079,303	39.38	25	2,590,294	2.6	50.27	18.54	2,887,403	2.90
314 TURBOGENERATOR UNITS	31,463,410	15,259,034	36.84	24	818,049	2.6	48.50	19.20	860,365	2.73
315 ACCESSORY ELECTRIC EQUIPMENT	12,475,837	7,908,663	42.55	26	299,420	2.4	63.39	19.36	261,684	2.10
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,038,425	1,391,601	38.48	26	48,922	2.4	68.27	19.40	34,392	1.69
TOTAL SJRPP UNIT 1	154,653,983	81,136,555			3,946,727	2.6			4,173,046	2.70
<i>SJRPP UNIT 2</i>										
311 STRUCTURES AND IMPROVEMENTS	7,177,145	4,116,166	42.98	27	150,720	2.1	57.35	20.43	153,341	2.14
312 BOILER PLANT EQUIPMENT	90,153,231	39,507,420	39.38	25	2,343,984	2.6	43.82	18.56	2,923,057	3.24
314 TURBOGENERATOR UNITS	28,479,810	10,690,425	36.84	24	740,475	2.6	37.54	19.21	940,874	3.30
315 ACCESSORY ELECTRIC EQUIPMENT	10,105,912	5,314,628	42.55	26	242,542	2.4	52.59	19.27	269,617	2.67
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,571,822	869,236	38.48	26	37,724	2.4	55.30	19.45	36,931	2.35
TOTAL SJRPP UNIT 2	137,487,920	60,497,875			3,515,445	2.6			4,323,820	3.14
TOTAL SJRPP STEAM PLANT	396,950,861	203,197,468			9,969,369	2.5			10,946,089	2.76
TOTAL STEAM PRODUCTION	3,213,684,365	1,447,414,477			79,901,099	2.5			116,908,470	3.64

FLORIDA POWER AND LIGHT COMPANY

TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
NUCLEAR PRODUCTION PLANT										
ST. LUCIE NUCLEAR PLANT										
<i>ST. LUCIE COMMON</i>										
321 STRUCTURES AND IMPROVEMENTS	396,984,357	176,282,726	42.86	32	7,145,718	1.8	44.41	25.17	8,926,161	2.25
322 REACTOR PLANT EQUIPMENT	55,565,218	31,403,213	42.00	30	1,111,304	2.0	56.52	23.69	1,066,835	1.92
323 TURBOGENERATOR UNITS	12,402,700	(7,534,768)	34.15	27	297,665	2.4	-60.75	22.26	895,663	7.22
324 ACCESSORY ELECTRIC EQUIPMENT	34,367,943	16,891,518	43.97	33	618,623	1.8	49.15	24.78	719,133	2.09
325 MISCELLANEOUS POWER PLANT EQUIPMENT	20,722,317	2,245,775	41.82	32	373,002	1.8	10.84	22.70	841,331	4.06
TOTAL ST. LUCIE COMMON	520,042,535	219,288,464			9,546,312	1.8			12,449,123	2.39
<i>ST. LUCIE UNIT 1</i>										
321 STRUCTURES AND IMPROVEMENTS	194,729,786	100,039,207	53.57	26	3,505,136	1.8	51.37	18.67	5,176,105	2.66
322 REACTOR PLANT EQUIPMENT	838,073,831	293,588,602	52.00	25	16,761,477	2.0	35.03	18.00	31,180,373	3.72
323 TURBOGENERATOR UNITS	412,318,467	47,813,095	46.34	22	9,895,643	2.4	11.60	17.31	21,057,503	5.11
324 ACCESSORY ELECTRIC EQUIPMENT	119,762,438	49,415,234	56.28	26	2,155,724	1.8	41.26	18.68	3,830,023	3.20
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,320,232	6,997,958	54.55	25	203,764	1.8	61.82	15.87	293,754	2.59
TOTAL ST. LUCIE UNIT 1	1,576,204,754	497,854,096			32,521,744	2.1			61,537,758	3.90
<i>ST. LUCIE UNIT 2</i>										
321 STRUCTURES AND IMPROVEMENTS	297,759,844	130,332,823	42.86	32	5,359,677	1.8	43.77	25.16	6,772,839	2.27
322 REACTOR PLANT EQUIPMENT	1,053,686,661	387,788,728	42.00	30	21,073,733	2.0	36.80	23.70	28,986,146	2.75
323 TURBOGENERATOR UNITS	350,014,044	46,854,392	34.15	27	8,400,337	2.4	13.39	22.42	13,521,840	3.86
324 ACCESSORY ELECTRIC EQUIPMENT	188,938,115	84,917,442	43.97	33	3,400,886	1.8	44.94	24.68	4,291,331	2.27
325 MISCELLANEOUS POWER PLANT EQUIPMENT	24,130,684	11,189,066	41.82	32	434,352	1.8	46.37	20.78	657,629	2.73
TOTAL ST. LUCIE UNIT 2	1,914,529,349	661,082,451			38,668,985	2.0			54,229,785	2.83
TOTAL ST. LUCIE NUCLEAR PLANT	4,010,776,637	1,378,225,011			80,737,041	2.0			128,216,666	3.20
TURKEY POINT NUCLEAR PLANT										
<i>TURKEY POINT COMMON</i>										
321 STRUCTURES AND IMPROVEMENTS	360,056,132	183,734,299	58.93	23	6,481,010	1.8	51.03	15.98	11,259,224	3.13
322 REACTOR PLANT EQUIPMENT	137,627,469	24,011,347	58.00	22	2,752,549	2.0	17.45	15.58	7,469,106	5.43
323 TURBOGENERATOR UNITS	21,825,767	5,398,454	51.46	19.9	523,818	2.4	24.73	14.91	1,101,765	5.05
324 ACCESSORY ELECTRIC EQUIPMENT	53,673,512	34,021,888	61.55	23	966,123	1.8	63.39	15.97	1,264,143	2.36
325 MISCELLANEOUS POWER PLANT EQUIPMENT	37,213,988	17,421,764	58.18	23	669,852	1.8	46.82	15.30	1,366,579	3.67
TOTAL TURKEY POINT COMMON	610,396,877	264,587,751			11,393,352	1.9			22,460,817	3.68
<i>TURKEY POINT UNIT 3</i>										
321 STRUCTURES AND IMPROVEMENTS	183,462,252	38,437,467	58.93	23	3,302,321	1.8	20.95	15.31	9,592,385	5.23
322 REACTOR PLANT EQUIPMENT	586,039,767	168,441,241	58.00	22	11,720,795	2.0	28.74	14.82	28,968,915	4.94
323 TURBOGENERATOR UNITS	756,080,929	81,959,597	51.46	19.9	18,145,942	2.4	10.84	14.39	46,846,514	6.20
324 ACCESSORY ELECTRIC EQUIPMENT	150,385,799	72,326,463	61.55	23	2,706,944	1.8	48.09	15.28	5,207,015	3.46
325 MISCELLANEOUS POWER PLANT EQUIPMENT	15,687,982	752,238	58.18	23	282,384	1.8	4.79	14.84	1,038,166	6.62
TOTAL TURKEY POINT UNIT 3	1,691,656,730	361,917,007			36,158,386	2.1			91,652,995	5.42
<i>TURKEY POINT UNIT 4</i>										
321 STRUCTURES AND IMPROVEMENTS	128,297,844	49,379,171	58.93	23	2,309,361	1.8	38.49	16.01	5,009,472	3.90
322 REACTOR PLANT EQUIPMENT	514,072,790	183,833,792	58.00	22	10,281,456	2.0	35.76	15.49	21,983,244	4.28
323 TURBOGENERATOR UNITS	599,706,206	78,908,563	51.46	19.9	14,392,949	2.4	13.16	15.02	34,673,611	5.78
324 ACCESSORY ELECTRIC EQUIPMENT	175,176,467	103,877,312	61.55	23	3,153,176	1.8	59.30	15.93	4,585,745	2.62
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,936,247	187,688	58.18	23	214,852	1.8	1.57	15.48	782,083	6.55
TOTAL TURKEY POINT UNIT 4	1,429,189,554	416,186,526			30,351,794	2.1			67,034,155	4.69
TOTAL TURKEY POINT NUCLEAR PLANT	3,731,243,161	1,042,691,284			77,903,532	2.1			181,147,967	4.85
TOTAL NUCLEAR PRODUCTION PLANT	7,742,019,799	2,420,916,295			158,640,573	2.0			309,364,633	4.00

FLORIDA POWER AND LIGHT COMPANY

**TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
			COMBINED CYCLE PRODUCTION PLANT							
LAUDERDALE COMBINED CYCLE PLANT										
<i>LAUDERDALE COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	84,760,736	56,466,915	55.22	13.3	2,966,626	3.5	66.62	16.08	1,864,990	2.20
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,513,771	6,416,278	51.54	12.6	437,523	3.8	55.73	15.29	355,978	3.09
343 PRIME MOVERS - GENERAL	27,106,051	5,912,889	47.02	8.9	1,626,363	6.0	21.81	15.62	1,408,857	5.20
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	37,564,239	7,262,311	47.02	8.9	2,253,854	6.0	19.33	7.11	2,412,721	6.42
344 GENERATORS	680,446	405,162	56.22	13.3	23,135	3.4	59.54	15.89	18,609	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	12,121,303	9,401,592	55.89	13.4	412,124	3.4	77.56	15.25	194,238	1.60
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,234,438	609,250	54.48	13.2	41,971	3.4	49.35	15.38	42,255	3.42
TOTAL LAUDERDALE COMMON	174,980,983	86,474,396			7,761,596	4.4			6,297,648	3.60
<i>LAUDERDALE UNIT 4</i>										
341 STRUCTURES AND IMPROVEMENTS	5,090,645	3,478,638	55.22	13.3	178,173	3.5	68.33	16.07	106,647	2.09
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	673,633	511,484	51.54	12.6	25,598	3.8	75.93	15.20	11,997	1.78
343 PRIME MOVERS - GENERAL	121,376,511	49,359,731	51.30	11.2	5,219,190	4.3	40.67	15.16	4,990,638	4.11
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	64,237,235	8,573,139	51.30	11.2	2,762,201	4.3	13.35	6.74	4,923,007	7.66
344 GENERATORS	28,799,680	20,523,754	56.22	13.3	979,189	3.4	71.26	15.69	582,531	2.02
345 ACCESSORY ELECTRIC EQUIPMENT	29,810,853	19,234,929	55.89	13.4	1,013,569	3.4	64.52	15.43	724,053	2.43
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,599,158	1,902,628	54.48	13.2	88,371	3.4	73.20	14.87	50,337	1.94
TOTAL LAUDERDALE UNIT 4	252,587,715	103,584,302			10,266,291	4.1			11,389,210	4.51
<i>LAUDERDALE UNIT 5</i>										
341 STRUCTURES AND IMPROVEMENTS	3,203,159	1,949,981	55.22	13.3	112,111	3.5	60.88	16.11	81,765	2.55
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	742,434	503,872	51.54	12.6	28,212	3.8	67.87	15.38	16,959	2.28
343 PRIME MOVERS - GENERAL	121,964,623	33,068,495	52.08	11.5	5,122,514	4.2	27.11	15.19	6,093,158	5.00
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	24,160,830	1,666,194	52.08	11.5	1,014,755	4.2	6.90	7.21	1,947,066	8.06
344 GENERATORS	31,767,828	22,571,172	56.22	13.3	1,080,106	3.4	71.05	15.76	644,016	2.03
345 ACCESSORY ELECTRIC EQUIPMENT	24,918,023	15,461,507	55.89	13.4	847,213	3.4	62.05	15.51	641,836	2.58
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,810,688	1,287,343	54.48	13.2	61,563	3.4	71.10	14.89	37,579	2.08
TOTAL LAUDERDALE UNIT 5	208,567,584	76,508,564			8,268,474	4.0			9,462,379	4.54
TOTAL LAUDERDALE COMBINED CYCLE PLANT	636,136,282	266,567,261			26,294,361	4.1			27,149,237	4.27

FLORIDA POWER AND LIGHT COMPANY

TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
FT. MYERS COMBINED CYCLE PLANT										
<i>FT. MYERS COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	8,824,312	2,131,886	21.10	23	308,851	3.5	24.16	25.06	274,099	3.11
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	794,049	284,358	19.23	21	30,174	3.8	35.81	15.56	34,287	4.32
343 PRIME MOVERS - GENERAL	3,709,607	1,045,250	18.71	* 13.9	** 215,157	5.8	28.18	23.96	115,845	3.12
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	441,577	231,377	18.71	* 13.9	** 25,611	5.8	52.40	5.82	9,562	2.17
344 GENERATORS	230,729	16,354	23.57	23	7,845	3.4	7.09	25.42	8,706	3.77
345 ACCESSORY ELECTRIC EQUIPMENT	1,163,312	139,908	23.57	23	39,553	3.4	12.03	24.91	42,018	3.61
346 MISCELLANEOUS POWER PLANT EQUIPMENT	768,815	197,971	20.69	23	26,140	3.4	25.75	22.83	25,678	3.34
TOTAL FT. MYERS COMMON	15,932,401	4,047,105			653,331	4.1			510,195	3.20
<i>FT. MYERS UNIT 2</i>										
341 STRUCTURES AND IMPROVEMENTS	28,751,597	12,204,747	24.62	22	1,006,306	3.5	42.45	25.41	673,825	2.34
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,194,175	1,967,815	23.08	20	235,379	3.8	31.77	23.43	188,313	3.04
343 PRIME MOVERS - GENERAL	367,522,551	79,088,073	25.00	* 18	** 15,435,947	4.2	21.52	23.53	12,726,738	3.46
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	302,123,631	39,131,213	25.00	* 18	** 12,689,192	4.2	12.95	7.01	22,432,118	7.42
344 GENERATORS	57,280,635	19,398,986	26.93	22	1,947,542	3.4	33.87	24.73	1,601,297	2.80
345 ACCESSORY ELECTRIC EQUIPMENT	55,628,985	25,417,944	26.93	22	1,891,385	3.4	45.69	24.10	1,299,735	2.34
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,539,476	1,628,771	24.14	22	120,342	3.4	46.02	22.90	86,528	2.44
TOTAL FT. MYERS UNIT 2	821,041,049	178,837,550			33,326,093	4.1			39,008,554	4.75
<i>FT. MYERS UNIT 3</i>										
341 STRUCTURES AND IMPROVEMENTS	10,445,289	1,539,033	21.10	23	365,585	3.5	14.73	25.82	353,027	3.38
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,425,923	2,081,549	19.23	21	510,185	3.8	15.50	24.47	480,063	3.58
343 PRIME MOVERS - GENERAL	164,165,759	(10,456,672)	18.85	* 15.5	** 8,536,619	5.2	-6.37	24.09	7,453,192	4.54
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	20,183,733	(1,479,151)	18.85	* 15.5	** 1,049,554	5.2	-7.33	19.90	794,452	3.94
344 GENERATORS	46,926,130	7,152,354	23.57	23	1,595,488	3.4	15.24	25.38	1,622,599	3.46
345 ACCESSORY ELECTRIC EQUIPMENT	32,964,437	5,278,646	23.57	23	1,120,791	3.4	16.01	25.32	1,119,474	3.40
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,734,913	212,247	20.69	23	58,987	3.4	12.23	24.53	63,488	3.66
TOTAL FT. MYERS UNIT 3	289,846,185	4,328,006			13,237,209	4.6			11,886,295	4.10
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,126,819,634	187,212,661			47,216,633	4.2			51,405,044	4.56
MANATEE COMBINED CYCLE PLANT										
<i>MANATEE UNIT 3</i>										
341 STRUCTURES AND IMPROVEMENTS	28,927,929	10,726,313	14.07	25	1,012,478	3.5	37.08	27.38	685,908	2.37
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,008,361	1,497,584	11.54	23	152,318	3.8	37.36	25.26	104,158	2.60
343 PRIME MOVERS - GENERAL	236,795,038	46,167,493	13.04	* 20	** 10,182,187	4.3	19.50	24.95	7,925,106	3.25
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	146,248,668	19,013,518	13.04	* 20	** 6,288,693	4.3	13.00	6.60	11,522,442	7.88
344 GENERATORS	41,417,902	16,420,596	16.83	25	1,408,209	3.4	39.65	26.60	986,460	2.38
345 ACCESSORY ELECTRIC EQUIPMENT	45,110,148	16,629,259	16.83	25	1,533,745	3.4	36.86	26.16	1,123,207	2.49
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,976,397	3,676,138	13.79	25	373,197	3.4	33.49	24.71	304,322	2.77
TOTAL MANATEE UNIT 3	513,464,442	114,130,902			20,950,827	4.1			22,651,603	4.41
TOTAL MANATEE COMBINED CYCLE PLANT	513,484,442	114,130,902			20,950,827	4.1			22,651,603	4.41

FLORIDA POWER AND LIGHT COMPANY

**TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
MARTIN COMBINED CYCLE PLANT										
<i>MARTIN COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	49,379,840	31,469,365	52.06	14.2	1,728,294	3.5	63.73	17.05	1,108,391	2.24
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,766,331	3,048,070	48.08	13.5	181,121	3.8	63.95	16.15	115,248	2.42
343 PRIME MOVERS - GENERAL	22,788,940	14,037,911	47.83	12	979,924	4.3	61.60	16.17	583,469	2.56
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,230,422	770,616	47.83	12	95,908	4.3	34.55	6.01	113,005	5.07
345 ACCESSORY ELECTRIC EQUIPMENT	5,321,992	3,662,480	52.52	14.4	180,948	3.4	68.82	16.28	108,474	2.04
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,194,043	2,750,673	51.03	14.2	142,597	3.4	65.59	15.74	97,030	2.31
<i>TOTAL MARTIN COMMON</i>	<u>88,681,567</u>	<u>55,739,115</u>			<u>3,308,792</u>	<u>3.7</u>			<u>2,125,617</u>	<u>2.40</u>
<i>MARTIN UNIT 3</i>										
341 STRUCTURES AND IMPROVEMENTS	1,660,028	1,129,406	52.06	14.2	58,101	3.5	68.04	17.02	33,127	2.00
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	178,721	126,140	48.08	13.5	6,791	3.8	70.58	15.96	3,631	2.03
343 PRIME MOVERS - GENERAL	152,279,614	46,856,499	47.92	12.5	6,395,744	4.2	30.77	16.10	6,831,770	4.49
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	67,628,799	4,931,417	47.92	12.5	2,840,410	4.2	7.29	7.50	5,203,640	7.69
344 GENERATORS	26,577,658	12,491,844	52.86	14.3	903,640	3.4	47.00	16.83	884,322	3.33
345 ACCESSORY ELECTRIC EQUIPMENT	28,440,138	16,413,361	52.52	14.4	966,965	3.4	57.71	16.44	766,155	2.69
346 MISCELLANEOUS POWER PLANT EQUIPMENT	569,569	403,368	51.03	14.2	19,365	3.4	70.82	15.63	11,362	1.99
<i>TOTAL MARTIN UNIT 3</i>	<u>277,334,527</u>	<u>82,352,034</u>			<u>11,191,016</u>	<u>4.0</u>			<u>13,734,007</u>	<u>4.95</u>
<i>MARTIN UNIT 4</i>										
341 STRUCTURES AND IMPROVEMENTS	1,498,690	779,399	52.06	14.2	52,454	3.5	52.01	17.08	43,868	2.93
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	178,315	125,767	48.08	13.5	6,776	3.8	70.53	15.96	3,628	2.03
343 PRIME MOVERS - GENERAL	157,866,532	62,665,792	48.33	12.4	6,630,394	4.2	39.70	16.16	6,184,204	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	100,540,570	14,593,390	48.33	12.4	4,222,704	4.2	14.51	6.94	7,313,830	7.27
344 GENERATORS	32,812,957	17,243,431	52.86	14.3	1,115,641	3.4	52.55	16.82	984,180	3.00
345 ACCESSORY ELECTRIC EQUIPMENT	25,564,311	14,499,926	52.52	14.4	869,187	3.4	56.72	16.46	703,261	2.75
346 MISCELLANEOUS POWER PLANT EQUIPMENT	826,194	416,190	51.03	14.2	28,091	3.4	50.37	16.21	26,313	3.18
<i>TOTAL MARTIN UNIT 4</i>	<u>319,287,568</u>	<u>110,323,895</u>			<u>12,925,247</u>	<u>4.0</u>			<u>15,259,284</u>	<u>4.78</u>
<i>MARTIN UNIT 8</i>										
341 STRUCTURES AND IMPROVEMENTS	23,755,210	8,515,386	14.07	25	831,432	3.5	35.85	27.38	573,956	2.42
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,392,824	3,970,615	11.54	23	432,927	3.8	34.85	25.22	307,851	2.70
343 PRIME MOVERS - GENERAL	256,002,412	48,218,164	13.04	20	11,008,104	4.3	18.84	25.00	8,618,573	3.37
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	213,276,994	24,119,658	13.04	20	9,170,911	4.3	11.31	6.92	16,547,744	7.76
344 GENERATORS	41,069,900	13,445,958	16.83	25	1,396,377	3.4	32.74	26.58	1,085,630	2.64
345 ACCESSORY ELECTRIC EQUIPMENT	51,655,998	17,489,445	16.83	25	1,756,304	3.4	33.86	26.06	1,350,717	2.61
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,999,017	1,751,981	17.24	24	166,567	3.4	35.76	24.88	130,427	2.66
<i>TOTAL MARTIN UNIT 8</i>	<u>602,052,355</u>	<u>117,511,209</u>			<u>24,762,622</u>	<u>4.1</u>			<u>28,614,896</u>	<u>4.75</u>
TOTAL MARTIN COMBINED CYCLE PLANT	1,287,356,017	365,926,253			52,187,677	4.1			59,733,806	4.64

FLORIDA POWER AND LIGHT COMPANY

TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
SANFORD COMBINED CYCLE PLANT										
<i>SANFORD COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	71,585,766	29,616,249	24.62	22	2,505,502	3.5	41.37	25.28	1,716,821	2.40
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,875	42,745	23.08	20	3,377	3.8	48.10	23.56	2,071	2.33
343 PRIME MOVERS - GENERAL	5,932,378	(4,737,256)	19.09 *	17.8 **	266,957	4.5	-79.85	22.96	472,457	7.96
344 GENERATORS	200,500	36,233	26.93	22	6,817	3.4	18.07	25.29	6,733	3.36
345 ACCESSORY ELECTRIC EQUIPMENT	2,142,789	643,155	26.93	22	72,855	3.4	30.01	23.55	65,499	3.06
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,233,762	820,161	24.14	22	75,948	3.4	36.72	23.23	62,776	2.81
TOTAL SANFORD COMMON	82,184,069	26,421,287			2,931,456	3.6			2,326,357	2.83
<i>SANFORD UNIT 4</i>										
341 STRUCTURES AND IMPROVEMENTS	7,424,610	3,124,501	21.10	23	259,861	3.5	42.08	25.09	177,306	2.39
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,803,717	789,469	19.23	21	68,541	3.8	43.77	23.63	45,212	2.51
343 PRIME MOVERS - GENERAL	196,875,732	18,672,684	20.00 *	16.8 **	9,450,035	4.8	9.48	23.36	7,881,392	4.00
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	140,077,308	7,071,393	20.00 *	16.8 **	6,723,711	4.8	5.05	6.94	12,100,700	8.64
344 GENERATORS	32,820,452	10,272,329	23.57	23	1,115,895	3.4	31.30	24.81	948,518	2.89
345 ACCESSORY ELECTRIC EQUIPMENT	35,200,492	14,915,272	23.57	23	1,196,817	3.4	42.37	23.91	877,843	2.49
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,326,653	1,415,407	20.69	23	113,106	3.4	42.55	23.03	85,878	2.58
TOTAL SANFORD UNIT 4	417,528,965	56,261,055			18,927,966	4.5			22,116,849	5.30
<i>SANFORD UNIT 5</i>										
341 STRUCTURES AND IMPROVEMENTS	7,275,953	3,148,967	24.62	22	254,658	3.5	43.28	24.28	175,968	2.42
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,814,776	859,918	23.08	20	68,961	3.8	47.38	22.77	44,326	2.44
343 PRIME MOVERS - GENERAL	214,894,008	20,990,061	24.58 *	18.1 **	9,025,548	4.2	9.77	22.61	8,861,157	4.12
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,367,538	6,255,267	24.58 *	18.1 **	5,307,437	4.2	4.95	7.00	10,840,519	8.58
344 GENERATORS	32,632,812	11,677,845	26.93	22	1,109,516	3.4	35.79	23.92	916,971	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	34,685,483	14,818,331	26.93	22	1,179,306	3.4	42.72	23.15	888,158	2.56
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,899,894	1,243,698	24.14	22	98,596	3.4	42.89	22.31	76,835	2.65
TOTAL SANFORD UNIT 5	420,570,464	58,994,088			17,044,022	4.1			21,803,934	5.18
TOTAL SANFORD COMBINED CYCLE PLANT	920,283,497	141,676,429			38,903,444	4.2			46,247,140	5.03
TURKEY POINT COMBINED CYCLE PLANT										
<i>TURKEY POINT UNIT 5</i>										
341 STRUCTURES AND IMPROVEMENTS	32,284,855	10,891,633	7.03	27	1,129,970	3.5	33.74	29.27	752,952	2.33
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,410,131	4,106,992	7.69	24	471,585	3.8	33.09	26.99	321,432	2.59
343 PRIME MOVERS - GENERAL	250,685,284	39,618,917	9.66 *	15.9 **	14,289,060	5.7	15.80	26.56	8,229,929	3.28
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	128,220,285	12,943,274	9.66 *	15.9 **	7,308,556	5.7	10.09	7.07	9,957,555	7.77
344 GENERATORS	41,869,542	11,132,485	10.10	27	1,416,784	3.4	26.72	28.45	1,117,299	2.68
345 ACCESSORY ELECTRIC EQUIPMENT	51,980,475	16,506,639	10.10	27	1,767,336	3.4	31.76	27.96	1,305,917	2.51
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,433,804	3,613,736	6.90	27	422,749	3.4	29.06	26.47	342,605	2.76
TOTAL TURKEY POINT UNIT 5	529,684,355	98,813,676			26,806,020	5.1			22,027,689	4.16
TOTAL TURKEY POINT COMBINED CYCLE PLANT	529,684,355	98,813,676			26,806,020	5.1			22,027,689	4.16

FLORIDA POWER AND LIGHT COMPANY

TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016					
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)		
WEST COUNTY COMBINED CYCLE PLANT												
<i>WEST COUNTY COMMON</i>												
341 STRUCTURES AND IMPROVEMENTS	3,120,798	482,630	0.00	***	30	***	102,986	3.3	15.46	33.12	81,539	2.61
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	450,604	68,020	0.00	***	30	***	14,870	3.3	15.10	30.44	13,013	2.89
343 PRIME MOVERS - GENERAL	31,206,902	1,389,969	0.00	***	30	***	1,029,828	3.3	4.45	30.22	1,017,642	3.26
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,771,982	12,726,022	0.00	***	30	***	4,183,475	3.3	10.04	7.32	9,518,547	7.51
345 ACCESSORY ELECTRIC EQUIPMENT	1,291,342	107,199	0.00	***	30	***	42,614	3.3	8.30	32.12	37,670	2.92
346 MISCELLANEOUS POWER PLANT EQUIPMENT	836,533	111,543	0.00	***	30	***	27,606	3.3	13.33	30.31	24,471	2.93
TOTAL WEST COUNTY COMMON	163,678,161	14,885,382					5,401,379	3.3			10,692,882	6.53
<i>WEST COUNTY UNIT 1</i>												
341 STRUCTURES AND IMPROVEMENTS	109,835,744	20,012,782	0.00	***	30	***	3,624,580	3.3	18.22	31.19	2,950,294	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	21,806,447	2,710,694	0.00	***	30	***	719,613	3.3	12.43	28.76	686,716	3.15
343 PRIME MOVERS - GENERAL	300,710,821	(22,756,245)	0.00	***	30	***	9,923,457	3.3	-7.57	28.21	11,786,189	3.92
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	81,954,083	(7,349,277)	0.00	***	30	***	2,704,485	3.3	-8.97	6.27	9,668,171	11.80
344 GENERATORS	49,469,105	7,847,276	0.00	***	30	***	1,632,480	3.3	15.86	30.31	1,422,168	2.87
345 ACCESSORY ELECTRIC EQUIPMENT	72,300,016	12,231,627	0.00	***	30	***	2,385,901	3.3	16.92	29.82	2,062,857	2.85
346 MISCELLANEOUS POWER PLANT EQUIPMENT	8,042,081	1,335,110	0.00	***	30	***	265,389	3.3	16.60	28.22	243,367	3.03
TOTAL WEST COUNTY UNIT 1	644,118,297	14,031,966					21,255,905	3.3			28,819,762	4.47
<i>WEST COUNTY UNIT 2</i>												
341 STRUCTURES AND IMPROVEMENTS	39,659,646	6,204,493	0.00	***	30	***	1,308,768	3.3	15.64	31.19	1,098,055	2.77
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,471,457	284,961	0.00	***	30	***	246,558	3.3	3.81	28.84	256,957	3.44
343 PRIME MOVERS - GENERAL	255,637,285	17,744,809	0.00	***	30	***	8,436,030	3.3	6.94	28.19	8,710,947	3.41
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	149,878,251	12,481,512	0.00	***	30	***	4,945,982	3.3	8.33	6.19	13,722,028	9.16
344 GENERATORS	43,599,023	6,676,878	0.00	***	30	***	1,438,768	3.3	15.31	30.32	1,260,888	2.89
345 ACCESSORY ELECTRIC EQUIPMENT	33,177,136	5,335,502	0.00	***	30	***	1,094,845	3.3	16.08	29.82	955,908	2.88
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,893,351	1,719,196	0.00	***	30	***	392,481	3.3	14.46	28.41	366,491	3.08
TOTAL WEST COUNTY UNIT 2	541,316,149	50,447,351					17,863,432	3.3			26,371,274	4.87
<i>WEST COUNTY UNIT 3</i>												
341 STRUCTURES AND IMPROVEMENTS	57,671,242	8,518,122	0.00	***	30	***	1,903,151	3.3	14.77	33.08	1,520,754	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,754,858	742,790	0.00	***	30	***	354,910	3.3	6.91	30.48	339,065	3.15
343 PRIME MOVERS - GENERAL	480,389,197	32,738,513	0.00	***	30	***	15,852,844	3.3	6.81	29.77	15,521,074	3.23
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	98,598,036	8,987,181	0.00	***	30	***	3,253,735	3.3	9.01	6.60	8,363,870	8.48
344 GENERATORS	64,525,280	9,184,372	0.00	***	30	***	2,129,334	3.3	14.23	32.17	1,780,437	2.76
345 ACCESSORY ELECTRIC EQUIPMENT	48,252,610	7,322,267	0.00	***	30	***	1,592,336	3.3	15.17	31.68	1,322,456	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,454,466	7,732,043	0.00	***	30	***	410,997	3.3	62.08	29.98	165,828	1.33
TOTAL WEST COUNTY UNIT 3	772,645,690	75,125,287					25,497,307	3.3			29,013,484	3.76
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,121,758,297	154,489,986					70,018,023	3.3			94,897,402	4.47

FLORIDA POWER AND LIGHT COMPANY

**TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016					
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)		
			CAPE CANAVERAL COMBINED CYCLE PLANT									
<i>CAPE CANAVERAL COMBINED CYCLE</i>												
341 STRUCTURES AND IMPROVEMENTS	82,092,869	6,368,724	0.00	***	30	***	2,709,065	3.3	7.76	34.98	2,211,721	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	47,723,728	3,579,557	0.00	***	30	***	1,574,883	3.3	7.50	32.18	1,416,280	2.97
343 PRIME MOVERS - GENERAL	385,108,676	38,729,543	0.00	***	30	***	12,708,586	3.3	10.06	31.38	11,406,386	2.96
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	206,255,249	28,539,906	0.00	***	30	***	6,806,423	3.3	13.84	7.38	14,298,917	6.93
344 GENERATORS	70,269,257	5,194,564	0.00	***	30	***	2,318,885	3.3	7.39	34.03	1,974,222	2.81
345 ACCESSORY ELECTRIC EQUIPMENT	111,693,785	8,403,920	0.00	***	30	***	3,685,895	3.3	7.52	33.59	3,141,522	2.81
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,309,493	738,999	0.00	***	30	***	340,213	3.3	7.17	31.85	306,960	2.98
TOTAL CAPE CANAVERAL COMBINED CYCLE	913,453,057	91,555,214					30,143,950	3.3			34,756,008	3.80
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT												
	913,453,057	91,555,214					30,143,950	3.3			34,756,008	3.80
RIVIERA COMBINED CYCLE PLANT												
<i>RIVIERA COMBINED CYCLE</i>												
341 STRUCTURES AND IMPROVEMENTS	80,630,958	7,456,698	0.00	***	30	***	2,660,822	3.3	9.25	35.90	2,083,200	2.58
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	217,306,004	18,577,338	0.00	***	30	***	7,171,098	3.3	8.55	33.03	6,213,983	2.86
343 PRIME MOVERS - GENERAL	525,780,412	35,938,896	0.00	***	30	***	17,350,754	3.3	6.84	32.21	15,697,452	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	139,494,633	16,409,879	0.00	***	30	***	4,603,323	3.3	11.76	7.56	9,822,967	7.04
344 GENERATORS	79,977,232	5,875,063	0.00	***	30	***	2,639,249	3.3	7.35	34.97	2,187,632	2.74
345 ACCESSORY ELECTRIC EQUIPMENT	82,800,568	6,849,745	0.00	***	30	***	2,732,419	3.3	8.27	34.50	2,249,473	2.72
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,446,561	1,663,361	0.00	***	30	***	377,737	3.3	14.53	32.80	305,248	2.67
TOTAL RIVIERA COMBINED CYCLE	1,137,436,368	92,770,979					37,535,402	3.3			38,559,955	3.39
TOTAL RIVIERA COMBINED CYCLE PLANT												
	1,137,436,368	92,770,979					37,535,402	3.3			38,559,955	3.39
PT EVERGLADES COMBINED CYCLE PLANT												
<i>PT EVERGLADES COMBINED CYCLE</i>												
341 STRUCTURES AND IMPROVEMENTS	101,607,532	2,299,667	0.00	***	30	***	3,353,049	3.3	2.26	37.84	2,678,119	2.64
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	59,665,117	1,350,391	0.00	***	30	***	1,968,949	3.3	2.26	34.77	1,728,636	2.90
343 PRIME MOVERS - GENERAL	499,500,579	8,382,316	0.00	***	30	***	16,483,519	3.3	1.68	33.84	14,955,771	2.99
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	191,363,196	7,253,893	0.00	***	30	***	6,314,985	3.3	3.79	8.61	13,604,203	7.11
344 GENERATORS	87,208,139	1,973,768	0.00	***	30	***	2,877,869	3.3	2.26	36.84	2,384,653	2.73
345 ACCESSORY ELECTRIC EQUIPMENT	138,483,956	3,134,285	0.00	***	30	***	4,569,971	3.3	2.26	36.42	3,792,404	2.74
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,795,087	289,589	0.00	***	30	***	422,238	3.3	2.26	34.72	367,552	2.87
TOTAL PT EVERGLADES COMBINED CYCLE	1,090,623,606	24,683,910					35,990,580	3.3			39,511,338	3.62
TOTAL PT EVERGLADES COMBINED CYCLE PLANT												
	1,090,623,606	24,683,910					35,990,580	3.3			39,511,338	3.62
TOTAL COMBINED CYCLE PRODUCTION PLANT												
	10,277,035,554	1,537,827,272					386,046,917	3.8			436,939,222	4.25

FLORIDA POWER AND LIGHT COMPANY

**TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016					
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)		
PEAKER PLANTS												
<i>LAUDERDALE GTS</i>												
341 STRUCTURES AND IMPROVEMENTS	601,222	330,322	79.43	***	10.4	***	13,227	2.2	54.94	11.26	25,126	4.18
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	194,417	102,093	74.62	***	9.9	***	5,055	2.6	52.51	10.68	9,191	4.73
343 PRIME MOVERS - GENERAL	14,841,925	1,714,581	73.82	***	8.9	***	430,416	2.9	11.55	11.08	1,224,964	8.25
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	1,858,779	673,466	73.82	***	8.9	***	53,905	2.9	36.23	8.31	77,770	4.18
344 GENERATORS	1,748,135	750,005	79.12	***	10.4	***	36,711	2.1	42.90	10.61	99,017	5.66
345 ACCESSORY ELECTRIC EQUIPMENT	420,107	174,657	79.12	***	10.4	***	8,822	2.1	41.57	10.04	25,284	6.02
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,935	8,570	77.61	***	10.3	***	461	2.2	40.94	9.84	1,299	6.21
TOTAL LAUDERDALE GTS	19,685,520	3,753,692					548,597	2.8			1,462,651	7.43
<i>FT. MYERS GTS</i>												
341 STRUCTURES AND IMPROVEMENTS	941,093	168,137	77.89	***	10.4	***	21,645	2.3	17.87	11.37	69,637	7.40
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	724,318	117,795	73.24	***	9.9	***	19,557	2.7	16.26	11.07	56,753	7.84
343 PRIME MOVERS - GENERAL	10,218,903	1,207,170	72.81	***	8.7	***	316,786	3.1	11.81	11.09	840,243	8.22
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,807,095	1,254,825	72.81	***	8.7	***	87,020	3.1	44.70	6.28	117,550	4.19
344 GENERATORS	4,602,022	551,085	77.66	***	10.4	***	101,244	2.2	11.97	11.27	371,695	8.08
345 ACCESSORY ELECTRIC EQUIPMENT	3,450,438	485,852	77.66	***	10.4	***	75,910	2.2	14.08	11.32	267,985	7.77
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,936	2,632	76.59	***	10.3	***	482	2.3	12.57	11.13	1,682	8.03
TOTAL FT. MYERS GTS	22,764,804	3,787,495					622,644	2.7			1,725,545	7.58
<i>LAUDERDALE AND FT. MYERS PEAKERS</i>												
341 STRUCTURES AND IMPROVEMENTS	43,805,886	76,824	0.00	***	30	***	1,445,594	3.3	0.18	37.84	1,178,784	2.69
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	26,150,085	45,861	0.00	***	30	***	862,953	3.3	0.18	34.77	773,331	2.96
343 PRIME MOVERS - GENERAL	213,843,171	389,972	0.00	***	30	***	7,056,825	3.3	0.18	33.84	6,497,296	3.04
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	83,870,827	132,142	0.00	***	30	***	2,767,737	3.3	0.16	24.32	2,443,098	2.91
344 GENERATORS	38,221,667	67,031	0.00	***	30	***	1,261,315	3.3	0.18	36.84	1,066,810	2.79
345 ACCESSORY ELECTRIC EQUIPMENT	60,694,881	106,443	0.00	***	30	***	2,002,931	3.3	0.18	36.42	1,696,934	2.80
346 MISCELLANEOUS POWER PLANT EQUIPMENT	5,607,843	9,835	0.00	***	30	***	185,059	3.3	0.18	34.72	164,463	2.93
TOTAL LAUDERDALE AND FT. MYERS PEAKERS	472,194,358	828,108					15,582,414	3.3			13,820,716	2.93
TOTAL PEAKER PLANTS	514,644,682	8,369,296					16,753,655	3.3	1.63		17,008,912	3.30

FLORIDA POWER AND LIGHT COMPANY

**TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS
BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
			SOLAR PRODUCTION PLANT							
<i>DESOTO SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	4,635,209	990,040	0.00	30	152,962	3.3	21.36	22.52	161,864	3.49
343 PRIME MOVERS - GENERAL	118,689,127	28,800,157	0.00	30	3,916,741	3.3	24.27	22.52	3,991,517	3.36
345 ACCESSORY ELECTRIC EQUIPMENT	27,532,945	4,878,293	0.00	30	908,587	3.3	17.72	22.52	1,005,979	3.65
TOTAL DESOTOSOLAR	150,857,280	34,668,490			4,978,290	3.3			5,159,360	3.42
<i>SPACE COAST SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	3,986,978	748,519	0.00	30	131,570	3.3	18.77	23.52	137,690	3.45
343 PRIME MOVERS - GENERAL	52,858,699	11,827,508	0.00	30	1,744,337	3.3	22.38	23.52	1,744,523	3.30
345 ACCESSORY ELECTRIC EQUIPMENT	6,281,496	1,091,797	0.00	30	207,289	3.3	17.38	23.52	220,650	3.51
TOTAL SPACE COAST SOLAR	63,127,172	13,667,824			2,083,196	3.3			2,102,863	3.33
<i>MARTIN SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	21,320,036	3,172,447	0.00	30	703,561	3.3	14.88	28.48	637,205	2.99
343 PRIME MOVERS - GENERAL	405,752,300	73,095,004	0.00	30	13,389,826	3.3	18.01	28.47	11,684,485	2.88
345 ACCESSORY ELECTRIC EQUIPMENT	4,239,215	633,733	0.00	30	139,894	3.3	14.95	28.47	126,641	2.99
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,335	257	0.00	30	44	3.3	19.23	28.47	38	2.85
TOTAL MARTIN SOLAR	431,312,886	76,901,441			14,233,325	3.3			12,448,369	2.89
<i>BABCOCK RANCH SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	4,078,184	18,086	0.00	30	134,580	3.3	0.44	29.53	137,491	3.37
343 PRIME MOVERS - GENERAL	104,118,206	461,738	0.00	30	3,435,901	3.3	0.44	29.53	3,510,209	3.37
345 ACCESSORY ELECTRIC EQUIPMENT	24,224,241	107,428	0.00	30	799,400	3.3	0.44	29.53	816,689	3.37
TOTAL BABCOCK RANCH SOLAR	132,420,631	587,252			4,369,881	3.3			4,464,389	3.37
<i>MANATEE SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	4,118,679	7,223	0.00	30	135,916	3.3	0.18	29.53	139,230	3.38
343 PRIME MOVERS - GENERAL	105,224,179	184,536	0.00	30	3,472,398	3.3	0.18	29.53	3,557,049	3.38
345 ACCESSORY ELECTRIC EQUIPMENT	24,464,781	42,905	0.00	30	807,338	3.3	0.18	29.53	827,019	3.38
TOTAL MANATEE SOLAR	133,807,639	234,664			4,415,652	3.3			4,523,298	3.38
<i>CITRUS SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	4,207,181	18,559	0.00	30	138,837	3.3	0.44	29.53	141,843	3.37
343 PRIME MOVERS - GENERAL	107,250,213	473,102	0.00	30	3,539,257	3.3	0.44	29.53	3,615,886	3.37
345 ACCESSORY ELECTRIC EQUIPMENT	24,990,480	110,238	0.00	30	824,686	3.3	0.44	29.53	842,541	3.37
TOTAL CITRUS SOLAR	136,447,874	601,899			4,502,780	3.3			4,600,270	3.37
TOTAL SOLAR PRODUCTION PLANT	1,047,973,483	126,661,571			34,583,124	3.3			33,298,549	3.18
TOTAL PRODUCTION PLANT	22,795,357,882	5,541,188,910			675,925,368	3.0			913,519,786	4.01

FLORIDA POWER AND LIGHT COMPANY

TABLE 7. COMPARISON OF BOOK RESERVE PERCENTS, AVERAGE REMAINING LIVES, ANNUAL DEPRECIATION RATES AND ANNUAL DEPRECIATION ACCRUALS BASED ON DEPRECIATION RATES ORDERED IN DOCKET NO. 090130-EI AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	ORDERED COMPONENTS IN DOCKET NO. 090130-EI AS OF DECEMBER 31, 2009				PROPOSED COMPONENTS AS OF DECEMBER 31, 2016			
			BOOK RESERVE PERCENT (3)	AVERAGE REMAINING LIFE (4)	ANNUAL DEPRECIATION ACCRUALS (5)	ANNUAL DEPRECIATION RATE (6)	BOOK RESERVE PERCENT (7)	AVERAGE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)	ANNUAL DEPRECIATION RATE (10)
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT										
TRANSMISSION PLANT										
350.2 EASEMENTS	240,510,767	80,181,515	22.67	58	3,126,640	1.3	33.34	53.20	3,013,708	1.25
352 STRUCTURES AND IMPROVEMENTS	154,719,740	40,213,775	24.92	47	2,939,675	1.9	25.99	52.43	2,626,625	1.70
353 STATION EQUIPMENT	1,741,377,472	504,497,585	28.05	29	45,275,814	2.6	28.97	30.90	41,155,580	2.36
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS	400,209,880	67,360,985	28.57	25	11,606,087	2.9	16.83	23.69	14,050,185	3.51
354 TOWERS AND FIXTURES	349,056,185	225,421,515	39.81	34	7,679,236	2.2	64.58	35.88	5,877,891	1.68
355 POLES AND FIXTURES	1,242,636,001	420,741,337	37.50	33	42,249,624	3.4	33.86	39.88	36,188,883	2.91
356 OVERHEAD CONDUCTORS AND DEVICES	854,174,816	364,102,828	38.30	35	27,333,594	3.2	42.63	39.61	24,232,975	2.84
357 UNDERGROUND CONDUIT	75,512,192	26,533,422	33.33	40	1,283,707	1.7	35.14	45.29	1,081,448	1.43
358 UNDERGROUND CONDUCTORS AND DEVICES	104,576,520	29,275,918	36.67	40	1,882,377	1.8	27.99	49.27	1,952,829	1.87
359 ROADS AND TRAILS	113,485,941	42,504,639	30.46	47	1,929,261	1.7	37.45	54.53	1,509,809	1.33
TOTAL TRANSMISSION PLANT	5,276,259,513	1,800,833,520			145,306,015	2.8			131,689,933	2.50
DISTRIBUTION PLANT										
361 STRUCTURES AND IMPROVEMENTS	198,554,703	55,416,150	19.17	50	3,772,539	1.9	27.91	49.85	3,468,842	1.75
362 STATION EQUIPMENT	1,740,028,154	531,280,566	25.58	33	45,240,732	2.6	30.53	33.67	41,067,728	2.36
364.1 POLES, TOWERS AND FIXTURES - WOOD	1,083,692,909	481,024,953	49.23	27	44,431,409	4.1	44.39	28.90	58,351,587	5.38
364.2 POLES, TOWERS AND FIXTURES - CONCRETE	706,877,719	98,411,503	49.23	27	28,981,986	4.1	13.92	45.65	28,813,668	4.08
365 OVERHEAD CONDUCTORS AND DEVICES	1,991,793,394	740,342,106	42.93	30	77,679,942	3.9	37.17	38.90	73,133,316	3.67
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM	1,528,850,821	345,598,141	16.03	59	22,932,762	1.5	22.61	54.59	21,675,264	1.42
366.7 UNDERGROUND CONDUIT - DIRECT BURIED	193,885,661	26,860,958	20.00	40	3,877,713	2.0	13.85	43.04	3,880,685	2.00
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	1,723,803,662	475,313,897	23.68	29	44,818,895	2.6	27.57	31.87	41,878,881	2.43
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	731,720,379	288,138,701	47.43	18.4	21,219,891	2.9	39.38	23.06	19,235,979	2.63
368 LINE TRANSFORMERS	2,172,571,477	977,456,673	41.67	22	82,557,716	3.8	44.99	23.48	64,778,557	2.98
369.1 SERVICES - OVERHEAD	429,359,956	121,671,610	46.25	36	16,745,038	3.9	28.34	45.82	18,428,378	4.29
369.6 SERVICES - UNDERGROUND	818,122,343	316,173,519	33.16	26	22,907,426	2.8	38.65	31.75	19,674,557	2.40
370 METERS	90,547,258	64,524,789	43.33	24	3,259,701	3.6	71.26	17.18	3,095,847	3.42
370.1 METERS - AMI	752,056,781	195,134,861	5.20	19.2	48,883,691	6.5	25.95	15.60	50,162,753	6.67
371 INSTALLATIONS ON CUSTOMER'S PREMISES	77,912,064	32,661,220	32.00	22	3,116,483	4.0	41.92	21.97	2,591,609	3.33
373 STREET LIGHTING AND SIGNAL SYSTEMS	463,393,095	175,429,642	32.00	22	18,535,724	4.0	37.86	27.34	13,075,070	2.82
TOTAL DISTRIBUTION PLANT	14,703,170,376	4,925,439,290			488,961,648	3.3			463,312,721	3.15
GENERAL PLANT										
390 STRUCTURES AND IMPROVEMENTS	435,222,597	123,109,607	29.40	36	9,139,675	2.1	28.29	41.11	8,650,821	1.99
392.1 AUTOMOBILES	9,038,959	1,913,929	42.50	3.0	1,283,532	14.2	21.17	4.06	1,420,982	15.72
392.2 LIGHT TRUCKS	47,500,083	12,551,216	41.56	4.6	4,465,008	9.4	26.42	5.86	4,748,098	10.00
392.3 HEAVY TRUCKS	241,647,650	99,939,976	49.58	5.0	17,156,983	7.1	41.36	7.09	14,874,545	6.16
392.4 TRACTOR TRAILERS	767,855	638,910	71.11	2.6	85,232	11.1	83.21	4.48	20,213	2.63
392.9 TRAILERS	21,065,643	2,761,578	28.35	11.9	737,298	3.5	13.11	14.42	1,050,223	4.99
396.1 POWER OPERATED EQUIPMENT	4,766,126	2,061,673	29.60	6.3	381,290	8.0	43.26	5.92	336,070	7.05
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS	11,982,500	9,422,442	23.00	7.7	1,199,250	10.0	78.57	11.01	233,429	1.95
TOTAL GENERAL PLANT	772,001,412	252,399,331			34,448,268	4.5			31,334,381	4.06
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	20,751,431,301	6,978,672,141			668,715,931	3.2			626,337,035	3.02
GRAND TOTAL	43,546,789,183	12,519,861,051			1,344,641,299	3.1			1,539,856,821	3.54

* FPL HAS HISTORICALLY MAINTAINED THE BOOK RESERVE FOR ACCOUNTS 343 AND ACCOUNT 364 AT THE ACCOUNT LEVEL, AS OPPOSED TO AT THE LEVEL OF THE SUBACCOUNTS RECOMMENDED IN THE DEPRECIATION STUDY.

THE BOOK RESERVE PERCENTS SHOWN FOR DOCKET NO. 090130-EI ARE THE BOOK RESERVE PERCENTS FOR THE ACCOUNT INCLUDED IN THAT DOCKET.

** IN DOCKET NO. 090130-EI THE COMMISSION ORDERED A COMPOSITE REMAINING LIFE FOR ACCOUNT 343, PRIME MOVERS - GENERAL AND ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS. THE AVERAGE REMAINING LIFE SHOWN HERE

FOR BOTH ACCOUNTS IS THE COMPOSITE REMAINING LIFE ORDERED BY THE COMMISSION FOR ALL OF ACCOUNT 343.

*** FOR NEW UNITS IN DOCKET NO. 090130-EI AND UNITS ADDED SUBSEQUENT TO THAT DOCKET THE RESERVE PERCENT SHOWN IS 0% AND THE AVERAGE REMAINING LIFE IS EQUAL TO THE LIFE SPAN OF THE UNIT.

FLORIDA POWER AND LIGHT COMPANY

TABLE 8. ALLOCATION OF BOOK RESERVE TO NEW SUBACCOUNTS FOR ACCOUNTS 343 AND 364

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>ALLOCATED BOOK RESERVE</u> (4)
COMBINED CYCLE PRODUCTION PLANT				
LAUDERDALE COMBINED CYCLE PLANT				
<i>LAUDERDALE COMMON</i>				
343 PRIME MOVERS - GENERAL	27,106,051		3,904,041	5,912,889
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	<u>37,564,239</u>		<u>4,795,010</u>	<u>7,262,311</u>
TOTAL LAUDERDALE COMMON ACCOUNT 343	64,670,290	13,175,200	8,699,051	13,175,200
<i>LAUDERDALE UNIT 4</i>				
343 PRIME MOVERS - GENERAL	121,376,511		57,655,119	49,359,731
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	<u>64,237,235</u>		<u>10,013,939</u>	<u>8,573,139</u>
TOTAL LAUDERDALE UNIT 4 ACCOUNT 343	185,613,746	57,932,869	67,669,058	57,932,869
<i>LAUDERDALE UNIT 5</i>				
343 PRIME MOVERS - GENERAL	121,964,623		56,773,176	33,068,495
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	<u>24,160,830</u>		<u>2,860,581</u>	<u>1,666,194</u>
TOTAL LAUDERDALE UNIT 5 ACCOUNT 343	146,125,452	34,734,688	59,633,757	34,734,688
TOTAL LAUDERDALE COMBINED CYCLE PLANT	396,409,488	105,842,758	136,001,866	105,842,758
FT. MYERS COMBINED CYCLE PLANT				
<i>FT. MYERS COMMON</i>				
343 PRIME MOVERS - GENERAL	3,709,607		457,525	1,045,250
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	<u>441,577</u>		<u>101,278</u>	<u>231,377</u>
TOTAL FT. MYERS COMMON ACCOUNT 343	4,151,184	1,276,628	558,803	1,276,628
<i>FT. MYERS UNIT 2</i>				
343 PRIME MOVERS - GENERAL	367,522,551		87,596,757	79,088,073
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	<u>302,123,631</u>		<u>43,341,142</u>	<u>39,131,213</u>
TOTAL FT. MYERS UNIT 2 ACCOUNT 343	669,646,182	118,219,286	130,937,899	118,219,286
<i>FT. MYERS UNIT 3</i>				
343 PRIME MOVERS - GENERAL	164,165,759		10,180,429	(10,456,672)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	<u>20,183,733</u>		<u>1,440,075</u>	<u>(1,479,151)</u>
TOTAL FT. MYERS UNIT 3 ACCOUNT 343	184,349,492	(11,935,823)	11,620,504	(11,935,823)
TOTAL FT. MYERS COMBINED CYCLE PLANT	858,146,857	107,560,091	143,117,206	107,560,091

FLORIDA POWER AND LIGHT COMPANY

TABLE 8. ALLOCATION OF BOOK RESERVE TO NEW SUBACCOUNTS FOR ACCOUNTS 343 AND 364

	ORIGINAL COST (1)	BOOK RESERVE (2)	THEORETICAL RESERVE (3)	ALLOCATED BOOK RESERVE (4)
MANATEE COMBINED CYCLE PLANT				
<i>MANATEE UNIT 3</i>				
343 PRIME MOVERS - GENERAL	236,795,038		61,506,546	46,167,493
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	146,248,668		25,330,720	19,013,518
<i>TOTAL MANATEE UNIT 3 ACCOUNT 343</i>	<u>383,043,705</u>	<u>65,181,012</u>	<u>86,837,266</u>	<u>65,181,012</u>
TOTAL MANATEE COMBINED CYCLE PLANT	383,043,705	65,181,012	86,837,266	65,181,012
MARTIN COMBINED CYCLE PLANT				
<i>MARTIN COMMON</i>				
343 PRIME MOVERS - GENERAL	22,788,940		8,729,373	14,037,911
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,230,422		479,202	770,616
<i>TOTAL MARTIN COMMON ACCOUNT 343</i>	<u>25,019,361</u>	<u>14,808,527</u>	<u>9,208,575</u>	<u>14,808,527</u>
<i>MARTIN UNIT 3</i>				
343 PRIME MOVERS - GENERAL	152,279,614		63,714,248	46,856,499
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	67,628,799		6,705,612	4,931,417
<i>TOTAL MARTIN UNIT 3 ACCOUNT 343</i>	<u>219,908,413</u>	<u>51,787,915</u>	<u>70,419,860</u>	<u>51,787,915</u>
<i>MARTIN UNIT 4</i>				
343 PRIME MOVERS - GENERAL	157,866,532		61,237,920	62,665,792
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	100,540,570		14,260,872	14,593,390
<i>TOTAL MARTIN UNIT 4 ACCOUNT 343</i>	<u>258,407,102</u>	<u>77,259,182</u>	<u>75,498,792</u>	<u>77,259,182</u>
<i>MARTIN UNIT 8</i>				
343 PRIME MOVERS - GENERAL	256,002,412		63,970,845	48,218,164
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	213,276,994		31,999,454	24,119,658
<i>TOTAL MARTIN UNIT 8 ACCOUNT 343</i>	<u>469,279,406</u>	<u>72,337,823</u>	<u>95,970,299</u>	<u>72,337,823</u>
TOTAL MARTIN COMBINED CYCLE PLANT	972,614,282	216,193,447	251,097,526	216,193,447

FLORIDA POWER AND LIGHT COMPANY

TABLE 8. ALLOCATION OF BOOK RESERVE TO NEW SUBACCOUNTS FOR ACCOUNTS 343 AND 364

	ORIGINAL COST (1)	BOOK RESERVE (2)	THEORETICAL RESERVE (3)	ALLOCATED BOOK RESERVE (4)
SANFORD COMBINED CYCLE PLANT				
<i>SANFORD COMMON</i>				
343 PRIME MOVERS - GENERAL	5,932,378		1,505,411	(4,737,256)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	-		-	-
TOTAL SANFORD COMMON ACCOUNT 343	5,932,378	(4,737,256)	1,505,411	(4,737,256)
<i>SANFORD UNIT 4</i>				
343 PRIME MOVERS - GENERAL	196,875,732		55,094,575	18,672,684
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	140,077,308		20,864,456	7,071,393
TOTAL SANFORD UNIT 4 ACCOUNT 343	336,953,040	25,744,077	75,959,031	25,744,077
<i>SANFORD UNIT 5</i>				
343 PRIME MOVERS - GENERAL	214,894,008		61,244,253	20,990,061
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,367,538		18,251,455	6,255,267
TOTAL SANFORD UNIT 5 ACCOUNT 343	341,261,545	27,245,328	79,495,708	27,245,328
TOTAL SANFORD COMBINED CYCLE PLANT	684,146,964	48,252,149	156,960,150	48,252,149
TURKEY POINT COMBINED CYCLE PLANT				
<i>TURKEY POINT UNIT 5</i>				
343 PRIME MOVERS - GENERAL	250,685,264		54,613,714	39,618,917
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	128,220,285		17,841,988	12,943,274
TOTAL TURKEY POINT UNIT 5 ACCOUNT 343	378,905,549	52,562,191	72,455,702	52,562,191
TOTAL TURKEY POINT COMBINED CYCLE PLANT	378,905,549	52,562,191	72,455,702	52,562,191

FLORIDA POWER AND LIGHT COMPANY

TABLE 8. ALLOCATION OF BOOK RESERVE TO NEW SUBACCOUNTS FOR ACCOUNTS 343 AND 364

	ORIGINAL COST (1)	BOOK RESERVE (2)	THEORETICAL RESERVE (3)	ALLOCATED BOOK RESERVE (4)
WEST COUNTY COMBINED CYCLE PLANT				
<i>WEST COUNTY COMMON</i>				
343 PRIME MOVERS - GENERAL	31,206,902		1,678,318	1,389,969
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,771,982		15,366,036	12,726,022
TOTAL WEST COUNTY COMMON ACCOUNT 343	157,978,884	14,115,990	17,044,354	14,115,990
<i>WEST COUNTY UNIT 1</i>				
343 PRIME MOVERS - GENERAL	300,710,821		50,044,321	(22,756,245)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	81,954,083		16,162,137	(7,349,277)
TOTAL WEST COUNTY UNIT 1 ACCOUNT 343	382,664,904	(30,105,522)	66,206,458	(30,105,522)
<i>WEST COUNTY UNIT 2</i>				
343 PRIME MOVERS - GENERAL	255,637,285		43,270,480	17,744,809
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	149,878,251		30,436,000	12,481,512
TOTAL WEST COUNTY UNIT 2 ACCOUNT 343	405,515,536	30,226,321	73,706,480	30,226,321
<i>WEST COUNTY UNIT 3</i>				
343 PRIME MOVERS - GENERAL	480,389,197		62,928,595	32,738,513
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	98,598,036		17,082,566	8,887,181
TOTAL WEST COUNTY UNIT 3 ACCOUNT 343	578,987,233	41,625,693	80,011,161	41,625,693
TOTAL WEST COUNTY COMBINED CYCLE PLANT	1,525,146,558	55,862,483	236,968,453	55,862,483
CAPE CANAVERAL COMBINED CYCLE PLANT				
<i>CAPE CANAVERAL COMBINED CYCLE</i>				
343 PRIME MOVERS - GENERAL	385,108,676		32,829,732	38,729,543
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	206,255,249		24,192,319	28,539,906
TOTAL CAPE CANAVERAL COMBINED CYCLE ACCOUNT 343	591,363,925	67,269,449	57,022,051	67,269,449
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	591,363,925	67,269,449	57,022,051	67,269,449

FLORIDA POWER AND LIGHT COMPANY

TABLE 8. ALLOCATION OF BOOK RESERVE TO NEW SUBACCOUNTS FOR ACCOUNTS 343 AND 364

	ORIGINAL COST (1)	BOOK RESERVE (2)	THEORETICAL RESERVE (3)	ALLOCATED BOOK RESERVE (4)
RIVIERA COMBINED CYCLE PLANT				
RIVIERA COMBINED CYCLE				
343 PRIME MOVERS - GENERAL	525,780,412		31,729,157	35,938,896
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	139,494,633		14,487,691	16,409,879
TOTAL RIVIERA COMBINED CYCLE ACCOUNT 343	665,275,044	52,348,774	46,216,848	52,348,774
TOTAL RIVIERA COMBINED CYCLE PLANT	665,275,044	52,348,774	46,216,848	52,348,774
PT EVERGLADES COMBINED CYCLE PLANT				
PT EVERGLADES COMBINED CYCLE				
343 PRIME MOVERS - GENERAL	499,500,579		6,228,069	8,382,316
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	191,363,196		5,389,650	7,253,893
TOTAL PT EVERGLADES COMBINED CYCLE	690,863,775	15,636,209	11,617,719	15,636,209
TOTAL PT EVERGLADES COMBINED CYCLE PLANT	690,863,775	15,636,209	11,617,719	15,636,209
TOTAL COMBINED CYCLE PRODUCTION PLANT	7,145,916,147	786,708,564	1,198,294,787	786,708,564
GAS TURBINES				
LAUDERDALE GTS				
343 PRIME MOVERS - GENERAL	14,841,925		1,889,396	1,714,581
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	1,858,779		742,131	673,466
343 TOTAL LAUDERDALE GTS	16,700,704	2,388,047	2,631,527	2,388,047
FT. MYERS GTS				
343 PRIME MOVERS - GENERAL	10,218,903		1,358,142	1,207,170
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,807,095		1,411,757	1,254,825
343 TOTAL FT. MYERS GTS	13,025,998	2,461,994	2,769,899	2,461,994
LAUDERDALE AND FT. MYERS PEAKERS				
343 PRIME MOVERS - GENERAL	213,843,171		2,634,291	389,972
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	83,870,827		892,629	132,142
TOTAL LAUDERDALE AND FT. MYERS PEAKERS	297,713,998	522,114	3,526,920	522,114
TOTAL GAS TURBINES	327,440,700	5,372,156	5,401,426	5,372,156
TOTAL PRODUCTION PLANT	7,473,356,846	792,080,719	1,207,223,133	792,080,719

FLORIDA POWER AND LIGHT COMPANY

TABLE 8. ALLOCATION OF BOOK RESERVE TO NEW SUBACCOUNTS FOR ACCOUNTS 343 AND 364

	<u>ORIGINAL COST</u> (1)	<u>BOOK RESERVE</u> (2)	<u>THEORETICAL RESERVE</u> (3)	<u>ALLOCATED BOOK RESERVE</u> (4)
DISTRIBUTION PLANT				
364.1 POLES, TOWERS AND FIXTURES - WOOD	1,083,692,909		601,487,567	481,024,953
364.2 POLES, TOWERS AND FIXTURES - CONCRETE	<u>706,877,719</u>		<u>123,056,600</u>	<u>98,411,503</u>
<i>TOTAL POLES, TOWERS AND FIXTURES</i>	<u>1,790,570,627</u>	<u>579,436,455</u>	<u>724,544,167</u>	<u>579,436,455</u>
TOTAL DISTRIBUTION PLANT	<u>1,790,570,627</u>	<u>579,436,455</u>	<u>724,544,167</u>	<u>579,436,455</u>
GRAND TOTAL	<u>9,263,927,474</u>	<u>1,371,517,175</u>	<u>1,931,767,300</u>	<u>1,371,517,175</u>