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April 2, 2024

VIA ELECTRONIC FILING

Mr. Adam J. Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket 20240025-EI, Petition for Rate Increase by Duke Energy Florida, LLC

Dear Mr. Teitzman,

Attached for filing on behalf of Duke Energy Florida, LLC's ("DEF") in the above-referenced docket is the Direct Testimony of Ned Allis and Exhibits NWA-1 through NWA-3.

Thank you for your assistance in this matter. Please feel free to call me at (727) 820-4692 should you have any questions concerning this filing.

(Document 3 of 40)

Respectfully,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw

Attachments

CERTIFICATE OF SERVICE

Docket No. 20240025-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 2nd day of April, 2024, to the following:

/s/ Dianne M. Triplett
Dianne M. Triplett

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**In re: Petition for Rate Increase by
Duke Energy Florida, LLC**

**Docket No. 2024025-EI
Submitted for Filing: April 2,2024**

DIRECT TESTIMONY

OF

NED W. ALLIS

On Behalf of Duke Energy Florida, LLC

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TABLE OF CONTENTS

I. INTRODUCTION 3

II. 2024 DEPRECIATION STUDY 6

III. SERVICE LIVES AND NET SALVAGE..... 9

A. Service Lives 11

 1. Mass Property12

 2. Life Span Property18

B. Net Salvage26

IV. REMAINING LIVES AND DEPRECIATION RATES30

V. FACTORS AFFECTING DEPRECIATION EXPENSE33

**VI. RECOVERY OF REGULATORY ASSETS RELATED TO DEPRECIATION AND
COST OF REMOVAL38**

VII. THEORETICAL RESERVE IMBALANCE.....43

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
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I. Introduction

Q. Please state your name and business address.

A. My name is Ned W. Allis. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

Q. By whom are you employed and what is your position?

A. I am Vice President of Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”). Gannett Fleming provides depreciation consulting services to utility companies in the United States and Canada.

Q. Please describe your duties and responsibilities in that position.

A. As Vice President, I am responsible for conducting depreciation, valuation, and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies. I am also responsible for Gannett Fleming’s proprietary depreciation software, training of depreciation staff, and the development of solutions for technical issues related to depreciation.

Q. Please describe your educational background and professional experience.

A. I have a Bachelor of Science degree in Mathematics from Lafayette College in

1 Easton, Pennsylvania. I joined Gannett Fleming in October 2006 as an analyst.
2 My responsibilities included assembling data required for depreciation studies,
3 conducting statistical analyses of service life and net salvage data, calculating
4 annual and accrued depreciation, and assisting in preparing reports and
5 testimony setting forth and defending the results of the studies. I also developed
6 and maintained Gannett Fleming's proprietary depreciation software. In March
7 of 2013, I was promoted to the position of Supervisor, Depreciation Studies. In
8 March of 2017, I was promoted to Project Manager, Depreciation and Technical
9 Development. In January 2019, I was promoted to my current position of Vice
10 President.

11
12 I am a current member and past president of the Society of Depreciation
13 Professionals (the "Society"). The Society has established national standards
14 for depreciation professionals. The Society administers an examination to
15 become certified in this field. I passed the certification exam in September 2011
16 and was recertified in March 2017 and January 2022. I also serve on the faculty
17 for training offered by the Society and am an instructor for the Society's
18 "Introduction to Depreciation," "Life and Net Salvage Analysis," "Analyzing
19 the Life of Real-World Property," "Analyzing Net Salvage in the Real World"
20 and "Depreciation and Ratemaking Issues" courses. I am also an associate
21 member of the American Gas Association/Edison Electric Institute Industry
22 Accounting Committee.

23

1 I have submitted testimony on depreciation related topics to the Florida Public
2 Service Commission (“FPSC” or “Commission”), the Federal Energy
3 Regulatory Commission (“FERC”), and before the regulatory commissions of
4 the states of California, Connecticut, District of Columbia, Illinois, Kansas,
5 Maryland, Massachusetts, Maine, Missouri, Nevada, New Hampshire, New
6 Jersey, New York, Rhode Island, Tennessee, Virginia, and Washington. I have
7 also assisted other witnesses in the preparation of direct and rebuttal testimony
8 in two Canadian provinces. Exhibit NWA-2 provides a list of depreciation cases
9 in which I have submitted testimony.

10

11 **Q. Have you received any additional education relating to utility plant**
12 **depreciation?**

13 A. Yes. I have completed the following courses conducted by the Society of
14 Depreciation Professionals: “Depreciation Basics,” “Life and Net Salvage
15 Analysis,” and “Preparing and Defending a Depreciation Study.”

16

17 **Q. Are you sponsoring any exhibits in this case?**

18 A. Yes. I am sponsoring the following exhibits:

- 19
- 20 • Exhibit NWA-1, 2024 Depreciation Study
 - 21 • Exhibit NWA-2, List of Cases in which Ned W. Allis Submitted Testimony
 - 22 • Exhibit NWA-3, Summaries of Depreciation Accruals Using Existing and
Proposed Depreciation Rates

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Q. What is the purpose of your testimony?

A. I am sponsoring the results of Duke Energy Florida, LLC’s (“DEF” or the “Company”) depreciation study (the “2024 Depreciation Study” or “Study”), filed on behalf of DEF with the Commission, which is provided as Exhibit NWA-1 to my testimony. The service life and net salvage estimates in the Study are based in part on the analysis of historical data through December 31, 2022. The depreciation rates provided in Exhibit NWA-1 are based on the projected balances of depreciable electric properties in service as of December 31, 2024, the effective date of the depreciation study.

Q. Please summarize your testimony.

A. My testimony will explain the methods and procedures of the 2024 Depreciation Study and will set forth the annual depreciation rates that result from the Study. I also provide additional detail on each section of the Study in my testimony.

The overall result of the 2024 Depreciation Study is an increase in DEF’s depreciation rates over the currently approved rates, which will increase DEF’s total depreciation expense as of December 31, 2024 by approximately \$44.2 million. As I detail later in my testimony, this increase is primarily due to plant and reserve activity since the last depreciation study, as well as more negative

1 net salvage estimates for certain transmission and distribution plant accounts.
2 The \$44.2 million increase does not include the recovery of regulatory assets
3 related to depreciation and cost of removal, which will be recovered through a
4 separate amortization.

5
6 **II. 2024 Depreciation Study**

7 **Q. Please define the concept of depreciation.**

8 A. The Uniform System of Accounts defines depreciation as:

9 *Depreciation*, as applied to depreciable electric plant,
10 means the loss in service value not restored by current
11 maintenance, incurred in connection with the consumption
12 or prospective retirement of electric plant in the course of
13 service from causes which are known to be in current
14 operation and against which the utility is not protected by
15 insurance. Among the causes to be given consideration are
16 wear and tear, decay, action of the elements, inadequacy,
17 obsolescence, changes in the art, changes in demand and
18 requirements of public authorities.¹

19
20 **Q. In preparing the 2024 Depreciation Study, did you follow generally
21 accepted practices in the field of depreciation?**

22 A. Yes. The methods, procedures and techniques used in the Study are accepted
23 practices in the field of depreciation and are detailed in my testimony.

24
25 **Q. Please describe the contents of the 2024 Depreciation Study.**

26 A. The Study is presented in eleven parts:

¹ 18 C.F.R. 101 (FERC Uniform System of Accounts), Definition 12.

- 1 • Part I, Introduction, presents the scope and basis for the 2024
2 Depreciation Study;
- 3 • Part II, Estimation of Survivor Curves, explains the process of
4 estimating survivor curves and the retirement rate method of life
5 analysis;
- 6 • Part III, Service Life Considerations, discusses factors and the
7 informed judgment involved with the estimation of service life;
- 8 • Part IV, Net Salvage Considerations, discusses factors and the
9 informed judgment involved with the estimation of net salvage;
- 10 • Part V, Calculation of Annual and Accrued Depreciation, explains
11 the method, procedure and technique used in the calculation of
12 annual depreciation expense and the theoretical reserve;
- 13 • Part VI, Results of Study, sets forth the service life estimates, net
14 salvage estimates, annual depreciation rates and accruals and
15 theoretical reserves for each depreciable group. This section also
16 includes a description of the detailed tabulations supporting the
17 2024 Depreciation Study;
- 18 • Part VII, Service Life Statistics, sets forth the survivor curve
19 estimates and original life tables for each plant account and
20 subaccount;
- 21 • Part VIII, Net Salvage Statistics, sets forth the net salvage analysis
22 for each plant account and subaccount;

- 1 • Part IX, Detailed Depreciation Calculations, sets forth the
2 calculation of average remaining life for each property group;
- 3 • Part X, Detail of Generation Plant, provides a description of the
4 Company's generating units and provides a discussion of the
5 considerations that inform the service life and net salvage estimates
6 for each plant account and the probable retirement dates for each
7 generating unit; and
- 8 • Part XI, Detail of Transmission, Distribution and General Plant,
9 provides a description of transmission, distribution and general plant
10 by account and provides a discussion of the considerations that
11 inform the service life and net salvage estimates for each plant
12 account.

13
14 **Q. Please identify the depreciation method that you used.**

15 A. I used the straight line method of depreciation, remaining life technique, and
16 the average service life (or average service life – broad group) procedure. The
17 annual depreciation accruals presented in my study are based on a method of
18 depreciation accounting that seeks to distribute the unrecovered cost of fixed
19 capital assets over the estimated remaining useful life of each unit, or group of
20 assets, in a systematic and rational manner.

21
22 **Q. What are your recommended annual depreciation accrual rates for DEF?**

1 A. My recommended annual depreciation accrual rates are the remaining life
2 depreciation rates set forth in Exhibit NWA-1.

3
4 **Q. How did you determine the recommended annual depreciation accrual
5 rates?**

6 A. I did this in two phases. In the first phase, I estimated the service life and net
7 salvage characteristics for each depreciable group - that is, each plant account
8 or subaccount identified as having similar characteristics. In the second phase,
9 I calculated the composite remaining lives and annual depreciation accrual rates
10 based on the service life and net salvage estimates determined in the first phase.
11 The next two sections of my testimony will explain each of these phases of the
12 study.

13
14 **III. Service Lives and Net Salvage**

15 **Q. Please describe the first phase of the 2024 Depreciation Study, in which
16 you estimated the service life and net salvage characteristics for each
17 depreciable group.**

18 A. The service life and net salvage study consisted of compiling historic data from
19 records related to DEF's plant; analyzing these data to obtain historic trends of
20 survivor and net salvage characteristics; obtaining supplementary information
21 from management and operating personnel concerning accounting and
22 operating practices and plans; and interpreting the above data and the estimates

1 used by other electric utilities to form judgments of average service life and net
2 salvage characteristics.

3

4 **Q. Did Gannett Fleming physically observe DEF's plant and equipment as**
5 **part of the 2024 Depreciation Study?**

6 A. Yes. For the 2024 Depreciation Study, we held meetings with operating
7 personnel and conducted field visits to DEF properties to observe representative
8 portions of plant. The meetings and field reviews were conducted to become
9 familiar with Company operations and obtain an understanding of the function
10 of the plant and information with respect to the reasons for past retirements and
11 the expected future causes of retirements. This knowledge, as well as
12 information from other discussions with management, was incorporated in the
13 interpretation and extrapolation of the statistical analyses.

14

15 **Q. What facilities did you observe?**

16 A. In connection with the preparation of the 2024 Depreciation Study, Gannett
17 Fleming visited the following facilities and observed operations and
18 maintenance practices at each location:

- 19 • Crystal River Generating Station North
- 20 • Citrus Combined Cycle Plant
- 21 • Hines Energy Combined Cycle Plant
- 22 • Osceola Solar Plant

1 For the Company’s previous depreciation study, I visited and observed the
2 following facilities:

- 3 • Crystal River Generating Station North
- 4 • Crystal River Generating Station South
- 5 • Anclote Steam Plant
- 6 • Bartow Combined Cycle Plant
- 7 • Bartow Peaker

8
9

A. Service Lives

10 **Q. What is the process for the estimation of service lives in the 2024**
11 **Depreciation Study?**

12 A. The process for the estimation of service lives was based on informed judgment
13 that incorporated a number of factors, including the statistical analyses of
14 historical data, general knowledge of the property studied, and information
15 obtained from field trips and management meetings. The method of estimation
16 for each depreciable group depended on the type of property studied for each
17 account. “Mass property” refers to assets such as poles, wires and transformers
18 that are continually added and replaced. Depreciable transmission, distribution
19 and general plant assets were studied as mass property. “Life Span property”
20 refers to assets such as power plants for which all assets at a facility are expected
21 to retire concurrently. The processes of estimating service life for mass property
22 and life span property are described in the following sections.

23

1 **1. Mass Property**

2 **Q. What historical data did you analyze for the purpose of estimating service**
3 **life characteristics for mass property?**

4 A. I analyzed the Company's accounting entries that record plant transactions
5 during the period 1943 through 2022. The transactions included additions,
6 retirements, transfers, and the related balances. The Company records also
7 included surviving dollar value by year installed for each plant account as of
8 December 31, 2022.

9
10 **Q. What methods are generally used to analyze service life data?**

11 A. There are two methods widely used in a typical depreciation study to estimate
12 a survivor curve for a group of plant assets; these are the simulated plant
13 balances method and the retirement rate method.

14
15 The simulated plant balance method is used for property groups for which the
16 retirements of property by age are not known. However, it does require
17 continuous records of annual plant activity and year-end plant balances. The
18 method suggests probable survivor curves for a property group by successively
19 applying a number of alternative survivor curves to the group's historical
20 additions in order to simulate the group's surviving balance over a selected
21 period of time. One of the several survivor curves which results in simulated
22 balances that conform most closely to the book balance may be considered to

1 be the survivor curve which the group under study is experiencing.

2

3 The retirement rate method is an actuarial method of deriving survivor curves
4 using the average rates at which property of each age group is retired. It is the
5 preferred method when sufficient data are available. The method relates to
6 property groups for which aged accounting experience is available or for which
7 aged accounting experience is developed by statistically aging unaged amounts.
8 DEF maintains aged accounting data (meaning that the vintage year is recorded
9 for each addition, retirement, or transfer), and thus the data at DEF are kept in
10 a manner that enables the use of the retirement rate method.

11

12 The application of the retirement rate method is illustrated through the use of
13 an example in Part II of the 2024 Depreciation Study. The retirement rate
14 method was used for mass property accounts (i.e., depreciable transmission,
15 distribution, and general plant accounts). As I will discuss in the next section
16 on life span property, the retirement rate method was also used for the
17 estimation of interim survivor curves for production plant accounts.

18

19 **Q. Did you use statistical survivor characteristics to estimate average service**
20 **lives of the property?**

21 A. Yes. I used Iowa-type survivor curves.

22

1 **Q. What is an “Iowa-type survivor curve,” and how did you use such curves**
2 **to estimate the service life characteristics for each property group?**

3 A. Iowa-type curves are a widely used group of generalized survivor curves that
4 contain the range of survivor characteristics usually experienced by utilities and
5 other industrial companies. The Iowa curves were developed at the Iowa State
6 College Engineering Experiment Station through an extensive process of
7 observing and classifying the ages at which various types of property used by
8 utilities and other industrial companies had been retired.

9
10 Iowa-type curves are used to smooth and extrapolate original survivor curves
11 determined by the retirement rate method. Iowa curves were used in this study
12 to describe the forecasted rates of retirement based on the observed rates of
13 retirement and expectations regarding future retirements. Iowa-type curves
14 have been accepted by every state commission, including this Commission.

15
16 The estimated survivor curve designations for each depreciable property group
17 indicate the average service life, the family within the Iowa system to which the
18 property group belongs, and the relative height of the mode. For example, an
19 Iowa 40-R2 designation indicates an average service life of forty years; a right-
20 moded, or R-type curve (the mode occurs after average life for right-moded
21 curves); and a moderate height, two, for the mode (possible modes for R-type

1 curves range from 1 to 5).² The Iowa curves are discussed in more detail in
2 Part II of Exhibit NWA-1.

3
4 **Q. How are Iowa type survivor curves compared to the historical data for the**
5 **purpose of forecasting service lives?**

6 A. For each depreciable property group, original life tables are developed from the
7 Company's historical records of aged additions, transfers, and retirements.
8 Original life tables can be developed using the full experience of historical data.
9 Original life tables can also be developed using different ranges of years of
10 activity, such as the most recent 30 or 40 years of experience. The range of
11 transaction years used to develop a life table is referred to as an "experience
12 band," and the range of vintages used for the life table is referred to as a
13 "placement band."

14
15 Once life tables have been developed using the retirement rate method, specific
16 Iowa curves can be compared both visually and mathematically to the life
17 tables. For visual curve matching, Iowa survivor curves are plotted on the same
18 graph as an original life table, and the points of the curves are visually compared
19 to the life table to assess how closely the Iowa curve matches the historical data.
20 For mathematical curve matching, Iowa curves are compared to an original life
21 table mathematically using an algorithm that compares the differences between

² There are also half-mode curves (e.g., R1.5) that are the average of the full mode curves.

1 an Iowa curve and the original life table.

2

3 For both visual and mathematical curve matching, not all of the historical data
4 points should be given the same consideration, as different data points on a life
5 table will have different significance based on both the level of exposures (i.e.,
6 the amount of assets that has survived to a given age) and the level of
7 retirements. For example, data points for later ages in an original life table may
8 be based on the experience of a small number of units of property. Due to a
9 smaller sample size, these data points would not provide as meaningful
10 information as earlier ages. Additionally, the middle portion of the curve is
11 where the largest portion of retirements occurs. This portion of the curve
12 therefore often provides the best indications of the survivor characteristics of
13 the property studied.

14

15 **Q. Can you provide an example of the process of fitting Iowa curves to an**
16 **original life table?**

17 A. Yes. Account 364, Poles Towers and Fixtures provides a good example of
18 this process. For this account, the life table for the overall experience and
19 placement bands is shown on Exhibit NWA-1, pages VII-97 to VII-100. The
20 original life table develops the percent of plant that has survived to each age for
21 the experience and placement bands. The representative data points from this
22 life table are depicted graphically on Exhibit NWA-1, page VII-96.

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Also shown on page VII-96 is the 40-R3 survivor curve. As can be seen in the chart, this curve is a visually good match of the historical data, as the smooth line depicting the 40-R3 survivor curve is close to the historical data points for most ages. It is a particularly good fit through age 43.5, including many of the data points that are roughly between about 80% surviving and 20% surviving. For this account, these data points provide the most information on the survivor characteristics for this account. The dollars exposed to retirement after age 43.5 comprise less than 1% of the total investment exposed to retirement for this account. The 40-R3 is also a good mathematical fit of the historical data. The degree of mathematical fit can be measured by the residual measure,³ which is a normalized sum of squares difference between the original life table and a given Iowa curve. The residual measure for the 40-R3 survivor curve and the data points through age 43.5 from the original life table is 1.47, which is considered to be a good fit.⁴ The statistical analysis for this account, using both visual and mathematical techniques, therefore indicates that the 40-R3 survivor curve provides a good representation of the historical mortality characteristics for the account.

Q. Is the statistical analysis of historical data based on the retirement rate

³ The residual measure is the square root of the total sum of the squares of differences between points on the original and smooth curves divided by the number of points.

⁴ The smaller the residual measure, the more closely the Iowa curve mathematically matches the original life table.

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method the only consideration in estimating service life?

A. No. The estimation of service life is a forecast of the future experience of property currently in service, and therefore informed judgment that incorporates a number of factors must be used in the process of estimating service life. The statistical analysis can provide a good indication of what has occurred for the Company’s assets in the past, but other factors can affect the service lives of the assets going forward. Further, the historical data often does not provide a definitive indication of service life. For these reasons other factors must be considered when estimating future service life characteristics.

Q. Was the process for estimating service lives for other accounts similar to Account 364?

A. Yes. A similar process for estimating service life was used for other mass property accounts. The estimated survivor curves for each account can be found in Part VII of the 2024 Depreciation Study. A narrative description of considerations for each estimate can be found in Part XI of the study.

2. Life Span Property

Q. What method was used to estimate the lives of production facilities?

A. For production facilities the life span method was used to estimate the lives of electric generation facilities, for which concurrent retirement of the entire facility is anticipated. In this method, the survivor characteristics of such

1 facilities are described by the use of interim retirement survivor curves
2 (typically Iowa curves) and capital recovery dates. The interim survivor curve
3 describes the rate of retirement related to the replacement of elements of the
4 facility. For a power plant, examples of interim retirements include the
5 retirement of piping, boiler tubes, condensers, turbine blades, and rotors that
6 occur during the life of the facility. Interim survivor curves were developed
7 using the retirement rate method in a manner similar to that used for mass
8 property. The capital recovery date, an estimate of the probable retirement date
9 of a facility based on its anticipated operating life, affects each year of
10 installation for the facility by truncating the interim survivor curve for each
11 installation year at its attained age as of that date. The life span of the facility is
12 the time from when the plant is originally placed in service to the expected date
13 of its eventual retirement (i.e., the capital recovery date).

14
15 The use of interim survivor curves, truncated at the estimated capital recovery
16 dates, provides a consistent method of estimating the lives of several years'
17 installation for a particular facility inasmuch as a single concurrent retirement
18 for all the years of installation will occur at that specified date.

19
20 **Q. Is the life span method widely used in the electric industry to determine the**
21 **depreciation rates for production plants?**

22 A. Yes. The life span method has been used previously for the Company and for

1 other Florida utilities. My firm has also used the life span method in performing
2 depreciation studies presented to many public utility commissions across the
3 United States and Canada, and the life span method is the predominant method
4 used for property such as production plants.

5
6 **Q. Are interim survivor curves the most common method of estimating**
7 **interim retirements for life span property?**

8 A. Yes. The use of interim survivor curves to estimate interim retirements is also
9 the predominant method of estimating interim retirements for assets such as
10 power plants.

11
12 **Q. What are the capital recovery dates and what was your basis for each**
13 **selection?**

14 A. The capital recovery dates estimated in the study are set forth on Exhibit NWA-
15 1 on pages III-5 through III-7. The capital recovery dates are based on a number
16 of factors, including the operating characteristics of the facilities, the type of
17 technology used at each plant, environmental and other regulations, and the
18 Company's outlook for each facility. Capital recovery dates are specific to each
19 generating unit, and, therefore, the characteristics for each generating unit are
20 considered when estimating a capital recovery date. Typically, the owner and
21 operator of each facility best understands the operation and the outlook of each
22 power plant and is therefore in the best position to determine the most probable

1 retirement of each facility. The Company performed an analysis of the life span
2 for its steam, combined cycle, simple cycle, and solar power plants. I have
3 discussed the estimated life span of each facility with DEF. DEF has retired a
4 number of generating units in recent years and the experienced life spans of
5 these retired facilities were also reviewed. Additionally, I incorporated my
6 firm's experience performing depreciation studies for other utilities and our
7 knowledge of other generating facilities and confirmed that DEF's estimates
8 are reasonable and within the range of typical estimates in the industry.

9
10 This process results in capital recovery dates for the 2024 Depreciation Study
11 that are, in my judgment, the most reasonable based on the current information
12 available. Further discussion of these estimates can be found in Part X of
13 Exhibit NWA-1, as well as later in this testimony.

14
15 **Q. What are the life span estimates for steam generating plants?**

16 A. The Company has retired many of its steam generating plants. The two that
17 remain are Crystal River Units 4 and 5 and the Anclote generating station.
18 Crystal River Units 4 and 5 are coal-fired generating units placed in service in
19 1982 and 1984. These units are expected to be retired in 2034, which will result
20 in life spans of 52 and 50 years, respectively.

21
22 Anclote is a steam generating facility with two units that were placed in service

1 in 1974 and 1978. The facility was converted to use natural gas within the last
2 15 years. The expected retirement date for this plant is 2029, which will result
3 in life spans of 55 and 51 years, respectively.

4
5 **Q. Has the Company retired any steam generating plants in recent years?**

6 A. Yes. The Company has retired a number of steam generating plants. The
7 facilities retired, as well as the retirement date and life span of each facility, are
8 summarized in Table 1 below. The actual experienced life spans for these units
9 ranged from 46 to 63 years, with an average life span of approximately 54 years.
10 This experience further supports the 50- to 55- year life spans for the
11 Company's remaining steam generating plants.

12 **Table 1: Retirements of DEF Steam Generating Units**

13

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Crystal River Unit 1	2018	52
Crystal River Unit 2	2018	49
Bartow Unit 1	2009	51
Bartow Unit 2	2009	48
Bartow Unit 3	2009	46
Suwannee River Unit 1	2016	63
Suwannee River Unit 2	2016	62
Suwannee River Unit 3	2016	60

14
15 **Q. What is the life span estimate for the Company's combined cycle**
16 **generating facilities?**

17 A. The life span estimate for the combined cycle facilities is 40 years. This

1 estimate is the same as currently used for DEF’s combined cycle facilities.

2

3 **Q. How does a 40-year life span compare to the range of estimates by others**
4 **in the industry for combined cycle power plants?**

5 A. A 40-year life span is within the range of typical estimates for combined cycle
6 plants in the industry. Estimates for other utilities have most commonly been in
7 the 35- to 40-year range.

8

9 **Q. Has the Company retired any combined cycle power plants?**

10 A. No. The Company’s oldest combined cycle plants are around 25 years of age
11 and, therefore, have not been in service long enough to experience 40-year life
12 spans. However, there have been two combined cycle facilities in the state of
13 Florida that have been retired in recent years. These are FPL’s Putnam and
14 Lauderdale plants. The experienced life spans for these facilities range from 25
15 years to 37 years. While somewhat shorter than the recommended life span for
16 DEF’s combined cycle plants, these life spans are supportive that the current
17 40-year life span is reasonable for combined cycle plants.

18

19 **Table 2: Retirements of Combined Cycle Generating Units in Florida**

20

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Putnam Unit 1	2014	36
Putnam Unit 2	2014	37
Lauderdale Unit 4	2018	25

1

2 **Q. What are the life span estimates for other facilities?**

3 A. The life spans for the Company's simple cycle generating facilities vary and are
4 dependent on the specifics of each facility. The current 30-year life span is
5 recommended for the Company's solar facilities.

6

7 **Q. In addition to the life span, you have also recommended estimates for**
8 **interim retirements. Is the estimation of interim retirements using the**
9 **retirement rate method similar to the process of estimating survivor curves**
10 **for mass property?**

11 A. Yes. Similar to mass property, the interim survivor curve estimates are based
12 on informed judgment that incorporates actuarial analyses of historical data
13 using the retirement rate method of analysis. Iowa survivor curves have been
14 estimated for each plant account which, combined with the life span estimate
15 for each generating unit, provide the overall survivor curve, average service life
16 and average remaining life for each plant account at each generating unit. A
17 narrative discussion of the considerations for the estimation of interim survivor
18 curves for each account can be found in Part X of the 2024 Depreciation Study.
19 Graphical depictions of the interim survivor curves estimated for each
20 generation plant account are presented in Part VII of the study.

21

22 **Q. Are there any assets expected to be installed before the next depreciation**

1 **study for which you recommend service life estimates and depreciation**
2 **rates?**

3 A. Yes. The Company plans to add the Powerline battery energy storage system, a
4 100 MW / 200 MWh battery storage facility, by the end of 2027. Based on
5 guidance in the FERC Uniform System of Accounts⁵, by the time the facility is
6 in service these assets will be accounted for in separate subaccounts of a new
7 FERC Account 387. The overall expected life of the facility is 15 years and,
8 while some components of the facility, such as power inverters, could
9 potentially have shorter lives than other components of the facility, the overall
10 15-year life is reasonable for each of the subaccounts. These estimates can be
11 considered in future studies as more information about the operations of
12 emerging technologies such as battery energy storage systems (“BESS”)
13 becomes more available.

14
15 The overall recommendation for these Powerline energy storage assets is a 15-
16 S3 survivor curve, 0% net salvage and 6.67% depreciation rate. While there is
17 the potential for negative net salvage for these assets due to the costs to retire,
18 remove and dispose the equipment at the facility, any such costs are expected
19 to be dismantlement costs at the end of the life of the facility and would be
20 incorporated into future dismantlement accruals.

21

⁵ Effective 1/1/2025 per Federal Register Doc. 2023-14994 filed 10/4/2023.

1 **B. Net Salvage**

2 **Q. Would you please explain the concept of “net salvage”?**

3 A. Net salvage is the salvage value received for the asset upon retirement less the
4 cost to retire the asset. When the cost to retire exceeds the salvage value, the
5 result is negative net salvage. Net salvage is a component of the service value
6 of capital assets that is recovered through depreciation rates. The service value
7 of an asset is its original cost less its net salvage. Thus, net salvage is considered
8 to be a component of the cost of an asset that is recovered through depreciation.

9
10 Inasmuch as depreciation expense is the loss in service value of an asset during
11 a defined period (e.g., one year), it must include a ratable portion of both the
12 original cost and the net salvage. That is, the net salvage related to an asset
13 should be incorporated in the cost of service during the same period as its
14 original cost, so that customers receiving service from the asset pay rates that
15 include a portion of both elements of the asset’s service value, the original cost,
16 and the net salvage value.

17
18 For example, the full recovery of the service value of a \$1,000 transformer may
19 include not only the \$1,000 of original cost, but also, on average, \$300 to
20 remove the transformer at the end of its life less \$150 in salvage value. In this
21 example, the net salvage component is negative \$150 ($\$150 - \300), and the net
22 salvage percentage is negative 15% ($(\$150 - \$300)/\$1,000$).

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Q. Please describe the process you used to estimate net salvage percentages.

A. The net salvage estimate for each plant account is based on informed judgment that incorporates the analysis of historical net salvage data. I reviewed net salvage data from 1975 through 2022. Cost of removal and salvage were expressed as a percent of the original cost of the plant retired, both on an annual basis and a three-year moving average basis. The most recent five-year average was also calculated.

Q. Were there other considerations used in developing your final estimates for net salvage?

A. Yes. In addition to the statistical analyses of historical data, I considered the information provided to me by the Company’s operating personnel, general knowledge and experience of industry practices, and trends in the industry in general.

Q. Is the same process used for the estimation of net salvage for production plant?

A. The same process is used for interim net salvage for generating plant accounts as is used for the estimation of net salvage for mass property accounts. However, interim net salvage is applied only to the portion of plant expected to be retired as interim retirements. Assets expected to remain in service until the

1 final retirement of a generating facility will experience terminal net salvage –
2 that is, the cost to dismantle the facility.

3

4 **Q. Do the depreciation rates used for electric generating facilities have a**
5 **component for dismantlement?**

6 A. No. The dismantlement component of net salvage is not included in the
7 depreciation rates recommended in the 2024 Depreciation Study. Consistent
8 with the longstanding practice of DEF, the Company has made estimates of
9 final dismantlement for their fossil and solar generation facilities, but these
10 costs are handled separately and are not part of the 2024 Depreciation Study.
11 Fossil and solar generation dismantlement costs are included separately in this
12 docket, in testimony sponsored by DEF witnesses Jeff Kopp, Nicole Aquilina,
13 and Marcia Olivier. Therefore, net salvage estimates for fossil and solar
14 production facilities provided in this Study only reflect interim retirement
15 activity.

16

17 **Q. Has the Company experienced a trend of increasing removal costs?**

18 A. Yes, and as a result net salvage estimates for some accounts are more negative
19 than the current estimates. Costs have increased for a number of reasons,
20 including permitting costs, work requirements, environmental regulations,
21 safety requirements, traffic control and labor and contractor costs.

22

1 **Q. Please provide an example of how costs have increased.**

2 A. Distribution poles provide a good example of factors that have resulted in
3 increasing costs to retire assets. DEF's poles are primarily wood poles. The
4 retirement of a wood pole requires a multiple person crew as well as equipment
5 including a pole truck. In addition to the replacement of the actual pole, the
6 Company must also transfer the primary and secondary cable, as well as other
7 devices, from the old pole to the new pole.

8
9 Costs for retiring poles have increased for a number of reasons. Labor and
10 contractor costs have increased over time. Permitting costs have increased, as
11 have requirements for traffic control. Each of the factors described here
12 contribute to higher cost of removal going forward than was the case ten or
13 twenty years ago. This trend is consistent with the historical net salvage data,
14 which indicates increasing cost of removal for distribution poles.

15
16 **Q. Is the trend to higher cost of removal consistent with the experience of
17 other utilities in the industry?**

18 A. Yes. My firm conducts depreciation studies for utilities across the country. The
19 trend towards increasing cost of removal is consistent with the experience of
20 many others in the industry. The reasons that DEF's costs have increased are
21 also experienced by other utilities.

22

1 **IV. Remaining Lives and Depreciation Rates**

2 **Q. Please describe the second phase of the 2024 Depreciation Study, in which**
3 **you calculated composite remaining lives and annual depreciation accrual**
4 **rates.**

5 A. After I estimated the service life and determined net salvage characteristics to
6 use for each depreciable property group, I calculated the annual depreciation
7 accrual rates for each group based on the straight line remaining life method,
8 using remaining lives weighted consistent with the average service life
9 procedure. The recommended depreciation rates are based on forecast balances
10 as of December 31, 2024, which is the effective date of the study.

11

12 **Q. Please describe the straight line remaining life method of depreciation.**

13 A. The straight line remaining life method (also referred to as the straight line
14 method and remaining life technique) of depreciation allocates the original cost
15 of the property, less accumulated depreciation, less future net salvage, in equal
16 amounts to each year of remaining service life.

17

18 **Q. Please describe the average service life procedure for calculating**
19 **remaining life accrual rates.**

20 A. The average service life procedure defines the group for which the remaining
21 life annual accrual is determined. Under this procedure, the annual accrual rate
22 is determined for the entire group or account based on its average remaining
23 life, and this rate is applied to the surviving balance of the group's cost. The

1 average remaining life for the group is determined by first calculating the
2 average remaining life for each vintage of plant within the group. The average
3 remaining life for each vintage is derived from the area under the survivor curve
4 between the attained age of the vintage and the maximum age. Then, the
5 average remaining life for the group is determined by calculating the dollar-
6 weighted average of the calculated remaining lives for each vintage. The annual
7 depreciation accruals for the group are calculated by dividing the remaining
8 depreciation accruals (original cost less accumulated depreciation less net
9 salvage) by the average remaining life for the group.

10

11 **Q. Please use an example to illustrate the development of the annual**
12 **depreciation accrual rate for a particular group of property in the 2024**
13 **Depreciation Study.**

14 A. For purposes of illustrating this process I will use Account 368, Line
15 Transformers. The survivor curve estimate for this account is the 35-R0.5, and
16 the net salvage estimate is for negative 15 percent net salvage. A discussion of
17 these estimates, as well as the statistical analyses that support the estimates for
18 this account can be found on Exhibit NWA-1, pages XI-32, and XI-33. The
19 calculation of the annual depreciation related to the original cost of Account
20 368, Line Transformers as of December 31, 2024, is presented on Exhibit
21 NWA-1, page VI-11. The calculation is based on the 35-R0.5 survivor curve,
22 negative 15 percent net salvage, the attained age, and the book reserve. The

1 calculated annual depreciation accrual and rate are based on the estimated
2 survivor curve and net salvage, the original cost, book reserve, future accruals,
3 and composite remaining life for the account. The calculation of the composite
4 remaining life as of December 31, 2024 is provided in the tabulations presented
5 on Exhibit NWA-1, pages IX-147 and IX-148. The tabulation sets forth the
6 installation year, the original cost, the average service life, the whole life annual
7 depreciation rate and accruals, the remaining life and theoretical future accruals
8 factor and amounts. The average service life weighted composite remaining life
9 of 28.71 years is equal to the total theoretical future accruals divided by the total
10 whole life depreciation accruals.

11

12 **Q. Did you use this same methodology for the general plant accounts?**

13 A. Yes. This methodology was used for the general plant accounts that are
14 depreciated. However, many of the general plant accounts are amortized in
15 accordance with the Company's current amortization periods. I have not
16 recommended changes in the amortization periods for these accounts.

17

18 **Q. What were your overall results of the 2024 Depreciation Study?**

19 A. The Study resulted in an increase in average service lives for many accounts.
20 The trend towards longer service lives is not uncommon in the electric utility
21 industry today.

22

1 The 2024 Depreciation Study also resulted in increases in negative net salvage
2 (i.e. net salvage estimates that are more negative) for some accounts, which is
3 attributable to the increasing cost of removal discussed previously. A trend to
4 more negative net salvage is also consistent with the experience of many other
5 utilities.

6
7 The Study results in an increase of total company depreciation expense of
8 approximately \$44.2 million based on plant balances as of December 31, 2024.
9 This increase is primarily due to more negative net salvage estimates for
10 transmission and distribution plant accounts as well as changes to the plant and
11 accumulated depreciation balances since the last study. This increase is partially
12 offset by the service life estimates for transmission and distribution plant
13 accounts, in particular the recommendations for longer service lives for many
14 accounts. The impact of the 2024 Depreciation Study on depreciation expense
15 and accumulated depreciation for each of the Company's test periods is
16 calculated and discussed in the direct testimony of Company witness Marcia
17 Olivier.

18
19 **V. Factors Affecting Depreciation Expense**

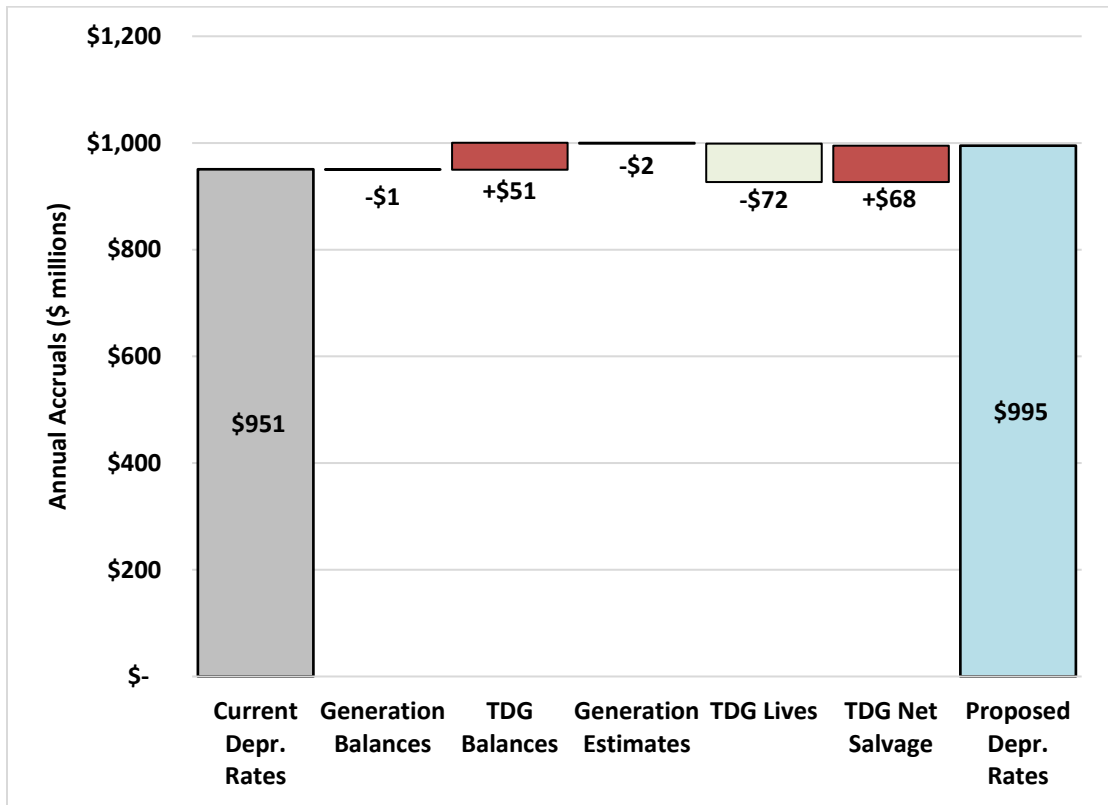
20 **Q. What are the major factors that affect the depreciation expense resulting**
21 **from application of the 2024 Depreciation Study?**

22 **A.** The changes in annual depreciation rates and expense are shown in Table 2 of

1 the 2024 Depreciation Study and result in an overall increase in depreciation
2 expense of approximately \$44.2 million (again, based on plant balances as of
3 December 31, 2024). Much of the increase is not due to the recommended
4 service lives and net salvage in the study but is instead due to plant and reserve
5 activity since the last case and that the current depreciation rates were
6 insufficient to account for this activity. The change in plant and accumulated
7 depreciation balances results in an increase of approximately \$51 million in
8 depreciation expense, while the recommended service life and net salvage
9 estimates in the Depreciation Study result in a \$6 million decrease in expense.
10 Figure 1 below provides an illustration of the factors that result in the change
11 in depreciation expense resulting from Gannett Fleming's recommendations.
12 The causes of these changes are summarized below.

1

Figure 1: Summary of Depreciation Changes in the 2024 Depreciation Study



2

3

4 Steam Production: The depreciation expense for this class of plant increased
 5 by approximately \$5.6 million. The increase in expense is due primarily to the
 6 change in balances.

7

8 Other Production (Combined Cycle): This class of plant has an overall decrease
 9 in depreciation expense of approximately \$9.9 million. The primary reason for
 10 the decrease is related to a change in balances since the previous study.
 11 Specifically, the depreciation rates for rotatable parts in the previous study were
 12 higher due to lower accumulated depreciation balances (since depreciation was
 13 not calculated separately in prior studies to incorporate the shorter lives of these

1 components). The recommended depreciation rates are more aligned with the
2 service life estimate for rotatable parts than those currently in effect.

3
4 Other Production (Simple Cycle and Solar): This class of plant has an overall
5 increase in depreciation expense of approximately \$1.9 million. The primary
6 reason for the increase is related to changes in balances since the previous study.

7
8 Transmission, Distribution and General Plant Balances: The use of remaining
9 life depreciation rates means that depreciation rates will often change from
10 study to study even if there are no changes in service lives or net salvage due to
11 plant and reserve activity that has occurred since the last depreciation study. For
12 transmission, distribution, and general plant, recalculating the depreciation
13 rates with the currently approved service lives and net salvage results in an
14 increase in depreciation expense of approximately \$51 million. That is, even
15 had there been no changes to the recommended service lives and net salvage
16 for these classes of plant, depreciation would increase by approximately \$51
17 million due to updating for current plant and reserve balances.

18
19 Transmission, Distribution and General Plant Service Lives and Net Salvage:
20 The recommended service lives and net salvage for these classes of plant result
21 in a net decrease in depreciation expense of approximately \$4 million when
22 compared to the depreciation rates that result from using the current service

1 lives and net salvage. The increase in service lives for several TD&G accounts
2 offsets more negative net salvage estimates for several accounts.

3

4 **Q. Why do capital additions for production plant result in an increase in**
5 **depreciation rates?**

6 A. Additions to life span property typically will result in an increase not only to
7 depreciation expense due to a resulting higher plant balance, but also because
8 additions typically increase the depreciation rate for this type of property. For
9 life span property, interim additions (that is, additions added subsequent to the
10 original in service date of the facility) will have a shorter service life than the
11 original installation of the facility. This occurs because the facility has a final
12 retirement date at which time all assets will be retired. Thus, for interim
13 additions, the length of time between installation and the end of the life span of
14 the facility is shorter than for the original installation of the plant.

15

16 To help illustrate this concept, consider as an example a power plant that is
17 installed in 1970 for \$1 million. For simplicity, assume that there will be no
18 interim retirements and no net salvage. If the plant is retired in 2030, the life
19 span of the facility is 60 years. The average service life for the 1970 vintage is
20 also 60 years. The depreciation rate at the time of the original installation is
21 1.67%.⁶ Assume that in 2000 an additional \$500,000 is added to the facility.

⁶ Equal to 1/60.

1 These assets will not have an average service life of 60 years, but instead will
2 have an average service life of 30 years since they will be retired in 2030 with
3 the balance of the plant. That is, the interim additions have a shorter service life
4 than the original addition of the facility.

5
6 For this reason, the overall average service life of life span property will
7 decrease as new interim additions are made. Similarly, the annual depreciation
8 rate will tend to increase over time as interim additions occur. After the
9 installation of the 2000 vintage assets the depreciation rate increases to 2.22%⁷
10 from 1.67%. Thus, although the service life estimate for the plant did not
11 change, the depreciation rate increased due to the interim additions to the
12 facility.

13
14 This same concept explains many of the increases in depreciation rates for
15 DEF's production plant facilities, as significant additions have occurred at
16 steam and combined cycle plants. All else equal, these additions cause increases
17 in depreciation rates and are a primary factor contributing to the overall increase
18 in depreciation expense resulting from the 2024 Depreciation Study.

19
20 **VI. Recovery of Regulatory Assets Related to Depreciation and Cost of**

⁷ Equal to $(\$1,000,000/60 + \$500,000/30) / (\$1,000,000 + \$500,000)$.

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Removal

Q. Please explain the regulatory assets for DEF related to the theoretical reserve imbalance and accumulated depreciation for cost of removal.

A. In the initial order (Order No. PSC-2010-0131-FOF-EI) for Docket Nos. 20090079-EI, 20090144-EI and 20090145-EI, the Commission ordered that the Company amortize a portion of the theoretical reserve imbalance (“TRI”) calculated in that case over a four year period, for an annual amount of approximately \$5.8 million⁸ (I will refer to this as the “TRI Regulatory Asset” in my testimony). After the issuance of that order, the Company filed depreciation rates with FERC in Docket No. ER11-3584-000. FERC ruled that these adjustments “do not conform to our requirements for allocating the costs of utility plant over their service lives” and that such adjustments would be recorded “as regulatory assets in Account 182.3, Other Regulatory Assets, rather than as adjustments to its depreciation reserve.”⁹ As a result, the amortization of this amount was recorded on the Company’s books as a regulatory asset rather than a reduction to accumulated depreciation.

Subsequent to these decisions, the Company entered into a settlement agreement that made changes to these amortizations.¹⁰ The annual \$5.8 million amount was replaced with a flexible amortization of accumulated depreciation

⁸ See page 52 of Order No. PSC-2010-0131-FOF-EI.
⁹ See pages 2 to 5 of the order issued July 15, 2011 in FERC Docket No. ER11-3584-000.
¹⁰ Order No. PSC-2010-0398-S-EI.

1 related to cost of removal. As a result of that amortization, DEF currently has a
2 regulatory asset on its books of approximately \$461 million (I will refer to this
3 as the “COR Regulatory Asset”). This amount was also recorded as a regulatory
4 asset rather than a reduction to accumulated depreciation.

5
6 Based on these combined amortizations, the Company initially amortized three-
7 years of the theoretical reserve imbalance at \$5.8 million per year and has
8 subsequently recorded the flexible amortization resulting in the \$461 million
9 amount discussed above, for a total of approximately \$478 million. These
10 amounts have been recorded as regulatory assets on the Company’s books and
11 given the history of each of these amortizations, they need to be recovered
12 through future rates.

13
14 **Q. Because these amounts were reductions to the recovery of the Company’s**
15 **costs for FPSC ratemaking purposes, does this mean the \$478 million needs**
16 **to be recovered as future expense, either as depreciation accruals or the**
17 **amortization of the regulatory assets?**

18 A. Yes. Because expense has been approximately \$478 million lower due to these
19 amortizations, there is an additional \$478 million that needs to be recovered
20 than is currently reflected in accumulated depreciation. There are two ways in
21 which these regulatory asset amounts could be recovered: 1) reflect these
22 amounts in accumulated depreciation for FPSC ratemaking purposes and

1 recover the amounts through remaining life depreciation rates; or 2) separately
2 amortize these amounts over a period of time. Because these amounts are
3 related to past depreciation accruals and because the remaining life technique
4 has historically been used in Florida (and is proposed in the Depreciation
5 Study), if option 2 were used then, in my judgment, the remaining lives of the
6 Company's assets would be the appropriate periods over which to amortize
7 these regulatory assets. Because this is effectively the same period of time over
8 which these costs would be recovered through remaining life depreciation rates,
9 this means that the net impact on expense of either option 1 or option 2 should
10 be relatively similar – the primary difference would be whether the costs are
11 recovered through depreciation rates or through a separate amortization.¹¹

12
13 **Q. How have you incorporated these regulatory assets in the Depreciation**
14 **Study?**

15 A. For the purposes of calculating depreciation rates, these regulatory assets have
16 not been included in the accumulated depreciation balances. Instead, consistent
17 with the Company's 2021 Settlement Agreement,¹² the Company proposes to
18 recover these regulatory assets over the average remaining lives of assets
19 currently in service. The overall average remaining life of all assets in the

¹¹ I note that there could be some differences depending on how the amortization amounts were calculated, but at least on a conceptual basis the recovery is, in effect, the same.

¹² Paragraph 21.c. of the settlement agreement approved in Order No. 2021-0202-AS-EI states: "DEF will delay the start of amortization of the Cost of Removal ("COR") Regulatory Asset to January 1, 2025 and the recovery period of this regulatory asset shall be no longer than the average remaining service life of the assets, approved in the Company's most recent depreciation study at that time."

1 depreciation study is approximately 25.50 years, as shown in Table 1 on page
2 VI-11 of the depreciation study.

3

4 **Q. For the purposes of calculating the theoretical reserve imbalance, have you**
5 **included the regulatory assets?**

6 A. Yes. For a theoretical reserve imbalance calculation, reflecting these costs in
7 accumulated depreciation results in a more accurate reflection of accumulated
8 depreciation. If these costs were not included in accumulated depreciation, the
9 theoretical reserve imbalance (which is discussed in more detail in the next
10 section) would not reflect the fact that these regulatory assets need to be
11 recovered through future expense.

12

13 **Q. In Docket No. 20170183-EI, the Company was authorized to recover an**
14 **additional \$50 million in depreciation per year to account for the expected**
15 **shorter life span for Crystal River Units 4 and 5.¹³ How have these**
16 **amounts been incorporated into the Depreciation Study?**

17 A. The additional recovery for Crystal River Units 4 and 5 of \$200 million is
18 accounted for in the present Depreciation Study consistent with what was done
19 in the prior 2019 Depreciation Study. This amount is incorporated into the
20 accumulated depreciation for Crystal River Units 4 and 5. The result is lower
21 depreciation rates for Crystal River Units 4 and 5 than had this \$200 million

¹³ See pages 38 and 39 of Order No. PSC-2017-0451-AS-EU and page 8 of Order No. PSC-2019-0053-FOF-EI

1 amount not been recovered.

2

3 **VII. Theoretical Reserve Imbalance**

4 **Q. What is a theoretical reserve imbalance?**

5 A. A theoretical reserve imbalance (“TRI” or “imbalance”) is calculated as the
6 difference between a company’s book accumulated depreciation, or book
7 reserve, and the calculated accrued depreciation, or theoretical reserve. I should
8 note that in prior proceedings in both Florida and other jurisdictions, different
9 terms have been used for the theoretical reserve imbalance, including
10 “theoretical reserve variance,” “reserve excess,” “reserve surplus” or “reserve
11 deficit” and “theoretical excess depreciation reserve.” For this testimony I will
12 use the term “theoretical reserve imbalance,” which is consistent with the
13 terminology used in the National Association of Regulatory Utility
14 Commissioners’ (“NARUC”) publication *Public Utility Depreciation*
15 *Practices*.

16

17 **Q. What is the book reserve?**

18 A. The book reserve, also referred to as the “book accumulated depreciation” or
19 the “accumulated provision for depreciation,” is a running total of historical
20 depreciation activity. It is equal to the historical depreciation accruals, less
21 retirements and cost of removal, plus historical gross salvage. The book reserve
22 also represents a reduction to the original cost of plant when calculating rate

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base.

Q. What is the theoretical reserve?

A. The theoretical reserve is an estimate of the accumulated depreciation based on the current plant balances and depreciation parameters (service life and net salvage estimates) at a specific point in time. It is equal to the portion of the depreciable cost of plant that will not be allocated to expense through future whole life depreciation accruals based on the current forecasts of service life and net salvage. The theoretical reserve is also referred to as the “Calculated Accrued Depreciation” or “CAD.”

Q. Is the theoretical reserve the “correct” reserve?

A. No, the theoretical reserve is an estimate at a given point in time based on the current plant balances and current life and net salvage estimates. It can provide a benchmark of a Company’s reserve position, but it should not be thought of generally as the “correct” reserve amount. In Wolf and Fitch’s *Depreciation Systems*, this point is explained as follows on page 86:

The CAD is not a precise measurement. It is based on a model that only approximates the complex chain of events that occur in an actual property group and depends upon forecasts of future life and salvage. Thus, it serves as a guide to, not a prescription for, adjustments to the accumulated provision for depreciation.

Q. How is a TRI typically addressed in a depreciation study?

1 A. In most jurisdictions an explicit adjustment to the book reserve is not made.
2 Instead, the remaining life technique is used. When using remaining life
3 technique, there is an automatic adjustment, or self-correcting mechanism, that
4 will increase or decrease depreciation expense to account for any imbalances
5 between the book and theoretical reserves. The 2024 Depreciation Study uses
6 the remaining life technique. The depreciation rates presented in the study
7 therefore already include an adjustment for the theoretical reserve imbalance.
8 No further adjustment is needed.

9
10 **Q. What is the theoretical reserve imbalance, based on estimates from the**
11 **2024 Depreciation Study and plant and reserve balances as of December**
12 **31, 2024?**

13 A. The theoretical reserve imbalance estimated in the 2024 Depreciation Study is
14 approximately negative \$1.3 billion. That is, the book reserve is approximately
15 \$1.3 billion lower than the theoretical reserve from the study. Approximately
16 \$427 million of this is reserve imbalance related to the COR Regulatory Asset
17 and TRI Regulatory Asset.¹⁴ The TRI also includes the \$200 million in
18 additional recovery of Crystal River Units 4 and 5.

19
20 **Q. Why should the COR and TRI regulatory liabilities be included in the**

¹⁴ \$51.3 million of the COR Regulatory Asset is related to plants that have been or will be retired or are not included in the depreciation study. The calculation of the theoretical reserve imbalance in the depreciation study does not include this \$51.3 million amount.

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calculation of the theoretical reserve imbalance?

A. The theoretical reserve imbalance is a comparison of the depreciation recovered to date on the Company’s books to a theoretical amount that is calculated using the current service life and net salvage estimates. Because the regulatory assets are reductions to the amount of depreciation recovered to date, excluding these amounts from the theoretical reserve imbalance will overstate the amount of expense recovered (or, equivalently, will understate the amount that needs to be recovered through future expense). For this reason, the book reserve used for the calculation of the theoretical reserve imbalance in the 2024 Depreciation Study includes the COR and TRI regulatory assets.

Q. What do you recommend for the TRI?

A. Consistent with prior depreciation studies I have performed, my recommendation is to address the theoretical reserve imbalance through remaining life depreciation rates. I do not recommend any additional amortization of the TRI.

Q. Do you recommend any reserve transfers based on the results of the depreciation study?

A. Yes. FPSC Rule 25-6.0436(4)(e) states that “[t]he possibility of corrective reserve transfers shall be investigated by the Commission prior to changing depreciation rates.” For the depreciation study, I have reviewed the reserve

1 balances to determine whether any such transfers would be appropriate. There
2 are a handful of depreciable groups for which either there are large negative
3 reserves (which result in high depreciation rates) or for which the future book
4 accruals are negative. I recommend transfers between depreciable groups to
5 address these instances. Specifically, reserve transfers are recommended for
6 certain accounts for Crystal River, Osceola Solar, Other Production facilities
7 that contain rotatable parts assets, as well as for Accounts 353, 369, 370, 390, 392
8 and 396. The net impact of these transfers on accumulated depreciation is zero,
9 as they are merely transfers between depreciable groups. The transfers are all
10 also within the same function of plant and, as a result, the impact on functional
11 book reserves is also zero.

12
13 **Q. Does this conclude your direct testimony?**

14 **A. Yes.**

DUKE ENERGY FLORIDA

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

DUKE ENERGY FLORIDA
St. Petersburg, Florida

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

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Camp Hill, PA 17011
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August 23, 2023

Duke Energy Florida
299 First Avenue North
St. Petersburg, FL 33701

Attention: Marcia Olivier
Director Rates and Regulatory Planning

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Duke Energy Florida as of December 31, 2024. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "Ned Allis".

NED ALLIS
Vice President

A handwritten signature in blue ink, appearing to read "Jason Power".

JASON POWERY
Assistant Project Manager

NWA:mle
073261.000

TABLE OF CONTENTS

EXECUTIVE SUMMARY	iii
 PART I. INTRODUCTION	 I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
 PART II. ESTIMATION OF SURVIVOR CURVES.....	 II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve	II-17
 PART III. SERVICE LIFE CONSIDERATIONS.....	 III-1
Field Trips	III-2
Service Life Analysis	III-2
Life Span Estimates.....	III-5
 PART IV. NET SALVAGE CONSIDERATIONS	 IV-1
Net Salvage Analysis	IV-2
Net Salvage Considerations	IV-2
Net Salvage for Life Span Groups.....	IV-5
 PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION.....	 V-1
Group Depreciation Procedures.....	V-2
Single Unit of Property.....	V-2
Remaining Life Annual Accruals.....	V-3
Average Service Life Procedure	V-3
 PART VI. RESULTS OF STUDY	 VI-1
Qualification of Results.....	VI-2
Description of Detailed Tabulations.....	VI-2

TABLE OF CONTENTS, cont

Table 1. Summary of Probable Retirement Date, Estimated Survivor Curves, Net Salvage Percents, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accrual Rates as of December 31, 2024 VI-5

Table 2. Comparison of Remaining Life Annual Depreciation Rates and Accruals for Electric Plant as of December 31, 2024..... VI-13

Table 3. Comparison of the Theoretical Reserve and Book Reserve for Electric Plant as of December 31, 2024 VI-19

PART VII. SERVICE LIFE STATISTICS..... VII-1

PART VIII. NET SALVAGE STATISTICS..... VIII-1

Table 4. Calculation of Weighted Net Salvage Percent For Generation Plant as of December 31, 2024 Based on Preliminarily estimates using Data Through 2022 VIII-2

PART IX. DETAILED DEPRECIATION CALCULATIONS IX-1

PART X. DETAIL OF PRODUCTION PLANT X-1

PART XI. DETAIL OF TRANSMISSION, DISTRIBUTION AND GENERAL PLANT..... XI-1

DUKE ENERGY FLORIDA

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Duke Energy Florida's ("DEF" or the "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to electric plant as of December 31, 2024. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages, estimated service lives and forecasted net salvage characteristics for each depreciable group of assets.

The depreciation study results in annual depreciation rates that result in an increase in annual depreciation expense of approximately \$44.2 million as of December 31, 2024, when compared with the current approved depreciation rates. The increase in depreciation is primarily due to net salvage rates for transmission and distribution plant that are more negative than those currently used. The depreciation rates have also changed due to the impact of updating to incorporate plant and reserve activity since the last depreciation study. The recommended depreciation rates do not include the recovery of regulatory assets associated with depreciation. Consistent with the Company's 2017 Settlement Agreement, these costs will be recovered through a separate amortization over the estimated remaining life of the Company's plant in service.

Gannett Fleming recommends the calculated remaining life annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2024 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense \$994.9 million applied to depreciable plant balances as of December 31, 2024. The results are summarized at the functional level as follows (amounts are shown in millions of dollars):

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST</u>	<u>EXISTING</u>		<u>PROPOSED</u>		<u>INCREASE/ DECREASE</u>
		<u>ANNUAL DEPR. RATE</u>	<u>ANNUAL DEPR. ACCRUALS</u>	<u>ANNUAL DEPR. RATE</u>	<u>ANNUAL DEPR. ACCRUALS</u>	
STEAM	\$3,324.0	5.26	\$174.9	5.43	\$180.5	5.6
COMBINED CYCLE	4,082.5	4.67	190.5	4.42	180.6	(9.9)
SIMPLE CYCLE	708.6	4.05	28.7	4.13	29.3	0.6
SOLAR	<u>2,125.2</u>	3.38	<u>71.9</u>	3.44	<u>73.2</u>	1.3
TOTAL PRODUCTION	\$10,240.3	4.55	\$465.9	4.53	\$463.5	\$(2.5)
TRANSMISSION	6,598.7	2.34	154.7	2.58	\$170.6	15.9
DISTRIBUTION	10,215.2	3.03	309.2	3.37	344.2	35.1
GENERAL	<u>522.3</u>	3.99	<u>20.8</u>	3.18	<u>16.6</u>	(4.2)
TOTAL TRANS., DIST. AND GENERAL PLANT	\$17,336.2	2.79	\$484.5	3.07	\$531.4	\$46.7
TOTAL	<u>\$27,576.5</u>	3.45	<u>\$950.7</u>	3.61	<u>\$994.9</u>	\$44.2

PART I. INTRODUCTION

DUKE ENERGY FLORIDA DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Duke Energy Florida (“DEF” or “Company”) to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2024. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2024.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2022, a review of Company practice and outlook as they relate to changes in technology, plant operation and retirement, and consideration of current practice in the electric industry including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the service life study. Part IV, Net Salvage Considerations, presents the factors and judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates. Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents. Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation. Part X, Detail of Production Plant provides narrative descriptions of the Company's production plants and considerations related to the estimation of service life and net salvage for each generating plant unit and account. Part XI, Detail of Transmission, Distribution and General plant provides narrative descriptions of the considerations related to the estimation of service life and net salvage for each transmission, distribution and general plant account.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to

distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The annual depreciation for accounts included in the study was calculated by the straight line method using the average service life procedure and the remaining life basis.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated the statistical analyses of the Company's historical data; a review of management's plans, policies and outlook; general knowledge of the property studied; and a general knowledge of the electric utility industry, including the service life and net salvage estimates from our studies of other electric utilities.

The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting. The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

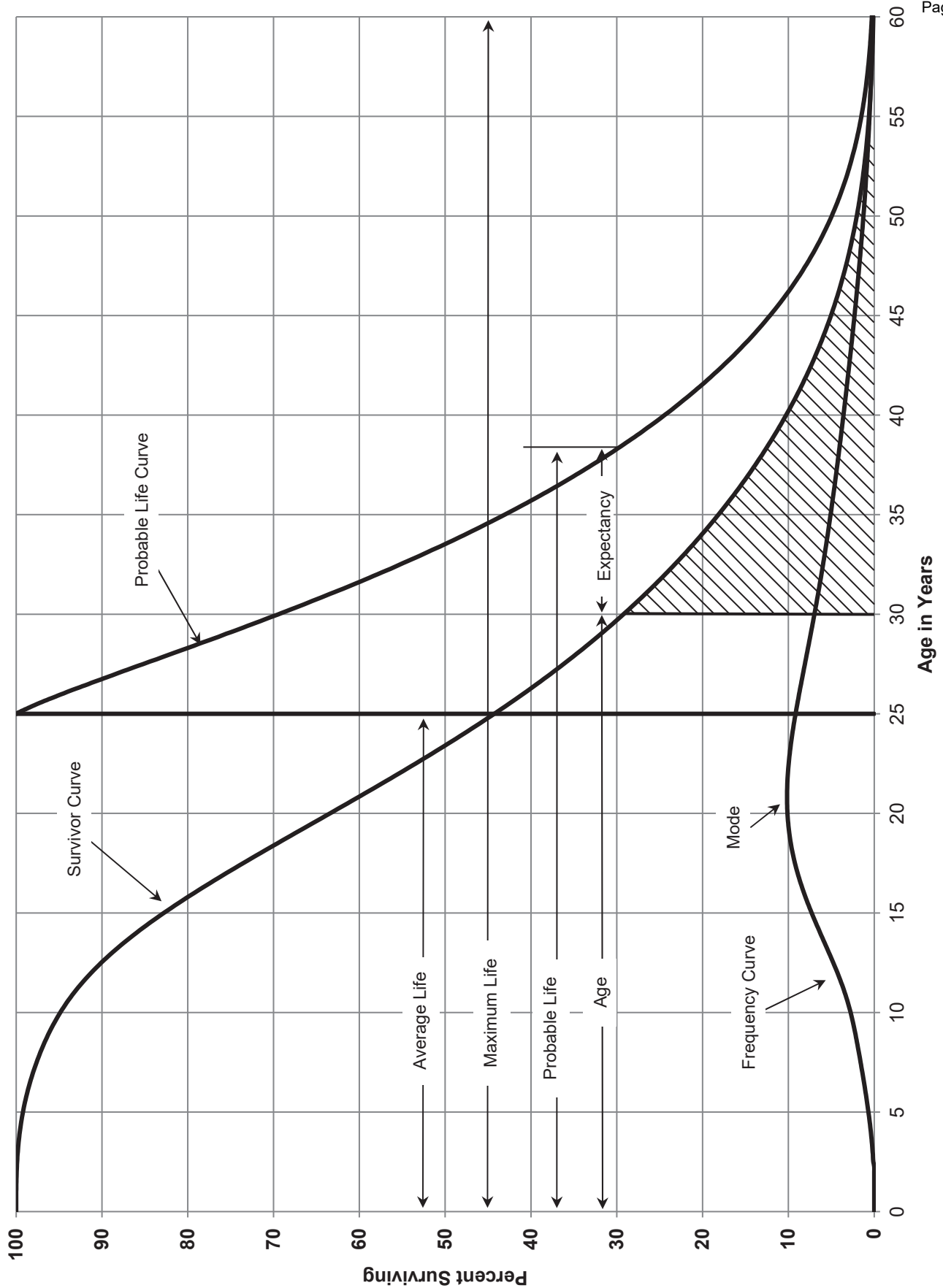


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

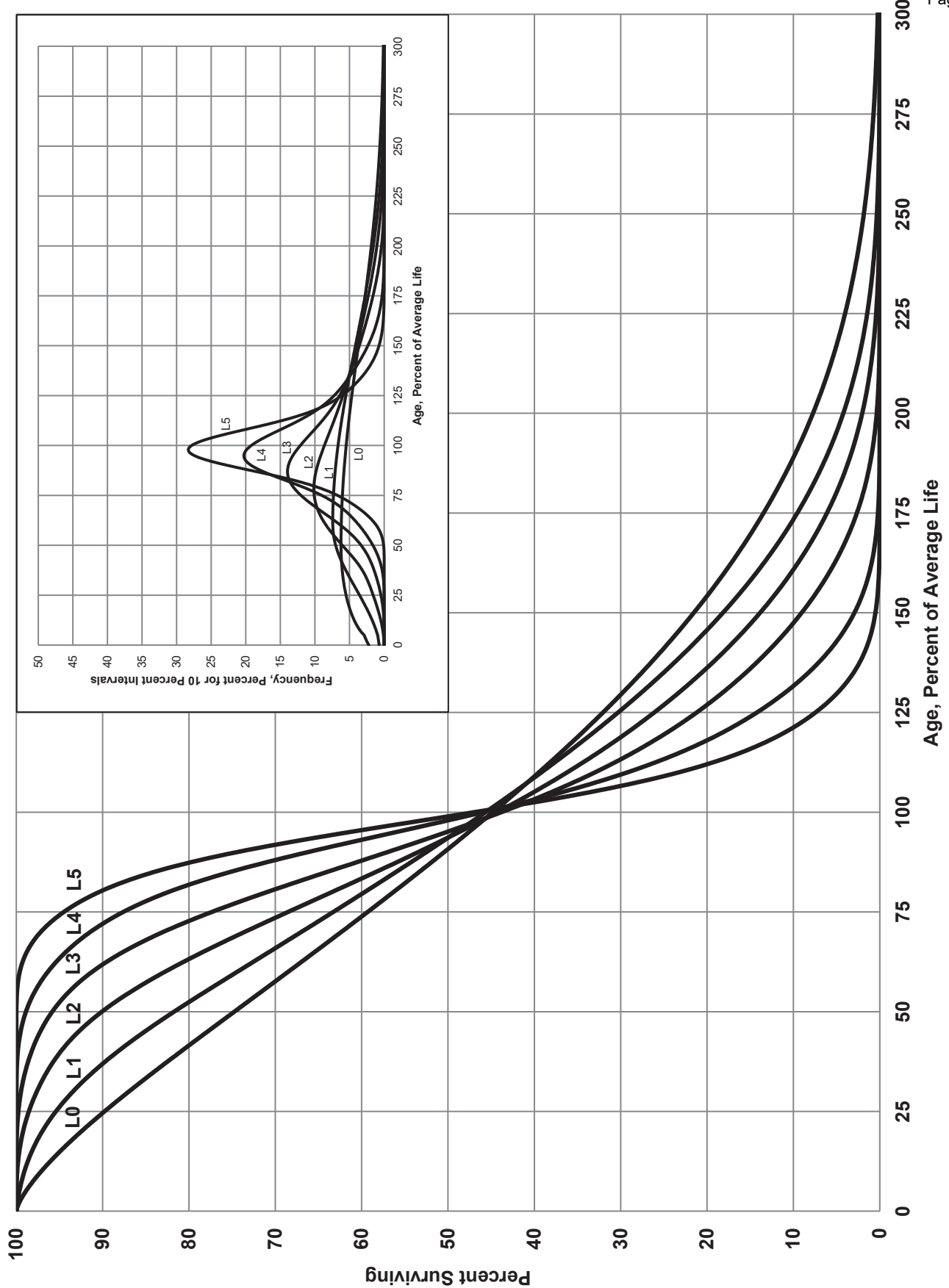


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

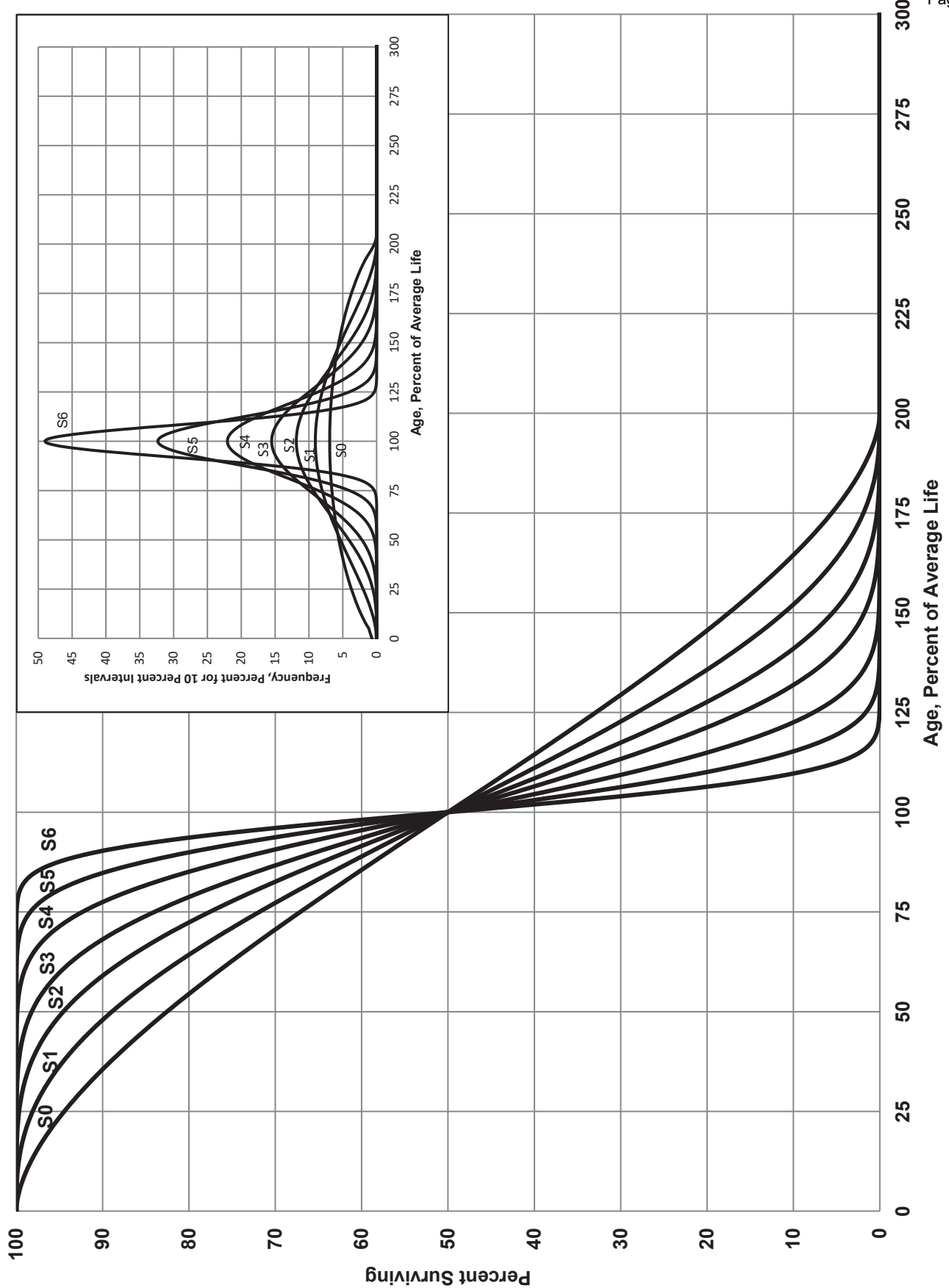


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

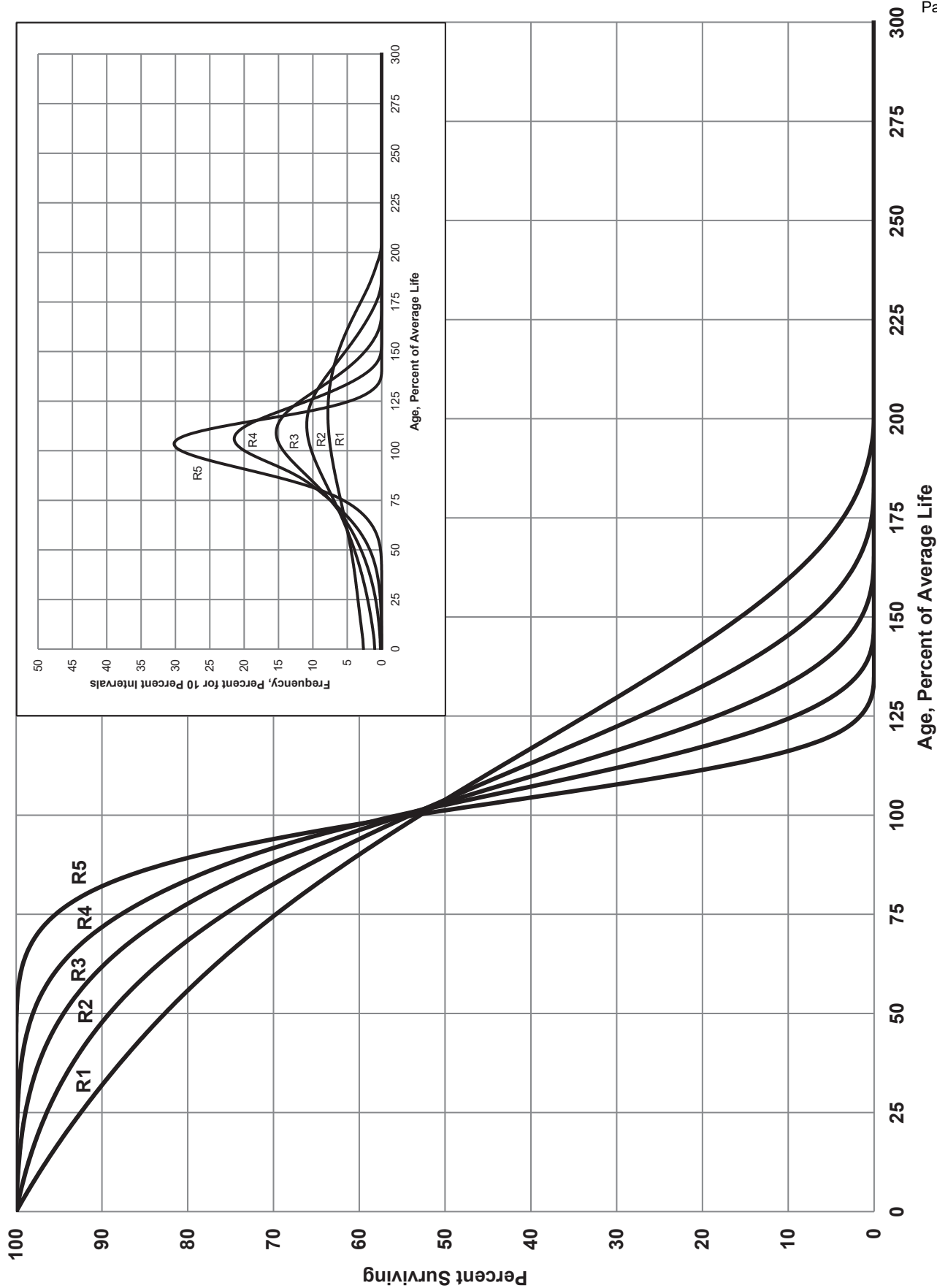


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

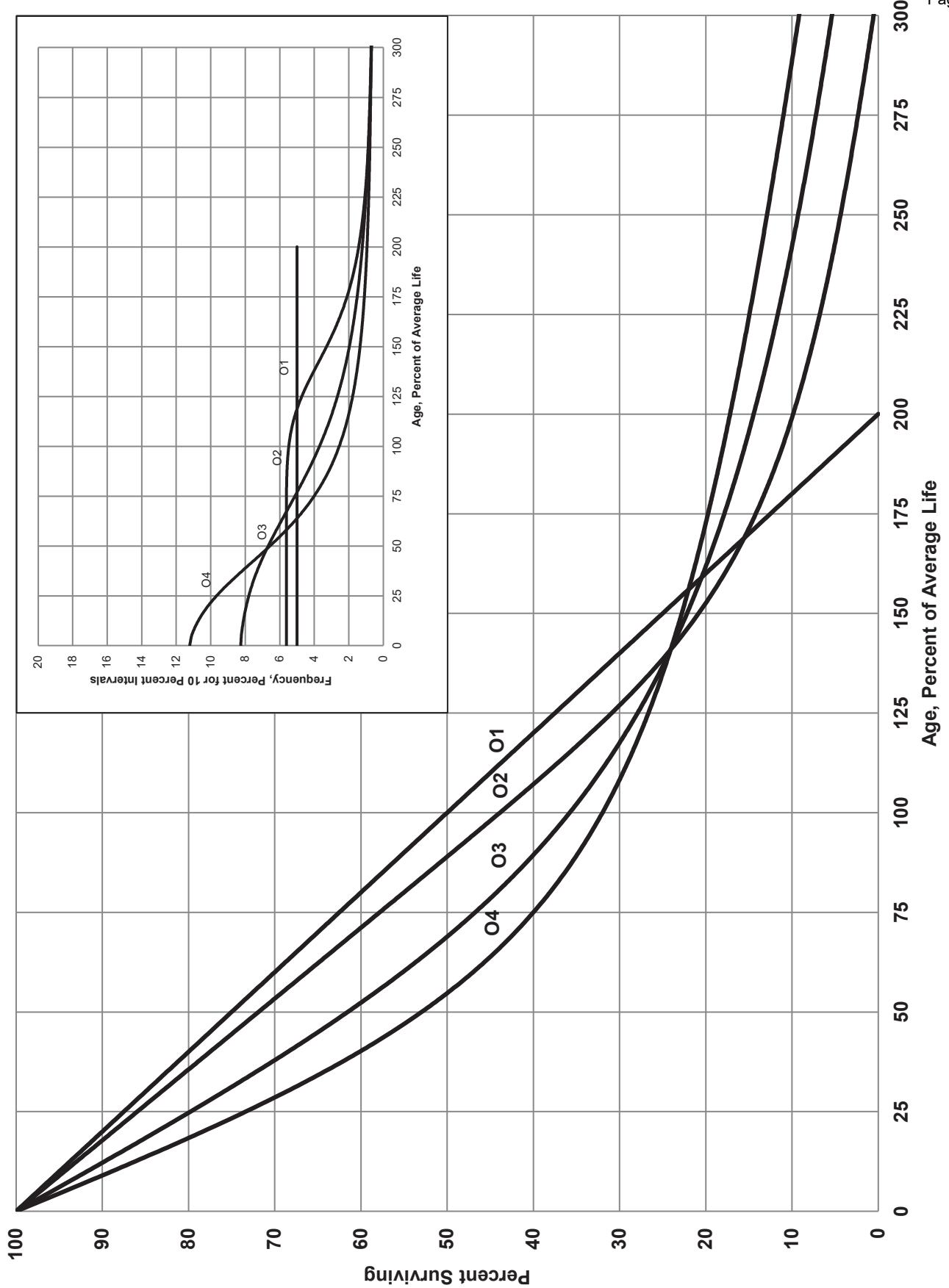


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 for which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2008 were retired in 2013. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022
 SUMMARIZED BY AGE INTERVAL

Year	Retirements, Thousands of Dollars											Total During		Age Interval
	During Year											Age Interval	Age Interval	
Placed	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(13)	
2008	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½	
2009	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½	
2010	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½	
2011	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½	
2012	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½	
2013	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½	
2014	5	5	11	12	13	14	15	16	18	20	113	113	7½-8½	
2015			6	12	13	15	16	17	19	19	124	124	6½-7½	
2016				6	13	15	16	17	19	19	131	131	5½-6½	
2017					7	14	16	17	19	20	143	143	4½-5½	
2018						8	18	20	22	23	146	146	3½-4½	
2019							9	20	22	25	150	150	2½-3½	
2020								11	23	25	151	151	1½-2½	
2021									11	24	153	153	½-1½	
2022										13	80	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606			

Experience Band 2013-2022

Placement Band 2008-2022

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Experience Band 2013-2022											Placement Band 2008-2022	
	2013 (2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)	Total During Age Interval (12)	Age Interval (13)	
2008	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½	
2009	-	-	-	-	-	-	-	-	-	-	-	12½-13½	
2010	-	-	-	-	-	-	-	-	-	-	-	11½-12½	
2011	-	-	-	-	-	-	(5) ^b	-	-	60	60	10½-11½	
2012	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½	
2013	-	-	-	-	-	-	-	-	-	(5)	(5)	8½-9½	
2014	-	-	-	-	-	-	-	-	-	6	6	7½-8½	
2015	-	-	-	-	-	-	-	-	-	-	-	6½-7½	
2016	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½	
2017	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½	
2018	-	-	-	-	-	-	(19) ^b	-	-	10	10	3½-4½	
2019	-	-	-	-	-	-	-	-	-	-	-	2½-3½	
2020	-	-	-	-	-	-	-	-	(102) ^c	(121)	(121)	1½-2½	
2021	-	-	-	-	-	-	-	-	-	-	-	½-1½	
2022	-	-	-	-	-	-	-	-	-	-	-	0-½	
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)		

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2013-2022
 SUMMARIZED BY AGE INTERVAL

Placement Band 2008-2022

Experience Band 2013-2022

Year Placed (1)	Exposures, Thousands of Dollars											Total at	
	2013 (2)	2014 (3)	2015 (4)	2016 (5)	2017 (6)	2018 (7)	2019 (8)	2020 (9)	2021 (10)	2022 (11)	Beginning of Age Interval (12)	Age Interval (13)	
2008	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2009	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2010	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2011	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2012	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2013	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2014		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2015			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2016				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2017					660 ^a	653	639	623	628	609	3,789	4½-5½	
2018						750 ^a	742	724	685	663	4,332	3½-4½	
2019							850 ^a	841	821	799	4,955	2½-3½	
2020								960 ^a	949	926	5,719	1½-2½	
2021									1,080 ^a	1,069	6,579	½-1½	
2022										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2013-2022, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2013-2022

Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

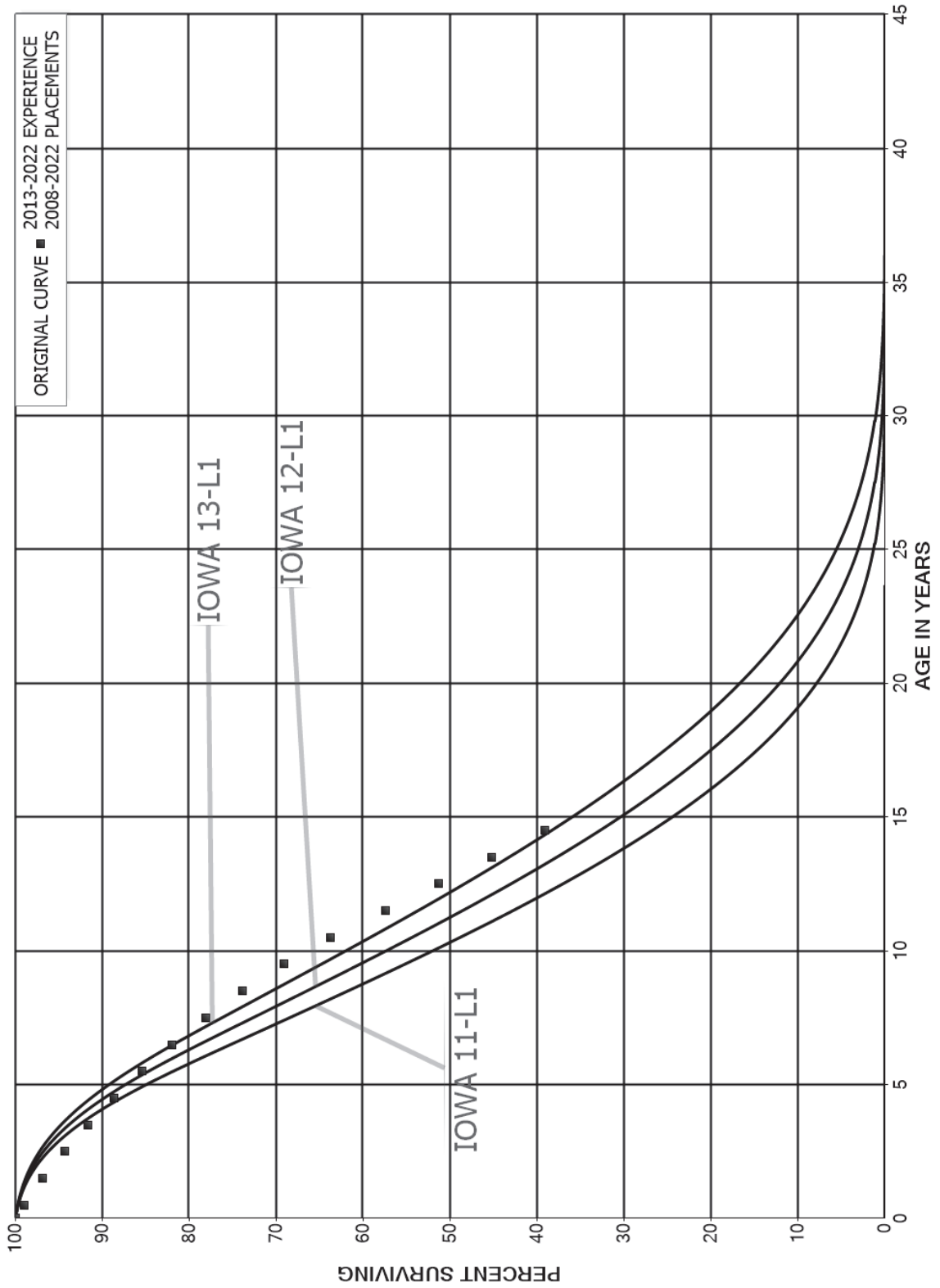


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

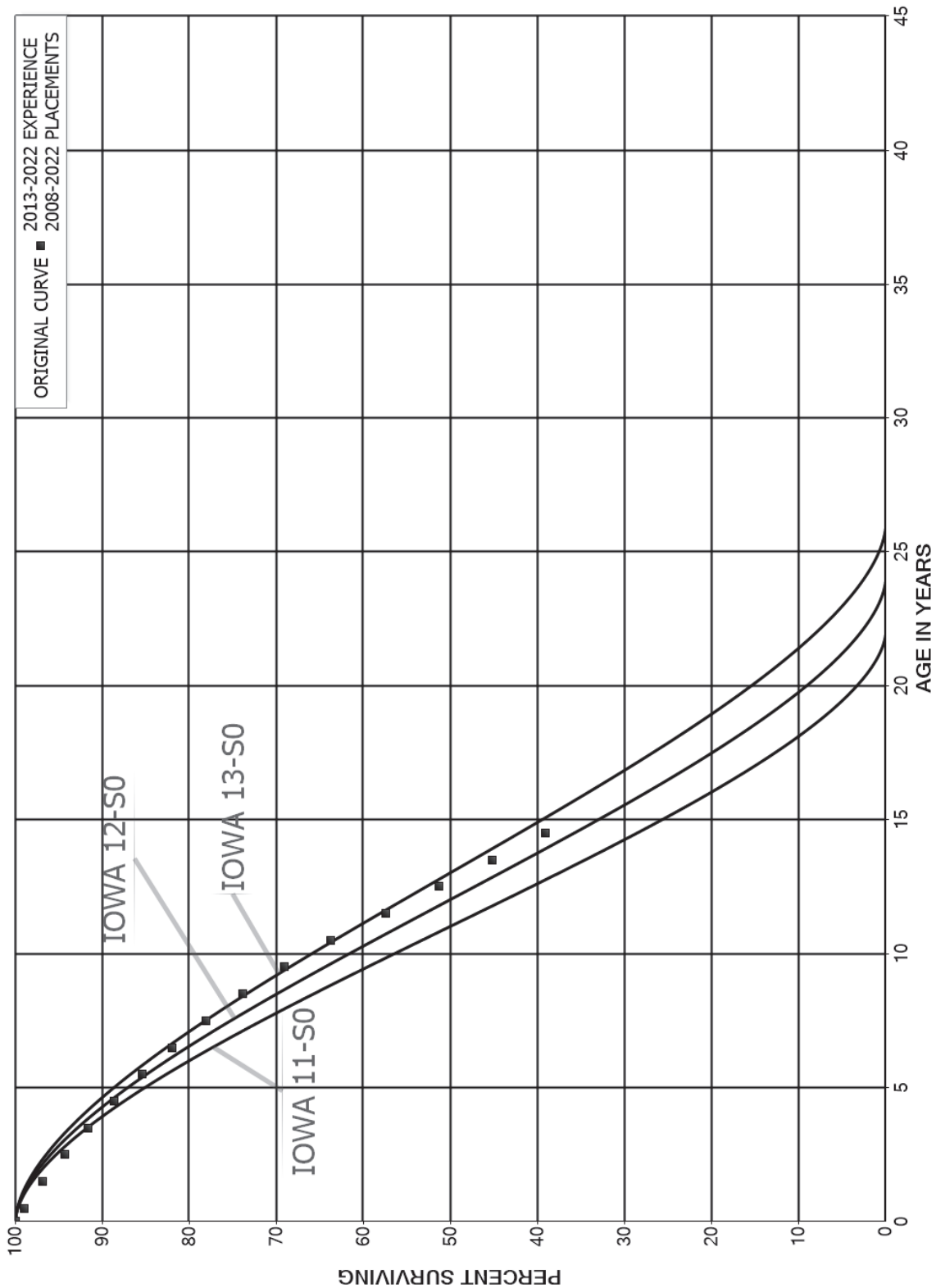


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

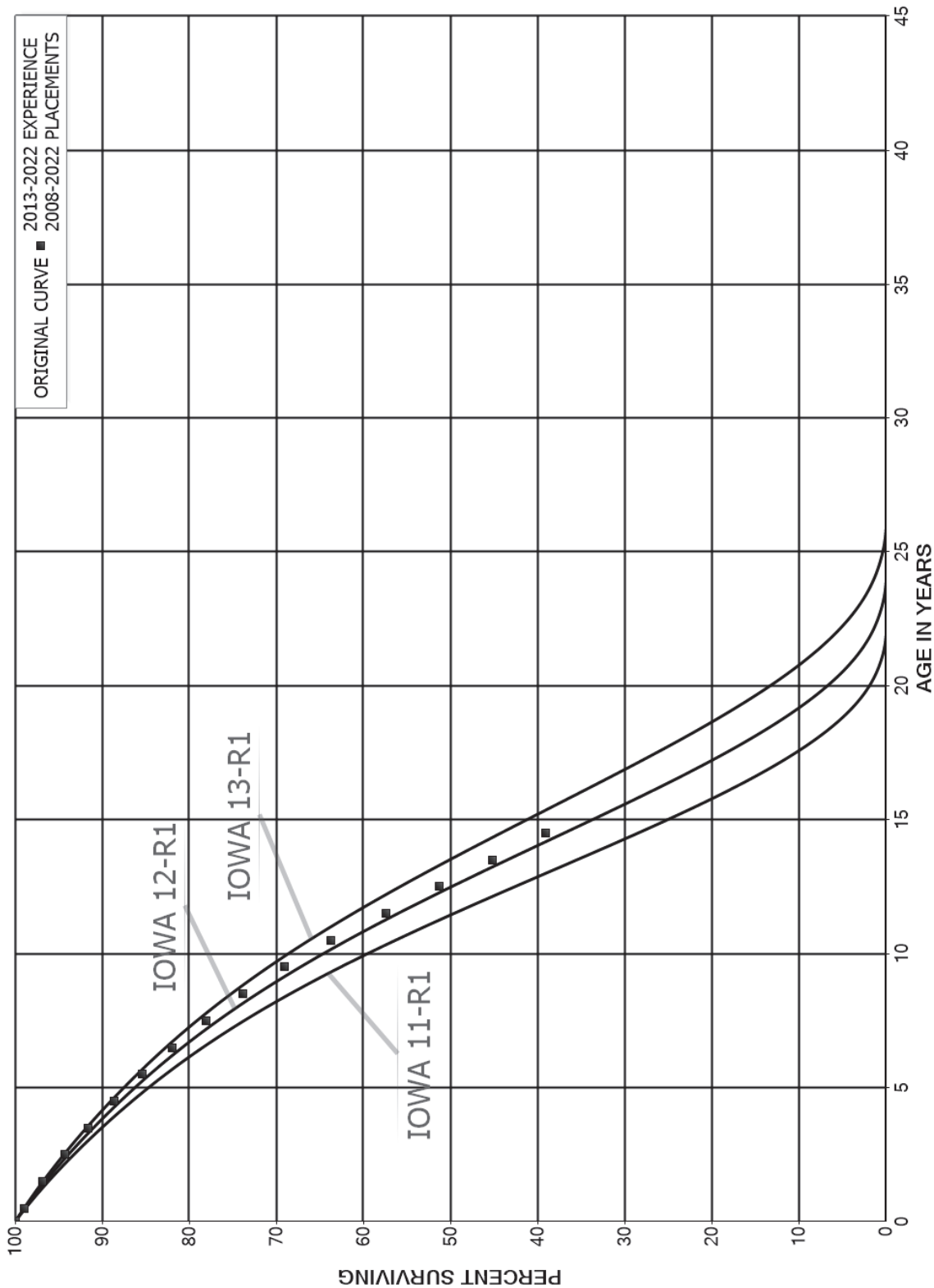
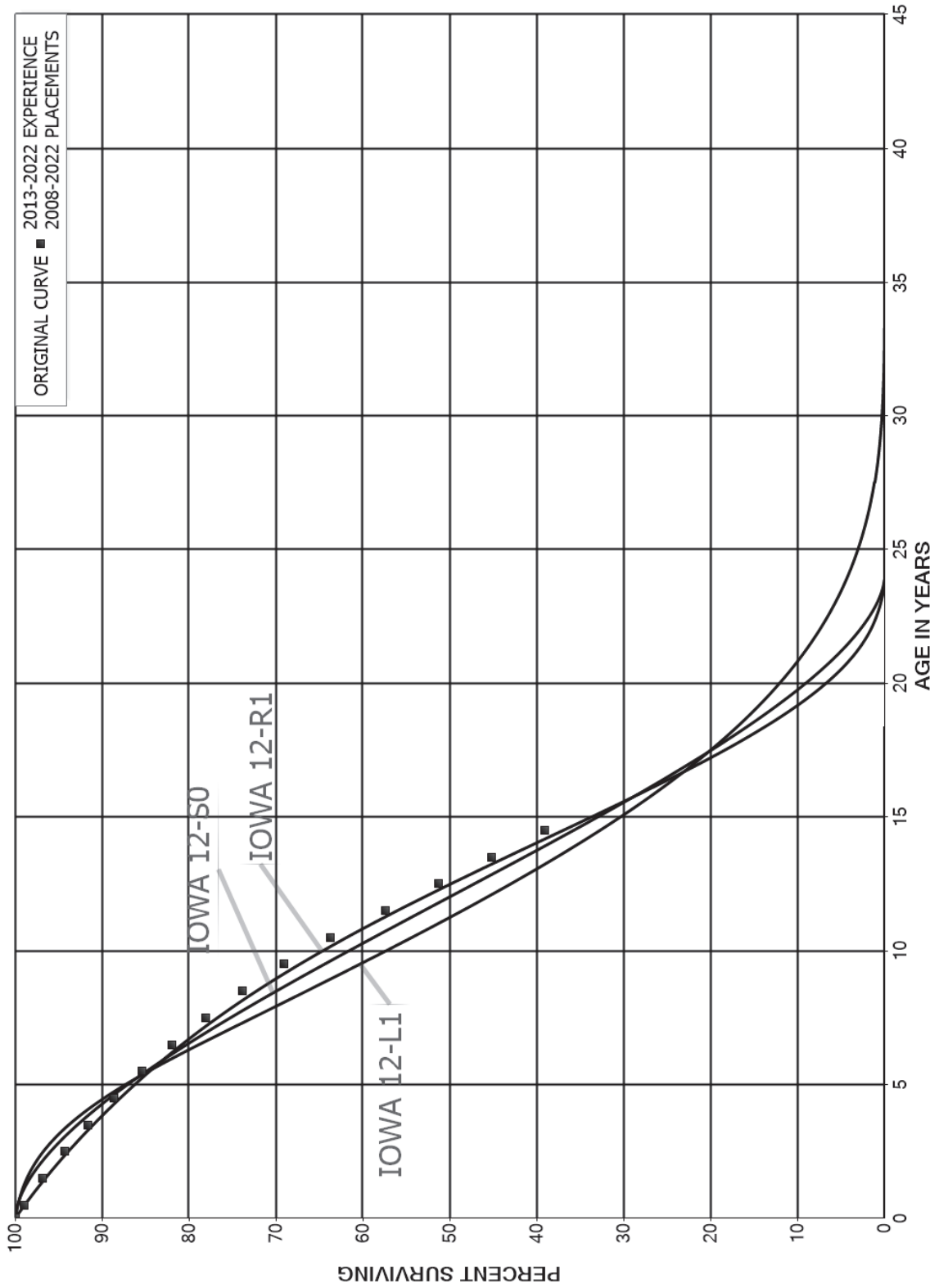


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

April 26-27, 2023

Crystal River Generating Station North
Citrus Combined Cycle Plant
Hines Energy Combined Cycle Plant
Osceola Solar Plant

July 18-19, 2017

Crystal River Generating Station North
Crystal River Generating Station South
Anclote Generating Station
Bartow Generating Station

During the field trips and throughout the conduct of this depreciation study, meetings were held with representative Company personnel from various DEF business units. Information attained through conversation and discussions were incorporated into the life and net salvage analyses of this report.

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the

survivor curve estimates from previous studies of this company and other electric utility companies. For transmission, distribution and general plant accounts survivor curves were estimated using the retirement rate method. Survivor curves were also estimated for interim retirements for production plant accounts using the retirement rate method. A list of accounts for which the survivor curve provided an indication of service life are set forth in the table below.

<u>ACCOUNT</u>	<u>SURVIVOR CURVE</u>
STEAM PRODUCTION PLANT	
311.00 Structures and Improvements	100-R2 *
312.00 Boiler Plant Equipment	55-R1 *
314.00 Turbogenerator Units	50-R1 *
315.00 Accessory Electric Equipment	70-R1.5 *
316.00 Miscellaneous Power Plant Equipment	45-R1 *
COMBINED CYCLE PRODUCTION PLANT	
341.00 Structures and Improvements	85-R1.5 *
342.00 Fuel Holders, Producers and Accessories	50-R1 *
343.00 Prime Movers – General	40-R0.5 *
343.10 Prime Movers – Rotable Parts	7-L0.5 *
344.00 Generators	65-R1 *
345.00 Accessory Electric Equipment	60-S0 *
346.00 Miscellaneous Power Plant Equipment	35-R1.5 *
SIMPLE CYCLE PRODUCTION PLANT	
341.00 Structures and Improvements	85-R1.5 *
342.00 Fuel Holders, Producers and Accessories	50-R1 *
343.00 Prime Movers – General	40-R0.5 *
343.10 Prime Movers – Rotable Parts	7-L0.5 *
344.00 Generators	65-R1 *
345.00 Accessory Electric Equipment	60-S0 *
346.00 Miscellaneous Power Plant Equipment	35-R1.5 *
TRANSMISSION PLANT	
350.01 Rights of Way	75-R3
352.00 Structures and Improvements	75-R2.5
353.00 Station Equipment	53-R0.5
353.01 Station Equipment – Step-Up Transformers	30-R1.5
353.04 Station Equipment – Step-Up Equipment	30-R1.5

<u>ACCOUNT</u>	<u>SURVIVOR CURVE</u>
TRANSMISSION PLANT	
353.91 Station Equipment – Energy Control	30-S0.5
354.00 Towers and Fixtures	70-R3
355.00 Poles and Fixtures	50-R2
356.00 Overhead Conductors and Devices	60-R1
357.00 Underground Conduit	55-R3
358.00 Underground Conductors and Devices	55-R3
359.00 Roads and Trails	75-R3
DISTRIBUTION PLANT	
360.01 Rights of Way	75-R3
361.00 Structures and Improvements	65-R2.5
362.00 Station Equipment	50-R1
364.00 Poles, Towers and Fixtures	40-R3
365.00 Overhead Conductors and Devices	45-R1
366.00 Underground Conduit	70-R3
367.00 Underground Conductors and Devices	50-R1
368.00 Line Transformers	35-R0.5
369.01 Services – Underground	40-R2.5
369.02 Services – Overhead	40-R2.5
370.00 Meters	25-R1
370.02 Meters – AMI	15-R2.5
371.00 Installations on Customers' Premises	25-R2
373.00 Street Lighting and Signal Systems	25-S0
GENERAL PLANT	
390.00 Structures and Improvements	35-R0.5
392.10 Passenger Cars	9-R3
392.20 Light Trucks	9-S3
392.30 Heavy Trucks	12-S2
392.40 Special Trucks	15-L2.5
392.50 Trailers	22-S0
396.00 Power Operated Equipment	18-L1.5

* For production plant accounts, the survivor curve shown applies only to interim retirements. The life span method is used for these accounts.

The statistical support for the service life estimates is presented in the section beginning on page VII-2. A narrative discussion of the considerations for each service life estimate for transmission, distribution and general plant accounts is provided in the

section beginning on page XI-2. For production plant accounts, the life span method was used, as is described in the next section. A narrative discussion of the considerations for each interim survivor curve estimate for production plant is provided in the section beginning on page X-2.

Life Span Estimates

Inasmuch as electric production plant has specific retirement dates, the life span method was employed. In this method the account follows the survivor curve until the selected date of retirement at which time the curve is truncated. For each of the facilities for which the life span technique was used, a probable retirement date (also referred to as an economic recovery date) was established. The probable retirement dates are based on a number of factors, including the operating characteristics of the facilities, the type of technology used at each plant, environmental and other regulations, experience in the industry, current forecasted life spans, and the Company’s outlook for each facility.

A description of each generating facility, as well as the bases for the estimated probable retirement dates and estimated interim survivor curves can be found in the section beginning on page X-2. The probable retirement dates used in this study for each of the production facilities are summarized below. The same retirement date was used for each unit at the facility unless otherwise noted.

<u>DEPRECIABLE GROUP</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>STEAM PRODUCTION</u>			
Anclote	1974	2029	55
Crystal River Units 4 & 5	1982	2034	52

<u>DEPRECIABLE GROUP</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>OTHER PRODUCTION</u>			
<u>Combined Cycle</u>			
Bartow	2009	2049	40
Citrus	2018	2058	40
Osprey	2004	2044	40
Hines Unit 1	1999	2039	40
Hines Unit 2	2003	2043	40
Hines Unit 3	2005	2045	40
Hines Unit 4	2007	2047	40
Tiger Bay	1995	2035	40
<u>Simple Cycle</u>			
Bartow Units 1 and 3	1972	2034	62
Bartow Units 2 and 4	1972	2027	55
Suwannee River	1980	2034	54
Bayboro	1973	2026	53
Debary Units 2-6	1975	2027	52
Debary Units 7-10	1992	2037	45
Intercession City Units 1-6	1974	2034	60
Intercession City Units 7-10	1993	2038	45
Intercession City Units 11	1997	2042	45
Intercession City Units 12-14	2000	2045	45
University of Florida	1993	2041	48
<u>Solar</u>			
Osceola	2016	2046	30
Perry	2016	2046	30
Hamilton	2018	2048	30
Suwannee	2017	2047	30
Debary	2020	2050	30
Lake Placid	2019	2049	30
Trenton	2019	2049	30
Columbia	2020	2050	30
Duette	2021	2051	30
Santa Fe	2021	2051	30
Twin Rivers	2021	2051	30

<u>DEPRECIABLE GROUP</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>Solar</u>			
St Pete Pier	2019	2049	30
Bay Trail	2022	2052	30
Fort Green	2022	2052	30
Sandy Creek	2022	2052	30
Charlie Creek	2022	2052	30
New Solar 2023	2023	2053	30
New Solar 2024	2024	2054	30

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on the analyses of historical data compiled for the years 1975 through 2022. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed gross salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, knowledge of the property studied, expectations with respect to future removal requirements and markets for retired equipment and materials.

For transmission, distribution and general plant accounts net salvage was estimated based on the considerations described above. For production plant accounts, net salvage for interim retirements was also estimated in the same manner. Consistent with the previous depreciation study, transactions related to reimbursements, sales and hurricanes not considered to be indicative of future experience were excluded from the retirements, cost of removal and gross salvage used for the statistical analysis. The statistical support for the net salvage estimates is presented in the section beginning on page VIII-2. A narrative discussion of the considerations for each net salvage estimate for transmission, distribution and general plant accounts is provided in the section

beginning on page XI-2. The estimation of net salvage for life span property, such as production plant accounts, is described in the next section. A narrative discussion of the considerations for each net salvage estimate for production plant is provided in the section beginning on page X-2.

<u>ACCOUNT</u>	<u>NET SALVAGE ESTIMATE</u>
STEAM PRODUCTION PLANT	
311.00 Structures and Improvements	(35) *
312.00 Boiler Plant Equipment	(30) *
314.00 Turbogenerator Units	(25) *
315.00 Accessory Electric Equipment	(25) *
316.00 Miscellaneous Power Plant Equipment	(10) *
COMBINED CYCLE PRODUCTION PLANT	
341.00 Structures and Improvements	(30) *
342.00 Reactor Plant Equipment	(20) *
343.00 Prime Movers – General	0 *
343.10 Prime Movers – Rotable Parts	40 *
344.00 Generators	(15) *
345.00 Accessory Electric Equipment	(15) *
346.00 Miscellaneous Power Plant Equipment	(15) *
SIMPLE CYCLE PRODUCTION PLANT	
341.00 Structures and Improvements	(30) *
342.00 Reactor Plant Equipment	(20) *
343.00 Prime Movers – General	0 *
343.10 Prime Movers – Rotable Parts	40 *
344.00 Generators	(15) *
345.00 Accessory Electric Equipment	(15) *
346.00 Miscellaneous Power Plant Equipment	(15) *
TRANSMISSION PLANT	
350.01 Rights of Way	0
352.00 Structures and Improvements	(15)
353.00 Station Equipment	(5)
353.01 Station Equipment – Step-up Transformers	(5)
353.04 Station Equipment – Step-up Equipment	(5)

<u>ACCOUNT</u>	<u>NET SALVAGE ESTIMATE</u>
TRANSMISSION PLANT	
353.91 Station Equipment – Energy Control	0
354.00 Towers and Fixtures	(50)
355.00 Poles and Fixtures	(50)
356.00 Overhead Conductors and Devices	(50)
357.00 Underground Conduit	0
358.00 Underground Conductors and Devices	0
359.00 Roads and Trails	0
DISTRIBUTION PLANT	
360.01 Rights of Way	0
361.00 Structures and Improvements	(10)
362.00 Station Equipment	(10)
364.00 Poles, Towers and Fixtures	(75)
365.00 Overhead Conductors and Devices	(50)
366.00 Underground Conduit	(10)
367.00 Underground Conductors and Devices	(15)
368.00 Line Transformers	(15)
369.01 Services – Underground	(15)
369.02 Services – Overhead	(20)
370.00 Meters	(10)
370.02 Meters - AMI	(10)
371.00 Installations on Customers' Premises	(15)
373.00 Street Lighting and Signal Systems	(15)
GENERAL PLANT	
390.00 Structures and Improvements	(5)
392.10 Passenger Cars	20
392.20 Light Trucks	20
392.30 Heavy Trucks	20
392.40 Special Trucks	20
392.50 Trailers	0
396.00 Power Operated Equipment	5

* For production plant accounts, the net salvage estimate shown applies only to interim retirements. These estimates are adjusted to develop a composite net salvage percent that applies to the full account.

Net Salvage for Life Span Groups

Life span property experiences two types of net salvage. Terminal net salvage is cost of removal and gross salvage that occurs at or subsequent to the retirement of the entire facility (for example, the cost to dismantle a power plant). Interim net salvage is the cost of removal and gross salvage related to interim retirements that occur prior to the final retirement of the facility.

The terminal net salvage for DEF's power plants have been estimated based on dismantlement or decommissioning studies. These costs are recovered separately and are not part of the Depreciation Study. Therefore, the only net salvage for life span property that is included in the depreciation study is interim net salvage. The estimates of interim net salvage were made in the same manner as the net salvage estimates for transmission, distribution and general plant. A narrative discussion of the considerations for each interim net salvage estimate for production plant accounts is provided in the section beginning on page X-2.

The interim net salvage estimates for production plant accounts apply only to the portion of plant in service forecast to retire as interim retirements. The net salvage estimates are therefore adjusted to develop composite net salvage percents that can be applied to the balance of each plant account. Table 4 beginning on page VIII-2 provides the calculation of the composite net salvage estimate for each production plant account that can be applied to the plant balance as of December 31, 2024. The composite net salvage percents calculated in Table 4 are the net salvage percents used in the calculation of depreciation for production plant accounts.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2024, the composite remaining life for each depreciable group is calculated based on the original cost and attained age of each vintage of plant in service. Explanations of remaining life accruals and calculated accrued depreciation follow. The annual depreciation rates and accruals for each depreciation group are set forth in Table 1 beginning on page VI-5. The detailed calculations of the composite remaining life for each depreciable group as of December 31, 2024 are set forth in Part IX of the study beginning on page IX-2.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for a property group is determined by dividing future book accruals (original cost less book reserve less net salvage) by the average (or composite) remaining life. The average remaining life for a property group is the weighted average of the average remaining lives for each vintage. The average remaining life for each vintage is a direct weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each

account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2024. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2024 is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 presents a summary of the results of the study as applied to the original cost of electric plant as of December 31, 2024, and can be found on pages VI-5 through VI-12 of this report. The depreciation rates presented in Table 1 are the remaining life depreciation rates recommended in the study. Table 2, on pages VI-13 through VI-18, presents a comparison as of December 31, 2024 of the recommended remaining life depreciation rates to the current approved depreciation rates. Table 3, on pages VI-19 through VI-29, presents a comparison of the book reserve and theoretical reserve based on the recommended service life and net salvage estimates for electric plant in service

as of December 31, 2024. The book reserve amounts shown on Table 3 incorporate the regulatory assets associated with depreciation that originated in prior rate cases. These amounts are included in Table 3 because the regulatory assets represent capital costs that need to be recovered through future expense and excluding these amounts would understate the theoretical reserve imbalance.

The service life estimates were based on judgment that incorporated statistical analyses of retirement data, discussions with management and consideration of the property studied. The results of the statistical analysis of service life are presented in the section beginning on page VII-2. For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in Part VII of the report. The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired. In addition, the calculation of the composite net salvage percents for production plant are presented in Table 4 on page VIII-2.

Tables detailing the calculations of the composite (or average) remaining life for each property group as of December 31, 2024 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the average service life, the whole life annual rate and accrual, the remaining life, and the calculated future accrual factor and amount. The composite remaining life for each property group is equal to the total calculated future accrual amount divided by the total whole life annual accrual amount. The composite remaining lives are used in Table 1 for the calculation of remaining life depreciation accruals for each property group.

In addition to the statistical support presented in Parts VII and VIII for the service life and net salvage estimates, a narrative description of the development of the service life and net salvage estimates for each depreciable group has been provided in Parts X and XI. Part X provides narrative descriptions of the Company's generation plants and considerations related to the estimation of service life and net salvage for each generating plant unit and account. Part XI provides narrative descriptions of the related to the estimation of service life and net salvage for each transmission, distribution and general plant account.

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION 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)
STEAM PRODUCTION PLANT									
ANCLOTE STEAM PLANT									
ANCLOTE UNITS 1 AND 2									
311.00 STRUCTURES AND IMPROVEMENTS	06-2029	100-R2 *	(1)	47,582,599.77	27,275,304	20,783,121	4.48	4,639,090	9.75
312.00 BOILER PLANT EQUIPMENT	06-2029	55-R1 *	(2)	232,566,150.49	146,555,760	90,661,713	4.42	20,511,700	8.82
314.00 TURBOGENERATOR UNITS	06-2029	50-R1 *	(3)	164,005,220.27	103,153,910	66,389,066	4.40	15,086,560	9.17
315.00 ACCESSORY ELECTRIC EQUIPMENT	06-2029	70-R1.5 *	(4)	40,416,326.37	28,546,636	14,279,052	4.45	3,207,562	7.94
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2029	45-R1 *	(1)	160,949.37	6,73,659	159,937,939	4.38	3,619,592	7.59
TOTAL ANCLOTE UNITS 1 AND 2				<u>495,430,766.47</u>	<u>316,369,270</u>	<u>195,697,569</u>	<u>4.42</u>	<u>44,266,414</u>	<u>8.93</u>
TOTAL ANCLOTE STEAM PLANT									
CRYSTAL RIVER STEAM PLANT									
CRYSTAL RIVER UNITS 4 AND 5									
311.00 STRUCTURES AND IMPROVEMENTS	05-2034	100-R2 *	(1)	491,942,810.31	260,776,727	236,085,511	9.33	25,303,913	5.14
312.00 BOILER PLANT EQUIPMENT	05-2034	55-R1 *	(2)	1,748,756,395.50	1,024,816,847	758,914,676	9.05	83,857,975	4.80
314.00 TURBOGENERATOR UNITS	05-2034	50-R1 *	(3)	353,386,402.73	218,962,928	145,025,066	8.86	16,368,518	4.63
315.00 ACCESSORY ELECTRIC EQUIPMENT	05-2034	70-R1.5 *	(4)	189,292,302.54	113,118,422	78,066,803	9.17	8,513,283	4.50
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	05-2034	45-R1 *	(1)	41,549,397.74	23,442,989	18,521,801	8.96	2,087,165	4.98
TOTAL CRYSTAL RIVER UNITS 4 AND 5				<u>2,824,927,208.82</u>	<u>1,641,117,914</u>	<u>1,236,613,857</u>	<u>9.08</u>	<u>136,110,854</u>	<u>4.82</u>
CRYSTAL RIVER RAIL CARS									
312.00 BOILER PLANT EQUIPMENT	05-2034	55-R1 *	(2)	3,679,303.33	2,547,149	1,205,741	8.92	135,173	3.67
TOTAL CRYSTAL RIVER RAIL CARS				<u>3,679,303.33</u>	<u>2,547,149</u>	<u>1,205,741</u>	<u>8.92</u>	<u>135,173</u>	<u>3.67</u>
TOTAL CRYSTAL RIVER STEAM PLANT									
TOTAL STEAM PRODUCTION PLANT									
				<u>2,828,606,512.15</u>	<u>1,643,665,063</u>	<u>1,237,819,598</u>	<u>9.08</u>	<u>136,246,027</u>	<u>4.82</u>
				<u>3,324,037,278.62</u>	<u>1,953,970,333</u>	<u>1,433,517,167</u>	<u>7.95</u>	<u>180,512,441</u>	<u>5.43</u>
COMBINED CYCLE PRODUCTION PLANT									
BARTOW COMBINED CYCLE PLANT									
BARTOW UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	85-R1.5 *	(3)	93,720,402.36	51,298,938	45,233,077	23.38	1,934,691	2.06
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50-R1 *	(5)	45,199,468.01	23,688,827	23,770,814	21.65	1,097,959	2.43
343.10 PRIME MOVERS - GENERAL	06-2049	40-R0.5 *	0	429,196,987.18	66,827,715	362,369,263	20.29	17,859,500	4.16
343.10 PRIME MOVERS - ROTABLE PARTS	06-2049	7-L0.5 *	40	95,956,331.77	14,543,791	43,030,088	5.63	7,642,985	7.97
344.00 GENERATORS	06-2049	65-R1 *	(2)	44,532,239.27	(4,140,696)	49,563,580	22.80	2,173,841	4.88
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	60-S0 *	(3)	40,947,935.84	13,890,162	28,296,212	22.15	1,277,481	3.12
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	35-R1.5 *	(6)	32,981,650.53	5,694,422	29,266,128	20.41	1,433,911	4.35
TOTAL BARTOW UNIT 4				<u>782,534,994.96</u>	<u>171,792,958</u>	<u>581,529,072</u>	<u>17.40</u>	<u>33,420,368</u>	<u>4.27</u>
TOTAL BARTOW COMBINED CYCLE PLANT									
				<u>782,534,994.96</u>	<u>171,792,958</u>	<u>581,529,072</u>	<u>17.40</u>	<u>33,420,368</u>	<u>4.27</u>
CITRUS COMBINED CYCLE PLANT									
CITRUS UNITS 1 AND 2									
341.00 STRUCTURES AND IMPROVEMENTS	06-2058	85-R1.5 *	(3)	128,195,624.36	103,677,217	28,364,276	31.75	893,363	0.70
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2058	50-R1 *	(5)	221,420,258.97	61,953,476	219,462,354	28.96	7,578,120	3.42
343.10 PRIME MOVERS - GENERAL	06-2058	40-R0.5 *	0	741,297,562.49	18,257,079	679,344,087	26.56	25,577,714	3.45
343.10 PRIME MOVERS - ROTABLE PARTS	06-2058	7-L0.5 *	40	183,280,982.27	18,257,079	91,771,499	4.95	18,527,576	10.11
344.00 GENERATORS	06-2058	65-R1 *	(2)	16,200,754.81	15,449,583	1,075,187	30.39	35,380	0.22
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2058	60-S0 *	(3)	121,897,707.10	30,240,468	95,314,170	23.78	3,200,610	2.63
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2058	35-R1.5 *	(6)	6,226,549.19	6,297,979	304,263	26.20	1,614	0.19
TOTAL CITRUS UNITS 1 AND 2				<u>1,418,521,419.19</u>	<u>246,904,720</u>	<u>1,115,575,856</u>	<u>19.98</u>	<u>55,824,377</u>	<u>3.94</u>
TOTAL CITRUS COMBINED CYCLE PLANT									

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION 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)
OSPREY COMBINED CYCLE PLANT									
OSPREY ENERGY CENTER									
341.00 STRUCTURES AND IMPROVEMENTS	06-2044	85-R1.5*	(3)	90,271,971.20	42,640,950	50,339,180	18.85	2,670,514	2.96
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2044	50-R1**	(5)	14,540,305.99	8,238,264	7,029,057	17.50	401,680	2.76
343.00 PRIME MOVERS - GENERAL	06-2044	40-R0.5*	0	185,111,622.50	86,887,630	98,223,993	16.61	5,913,546	3.19
343.10 PRIME MOVERS - ROTABLE PARTS	06-2044	7-L0.5*	40	58,676,433.74	21,356,554	13,850,506	3.42	4,049,556	6.90
344.00 GENERATORS	06-2044	65-R1*	(2)	33,184,304.84	10,656,177	17,192,016	16.24	942,345	2.84
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2044	60-S0*	(3)	42,984,257.49	24,548,565	19,735,520	17.63	1,106,672	2.57
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2044	35-R1.5*	(6)	8,469,469.99	3,939,430	4,530,039	14.46	320,573	3.56
TOTAL OSPREY ENERGY CENTER				434,682,561.24	205,074,273	212,179,694	13.74	15,437,506	3.55
TOTAL OSPREY COMBINED CYCLE PLANT									
HINES ENERGY COMBINED CYCLE PLANT									
HINES ENERGY COMPLEX UNIT 1									
341.00 STRUCTURES AND IMPROVEMENTS	06-2039	85-R1.5*	(3)	68,493,890.37	33,743,452	36,805,255	14.14	2,602,918	3.80
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2039	50-R1**	(5)	19,474,758.27	14,652,731	5,795,766	13.40	432,520	2.22
343.00 PRIME MOVERS - GENERAL	06-2039	40-R0.5*	0	214,754,508.30	70,352,127	144,402,381	13.11	11,014,674	5.13
343.10 PRIME MOVERS - ROTABLE PARTS	06-2039	7-L0.5*	40	91,643,841.96	35,406,083	35,406,083	4.03	8,785,629	9.59
344.00 GENERATORS	06-2039	65-R1*	(2)	48,657,531.65	32,047,267	17,583,415	13.78	1,276,010	2.62
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2039	60-S0*	(3)	59,828,131.76	22,943,438	38,679,538	13.89	2,784,704	4.65
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2039	35-R1.5*	(6)	11,510,388.97	3,197,512	9,003,480	13.12	686,241	5.96
TOTAL HINES ENERGY COMPLEX UNIT 1				514,363,037.28	196,516,749	287,675,918	10.43	27,582,696	5.36
HINES ENERGY COMPLEX UNIT 2									
341.00 STRUCTURES AND IMPROVEMENTS	06-2043	85-R1.5*	(3)	21,325,632.99	14,478,147	7,487,255	17.88	418,750	1.96
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50-R1**	(5)	12,989,944.47	7,677,656	5,961,785	16.63	358,496	2.76
343.00 PRIME MOVERS - GENERAL	06-2043	40-R0.5*	0	110,382,487.52	16,759,063	93,623,424	16.08	5,822,352	5.27
343.10 PRIME MOVERS - ROTABLE PARTS	06-2043	7-L0.5*	40	66,184,377.50	6,460,399	33,250,348	4.13	8,050,932	12.16
344.00 GENERATORS	06-2043	65-R1*	(2)	37,907,796.52	16,701,976	21,963,974	17.36	1,285,206	3.34
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	60-S0*	(3)	19,333,719.67	8,234,157	11,079,574	17.02	686,226	3.55
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	35-R1.5*	(6)	3,052,176.73	1,539,120	1,716,189	14.87	115,413	3.78
TOTAL HINES ENERGY COMPLEX UNIT 2				271,176,337.42	71,830,322	175,682,349	16.91	16,777,375	6.16
HINES ENERGY COMPLEX UNIT 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	85-R1.5*	(3)	11,336,174.87	7,270,297	4,405,983	19.72	223,426	1.97
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50-R1**	(5)	15,089,457.52	10,319,149	5,524,781	18.31	301,736	2.00
343.00 PRIME MOVERS - GENERAL	06-2045	40-R0.5*	0	128,203,896.82	26,505,555	101,698,342	17.49	5,814,656	4.54
343.10 PRIME MOVERS - ROTABLE PARTS	06-2045	7-L0.5*	40	15,094,251.97	4,037,886	5,018,666	4.64	1,081,609	7.17
344.00 GENERATORS	06-2045	65-R1*	(2)	54,825,570.98	32,522,285	23,399,797	19.12	1,223,839	2.23
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	60-S0*	(3)	23,403,938.11	15,250,305	8,855,752	18.65	474,839	2.03
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	35-R1.5*	(6)	2,686,136.13	1,010,375	1,815,729	17.42	104,232	3.91
TOTAL HINES ENERGY COMPLEX UNIT 3				250,619,426.40	96,915,857	150,719,030	16.34	9,224,337	3.68
HINES ENERGY COMPLEX UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2047	85-R1.5*	(3)	15,099,834.63	7,908,846	7,643,984	21.63	353,397	2.34
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2047	50-R1**	(5)	7,787,851.96	4,401,019	3,776,226	19.98	189,000	2.43
343.00 PRIME MOVERS - GENERAL	06-2047	40-R0.5*	0	153,428,720.80	43,618,239	109,810,482	19.11	5,746,231	3.75
343.10 PRIME MOVERS - ROTABLE PARTS	06-2047	7-L0.5*	40	57,837,107.77	9,872,050	24,830,215	4.56	5,445,233	9.41
344.00 GENERATORS	06-2047	65-R1*	(2)	47,487,798.71	19,319,278	29,118,278	20.88	1,394,554	2.94
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2047	60-S0*	(3)	26,914,929.67	12,940,118	14,782,259	20.44	723,502	2.69
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2047	35-R1.5*	(6)	8,174,447.90	2,493,513	6,171,402	18.02	342,725	4.19
TOTAL HINES ENERGY COMPLEX UNIT 4				376,730,697.44	100,553,092	196,132,868	13.82	14,794,092	4.48
TOTAL HINES ENERGY COMBINED CYCLE PLANT									
				1,352,889,466.54	465,816,163	810,210,343	11.96	67,718,490	5.01

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(9))X(4)-(5)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
TIGER BAY COGENERATION									
TIGER BAY COGENERATION									
341.00 STRUCTURES AND IMPROVEMENTS	06-2035	85-R1.5*	(3)	12,006,530.32	8,106,913	4,259,813	10.29	413,576	3.45
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2035	50-R1*	(5)	5,651,591.32	1,779,901	4,154,270	10.07	412,539	7.30
343.00 PRIME MOVERS - GENERAL	06-2035	40-R0.5*	0	31,070,538.39	8,354,183	22,716,356	9.76	2,327,495	7.49
343.10 PRIME MOVERS - ROTABLE PARTS	06-2035	74-L0.5*	40	23,463,898.76	4,677,274	9,401,066	2.61	3,601,941	15.35
344.00 GENERATORS	06-2035	65-R1*	(2)	10,850,295.54	3,629,862	7,437,040	10.13	734,219	6.77
344.00 ACCESSORY ELECTRIC EQUIPMENT	06-2035	60-S0*	(3)	9,033,135.87	4,371,185	5,933,033	10.13	585,089	6.46
345.00 ACCESSORY ELECTRIC POWER PLANT EQUIPMENT	06-2035	60-S0*	(3)	1,035,233.87	476,488	1,035,233	9.34	110,545	10.64
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2035	35-R1.5*	(6)	93,822,036.52	31,082,534	54,029,424	6.70	8,151,566	8.69
TOTAL TIGER BAY COGENERATION				93,822,036.52	31,082,534	54,029,424	6.70	8,151,566	8.69
TOTAL TIGER BAY COGENERATION				93,822,036.52	31,082,534	54,029,424	6.70	8,151,566	8.69
TOTAL COMBINED CYCLE PRODUCTION PLANT				4,082,450,498.45	1,122,590,669	2,774,104,429	15.36	180,552,327	4.42
SIMPLE CYCLE PRODUCTION PLANT									
BARTOW PEAKING									
BARTOW UNITS 1 AND 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	85-R1.5*	(1)	2,024,591.17	1,315,448	729,389	9.37	77,843	3.84
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50-R1*	(3)	3,417,718.30	2,598,896	921,354	9.02	102,146	2.99
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5*	0	11,261,919.71	5,760,507	5,501,412	8.68	633,803	5.63
344.00 GENERATORS	06-2034	65-R1*	(2)	4,817,918.84	1,671,470	167,107	8.96	18,650	0.39
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	60-S0*	(2)	3,846,400.78	2,067,271	1,856,058	9.15	202,848	5.27
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	35-R1.5*	(2)	288,160.46	67,903	226,021	8.73	25,890	8.98
TOTAL BARTOW UNITS 1 AND 3				25,656,709.26	16,557,795	9,407,347	8.86	1,067,160	4.14
BARTOW UNITS 2 AND 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2027	85-R1.5*	(1)	606,249.55	176,005	436,307	2.49	175,224	28.90
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2027	50-R1*	(3)	167,146.01	163,225	635	2.46	3,947	2.18
343.00 PRIME MOVERS - GENERAL	06-2027	40-R0.5*	0	13,744,089.59	6,590,592	7,153,137	2.46	2,907,779	11.16
344.00 GENERATORS	06-2027	65-R1*	(2)	2,019,074.6	2,019,074	332,074	2.48	214,748	10.61
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2027	60-S0*	(3)	298,332.54	144,043	154,289	2.48	62,985	15.82
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2027	35-R1.5*	(2)	4,304,854.21	396,026	3,904,728	2.48	1,610,777	37.42
TOTAL BARTOW UNITS 2 AND 4				21,615,126.04	9,525,403	12,242,151	2.47	4,959,330	22.94
TOTAL BARTOW PEAKING				47,271,835.30	26,082,600	21,644,092	3.60	6,020,560	12.74
BAYBORO PEAKING									
BAYBORO UNITS 1 THROUGH 4									
341.00 STRUCTURES AND IMPROVEMENTS	09-2026	85-R1.5*	(1)	2,000,348.95	1,691,582	328,770	1.75	187,869	9.39
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	09-2026	50-R1*	(3)	1,918,698.73	1,794,050	182,210	1.73	105,324	5.49
343.00 PRIME MOVERS - GENERAL	09-2026	40-R0.5*	0	17,747,817.33	12,896,824	4,850,993	1.72	2,820,345	15.89
344.00 GENERATORS	09-2026	65-R1*	(2)	3,896,002.33	324,560	3,245,840	1.74	186,529	4.79
345.00 ACCESSORY ELECTRIC EQUIPMENT	09-2026	60-S0*	(2)	1,512,283.31	986,008	556,521	1.74	319,840	21.15
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	09-2026	35-R1.5*	(2)	577,277.04	491,024	97,759	1.73	56,531	9.79
TOTAL BAYBORO UNITS 1 THROUGH 4				27,652,427.69	21,508,851	6,340,853	1.72	3,676,438	13.30
TOTAL BARTOW PEAKING				27,652,427.69	21,508,851	6,340,853	1.72	3,676,438	13.30
DEBARY PEAKING									
DEBARY UNITS 2 THROUGH 6									
341.00 STRUCTURES AND IMPROVEMENTS	06-2027	85-R1.5*	(1)	6,210,264.52	5,682,450	609,918	2.49	244,947	3.94
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2027	50-R1*	(3)	10,282,595.23	2,794,069	2,794,069	2.46	1,119,760	10.89
343.00 PRIME MOVERS - GENERAL	06-2027	40-R0.5*	0	29,683,742.86	28,307,450	(1,947,792)	2.42	(880,581)	(2.55)
344.00 GENERATORS	06-2027	65-R1*	(2)	7,007,923.65	1,687,299	5,320,624	2.47	2,143,689	30.62
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2027	60-S0*	(2)	7,007,923.65	6,372,188	635,735	2.47	314,127	4.48
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2027	35-R1.5*	(2)	1,489,071.94	837,855	691,188	2.45	282,122	18.95
TOTAL DEBARY UNITS 2 THROUGH 6				59,512,643.08	57,868,083	2,402,484	2.49	963,717	1.62

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
	(1)	(2)	(3)	(4)	(5)	(6)=(100%-(9))/(4)-(6)	(7)	(8)=(6)/(7)	(9)=(8)/(4)
DEBARY UNITS 7 THROUGH 10									
341.00 STRUCTURES AND IMPROVEMENTS	06-2037	85-R1.5*	(1)	7,382,724.97	3,506,430	3,950,123	12.25	322,459	4.37
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2037	50-R1**	(3)	7,691,276.44	6,511,849	1,410,166	11.51	122,517	1.59
343.00 PRIME MOVERS - GENERAL	06-2037	40-R0.5*	0	77,093,329.41	62,080,457	15,012,873	11.13	1,348,865	1.75
343.10 PRIME MOVERS - ROTABLE PARTS	06-2037	7-L0.5**	38	3,349,494.52	30,957	2,045,730	6.06	337,579	10.08
344.00 GENERATORS	06-2037	65-R1*	(2)	19,827,030.40	17,259,259	2,964,312	11.89	249,311	1.26
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2037	60-S0*	(2)	7,731,165.34	4,420,012	3,465,797	11.94	280,268	3.75
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2037	35-R1.5*	(2)	1,136,132.60	760,616	395,260	10.84	36,140	3.23
TOTAL DEBARY UNITS 7 THROUGH 10				124,217,193.68	94,589,979	29,247,261	10.80	2,707,739	2.16
TOTAL DEBARY PEAKING				183,723,836.74	152,377,642	31,649,745	8.62	3,671,456	2.00
INTERSECTION CITY PEAKING									
INTERSECTION CITY UNITS 1 THROUGH 6									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	85-R1.5*	(1)	6,480,210.45	3,595,743	2,929,069	9.36	312,935	4.84
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50-R1**	(3)	6,218,868.58	2,409,027	3,996,426	9.11	438,686	7.05
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5*	0	30,598,075.01	19,198,773	11,399,302	8.66	1,316,317	4.30
344.00 GENERATORS	06-2034	65-R1*	(2)	6,033,618.14	3,137,153	3,017,138	9.21	327,594	5.43
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	60-S0*	(2)	6,260,250.93	3,936,378	2,449,078	9.17	267,075	4.27
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	35-R1.5*	(2)	1,918,301.38	1,309,752	646,916	8.86	73,015	3.81
TOTAL INTERSECTION CITY UNITS 1 THROUGH 6				57,489,342.49	33,586,826	24,437,929	8.93	2,735,622	4.76
INTERSECTION CITY UNITS 7 THROUGH 10									
341.00 STRUCTURES AND IMPROVEMENTS	06-2038	85-R1.5*	(1)	10,458,627.44	7,714,104	2,849,110	13.10	217,489	2.08
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2038	50-R1**	(3)	8,223,597.18	5,773,029	2,697,277	12.35	218,403	2.66
343.00 PRIME MOVERS - GENERAL	06-2038	40-R0.5*	0	79,743,189.19	45,202,287	34,540,902	12.06	2,864,088	3.59
343.10 PRIME MOVERS - ROTABLE PARTS	06-2038	7-L0.5**	38	6,316,102.71	1,470,902	2,445,082	5.46	447,817	7.09
344.00 GENERATORS	06-2038	65-R1*	(2)	18,478,191.88	13,314,144	5,533,612	12.80	432,313	2.34
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2038	60-S0*	(2)	7,326,245.55	4,535,590	2,937,181	12.73	230,729	3.15
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2038	35-R1.5*	(2)	1,091,865.99	76,594,367	529,377	11.45	46,234	4.23
TOTAL INTERSECTION CITY UNITS 7 THROUGH 10				131,637,979.94	76,594,367	51,532,347	11.56	4,457,073	3.39
INTERSECTION CITY UNIT 11									
341.00 STRUCTURES AND IMPROVEMENTS	06-2042	85-R1.5*	(1)	2,128,306.81	1,680,725	463,905	16.85	27,531	1.30
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	50-R1**	(3)	1,030,293.85	1,386,232	622,311	15.46	40,270	2.08
343.00 PRIME MOVERS - GENERAL	06-2042	40-R0.5*	0	25,196,412.69	20,778,342	4,418,070	14.81	298,517	1.18
344.00 GENERATORS	06-2042	65-R1*	(2)	4,183,183.34	3,644,123	622,724	16.26	38,208	0.92
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2042	60-S0*	(2)	4,785,400.55	3,843,938	1,037,171	15.77	65,769	1.37
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	35-R1.5*	(2)	257,487.22	181,396	81,241	14.33	5,669	2.20
TOTAL INTERSECTION CITY UNIT 11				38,476,504.48	31,484,756	7,245,622	15.23	475,663	1.24
INTERSECTION CITY UNITS 12 THROUGH 14									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	85-R1.5*	(1)	1,589,822.33	766,453	819,067	19.68	41,619	2.65
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	50-R1**	(3)	5,206,204.18	922,711	4,439,679	18.28	242,871	4.67
343.00 PRIME MOVERS - GENERAL	06-2045	40-R0.5*	0	65,026,103.12	28,529,494	36,496,609	17.35	2,103,551	3.23
343.10 PRIME MOVERS - ROTABLE PARTS	06-2045	7-L0.5**	38	1,410,035.11	46,531	827,691	5.88	140,764	9.98
344.00 GENERATORS	06-2045	65-R1*	(2)	17,766,619.90	10,675,555	7,446,388	18.98	392,329	2.21
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	60-S0*	(2)	9,840,894.39	4,625,172	5,412,540	18.72	289,131	2.94
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	35-R1.5*	(2)	158,572.66	153,275	6,469	17.75	477	0.30
TOTAL INTERSECTION CITY UNITS 12 THROUGH 14				100,978,251.69	45,719,192	55,450,453	17.27	3,210,742	3.18
TOTAL INTERSECTION CITY PEAKING				328,561,918.58	189,395,155	138,666,345	12.75	10,879,300	3.37
SUWANNEE RIVER PEAKING									
SUWANNEE RIVER UNITS 1 THROUGH 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	85-R1.5*	(1)	7,469,390.35	2,703,023	4,841,061	9.38	516,105	6.91
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	50-R1**	(3)	3,757,734.49	4,686,311	3,110,686	8.02	345,532	4.56
343.00 PRIME MOVERS - GENERAL	06-2034	40-R0.5*	0	29,148,089.25	19,047,525	13,047,484	9.62	1,306,989	4.19
344.00 GENERATORS	06-2034	65-R1*	(2)	6,150,833.34	3,688,213	4,154,114	9.23	454,919	4.77
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	60-S0*	(2)	6,570,026.31	1,858,313	4,843,114	9.23	524,714	7.90
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	35-R1.5*	(2)	2,247,634.80	488,684	1,803,904	9.04	199,547	8.88
TOTAL SUWANNEE RIVER UNITS 1 THROUGH 3				60,101,661.97	29,961,101	30,762,678	8.95	3,437,666	5.72
TOTAL SUWANNEE RIVER PEAKING				60,101,661.97	29,961,101	30,762,678	8.95	3,437,666	5.72

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION 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)
UNIVERSITY OF FLORIDA COGENERATION									
UNIVERSITY OF FLORIDA COGENERATION									
341.00 STRUCTURES AND IMPROVEMENTS	10-2041	85-R1.5*	(1)	8,662,876.52	8,533,293	216,213	16.32	13,248	0.15
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10-2041	50-R1**	(3)	6,655,241.68	5,086,879	1,798,020	15.12	118,917	1.79
343.00 PRIME MOVERS - GENERAL	10-2041	40-R0.5*	(2)	32,206,792.65	17,925,854	14,280,939	14.88	959,741	2.98
344.00 GENERATORS	10-2041	65-R1*	(2)	5,811,572.48	4,216,982	1,708,812	15.97	264,182	4.55
345.00 ACCESSORY ELECTRIC EQUIPMENT	10-2041	60-S0*	(2)	6,393,743.95	3,631,391	2,890,228	15.50	186,466	2.92
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10-2041	35-R1.5*	(2)	1,586,162.60	1,047,539	580,139	13.95	40,645	2.59
TOTAL UNIVERSITY OF FLORIDA COGENERATION				61,296,989.94	37,903,568	23,955,131	15.13	1,583,199	2.58
TOTAL SIMPLE CYCLE PRODUCTION PLANT				708,628,870.22	457,228,937	253,018,844	8.64	29,268,849	4.13
SOLAR PRODUCTION PLANT									
OSCEOLA									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2046	SQUARE*	0	85,628.96	24,255	61,374	21.51	2,853	3.33
344.66 GENERATORS - SOLAR	06-2046	SQUARE*	0	6,419,235.56	1,527,160	4,892,076	21.52	227,327	3.54
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2046	SQUARE*	0	1,106,228.34	280,385	845,841	21.52	39,305	3.55
TOTAL OSCEOLA				7,611,090.86	1,811,800	5,799,297	21.52	269,485	3.54
PERRY									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2046	SQUARE*	0	346,780.78	62,489	284,292	21.52	13,211	3.81
344.66 GENERATORS - SOLAR	06-2046	SQUARE*	0	9,270,689.08	2,535,329	6,735,340	21.52	312,980	3.38
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2046	SQUARE*	0	1,495,673.04	319,683	1,175,990	21.52	54,646	3.65
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	06-2046	SQUARE*	0	14,558.00	3,440	11,118	21.49	517	3.55
TOTAL PERRY				11,127,680.90	2,920,940	8,206,740	21.52	387,354	3.43
HAMILTON									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2048	SQUARE*	0	2,579,689.22	510,053	2,069,566	23.52	87,991	3.41
344.66 GENERATORS - SOLAR	06-2048	SQUARE*	0	97,250,386.35	19,872,646	77,677,022	23.52	3,302,020	3.40
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2048	SQUARE*	0	10,723,633.42	1,861,217	8,892,416	23.52	376,950	3.42
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	06-2048	SQUARE*	0	110,673,615.36	22,089,058	88,606,537	23.52	3,767,284	3.40
TOTAL HAMILTON				110,673,615.36	22,089,058	88,606,537	23.52	3,767,284	3.40
SUWANNEE									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2047	SQUARE*	0	60,101.96	14,133	45,969	22.52	2,041	3.40
344.66 GENERATORS - SOLAR	06-2047	SQUARE*	0	14,110,951.20	3,484,481	10,626,470	22.52	471,868	3.34
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2047	SQUARE*	0	2,543,836.04	457,988	2,085,848	22.52	92,622	3.64
TOTAL SUWANNEE				16,714,889.20	3,956,602	12,758,287	22.52	566,537	3.39
DEBARY									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2050	SQUARE*	0	2,406,595.22	565,428	1,841,168	25.53	72,118	3.00
344.66 GENERATORS - SOLAR	06-2050	SQUARE*	0	74,033,927.89	10,971,830	63,062,098	25.53	2,470,117	3.34
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2050	SQUARE*	0	10,721,272.50	1,836,370	8,884,902	25.53	348,018	3.25
TOTAL DEBARY				87,161,795.61	13,373,628	73,788,168	25.53	2,890,253	3.32
LAKE PLACID									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2049	SQUARE*	0	2,613,404.17	430,102	2,183,302	24.52	89,042	3.41
344.66 GENERATORS - SOLAR	06-2049	SQUARE*	0	45,157,987.58	7,696,433	37,461,555	24.52	1,527,796	3.38
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2049	SQUARE*	0	11,603,522.08	1,819,703	9,783,819	24.52	399,014	3.44
TOTAL LAKE PLACID				59,374,913.84	9,946,238	49,428,676	24.52	2,015,852	3.40
TREVTON									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2049	SQUARE*	0	6,242,044.90	1,032,699	5,209,346	24.52	212,453	3.40
344.66 GENERATORS - SOLAR	06-2049	SQUARE*	0	75,345,223.17	13,121,635	62,223,588	24.52	2,537,687	3.37
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2049	SQUARE*	0	15,840,878.93	2,163,325	13,697,554	24.52	556,938	3.42
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	06-2049	SQUARE*	0	8,632,928.07	1,349,879	7,283,049	24.52	295,373	3.37
TOTAL TREVTON				97,493,928.07	16,348,158	81,145,770	24.52	3,009,538	3.39
COLUMBIA									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2050	SQUARE*	0	8,690,697.13	993,144	7,697,553	25.53	301,510	3.47
344.66 GENERATORS - SOLAR	06-2050	SQUARE*	0	87,196,878.11	13,937,474	73,259,404	25.53	2,869,542	3.29
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2050	SQUARE*	0	8,985,123.89	1,419,889	7,565,235	25.52	296,443	3.30
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	06-2050	SQUARE*	0	10,573.15	1,385	9,188	25.52	360	3.40
TOTAL COLUMBIA				104,863,272.28	16,351,892	88,531,380	25.53	3,467,855	3.31

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(9))X(4)-(6)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
DUETTE									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2051	SQUARE *	0	6,931,894.09	970,099	5,961,796	26.53	224,719	3.24
344.66 GENERATORS - SOLAR	06-2051	SQUARE *	0	83,728,381.62	8,482,336	75,246,046	26.53	2,836,263	3.39
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2051	SQUARE *	0	7,251,594.77	1,013,419	6,238,176	26.53	235,137	3.24
TOTAL DUETTE				97,971,870.48	10,485,853	87,486,018	26.53	3,296,119	3.37
SANITA FE									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2051	SQUARE *	0	10,043,404.40	1,455,113	8,588,291	26.53	323,720	3.22
344.66 GENERATORS - SOLAR	06-2051	SQUARE *	0	84,337,374.36	10,233,025	74,104,349	26.53	2,800,167	3.31
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2051	SQUARE *	0	8,369,871.91	1,273,609	7,096,263	26.53	263,531	3.22
TOTAL SANITA FE				103,368,660.67	12,961,948	90,422,653	26.53	3,408,377	3.30
TWIN RIVERS									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2051	SQUARE *	0	7,305,874.14	1,080,887	6,224,987	26.53	234,640	3.21
344.66 GENERATORS - SOLAR	06-2051	SQUARE *	0	67,787,978.36	7,084,700	60,703,279	26.53	2,288,089	3.38
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2051	SQUARE *	0	19,089,172.67	2,824,198	16,264,975	26.53	613,079	3.21
TOTAL TWIN RIVERS				94,183,025.17	10,989,785	83,193,241	26.53	3,135,818	3.33
ST PETE PIER									
344.66 GENERATORS - SOLAR	06-2049	SQUARE *	0	1,452,082.97	222,865	1,229,218	24.52	50,131	3.45
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2049	SQUARE *	0	93,671.18	14,377	79,295	24.52	3,234	3.45
TOTAL ST PETE PIER				1,545,754.15	237,242	1,308,513	24.52	53,365	3.45
BAY TRAIL									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2052	SQUARE *	0	13,057,220.46	1,044,332	12,012,888	27.53	436,356	3.34
344.66 GENERATORS - SOLAR	06-2052	SQUARE *	0	67,565,184.36	5,403,844	62,161,241	27.53	2,257,946	3.34
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2052	SQUARE *	0	26,988,429.25	2,158,587	24,829,863	27.53	901,920	3.34
TOTAL BAY TRAIL				107,610,834.07	8,606,842	99,003,992	27.53	3,596,222	3.34
FORT GREEN									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2052	SQUARE *	0	10,321,964.99	866,466	9,465,499	27.53	343,925	3.33
344.66 GENERATORS - SOLAR	06-2052	SQUARE *	0	86,882,074.86	7,209,046	79,673,028	27.53	2,894,044	3.33
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2052	SQUARE *	0	9,050,057.31	1,299,128	7,750,929	27.53	281,468	3.33
TOTAL FORT GREEN				106,254,097.16	8,816,440	97,437,656	27.53	3,539,327	3.33
SANDY CREEK									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2052	SQUARE *	0	8,845,437.26	735,011	8,110,426	27.53	294,603	3.33
344.66 GENERATORS - SOLAR	06-2052	SQUARE *	0	74,453,941.01	6,186,737	68,267,104	27.53	2,479,735	3.33
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2052	SQUARE *	0	7,755,472.34	644,440	7,111,032	27.53	258,301	3.33
TOTAL SANDY CREEK				91,054,750.61	7,566,188	83,488,562	27.53	3,032,639	3.33
CHARLIE CREEK									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2052	SQUARE *	0	9,148,229.52	698,254	8,449,975	27.53	306,937	3.36
344.66 GENERATORS - SOLAR	06-2052	SQUARE *	0	75,166,699.80	5,716,575	69,450,125	27.53	2,522,707	3.36
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2052	SQUARE *	0	13,760,900.37	1,050,324	12,710,576	27.53	461,699	3.36
TOTAL CHARLIE CREEK				98,075,829.69	7,465,153	90,610,676	27.53	3,291,343	3.36
NEW SOLAR 2023									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2053	SQUARE *	0	32,471,053.95	1,621,929	30,849,125	28.53	1,081,287	3.33
344.66 GENERATORS - SOLAR	06-2053	SQUARE *	0	348,114,658.77	17,388,327	330,726,332	28.53	11,592,230	3.33
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2053	SQUARE *	0	57,095,520.56	2,851,422	54,234,099	28.53	1,900,950	3.33
TOTAL NEW SOLAR 2023				59,941.63	2,894	56,948	28.53	1,996	3.33
TOTAL NEW SOLAR 2024				437,731,174.97	21,864,672	415,866,504	28.53	14,576,463	3.33
NEW SOLAR 2024									
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	06-2054	SQUARE *	0	34,744,917.36	578,503	34,166,414	28.53	1,157,007	3.33
344.66 GENERATORS - SOLAR	06-2054	SQUARE *	0	372,492,222.44	6,201,996	366,290,227	28.53	12,404,004	3.33
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	06-2054	SQUARE *	0	61,063,071.01	1,017,033	60,066,038	28.53	2,034,068	3.33
TOTAL NEW SOLAR 2024				64,139.16	1,066	63,071	28.53	2,136	3.33
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR			0	468,394,349.99	7,796,999	460,597,350	28.53	15,997,219	3.33
348.00 BATTERY STORAGE		10-S3	0	24,055,701.49	4,774,554	19,281,167	6.51	2,961,777	12.31
TOTAL SOLAR PRODUCTION PLANT				2,125,236,274.53	188,322,573	1,936,913,701	26.48	73,158,757	3.44
TOTAL PRODUCTION PLANT				10,240,352,721.82	3,722,112,511	6,397,554,141	13.78	463,490,174	4.53

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)=(100%-(9))X(4)-(6)	COMPOSITE REMAINING LIFE (7)	ANNUAL DEPRECIATION ACCRUALS (8)=(6)/(7)	ANNUAL DEPRECIATION RATE (9)=(8)/(4)
TRANSMISSION PLANT									
350.01 RIGHTS OF WAY		75-R3	0	110,259,522.28	27,889,028	82,370,494	58.12	1,417,249	1.29
352.00 STRUCTURES AND IMPROVEMENTS		75-R2.5	(15)	103,433,228.65	14,790,765	104,157,428	65.21	1,597,262	1.54
353.00 STATION EQUIPMENT		53-R0.5	(5)	2,128,150,435.41	153,886,548	2,080,671,409	47.34	43,951,666	2.07
353.01 STATION EQUIPMENT - STEP-UP TRANSFORMERS		30-R1.5	(5)	109,551,715.37	29,580,705	85,446,596	18.18	4,700,143	4.29
353.02 STATION EQUIPMENT - MAJOR EQUIPMENT		30-R1.5	(5)	47,598.58	2,562	47,322	27.66	1,711	3.60
353.91 STATION EQUIPMENT - ENERGY CONTROL		30-S0.5	(50)	69,549,559.30	17,912,779	41,636,780	16.17	2,574,940	4.32
354.00 TOWERS AND PIPES		40-R3	(50)	81,443,052.00	62,973,095	59,190,384	32.94	1,819,004	2.23
354.01 TOWERS AND PIPES		40-R3	(50)	4,539,619.62	3,747,619	3,326,619	17.76	187,416	4.16
354.02 TOWERS AND PIPES		40-R3	(50)	2,539,202.74	1,727,920	1,548,400	53.36	28,870	1.14
355.00 OVERHEAD CONDUCTORS AND DEVICES		65-R2	(50)	1,287,216,033.15	127,270,024	1,181,545,010	37.47	34,089,703	2.63
356.00 UNDERGROUND CONDUIT		65-R3	0	40,631,204.92	9,381,368	31,549,837	37.47	842,003	2.06
358.00 UNDERGROUND CONDUCTORS AND DEVICES		55-R3	0	87,773,141.49	28,482,007	59,291,134	41.57	1,426,268	1.62
359.00 ROADS AND TRAILS		75-R3	0	49,871,005.85	3,765,733	46,105,273	68.01	677,919	1.36
TOTAL TRANSMISSION PLANT				6,598,716,712.62	875,038,689	7,895,655,166	45.76	170,566,999	2.58
DISTRIBUTION PLANT									
360.01 RIGHTS OF WAY		75-R3	0	103,578,775.61	2,185,802	101,392,974	70.77	1,432,711	1.38
361.00 STRUCTURES AND IMPROVEMENTS		65-R2.5	(10)	161,141,281.83	4,730,086	172,525,324	61.05	2,825,988	1.75
362.00 STATION EQUIPMENT		50-R1	(10)	1,778,499,890.68	116,175,175	1,840,174,705	42.97	42,824,638	2.41
363.00 ENERGY STORAGE EQUIPMENT		10-S3	(75)	78,530,330.00	859,772	77,670,558	9.39	8,271,625	10.53
364.00 POLES, TOWERS AND FIXTURES		40-R3	(75)	1,320,474,987.40	412,919,823	1,887,911,405	30.72	61,780,970	4.68
365.00 OVERHEAD CONDUCTORS AND DEVICES		45-R1	(50)	1,583,620,482.23	225,700,032	2,164,730,692	37.57	57,618,597	3.62
365.01 OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY		45-R1	(50)	12,246,452.19	1,620,896	16,748,783	42.12	397,644	3.25
366.00 UNDERGROUND CONDUIT		70-R3	(10)	538,049,416.82	91,973,443	499,880,916	56.86	8,791,434	1.63
367.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R1	(15)	1,448,316,375.82	408,291,916	1,257,277,916	41.63	30,201,103	2.09
368.00 LINE TRANSFORMERS		35-R0.5	(15)	1,327,168,659.06	311,264,490	1,214,979,698	28.71	42,319,042	3.19
369.01 SERVICES - UNDERGROUND		40-R2.5	(15)	519,460,084.28	211,109,941	386,269,156	21.84	17,686,317	3.40
369.02 SERVICES - OVERHEAD		40-R2.5	(20)	169,726,707.66	11,893,212	191,778,837	37.00	5,183,212	3.05
370.00 METERS		25-R1	(10)	23,024,936.66	2,713,870	22,613,560	19.84	1,139,796	4.95
370.02 METERS - AMI		15-R2.5	(10)	393,066,773.99	137,469,229	294,684,225	7.70	26,342,234	6.75
370.70 EV CHARGERS, DC FAST CHARGERS		10-R2.5	0	4,694,031.43	930,866	3,723,665	11.11	463,619	6.39
371.00 CUSTOMERS PREMISES		10-R2.5	(15)	1,249,749,002.00	1,261,654	13,353,636	19.43	683,293	3.53
371.30 CHARGERS (2) CHARGERS		71-R2.5	(15)	21,146,800.00	2,166,824	18,984,176	6.00	3,141,932	14.94
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		25-S0	(15)	709,306,972.52	193,830,599	621,872,419	18.91	32,885,903	4.64
TOTAL DISTRIBUTION PLANT				10,215,157,631.18	2,137,102,221	10,797,294,003	31.36	344,247,111	3.37
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		35-R0.5	(5)	423,332,086.45	80,193,964	364,304,727	29.70	12,266,152	2.90
392.10 PASSENGER CARS		9-R3	20	3,097,901.07	2,054,887	423,434	7.09	59,723	1.93
392.20 LIGHT TRUCKS		9-S3	20	4,363,690.20	1,390,489	2,100,464	6.15	341,539	7.83
392.30 HEAVY TRUCKS		12-S2	20	26,894,062.38	16,225,972	5,289,278	4.39	1,204,847	4.48
392.40 SPECIAL TRUCKS		15-L2.5	20	21,123,427.58	12,317,878	4,580,864	5.80	789,804	3.74
392.50 TRAILERS		22-S0	0	22,907,475.55	8,630,642	14,276,834	15.01	951,155	4.15
396.00 POWER OPERATED EQUIPMENT		18-L1.5	5	20,577,947.69	6,304,397	13,243,799	13.11	1,010,205	4.91
TOTAL GENERAL PLANT				522,295,690.92	127,118,227	404,219,400	24.32	16,623,426	3.18
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				17,336,170,034.72	3,139,259,137	19,007,168,569	35.77	531,437,536	3.07
TOTAL DEPRECIABLE PLANT				27,576,522,766.54	6,861,371,648	25,404,722,730	25.50	994,927,710	3.61
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
INTANGIBLE PLANT									
302.00 FRANCHISES AND CONSENTS				8,450,028.12	5,693,608				
303.00 MISCELLANEOUS INTANGIBLE PLANT - 3 YR AMORT				5,135,212.12	5,135,212				
303.05 MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT				390,433,887.25	279,369,956				
303.10 MISCELLANEOUS INTANGIBLE PLANT - 10 YR AMORT				81,035,349.77	57,724,800				
303.15 MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT				90,568,032.20	42,438,693				
TOTAL INTANGIBLE PLANT				506,325,659.85	390,220,840				

DUKE ENERGY FLORIDA

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2024

ACCOUNT	(1) PROBABLE RETIREMENT DATE	(2) SURVIVOR CURVE	(3) NET SALVAGE	(4) ORIGINAL COST AS OF DECEMBER 31, 2024	(5) BOOK DEPRECIATION RESERVE	(6) = (100% - (3)) x (4) - (5)	(7) COMPOSITE REMAINING LIFE	(8) = (6) / (7)	(9) = (8) / (4)
LAND AND LAND RIGHTS									
310.00 STEAM PRODUCTION LAND				4,299,676.74	2,148				
320.00 NON-DEPR LAND AND LAND RIGHTS					(4,605,694)				
340.00 OTHER PRODUCTION LAND				38,839,616.63	(102,244)				
340.66 SOLAR PRODUCTION LAND				19,731.64					
350.00 TRANSMISSION LAND				86,771,423.87	(3,084,398)				
360.00 DISTRIBUTION LAND				57,323,318.88	3,734,974				
389.00 GENERAL LAND				17,450,743.26	(556)				
TOTAL LAND AND LAND RIGHTS				204,704,811.02	(4,055,771)				
AMORTIZED ACCOUNTS									
312.91 BOILER PLANT EQUIPMENT - 5 YR AMORT				1,712,735.67	685,094				
316.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT				1,761,622.12	704,649				
316.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT				682,406.52	182,011				
346.01 OTHER PRODUCTION - MISCELLANEOUS COMMUNICATION				3,211.29	3,197				
346.91 MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT				123,195.39	49,278				
346.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT				45,195.78	12,913				
391.01 OFFICE FURNITURE AND EQUIPMENT				30,829,774.95	26,845,175				
391.01 ELECTRONIC DATA PROCESSING				62,343,390.52	17,496,650				
393.00 STORES EQUIPMENT				8,272,535.37	2,616,747				
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT				110,869,395.94	69,812,295				
395.00 LABORATORY EQUIPMENT				121,495,135.86	(1,998,859)				
395.00 LABORATORY EQUIPMENT				121,495,135.86	6,104,685				
398.00 MISCELLANEOUS EQUIPMENT				8,018,465.07	2,220,043				
398.91 MISCELLANEOUS EQUIPMENT - ENERGYCONT				1,450,800.57	414,929				
TOTAL AMORTIZED ACCOUNTS				348,109,526.44	181,053,594				
CAPITAL RECOVERY SCHEDULE									
311-316 BARTOW-ANGLIOTE PIPELINE					(2,482,673)				
311-316 BARTOW UNITS 1 THROUGH 3					(2,776,448)				
311-316 CRYSTAL RIVER UNITS 1 AND 2					8,773				
311-316 SUWANNEE RIVER UNITS 1 THROUGH 3					(6,058,929)				
341-346 AVON PARK UNITS 1 AND 2					(1,142,744)				
341-346 HIGGINS UNITS 1 THROUGH 4					(431,803)				
341-346 TURNER UNITS 1 THROUGH 4					(5,135,425)				
341-346 RIO PINAR UNIT 1					399,617				
TOTAL CAPITAL RECOVERY SCHEDULE					(17,619,632)				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				1,059,139,897.31	549,699,031				
TOTAL ELECTRIC PLANT				28,635,662,653.85	7,410,970,680				

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.
 NOTE: NEW ADDITIONS FOR THE CR POWERLINE ENERGY STORAGE FACILITY. EXPECTED TO BE PLACED IN SERVICE IN 2027. WILL BE PLACED IN SUBACCOUNTS OF FERC ACCOUNT 387 FOR ENERGY STORAGE ASSETS.
 ** A 15-S3 SURVIVOR CURVE. 0 NET SALVAGE PERCENT AND A 6.67% DEPRECIATION RATE IS RECOMMENDED FOR THESE ASSETS.

DUKE ENERGY FLORIDA

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024
BASED ON CURRENT AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	CURRENT DEPRECIATION RATES				PROPOSED DEPRECIATION RATES				ANNUAL DEPRECIATION RATE (12)*(1)/(11)	INCREASE/ DECREASE (13)=(11)-(6)	
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE (5)	ANNUAL DEPRECIATION RATE (6)=(7)*(11) (7)	PROBABLE RETIREMENT DATE (8)	SURVIVOR CURVE (9)	NET SALVAGE (10)	ANNUAL DEPRECIATION RATE (11)			
HINES ENERGY COMPLEX UNIT 2													
341.00 STRUCTURES AND IMPROVEMENTS	21,325,632.99	14,478,147	06-2043	65-R1.5 *	(2)	204,726	0.86	06-2043	65-R1.5 *	(3)	418,750	1.96	24,024
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,989,944.47	7,677,656	06-2043	50-R1 *	(3)	310,460	2.39	06-2043	50-R1 *	(3)	358,496	2.76	48,036
343.00 PRIME MOVERS - GENERAL	110,382,487.52	16,759,063	06-2043	40-R0.5 *	(0)	5,555	5.55	06-2043	40-R0.5 *	(0)	5,622,352	5.27	(83,876)
344.00 GENERATORS - ROTABLE PARTS	69,007,234.50	17,481,979	06-2043	65-R1 *	(4)	8,233,460	7.44	06-2043	65-R1 *	(4)	9,056,502	7.16	(150,749)
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,333,719.67	8,234,157	06-2043	66-S0 *	(2)	1,286,948	3.76	06-2043	66-S0 *	(3)	686,228	3.95	(40,722)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,052,178.75	1,519,120	06-2043	35-R1.5 *	(5)	107,437	3.52	06-2043	35-R1.5 *	(6)	115,413	3.78	7,976
TOTAL HINES ENERGY COMPLEX UNIT 2	271,176,373.42	71,630,622				16,823,649	6.20				16,717,375	6.16	(106,274)
HINES ENERGY COMPLEX UNIT 3													
341.00 STRUCTURES AND IMPROVEMENTS	11,336,174.87	7,270,297	06-2045	65-R1.5 *	(2)	200,650	1.77	06-2045	65-R1.5 *	(3)	223,426	1.97	22,776
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	15,089,457.52	10,319,149	06-2045	50-R1 *	(3)	737,874	(4.89)	06-2045	50-R1 *	(5)	301,798	2.00	(1,039,610)
343.00 PRIME MOVERS - GENERAL	128,033,986.82	26,035,585	06-2045	40-R0.5 *	(0)	4,388,826	5.80	06-2045	40-R0.5 *	(0)	5,914,660	4.94	(1,525,834)
344.00 GENERATORS - ROTABLE PARTS	54,925,670.98	12,522,285	06-2045	65-R1 *	(4)	2,178,750	2.15	06-2045	65-R1 *	(2)	1,233,839	2.23	(950,911)
345.00 ACCESSORY ELECTRIC EQUIPMENT	23,403,938.11	15,250,305	06-2045	60-S0 *	(3)	432,973	1.85	06-2045	60-S0 *	(3)	474,839	2.03	41,866
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,866,138.13	1,010,372	06-2045	35-R1.5 *	(5)	83,450	3.13	06-2045	35-R1.5 *	(6)	104,235	3.91	20,782
TOTAL HINES ENERGY COMPLEX UNIT 3	250,619,426.40	86,975,857				10,892,630	4.35				9,224,337	3.68	(1,668,293)
HINES ENERGY COMPLEX UNIT 4													
341.00 STRUCTURES AND IMPROVEMENTS	15,099,834.63	7,908,846	06-2047	65-R1.5 *	(2)	298,977	1.88	06-2047	65-R1.5 *	(3)	353,387	2.34	54,420
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,787,851.96	4,401,019	06-2047	50-R1 *	(3)	178,121	2.30	06-2047	50-R1 *	(6)	69,000	2.43	(6,879)
343.00 PRIME MOVERS - GENERAL	57,487,768.71	9,972,050	06-2047	40-R0.5 *	(0)	7,154,450	8.87	06-2047	40-R0.5 *	(0)	8,545,223	7.90	(1,626,227)
344.00 GENERATORS - ROTABLE PARTS	31,463,899.76	4,677,274	06-2047	74.0.5 *	(4)	1,377,146	2.90	06-2047	74.0.5 *	(2)	1,384,554	2.84	(7,277)
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,914,929.67	12,440,118	06-2047	60-S0 *	(3)	708,171	2.62	06-2047	60-S0 *	(3)	723,202	2.69	18,031
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,176,189.44	1,023,625.02	06-2047	35-R1.5 *	(5)	162,807	8.12	06-2047	35-R1.5 *	(6)	141,924.02	4.18	(20,883)
TOTAL HINES ENERGY COMPLEX UNIT 4	1,32,888,486.54	465,916,183				75,096,383	5.55				67,718,490	5.01	(7,376,893)
TIGER BAY COGENERATION													
TIGER BAY COGENERATION													
341.00 STRUCTURES AND IMPROVEMENTS	12,006,530.32	8,106,913	06-2035	65-R1.5 *	(2)	401,018	3.34	06-2035	65-R1.5 *	(3)	413,876	3.45	12,958
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,787,851.96	4,401,019	06-2035	50-R1 *	(3)	178,121	2.30	06-2035	50-R1 *	(6)	69,000	2.43	(6,879)
343.00 PRIME MOVERS - GENERAL	21,071,534.33	3,854,183	06-2035	40-R0.5 *	(0)	2,010,236	8.87	06-2035	40-R0.5 *	(0)	2,337,469	7.90	(327,234)
344.00 GENERATORS - ROTABLE PARTS	33,463,899.76	4,677,274	06-2035	74.0.5 *	(4)	3,601,033	12.79	06-2035	74.0.5 *	(2)	3,671,941	15.25	60,908
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,650,295.54	3,629,662	06-2035	65-R1 *	(1)	836,558	7.71	06-2035	65-R1 *	(2)	734,219	6.77	(142,339)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	9,033,739.97	3,371,715	06-2035	60-S0 *	(3)	731,783	8.10	06-2035	60-S0 *	(2)	585,089	6.48	(146,694)
TOTAL TIGER BAY COGENERATION	83,922,036.52	31,062,534				7,603,183	8.10				8,151,586	8.69	548,402
TOTAL TIGER BAY COGENERATION	83,922,036.52	31,062,534				7,603,183	8.10				8,151,586	8.69	548,402
TOTAL COMBINED CYCLE PRODUCTION PLANT	4,082,460,498.45	1,122,980,869				190,471,733	4.67				189,552,327	4.42	(928,406)
SIMPLE CYCLE PRODUCTION PLANT													
BARTOW PEAKING													
BARTOW UNITS 1 AND 3													
341.00 STRUCTURES AND IMPROVEMENTS	2,054,651.17	1,315,448	06-2034	65-R1.5 *	(1)	152,240	7.52	06-2034	65-R1.5 *	(1)	171,943	8.84	(19,286)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,261,919.31	2,988,688	06-2034	50-R1 *	(2)	197,269	5.72	06-2034	50-R1 *	(2)	102,645	2.98	(6,464)
343.00 PRIME MOVERS - GENERAL	13,744,069.55	5,760,507	06-2034	40-R0.5 *	(0)	718,510	6.38	06-2034	40-R0.5 *	(0)	633,803	5.63	(84,707)
344.00 GENERATORS	4,819,188.84	4,747,170	06-2034	65-R1 *	(1)	177,781	3.69	06-2034	65-R1 *	(2)	18,650	0.39	(158,131)
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,846,400.78	2,887,271	06-2034	60-S0 *	(1)	231,553	6.02	06-2034	60-S0 *	(2)	202,848	5.27	(28,705)
TOTAL BARTOW UNITS 1 AND 3	26,656,209.26	16,557,192				1,492,712	5.82				1,661,160	4.14	(168,448)
BARTOW UNITS 2 AND 4													
341.00 STRUCTURES AND IMPROVEMENTS	606,249.55	176,035	06-2027	65-R1.5 *	(1)	20,007	3.31	06-2027	65-R1.5 *	(1)	175,224	28.00	155,157
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,744,069.55	6,930,932	06-2027	50-R1 *	(2)	1,404,644	10.22	06-2027	50-R1 *	(2)	2,907,779	21.16	1,503,135
343.00 PRIME MOVERS - GENERAL	2,949,674.18	2,011,967	06-2027	40-R0.5 *	(1)	116,252	4.66	06-2027	40-R0.5 *	(2)	214,758	8.81	68,506
344.00 GENERATORS	2,983,325.54	187,256	06-2027	65-R1 *	(1)	15,513	5.20	06-2027	65-R1 *	(2)	47,195	15.82	31,682
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,512,283.31	851,029	06-2027	60-S0 *	(2)	1,626,209	8.45	06-2027	60-S0 *	(2)	1,659,260	22.94	36,976
TOTAL BARTOW UNITS 2 AND 4	47,271,835.30	26,082,600				3,316,921	7.02				6,020,560	12.74	2,707,639
TOTAL BARTOW PEAKING	27,652,427.69	21,639,791				1,139,629	4.12				3,676,438	13.30	2,536,809
BAYBORO PEAKING													
BAYBORO UNITS 1 THROUGH 4													
341.00 STRUCTURES AND IMPROVEMENTS	2,000,346.95	1,691,652	06-2024	65-R1.5 *	(1)	168,833	9.34	06-2024	65-R1.5 *	(1)	187,889	9.39	1,036
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,427,817.33	12,988,924	06-2024	50-R1 *	(0)	257,343	1.85	06-2024	50-R1 *	(0)	2,820,245	15.89	(2,893,200)
343.00 PRIME MOVERS - GENERAL	3,986,002.33	3,649,362	06-2024	40-R0.5 *	(0)	337,394	8.66	06-2024	40-R0.5 *	(2)	686,529	4.79	(50,885)
344.00 GENERATORS	1,512,283.31	986,008	06-2024	65-R1 *	(1)	132,830	8.79	06-2024	65-R1 *	(2)	319,840	21.15	186,910
345.00 ACCESSORY ELECTRIC EQUIPMENT	877,277.04	451,029	06-2024	60-S0 *	(2)	600,507	10.40	06-2024	60-S0 *	(2)	581,531	9.79	(19,976)
TOTAL BAYBORO UNITS 1 THROUGH 4	27,652,427.69	21,639,791				1,139,629	4.12				3,676,438	13.30	2,536,809

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024
BASED ON CURRENT AND PROPOSED DEPRECIATION RATES

Table with columns: ACCOUNT, ORIGINAL COST AS OF DECEMBER 31, 2024, BOOK DEPRECIATION RESERVE, PROPOSED RETIREMENT DATE, SURVIVOR CURVE, NET SALVAGE, ANNUAL DEPRECIATION ACCRUALS, PROPOSED DEPRECIATION RATES (NET SALVAGE, SURVIVOR CURVE, ANNUAL DEPRECIATION ACCRUALS), ANNUAL DEPRECIATION RATE, INCREASE/DECREASE (13)=(11)/(12)-(13)/(11)-(6).

DUKE ENERGY FLORIDA

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024
BASED ON CURRENT AND PROPOSED DEPRECIATION RATES

Table with columns: ACCOUNT, ORIGINAL COST DECEMBER 31, 2024, BOOK DEPRECIATION RESERVE, PROSABLE RETIREMENT DATE, SURVIVOR CURVE, NET SALVAGE, DEPRECIATION ACCRUALS, ANNUAL DEPRECIATION RATE, PROSABLE RETIREMENT DATE, SURVIVOR CURVE, NET SALVAGE, DEPRECIATION ACCRUALS, ANNUAL DEPRECIATION RATE, INCREASE/DECREASE (13)-(11)/(1-6).

DUKE ENERGY FLORIDA

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024 BASED ON CURRENT AND PROPOSED DEPRECIATION RATES

Table with columns: ORIGINAL COST DECEMBER 31, 2024, ACCOUNT, PROPOSED DEPRECIATION RATES, CURRENT DEPRECIATION RATES, ANNUAL DEPRECIATION RATE, SURVIVOR CURVE, NET SALVAGE, PROBABLE RETIREMENT DATE, SURVIVOR CURVE, NET SALVAGE, ANNUAL DEPRECIATION RATE, PROBABLE RETIREMENT DATE, SURVIVOR CURVE, NET SALVAGE, ANNUAL DEPRECIATION RATE, INCREASE/DECREASE (13)-(11)-(16). Rows include SANDY CREEK, CHARLIE CREEK, NEW SOLAR 2023, NEW SOLAR 2024, TRANSMISSION PLANT, DISTRIBUTION PLANT, and GENERAL PLANT.

DUKE ENERGY FLORIDA

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024
 BASED ON CURRENT AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	CURRENT DEPRECIATION RATES			PROPOSED DEPRECIATION RATES			ANNUAL DEPRECIATION RATE (12)=(1)/(11)	INCREASE/ DECREASE (13)=(11)-(6)
			PROBABLE RETIREMENT DATE (3)	SURVIVOR CURVE (4)	NET SALVAGE (5)	DEPRECIATION ACCRUALS (6)=(7)/(1)	ANNUAL DEPRECIATION RATE (7)	PROBABLE RETIREMENT DATE (8)		
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED										
INTANGIBLE PLANT										
324.00	FRANCHISES AND CONVEYERS	5,065,029.12								
303.00	MISCELLANEOUS INTANGIBLE PLANT - 3 YR AMORT	5,235,262.42								
303.05	MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	273,389,251								
303.10	MISCELLANEOUS INTANGIBLE PLANT - 10 YR AMORT	81,935,349.77								
303.15	MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	42,438,695.3								
	TOTAL INTANGIBLE PLANT	506,525,659.85								
LAND AND LAND RIGHTS										
310.00	STEAM PRODUCTION LAND	4,299,676.74								
320.00	NON-DEPLETION LAND RIGHTS	2,148								
340.00	OTHER PRODUCTION LAND	38,639,616.63								
340.66	SOLAR PRODUCTION LAND	65,197,316.64								
380.00	TRANSMISSION AND DISTRIBUTION LAND	57,523,318.88								
389.00	GENERAL LAND	17,450,743.26								
	TOTAL LAND AND LAND RIGHTS	204,704,511.02								
AMORTIZED ACCOUNTS										
312.91	BOILER PLANT EQUIPMENT - 5 YR AMORT	1,712,735.07								
315.92	MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT	1,782,446.52								
316.92	MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT	682,446.52								
346.01	OTHER PRODUCTION - MISCELLANEOUS COMMUNICATION	3,211,229								
346.91	MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT	123,195.39								
346.92	MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT	45,196.78								
391.01	ELECTRONIC DATA PROCESSING	62,343,306.52								
393.00	STORES EQUIPMENT	17,498,650								
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	110,669,393.54								
395.00	VEHICLE AND TRAILER EQUIPMENT	68,612,295								
397.00	COMMUNICATION EQUIPMENT	121,871,033.26								
398.00	MISCELLANEOUS EQUIPMENT - ENERGYCONT	6,110,465								
398.91	MISCELLANEOUS EQUIPMENT - ENERGYCONT	1,450,800.57								
	TOTAL AMORTIZED ACCOUNTS	348,108,526.44								
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED										
CAPITAL RECOVERY SCHEDULE										
311-316	BARTON AUGUSTE PIPELINE									
311-316	BARTON UNITS 1 THROUGH 3									
311-316	CRYSTAL RIVER UNITS 1 AND 2									
311-316	CRYSTAL RIVER UNITS 1 THROUGH 3									
341-346	SUWANNEE RIVER UNITS 1 THROUGH 3									
341-346	AVON PARK UNITS 1 AND 2									
341-346	AVON PARK UNITS 1 THROUGH 4									
341-346	TURNER UNITS 1 THROUGH 4									
341-346	TURNER UNITS 1 THROUGH 4									
341-346	RIO PINAR UNIT 1									
	TOTAL CAPITAL RECOVERY SCHEDULE									
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	(17,816,651.57)								
	TOTAL ELECTRIC PLANT	1,059,139,897.31								
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	26,635,662,665.85								

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.
 ** CURRENTLY AUTHORIZED RATE FOR DC FAST CHARGERS

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
STEAM PRODUCTION PLANT				
ANCLOTE STEAM PLANT				
ANCLOTE UNITS 1 AND 2				
311.00 STRUCTURES AND IMPROVEMENTS	47,582,599.77	26,238,829	38,199,935	(11,961,106)
312.00 BOILER PLANT EQUIPMENT	232,566,150.49	137,816,391	175,445,116	(37,628,725)
314.00 TURBOGENERATOR UNITS	164,605,220.27	101,945,753	126,304,957	(24,359,204)
315.00 ACCESSORY ELECTRIC EQUIPMENT	40,416,326.37	25,105,275	31,042,730	(5,937,455)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,260,469.57	6,548,821	7,604,845	(1,056,024)
TOTAL ANCLOTE UNITS 1 AND 2	495,430,766.47	297,655,069	378,597,583	(80,942,514)
TOTAL ANCLOTE STEAM PLANT	495,430,766.47	297,655,069	378,597,583	(80,942,514)
CRYSTAL RIVER STEAM PLANT				
CRYSTAL RIVER UNITS 4 AND 5				
311.00 STRUCTURES AND IMPROVEMENTS	491,942,810.31	254,624,330	303,562,050	(48,937,720)
312.00 BOILER PLANT EQUIPMENT	1,748,756,395.50	1,013,553,619	1,097,842,695	(84,289,076)
314.00 TURBOGENERATOR UNITS	353,386,402.73	204,652,277	247,212,299	(42,560,022)
315.00 ACCESSORY ELECTRIC EQUIPMENT	189,292,302.54	107,751,804	129,332,267	(21,580,463)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	41,549,297.74	22,866,077	23,901,861	(1,035,784)
TOTAL CRYSTAL RIVER UNITS 4 AND 5	2,824,927,208.82	1,603,448,105	1,801,851,172	(198,403,067)
CRYSTAL RIVER RAIL CARS				
312.00 BOILER PLANT EQUIPMENT	3,679,303.33	2,547,149	2,728,652	(181,503)
TOTAL CRYSTAL RIVER RAIL CARS	3,679,303.33	2,547,149	2,728,652	(181,503)
TOTAL CRYSTAL RIVER STEAM PLANT	2,828,606,512.15	1,605,995,254	1,804,579,824	(198,584,570)
TOTAL STEAM PRODUCTION PLANT	3,324,037,278.62	1,903,650,324	2,183,177,407	(279,527,083)
COMBINED CYCLE PRODUCTION PLANT				
BARTOW COMBINED CYCLE PLANT				
BARTOW UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	93,720,402.36	95,760,312	35,522,610	60,237,702
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	45,199,468.01	63,996,954	15,686,429	48,310,525
343.00 PRIME MOVERS - GENERAL	429,196,967.18	(46,179,037)	134,405,053	(180,584,090)
343.10 PRIME MOVERS - ROTABLE PARTS	95,956,331.77	14,543,791	11,281,910	3,261,881
344.00 GENERATORS	44,532,239.27	1,307,577	11,645,711	(10,338,134)
345.00 ACCESSORY ELECTRIC EQUIPMENT	40,947,935.84	14,855,898	14,643,754	212,144
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	32,981,650.53	6,831,393	8,900,882	(2,069,489)
TOTAL BARTOW UNIT 4	782,534,994.96	151,116,887	232,086,349	(80,969,462)
TOTAL BARTOW COMBINED CYCLE PLANT	782,534,994.96	151,116,887	232,086,349	(80,969,462)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
CITRUS COMBINED CYCLE PLANT				
<i>CITRUS UNITS 1 AND 2</i>				
341.00 STRUCTURES AND IMPROVEMENTS	128,195,624.36	103,677,217	20,621,321	83,055,896
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	221,420,258.97	13,028,918	34,788,300	(21,759,382)
343.00 PRIME MOVERS - GENERAL	741,297,562.49	61,953,476	108,389,136	(46,435,660)
343.10 PRIME MOVERS - ROTABLE PARTS	183,280,962.27	18,257,079	32,225,483	(13,968,404)
344.00 GENERATORS	16,200,754.81	15,449,583	2,504,486	12,945,097
345.00 ACCESSORY ELECTRIC EQUIPMENT	121,897,707.10	30,240,468	20,915,284	9,325,184
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,228,549.19	6,297,979	1,037,295	5,260,684
TOTAL CITRUS UNITS 1 AND 2	1,418,521,419.19	248,904,720	220,481,305	28,423,415
TOTAL CITRUS COMBINED CYCLE PLANT	1,418,521,419.19	248,904,720	220,481,305	28,423,415
OSPREY COMBINED CYCLE PLANT				
<i>OSPREY ENERGY CENTER</i>				
341.00 STRUCTURES AND IMPROVEMENTS	90,271,971.20	42,640,950	37,327,208	5,313,742
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	14,540,305.99	8,238,264	7,094,789	1,143,475
343.00 PRIME MOVERS - GENERAL	185,111,622.50	86,887,630	77,217,467	9,670,163
343.10 PRIME MOVERS - ROTABLE PARTS	58,678,433.74	21,356,554	17,977,370	3,379,184
344.00 GENERATORS	33,184,504.84	16,656,177	15,739,254	916,923
345.00 ACCESSORY ELECTRIC EQUIPMENT	42,994,257.49	24,548,565	20,923,164	3,625,401
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	9,901,465.48	4,686,134	3,951,792	734,342
TOTAL OSPREY ENERGY CENTER	434,682,561.24	205,014,273	180,231,044	24,783,229
TOTAL OSPREY COMBINED CYCLE PLANT	434,682,561.24	205,014,273	180,231,044	24,783,229
HINES ENERGY COMBINED CYCLE PLANT				
<i>HINES ENERGY COMPLEX UNIT 1</i>				
341.00 STRUCTURES AND IMPROVEMENTS	68,493,890.37	30,128,880	34,794,939	(4,666,059)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	19,474,758.27	14,399,990	10,900,999	3,498,991
343.00 PRIME MOVERS - GENERAL	214,754,508.30	73,510,829	82,744,886	(9,234,057)
343.10 PRIME MOVERS - ROTABLE PARTS	91,643,841.96	19,580,222	23,285,562	(3,705,340)
344.00 GENERATORS	48,657,531.65	27,965,478	28,193,518	(228,040)
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,828,131.76	21,816,804	23,073,001	(1,256,197)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,510,368.97	3,913,014	4,686,330	(773,316)
TOTAL HINES ENERGY COMPLEX UNIT 1	514,363,031.28	191,315,217	207,679,235	(16,364,078)
<i>HINES ENERGY COMPLEX UNIT 2</i>				
341.00 STRUCTURES AND IMPROVEMENTS	21,325,632.99	13,562,435	10,310,798	3,251,637
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,989,944.47	6,704,262	6,797,855	(93,593)
343.00 PRIME MOVERS - GENERAL	110,382,487.52	19,160,242	41,973,424	(22,813,182)
343.10 PRIME MOVERS - ROTABLE PARTS	66,184,577.50	6,460,399	16,300,994	(9,840,595)
344.00 GENERATORS	37,907,796.52	15,383,823	18,893,496	(3,509,673)
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,333,719.67	7,533,465	9,496,583	(1,963,118)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,052,178.75	1,656,116	1,596,183	59,933
TOTAL HINES ENERGY COMPLEX UNIT 2	271,176,337.42	70,460,742	105,369,333	(34,908,597)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
HINES ENERGY COMPLEX UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	11,336,174.87	4,447,258	5,318,784	(871,526)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	15,089,457.52	(18,638,302)	7,130,573	(25,768,875)
343.00 PRIME MOVERS - GENERAL	128,203,896.82	47,063,113	47,391,547	(328,434)
343.10 PRIME MOVERS - ROTABLE PARTS	15,094,251.97	4,037,886	3,046,767	991,119
344.00 GENERATORS	54,825,570.98	35,396,873	24,979,648	10,417,225
345.00 ACCESSORY ELECTRIC EQUIPMENT	23,403,938.11	13,662,508	10,990,745	2,671,763
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,666,136.13	1,070,851	924,980	145,871
TOTAL HINES ENERGY COMPLEX UNIT 3	250,619,426.40	87,040,166	99,783,044	(12,742,858)
HINES ENERGY COMPLEX UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	15,099,834.63	9,859,070	5,797,564	4,061,506
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,787,851.96	4,245,262	3,277,161	968,101
343.00 PRIME MOVERS - GENERAL	153,428,720.80	31,442,367	45,885,047	(14,442,680)
343.10 PRIME MOVERS - ROTABLE PARTS	57,837,107.77	9,872,050	12,086,104	(2,214,054)
344.00 GENERATORS	47,487,798.71	19,319,277	19,490,768	(171,491)
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,914,929.67	14,135,047	10,868,008	3,267,039
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,174,447.90	1,880,694	3,354,049	(1,473,355)
TOTAL HINES ENERGY COMPLEX UNIT 4	316,730,691.44	90,753,767	100,758,701	(10,004,934)
TOTAL HINES ENERGY COMBINED CYCLE PLANT	1,352,889,486.54	439,569,913	513,590,313	(74,020,400)
TIGER BAY COGENERATION				
TIGER BAY COGENERATION				
341.00 STRUCTURES AND IMPROVEMENTS	12,006,530.32	5,244,841	8,045,231	(2,800,390)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,651,591.32	985,222	2,903,689	(1,918,467)
343.00 PRIME MOVERS - GENERAL	31,070,538.39	7,708,675	15,587,888	(7,879,213)
343.10 PRIME MOVERS - ROTABLE PARTS	23,463,898.76	4,677,274	8,816,492	(4,139,218)
344.00 GENERATORS	10,850,295.54	4,393,689	7,016,571	(2,622,882)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,033,735.87	2,317,825	5,045,804	(2,727,979)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,745,446.32	659,080	1,143,667	(484,587)
TOTAL TIGER BAY COGENERATION	93,822,036.52	25,986,606	48,559,342	(22,572,736)
TOTAL TIGER BAY COGENERATION	93,822,036.52	25,986,606	48,559,342	(22,572,736)
TOTAL COMBINED CYCLE PRODUCTION PLANT	4,082,450,498.45	1,070,592,399	1,194,948,353	(124,355,954)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
SIMPLE CYCLE PRODUCTION PLANT				
BARTOW PEAKING				
<i>BARTOW UNITS 1 AND 3</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,024,591.17	1,369,448	989,065	380,383
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,417,718.30	2,669,277	2,170,532	498,745
343.00 PRIME MOVERS - GENERAL	11,261,919.71	6,000,540	6,569,885	(569,345)
344.00 GENERATORS	4,817,918.84	5,059,294	3,794,632	1,264,662
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,846,400.78	2,169,162	2,355,415	(186,253)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	288,160.46	66,291	156,419	(90,128)
TOTAL BARTOW UNITS 1 AND 3	25,656,709.26	17,334,071	16,035,948	1,298,063
<i>BARTOW UNITS 2 AND 4</i>				
341.00 STRUCTURES AND IMPROVEMENTS	606,249.55	176,005	540,808	(364,803)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	167,146.01	163,225	150,424	12,801
343.00 PRIME MOVERS - GENERAL	13,744,069.55	6,590,932	10,520,334	(3,929,402)
344.00 GENERATORS	2,494,674.18	2,011,967	2,205,023	(193,056)
345.00 ACCESSORY ELECTRIC EQUIPMENT	298,332.54	187,256	249,495	(62,239)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,304,654.21	396,020	1,643,313	(1,247,293)
TOTAL BARTOW UNITS 2 AND 4	21,615,126.04	9,525,405	15,309,397	(5,783,992)
TOTAL BARTOW PEAKING	47,271,835.30	26,859,416	31,345,345	(4,485,929)
BAYBORO PEAKING				
<i>BAYBORO UNITS 1 THROUGH 4</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,000,348.95	2,067,221	1,844,133	223,088
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,918,698.73	2,066,575	1,807,688	258,887
343.00 PRIME MOVERS - GENERAL	17,747,817.33	12,910,728	16,366,173	(3,455,445)
344.00 GENERATORS	3,896,002.33	4,242,733	3,673,020	569,713
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,512,283.31	1,249,470	1,373,272	(123,802)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	577,277.04	579,469	523,648	55,821
TOTAL BAYBORO UNITS 1 THROUGH 4	27,652,427.69	23,116,196	25,587,934	(2,471,738)
TOTAL BARTOW PEAKING	27,652,427.69	23,116,196	25,587,934	(2,471,738)
DEBARY PEAKING				
<i>DEBARY UNITS 2 THROUGH 6</i>				
341.00 STRUCTURES AND IMPROVEMENTS	6,210,264.52	6,915,001	5,488,126	1,426,875
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,282,898.23	10,130,054	9,191,347	938,707
343.00 PRIME MOVERS - GENERAL	26,653,742.68	32,026,356	24,000,684	8,025,672
344.00 GENERATORS	7,868,742.04	11,158,396	7,550,791	3,607,605
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,007,923.65	7,874,123	6,216,079	1,658,044
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,489,071.94	1,016,841	1,212,526	(195,685)
TOTAL DEBARY UNITS 2 THROUGH 6	59,512,643.06	69,120,772	53,659,553	15,461,219

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
DEBARY UNITS 7 THROUGH 10				
341.00 STRUCTURES AND IMPROVEMENTS	7,382,724.97	4,021,044	3,442,649	578,395
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,691,276.44	9,411,639	5,002,656	4,408,983
343.00 PRIME MOVERS - GENERAL	77,093,329.41	65,943,316	43,540,452	22,402,864
343.10 PRIME MOVERS - ROTABLE PARTS	3,349,494.52	30,957	237,991	(207,034)
344.00 GENERATORS	19,827,030.40	18,516,994	13,098,746	5,418,248
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,731,185.34	4,914,633	3,969,633	945,000
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,136,152.60	686,275	663,765	22,510
TOTAL DEBARY UNITS 7 THROUGH 10	124,211,193.68	103,524,857	69,955,892	33,568,965
TOTAL DEBARY PEAKING	183,723,836.74	172,645,629	123,615,445	49,030,184
INTERCESSION CITY PEAKING				
<i>INTERCESSION CITY UNITS 1 THROUGH 6</i>				
341.00 STRUCTURES AND IMPROVEMENTS	6,460,210.45	2,611,270	3,392,371	(781,101)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,218,886.58	(2,105,589)	3,198,263	(5,303,852)
343.00 PRIME MOVERS - GENERAL	30,598,075.01	21,881,858	18,331,144	3,550,714
344.00 GENERATORS	6,033,618.14	2,795,919	3,246,317	(450,398)
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,260,250.93	4,005,867	3,752,122	253,745
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,918,301.38	1,200,663	1,057,118	143,545
TOTAL INTERCESSION CITY UNITS 1 THROUGH 6	57,489,342.49	30,389,987	32,977,335	(2,587,348)
<i>INTERCESSION CITY UNITS 7 THROUGH 10</i>				
341.00 STRUCTURES AND IMPROVEMENTS	10,458,627.44	8,793,547	6,703,686	2,089,861
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,223,597.18	5,740,505	5,134,983	605,522
343.00 PRIME MOVERS - GENERAL	79,743,189.19	49,911,318	38,962,622	10,948,696
343.10 PRIME MOVERS - ROTABLE PARTS	6,316,102.71	1,470,902	838,630	632,272
344.00 GENERATORS	18,478,191.88	14,793,572	11,722,621	3,070,951
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,326,245.55	5,199,477	4,111,362	1,088,115
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,091,865.99	750,348	629,785	120,563
TOTAL INTERCESSION CITY UNITS 7 THROUGH 10	131,637,819.94	86,659,669	68,703,689	18,556,980
<i>INTERCESSION CITY UNIT 11</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,123,396.81	1,713,643	1,215,344	498,299
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,930,623.85	1,428,994	1,160,644	268,350
343.00 PRIME MOVERS - GENERAL	25,196,412.69	20,957,417	12,787,551	8,169,866
344.00 GENERATORS	4,183,183.34	3,704,584	2,510,961	1,193,623
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,785,400.55	3,948,589	2,861,944	1,086,545
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	257,487.22	188,466	132,961	55,505
TOTAL INTERCESSION CITY UNIT 11	38,476,504.46	31,947,692	20,669,405	11,272,287

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
INTERCESSION CITY UNITS 12 THROUGH 14				
341.00 STRUCTURES AND IMPROVEMENTS	1,569,822.33	1,004,080	751,687	252,933
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,206,204.18	3,005,261	2,352,796	652,465
343.00 PRIME MOVERS - GENERAL	65,026,103.12	24,728,834	24,560,038	168,796
343.10 PRIME MOVERS - ROTABLE PARTS	1,410,035.11	46,531	139,875	(93,344)
344.00 GENERATORS	17,766,619.90	8,703,771	8,793,630	(89,859)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,840,894.39	4,139,255	4,278,953	(139,698)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	158,572.66	153,275	53,990	99,285
TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	100,978,251.69	41,781,007	40,930,969	850,038
TOTAL INTERCESSION CITY PEAKING	328,581,918.58	190,772,355	162,681,398	28,090,957
SUWANNEE RIVER PEAKING				
SUWANNEE RIVER UNITS 1 THROUGH 3				
341.00 STRUCTURES AND IMPROVEMENTS	7,469,390.35	3,215,312	3,171,366	43,946
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,575,734.49	5,576,481	4,754,590	821,891
343.00 PRIME MOVERS - GENERAL	29,049,006.77	21,211,367	17,218,737	3,992,630
344.00 GENERATORS	7,189,869.25	5,905,217	4,257,470	1,647,747
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,570,026.31	2,226,018	3,356,957	(1,130,939)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,247,634.80	416,968	959,742	(542,774)
TOTAL SUWANNEE RIVER UNITS 1 THROUGH 3	60,101,661.97	38,551,363	33,718,862	4,832,501
TOTAL SUWANNEE RIVER PEAKING	60,101,661.97	38,551,363	33,718,862	4,832,501
UNIVERSITY OF FLORIDA COGENERATION				
UNIVERSITY OF FLORIDA COGENERATION				
341.00 STRUCTURES AND IMPROVEMENTS	8,662,876.52	5,650,132	4,262,690	1,387,442
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,655,241.68	3,395,023	3,673,375	(278,352)
343.00 PRIME MOVERS - GENERAL	32,206,792.65	24,932,698	11,305,448	13,627,250
344.00 GENERATORS	5,811,572.48	193,843	2,335,109	(2,141,266)
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,393,743.95	542,520	3,468,589	(2,926,069)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,566,762.66	298,277	796,769	(498,492)
TOTAL UNIVERSITY OF FLORIDA COGENERATION	67,296,989.94	35,072,492	25,847,980	9,170,512
TOTAL UNIVERSITY OF FLORIDA COGENERATION	67,296,989.94	35,072,492	25,847,980	9,170,512
TOTAL SIMPLE CYCLE PRODUCTION PLANT	708,628,670.22	486,957,451	402,790,964	84,166,487
SOLAR PRODUCTION PLANT				
OSCEOLA				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	85,628.96	24,255	28,886	(4,631)
344.66 GENERATORS - SOLAR	6,419,235.56	1,527,160	1,818,762	(291,602)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	1,106,226.34	260,386	310,105	(49,719)
TOTAL OSCEOLA	7,611,090.86	1,811,800	2,157,753	(345,953)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
PERRY				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	346,780.78	62,489	70,639	(8,150)
344.66 GENERATORS - SOLAR	9,270,669.08	2,535,329	2,626,659	(91,330)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	1,495,673.04	319,683	422,401	(102,718)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	14,558.00	3,440	3,765	(325)
TOTAL PERRY	11,127,660.90	2,920,940	3,123,464	(202,924)
HAMILTON				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,579,609.22	510,053	557,218	(47,165)
344.66 GENERATORS - SOLAR	97,250,268.38	19,572,646	21,004,273	(1,431,627)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	10,772,233.22	1,881,141	2,236,994	(355,853)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	73,504.54	105,217	8,711	96,506
TOTAL HAMILTON	110,675,615.36	22,069,058	23,807,196	(1,738,138)
SUWANNEE				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	60,101.96	14,133	15,025	(892)
344.66 GENERATORS - SOLAR	14,110,951.20	3,484,481	3,527,738	(43,257)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	2,543,836.04	457,988	635,959	(177,971)
TOTAL SUWANNEE	16,714,889.20	3,956,602	4,178,722	(222,120)
DEBARY				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,406,595.22	565,428	359,514	205,914
344.66 GENERATORS - SOLAR	74,033,927.89	10,971,830	11,105,089	(133,259)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	10,721,272.50	1,836,370	1,608,191	228,179
TOTAL DEBARY	87,161,795.61	13,373,628	13,072,794	300,834
LAKE PLACID				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,613,404.17	430,102	477,805	(47,703)
344.66 GENERATORS - SOLAR	45,157,987.58	7,696,433	8,278,814	(582,381)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	11,603,522.09	1,819,703	2,093,503	(273,800)
TOTAL LAKE PLACID	59,374,913.84	9,946,238	10,850,122	(903,884)
TRENTON				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	6,242,044.90	1,032,699	1,142,968	(110,269)
344.66 GENERATORS - SOLAR	75,345,223.17	13,121,635	13,813,040	(691,405)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	15,840,878.87	2,183,325	2,902,993	(719,668)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	64,881.13	5,499	7,045	(1,546)
TOTAL TRENTON	97,493,028.07	16,343,158	17,866,046	(1,522,888)
COLUMBIA				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	8,690,697.13	993,144	1,302,946	(309,802)
344.66 GENERATORS - SOLAR	87,196,878.11	13,937,474	13,079,532	857,942
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	8,985,123.89	1,419,889	1,342,661	77,228
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	10,573.15	1,385	1,586	(201)
TOTAL COLUMBIA	104,883,272.28	16,351,892	15,726,725	625,167

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
<i>DUJETTE</i>				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	6,931,894.09	970,099	808,744	161,355
344.66 GENERATORS - SOLAR	83,728,381.62	8,482,336	9,768,590	(1,286,255)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	7,251,594.77	1,013,419	845,098	168,521
TOTAL DUJETTE	97,911,870.48	10,465,853	11,422,432	(956,579)
<i>SANTA FE</i>				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	10,043,404.40	1,455,113	1,171,764	283,349
344.66 GENERATORS - SOLAR	84,537,374.36	10,233,025	9,862,975	370,050
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	8,605,821.91	1,275,809	1,027,375	248,434
TOTAL SANTA FE	103,386,600.67	12,963,948	12,062,114	901,834
<i>TWIN RIVERS</i>				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	7,305,874.14	1,080,887	852,376	228,511
344.66 GENERATORS - SOLAR	67,787,978.36	7,084,700	7,908,823	(824,123)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	19,089,172.67	2,824,198	2,227,134	597,064
TOTAL TWIN RIVERS	94,183,025.17	10,989,785	10,988,333	1,452
<i>ST PETE PIER</i>				
344.66 GENERATORS - SOLAR	1,452,082.97	222,865	266,210	(43,345)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	93,671.18	14,377	17,173	(2,796)
TOTAL ST PETE PIER	1,545,754.15	237,242	283,383	(46,141)
<i>BAY TRAIL</i>				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	13,057,220.46	1,044,332	1,088,058	(43,726)
344.66 GENERATORS - SOLAR	67,565,184.36	5,403,944	5,630,207	(226,263)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	26,988,429.25	2,158,567	2,248,946	(90,379)
TOTAL BAY TRAIL	107,610,834.07	8,606,842	8,967,211	(360,369)
<i>FORT GREEN</i>				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	10,321,964.99	856,466	860,129	(3,663)
344.66 GENERATORS - SOLAR	86,882,074.88	7,209,046	7,239,883	(30,837)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	9,050,057.31	750,929	754,141	(3,212)
TOTAL FORT GREEN	106,254,097.18	8,816,440	8,854,153	(37,713)
<i>SANDY CREEK</i>				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	8,845,437.26	735,011	737,090	(2,079)
344.66 GENERATORS - SOLAR	74,453,841.01	6,186,737	6,204,239	(17,502)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	7,755,472.34	644,440	646,264	(1,824)
TOTAL SANDY CREEK	91,054,750.61	7,566,188	7,587,593	(21,405)
<i>CHARLIE CREEK</i>				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	9,148,229.52	698,254	751,489	(53,235)
344.66 GENERATORS - SOLAR	75,166,689.80	5,716,575	6,174,635	(458,060)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	13,760,900.37	1,050,324	1,130,401	(80,077)
TOTAL CHARLIE CREEK	98,075,829.69	7,465,153	8,056,525	(591,372)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

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NEW SOLAR 2023				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	32,471,053.95	1,621,929	1,623,553	(1,624)
344.66 GENERATORS - SOLAR	348,114,658.77	17,388,327	17,405,733	(17,406)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	57,085,520.56	2,851,422	2,854,276	(2,854)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	59,941.63	2,994	2,997	(3)
TOTAL NEW SOLAR 2023	437,731,174.91	21,864,672	21,866,559	(21,887)
NEW SOLAR 2024				
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	34,744,917.36	578,503	579,198	(695)
344.66 GENERATORS - SOLAR	372,492,222.44	6,201,996	6,209,445	(7,450)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	61,083,071.01	1,017,033	1,018,255	(1,222)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	64,139.18	1,068	1,069	(1)
TOTAL NEW SOLAR 2024	468,384,349.99	7,798,599	7,807,967	(9,368)
348.00 BATTERY STORAGE	24,055,701.49	4,774,534	8,395,440	(3,620,906)
TOTAL SOLAR PRODUCTION PLANT	2,125,236,274.53	188,322,573	197,094,532	(8,771,959)
TOTAL PRODUCTION PLANT	10,240,352,721.82	3,649,522,746	3,978,011,256	(328,488,510)
TRANSMISSION PLANT				
350.01 RIGHTS OF WAY	110,259,522.28	27,889,028	25,029,366	2,859,662
352.00 STRUCTURES AND IMPROVEMENTS	103,433,228.65	14,880,913	15,778,546	(897,633)
353.00 STATION EQUIPMENT	2,128,150,435.41	153,552,441	235,117,107	(81,564,666)
353.01 STATION EQUIPMENT - STEP-UP TRANSFORMERS	109,551,715.37	29,580,705	45,387,598	(15,806,893)
353.02 STATION EQUIPMENT - MAJOR EQUIPMENT	47,508.58	2,562	3,931	(1,369)
353.91 STATION EQUIPMENT - ENERGY CONTROL	59,549,559.30	17,912,779	27,484,741	(9,571,962)
354.00 TOWERS AND FIXTURES	81,443,652.60	54,477,848	65,326,121	(10,848,273)
355.00 POLES AND FIXTURES	2,530,489,715.02	374,517,443	467,893,598	(93,376,155)
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,297,216,023.15	111,858,895	211,858,909	(100,000,014)
357.00 UNDERGROUND CONDUIT	40,931,204.92	9,385,096	13,021,019	(3,635,923)
358.00 UNDERGROUND CONDUCTORS AND DEVICES	87,773,141.49	28,323,692	21,369,304	6,954,388
359.00 ROADS AND TRAILS	49,871,005.85	3,765,733	4,757,726	(991,993)
TOTAL TRANSMISSION PLANT	6,598,716,712.62	826,147,133	1,133,027,966	(306,880,833)
DISTRIBUTION PLANT				
360.01 RIGHTS OF WAY	103,578,775.61	2,185,802	6,080,603	(3,894,801)
361.00 STRUCTURES AND IMPROVEMENTS	161,141,281.83	3,975,447	10,601,826	(6,626,379)
362.00 STATION EQUIPMENT	1,778,499,890.68	127,921,323	275,051,846	(147,130,523)
363.00 ENERGY STORAGE EQUIPMENT	78,530,330.00	859,772	4,776,512	(3,916,740)
364.00 POLES, TOWERS AND FIXTURES	1,320,474,987.40	335,976,332	536,333,663	(200,357,331)
365.00 OVERHEAD CONDUCTORS AND DEVICES	1,593,620,482.23	139,030,556	396,449,627	(257,419,071)
365.01 OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY	12,246,452.19	1,620,896	1,191,525	429,371
366.00 UNDERGROUND CONDUIT	538,049,416.82	86,713,137	110,646,081	(23,932,944)
367.00 UNDERGROUND CONDUCTORS AND DEVICES	1,448,316,375.82	371,997,912	278,903,552	93,094,360
368.00 LINE TRANSFORMERS	1,327,168,859.06	263,050,574	273,159,354	(10,108,786)

DUKE ENERGY FLORIDA

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
369.01 SERVICES - UNDERGROUND	519,460,084.28	167,102,430	271,250,306	(104,147,876)
369.02 SERVICES - OVERHEAD	169,726,707.66	(12,500,862)	15,273,086	(27,773,948)
370.00 METERS	23,024,936.68	2,713,870	5,230,363	(2,516,493)
370.02 METERS - AMI	393,066,775.95	137,489,229	111,881,869	25,607,360
370.70 EV CHARGERS - DC FAST CHARGERS	4,654,831.43	930,966	1,070,611	(139,645)
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	13,249,791.02	1,469,305	3,392,963	(1,923,658)
371.70 EV CHARGERS - L2 CHARGERS	21,040,680.00	2,151,057	2,955,371	(804,315)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	709,306,972.52	187,128,943	198,850,835	(11,721,892)
TOTAL DISTRIBUTION PLANT	10,215,157,631.18	1,819,816,689	2,503,099,993	(683,283,304)
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	423,332,086.45	77,690,483	67,031,236	10,659,247
392.10 PASSENGER CARS	3,097,901.07	2,043,663	2,148,822	(105,159)
392.20 LIGHT TRUCKS	4,363,690.20	753,940	1,163,085	(409,145)
392.30 HEAVY TRUCKS	26,894,062.38	16,212,741	13,650,872	2,561,869
392.40 SPECIAL TRUCKS	21,123,427.58	12,291,560	10,360,679	1,930,881
392.50 TRAILERS	22,907,475.55	8,619,942	7,258,742	1,361,200
396.00 POWER OPERATED EQUIPMENT	20,577,047.69	16,262,792	5,301,296	10,961,496
TOTAL GENERAL PLANT	522,295,690.92	133,875,121	106,914,732	26,960,389
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	17,336,170,034.72	2,779,838,942	3,743,042,691	(963,203,749)
TOTAL DEPRECIABLE PLANT	27,576,522,756.54	6,429,361,689	7,721,053,947	(1,291,692,258)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				
INTANGIBLE PLANT				
302.00 FRANCHISES AND CONSENTS	8,450,028.12	5,693,608		
303.03 MISCELLANEOUS INTANGIBLE PLANT - 3 YR AMORT	5,235,262.42	4,974,488		
303.05 MISCELLANEOUS INTANGIBLE PLANT - 5 YR AMORT	320,137,187.25	279,389,251		
303.10 MISCELLANEOUS INTANGIBLE PLANT - 10 YR AMORT	81,935,349.77	57,724,800		
303.15 MISCELLANEOUS INTANGIBLE PLANT - 15 YR AMORT	90,568,032.29	42,438,693		
TOTAL INTANGIBLE PLANT	506,325,859.85	390,220,840		

DUKE ENERGY FLORIDA

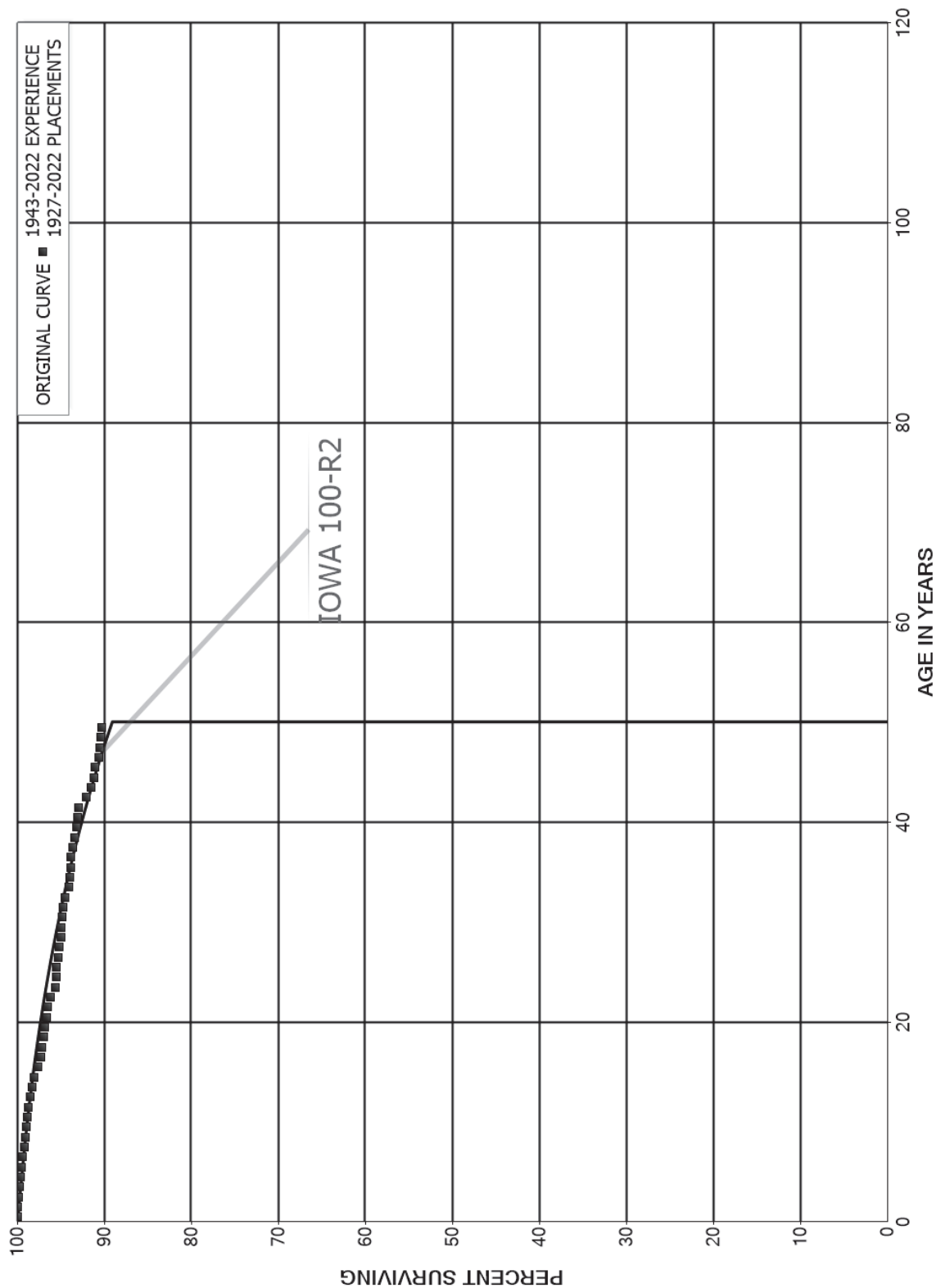
TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2024 (1)	BOOK DEPRECIATION RESERVE (2)	THEORETICAL RESERVE (3)	THEORETICAL RESERVE IMBALANCE (4)=(2)-(3)
LAND AND LAND RIGHTS				
310.00 STEAM PRODUCTION LAND	4,299,676.74	2,148		
320.00 NON-DEPR LAND AND LAND RIGHTS		(4,605,694)		
340.00 OTHER PRODUCTION LAND	38,839,616.63	(102,244)		
340.66 SOLAR PRODUCTION LAND	19,731.64			
350.00 TRANSMISSION LAND	86,771,423.87	(3,084,398)		
360.00 DISTRIBUTION LAND	57,323,318.88	3,734,974		
389.00 GENERAL LAND	17,450,743.26	(556)		
TOTAL LAND AND LAND RIGHTS	204,704,511.02	(4,055,771)		
AMORTIZED ACCOUNTS				
312.91 BOILER PLANT EQUIPMENT - 5 YR AMORT	1,712,735.67	685,094		
316.91 MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT	1,761,622.12	704,649		
316.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT	682,406.52	182,011		
346.01 OTHER PRODUCTION - MISCELLANEOUS COMMUNICATION	3,211.29	3,197		
346.91 MISCELLANEOUS POWER PLANT EQUIPMENT - 5 YR AMORT	123,195.39	49,278		
346.92 MISCELLANEOUS POWER PLANT EQUIPMENT - 7 YR AMORT	45,196.78	12,913		
391.00 OFFICE FURNITURE AND EQUIPMENT	30,829,774.95	26,828,899		
391.01 ELECTRONIC DATA PROCESSING	62,343,390.52	17,496,650		
393.00 STORES EQUIPMENT	8,272,535.37	2,616,747		
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	110,889,383.54	69,812,295		
395.00 LABORATORY EQUIPMENT	505,775.86	(1,089,853)		
397.00 COMMUNICATION EQUIPMENT	121,471,032.86	55,785,194		
398.00 MISCELLANEOUS EQUIPMENT	8,018,465.00	2,210,774		
398.91 MISCELLANEOUS EQUIPMENT - ENERGYCONT	1,450,800.57	414,929		
TOTAL AMORTIZED ACCOUNTS	348,109,526.44	175,702,779		
CAPITAL RECOVERY SCHEDULE				
311-316 BARTOW-ANCLOTE PIPELINE		(3,795,534)		
311-316 BARTOW UNITS 1 THROUGH 3		(13,389,388)		
311-316 CRYSTAL RIVER UNITS 1 AND 2		8,773		
311-316 SUWANNEE RIVER UNITS 1 THROUGH 3		(6,298,286)		
341-346 AVON PARK UNITS 1 AND 2		159,838		
341-346 HIGGINS UNITS 1 THROUGH 4		(10,003)		
341-346 TURNER UNITS 1 THROUGH 4		(7,193,298)		
341-346 RIO PINAR UNIT 1		923,586		
TOTAL CAPITAL RECOVERY SCHEDULE		(29,594,313)		
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	1,059,139,897.31	532,273,535		
TOTAL ELECTRIC PLANT	28,635,662,653.85	6,961,635,223		

NOTE: BOOK RESERVE INCLUDES \$409.4 MILLION COR REGULATORY ASSET AND \$17.5 MILLION TRI REGULATORY ASSET. \$51.3 MILLION OF THE TOTAL \$460.7 MILLION COR REGULATORY ASSET IS RELATED TO ASSETS THAT ARE OR WILL SOON BE RETIRED OR TO ACCOUNTS THAT ARE NOT INCLUDED IN THE DEPRECIATION STUDY

PART VII. SERVICE LIFE STATISTICS

DUKE ENERGY FLORIDA
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	663,702,940	5,611	0.0000	1.0000	100.00
0.5	631,606,360	386,095	0.0006	0.9994	100.00
1.5	628,094,408	715,051	0.0011	0.9989	99.94
2.5	623,096,470	347,009	0.0006	0.9994	99.82
3.5	529,430,036	642,148	0.0012	0.9988	99.77
4.5	525,134,816	603,530	0.0011	0.9989	99.65
5.5	522,706,545	843,609	0.0016	0.9984	99.53
6.5	517,873,693	892,364	0.0017	0.9983	99.37
7.5	513,293,286	644,460	0.0013	0.9987	99.20
8.5	501,817,602	882,590	0.0018	0.9982	99.08
9.5	497,129,476	579,729	0.0012	0.9988	98.90
10.5	480,180,193	550,898	0.0011	0.9989	98.79
11.5	476,631,025	938,131	0.0020	0.9980	98.67
12.5	449,350,644	708,082	0.0016	0.9984	98.48
13.5	316,614,055	793,428	0.0025	0.9975	98.32
14.5	296,892,516	1,259,110	0.0042	0.9958	98.08
15.5	294,385,028	1,167,238	0.0040	0.9960	97.66
16.5	289,909,909	439,646	0.0015	0.9985	97.27
17.5	289,080,980	642,348	0.0022	0.9978	97.13
18.5	287,508,451	269,561	0.0009	0.9991	96.91
19.5	284,573,001	538,442	0.0019	0.9981	96.82
20.5	280,162,483	321,594	0.0011	0.9989	96.64
21.5	277,974,951	1,109,340	0.0040	0.9960	96.53
22.5	275,623,622	1,440,651	0.0052	0.9948	96.14
23.5	269,696,504	224,882	0.0008	0.9992	95.64
24.5	268,501,963	291,203	0.0011	0.9989	95.56
25.5	266,312,538	600,728	0.0023	0.9977	95.46
26.5	264,643,798	50,542	0.0002	0.9998	95.24
27.5	247,959,788	561,595	0.0023	0.9977	95.22
28.5	245,955,972	206,397	0.0008	0.9992	95.01
29.5	245,539,903	364,275	0.0015	0.9985	94.93
30.5	244,538,174	158,849	0.0006	0.9994	94.79
31.5	239,458,001	480,298	0.0020	0.9980	94.72
32.5	237,213,551	1,149,622	0.0048	0.9952	94.53
33.5	234,984,474	266,922	0.0011	0.9989	94.08
34.5	233,255,800	236,975	0.0010	0.9990	93.97
35.5	230,284,983	172,421	0.0007	0.9993	93.87
36.5	229,691,232	425,205	0.0019	0.9981	93.80
37.5	225,746,316	513,047	0.0023	0.9977	93.63
38.5	174,866,535	458,713	0.0026	0.9974	93.42

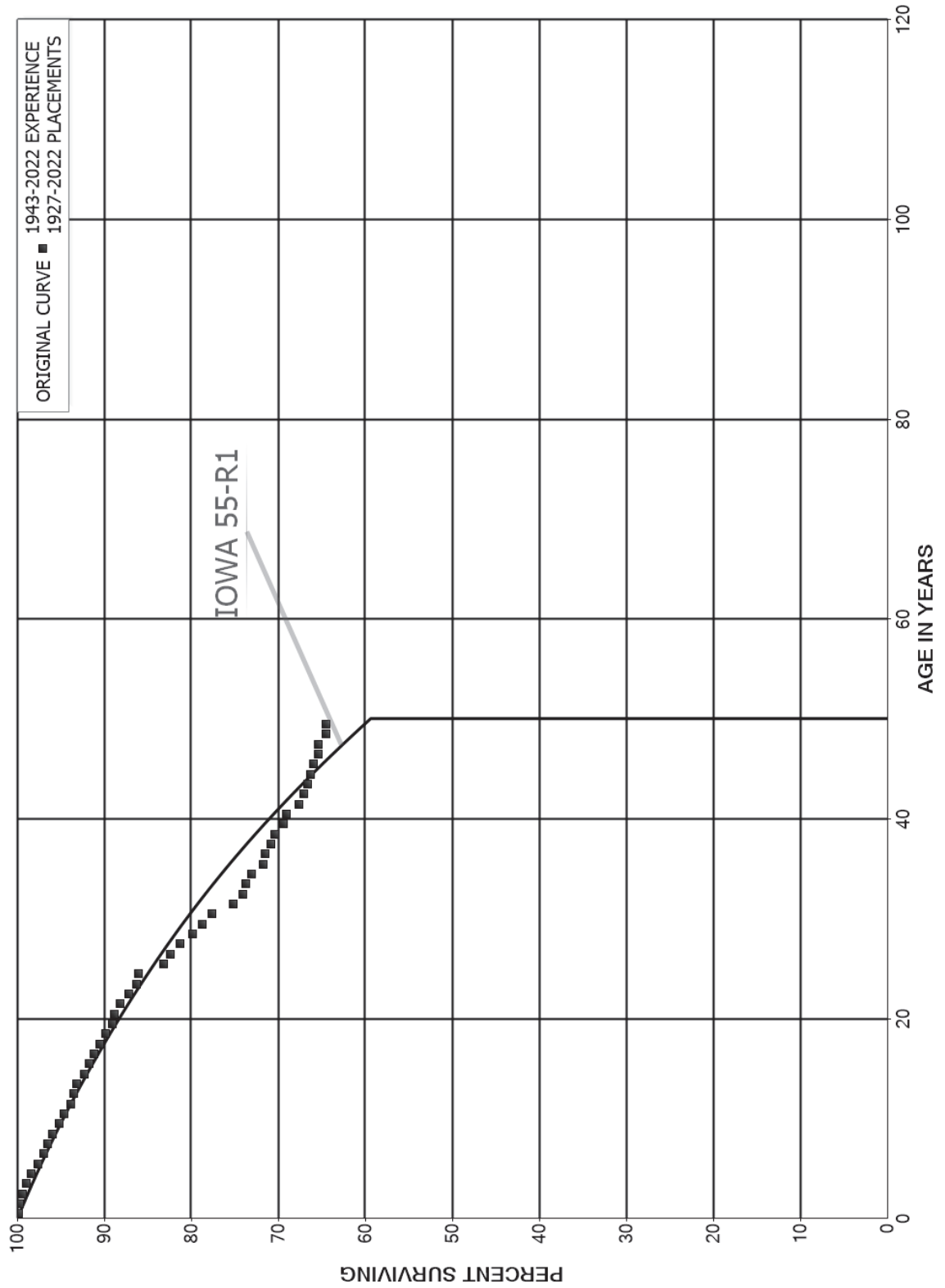
DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	172,344,166	262,302	0.0015	0.9985	93.17
40.5	171,624,228	39,631	0.0002	0.9998	93.03
41.5	166,508,031	1,702,953	0.0102	0.9898	93.01
42.5	147,729,618	938,048	0.0063	0.9937	92.06
43.5	63,055,666	193,903	0.0031	0.9969	91.47
44.5	48,896,392	42,086	0.0009	0.9991	91.19
45.5	45,612,822	236,129	0.0052	0.9948	91.11
46.5	45,165,814	41,633	0.0009	0.9991	90.64
47.5	43,257,046	88,412	0.0020	0.9980	90.56
48.5	26,929,337	15,234	0.0006	0.9994	90.37
49.5	20,649,706	40,179	0.0019	0.9981	90.32
50.5	20,604,710	785	0.0000	1.0000	90.15
51.5	20,292,578	20,812	0.0010	0.9990	90.14
52.5	8,077,283	10,621	0.0013	0.9987	90.05
53.5	8,066,570	14,186	0.0018	0.9982	89.93
54.5	8,047,083	6,557	0.0008	0.9992	89.77
55.5	8,034,884	4,207	0.0005	0.9995	89.70
56.5	5,064,376	203,257	0.0401	0.9599	89.65
57.5	4,860,545	1,161	0.0002	0.9998	86.06
58.5	4,858,537	611	0.0001	0.9999	86.03
59.5	4,856,045		0.0000	1.0000	86.02
60.5	3,676,250	53,890	0.0147	0.9853	86.02
61.5	3,622,360	86	0.0000	1.0000	84.76
62.5	1,429,082		0.0000	1.0000	84.76
63.5	1,429,082		0.0000	1.0000	84.76
64.5	1,429,082		0.0000	1.0000	84.76
65.5	1,429,082		0.0000	1.0000	84.76
66.5	1,429,082	1,723	0.0012	0.9988	84.76
67.5	1,213,878		0.0000	1.0000	84.66
68.5	538,230		0.0000	1.0000	84.66
69.5	37,421		0.0000	1.0000	84.66
70.5	37,421		0.0000	1.0000	84.66
71.5	37,421		0.0000	1.0000	84.66
72.5	37,421		0.0000	1.0000	84.66
73.5					84.66

DUKE ENERGY FLORIDA
 ACCOUNT 312 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,683,433,969	5,308,572	0.0020	0.9980	100.00
0.5	2,666,748,821	1,350,102	0.0005	0.9995	99.80
1.5	2,676,469,163	10,607,901	0.0040	0.9960	99.75
2.5	2,640,363,796	9,965,102	0.0038	0.9962	99.36
3.5	2,569,345,827	14,841,320	0.0058	0.9942	98.98
4.5	2,522,916,865	20,391,182	0.0081	0.9919	98.41
5.5	2,474,847,353	15,885,622	0.0064	0.9936	97.61
6.5	2,429,189,381	11,482,426	0.0047	0.9953	96.99
7.5	2,393,234,057	14,465,144	0.0060	0.9940	96.53
8.5	2,300,724,198	18,408,478	0.0080	0.9920	95.95
9.5	2,151,607,761	12,798,389	0.0059	0.9941	95.18
10.5	2,119,879,767	16,459,590	0.0078	0.9922	94.61
11.5	2,063,315,221	8,357,277	0.0041	0.9959	93.88
12.5	1,714,531,773	6,343,511	0.0037	0.9963	93.50
13.5	928,735,453	8,168,947	0.0088	0.9912	93.15
14.5	898,207,203	5,678,652	0.0063	0.9937	92.33
15.5	872,298,747	5,903,756	0.0068	0.9932	91.75
16.5	852,022,965	5,694,139	0.0067	0.9933	91.13
17.5	827,940,088	5,811,278	0.0070	0.9930	90.52
18.5	817,894,530	7,671,562	0.0094	0.9906	89.88
19.5	793,892,970	1,559,357	0.0020	0.9980	89.04
20.5	772,438,688	6,359,350	0.0082	0.9918	88.86
21.5	756,413,643	8,144,737	0.0108	0.9892	88.13
22.5	740,200,114	7,857,271	0.0106	0.9894	87.18
23.5	715,293,449	2,010,666	0.0028	0.9972	86.26
24.5	705,210,776	23,363,790	0.0331	0.9669	86.02
25.5	675,166,954	6,379,093	0.0094	0.9906	83.17
26.5	658,252,212	8,769,271	0.0133	0.9867	82.38
27.5	646,378,095	11,879,805	0.0184	0.9816	81.28
28.5	622,634,604	8,528,780	0.0137	0.9863	79.79
29.5	610,153,981	8,501,100	0.0139	0.9861	78.70
30.5	597,841,834	18,458,005	0.0309	0.9691	77.60
31.5	578,120,821	9,129,079	0.0158	0.9842	75.20
32.5	566,993,386	2,538,200	0.0045	0.9955	74.02
33.5	562,546,662	4,790,158	0.0085	0.9915	73.69
34.5	556,273,060	9,841,390	0.0177	0.9823	73.06
35.5	545,611,293	2,318,453	0.0042	0.9958	71.77
36.5	542,175,635	5,087,790	0.0094	0.9906	71.46
37.5	513,176,377	2,872,195	0.0056	0.9944	70.79
38.5	342,685,387	4,787,157	0.0140	0.9860	70.39

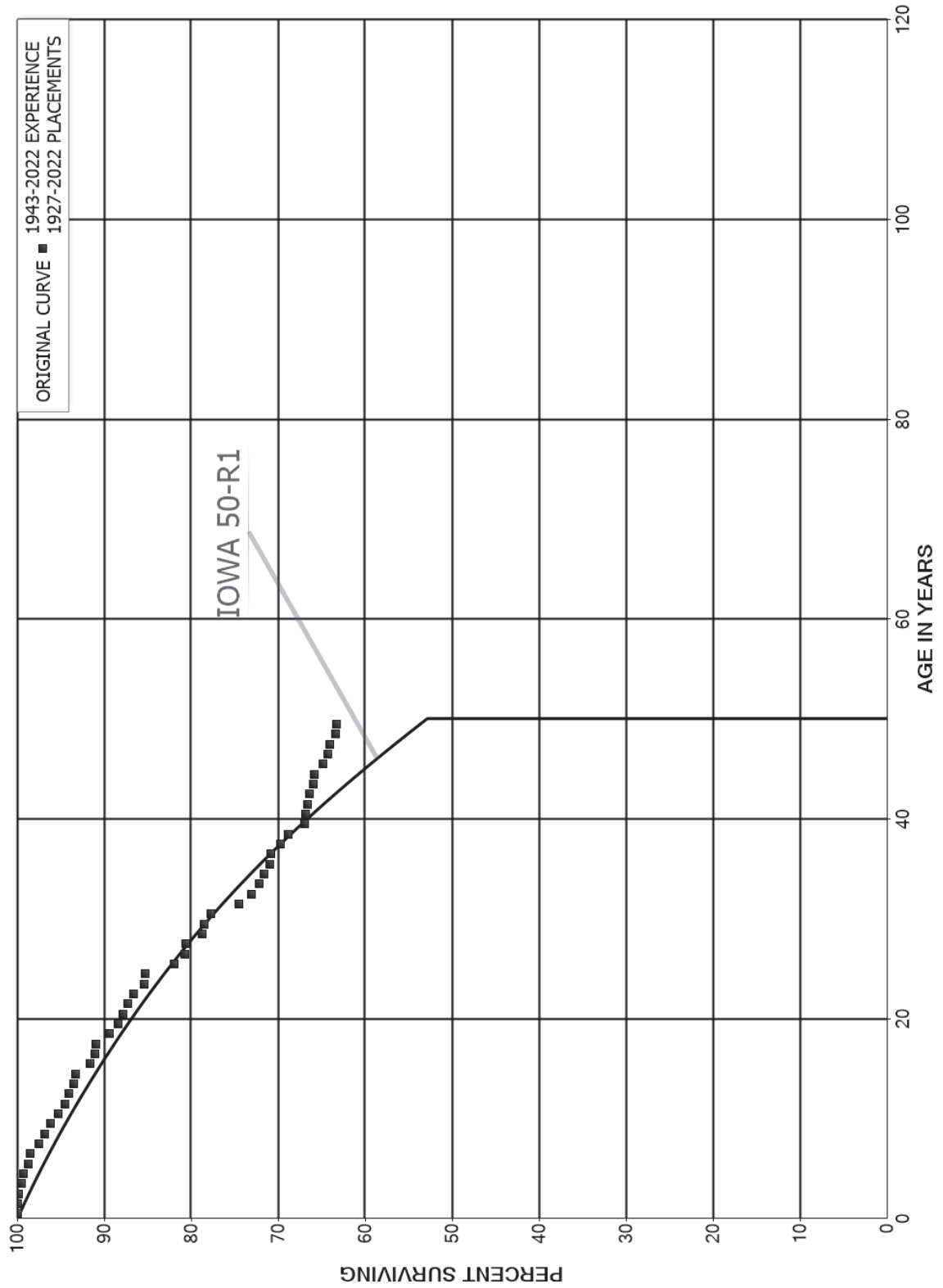
DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	315,870,685	1,681,849	0.0053	0.9947	69.41
40.5	314,007,636	6,506,232	0.0207	0.9793	69.04
41.5	303,673,372	2,641,617	0.0087	0.9913	67.61
42.5	283,802,157	1,620,187	0.0057	0.9943	67.02
43.5	99,308,226	456,496	0.0046	0.9954	66.64
44.5	73,503,915	366,272	0.0050	0.9950	66.33
45.5	70,246,972	591,035	0.0084	0.9916	66.00
46.5	69,544,518	12,369	0.0002	0.9998	65.45
47.5	64,827,328	901,412	0.0139	0.9861	65.44
48.5	38,775,706	31,774	0.0008	0.9992	64.53
49.5	24,687,175	352,425	0.0143	0.9857	64.47
50.5	24,307,853	17,836	0.0007	0.9993	63.55
51.5	24,282,995		0.0000	1.0000	63.51
52.5	6,989,027	7,274	0.0010	0.9990	63.51
53.5	6,842,763	29,404	0.0043	0.9957	63.44
54.5	6,791,117	5,329	0.0008	0.9992	63.17
55.5	6,759,254	44,442	0.0066	0.9934	63.12
56.5	6,661,694	181,320	0.0272	0.9728	62.70
57.5	6,343,224	60,675	0.0096	0.9904	61.00
58.5	6,274,102	13,317	0.0021	0.9979	60.41
59.5	6,252,180	47,326	0.0076	0.9924	60.28
60.5	3,512,149	69,450	0.0198	0.9802	59.83
61.5	3,442,576	4,277	0.0012	0.9988	58.64
62.5	3,427,417	826	0.0002	0.9998	58.57
63.5	10,646		0.0000	1.0000	58.56
64.5	10,646	99	0.0093	0.9907	58.56
65.5	10,547		0.0000	1.0000	58.01
66.5	10,547		0.0000	1.0000	58.01
67.5	8,687		0.0000	1.0000	58.01
68.5	7,881		0.0000	1.0000	58.01
69.5					58.01

DUKE ENERGY FLORIDA
 ACCOUNT 314 TURBOGENERATOR UNITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	805,227,481	179,403	0.0002	0.9998	100.00
0.5	797,405,680	547,646	0.0007	0.9993	99.98
1.5	789,739,005	244,204	0.0003	0.9997	99.91
2.5	786,152,886	2,768,284	0.0035	0.9965	99.88
3.5	773,356,979	2,042,790	0.0026	0.9974	99.53
4.5	760,499,094	4,252,515	0.0056	0.9944	99.26
5.5	741,296,470	1,425,154	0.0019	0.9981	98.71
6.5	731,278,869	7,472,054	0.0102	0.9898	98.52
7.5	701,855,385	4,688,719	0.0067	0.9933	97.51
8.5	691,527,610	5,247,621	0.0076	0.9924	96.86
9.5	664,525,044	5,791,772	0.0087	0.9913	96.13
10.5	647,891,205	5,186,906	0.0080	0.9920	95.29
11.5	633,160,981	3,383,622	0.0053	0.9947	94.52
12.5	562,324,181	3,140,023	0.0056	0.9944	94.02
13.5	526,739,462	1,194,972	0.0023	0.9977	93.49
14.5	509,817,294	9,184,903	0.0180	0.9820	93.28
15.5	467,651,956	2,603,011	0.0056	0.9944	91.60
16.5	454,669,947	642,398	0.0014	0.9986	91.09
17.5	445,617,374	7,861,883	0.0176	0.9824	90.96
18.5	437,081,709	4,601,858	0.0105	0.9895	89.36
19.5	426,130,336	2,640,172	0.0062	0.9938	88.42
20.5	408,674,894	2,841,546	0.0070	0.9930	87.87
21.5	405,218,339	2,765,740	0.0068	0.9932	87.26
22.5	399,672,321	5,892,358	0.0147	0.9853	86.66
23.5	387,061,867	446,492	0.0012	0.9988	85.39
24.5	382,617,088	14,722,464	0.0385	0.9615	85.29
25.5	367,418,895	5,978,570	0.0163	0.9837	82.01
26.5	355,775,579	416,525	0.0012	0.9988	80.67
27.5	354,290,958	8,306,259	0.0234	0.9766	80.58
28.5	344,155,551	897,208	0.0026	0.9974	78.69
29.5	282,793,810	2,900,064	0.0103	0.9897	78.48
30.5	277,276,848	11,241,274	0.0405	0.9595	77.68
31.5	265,666,067	5,250,801	0.0198	0.9802	74.53
32.5	260,139,304	3,316,199	0.0127	0.9873	73.06
33.5	254,094,222	1,952,116	0.0077	0.9923	72.12
34.5	251,636,877	2,028,639	0.0081	0.9919	71.57
35.5	249,149,644	636,589	0.0026	0.9974	70.99
36.5	248,508,747	3,923,553	0.0158	0.9842	70.81
37.5	240,025,061	2,834,856	0.0118	0.9882	69.69
38.5	171,794,872	4,904,281	0.0285	0.9715	68.87

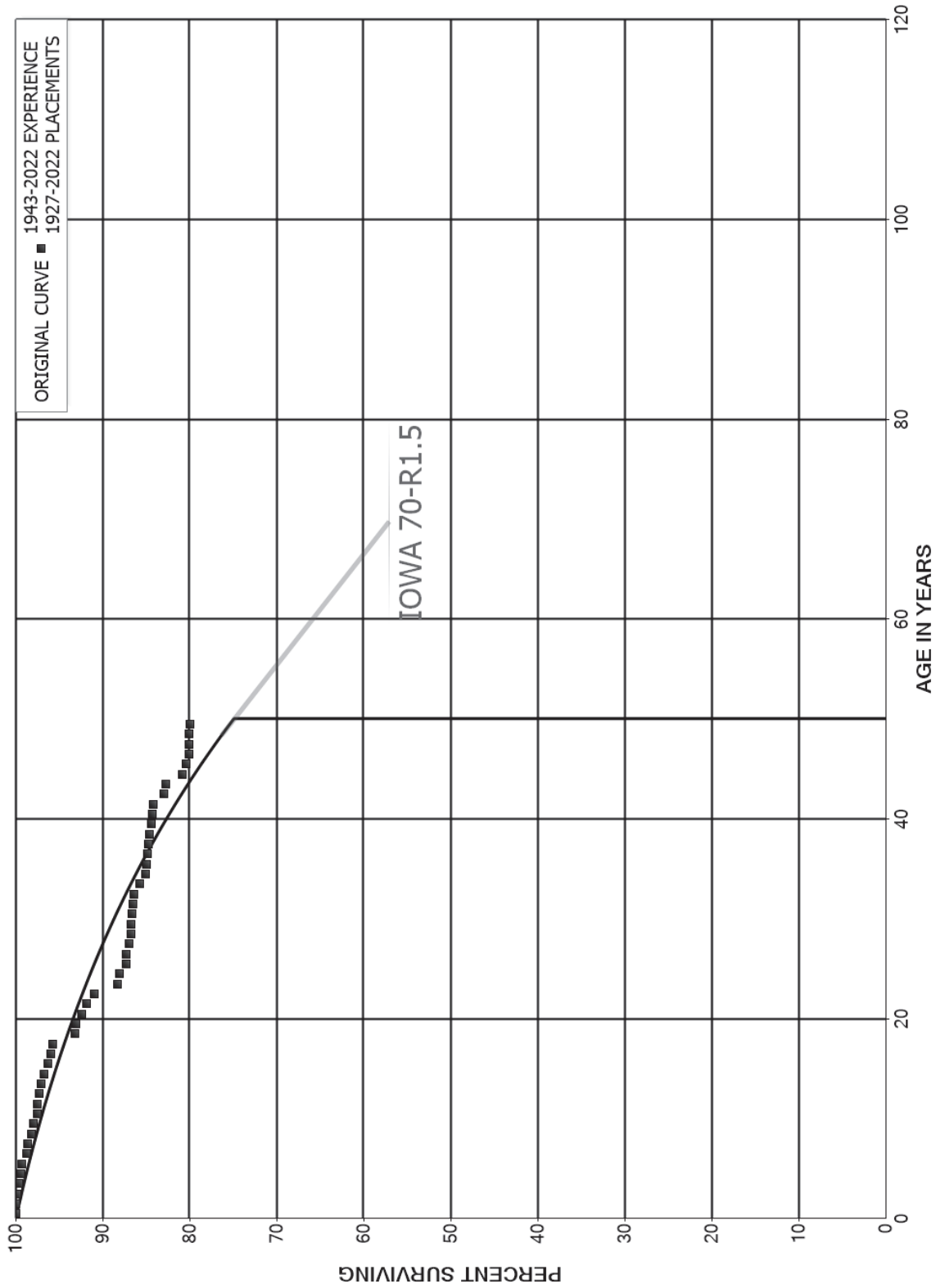
DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	166,748,685	278,484	0.0017	0.9983	66.90
40.5	164,712,312	321,411	0.0020	0.9980	66.79
41.5	149,340,868	674,857	0.0045	0.9955	66.66
42.5	148,607,200	993,550	0.0067	0.9933	66.36
43.5	84,963,392	117,512	0.0014	0.9986	65.92
44.5	65,345,156	1,027,933	0.0157	0.9843	65.83
45.5	61,874,649	473,949	0.0077	0.9923	64.79
46.5	61,393,692	237,516	0.0039	0.9961	64.29
47.5	55,672,077	570,991	0.0103	0.9897	64.05
48.5	34,504,443	66,460	0.0019	0.9981	63.39
49.5	22,575,651	30,510	0.0014	0.9986	63.27
50.5	22,451,349	104,148	0.0046	0.9954	63.18
51.5	22,304,507	136,225	0.0061	0.9939	62.89
52.5	9,787,864	101,046	0.0103	0.9897	62.50
53.5	9,686,387	56,572	0.0058	0.9942	61.86
54.5	9,614,789	8,488	0.0009	0.9991	61.50
55.5	9,604,434		0.0000	1.0000	61.44
56.5	8,557,272	75,217	0.0088	0.9912	61.44
57.5	8,482,054	5,167	0.0006	0.9994	60.90
58.5	8,472,367	6,188	0.0007	0.9993	60.87
59.5	8,466,179	91,313	0.0108	0.9892	60.82
60.5	5,801,435		0.0000	1.0000	60.17
61.5	5,801,418		0.0000	1.0000	60.17
62.5	1,773,206		0.0000	1.0000	60.17
63.5	1,773,206		0.0000	1.0000	60.17
64.5	920,267	55,270	0.0601	0.9399	60.17
65.5	864,997		0.0000	1.0000	56.55
66.5	864,997	69,225	0.0800	0.9200	56.55
67.5	782,763	14,474	0.0185	0.9815	52.03
68.5	177		0.0000	1.0000	51.06
69.5					51.06

DUKE ENERGY FLORIDA
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	308,911,405	171,682	0.0006	0.9994	100.00
0.5	304,606,760	49,591	0.0002	0.9998	99.94
1.5	300,995,167	255,866	0.0009	0.9991	99.93
2.5	299,937,819	649,588	0.0022	0.9978	99.84
3.5	296,402,515	539,068	0.0018	0.9982	99.63
4.5	294,332,889	573,736	0.0019	0.9981	99.45
5.5	290,042,172	1,422,263	0.0049	0.9951	99.25
6.5	274,830,185	452,999	0.0016	0.9984	98.77
7.5	270,375,829	1,229,308	0.0045	0.9955	98.60
8.5	267,472,020	702,599	0.0026	0.9974	98.15
9.5	265,310,109	926,807	0.0035	0.9965	97.90
10.5	263,136,231	270,377	0.0010	0.9990	97.55
11.5	259,305,668	472,692	0.0018	0.9982	97.45
12.5	255,510,920	679,603	0.0027	0.9973	97.28
13.5	177,936,529	439,723	0.0025	0.9975	97.02
14.5	175,869,597	816,602	0.0046	0.9954	96.78
15.5	173,265,221	688,355	0.0040	0.9960	96.33
16.5	169,953,961	463,817	0.0027	0.9973	95.95
17.5	168,706,687	4,422,542	0.0262	0.9738	95.68
18.5	163,882,280	160,290	0.0010	0.9990	93.18
19.5	162,468,534	1,171,033	0.0072	0.9928	93.08
20.5	146,833,242	862,936	0.0059	0.9941	92.41
21.5	145,864,463	1,458,368	0.0100	0.9900	91.87
22.5	143,922,768	4,278,914	0.0297	0.9703	90.95
23.5	135,969,629	361,140	0.0027	0.9973	88.25
24.5	134,112,303	1,060,095	0.0079	0.9921	88.01
25.5	131,730,945	72,157	0.0005	0.9995	87.32
26.5	131,821,435	464,930	0.0035	0.9965	87.27
27.5	130,638,755	331,509	0.0025	0.9975	86.96
28.5	126,456,196	27,243	0.0002	0.9998	86.74
29.5	115,698,947	109,142	0.0009	0.9991	86.72
30.5	113,146,192	203,266	0.0018	0.9982	86.64
31.5	112,403,491	78,025	0.0007	0.9993	86.49
32.5	111,855,628	901,961	0.0081	0.9919	86.43
33.5	110,853,013	906,916	0.0082	0.9918	85.73
34.5	109,384,200	117,080	0.0011	0.9989	85.03
35.5	109,071,799	97,714	0.0009	0.9991	84.94
36.5	108,830,224	132,726	0.0012	0.9988	84.86
37.5	107,260,490	194,790	0.0018	0.9982	84.76
38.5	75,529,971	170,040	0.0023	0.9977	84.60

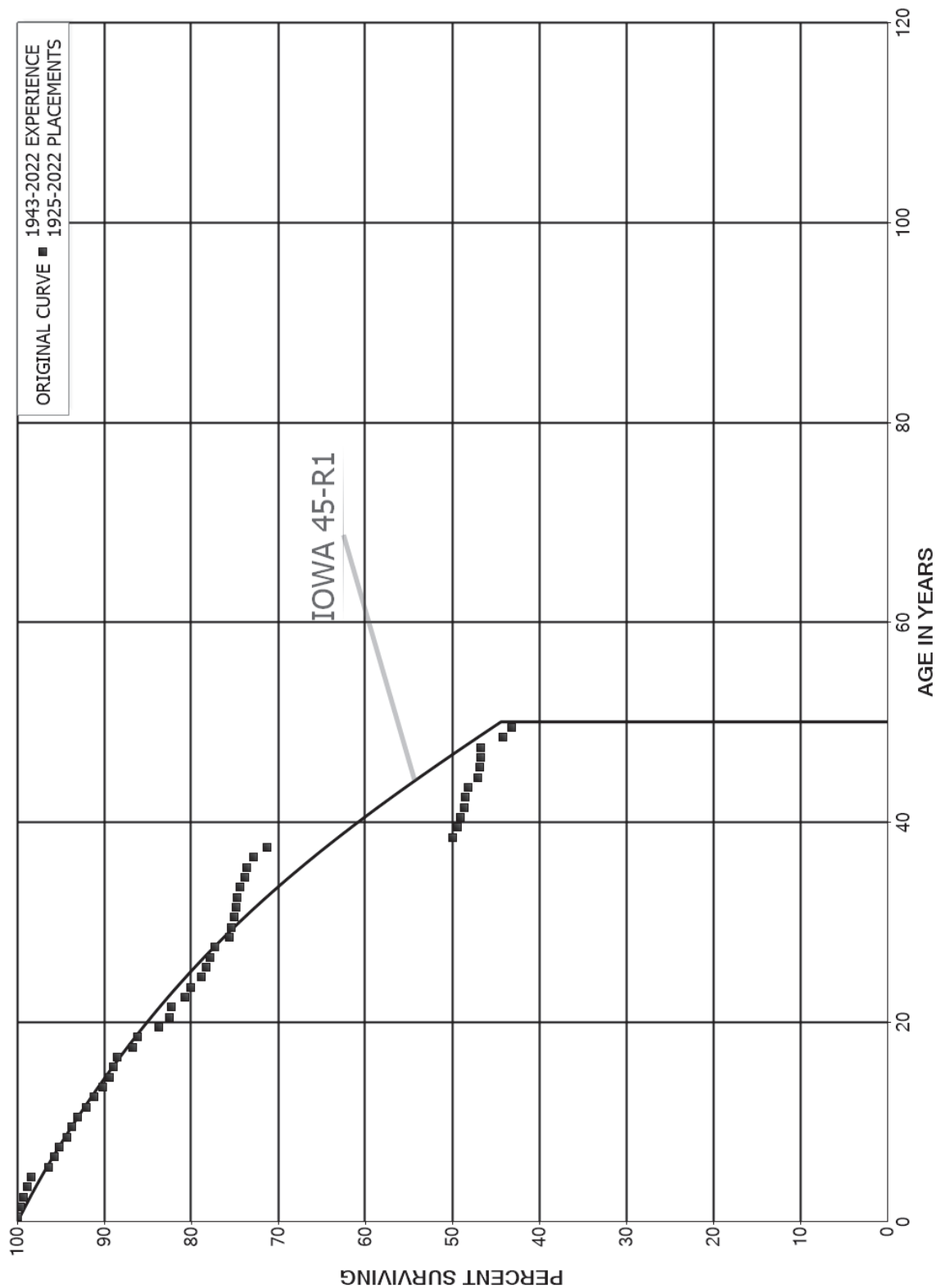
DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,220,676	145,077	0.0021	0.9979	84.41
40.5	69,895,325	13,919	0.0002	0.9998	84.24
41.5	67,643,726	1,058,635	0.0157	0.9843	84.22
42.5	64,497,731	145,156	0.0023	0.9977	82.90
43.5	28,736,422	664,126	0.0231	0.9769	82.72
44.5	19,635,192	112,107	0.0057	0.9943	80.80
45.5	19,456,941	57,388	0.0029	0.9971	80.34
46.5	19,376,051	10,660	0.0006	0.9994	80.11
47.5	18,631,064	2,222	0.0001	0.9999	80.06
48.5	8,655,104	5,921	0.0007	0.9993	80.05
49.5	4,663,740	19	0.0000	1.0000	80.00
50.5	4,647,998	1,972	0.0004	0.9996	80.00
51.5	4,631,994	223,100	0.0482	0.9518	79.96
52.5	1,520,711	2,965	0.0019	0.9981	76.11
53.5	1,516,807		0.0000	1.0000	75.96
54.5	1,487,305		0.0000	1.0000	75.96
55.5	1,472,990		0.0000	1.0000	75.96
56.5	1,331,992		0.0000	1.0000	75.96
57.5	1,301,315	58	0.0000	1.0000	75.96
58.5	1,296,875	813	0.0006	0.9994	75.96
59.5	1,293,840	173	0.0001	0.9999	75.91
60.5	832,142		0.0000	1.0000	75.90
61.5	832,142		0.0000	1.0000	75.90
62.5	830,048		0.0000	1.0000	75.90
63.5	16,210		0.0000	1.0000	75.90
64.5	16,210		0.0000	1.0000	75.90
65.5	16,210		0.0000	1.0000	75.90
66.5	16,210		0.0000	1.0000	75.90
67.5	16,210		0.0000	1.0000	75.90
68.5	16,210		0.0000	1.0000	75.90
69.5	78		0.0000	1.0000	75.90
70.5	78		0.0000	1.0000	75.90
71.5					75.90

DUKE ENERGY FLORIDA
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,297,524	35,782	0.0005	0.9995	100.00
0.5	71,955,470	227,307	0.0032	0.9968	99.95
1.5	70,204,358	238,181	0.0034	0.9966	99.64
2.5	69,279,370	354,870	0.0051	0.9949	99.30
3.5	67,297,818	263,943	0.0039	0.9961	98.79
4.5	64,355,575	1,317,641	0.0205	0.9795	98.40
5.5	61,986,861	421,127	0.0068	0.9932	96.39
6.5	60,453,639	358,817	0.0059	0.9941	95.73
7.5	57,329,182	551,201	0.0096	0.9904	95.16
8.5	50,561,711	270,368	0.0053	0.9947	94.25
9.5	48,759,194	368,771	0.0076	0.9924	93.74
10.5	46,233,196	492,507	0.0107	0.9893	93.04
11.5	44,391,258	426,296	0.0096	0.9904	92.04
12.5	43,456,265	463,943	0.0107	0.9893	91.16
13.5	30,050,673	256,109	0.0085	0.9915	90.19
14.5	29,297,038	145,270	0.0050	0.9950	89.42
15.5	28,072,030	162,001	0.0058	0.9942	88.98
16.5	27,283,317	548,013	0.0201	0.9799	88.46
17.5	26,031,041	164,237	0.0063	0.9937	86.69
18.5	25,343,529	699,676	0.0276	0.9724	86.14
19.5	24,269,196	376,004	0.0155	0.9845	83.76
20.5	22,855,733	58,765	0.0026	0.9974	82.46
21.5	21,730,581	398,279	0.0183	0.9817	82.25
22.5	20,514,586	179,506	0.0088	0.9912	80.74
23.5	18,303,492	280,231	0.0153	0.9847	80.04
24.5	17,408,542	121,919	0.0070	0.9930	78.81
25.5	16,490,220	98,693	0.0060	0.9940	78.26
26.5	15,770,337	98,472	0.0062	0.9938	77.79
27.5	15,721,112	353,910	0.0225	0.9775	77.30
28.5	12,700,646	25,491	0.0020	0.9980	75.56
29.5	10,858,608	51,524	0.0047	0.9953	75.41
30.5	10,183,934	27,895	0.0027	0.9973	75.06
31.5	9,238,364	15,514	0.0017	0.9983	74.85
32.5	8,750,607	43,811	0.0050	0.9950	74.72
33.5	8,024,790	50,738	0.0063	0.9937	74.35
34.5	6,867,222	23,897	0.0035	0.9965	73.88
35.5	6,453,680	67,027	0.0104	0.9896	73.62
36.5	5,630,143	120,878	0.0215	0.9785	72.86
37.5	5,252,671	1,570,587	0.2990	0.7010	71.29
38.5	3,216,023	40,101	0.0125	0.9875	49.98

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,860,387	18,056	0.0063	0.9937	49.35
40.5	2,755,153	22,103	0.0080	0.9920	49.04
41.5	2,245,557	5,826	0.0026	0.9974	48.65
42.5	2,200,308	14,210	0.0065	0.9935	48.52
43.5	2,127,951	50,052	0.0235	0.9765	48.21
44.5	1,874,501	11,684	0.0062	0.9938	47.07
45.5	1,813,803	1,585	0.0009	0.9991	46.78
46.5	1,702,917	298	0.0002	0.9998	46.74
47.5	1,640,662	89,885	0.0548	0.9452	46.73
48.5	699,626	15,339	0.0219	0.9781	44.17
49.5	547,420	5,960	0.0109	0.9891	43.20
50.5	527,725	7,633	0.0145	0.9855	42.73
51.5	485,105	21,682	0.0447	0.9553	42.12
52.5	180,918	73	0.0004	0.9996	40.23
53.5	180,845	13,566	0.0750	0.9250	40.22
54.5	157,662		0.0000	1.0000	37.20
55.5	156,121	13	0.0001	0.9999	37.20
56.5	107,956	141	0.0013	0.9987	37.20
57.5	107,815		0.0000	1.0000	37.15
58.5	107,815		0.0000	1.0000	37.15
59.5	105,727	66	0.0006	0.9994	37.15
60.5	75,858	3,619	0.0477	0.9523	37.12
61.5	70,642	8,275	0.1171	0.8829	35.35
62.5	18,678	1,341	0.0718	0.9282	31.21
63.5	16,914		0.0000	1.0000	28.97
64.5	14,451		0.0000	1.0000	28.97
65.5	14,451		0.0000	1.0000	28.97
66.5	14,451		0.0000	1.0000	28.97
67.5	11,785		0.0000	1.0000	28.97
68.5	9,454		0.0000	1.0000	28.97
69.5	2,754		0.0000	1.0000	28.97
70.5	2,754		0.0000	1.0000	28.97
71.5	2,754		0.0000	1.0000	28.97
72.5	2,754		0.0000	1.0000	28.97
73.5	2,754		0.0000	1.0000	28.97
74.5	2,754		0.0000	1.0000	28.97
75.5	2,754		0.0000	1.0000	28.97
76.5	2,754		0.0000	1.0000	28.97
77.5	2,754		0.0000	1.0000	28.97
78.5	2,754		0.0000	1.0000	28.97

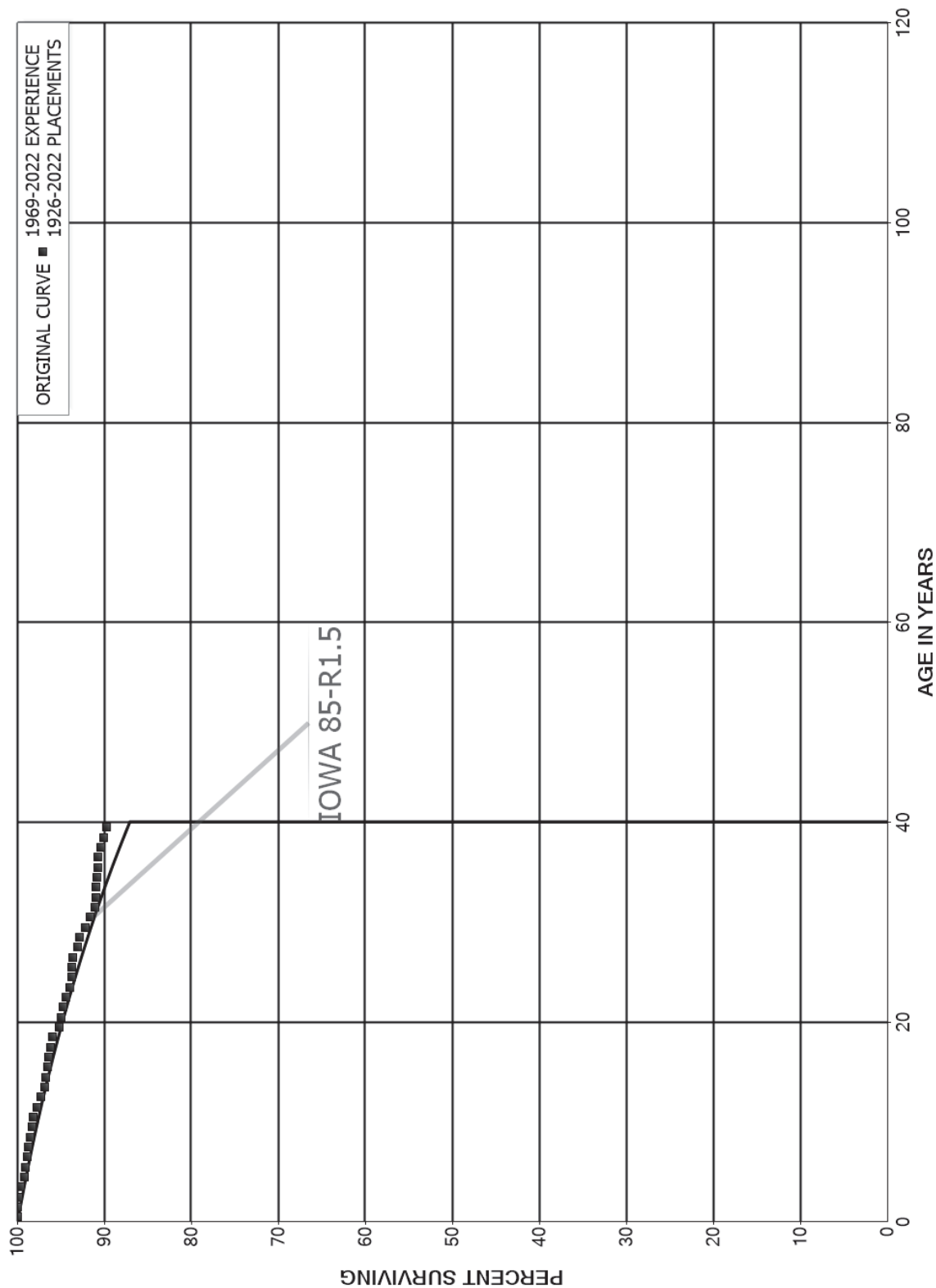
DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,754		0.0000	1.0000	28.97
80.5	2,754		0.0000	1.0000	28.97
81.5	2,754		0.0000	1.0000	28.97
82.5	2,754		0.0000	1.0000	28.97
83.5	2,754		0.0000	1.0000	28.97
84.5	2,754		0.0000	1.0000	28.97
85.5	2,754		0.0000	1.0000	28.97
86.5	2,754		0.0000	1.0000	28.97
87.5	2,754		0.0000	1.0000	28.97
88.5	2,754		0.0000	1.0000	28.97
89.5	2,754		0.0000	1.0000	28.97
90.5					28.97

DUKE ENERGY FLORIDA
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1969-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	460,230,465		0.0000	1.0000	100.00
0.5	385,210,674	61,346	0.0002	0.9998	100.00
1.5	381,211,012	387,231	0.0010	0.9990	99.98
2.5	372,728,109	930,366	0.0025	0.9975	99.88
3.5	367,393,489	1,802,806	0.0049	0.9951	99.63
4.5	240,083,872	281,786	0.0012	0.9988	99.14
5.5	233,618,298	515,405	0.0022	0.9978	99.03
6.5	231,816,228	273,444	0.0012	0.9988	98.81
7.5	229,044,860	509,245	0.0022	0.9978	98.69
8.5	203,820,868	304,911	0.0015	0.9985	98.47
9.5	194,153,818	256,158	0.0013	0.9987	98.33
10.5	192,035,192	994,144	0.0052	0.9948	98.20
11.5	190,417,197	745,550	0.0039	0.9961	97.69
12.5	186,002,323	800,604	0.0043	0.9957	97.31
13.5	202,908,817	267,196	0.0013	0.9987	96.89
14.5	202,698,674	464,862	0.0023	0.9977	96.76
15.5	189,450,475	365,703	0.0019	0.9981	96.54
16.5	189,517,339	343,351	0.0018	0.9982	96.35
17.5	178,802,196	412,673	0.0023	0.9977	96.18
18.5	111,193,628	962,442	0.0087	0.9913	95.95
19.5	89,468,564	156,954	0.0018	0.9982	95.12
20.5	89,207,711	169,888	0.0019	0.9981	94.96
21.5	88,261,776	325,878	0.0037	0.9963	94.78
22.5	86,589,673	401,763	0.0046	0.9954	94.43
23.5	45,843,665	102,197	0.0022	0.9978	93.99
24.5	45,637,496	31,702	0.0007	0.9993	93.78
25.5	33,889,695	35,685	0.0011	0.9989	93.71
26.5	32,917,360	183,243	0.0056	0.9944	93.61
27.5	32,272,143	82,988	0.0026	0.9974	93.09
28.5	24,428,360	184,443	0.0076	0.9924	92.85
29.5	15,009,872	94,866	0.0063	0.9937	92.15
30.5	10,430,198	58,492	0.0056	0.9944	91.57
31.5	10,214,443	5,349	0.0005	0.9995	91.06
32.5	11,040,084	10,077	0.0009	0.9991	91.01
33.5	11,014,996	9,141	0.0008	0.9992	90.93
34.5	11,014,576	18,596	0.0017	0.9983	90.85
35.5	10,996,302		0.0000	1.0000	90.70
36.5	11,084,620	30,947	0.0028	0.9972	90.70
37.5	11,093,522	43,328	0.0039	0.9961	90.44
38.5	11,041,610	50,028	0.0045	0.9955	90.09

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1969-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,928,302	161,048	0.0147	0.9853	89.68
40.5	10,620,117	227,487	0.0214	0.9786	88.36
41.5	10,228,219	22,154	0.0022	0.9978	86.47
42.5	11,098,762	18,384	0.0017	0.9983	86.28
43.5	11,105,271	31,144	0.0028	0.9972	86.14
44.5	10,073,476	6,040	0.0006	0.9994	85.90
45.5	10,042,324	22,818	0.0023	0.9977	85.85
46.5	9,883,070	55,340	0.0056	0.9944	85.65
47.5	6,937,421	16,960	0.0024	0.9976	85.17
48.5	2,572,483	2,523	0.0010	0.9990	84.96
49.5	1,407,709	350	0.0002	0.9998	84.88
50.5	438,922		0.0000	1.0000	84.86
51.5	706,040	231,795	0.3283	0.6717	84.86
52.5	4,799,020	852	0.0002	0.9998	57.00
53.5	4,792,984	27,504	0.0057	0.9943	56.99
54.5	4,765,752	4,382	0.0009	0.9991	56.66
55.5	4,758,377	701	0.0001	0.9999	56.61
56.5	4,757,676	35,511	0.0075	0.9925	56.60
57.5	4,722,571	1,062	0.0002	0.9998	56.18
58.5	4,719,379	10,627	0.0023	0.9977	56.17
59.5	4,689,212		0.0000	1.0000	56.04
60.5	4,745,384		0.0000	1.0000	56.04
61.5	4,632,792		0.0000	1.0000	56.04
62.5	4,751,038	3,014	0.0006	0.9994	56.04
63.5	4,747,376	52,184	0.0110	0.9890	56.00
64.5	223,512		0.0000	1.0000	55.39
65.5	223,381		0.0000	1.0000	55.39
66.5	164,138	384	0.0023	0.9977	55.39
67.5	163,754		0.0000	1.0000	55.26
68.5	45,508		0.0000	1.0000	55.26
69.5	42,444		0.0000	1.0000	55.26
70.5	42,444		0.0000	1.0000	55.26
71.5	42,444		0.0000	1.0000	55.26
72.5	42,444		0.0000	1.0000	55.26
73.5	42,444		0.0000	1.0000	55.26
74.5	42,444		0.0000	1.0000	55.26
75.5	42,444		0.0000	1.0000	55.26
76.5	42,444		0.0000	1.0000	55.26
77.5	42,444		0.0000	1.0000	55.26
78.5	42,444		0.0000	1.0000	55.26

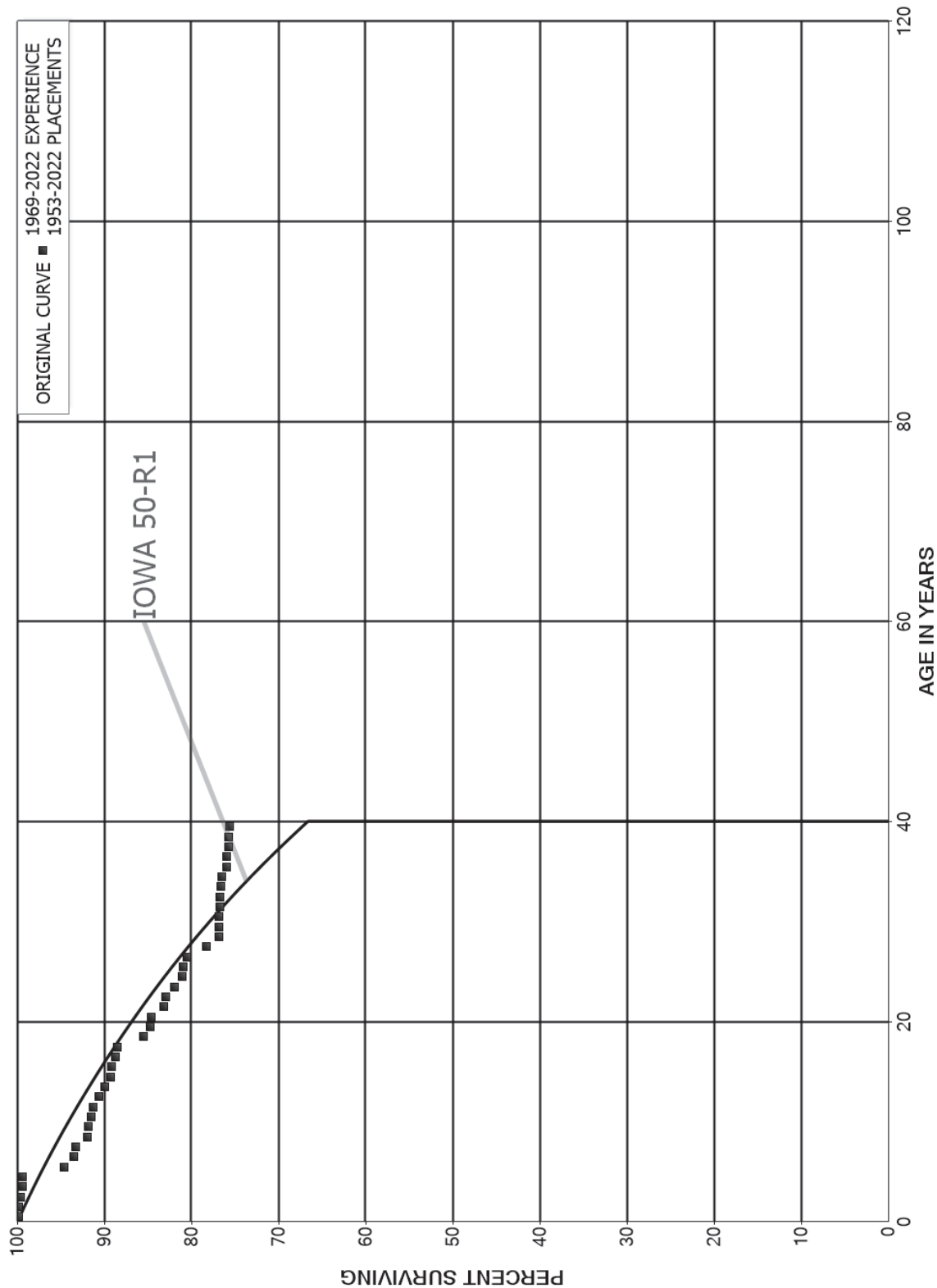
DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1969-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,444		0.0000	1.0000	55.26
80.5	42,444		0.0000	1.0000	55.26
81.5	42,444		0.0000	1.0000	55.26
82.5	42,444		0.0000	1.0000	55.26
83.5	42,444		0.0000	1.0000	55.26
84.5	42,444		0.0000	1.0000	55.26
85.5	42,444		0.0000	1.0000	55.26
86.5	42,444		0.0000	1.0000	55.26
87.5	42,444		0.0000	1.0000	55.26
88.5	42,444		0.0000	1.0000	55.26
89.5	42,444		0.0000	1.0000	55.26
90.5	42,444	22,647	0.5336	0.4664	55.26
91.5	19,797	175	0.0088	0.9912	25.77
92.5	19,622		0.0000	1.0000	25.55
93.5					25.55

DUKE ENERGY FLORIDA
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2022

EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	428,505,867	632,105	0.0015	0.9985	100.00
0.5	412,596,790	73,065	0.0002	0.9998	99.85
1.5	407,310,580	784,967	0.0019	0.9981	99.83
2.5	401,764,271	955,044	0.0024	0.9976	99.64
3.5	398,601,635	228,842	0.0006	0.9994	99.41
4.5	186,660,697	8,878,586	0.0476	0.9524	99.35
5.5	169,767,897	2,060,427	0.0121	0.9879	94.62
6.5	162,240,585	375,245	0.0023	0.9977	93.47
7.5	158,944,436	2,178,816	0.0137	0.9863	93.26
8.5	150,510,731	314,022	0.0021	0.9979	91.98
9.5	149,812,205	465,791	0.0031	0.9969	91.79
10.5	148,611,816	372,734	0.0025	0.9975	91.50
11.5	144,840,613	982,474	0.0068	0.9932	91.27
12.5	142,302,884	1,150,794	0.0081	0.9919	90.65
13.5	124,977,974	819,390	0.0066	0.9934	89.92
14.5	125,051,484	215,346	0.0017	0.9983	89.33
15.5	113,899,190	555,479	0.0049	0.9951	89.18
16.5	111,217,180	263,545	0.0024	0.9976	88.74
17.5	96,269,919	3,337,547	0.0347	0.9653	88.53
18.5	79,533,266	643,406	0.0081	0.9919	85.46
19.5	64,707,139	80,139	0.0012	0.9988	84.77
20.5	64,226,216	1,150,620	0.0179	0.9821	84.67
21.5	62,614,713	115,258	0.0018	0.9982	83.15
22.5	58,672,848	753,942	0.0128	0.9872	83.00
23.5	41,809,336	466,844	0.0112	0.9888	81.93
24.5	40,994,786	45,259	0.0011	0.9989	81.02
25.5	37,805,070	181,179	0.0048	0.9952	80.93
26.5	35,873,417	981,590	0.0274	0.9726	80.54
27.5	34,506,806	642,154	0.0186	0.9814	78.33
28.5	28,984,601	28,849	0.0010	0.9990	76.88
29.5	21,626,006	3,424	0.0002	0.9998	76.80
30.5	16,009,679	3,437	0.0002	0.9998	76.79
31.5	15,899,018	1,513	0.0001	0.9999	76.77
32.5	15,918,435	30,394	0.0019	0.9981	76.76
33.5	15,903,346	26,939	0.0017	0.9983	76.62
34.5	15,859,830	122,814	0.0077	0.9923	76.49
35.5	15,671,863		0.0000	1.0000	75.90
36.5	15,669,257	24,668	0.0016	0.9984	75.90
37.5	15,644,589	1,455	0.0001	0.9999	75.78
38.5	15,751,122	28,772	0.0018	0.9982	75.77

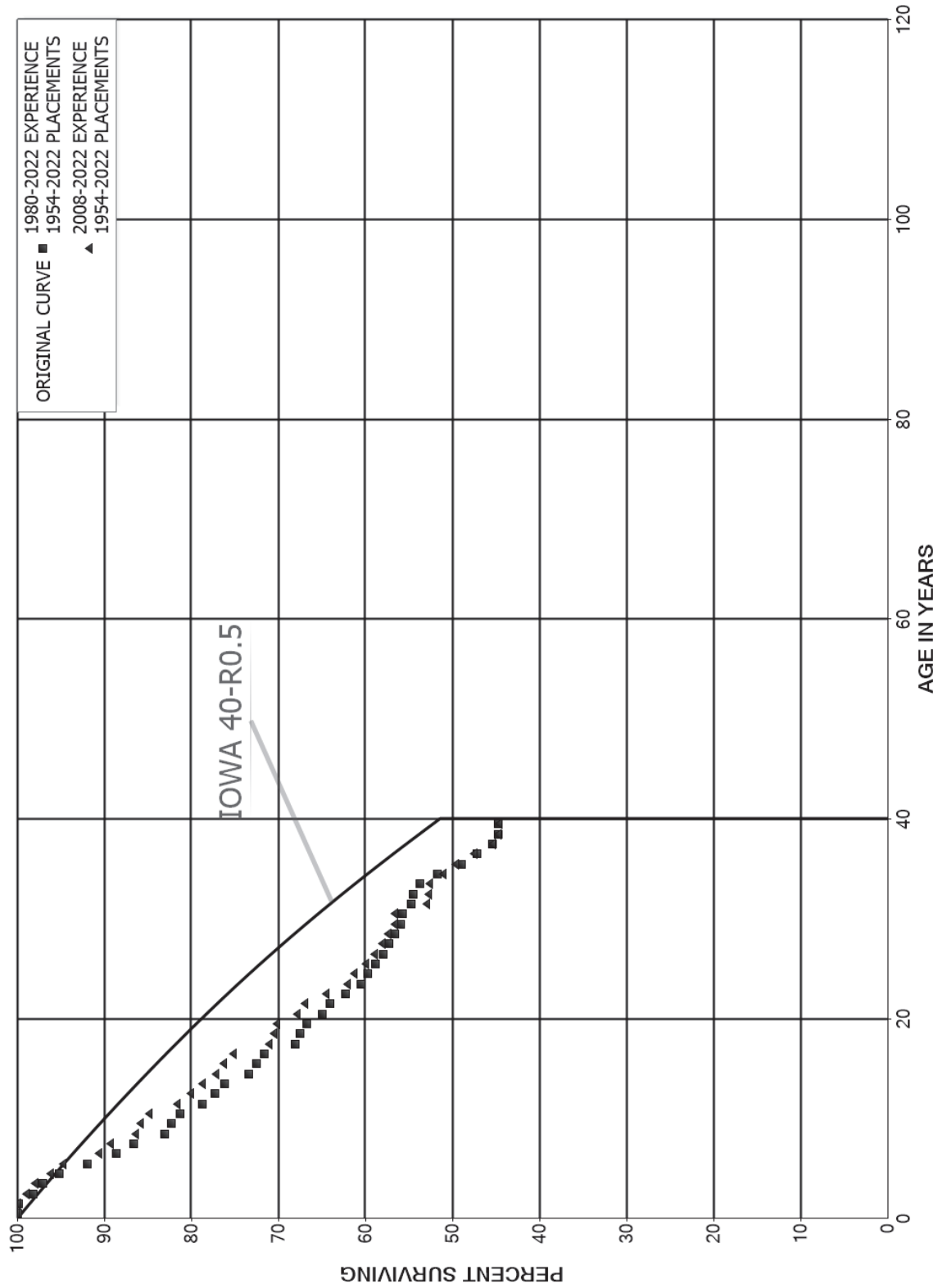
DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2022			EXPERIENCE BAND 1969-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,695,176		0.0000	1.0000	75.63
40.5	15,695,176	224,701	0.0143	0.9857	75.63
41.5	15,108,643	826	0.0001	0.9999	74.55
42.5	10,632,519		0.0000	1.0000	74.54
43.5	10,632,631	1,087,859	0.1023	0.8977	74.54
44.5	9,496,110	6,125	0.0006	0.9994	66.92
45.5	9,702,094		0.0000	1.0000	66.87
46.5	9,282,260	61,376	0.0066	0.9934	66.87
47.5	3,331,911		0.0000	1.0000	66.43
48.5	2,222,715	687	0.0003	0.9997	66.43
49.5	1,485,145		0.0000	1.0000	66.41
50.5	363,841		0.0000	1.0000	66.41
51.5	359,367	97,908	0.2724	0.7276	66.41
52.5	662,867		0.0000	1.0000	48.32
53.5	662,185	15,904	0.0240	0.9760	48.32
54.5	640,468		0.0000	1.0000	47.16
55.5	640,356		0.0000	1.0000	47.16
56.5	640,356		0.0000	1.0000	47.16
57.5	403,889		0.0000	1.0000	47.16
58.5	403,738	24,900	0.0617	0.9383	47.16
59.5	377,828		0.0000	1.0000	44.25
60.5	378,127		0.0000	1.0000	44.25
61.5	378,127		0.0000	1.0000	44.25
62.5	376,991		0.0000	1.0000	44.25
63.5	380,041		0.0000	1.0000	44.25
64.5	3,533		0.0000	1.0000	44.25
65.5	3,533		0.0000	1.0000	44.25
66.5	3,050		0.0000	1.0000	44.25
67.5	3,050		0.0000	1.0000	44.25
68.5	3,050		0.0000	1.0000	44.25
69.5					44.25

DUKE ENERGY FLORIDA
 ACCOUNT 343 PRIME MOVERS - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2022

EXPERIENCE BAND 1980-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,021,189,567	12,658	0.0000	1.0000	100.00
0.5	2,848,164,338	3,873,286	0.0014	0.9986	100.00
1.5	2,778,981,596	46,606,252	0.0168	0.9832	99.86
2.5	2,590,888,293	31,098,483	0.0120	0.9880	98.19
3.5	2,499,301,270	46,946,504	0.0188	0.9812	97.01
4.5	1,634,774,237	54,610,228	0.0334	0.9666	95.19
5.5	1,464,807,728	53,449,521	0.0365	0.9635	92.01
6.5	1,379,036,526	30,870,629	0.0224	0.9776	88.65
7.5	1,332,841,162	54,782,829	0.0411	0.9589	86.67
8.5	1,249,956,725	12,551,282	0.0100	0.9900	83.10
9.5	1,216,249,945	13,824,459	0.0114	0.9886	82.27
10.5	1,191,492,948	38,129,673	0.0320	0.9680	81.33
11.5	1,133,662,524	21,246,682	0.0187	0.9813	78.73
12.5	1,101,045,815	15,163,700	0.0138	0.9862	77.26
13.5	887,774,001	32,103,134	0.0362	0.9638	76.19
14.5	850,631,632	11,092,536	0.0130	0.9870	73.44
15.5	761,244,615	9,628,108	0.0126	0.9874	72.48
16.5	746,210,636	36,985,148	0.0496	0.9504	71.56
17.5	622,676,126	4,310,168	0.0069	0.9931	68.02
18.5	464,769,882	5,874,811	0.0126	0.9874	67.54
19.5	389,571,501	9,824,561	0.0252	0.9748	66.69
20.5	372,677,518	5,278,373	0.0142	0.9858	65.01
21.5	363,211,042	10,351,940	0.0285	0.9715	64.09
22.5	317,148,138	9,043,432	0.0285	0.9715	62.26
23.5	222,493,681	2,663,960	0.0120	0.9880	60.49
24.5	217,261,017	3,468,258	0.0160	0.9840	59.76
25.5	196,370,662	2,667,779	0.0136	0.9864	58.81
26.5	193,109,345	2,272,696	0.0118	0.9882	58.01
27.5	188,215,376	2,220,315	0.0118	0.9882	57.33
28.5	172,740,641	2,080,671	0.0120	0.9880	56.65
29.5	130,874,022	502,513	0.0038	0.9962	55.97
30.5	85,591,648	1,638,786	0.0191	0.9809	55.75
31.5	83,448,825	212,176	0.0025	0.9975	54.69
32.5	82,806,986	1,328,302	0.0160	0.9840	54.55
33.5	81,105,541	2,887,447	0.0356	0.9644	53.67
34.5	77,809,725	4,277,547	0.0550	0.9450	51.76
35.5	73,532,178	2,672,220	0.0363	0.9637	48.92
36.5	70,859,958	2,619,514	0.0370	0.9630	47.14
37.5	68,240,444	935,360	0.0137	0.9863	45.40
38.5	67,289,033	152,774	0.0023	0.9977	44.77

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2022			EXPERIENCE BAND 1980-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,884,214	13,279	0.0002	0.9998	44.67
40.5	66,870,936	4,996,078	0.0747	0.9253	44.66
41.5	61,874,857	1,418,408	0.0229	0.9771	41.33
42.5	47,530,953		0.0000	1.0000	40.38
43.5	47,530,953	51,589	0.0011	0.9989	40.38
44.5	47,479,364	173,441	0.0037	0.9963	40.33
45.5	47,266,046	1,952,165	0.0413	0.9587	40.19
46.5	45,299,257	12,506	0.0003	0.9997	38.53
47.5	32,796,274	20,801	0.0006	0.9994	38.52
48.5	21,611,324	1,503	0.0001	0.9999	38.49
49.5	14,115,005		0.0000	1.0000	38.49
50.5	3,956,075	419	0.0001	0.9999	38.49
51.5	3,955,656	3,017,779	0.7629	0.2371	38.49
52.5	937,877		0.0000	1.0000	9.12
53.5	937,877		0.0000	1.0000	9.12
54.5	937,877		0.0000	1.0000	9.12
55.5	937,877		0.0000	1.0000	9.12
56.5	937,877		0.0000	1.0000	9.12
57.5	937,877		0.0000	1.0000	9.12
58.5	937,877		0.0000	1.0000	9.12
59.5	937,877		0.0000	1.0000	9.12
60.5	937,877		0.0000	1.0000	9.12
61.5	937,877		0.0000	1.0000	9.12
62.5	937,877		0.0000	1.0000	9.12
63.5	937,877		0.0000	1.0000	9.12
64.5	936,883		0.0000	1.0000	9.12
65.5	936,883		0.0000	1.0000	9.12
66.5	918,571		0.0000	1.0000	9.12
67.5	918,571		0.0000	1.0000	9.12
68.5					9.12

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2022

EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,943,504,900		0.0000	1.0000	100.00
0.5	1,868,390,388	2,490,920	0.0013	0.9987	100.00
1.5	1,820,987,452	18,001,579	0.0099	0.9901	99.87
2.5	1,898,946,741	20,545,750	0.0108	0.9892	98.88
3.5	1,826,409,658	32,404,024	0.0177	0.9823	97.81
4.5	1,090,646,494	16,943,044	0.0155	0.9845	96.07
5.5	942,785,941	41,154,781	0.0437	0.9563	94.58
6.5	864,862,211	11,705,358	0.0135	0.9865	90.45
7.5	883,229,079	29,637,819	0.0336	0.9664	89.23
8.5	968,931,375	5,980,488	0.0062	0.9938	86.23
9.5	941,678,274	10,830,314	0.0115	0.9885	85.70
10.5	940,984,931	36,161,991	0.0384	0.9616	84.72
11.5	881,855,788	15,984,667	0.0181	0.9819	81.46
12.5	855,730,423	14,995,729	0.0175	0.9825	79.98
13.5	656,330,338	12,765,676	0.0195	0.9805	78.58
14.5	687,640,744	7,453,941	0.0108	0.9892	77.05
15.5	659,377,503	9,594,392	0.0146	0.9854	76.22
16.5	646,525,935	36,120,603	0.0559	0.9441	75.11
17.5	524,338,894	3,711,288	0.0071	0.9929	70.91
18.5	368,880,077	2,031,988	0.0055	0.9945	70.41
19.5	297,932,889	9,694,095	0.0325	0.9675	70.02
20.5	281,169,371	3,810,483	0.0136	0.9864	67.75
21.5	273,169,792	10,003,610	0.0366	0.9634	66.83
22.5	227,455,218	8,440,945	0.0371	0.9629	64.38
23.5	133,384,936	1,798,220	0.0135	0.9865	61.99
24.5	129,018,011	2,742,388	0.0213	0.9787	61.16
25.5	108,112,357	1,812,948	0.0168	0.9832	59.86
26.5	105,721,922	1,618,174	0.0153	0.9847	58.85
27.5	119,002,408	1,379,485	0.0116	0.9884	57.95
28.5	104,375,834	1,340,306	0.0128	0.9872	57.28
29.5	63,249,580	91,320	0.0014	0.9986	56.54
30.5	18,390,691	1,195,738	0.0650	0.9350	56.46
31.5	16,693,142	58,241	0.0035	0.9965	52.79
32.5	31,696,828	45,352	0.0014	0.9986	52.61
33.5	50,380,966	1,485,400	0.0295	0.9705	52.53
34.5	56,969,067	1,642,456	0.0288	0.9712	50.98
35.5	60,915,601	2,672,220	0.0439	0.9561	49.51
36.5	58,243,381	2,490,075	0.0428	0.9572	47.34
37.5	58,015,002	935,360	0.0161	0.9839	45.32
38.5	63,308,109	152,774	0.0024	0.9976	44.59

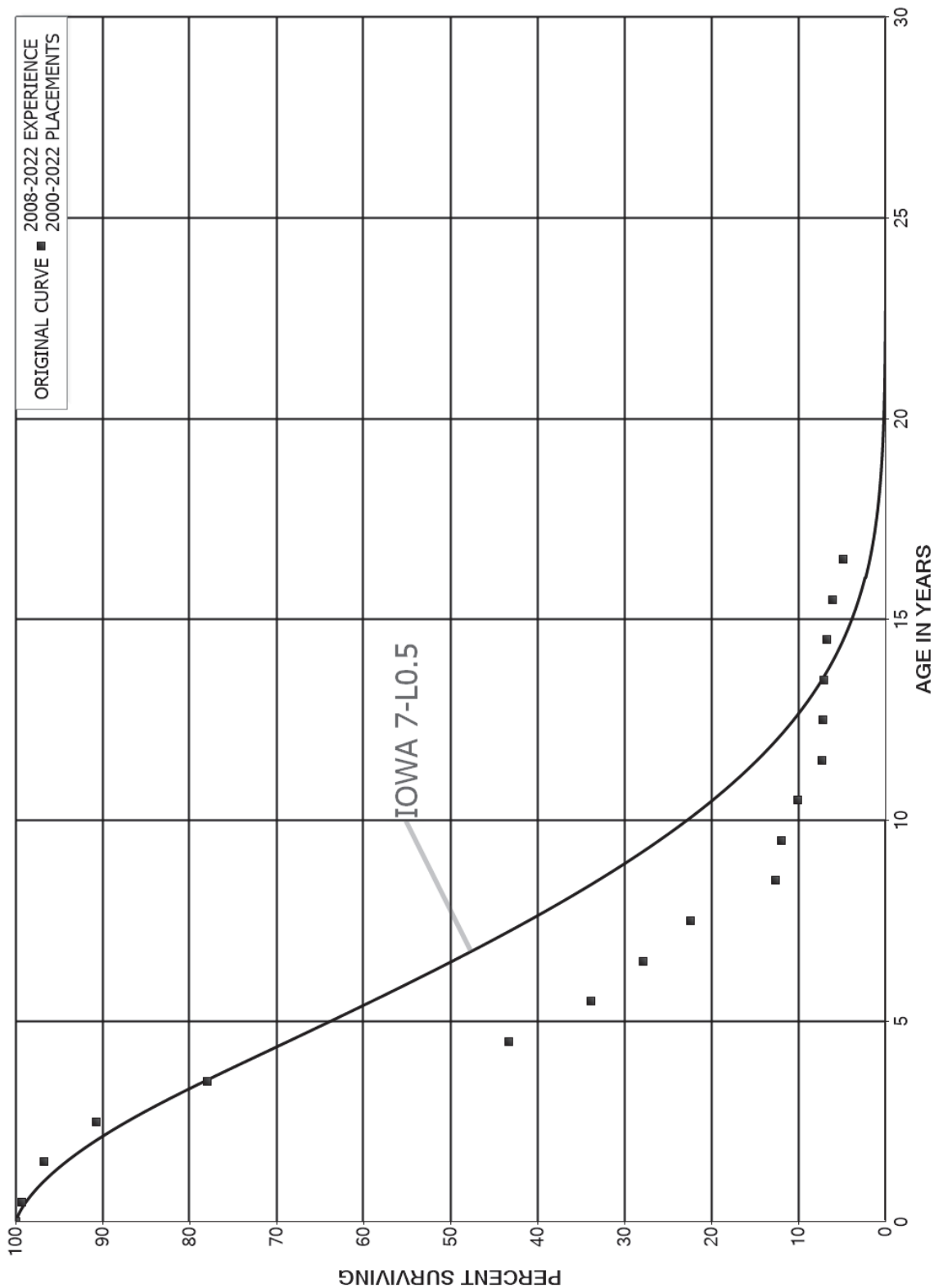
DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2022			EXPERIENCE BAND 2008-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,946,337	13,279	0.0002	0.9998	44.48
40.5	65,933,059	4,996,078	0.0758	0.9242	44.47
41.5	60,936,980	1,418,408	0.0233	0.9767	41.10
42.5	46,593,076		0.0000	1.0000	40.14
43.5	46,593,076	51,589	0.0011	0.9989	40.14
44.5	46,541,487	173,441	0.0037	0.9963	40.10
45.5	46,328,169	1,952,165	0.0421	0.9579	39.95
46.5	44,361,380	12,506	0.0003	0.9997	38.27
47.5	31,858,397	20,801	0.0007	0.9993	38.26
48.5	20,673,447	1,503	0.0001	0.9999	38.23
49.5	13,178,122		0.0000	1.0000	38.23
50.5	3,019,192	419	0.0001	0.9999	38.23
51.5	3,037,085	3,017,779	0.9936	0.0064	38.22
52.5	19,306		0.0000	1.0000	0.24
53.5	937,877		0.0000	1.0000	0.24
54.5	937,877		0.0000	1.0000	0.24
55.5	937,877		0.0000	1.0000	0.24
56.5	937,877		0.0000	1.0000	0.24
57.5	937,877		0.0000	1.0000	0.24
58.5	937,877		0.0000	1.0000	0.24
59.5	937,877		0.0000	1.0000	0.24
60.5	937,877		0.0000	1.0000	0.24
61.5	937,877		0.0000	1.0000	0.24
62.5	937,877		0.0000	1.0000	0.24
63.5	937,877		0.0000	1.0000	0.24
64.5	936,883		0.0000	1.0000	0.24
65.5	936,883		0.0000	1.0000	0.24
66.5	918,571		0.0000	1.0000	0.24
67.5	918,571		0.0000	1.0000	0.24
68.5					0.24

DUKE ENERGY FLORIDA
 ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



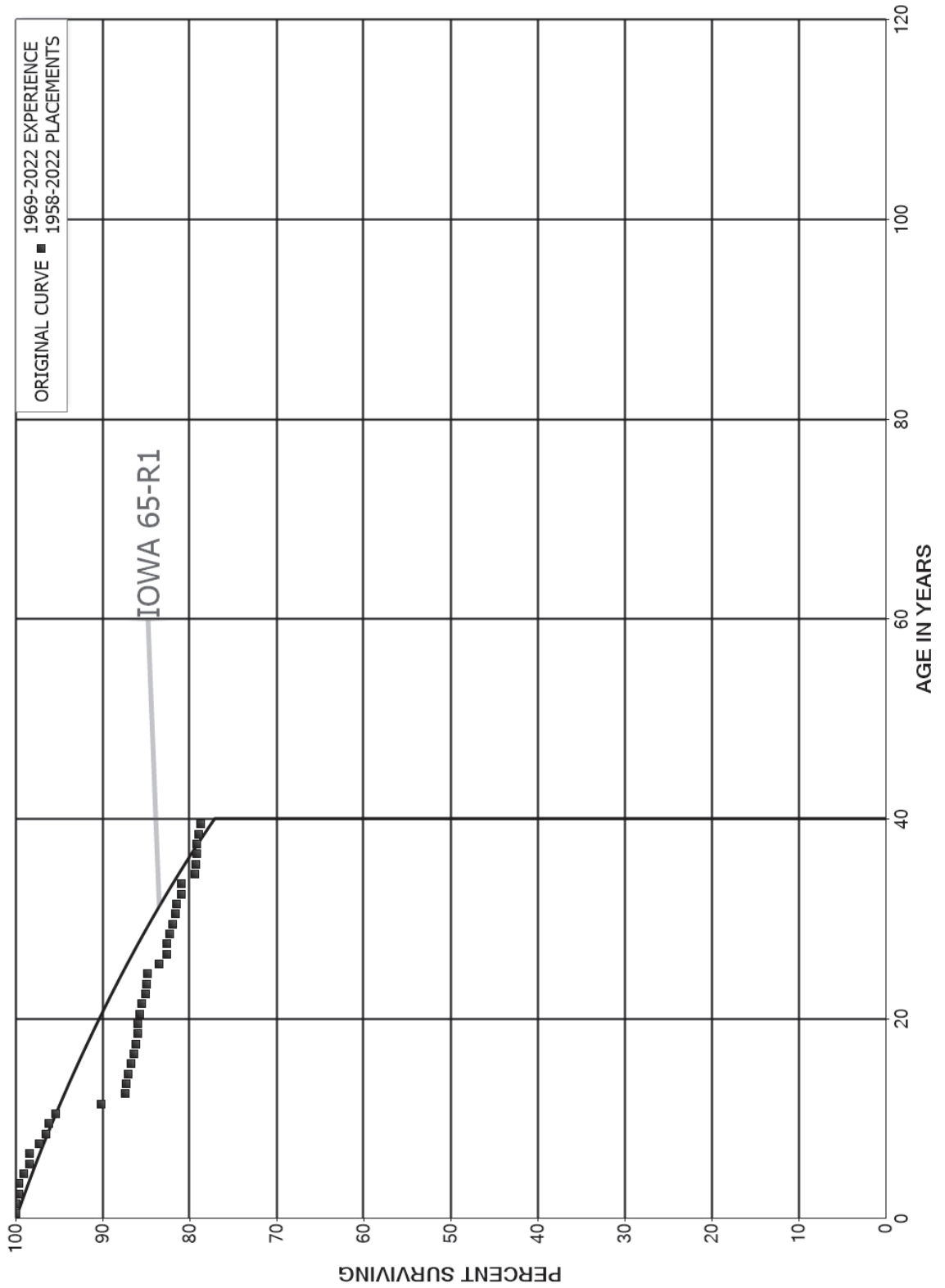
DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2022			EXPERIENCE BAND 2008-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,258,091,385	9,430,848	0.0075	0.9925	100.00
0.5	1,114,011,342	28,606,326	0.0257	0.9743	99.25
1.5	1,015,432,531	62,337,042	0.0614	0.9386	96.70
2.5	989,025,149	139,952,589	0.1415	0.8585	90.77
3.5	784,997,171	348,399,732	0.4438	0.5562	77.92
4.5	398,908,437	87,875,319	0.2203	0.7797	43.34
5.5	274,247,653	47,954,665	0.1749	0.8251	33.79
6.5	209,091,036	41,168,085	0.1969	0.8031	27.88
7.5	146,200,149	63,511,653	0.4344	0.5656	22.39
8.5	81,923,351	4,545,182	0.0555	0.9445	12.66
9.5	59,728,233	9,649,607	0.1616	0.8384	11.96
10.5	51,077,626	14,230,697	0.2786	0.7214	10.03
11.5	39,026,380	540,255	0.0138	0.9862	7.24
12.5	38,463,240	536,401	0.0139	0.9861	7.14
13.5	30,463,413	1,509,884	0.0496	0.9504	7.04
14.5	25,031,293	2,364,133	0.0944	0.9056	6.69
15.5	26,747,668	5,271,263	0.1971	0.8029	6.06
16.5	22,888,628	1,231,388	0.0538	0.9462	4.86
17.5	21,219,402	523,554	0.0247	0.9753	4.60
18.5	14,587,144	1,302,974	0.0893	0.9107	4.49
19.5	5,418,500	1,520,994	0.2807	0.7193	4.09
20.5	676,077		0.0000	1.0000	2.94
21.5	358,397		0.0000	1.0000	2.94
22.5					2.94

DUKE ENERGY FLORIDA
 ACCOUNT 344 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2022

EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	448,983,237		0.0000	1.0000	100.00
0.5	422,566,011		0.0000	1.0000	100.00
1.5	407,896,759	1,507,371	0.0037	0.9963	100.00
2.5	397,429,796	60,437	0.0002	0.9998	99.63
3.5	396,921,699	2,340,758	0.0059	0.9941	99.62
4.5	375,901,449	2,269,504	0.0060	0.9940	99.03
5.5	374,153,012	64,730	0.0002	0.9998	98.43
6.5	372,892,073	4,140,278	0.0111	0.9889	98.41
7.5	362,440,969	3,134,009	0.0086	0.9914	97.32
8.5	357,634,285	1,228,614	0.0034	0.9966	96.48
9.5	356,305,838	2,957,998	0.0083	0.9917	96.15
10.5	349,509,027	18,973,147	0.0543	0.9457	95.35
11.5	326,992,852	10,178,205	0.0311	0.9689	90.17
12.5	313,122,974	439,861	0.0014	0.9986	87.37
13.5	310,977,838	662,232	0.0021	0.9979	87.24
14.5	310,049,272	1,034,573	0.0033	0.9967	87.06
15.5	263,953,061	1,170,398	0.0044	0.9956	86.77
16.5	262,262,429	532,213	0.0020	0.9980	86.38
17.5	215,171,237	620,954	0.0029	0.9971	86.21
18.5	183,401,177	67,725	0.0004	0.9996	85.96
19.5	149,304,623	300,713	0.0020	0.9980	85.93
20.5	145,792,639	491,879	0.0034	0.9966	85.75
21.5	144,282,642	727,701	0.0050	0.9950	85.46
22.5	127,102,179	191,995	0.0015	0.9985	85.03
23.5	83,156,580	87,380	0.0011	0.9989	84.90
24.5	82,732,301	1,253,528	0.0152	0.9848	84.82
25.5	69,231,689	752,643	0.0109	0.9891	83.53
26.5	68,490,225	7,997	0.0001	0.9999	82.62
27.5	67,837,647	235,517	0.0035	0.9965	82.61
28.5	64,324,901	254,783	0.0040	0.9960	82.33
29.5	49,730,992	210,653	0.0042	0.9958	82.00
30.5	32,327,213	60,432	0.0019	0.9981	81.65
31.5	32,266,781	196,898	0.0061	0.9939	81.50
32.5	31,763,952		0.0000	1.0000	81.00
33.5	31,763,952	643,769	0.0203	0.9797	81.00
34.5	31,120,184	14,997	0.0005	0.9995	79.36
35.5	31,105,187	39,926	0.0013	0.9987	79.32
36.5	31,065,261	6,292	0.0002	0.9998	79.22
37.5	31,023,363	107,066	0.0035	0.9965	79.20
38.5	30,905,118	69,137	0.0022	0.9978	78.93

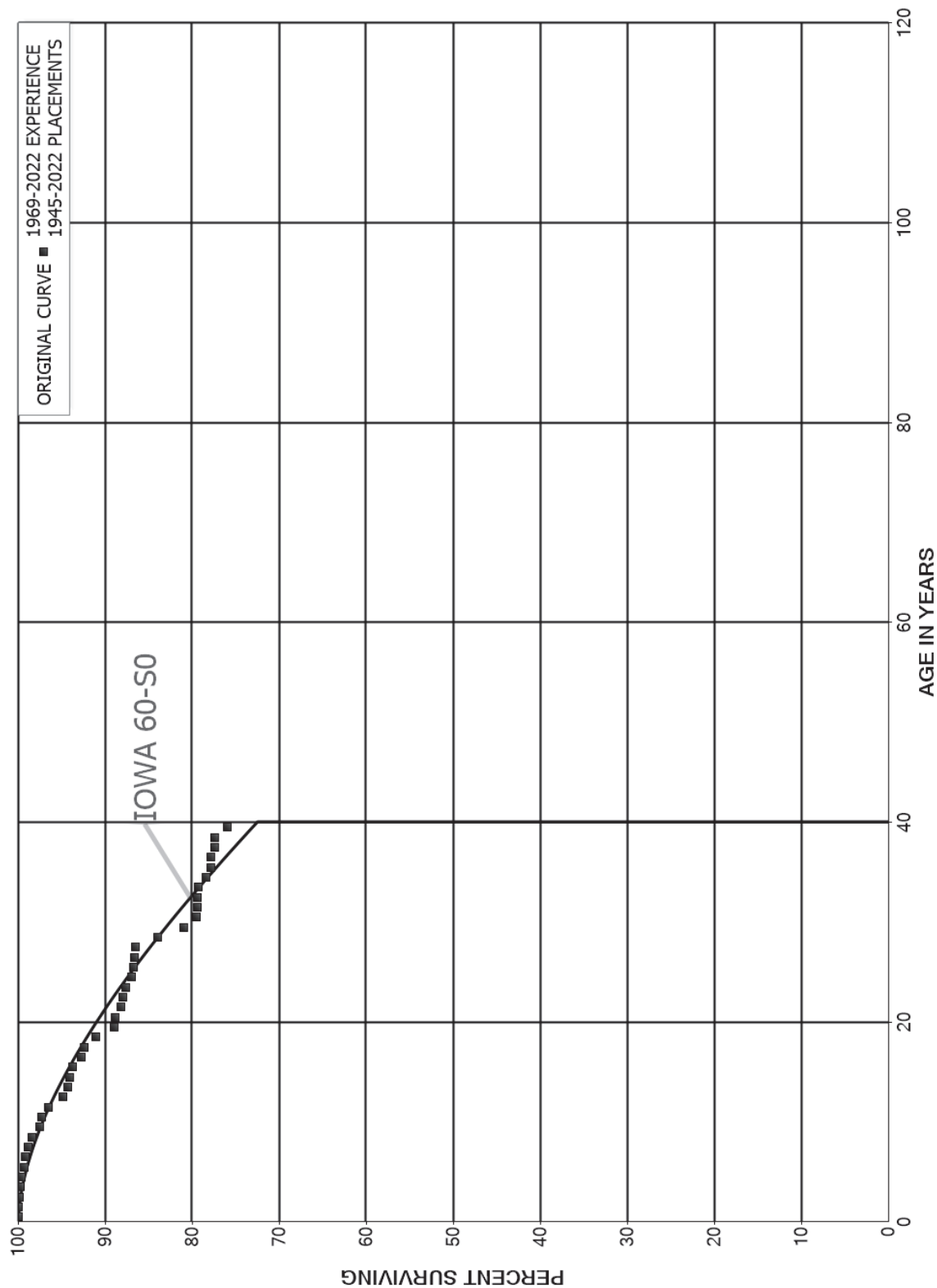
DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2022			EXPERIENCE BAND 1969-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	30,835,981	994	0.0000	1.0000	78.75	
40.5	30,834,987	1,714,010	0.0556	0.9444	78.75	
41.5	27,551,372		0.0000	1.0000	74.37	
42.5	21,703,594	481,394	0.0222	0.9778	74.37	
43.5	21,222,200		0.0000	1.0000	72.73	
44.5	21,222,200	190	0.0000	1.0000	72.73	
45.5	21,213,943		0.0000	1.0000	72.72	
46.5	20,039,837		0.0000	1.0000	72.72	
47.5	13,270,847	392,652	0.0296	0.9704	72.72	
48.5	9,972,968	3,925	0.0004	0.9996	70.57	
49.5	7,078,948		0.0000	1.0000	70.54	
50.5	701,654		0.0000	1.0000	70.54	
51.5	702,918	700,978	0.9972	0.0028	70.54	
52.5	89,164		0.0000	1.0000	0.19	
53.5	89,164		0.0000	1.0000	0.19	
54.5	89,164		0.0000	1.0000	0.19	
55.5	89,164		0.0000	1.0000	0.19	
56.5	89,164		0.0000	1.0000	0.19	
57.5	89,164		0.0000	1.0000	0.19	
58.5	89,164		0.0000	1.0000	0.19	
59.5	88,488		0.0000	1.0000	0.19	
60.5	88,488		0.0000	1.0000	0.19	
61.5	88,488		0.0000	1.0000	0.19	
62.5	88,488		0.0000	1.0000	0.19	
63.5	87,224		0.0000	1.0000	0.19	
64.5					0.19	

DUKE ENERGY FLORIDA
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-2022

EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	420,624,733		0.0000	1.0000	100.00
0.5	376,768,066	239,131	0.0006	0.9994	100.00
1.5	372,507,408	268,916	0.0007	0.9993	99.94
2.5	366,027,284	527,659	0.0014	0.9986	99.86
3.5	356,889,496	202,333	0.0006	0.9994	99.72
4.5	236,542,033	771,155	0.0033	0.9967	99.66
5.5	202,582,493	440,446	0.0022	0.9978	99.34
6.5	192,162,243	475,317	0.0025	0.9975	99.12
7.5	189,684,991	829,961	0.0044	0.9956	98.88
8.5	186,448,073	1,700,426	0.0091	0.9909	98.45
9.5	178,866,697	481,955	0.0027	0.9973	97.55
10.5	176,908,950	1,323,107	0.0075	0.9925	97.28
11.5	174,898,794	3,190,874	0.0182	0.9818	96.56
12.5	171,195,589	872,403	0.0051	0.9949	94.80
13.5	175,612,460	517,233	0.0029	0.9971	94.31
14.5	174,791,940	540,983	0.0031	0.9969	94.03
15.5	150,287,163	1,598,503	0.0106	0.9894	93.74
16.5	148,103,221	530,954	0.0036	0.9964	92.75
17.5	125,706,586	1,897,372	0.0151	0.9849	92.41
18.5	84,859,106	1,915,547	0.0226	0.9774	91.02
19.5	68,227,475	103,372	0.0015	0.9985	88.96
20.5	67,550,335	467,399	0.0069	0.9931	88.83
21.5	66,903,265	180,738	0.0027	0.9973	88.21
22.5	60,159,958	271,124	0.0045	0.9955	87.98
23.5	40,157,213	285,750	0.0071	0.9929	87.58
24.5	40,212,031	118,614	0.0029	0.9971	86.96
25.5	31,822,793	48,042	0.0015	0.9985	86.70
26.5	31,256,591	33,218	0.0011	0.9989	86.57
27.5	29,957,316	886,119	0.0296	0.9704	86.48
28.5	24,500,884	880,410	0.0359	0.9641	83.92
29.5	18,417,694	325,546	0.0177	0.9823	80.90
30.5	13,838,637	5,259	0.0004	0.9996	79.47
31.5	13,817,611	3,231	0.0002	0.9998	79.44
32.5	13,742,843	28,842	0.0021	0.9979	79.43
33.5	13,709,410	152,612	0.0111	0.9889	79.26
34.5	13,529,405	94,096	0.0070	0.9930	78.38
35.5	13,411,919		0.0000	1.0000	77.83
36.5	13,411,919	68,776	0.0051	0.9949	77.83
37.5	13,327,916	12,413	0.0009	0.9991	77.43
38.5	13,286,452	242,905	0.0183	0.9817	77.36

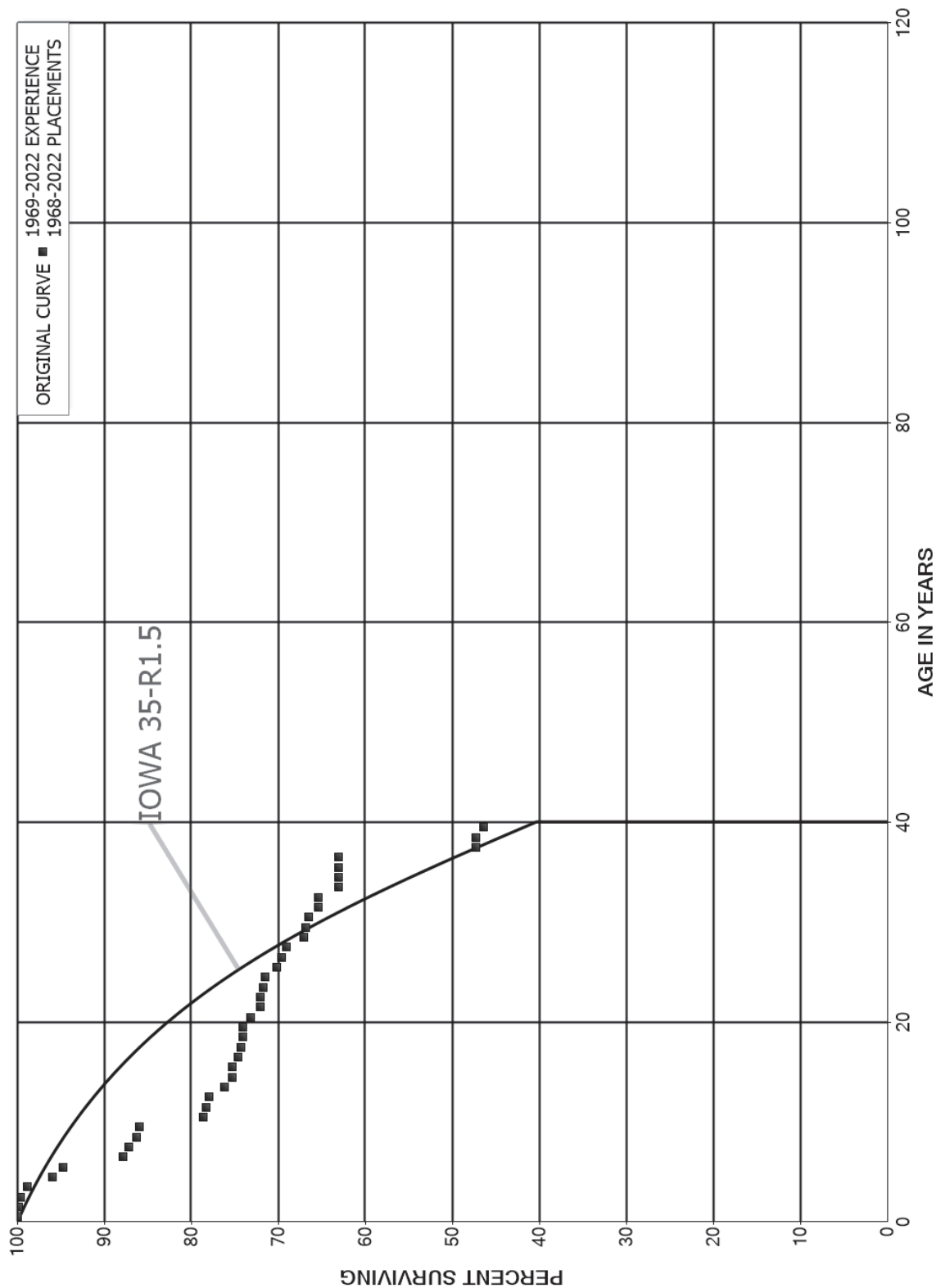
DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-2022			EXPERIENCE BAND 1969-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,999,742	64,860	0.0050	0.9950	75.95
40.5	12,934,882	448,403	0.0347	0.9653	75.57
41.5	12,123,072	276,090	0.0228	0.9772	72.95
42.5	10,161,546	6,047	0.0006	0.9994	71.29
43.5	10,146,306	6,168	0.0006	0.9994	71.24
44.5	10,085,136	482,060	0.0478	0.9522	71.20
45.5	9,554,432	58,053	0.0061	0.9939	67.80
46.5	8,996,463	3,090	0.0003	0.9997	67.38
47.5	4,860,582	16,271	0.0033	0.9967	67.36
48.5	3,439,081	988	0.0003	0.9997	67.14
49.5	2,592,197		0.0000	1.0000	67.12
50.5	463,524	3,211	0.0069	0.9931	67.12
51.5	460,313	436,997	0.9493	0.0507	66.65
52.5	23,316		0.0000	1.0000	3.38
53.5	23,316		0.0000	1.0000	3.38
54.5	23,316		0.0000	1.0000	3.38
55.5	23,316		0.0000	1.0000	3.38
56.5	23,316	2,020	0.0866	0.9134	3.38
57.5	21,296		0.0000	1.0000	3.08
58.5	21,296		0.0000	1.0000	3.08
59.5	9,677		0.0000	1.0000	3.08
60.5	8,581		0.0000	1.0000	3.08
61.5	8,581		0.0000	1.0000	3.08
62.5	8,581	5,124	0.5971	0.4029	3.08
63.5	3,457		0.0000	1.0000	1.24
64.5	3,161		0.0000	1.0000	1.24
65.5	3,161		0.0000	1.0000	1.24
66.5	3,161		0.0000	1.0000	1.24
67.5	3,161		0.0000	1.0000	1.24
68.5	3,161		0.0000	1.0000	1.24
69.5					1.24

DUKE ENERGY FLORIDA
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2022

EXPERIENCE BAND 1969-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,375,126	18,572	0.0005	0.9995	100.00
0.5	30,360,731	21,360	0.0007	0.9993	99.95
1.5	27,567,901	63,563	0.0023	0.9977	99.88
2.5	24,820,389	214,810	0.0087	0.9913	99.65
3.5	20,651,455	586,951	0.0284	0.9716	98.79
4.5	14,723,441	199,234	0.0135	0.9865	95.98
5.5	13,183,246	946,867	0.0718	0.9282	94.68
6.5	11,234,385	88,149	0.0078	0.9922	87.88
7.5	10,144,199	102,152	0.0101	0.9899	87.19
8.5	9,108,494	41,670	0.0046	0.9954	86.31
9.5	9,425,198	804,111	0.0853	0.9147	85.92
10.5	22,614,525	94,535	0.0042	0.9958	78.59
11.5	22,138,642	92,849	0.0042	0.9958	78.26
12.5	28,403,395	622,938	0.0219	0.9781	77.93
13.5	17,787,116	206,814	0.0116	0.9884	76.22
14.5	18,297,771	18,987	0.0010	0.9990	75.34
15.5	10,834,645	100,177	0.0092	0.9908	75.26
16.5	12,094,979	45,573	0.0038	0.9962	74.56
17.5	10,253,840	28,609	0.0028	0.9972	74.28
18.5	5,189,574	2,553	0.0005	0.9995	74.07
19.5	2,995,331	33,457	0.0112	0.9888	74.04
20.5	5,451,920	84,744	0.0155	0.9845	73.21
21.5	5,025,474	3,112	0.0006	0.9994	72.07
22.5	5,214,934	21,176	0.0041	0.9959	72.03
23.5	1,002,957	2,848	0.0028	0.9972	71.74
24.5	926,565	16,985	0.0183	0.9817	71.53
25.5	990,170	9,039	0.0091	0.9909	70.22
26.5	1,183,070	8,459	0.0072	0.9928	69.58
27.5	1,203,061	35,002	0.0291	0.9709	69.08
28.5	331,171	1,218	0.0037	0.9963	67.07
29.5	155,591	706	0.0045	0.9955	66.83
30.5	137,813	2,223	0.0161	0.9839	66.52
31.5	128,267		0.0000	1.0000	65.45
32.5	70,932	2,579	0.0364	0.9636	65.45
33.5	52,509		0.0000	1.0000	63.07
34.5	34,071		0.0000	1.0000	63.07
35.5	31,685		0.0000	1.0000	63.07
36.5	12,390	3,111	0.2511	0.7489	63.07
37.5	33,007		0.0000	1.0000	47.23
38.5	54,902	961	0.0175	0.9825	47.23

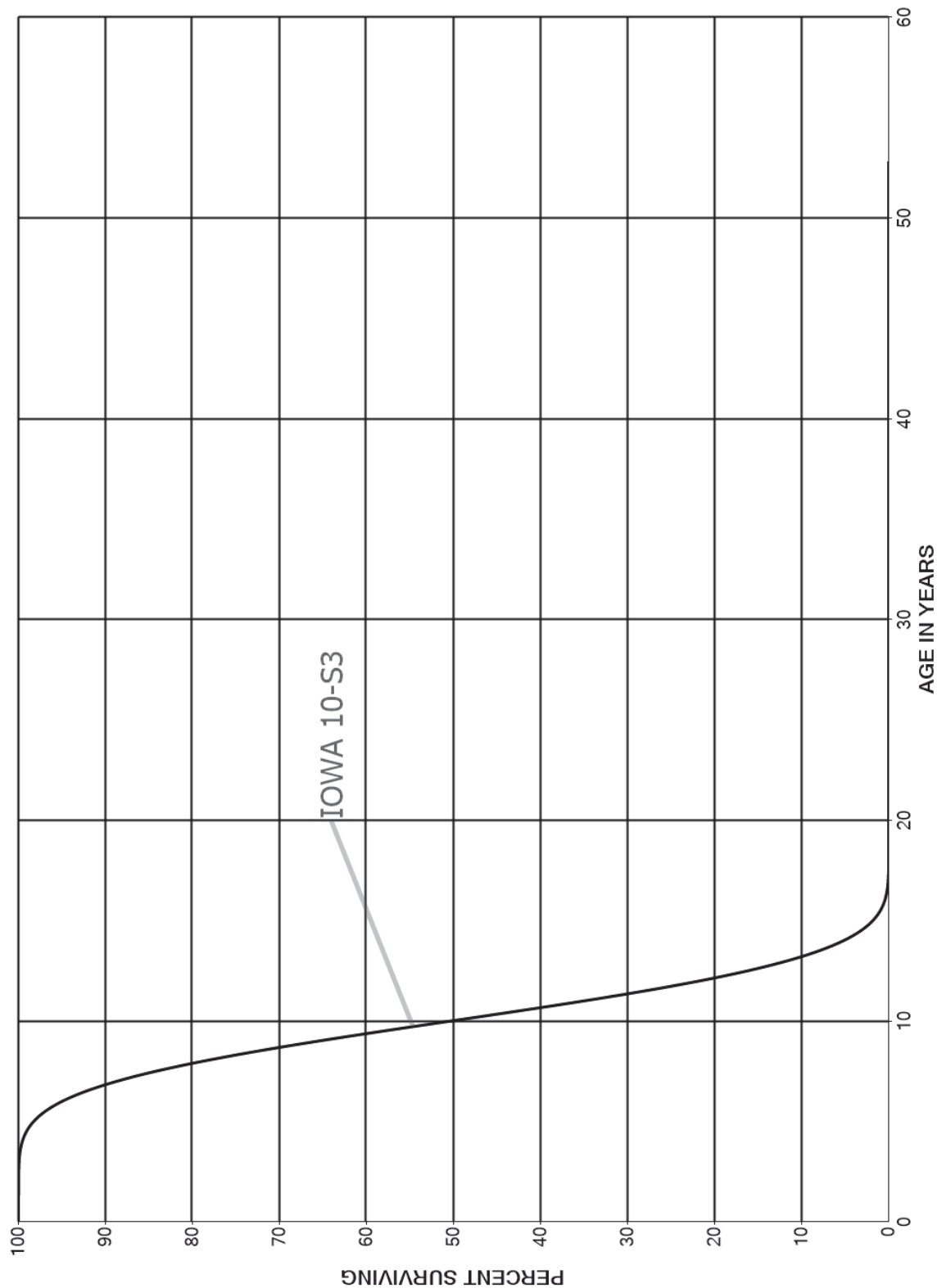
DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

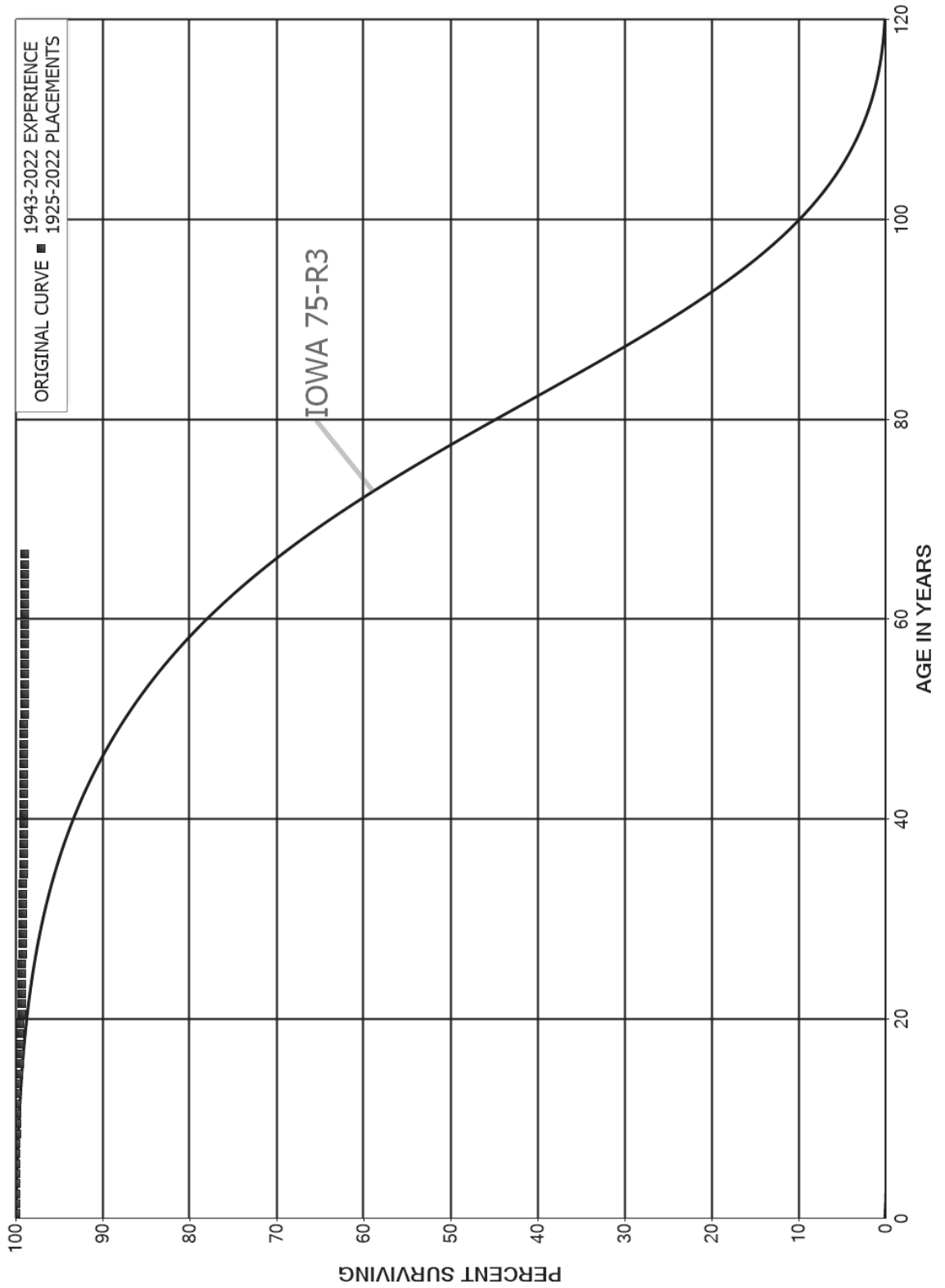
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2022			EXPERIENCE BAND 1969-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,107	1,047	0.0169	0.9831	46.41
40.5	92,729		0.0000	1.0000	45.62
41.5	91,865	4,264	0.0464	0.9536	45.62
42.5	87,655		0.0000	1.0000	43.51
43.5	50,220	44,030	0.8767	0.1233	43.51
44.5	239,504		0.0000	1.0000	5.36
45.5	239,663		0.0000	1.0000	5.36
46.5	234,323	193	0.0008	0.9992	5.36
47.5	33,355	3,216	0.0964	0.9036	5.36
48.5	14,865		0.0000	1.0000	4.84
49.5	4,201	86	0.0205	0.9795	4.84
50.5	7,428	479	0.0645	0.9355	4.74
51.5	12,207	5,839	0.4783	0.5217	4.44
52.5	3,933		0.0000	1.0000	2.31
53.5					2.31

DUKE ENERGY FLORIDA
ACCOUNT 348 BATTERY STORAGE
SMOOTH SURVIVOR CURVE



DUKE ENERGY FLORIDA
 ACCOUNT 350.01 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,478,723	986	0.0000	1.0000	100.00
0.5	141,157,529	4,986	0.0000	1.0000	100.00
1.5	60,129,897	5,220	0.0001	0.9999	100.00
2.5	57,607,014	3,333	0.0001	0.9999	99.99
3.5	56,252,628	7,413	0.0001	0.9999	99.98
4.5	55,062,241	17,737	0.0003	0.9997	99.97
5.5	55,269,748	11,190	0.0002	0.9998	99.94
6.5	53,921,889	12,081	0.0002	0.9998	99.92
7.5	53,909,808	5,025	0.0001	0.9999	99.89
8.5	53,418,050	10,766	0.0002	0.9998	99.88
9.5	52,607,013	2,802	0.0001	0.9999	99.86
10.5	52,540,159	8,897	0.0002	0.9998	99.86
11.5	49,438,916	8,272	0.0002	0.9998	99.84
12.5	49,430,644	5,909	0.0001	0.9999	99.82
13.5	48,969,874	121,646	0.0025	0.9975	99.81
14.5	48,152,679	26,249	0.0005	0.9995	99.57
15.5	48,149,862	6,741	0.0001	0.9999	99.51
16.5	47,491,260	47	0.0000	1.0000	99.50
17.5	47,234,885	12,732	0.0003	0.9997	99.50
18.5	35,454,055	4,947	0.0001	0.9999	99.47
19.5	35,249,108	50,613	0.0014	0.9986	99.46
20.5	35,198,495	36	0.0000	1.0000	99.31
21.5	35,198,459	13,623	0.0004	0.9996	99.31
22.5	34,842,434	1	0.0000	1.0000	99.27
23.5	34,842,433	10,891	0.0003	0.9997	99.27
24.5	34,341,878	1,959	0.0001	0.9999	99.24
25.5	34,206,730	9,422	0.0003	0.9997	99.24
26.5	33,358,729		0.0000	1.0000	99.21
27.5	30,057,842	4,076	0.0001	0.9999	99.21
28.5	28,912,714	292	0.0000	1.0000	99.20
29.5	27,526,537	8,891	0.0003	0.9997	99.20
30.5	25,025,820	456	0.0000	1.0000	99.16
31.5	24,848,853	7,242	0.0003	0.9997	99.16
32.5	24,270,290	1,623	0.0001	0.9999	99.13
33.5	23,335,343	3,373	0.0001	0.9999	99.13
34.5	20,794,774	447	0.0000	1.0000	99.11
35.5	20,326,940	6,213	0.0003	0.9997	99.11
36.5	19,797,781	1,703	0.0001	0.9999	99.08
37.5	19,456,466	1,289	0.0001	0.9999	99.07
38.5	16,261,606		0.0000	1.0000	99.07

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,471,979		0.0000	1.0000	99.07
40.5	15,210,688	1,075	0.0001	0.9999	99.07
41.5	14,722,800		0.0000	1.0000	99.06
42.5	14,411,047		0.0000	1.0000	99.06
43.5	14,061,015		0.0000	1.0000	99.06
44.5	14,012,224		0.0000	1.0000	99.06
45.5	13,683,159	977	0.0001	0.9999	99.06
46.5	13,303,430		0.0000	1.0000	99.05
47.5	13,207,678		0.0000	1.0000	99.05
48.5	11,737,458	585	0.0000	1.0000	99.05
49.5	10,955,113	5,637	0.0005	0.9995	99.05
50.5	10,524,777	1,260	0.0001	0.9999	99.00
51.5	10,041,886		0.0000	1.0000	98.98
52.5	9,772,851		0.0000	1.0000	98.98
53.5	9,350,169	282	0.0000	1.0000	98.98
54.5	9,037,068		0.0000	1.0000	98.98
55.5	7,259,941		0.0000	1.0000	98.98
56.5	6,409,605		0.0000	1.0000	98.98
57.5	6,378,910		0.0000	1.0000	98.98
58.5	5,783,969		0.0000	1.0000	98.98
59.5	4,722,670		0.0000	1.0000	98.98
60.5	3,663,226		0.0000	1.0000	98.98
61.5	3,522,613	240	0.0001	0.9999	98.98
62.5	3,302,411		0.0000	1.0000	98.97
63.5	3,113,899		0.0000	1.0000	98.97
64.5	2,738,750		0.0000	1.0000	98.97
65.5	2,633,043	589	0.0002	0.9998	98.97
66.5	2,207,158		0.0000	1.0000	98.95
67.5	2,017,170		0.0000	1.0000	98.95
68.5	1,938,819		0.0000	1.0000	98.95
69.5	1,394,509		0.0000	1.0000	98.95
70.5	1,280,396		0.0000	1.0000	98.95
71.5	1,188,793		0.0000	1.0000	98.95
72.5	1,049,861		0.0000	1.0000	98.95
73.5	988,375		0.0000	1.0000	98.95
74.5	898,762		0.0000	1.0000	98.95
75.5	842,011		0.0000	1.0000	98.95
76.5	824,420		0.0000	1.0000	98.95
77.5	799,837		0.0000	1.0000	98.95
78.5	645,705		0.0000	1.0000	98.95

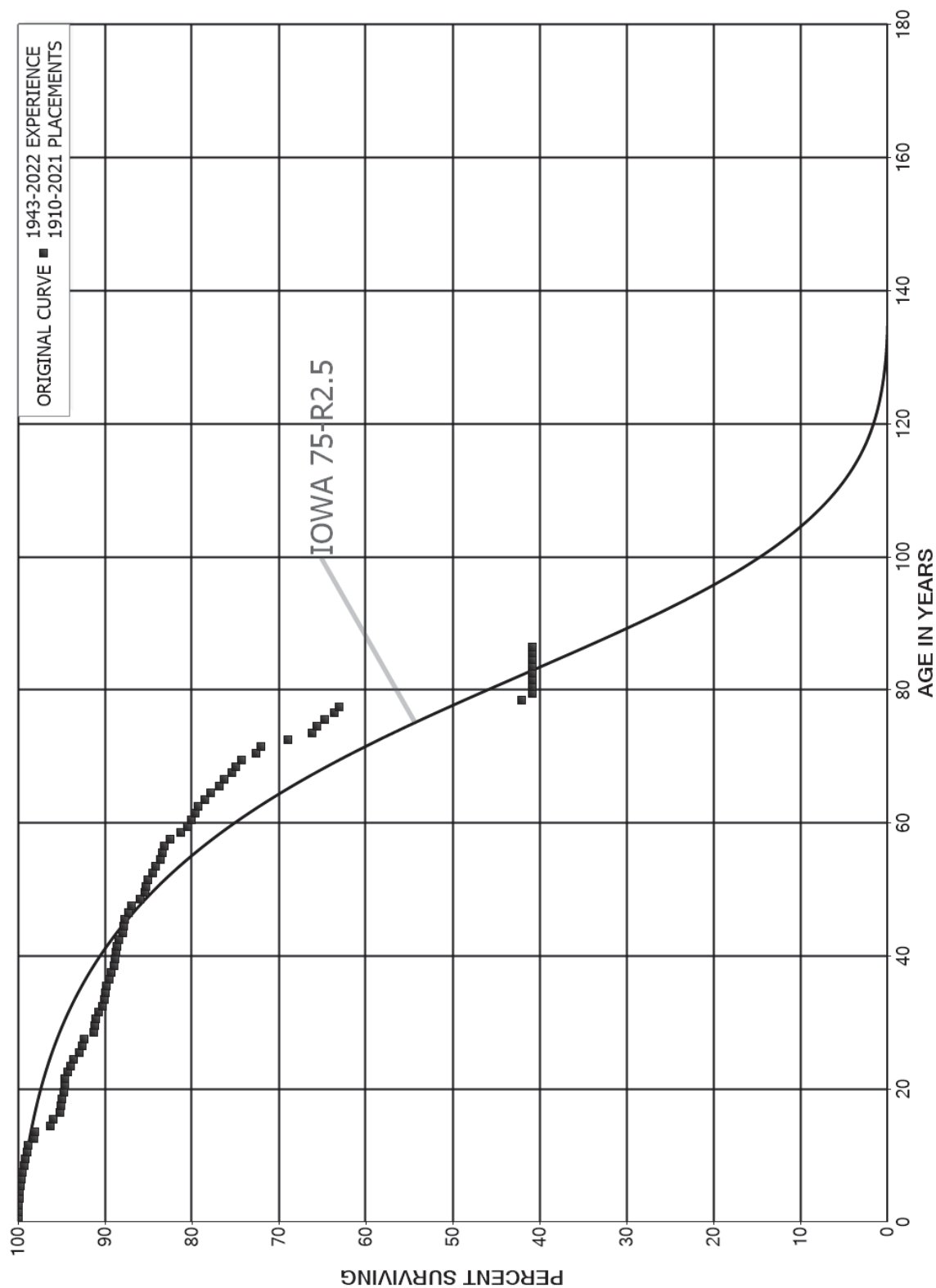
DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	639,385		0.0000	1.0000	98.95	
80.5	607,582	52	0.0001	0.9999	98.95	
81.5	607,450		0.0000	1.0000	98.94	
82.5	587,245		0.0000	1.0000	98.94	
83.5	587,151		0.0000	1.0000	98.94	
84.5	587,151		0.0000	1.0000	98.94	
85.5	372,796		0.0000	1.0000	98.94	
86.5	369,109		0.0000	1.0000	98.94	
87.5	369,109		0.0000	1.0000	98.94	
88.5	369,109		0.0000	1.0000	98.94	
89.5	369,109		0.0000	1.0000	98.94	
90.5	369,109		0.0000	1.0000	98.94	
91.5	367,792		0.0000	1.0000	98.94	
92.5	367,792		0.0000	1.0000	98.94	
93.5	345,163		0.0000	1.0000	98.94	
94.5	140,155		0.0000	1.0000	98.94	
95.5	116,723		0.0000	1.0000	98.94	
96.5	116,723		0.0000	1.0000	98.94	
97.5					98.94	

DUKE ENERGY FLORIDA
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,275,178	31,529	0.0003	0.9997	100.00
0.5	103,542,446	15,347	0.0001	0.9999	99.97
1.5	59,459,408	13,755	0.0002	0.9998	99.95
2.5	52,243,801	39,086	0.0007	0.9993	99.93
3.5	52,021,957	15,085	0.0003	0.9997	99.86
4.5	34,127,735	49,812	0.0015	0.9985	99.83
5.5	33,679,280	23,661	0.0007	0.9993	99.68
6.5	29,510,330	42,663	0.0014	0.9986	99.61
7.5	28,262,449	54,905	0.0019	0.9981	99.47
8.5	27,877,674	35,622	0.0013	0.9987	99.27
9.5	26,850,761	45,853	0.0017	0.9983	99.15
10.5	25,489,111	27,202	0.0011	0.9989	98.98
11.5	24,682,681	170,114	0.0069	0.9931	98.87
12.5	24,381,534	20,394	0.0008	0.9992	98.19
13.5	24,038,289	450,208	0.0187	0.9813	98.11
14.5	23,319,502	90,260	0.0039	0.9961	96.27
15.5	23,046,686	175,773	0.0076	0.9924	95.90
16.5	22,441,432	27,424	0.0012	0.9988	95.17
17.5	18,687,485	28,056	0.0015	0.9985	95.05
18.5	18,244,205	44,491	0.0024	0.9976	94.91
19.5	17,628,092	4,893	0.0003	0.9997	94.68
20.5	17,046,459	15,255	0.0009	0.9991	94.65
21.5	16,859,852	56,775	0.0034	0.9966	94.57
22.5	16,712,241	53,287	0.0032	0.9968	94.25
23.5	16,594,261	55,385	0.0033	0.9967	93.95
24.5	16,205,205	116,877	0.0072	0.9928	93.63
25.5	15,827,951	57,084	0.0036	0.9964	92.96
26.5	15,632,306	32,071	0.0021	0.9979	92.62
27.5	14,438,436	177,877	0.0123	0.9877	92.43
28.5	14,168,581	24,349	0.0017	0.9983	91.29
29.5	13,077,783	11,348	0.0009	0.9991	91.14
30.5	12,368,346	41,854	0.0034	0.9966	91.06
31.5	12,296,622	66,992	0.0054	0.9946	90.75
32.5	12,080,838	18,533	0.0015	0.9985	90.26
33.5	11,683,525	19,581	0.0017	0.9983	90.12
34.5	10,922,781	12,971	0.0012	0.9988	89.97
35.5	10,836,263	40,841	0.0038	0.9962	89.86
36.5	10,762,838	31,752	0.0030	0.9970	89.52
37.5	9,639,957	27,644	0.0029	0.9971	89.26
38.5	8,447,569	11,370	0.0013	0.9987	89.00

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,131,909	17,579	0.0022	0.9978	88.88
40.5	7,660,239	10,356	0.0014	0.9986	88.69
41.5	7,306,573	16,345	0.0022	0.9978	88.57
42.5	7,109,410	31,065	0.0044	0.9956	88.37
43.5	6,917,733	13,779	0.0020	0.9980	87.98
44.5	5,795,175	9,078	0.0016	0.9984	87.81
45.5	5,509,654	24,045	0.0044	0.9956	87.67
46.5	5,386,972	21,456	0.0040	0.9960	87.29
47.5	4,487,580	53,502	0.0119	0.9881	86.94
48.5	4,656,219	29,500	0.0063	0.9937	85.91
49.5	3,303,124	2,565	0.0008	0.9992	85.36
50.5	3,241,365	8,904	0.0027	0.9973	85.29
51.5	3,194,767	19,369	0.0061	0.9939	85.06
52.5	3,026,931	13,182	0.0044	0.9956	84.54
53.5	2,991,690	19,583	0.0065	0.9935	84.18
54.5	2,743,044	7,021	0.0026	0.9974	83.63
55.5	2,358,919	7,855	0.0033	0.9967	83.41
56.5	2,243,443	17,839	0.0080	0.9920	83.13
57.5	2,167,753	31,739	0.0146	0.9854	82.47
58.5	1,960,447	18,688	0.0095	0.9905	81.27
59.5	1,436,781	7,031	0.0049	0.9951	80.49
60.5	1,137,214	7,149	0.0063	0.9937	80.10
61.5	1,062,192	3,872	0.0036	0.9964	79.59
62.5	967,735	9,671	0.0100	0.9900	79.30
63.5	938,272	8,060	0.0086	0.9914	78.51
64.5	829,240	10,224	0.0123	0.9877	77.84
65.5	743,305	6,091	0.0082	0.9918	76.88
66.5	628,747	7,469	0.0119	0.9881	76.25
67.5	576,074	3,067	0.0053	0.9947	75.34
68.5	533,814	4,740	0.0089	0.9911	74.94
69.5	503,632	11,019	0.0219	0.9781	74.27
70.5	459,201	3,848	0.0084	0.9916	72.65
71.5	388,636	16,658	0.0429	0.9571	72.04
72.5	379,089	15,293	0.0403	0.9597	68.95
73.5	239,832	1,890	0.0079	0.9921	66.17
74.5	160,919	2,202	0.0137	0.9863	65.65
75.5	148,351	2,508	0.0169	0.9831	64.75
76.5	133,125	1,277	0.0096	0.9904	63.66
77.5	114,918	38,291	0.3332	0.6668	63.05
78.5	67,928	1,969	0.0290	0.9710	42.04

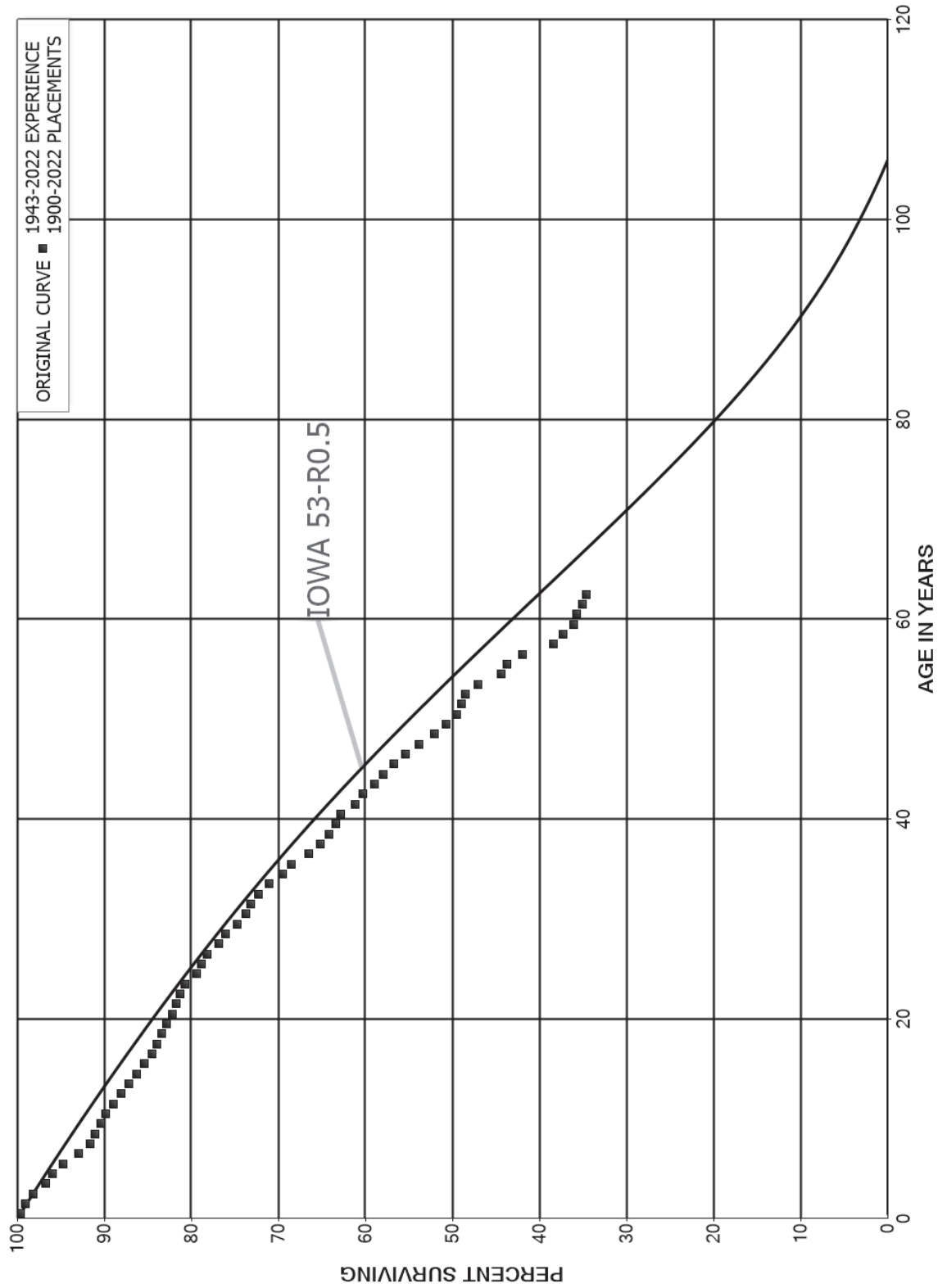
DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	55,885	5	0.0001	0.9999	40.82	
80.5	52,285	21	0.0004	0.9996	40.82	
81.5	52,263		0.0000	1.0000	40.80	
82.5	52,143		0.0000	1.0000	40.80	
83.5	52,143		0.0000	1.0000	40.80	
84.5	52,143		0.0000	1.0000	40.80	
85.5	52,143		0.0000	1.0000	40.80	
86.5	52,143		0.0000	1.0000	40.80	
87.5	52,143		0.0000	1.0000	40.80	
88.5	52,143		0.0000	1.0000	40.80	
89.5	52,143	212	0.0041	0.9959	40.80	
90.5	51,931	925	0.0178	0.9822	40.63	
91.5	51,006	4,312	0.0845	0.9155	39.91	
92.5	46,695	6,791	0.1454	0.8546	36.54	
93.5	28,488	5,173	0.1816	0.8184	31.22	
94.5	15,196		0.0000	1.0000	25.55	
95.5	7,239		0.0000	1.0000	25.55	
96.5	7,239		0.0000	1.0000	25.55	
97.5	7,239		0.0000	1.0000	25.55	
98.5	7,239	7,239	1.0000		25.55	
99.5						

DUKE ENERGY FLORIDA
 ACCOUNT 353 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,149,852,463	9,258,442	0.0043	0.9957	100.00
0.5	1,993,382,946	9,156,658	0.0046	0.9954	99.57
1.5	1,693,781,804	15,482,137	0.0091	0.9909	99.11
2.5	1,508,565,567	22,259,912	0.0148	0.9852	98.21
3.5	1,298,376,538	10,440,571	0.0080	0.9920	96.76
4.5	1,196,336,613	15,044,212	0.0126	0.9874	95.98
5.5	1,027,570,989	19,581,839	0.0191	0.9809	94.77
6.5	934,012,846	13,370,199	0.0143	0.9857	92.97
7.5	871,893,518	5,812,238	0.0067	0.9933	91.64
8.5	827,043,477	5,304,178	0.0064	0.9936	91.02
9.5	752,647,812	5,373,539	0.0071	0.9929	90.44
10.5	689,416,008	6,809,449	0.0099	0.9901	89.79
11.5	650,377,890	6,029,930	0.0093	0.9907	88.91
12.5	598,312,938	6,012,127	0.0100	0.9900	88.08
13.5	547,634,560	5,613,037	0.0102	0.9898	87.20
14.5	451,098,366	4,719,579	0.0105	0.9895	86.30
15.5	423,001,305	4,457,294	0.0105	0.9895	85.40
16.5	395,618,102	2,747,572	0.0069	0.9931	84.50
17.5	380,312,557	2,519,508	0.0066	0.9934	83.91
18.5	364,198,796	2,247,481	0.0062	0.9938	83.36
19.5	352,659,358	2,627,310	0.0074	0.9926	82.84
20.5	335,872,076	1,859,200	0.0055	0.9945	82.23
21.5	329,051,984	1,795,932	0.0055	0.9945	81.77
22.5	311,499,950	2,171,292	0.0070	0.9930	81.33
23.5	300,696,543	5,022,959	0.0167	0.9833	80.76
24.5	285,685,500	1,889,497	0.0066	0.9934	79.41
25.5	282,558,537	2,719,750	0.0096	0.9904	78.88
26.5	274,545,669	4,635,404	0.0169	0.9831	78.13
27.5	247,236,671	2,462,470	0.0100	0.9900	76.81
28.5	236,982,763	3,976,733	0.0168	0.9832	76.04
29.5	216,235,250	2,876,455	0.0133	0.9867	74.77
30.5	195,684,769	1,659,511	0.0085	0.9915	73.77
31.5	191,277,814	2,221,286	0.0116	0.9884	73.15
32.5	181,881,662	3,031,168	0.0167	0.9833	72.30
33.5	171,196,861	3,779,101	0.0221	0.9779	71.09
34.5	159,358,405	2,289,280	0.0144	0.9856	69.52
35.5	154,346,372	4,441,905	0.0288	0.9712	68.52
36.5	144,710,404	2,907,865	0.0201	0.9799	66.55
37.5	138,871,244	2,104,711	0.0152	0.9848	65.21
38.5	113,929,780	1,433,389	0.0126	0.9874	64.23

DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	107,687,930	952,155	0.0088	0.9912	63.42
40.5	102,122,881	2,688,251	0.0263	0.9737	62.86
41.5	92,917,821	1,354,500	0.0146	0.9854	61.20
42.5	84,085,602	1,868,096	0.0222	0.9778	60.31
43.5	80,349,518	1,462,147	0.0182	0.9818	58.97
44.5	73,555,508	1,466,472	0.0199	0.9801	57.90
45.5	68,194,047	1,638,210	0.0240	0.9760	56.74
46.5	64,308,336	1,800,259	0.0280	0.9720	55.38
47.5	53,294,244	1,788,371	0.0336	0.9664	53.83
48.5	45,884,745	1,191,992	0.0260	0.9740	52.02
49.5	39,525,916	947,853	0.0240	0.9760	50.67
50.5	37,689,963	389,028	0.0103	0.9897	49.46
51.5	35,671,428	292,585	0.0082	0.9918	48.95
52.5	34,143,364	1,022,165	0.0299	0.9701	48.54
53.5	32,880,942	1,902,196	0.0579	0.9421	47.09
54.5	29,708,125	438,010	0.0147	0.9853	44.37
55.5	28,344,434	1,163,158	0.0410	0.9590	43.71
56.5	25,985,317	2,183,974	0.0840	0.9160	41.92
57.5	23,838,786	666,124	0.0279	0.9721	38.40
58.5	22,646,381	751,978	0.0332	0.9668	37.32
59.5	19,772,861	201,287	0.0102	0.9898	36.08
60.5	18,449,577	318,951	0.0173	0.9827	35.72
61.5	17,274,376	230,578	0.0133	0.9867	35.10
62.5	16,665,031	381,071	0.0229	0.9771	34.63
63.5	15,957,168	297,758	0.0187	0.9813	33.84
64.5	14,549,994	467,575	0.0321	0.9679	33.21
65.5	13,623,242	299,748	0.0220	0.9780	32.14
66.5	12,800,184	395,364	0.0309	0.9691	31.43
67.5	11,812,049	858,520	0.0727	0.9273	30.46
68.5	10,263,721	538,760	0.0525	0.9475	28.25
69.5	8,970,976	916,500	0.1022	0.8978	26.76
70.5	7,653,299	384,234	0.0502	0.9498	24.03
71.5	7,277,515	300,142	0.0412	0.9588	22.82
72.5	7,039,394	932,684	0.1325	0.8675	21.88
73.5	6,047,842	1,768,084	0.2923	0.7077	18.98
74.5	4,234,031	1,048,026	0.2475	0.7525	13.43
75.5	3,183,345	573,026	0.1800	0.8200	10.11
76.5	2,615,678	1,128,195	0.4313	0.5687	8.29
77.5	1,486,442	255,438	0.1718	0.8282	4.71
78.5	1,231,931	240,011	0.1948	0.8052	3.90

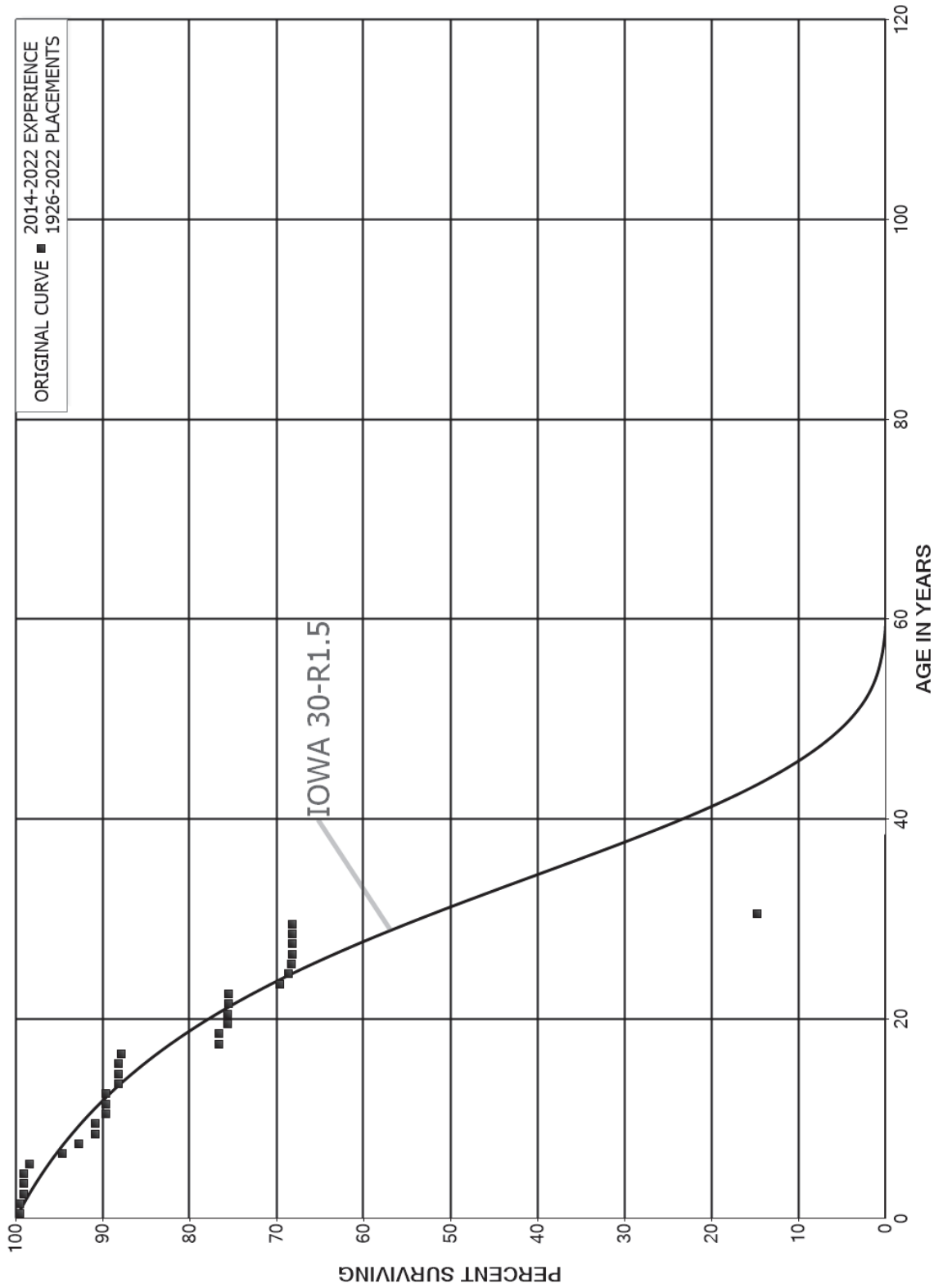
DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	906,753	28,580	0.0315	0.9685	3.14	
80.5	878,173	28,696	0.0327	0.9673	3.04	
81.5	849,477	14,831	0.0175	0.9825	2.94	
82.5	834,646	7,789	0.0093	0.9907	2.89	
83.5	826,857	23,957	0.0290	0.9710	2.87	
84.5	802,900	5,984	0.0075	0.9925	2.78	
85.5	796,916	5,208	0.0065	0.9935	2.76	
86.5	791,708	40,928	0.0517	0.9483	2.74	
87.5	750,780		0.0000	1.0000	2.60	
88.5	750,780	163,003	0.2171	0.7829	2.60	
89.5	544,445	44,164	0.0811	0.9189	2.04	
90.5	500,281	116,636	0.2331	0.7669	1.87	
91.5	383,645	77,326	0.2016	0.7984	1.44	
92.5	301,850	284,745	0.9433	0.0567	1.15	
93.5	29,293	15,468	0.5280	0.4720	0.06	
94.5	14,007	13,887	0.9914	0.0086	0.03	
95.5	121		0.0000	1.0000	0.00	
96.5	121		0.0000	1.0000	0.00	
97.5	121		0.0000	1.0000	0.00	
98.5	121		0.0000	1.0000	0.00	
99.5	121		0.0000	1.0000	0.00	
100.5	121		0.0000	1.0000	0.00	
101.5	121		0.0000	1.0000	0.00	
102.5	121		0.0000	1.0000	0.00	
103.5	121		0.0000	1.0000	0.00	
104.5	121		0.0000	1.0000	0.00	
105.5	121		0.0000	1.0000	0.00	
106.5	121		0.0000	1.0000	0.00	
107.5	121	7	0.0600	0.9400	0.00	
108.5	113	112	0.9860	0.0140	0.00	
109.5	2		0.0000	1.0000	0.00	
110.5	2		0.0000	1.0000	0.00	
111.5	2		0.0000	1.0000	0.00	
112.5	2		0.0000	1.0000	0.00	
113.5	2		0.0000	1.0000	0.00	
114.5	2		0.0000	1.0000	0.00	
115.5	2		0.0000	1.0000	0.00	
116.5	2		0.0000	1.0000	0.00	
117.5	2		0.0000	1.0000	0.00	
118.5	2	2	1.0000		0.00	
119.5						

DUKE ENERGY FLORIDA
 ACCOUNTS 353.01 AND 353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNTS 353.01 AND 353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 2014-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,694,650	235,596	0.0050	0.9950	100.00
0.5	38,214,935		0.0000	1.0000	99.50
1.5	40,743,067	170,411	0.0042	0.9958	99.50
2.5	40,729,922		0.0000	1.0000	99.08
3.5	40,645,333		0.0000	1.0000	99.08
4.5	28,877,769	209,424	0.0073	0.9927	99.08
5.5	27,535,538	1,046,501	0.0380	0.9620	98.36
6.5	30,744,128	629,110	0.0205	0.9795	94.62
7.5	28,953,381	583,553	0.0202	0.9798	92.69
8.5	25,957,160		0.0000	1.0000	90.82
9.5	22,249,389	300,044	0.0135	0.9865	90.82
10.5	22,646,615		0.0000	1.0000	89.59
11.5	22,334,341	3,351	0.0002	0.9998	89.59
12.5	28,708,693	445,879	0.0155	0.9845	89.58
13.5	24,811,710		0.0000	1.0000	88.19
14.5	27,848,398	1,079	0.0000	1.0000	88.19
15.5	23,805,659	83,982	0.0035	0.9965	88.19
16.5	30,949,058	3,957,789	0.1279	0.8721	87.87
17.5	22,738,585		0.0000	1.0000	76.64
18.5	20,995,516	293,695	0.0140	0.9860	76.64
19.5	13,035,923		0.0000	1.0000	75.56
20.5	12,768,886	11,682	0.0009	0.9991	75.56
21.5	12,795,442		0.0000	1.0000	75.50
22.5	17,029,863	1,335,698	0.0784	0.9216	75.50
23.5	14,790,557	203,943	0.0138	0.9862	69.57
24.5	11,292,726	45,831	0.0041	0.9959	68.61
25.5	8,032,204	19,491	0.0024	0.9976	68.34
26.5	6,848,416		0.0000	1.0000	68.17
27.5	6,848,416		0.0000	1.0000	68.17
28.5	6,331,610		0.0000	1.0000	68.17
29.5	3,332,141	2,614,335	0.7846	0.2154	68.17
30.5	146,341		0.0000	1.0000	14.69
31.5	905,787	190,727	0.2106	0.7894	14.69
32.5	2,488,549	15,319	0.0062	0.9938	11.59
33.5	2,473,230	1,499,332	0.6062	0.3938	11.52
34.5	2,556,065	7,597	0.0030	0.9970	4.54
35.5	2,548,468		0.0000	1.0000	4.52
36.5	2,532,487		0.0000	1.0000	4.52
37.5	2,532,487		0.0000	1.0000	4.52
38.5	2,532,487		0.0000	1.0000	4.52

DUKE ENERGY FLORIDA

ACCOUNTS 353.01 AND 353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 2014-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,532,487		0.0000	1.0000	4.52
40.5	2,043,303	306	0.0001	0.9999	4.52
41.5	1,773,099		0.0000	1.0000	4.52
42.5	2,469,365	1,988	0.0008	0.9992	4.52
43.5	2,653,253		0.0000	1.0000	4.52
44.5	2,653,253	6,266	0.0024	0.9976	4.52
45.5	3,007,410	547,370	0.1820	0.8180	4.51
46.5	3,280,393		0.0000	1.0000	3.69
47.5	2,187,122	276,955	0.1266	0.8734	3.69
48.5	1,779,501	654,854	0.3680	0.6320	3.22
49.5	623,582	82,083	0.1316	0.8684	2.04
50.5	355,624	66,338	0.1865	0.8135	1.77
51.5	289,286		0.0000	1.0000	1.44
52.5	289,286	158,609	0.5483	0.4517	1.44
53.5					0.65
54.5					
55.5					
56.5					
57.5					
58.5	4,188		0.0000		
59.5	4,188	213,528	50.9856		
60.5	4,188		0.0000		
61.5	4,188	143,817	34.3403		
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
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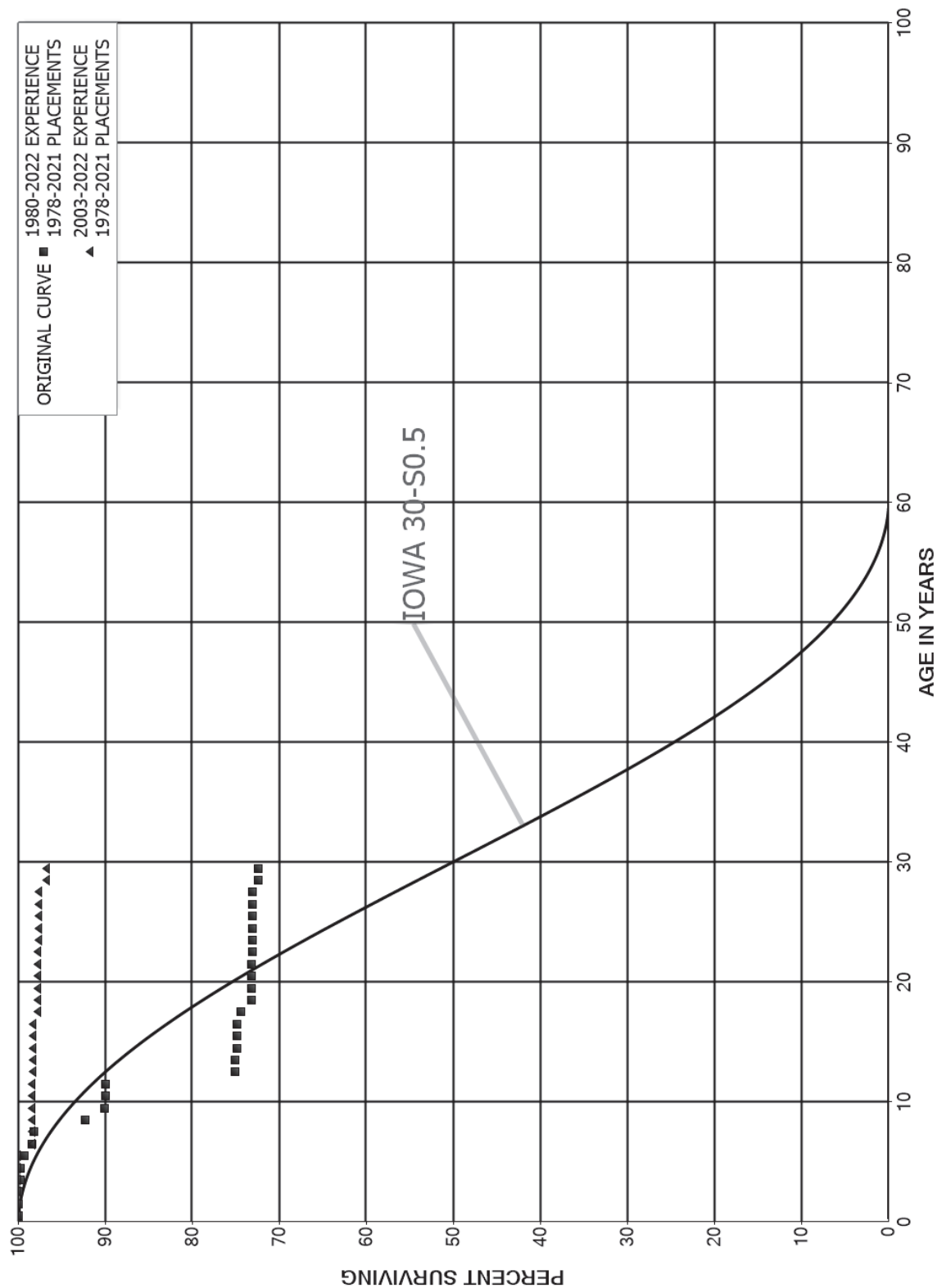
DUKE ENERGY FLORIDA

ACCOUNTS 353.01 AND 353.04 STATION EQUIPMENT - STEP-UP EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 2014-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	85,167		0.0000		
80.5	85,167		0.0000		
81.5	85,167		0.0000		
82.5	85,167	85,167	1.0000		
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5	43,332		0.0000		
90.5	43,332		0.0000		
91.5	43,332		0.0000		
92.5	43,332	43,332	1.0000		
93.5					

DUKE ENERGY FLORIDA
ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021

EXPERIENCE BAND 1980-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	84,261,649		0.0000	1.0000	100.00
0.5	91,871,018	37	0.0000	1.0000	100.00
1.5	91,800,663	13,266	0.0001	0.9999	100.00
2.5	92,017,358	213,080	0.0023	0.9977	99.99
3.5	88,468,804	42,644	0.0005	0.9995	99.75
4.5	61,312,243	266,257	0.0043	0.9957	99.71
5.5	59,773,018	524,951	0.0088	0.9912	99.27
6.5	57,519,280	155,354	0.0027	0.9973	98.40
7.5	56,355,064	3,353,474	0.0595	0.9405	98.14
8.5	52,984,836	1,308,774	0.0247	0.9753	92.30
9.5	47,209,423	57,199	0.0012	0.9988	90.02
10.5	45,247,831	4,531	0.0001	0.9999	89.91
11.5	44,399,339	7,325,034	0.1650	0.8350	89.90
12.5	36,164,773	3,478	0.0001	0.9999	75.07
13.5	36,023,966	91,994	0.0026	0.9974	75.06
14.5	35,923,911	30,587	0.0009	0.9991	74.87
15.5	35,799,856	10,696	0.0003	0.9997	74.80
16.5	34,202,193	195,271	0.0057	0.9943	74.78
17.5	33,599,468	549,286	0.0163	0.9837	74.35
18.5	32,461,763	2,510	0.0001	0.9999	73.14
19.5	32,044,214	409	0.0000	1.0000	73.13
20.5	31,326,758	1,089	0.0000	1.0000	73.13
21.5	30,892,416	7,650	0.0002	0.9998	73.13
22.5	30,266,423	20,469	0.0007	0.9993	73.11
23.5	30,153,999	10,269	0.0003	0.9997	73.06
24.5	29,919,766	2,531	0.0001	0.9999	73.04
25.5	28,490,142	2,020	0.0001	0.9999	73.03
26.5	25,494,103	611	0.0000	1.0000	73.03
27.5	23,937,984	220,889	0.0092	0.9908	73.02
28.5	23,370,394	722	0.0000	1.0000	72.35
29.5	23,121,549	32,355	0.0014	0.9986	72.35
30.5	23,021,038	966	0.0000	1.0000	72.25
31.5	534,053	1,245	0.0023	0.9977	72.24
32.5	465,900	15,887	0.0341	0.9659	72.08
33.5	436,813	8,736	0.0200	0.9800	69.62
34.5	352,015		0.0000	1.0000	68.23
35.5	261,621	32	0.0001	0.9999	68.23
36.5	244,609	16	0.0001	0.9999	68.22
37.5	244,593		0.0000	1.0000	68.21
38.5	244,593		0.0000	1.0000	68.21

DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 1980-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	242,806	1,471	0.0061	0.9939	68.21
40.5	240,507	3,839	0.0160	0.9840	67.80
41.5	236,667		0.0000	1.0000	66.72
42.5	236,667		0.0000	1.0000	66.72
43.5	168,396		0.0000	1.0000	66.72
44.5					66.72

DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2021

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,314,589		0.0000	1.0000	100.00
0.5	46,970,563	37	0.0000	1.0000	100.00
1.5	47,100,015	4,534	0.0001	0.9999	100.00
2.5	47,946,295	258	0.0000	1.0000	99.99
3.5	44,702,928	3,502	0.0001	0.9999	99.99
4.5	17,810,562	17	0.0000	1.0000	99.98
5.5	17,972,320	297,961	0.0166	0.9834	99.98
6.5	18,957,432	6,889	0.0004	0.9996	98.32
7.5	19,507,458	565	0.0000	1.0000	98.29
8.5	19,839,371	1,041	0.0001	0.9999	98.29
9.5	15,621,834	1,085	0.0001	0.9999	98.28
10.5	13,785,123	3,227	0.0002	0.9998	98.27
11.5	35,647,469	10,107	0.0003	0.9997	98.25
12.5	34,795,460	3,478	0.0001	0.9999	98.22
13.5	34,668,008	1,981	0.0001	0.9999	98.21
14.5	34,734,995	1,632	0.0000	1.0000	98.21
15.5	34,731,534	1,315	0.0000	1.0000	98.20
16.5	33,353,305	195,271	0.0059	0.9941	98.20
17.5	32,750,580	1,612	0.0000	1.0000	97.62
18.5	32,160,549	2,510	0.0001	0.9999	97.62
19.5	31,744,819	409	0.0000	1.0000	97.61
20.5	31,060,407	1,089	0.0000	1.0000	97.61
21.5	30,626,065	7,650	0.0002	0.9998	97.61
22.5	30,000,072	20,469	0.0007	0.9993	97.58
23.5	29,957,390	10,269	0.0003	0.9997	97.52
24.5	29,919,766	2,531	0.0001	0.9999	97.48
25.5	28,490,142	2,020	0.0001	0.9999	97.47
26.5	25,494,103	611	0.0000	1.0000	97.47
27.5	23,937,984	220,889	0.0092	0.9908	97.47
28.5	23,370,394	722	0.0000	1.0000	96.57
29.5	23,121,549	32,355	0.0014	0.9986	96.56
30.5	23,021,038	966	0.0000	1.0000	96.43
31.5	534,053	1,245	0.0023	0.9977	96.42
32.5	465,900	15,887	0.0341	0.9659	96.20
33.5	436,813	8,736	0.0200	0.9800	92.92
34.5	352,015		0.0000	1.0000	91.06
35.5	261,621	32	0.0001	0.9999	91.06
36.5	244,609	16	0.0001	0.9999	91.05
37.5	244,593		0.0000	1.0000	91.04
38.5	244,593		0.0000	1.0000	91.04

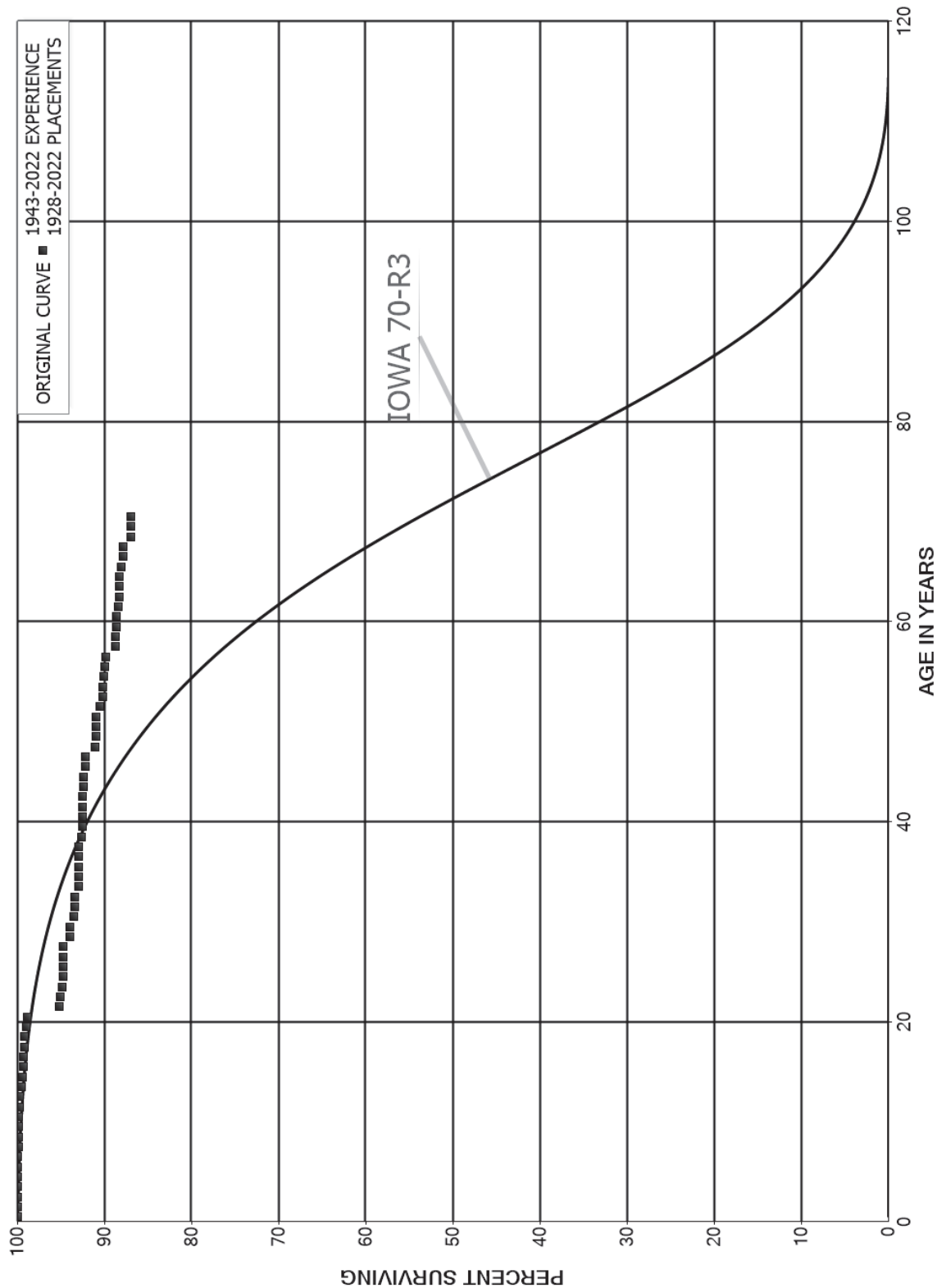
DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1978-2021			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	242,806	1,471	0.0061	0.9939	91.04
40.5	240,507	3,839	0.0160	0.9840	90.49
41.5	236,667		0.0000	1.0000	89.05
42.5	236,667		0.0000	1.0000	89.05
43.5	168,396		0.0000	1.0000	89.05
44.5					89.05

DUKE ENERGY FLORIDA
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,167,413	10,335	0.0001	0.9999	100.00
0.5	87,265,763	2,254	0.0000	1.0000	99.99
1.5	85,734,110	13,292	0.0002	0.9998	99.99
2.5	73,558,834	20,912	0.0003	0.9997	99.97
3.5	72,365,279	13,574	0.0002	0.9998	99.94
4.5	72,188,203	4,765	0.0001	0.9999	99.92
5.5	72,183,437	1,872	0.0000	1.0000	99.92
6.5	72,089,741	20,073	0.0003	0.9997	99.91
7.5	72,061,604	19,459	0.0003	0.9997	99.89
8.5	72,042,145	652	0.0000	1.0000	99.86
9.5	72,041,493	19,112	0.0003	0.9997	99.86
10.5	72,022,381	41,184	0.0006	0.9994	99.83
11.5	71,412,441	53,201	0.0007	0.9993	99.77
12.5	71,256,319	134,434	0.0019	0.9981	99.70
13.5	71,121,885	105,359	0.0015	0.9985	99.51
14.5	71,609,608	62,683	0.0009	0.9991	99.36
15.5	71,546,925	7,375	0.0001	0.9999	99.28
16.5	71,495,403	43,424	0.0006	0.9994	99.27
17.5	71,413,972	58,652	0.0008	0.9992	99.21
18.5	71,354,283	135,595	0.0019	0.9981	99.13
19.5	71,218,688	96,291	0.0014	0.9986	98.94
20.5	71,122,397	2,602,634	0.0366	0.9634	98.80
21.5	68,519,763	97,479	0.0014	0.9986	95.19
22.5	68,422,284	194,608	0.0028	0.9972	95.05
23.5	68,227,676	8,050	0.0001	0.9999	94.78
24.5	68,219,626	19,409	0.0003	0.9997	94.77
25.5	68,200,217	19,256	0.0003	0.9997	94.74
26.5	68,180,961	5,143	0.0001	0.9999	94.72
27.5	68,175,818	552,083	0.0081	0.9919	94.71
28.5	67,623,735	13,437	0.0002	0.9998	93.94
29.5	67,504,486	274,918	0.0041	0.9959	93.92
30.5	67,229,568	119,281	0.0018	0.9982	93.54
31.5	67,110,287	1,613	0.0000	1.0000	93.38
32.5	67,108,674	277,907	0.0041	0.9959	93.37
33.5	66,830,767	10,459	0.0002	0.9998	92.99
34.5	66,820,308	14,922	0.0002	0.9998	92.97
35.5	66,787,535	20,241	0.0003	0.9997	92.95
36.5	63,881,908	16,330	0.0003	0.9997	92.92
37.5	63,826,570	202,672	0.0032	0.9968	92.90
38.5	49,178,720	36,912	0.0008	0.9992	92.60

DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,141,809	874	0.0000	1.0000	92.54
40.5	49,140,935	11,070	0.0002	0.9998	92.53
41.5	49,129,865	5,680	0.0001	0.9999	92.51
42.5	49,124,185	73,706	0.0015	0.9985	92.50
43.5	49,050,479	85	0.0000	1.0000	92.36
44.5	49,050,394	83,944	0.0017	0.9983	92.36
45.5	48,966,451	32,795	0.0007	0.9993	92.20
46.5	48,933,656	564,802	0.0115	0.9885	92.14
47.5	48,292,416	48,937	0.0010	0.9990	91.08
48.5	46,786,279	5,484	0.0001	0.9999	90.99
49.5	33,690,463	788	0.0000	1.0000	90.98
50.5	33,689,675	187,732	0.0056	0.9944	90.97
51.5	33,171,168	98,136	0.0030	0.9970	90.47
52.5	33,073,032	26,605	0.0008	0.9992	90.20
53.5	32,692,744	21,173	0.0006	0.9994	90.13
54.5	27,360,051	23,651	0.0009	0.9991	90.07
55.5	23,794,057	34,751	0.0015	0.9985	89.99
56.5	14,623,330	187,171	0.0128	0.9872	89.86
57.5	12,016,396	4,583	0.0004	0.9996	88.71
58.5	11,530,321	3,176	0.0003	0.9997	88.68
59.5	8,149,553	1,037	0.0001	0.9999	88.65
60.5	5,645,565	14,479	0.0026	0.9974	88.64
61.5	5,228,752	5,833	0.0011	0.9989	88.41
62.5	5,089,684	1,024	0.0002	0.9998	88.31
63.5	4,815,483	2,190	0.0005	0.9995	88.30
64.5	4,353,430	10,757	0.0025	0.9975	88.26
65.5	4,342,673	8,386	0.0019	0.9981	88.04
66.5	4,149,759	12	0.0000	1.0000	87.87
67.5	3,218,711	34,521	0.0107	0.9893	87.87
68.5	3,176,004		0.0000	1.0000	86.93
69.5	393,875		0.0000	1.0000	86.93
70.5	393,875		0.0000	1.0000	86.93
71.5	393,875	29	0.0001	0.9999	86.93
72.5	393,846	3	0.0000	1.0000	86.92
73.5	393,843	17	0.0000	1.0000	86.92
74.5	393,826	128	0.0003	0.9997	86.91
75.5	384,290		0.0000	1.0000	86.89
76.5	383,316	188	0.0005	0.9995	86.89
77.5	383,128		0.0000	1.0000	86.84
78.5	345,694	67	0.0002	0.9998	86.84

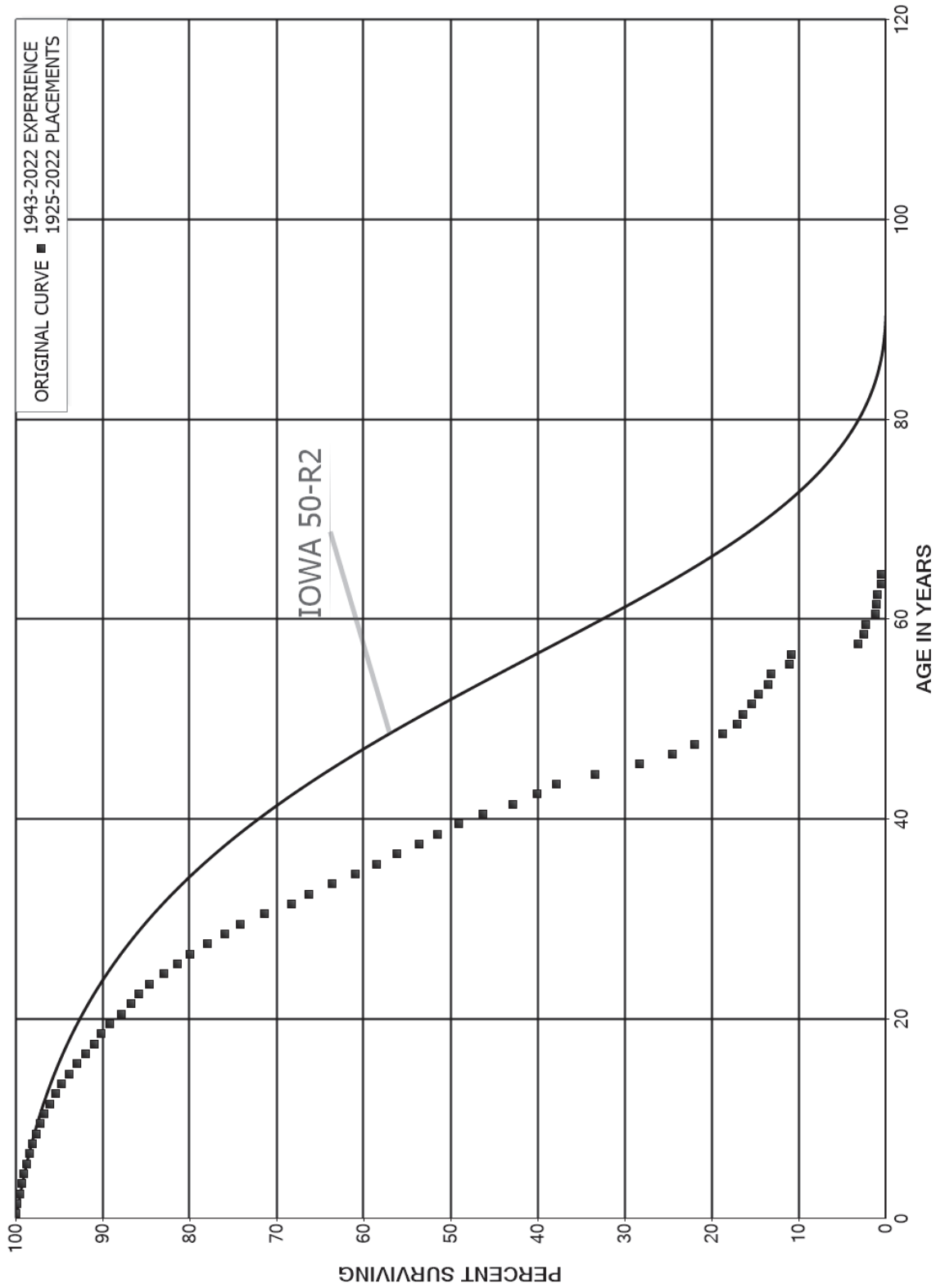
DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	345,627		0.0000	1.0000	86.83
80.5	314,319		0.0000	1.0000	86.83
81.5	314,319	877	0.0028	0.9972	86.83
82.5	313,442		0.0000	1.0000	86.58
83.5	313,442	6,985	0.0223	0.9777	86.58
84.5	306,457		0.0000	1.0000	84.66
85.5	306,457		0.0000	1.0000	84.66
86.5	306,457	25,733	0.0840	0.9160	84.66
87.5	280,724		0.0000	1.0000	77.55
88.5	280,724		0.0000	1.0000	77.55
89.5	280,724		0.0000	1.0000	77.55
90.5	280,724	1,593	0.0057	0.9943	77.55
91.5	279,131		0.0000	1.0000	77.11
92.5	279,131	10,821	0.0388	0.9612	77.11
93.5	268,309		0.0000	1.0000	74.12
94.5					74.12

DUKE ENERGY FLORIDA
 ACCOUNT 355 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,997,316,857	1,329,468	0.0007	0.9993	100.00
0.5	1,814,537,351	2,238,975	0.0012	0.9988	99.93
1.5	1,553,119,680	4,500,688	0.0029	0.9971	99.81
2.5	1,380,703,253	2,906,088	0.0021	0.9979	99.52
3.5	1,262,358,970	3,424,028	0.0027	0.9973	99.31
4.5	1,201,798,987	4,048,496	0.0034	0.9966	99.04
5.5	1,092,582,689	3,278,083	0.0030	0.9970	98.71
6.5	1,013,406,516	3,097,233	0.0031	0.9969	98.41
7.5	913,198,102	4,276,472	0.0047	0.9953	98.11
8.5	794,919,261	3,995,410	0.0050	0.9950	97.65
9.5	687,422,656	2,709,669	0.0039	0.9961	97.16
10.5	633,276,135	4,371,480	0.0069	0.9931	96.78
11.5	570,215,710	3,938,078	0.0069	0.9931	96.11
12.5	488,387,857	3,790,312	0.0078	0.9922	95.45
13.5	445,270,172	4,021,777	0.0090	0.9910	94.71
14.5	379,700,907	3,535,289	0.0093	0.9907	93.85
15.5	326,533,343	3,803,556	0.0116	0.9884	92.98
16.5	279,266,715	2,882,593	0.0103	0.9897	91.89
17.5	264,075,900	2,329,158	0.0088	0.9912	90.94
18.5	246,375,546	2,584,593	0.0105	0.9895	90.14
19.5	224,862,075	3,534,025	0.0157	0.9843	89.20
20.5	203,818,726	2,378,119	0.0117	0.9883	87.80
21.5	191,722,544	2,081,983	0.0109	0.9891	86.77
22.5	185,471,082	2,677,525	0.0144	0.9856	85.83
23.5	173,132,690	3,267,523	0.0189	0.9811	84.59
24.5	164,850,413	3,172,460	0.0192	0.9808	82.99
25.5	156,874,064	2,859,772	0.0182	0.9818	81.40
26.5	145,057,641	3,548,399	0.0245	0.9755	79.91
27.5	124,044,494	3,132,831	0.0253	0.9747	77.96
28.5	110,294,924	2,652,887	0.0241	0.9759	75.99
29.5	104,657,656	3,926,033	0.0375	0.9625	74.16
30.5	93,341,814	4,071,519	0.0436	0.9564	71.38
31.5	86,787,256	2,575,310	0.0297	0.9703	68.27
32.5	79,000,017	3,108,896	0.0394	0.9606	66.24
33.5	71,816,706	3,077,741	0.0429	0.9571	63.63
34.5	60,568,881	2,412,918	0.0398	0.9602	60.91
35.5	57,086,450	2,265,580	0.0397	0.9603	58.48
36.5	50,520,558	2,292,264	0.0454	0.9546	56.16
37.5	45,996,034	1,833,890	0.0399	0.9601	53.61
38.5	40,348,184	1,919,210	0.0476	0.9524	51.47

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,752,944	2,039,927	0.0555	0.9445	49.02
40.5	31,954,105	2,384,354	0.0746	0.9254	46.30
41.5	28,444,740	1,841,007	0.0647	0.9353	42.85
42.5	25,601,226	1,421,000	0.0555	0.9445	40.08
43.5	21,961,818	2,562,226	0.1167	0.8833	37.85
44.5	17,124,236	2,611,574	0.1525	0.8475	33.43
45.5	13,130,759	1,793,217	0.1366	0.8634	28.34
46.5	10,711,619	1,090,612	0.1018	0.8982	24.47
47.5	8,475,338	1,248,393	0.1473	0.8527	21.98
48.5	6,691,979	584,995	0.0874	0.9126	18.74
49.5	5,941,689	259,658	0.0437	0.9563	17.10
50.5	5,655,276	320,248	0.0566	0.9434	16.35
51.5	5,335,028	291,965	0.0547	0.9453	15.43
52.5	5,043,062	355,184	0.0704	0.9296	14.58
53.5	4,687,878	132,712	0.0283	0.9717	13.56
54.5	4,555,166	714,612	0.1569	0.8431	13.17
55.5	3,840,553	88,928	0.0232	0.9768	11.11
56.5	3,751,625	2,656,557	0.7081	0.2919	10.85
57.5	1,095,069	224,648	0.2051	0.7949	3.17
58.5	870,421	80,343	0.0923	0.9077	2.52
59.5	790,077	387,924	0.4910	0.5090	2.28
60.5	402,153	49,865	0.1240	0.8760	1.16
61.5	352,287	43,532	0.1236	0.8764	1.02
62.5	308,755	129,000	0.4178	0.5822	0.89
63.5	179,756	2,695	0.0150	0.9850	0.52
64.5	177,061	31,972	0.1806	0.8194	0.51
65.5	145,089	45,270	0.3120	0.6880	0.42
66.5	99,818	11,304	0.1132	0.8868	0.29
67.5	88,515	10,944	0.1236	0.8764	0.26
68.5	77,571	34,843	0.4492	0.5508	0.22
69.5	42,728	15,164	0.3549	0.6451	0.12
70.5	27,564	10,618	0.3852	0.6148	0.08
71.5	16,946	10,435	0.6158	0.3842	0.05
72.5	6,511		0.0000	1.0000	0.02
73.5	6,511		0.0000	1.0000	0.02
74.5	6,511		0.0000	1.0000	0.02
75.5	6,511	3,120	0.4792	0.5208	0.02
76.5	3,391		0.0000	1.0000	0.01
77.5	3,391		0.0000	1.0000	0.01
78.5	3,391		0.0000	1.0000	0.01

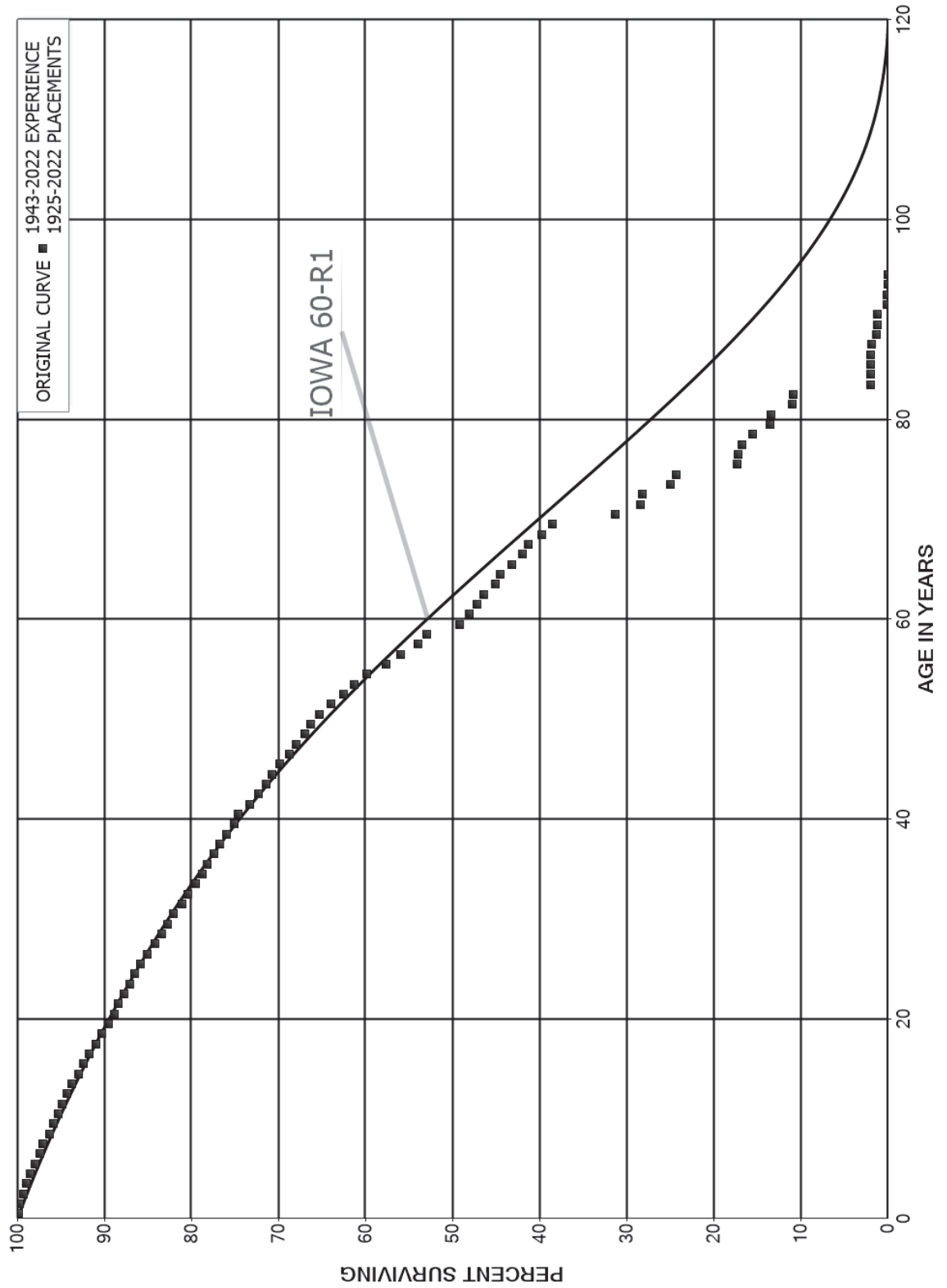
DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,391		0.0000	1.0000	0.01
80.5	3,391		0.0000	1.0000	0.01
81.5	3,391		0.0000	1.0000	0.01
82.5	3,391		0.0000	1.0000	0.01
83.5	3,391		0.0000	1.0000	0.01
84.5	3,391		0.0000	1.0000	0.01
85.5	3,391		0.0000	1.0000	0.01
86.5	3,391		0.0000	1.0000	0.01
87.5	3,391		0.0000	1.0000	0.01
88.5	3,391		0.0000	1.0000	0.01
89.5	3,391		0.0000	1.0000	0.01
90.5	3,391	3,391	1.0000		0.01
91.5					

DUKE ENERGY FLORIDA
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,030,318,345	1,677,727	0.0016	0.9984	100.00
0.5	923,059,571	1,522,888	0.0016	0.9984	99.84
1.5	818,624,698	3,197,381	0.0039	0.9961	99.67
2.5	725,502,828	2,503,206	0.0035	0.9965	99.28
3.5	639,156,463	2,697,618	0.0042	0.9958	98.94
4.5	598,860,842	3,525,245	0.0059	0.9941	98.52
5.5	565,904,061	2,908,930	0.0051	0.9949	97.94
6.5	535,540,091	2,108,834	0.0039	0.9961	97.44
7.5	498,946,023	3,708,479	0.0074	0.9926	97.06
8.5	458,910,872	2,513,837	0.0055	0.9945	96.33
9.5	431,523,044	2,127,326	0.0049	0.9951	95.81
10.5	406,165,053	2,238,335	0.0055	0.9945	95.33
11.5	380,978,234	2,276,025	0.0060	0.9940	94.81
12.5	342,377,351	1,828,503	0.0053	0.9947	94.24
13.5	315,991,374	2,637,455	0.0083	0.9917	93.74
14.5	278,316,495	1,722,618	0.0062	0.9938	92.96
15.5	251,220,539	1,803,596	0.0072	0.9928	92.38
16.5	226,631,117	1,846,022	0.0081	0.9919	91.72
17.5	215,597,572	1,742,784	0.0081	0.9919	90.97
18.5	208,642,037	1,598,027	0.0077	0.9923	90.24
19.5	198,243,849	1,555,735	0.0078	0.9922	89.54
20.5	185,164,158	1,030,913	0.0056	0.9944	88.84
21.5	179,918,193	1,297,533	0.0072	0.9928	88.35
22.5	176,321,334	1,333,811	0.0076	0.9924	87.71
23.5	171,729,412	1,063,035	0.0062	0.9938	87.05
24.5	166,974,986	1,384,300	0.0083	0.9917	86.51
25.5	161,305,775	1,354,640	0.0084	0.9916	85.79
26.5	154,799,609	1,589,670	0.0103	0.9897	85.07
27.5	141,707,952	1,377,217	0.0097	0.9903	84.20
28.5	131,408,507	967,875	0.0074	0.9926	83.38
29.5	128,009,974	996,630	0.0078	0.9922	82.76
30.5	120,959,207	1,481,421	0.0122	0.9878	82.12
31.5	116,819,587	1,076,895	0.0092	0.9908	81.11
32.5	111,335,687	1,155,685	0.0104	0.9896	80.37
33.5	106,714,599	1,021,386	0.0096	0.9904	79.53
34.5	100,214,030	826,160	0.0082	0.9918	78.77
35.5	97,507,750	950,741	0.0098	0.9902	78.12
36.5	93,854,098	761,279	0.0081	0.9919	77.36
37.5	85,863,882	869,626	0.0101	0.9899	76.73
38.5	79,786,123	885,842	0.0111	0.9889	75.96

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,282,403	499,664	0.0067	0.9933	75.11
40.5	67,772,854	1,197,429	0.0177	0.9823	74.61
41.5	65,150,623	900,995	0.0138	0.9862	73.29
42.5	58,544,580	715,137	0.0122	0.9878	72.28
43.5	55,308,056	532,970	0.0096	0.9904	71.39
44.5	50,444,054	615,362	0.0122	0.9878	70.70
45.5	46,703,046	738,297	0.0158	0.9842	69.84
46.5	42,972,495	504,127	0.0117	0.9883	68.74
47.5	39,358,471	587,564	0.0149	0.9851	67.93
48.5	34,825,364	318,243	0.0091	0.9909	66.92
49.5	25,534,448	392,297	0.0154	0.9846	66.31
50.5	24,372,094	498,397	0.0204	0.9796	65.29
51.5	22,517,038	514,686	0.0229	0.9771	63.95
52.5	21,139,271	412,566	0.0195	0.9805	62.49
53.5	18,340,697	431,584	0.0235	0.9765	61.27
54.5	16,211,976	607,362	0.0375	0.9625	59.83
55.5	13,629,982	388,302	0.0285	0.9715	57.59
56.5	10,028,109	354,529	0.0354	0.9646	55.95
57.5	8,488,562	157,327	0.0185	0.9815	53.97
58.5	7,759,277	552,679	0.0712	0.9288	52.97
59.5	6,705,359	148,502	0.0221	0.9779	49.20
60.5	4,646,271	88,448	0.0190	0.9810	48.11
61.5	4,386,123	70,245	0.0160	0.9840	47.19
62.5	3,653,386	109,295	0.0299	0.9701	46.43
63.5	2,855,301	35,541	0.0124	0.9876	45.05
64.5	2,495,909	70,425	0.0282	0.9718	44.48
65.5	2,346,709	69,146	0.0295	0.9705	43.23
66.5	1,521,703	24,060	0.0158	0.9842	41.96
67.5	1,322,016	49,352	0.0373	0.9627	41.29
68.5	986,944	32,271	0.0327	0.9673	39.75
69.5	609,976	114,273	0.1873	0.8127	38.45
70.5	451,362	41,771	0.0925	0.9075	31.25
71.5	262,945	1,630	0.0062	0.9938	28.36
72.5	261,315	30,469	0.1166	0.8834	28.18
73.5	230,846	5,469	0.0237	0.9763	24.89
74.5	225,377	64,619	0.2867	0.7133	24.30
75.5	160,757	1,849	0.0115	0.9885	17.34
76.5	158,908	4,093	0.0258	0.9742	17.14
77.5	154,815	11,455	0.0740	0.9260	16.70
78.5	143,360	18,565	0.1295	0.8705	15.46

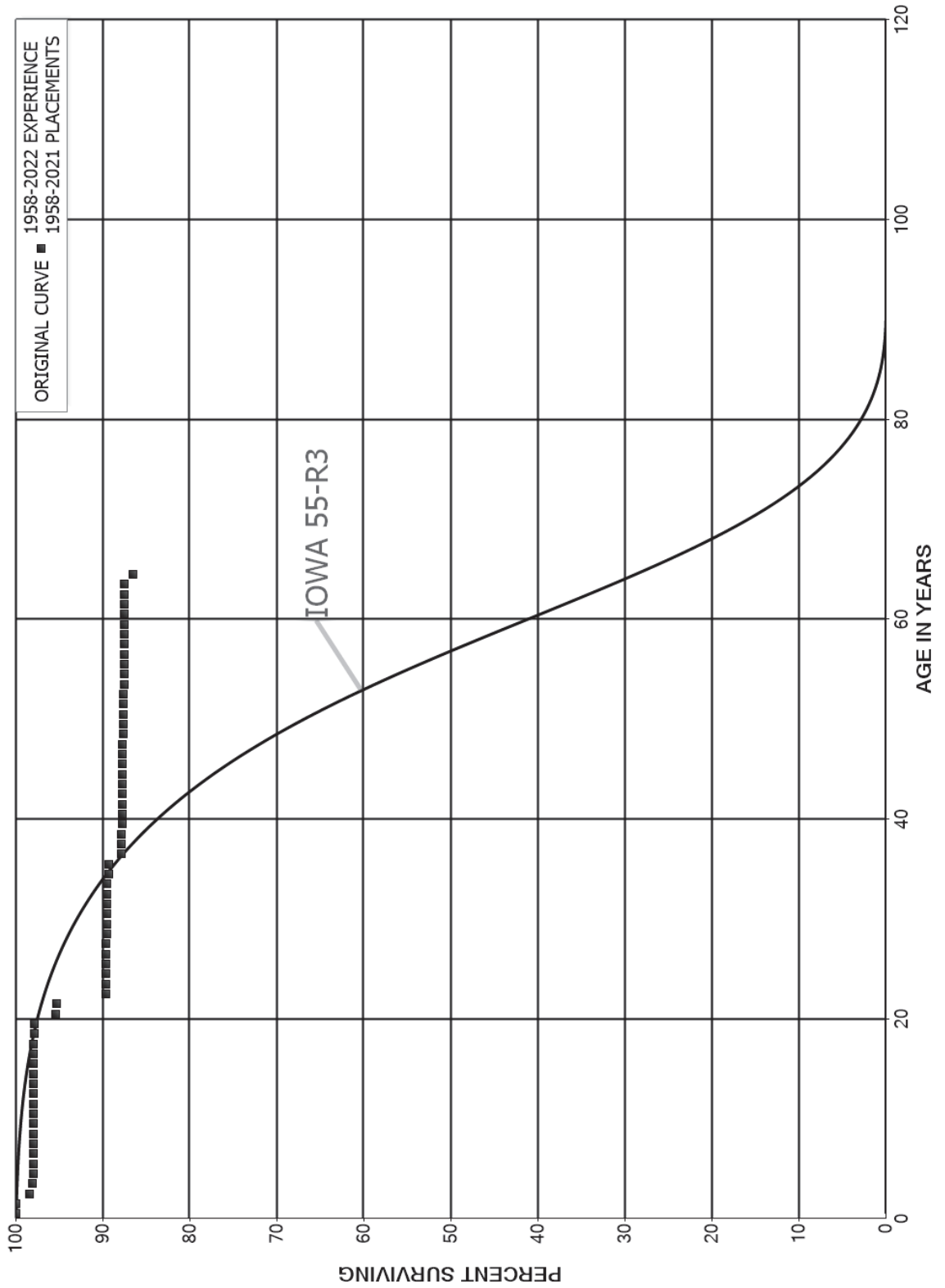
DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	124,795	259	0.0021	0.9979	13.46	
80.5	124,535	23,059	0.1852	0.8148	13.43	
81.5	101,477	787	0.0078	0.9922	10.94	
82.5	100,690	82,282	0.8172	0.1828	10.86	
83.5	18,408	220	0.0120	0.9880	1.99	
84.5	18,188	15	0.0008	0.9992	1.96	
85.5	18,173	106	0.0058	0.9942	1.96	
86.5	18,067	1,332	0.0737	0.9263	1.95	
87.5	16,735	5,207	0.3111	0.6889	1.80	
88.5	11,528	432	0.0375	0.9625	1.24	
89.5	11,096	434	0.0392	0.9608	1.20	
90.5	10,661	10,244	0.9608	0.0392	1.15	
91.5	418	108	0.2581	0.7419	0.05	
92.5	310	272	0.8771	0.1229	0.03	
93.5	38	38	1.0000		0.00	
94.5						

DUKE ENERGY FLORIDA
 ACCOUNT 357 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2021

EXPERIENCE BAND 1958-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,216,475		0.0000	1.0000	100.00
0.5	43,191,684	1,261	0.0000	1.0000	100.00
1.5	43,182,607	675,499	0.0156	0.9844	100.00
2.5	42,084,217	177,713	0.0042	0.9958	98.43
3.5	33,025,427	8,951	0.0003	0.9997	98.02
4.5	33,014,355	586	0.0000	1.0000	97.99
5.5	33,013,769	2,053	0.0001	0.9999	97.99
6.5	33,014,174	2,893	0.0001	0.9999	97.98
7.5	33,011,281	300	0.0000	1.0000	97.97
8.5	33,010,981		0.0000	1.0000	97.97
9.5	33,010,981	5,220	0.0002	0.9998	97.97
10.5	32,947,878	12,670	0.0004	0.9996	97.96
11.5	32,908,980	350	0.0000	1.0000	97.92
12.5	32,908,630	6,334	0.0002	0.9998	97.92
13.5	7,679,284		0.0000	1.0000	97.90
14.5	7,680,762	501	0.0001	0.9999	97.90
15.5	7,680,261		0.0000	1.0000	97.89
16.5	7,676,325		0.0000	1.0000	97.89
17.5	7,676,325	4,384	0.0006	0.9994	97.89
18.5	7,518,669		0.0000	1.0000	97.84
19.5	7,518,669	189,529	0.0252	0.9748	97.84
20.5	7,329,140	10,053	0.0014	0.9986	95.37
21.5	7,319,087	433,774	0.0593	0.9407	95.24
22.5	6,885,313		0.0000	1.0000	89.60
23.5	6,885,313		0.0000	1.0000	89.60
24.5	6,885,313		0.0000	1.0000	89.60
25.5	6,885,313		0.0000	1.0000	89.60
26.5	6,885,313		0.0000	1.0000	89.60
27.5	6,885,313	5,856	0.0009	0.9991	89.60
28.5	6,879,457		0.0000	1.0000	89.52
29.5	6,879,457		0.0000	1.0000	89.52
30.5	6,879,457		0.0000	1.0000	89.52
31.5	6,879,457		0.0000	1.0000	89.52
32.5	6,879,457		0.0000	1.0000	89.52
33.5	6,879,457	15,198	0.0022	0.9978	89.52
34.5	6,864,259	1,955	0.0003	0.9997	89.32
35.5	6,862,304	111,027	0.0162	0.9838	89.30
36.5	6,751,277		0.0000	1.0000	87.85
37.5	6,751,277	2,358	0.0003	0.9997	87.85
38.5	6,748,919	4,798	0.0007	0.9993	87.82

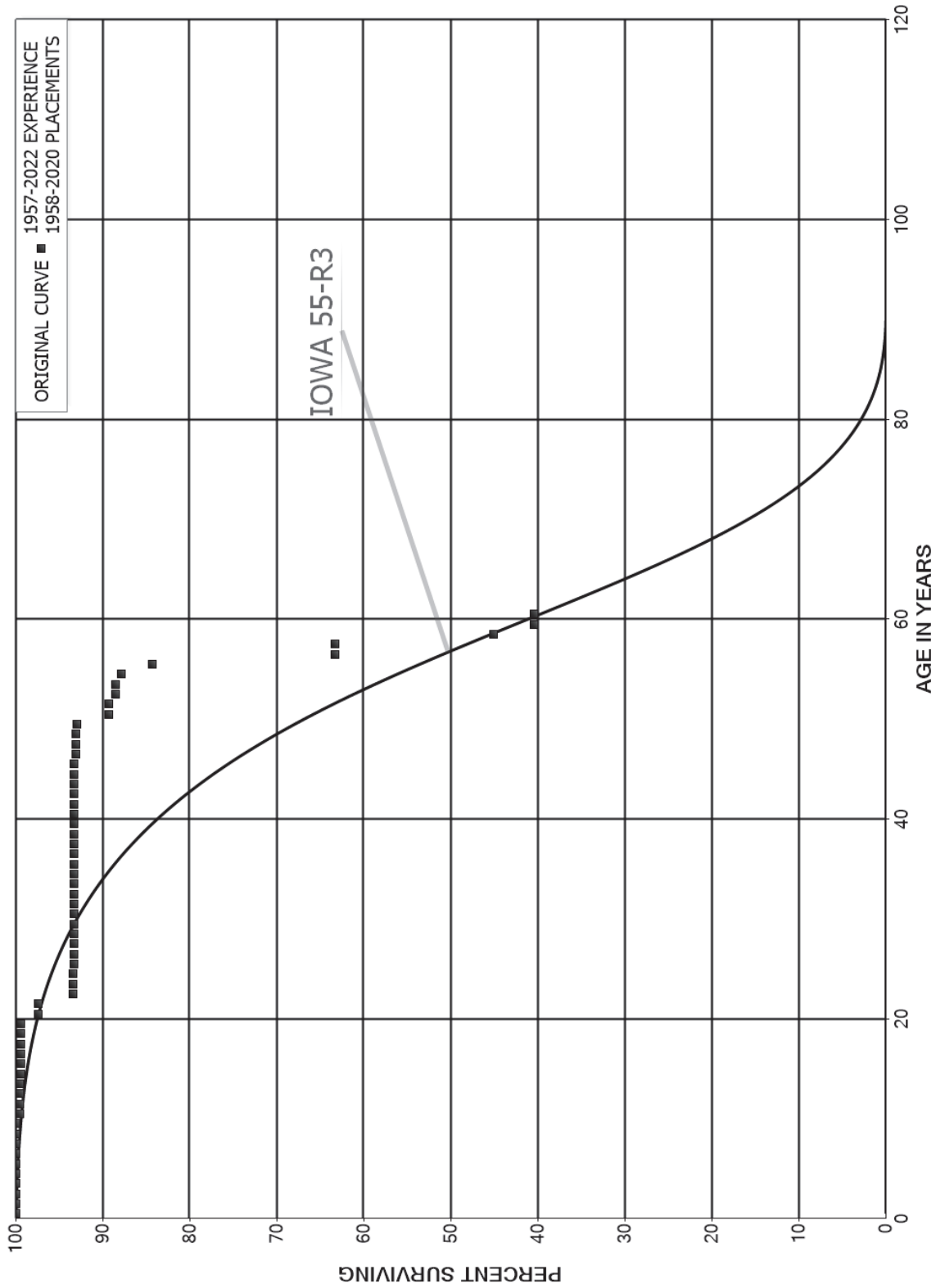
DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2021			EXPERIENCE BAND 1958-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,744,121	502	0.0001	0.9999	87.76
40.5	6,743,619		0.0000	1.0000	87.75
41.5	6,743,619		0.0000	1.0000	87.75
42.5	6,743,619	502	0.0001	0.9999	87.75
43.5	6,743,117	3,233	0.0005	0.9995	87.75
44.5	6,732,430		0.0000	1.0000	87.70
45.5	6,730,411	1,969	0.0003	0.9997	87.70
46.5	6,724,705		0.0000	1.0000	87.68
47.5	6,724,705	1,138	0.0002	0.9998	87.68
48.5	6,720,120		0.0000	1.0000	87.66
49.5	6,625,968	3,748	0.0006	0.9994	87.66
50.5	6,622,002	1,535	0.0002	0.9998	87.61
51.5	6,574,193		0.0000	1.0000	87.59
52.5	6,573,084	6,124	0.0009	0.9991	87.59
53.5	5,078,790		0.0000	1.0000	87.51
54.5	5,075,932		0.0000	1.0000	87.51
55.5	4,859,672		0.0000	1.0000	87.51
56.5	4,859,257		0.0000	1.0000	87.51
57.5	4,737,563		0.0000	1.0000	87.51
58.5	4,137,730		0.0000	1.0000	87.51
59.5	2,811,635		0.0000	1.0000	87.51
60.5	2,809,608		0.0000	1.0000	87.51
61.5	1,659,300		0.0000	1.0000	87.51
62.5	1,270,948		0.0000	1.0000	87.51
63.5	1,270,948	14,880	0.0117	0.9883	87.51
64.5					86.49

DUKE ENERGY FLORIDA
 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1957-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,326,018		0.0000	1.0000	100.00
0.5	95,324,399		0.0000	1.0000	100.00
1.5	95,324,399		0.0000	1.0000	100.00
2.5	88,104,032	59,355	0.0007	0.9993	100.00
3.5	74,048,215	7,899	0.0001	0.9999	99.93
4.5	73,675,116		0.0000	1.0000	99.92
5.5	73,675,116		0.0000	1.0000	99.92
6.5	73,675,116		0.0000	1.0000	99.92
7.5	73,675,116		0.0000	1.0000	99.92
8.5	73,675,116		0.0000	1.0000	99.92
9.5	73,675,116	299,789	0.0041	0.9959	99.92
10.5	73,375,327		0.0000	1.0000	99.52
11.5	73,375,327	56	0.0000	1.0000	99.52
12.5	73,375,270	120	0.0000	1.0000	99.52
13.5	10,128,132	9,620	0.0009	0.9991	99.52
14.5	10,129,155		0.0000	1.0000	99.42
15.5	10,116,024		0.0000	1.0000	99.42
16.5	10,105,381		0.0000	1.0000	99.42
17.5	10,105,381		0.0000	1.0000	99.42
18.5	10,105,381		0.0000	1.0000	99.42
19.5	10,105,381	208,638	0.0206	0.9794	99.42
20.5	9,896,743	285	0.0000	1.0000	97.37
21.5	9,896,458	402,203	0.0406	0.9594	97.37
22.5	9,494,255		0.0000	1.0000	93.41
23.5	9,494,255	76	0.0000	1.0000	93.41
24.5	9,473,878	9,290	0.0010	0.9990	93.41
25.5	9,464,588		0.0000	1.0000	93.32
26.5	9,464,588	29	0.0000	1.0000	93.32
27.5	9,464,559		0.0000	1.0000	93.32
28.5	9,055,200		0.0000	1.0000	93.32
29.5	9,055,200	163	0.0000	1.0000	93.32
30.5	9,055,037		0.0000	1.0000	93.31
31.5	9,055,037		0.0000	1.0000	93.31
32.5	9,055,037		0.0000	1.0000	93.31
33.5	9,055,037		0.0000	1.0000	93.31
34.5	9,055,037		0.0000	1.0000	93.31
35.5	9,055,037		0.0000	1.0000	93.31
36.5	9,055,037		0.0000	1.0000	93.31
37.5	9,055,037		0.0000	1.0000	93.31
38.5	9,055,037		0.0000	1.0000	93.31

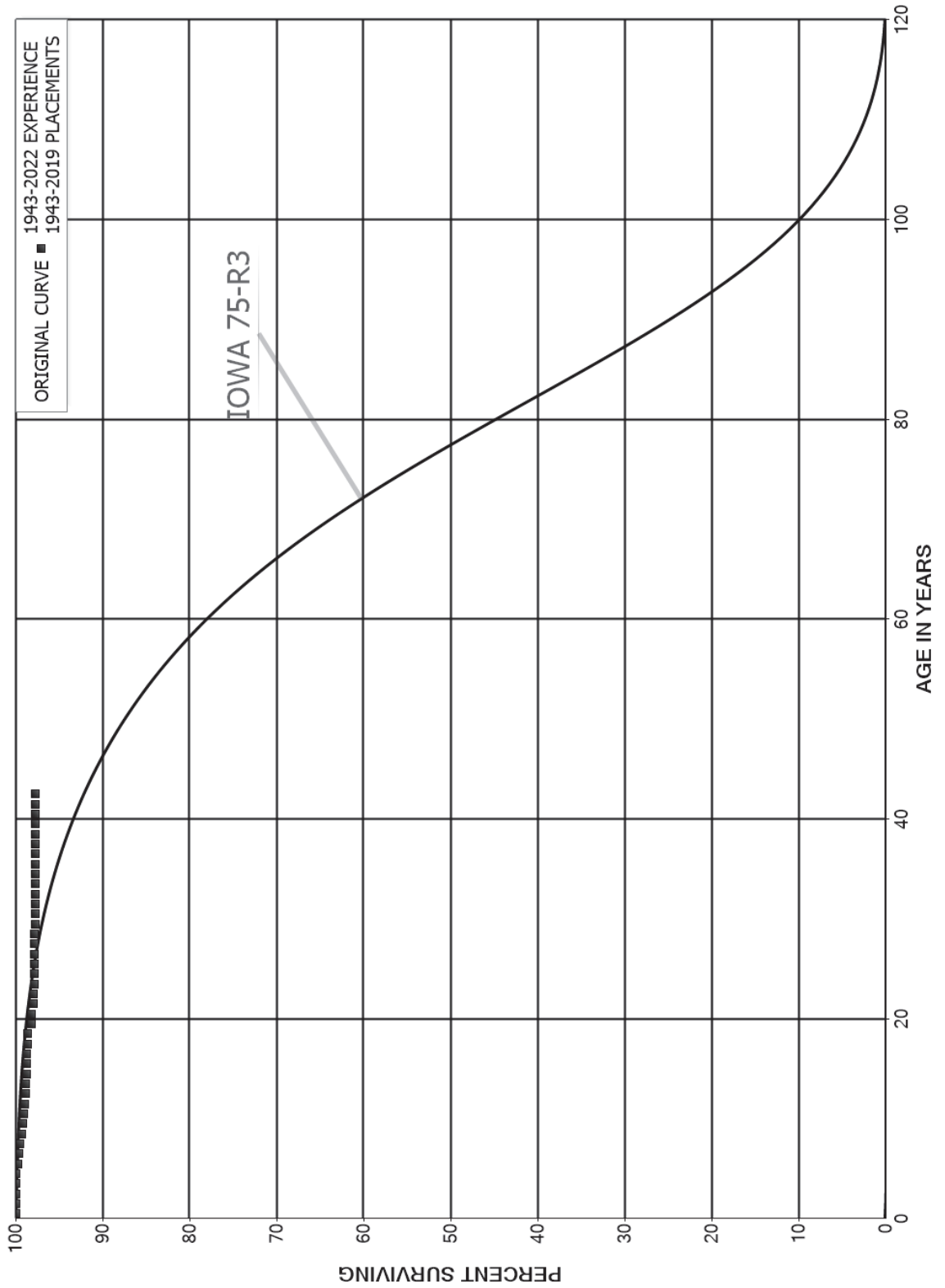
DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2020			EXPERIENCE BAND 1957-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,055,037		0.0000	1.0000	93.31
40.5	9,055,037		0.0000	1.0000	93.31
41.5	9,055,037		0.0000	1.0000	93.31
42.5	9,055,037		0.0000	1.0000	93.31
43.5	9,055,037		0.0000	1.0000	93.31
44.5	9,055,037		0.0000	1.0000	93.31
45.5	9,055,037	26,028	0.0029	0.9971	93.31
46.5	9,029,009		0.0000	1.0000	93.05
47.5	9,029,009	946	0.0001	0.9999	93.05
48.5	9,028,064	2,635	0.0003	0.9997	93.04
49.5	8,923,324	353,585	0.0396	0.9604	93.01
50.5	8,569,739		0.0000	1.0000	89.32
51.5	8,566,702	81,446	0.0095	0.9905	89.32
52.5	8,477,707		0.0000	1.0000	88.47
53.5	7,586,813	53,198	0.0070	0.9930	88.47
54.5	7,533,615	304,988	0.0405	0.9595	87.85
55.5	7,080,073	1,765,029	0.2493	0.7507	84.30
56.5	5,315,044		0.0000	1.0000	63.28
57.5	5,254,004	1,514,108	0.2882	0.7118	63.28
58.5	3,485,825	359,953	0.1033	0.8967	45.05
59.5	2,183,608		0.0000	1.0000	40.39
60.5	2,183,608	2,102,460	0.9628	0.0372	40.39
61.5					1.50

DUKE ENERGY FLORIDA
 ACCOUNT 359 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2019

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,252,652	257	0.0000	1.0000	100.00
0.5	49,938,407	1,711	0.0000	1.0000	100.00
1.5	49,936,696	3,378	0.0001	0.9999	100.00
2.5	49,933,318	2,352	0.0000	1.0000	99.99
3.5	3,194,210	2,105	0.0007	0.9993	99.98
4.5	3,192,105	5,097	0.0016	0.9984	99.92
5.5	3,187,008	5,502	0.0017	0.9983	99.76
6.5	3,181,506	4,089	0.0013	0.9987	99.59
7.5	3,177,417	3,962	0.0012	0.9988	99.46
8.5	3,173,455	6,220	0.0020	0.9980	99.33
9.5	3,167,235	1,470	0.0005	0.9995	99.14
10.5	3,164,986	3,546	0.0011	0.9989	99.09
11.5	3,161,440	4,935	0.0016	0.9984	98.98
12.5	3,156,505	612	0.0002	0.9998	98.83
13.5	3,155,893	1,990	0.0006	0.9994	98.81
14.5	3,153,903	1,368	0.0004	0.9996	98.75
15.5	3,152,535	973	0.0003	0.9997	98.70
16.5	3,151,562	483	0.0002	0.9998	98.67
17.5	1,940,783	1,491	0.0008	0.9992	98.66
18.5	1,939,292	7,486	0.0039	0.9961	98.58
19.5	1,931,806	385	0.0002	0.9998	98.20
20.5	1,931,421	3,566	0.0018	0.9982	98.18
21.5	1,927,855	1,844	0.0010	0.9990	98.00
22.5	1,926,011	504	0.0003	0.9997	97.91
23.5	1,925,507	656	0.0003	0.9997	97.88
24.5	1,924,851	319	0.0002	0.9998	97.85
25.5	1,924,532	273	0.0001	0.9999	97.83
26.5	1,924,259	124	0.0001	0.9999	97.82
27.5	1,924,135	617	0.0003	0.9997	97.81
28.5	1,923,518	56	0.0000	1.0000	97.78
29.5	1,679,037	287	0.0002	0.9998	97.78
30.5	1,678,750		0.0000	1.0000	97.76
31.5	1,678,750		0.0000	1.0000	97.76
32.5	1,678,750		0.0000	1.0000	97.76
33.5	1,678,750		0.0000	1.0000	97.76
34.5	1,678,750		0.0000	1.0000	97.76
35.5	1,678,750		0.0000	1.0000	97.76
36.5	1,678,750		0.0000	1.0000	97.76
37.5	1,678,750		0.0000	1.0000	97.76
38.5	1,678,750		0.0000	1.0000	97.76

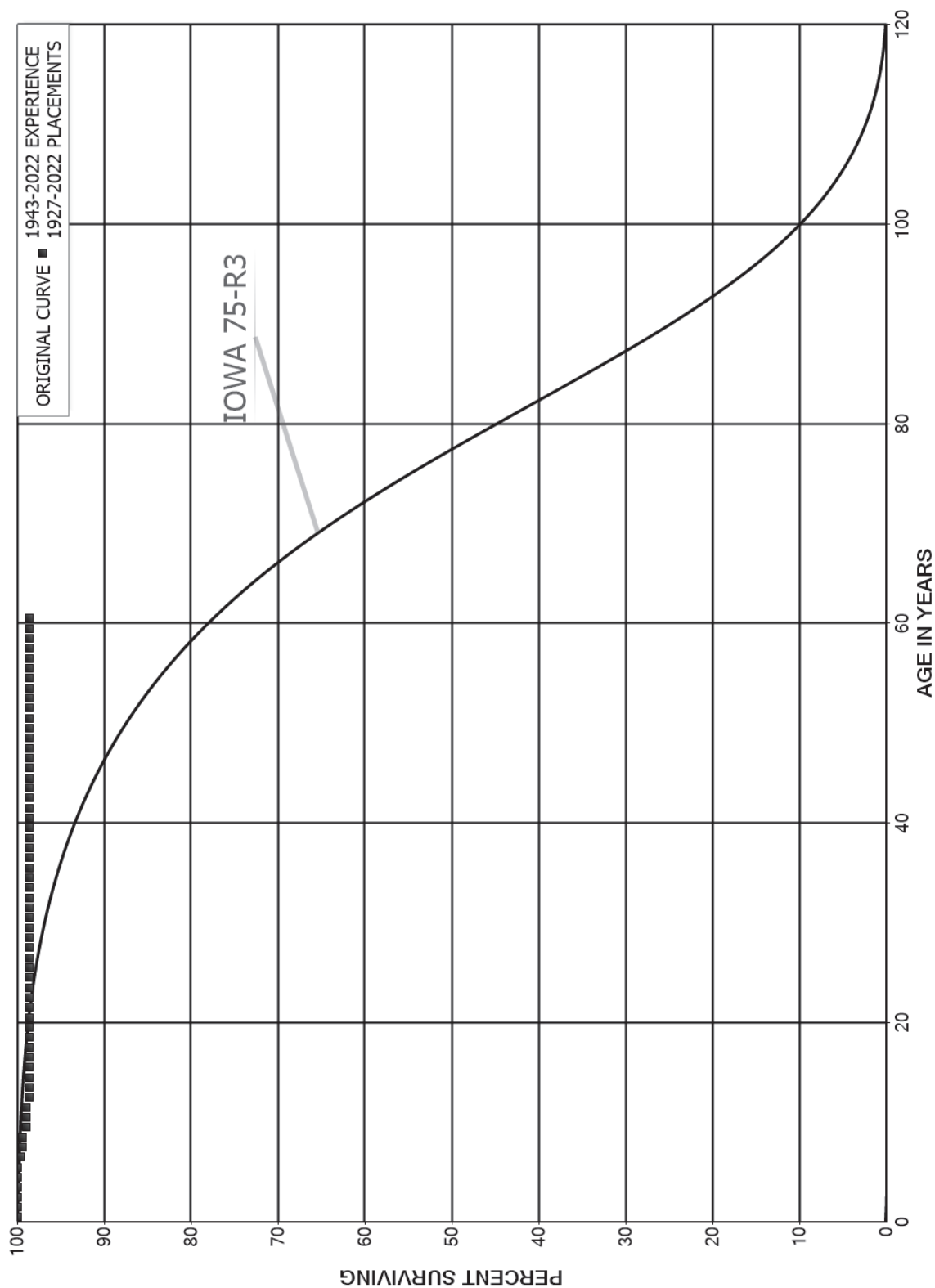
DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2019			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,678,750		0.0000	1.0000	97.76
40.5	1,678,750		0.0000	1.0000	97.76
41.5	1,678,750		0.0000	1.0000	97.76
42.5	1,678,750		0.0000	1.0000	97.76
43.5	1,489,266		0.0000	1.0000	97.76
44.5	1,049,761		0.0000	1.0000	97.76
45.5	996,536		0.0000	1.0000	97.76
46.5	939,001		0.0000	1.0000	97.76
47.5	895,227		0.0000	1.0000	97.76
48.5	217,836		0.0000	1.0000	97.76
49.5	217,836		0.0000	1.0000	97.76
50.5	217,836		0.0000	1.0000	97.76
51.5	217,836		0.0000	1.0000	97.76
52.5	217,836		0.0000	1.0000	97.76
53.5	213,136		0.0000	1.0000	97.76
54.5	213,136		0.0000	1.0000	97.76
55.5	196,640		0.0000	1.0000	97.76
56.5	129,636		0.0000	1.0000	97.76
57.5	129,636		0.0000	1.0000	97.76
58.5	128,854		0.0000	1.0000	97.76
59.5	128,854		0.0000	1.0000	97.76
60.5	102,504		0.0000	1.0000	97.76
61.5	92,202		0.0000	1.0000	97.76
62.5	92,202		0.0000	1.0000	97.76
63.5	92,202		0.0000	1.0000	97.76
64.5	68,139		0.0000	1.0000	97.76
65.5	68,139		0.0000	1.0000	97.76
66.5	67,333		0.0000	1.0000	97.76
67.5	67,333		0.0000	1.0000	97.76
68.5	53,148		0.0000	1.0000	97.76
69.5	6,209		0.0000	1.0000	97.76
70.5	6,209		0.0000	1.0000	97.76
71.5	2,831		0.0000	1.0000	97.76
72.5	2,831		0.0000	1.0000	97.76
73.5					97.76

DUKE ENERGY FLORIDA
ACCOUNT 360.01 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	14,679,235	30	0.0000	1.0000	100.00	
0.5	8,577,350	35	0.0000	1.0000	100.00	
1.5	55,943,751	68	0.0000	1.0000	100.00	
2.5	55,613,471	140	0.0000	1.0000	100.00	
3.5	55,613,368	474	0.0000	1.0000	100.00	
4.5	613,619	613	0.0010	0.9990	100.00	
5.5	613,006	1,457	0.0024	0.9976	99.90	
6.5	611,549	1,841	0.0030	0.9970	99.66	
7.5	760,963	84	0.0001	0.9999	99.36	
8.5	556,186	2,065	0.0037	0.9963	99.35	
9.5	554,122	11	0.0000	1.0000	98.98	
10.5	554,111		0.0000	1.0000	98.98	
11.5	554,111	1,989	0.0036	0.9964	98.98	
12.5	552,122		0.0000	1.0000	98.62	
13.5	552,122	248	0.0004	0.9996	98.62	
14.5	553,638		0.0000	1.0000	98.58	
15.5	556,471		0.0000	1.0000	98.58	
16.5	556,471		0.0000	1.0000	98.58	
17.5	556,471		0.0000	1.0000	98.58	
18.5	556,471		0.0000	1.0000	98.58	
19.5	556,471		0.0000	1.0000	98.58	
20.5	556,471		0.0000	1.0000	98.58	
21.5	556,471		0.0000	1.0000	98.58	
22.5	551,540		0.0000	1.0000	98.58	
23.5	551,540		0.0000	1.0000	98.58	
24.5	551,540		0.0000	1.0000	98.58	
25.5	367,354		0.0000	1.0000	98.58	
26.5	367,354		0.0000	1.0000	98.58	
27.5	212,137		0.0000	1.0000	98.58	
28.5	212,137		0.0000	1.0000	98.58	
29.5	212,137		0.0000	1.0000	98.58	
30.5	212,137		0.0000	1.0000	98.58	
31.5	212,137		0.0000	1.0000	98.58	
32.5	196,837		0.0000	1.0000	98.58	
33.5	196,837		0.0000	1.0000	98.58	
34.5	196,837		0.0000	1.0000	98.58	
35.5	191,586		0.0000	1.0000	98.58	
36.5	186,314		0.0000	1.0000	98.58	
37.5	186,314		0.0000	1.0000	98.58	
38.5	186,314		0.0000	1.0000	98.58	

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	186,314		0.0000	1.0000	98.58
40.5	186,314		0.0000	1.0000	98.58
41.5	185,052		0.0000	1.0000	98.58
42.5	169,319		0.0000	1.0000	98.58
43.5	169,319		0.0000	1.0000	98.58
44.5	169,319		0.0000	1.0000	98.58
45.5	169,319		0.0000	1.0000	98.58
46.5	169,319		0.0000	1.0000	98.58
47.5	169,319		0.0000	1.0000	98.58
48.5	169,319		0.0000	1.0000	98.58
49.5	169,319		0.0000	1.0000	98.58
50.5	169,319		0.0000	1.0000	98.58
51.5	158,242		0.0000	1.0000	98.58
52.5	156,543		0.0000	1.0000	98.58
53.5	154,521		0.0000	1.0000	98.58
54.5	145,446		0.0000	1.0000	98.58
55.5	141,620		0.0000	1.0000	98.58
56.5	137,470		0.0000	1.0000	98.58
57.5	137,110		0.0000	1.0000	98.58
58.5	134,876		0.0000	1.0000	98.58
59.5	122,750		0.0000	1.0000	98.58
60.5	116,060		0.0000	1.0000	98.58
61.5	109,321		0.0000	1.0000	98.58
62.5	99,729		0.0000	1.0000	98.58
63.5	77,538		0.0000	1.0000	98.58
64.5	76,851		0.0000	1.0000	98.58
65.5	69,651		0.0000	1.0000	98.58
66.5	69,651		0.0000	1.0000	98.58
67.5	69,530		0.0000	1.0000	98.58
68.5	69,220		0.0000	1.0000	98.58
69.5	68,164		0.0000	1.0000	98.58
70.5	68,107		0.0000	1.0000	98.58
71.5	63,292		0.0000	1.0000	98.58
72.5	63,162		0.0000	1.0000	98.58
73.5	52,287		0.0000	1.0000	98.58
74.5	47,132		0.0000	1.0000	98.58
75.5	33,800		0.0000	1.0000	98.58
76.5	31,330		0.0000	1.0000	98.58
77.5	31,293		0.0000	1.0000	98.58
78.5	10,012		0.0000	1.0000	98.58

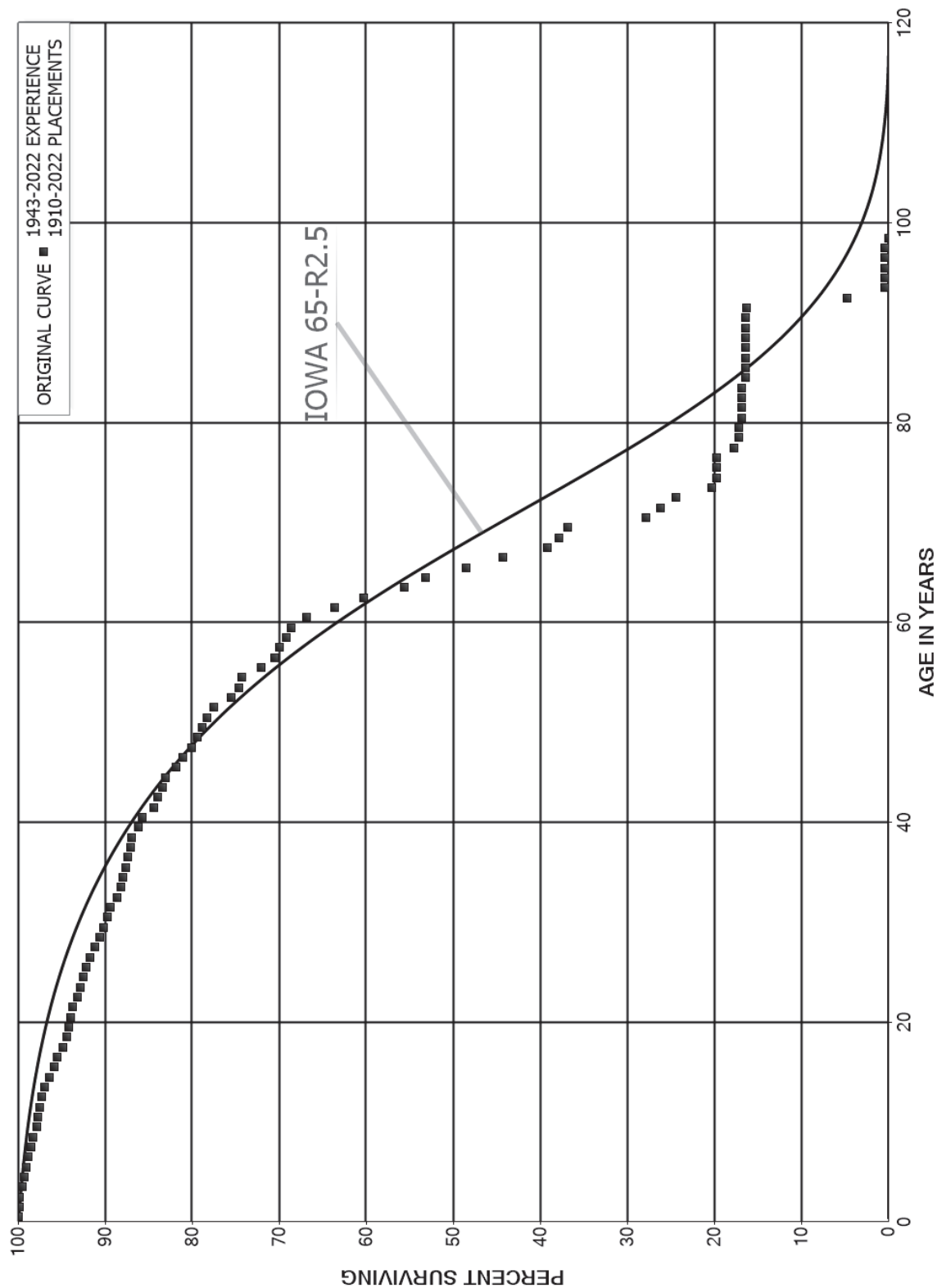
DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,728		0.0000	1.0000	98.58
80.5	8,318		0.0000	1.0000	98.58
81.5	7,954		0.0000	1.0000	98.58
82.5	5,358		0.0000	1.0000	98.58
83.5	5,321		0.0000	1.0000	98.58
84.5	4,597		0.0000	1.0000	98.58
85.5	4,597		0.0000	1.0000	98.58
86.5	4,597		0.0000	1.0000	98.58
87.5	4,597		0.0000	1.0000	98.58
88.5	4,597		0.0000	1.0000	98.58
89.5	4,597		0.0000	1.0000	98.58
90.5	4,597		0.0000	1.0000	98.58
91.5	4,597		0.0000	1.0000	98.58
92.5	4,597		0.0000	1.0000	98.58
93.5	4,597		0.0000	1.0000	98.58
94.5	2,833		0.0000	1.0000	98.58
95.5					98.58

DUKE ENERGY FLORIDA
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	38,809,149	8,520	0.0002	0.9998	100.00	
0.5	35,533,720	50,459	0.0014	0.9986	99.98	
1.5	34,783,141	13,187	0.0004	0.9996	99.84	
2.5	34,113,884	91,664	0.0027	0.9973	99.80	
3.5	33,236,392	91,284	0.0027	0.9973	99.53	
4.5	32,972,272	76,610	0.0023	0.9977	99.26	
5.5	32,145,066	60,152	0.0019	0.9981	99.03	
6.5	31,016,852	93,836	0.0030	0.9970	98.84	
7.5	29,907,493	82,512	0.0028	0.9972	98.54	
8.5	29,865,532	134,083	0.0045	0.9955	98.27	
9.5	29,817,879	47,465	0.0016	0.9984	97.83	
10.5	28,026,644	56,435	0.0020	0.9980	97.67	
11.5	27,312,353	53,510	0.0020	0.9980	97.48	
12.5	26,542,469	87,555	0.0033	0.9967	97.29	
13.5	25,011,010	150,246	0.0060	0.9940	96.96	
14.5	24,735,196	143,857	0.0058	0.9942	96.38	
15.5	24,611,486	94,998	0.0039	0.9961	95.82	
16.5	23,616,660	148,264	0.0063	0.9937	95.45	
17.5	21,912,120	111,780	0.0051	0.9949	94.85	
18.5	20,524,289	51,782	0.0025	0.9975	94.37	
19.5	19,896,931	42,812	0.0022	0.9978	94.13	
20.5	17,001,313	43,368	0.0026	0.9974	93.93	
21.5	16,524,544	95,822	0.0058	0.9942	93.69	
22.5	16,279,239	59,991	0.0037	0.9963	93.14	
23.5	16,124,622	46,943	0.0029	0.9971	92.80	
24.5	15,887,906	64,520	0.0041	0.9959	92.53	
25.5	15,518,281	75,362	0.0049	0.9951	92.16	
26.5	14,836,172	91,257	0.0062	0.9938	91.71	
27.5	14,230,238	78,547	0.0055	0.9945	91.14	
28.5	12,738,163	67,540	0.0053	0.9947	90.64	
29.5	12,191,709	52,442	0.0043	0.9957	90.16	
30.5	10,968,100	49,237	0.0045	0.9955	89.77	
31.5	9,828,136	77,779	0.0079	0.9921	89.37	
32.5	8,829,261	44,071	0.0050	0.9950	88.66	
33.5	7,813,941	26,978	0.0035	0.9965	88.22	
34.5	7,033,179	21,142	0.0030	0.9970	87.92	
35.5	6,508,696	19,823	0.0030	0.9970	87.65	
36.5	6,078,446	25,459	0.0042	0.9958	87.38	
37.5	5,864,831	6,167	0.0011	0.9989	87.02	
38.5	5,451,455	43,728	0.0080	0.9920	86.93	

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,109,222	28,820	0.0056	0.9944	86.23
40.5	4,870,170	75,360	0.0155	0.9845	85.74
41.5	4,728,137	23,353	0.0049	0.9951	84.42
42.5	4,556,094	35,203	0.0077	0.9923	84.00
43.5	4,212,010	17,038	0.0040	0.9960	83.35
44.5	3,804,092	55,390	0.0146	0.9854	83.01
45.5	3,613,888	30,873	0.0085	0.9915	81.80
46.5	3,459,706	43,343	0.0125	0.9875	81.11
47.5	4,072,351	33,457	0.0082	0.9918	80.09
48.5	2,785,335	22,114	0.0079	0.9921	79.43
49.5	2,593,116	18,233	0.0070	0.9930	78.80
50.5	2,332,167	22,170	0.0095	0.9905	78.25
51.5	2,167,632	56,007	0.0258	0.9742	77.50
52.5	1,991,737	22,376	0.0112	0.9888	75.50
53.5	1,862,669	8,263	0.0044	0.9956	74.65
54.5	1,746,194	53,045	0.0304	0.9696	74.32
55.5	1,497,587	32,672	0.0218	0.9782	72.06
56.5	1,354,914	10,426	0.0077	0.9923	70.49
57.5	1,314,064	14,094	0.0107	0.9893	69.95
58.5	1,115,911	8,849	0.0079	0.9921	69.20
59.5	972,807	26,412	0.0272	0.9728	68.65
60.5	890,153	42,878	0.0482	0.9518	66.79
61.5	812,723	41,677	0.0513	0.9487	63.57
62.5	745,726	57,957	0.0777	0.9223	60.31
63.5	614,453	27,379	0.0446	0.9554	55.62
64.5	495,706	43,423	0.0876	0.9124	53.14
65.5	378,893	32,999	0.0871	0.9129	48.49
66.5	287,726	33,320	0.1158	0.8842	44.27
67.5	230,522	7,844	0.0340	0.9660	39.14
68.5	174,397	4,526	0.0260	0.9740	37.81
69.5	158,729	38,630	0.2434	0.7566	36.83
70.5	117,769	7,313	0.0621	0.9379	27.86
71.5	117,567	7,601	0.0647	0.9353	26.13
72.5	102,855	17,548	0.1706	0.8294	24.44
73.5	85,307	2,107	0.0247	0.9753	20.27
74.5	83,200		0.0000	1.0000	19.77
75.5	83,200		0.0000	1.0000	19.77
76.5	83,200	8,504	0.1022	0.8978	19.77
77.5	74,696	2,405	0.0322	0.9678	17.75
78.5	80,920	160	0.0020	0.9980	17.18

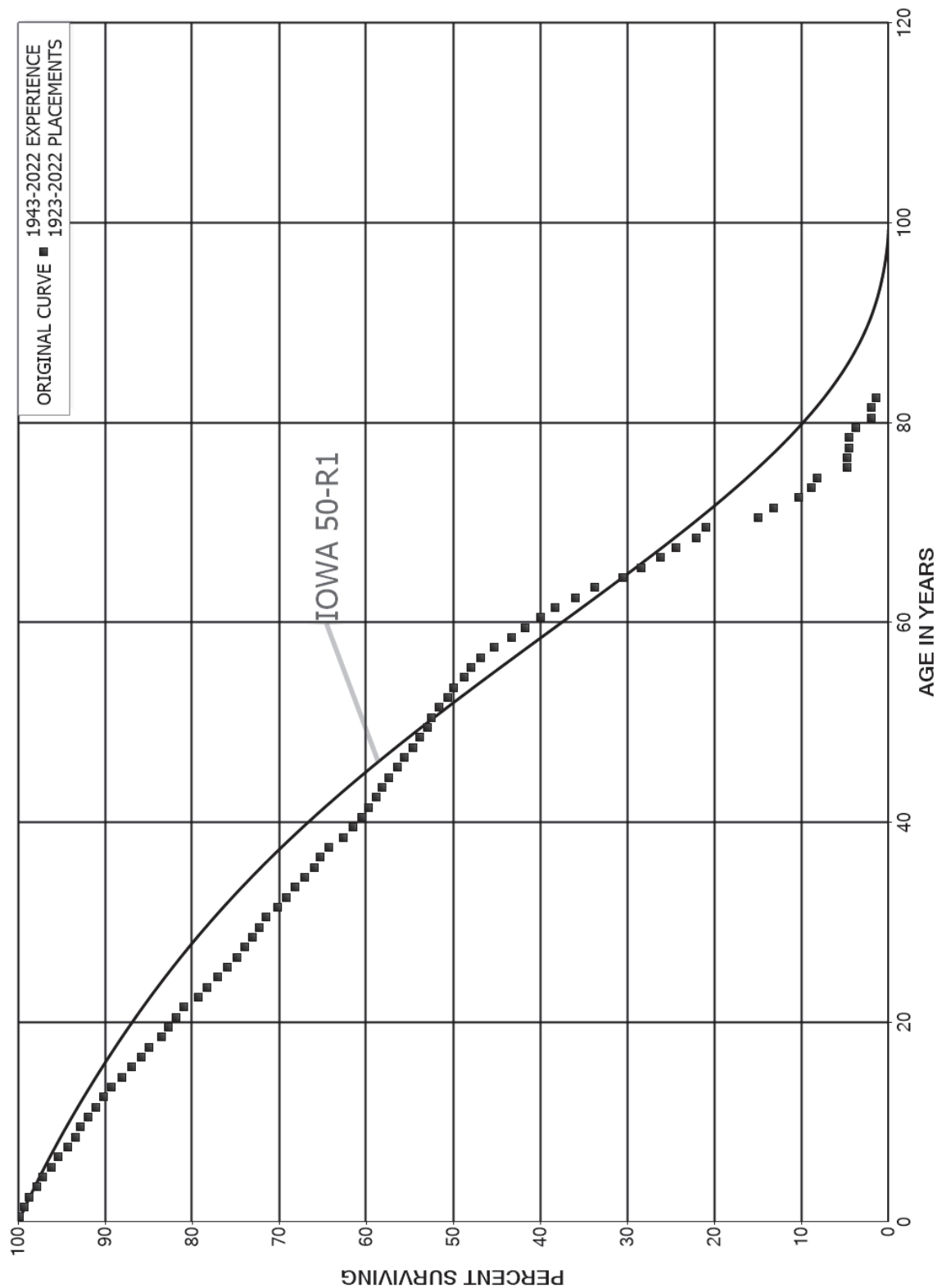
DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	80,760	1,656	0.0205	0.9795	17.15	
80.5	70,475		0.0000	1.0000	16.79	
81.5	70,475		0.0000	1.0000	16.79	
82.5	70,475		0.0000	1.0000	16.79	
83.5	70,475	1,567	0.0222	0.9778	16.79	
84.5	68,908		0.0000	1.0000	16.42	
85.5	68,908		0.0000	1.0000	16.42	
86.5	68,908		0.0000	1.0000	16.42	
87.5	68,908		0.0000	1.0000	16.42	
88.5	68,908		0.0000	1.0000	16.42	
89.5	68,908		0.0000	1.0000	16.42	
90.5	68,908	346	0.0050	0.9950	16.42	
91.5	68,562	48,933	0.7137	0.2863	16.34	
92.5	19,629	18,014	0.9177	0.0823	4.68	
93.5	5,751		0.0000	1.0000	0.38	
94.5	1,615	168	0.1040	0.8960	0.38	
95.5	1,447		0.0000	1.0000	0.34	
96.5	1,447		0.0000	1.0000	0.34	
97.5	1,447	1,447	1.0000		0.34	
98.5						

DUKE ENERGY FLORIDA
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,609,439,320	2,023,338	0.0013	0.9987	100.00
0.5	1,515,147,960	9,174,985	0.0061	0.9939	99.87
1.5	1,365,158,980	6,966,402	0.0051	0.9949	99.27
2.5	1,181,623,458	10,511,777	0.0089	0.9911	98.76
3.5	1,062,443,612	7,668,144	0.0072	0.9928	97.88
4.5	958,959,723	9,930,239	0.0104	0.9896	97.18
5.5	843,359,668	6,748,944	0.0080	0.9920	96.17
6.5	784,885,814	9,061,696	0.0115	0.9885	95.40
7.5	743,633,676	6,792,093	0.0091	0.9909	94.30
8.5	703,143,812	4,946,083	0.0070	0.9930	93.44
9.5	673,673,546	6,345,098	0.0094	0.9906	92.78
10.5	626,003,444	5,912,494	0.0094	0.9906	91.91
11.5	590,382,323	5,887,088	0.0100	0.9900	91.04
12.5	553,367,722	5,328,516	0.0096	0.9904	90.13
13.5	492,976,069	6,440,253	0.0131	0.9869	89.26
14.5	454,333,745	5,879,021	0.0129	0.9871	88.10
15.5	401,998,203	5,240,930	0.0130	0.9870	86.96
16.5	377,797,599	3,970,203	0.0105	0.9895	85.82
17.5	354,996,421	6,140,728	0.0173	0.9827	84.92
18.5	340,111,393	3,034,340	0.0089	0.9911	83.45
19.5	326,190,994	3,307,052	0.0101	0.9899	82.71
20.5	306,473,146	3,520,449	0.0115	0.9885	81.87
21.5	296,400,948	5,854,446	0.0198	0.9802	80.93
22.5	285,355,753	3,693,994	0.0129	0.9871	79.33
23.5	275,406,898	4,275,956	0.0155	0.9845	78.30
24.5	268,931,939	3,857,192	0.0143	0.9857	77.09
25.5	255,422,231	3,739,401	0.0146	0.9854	75.98
26.5	242,684,107	2,820,330	0.0116	0.9884	74.87
27.5	228,797,167	2,798,998	0.0122	0.9878	74.00
28.5	204,682,064	2,232,302	0.0109	0.9891	73.10
29.5	194,873,010	2,210,323	0.0113	0.9887	72.30
30.5	177,684,696	3,221,619	0.0181	0.9819	71.48
31.5	160,584,726	2,337,382	0.0146	0.9854	70.18
32.5	145,394,615	2,120,579	0.0146	0.9854	69.16
33.5	133,003,026	2,175,247	0.0164	0.9836	68.15
34.5	122,556,059	2,022,256	0.0165	0.9835	67.04
35.5	113,322,406	1,186,538	0.0105	0.9895	65.93
36.5	107,946,030	1,505,182	0.0139	0.9861	65.24
37.5	101,302,878	2,781,782	0.0275	0.9725	64.33
38.5	93,458,890	1,630,191	0.0174	0.9826	62.56

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,976,671	1,325,194	0.0156	0.9844	61.47
40.5	77,867,117	1,030,321	0.0132	0.9868	60.51
41.5	72,061,030	1,111,043	0.0154	0.9846	59.71
42.5	68,355,296	759,271	0.0111	0.9889	58.79
43.5	61,207,770	772,723	0.0126	0.9874	58.14
44.5	56,719,500	946,233	0.0167	0.9833	57.41
45.5	52,317,707	821,146	0.0157	0.9843	56.45
46.5	50,717,364	871,365	0.0172	0.9828	55.56
47.5	54,478,121	756,312	0.0139	0.9861	54.61
48.5	46,767,090	802,919	0.0172	0.9828	53.85
49.5	40,072,818	322,991	0.0081	0.9919	52.93
50.5	37,900,918	662,432	0.0175	0.9825	52.50
51.5	36,452,122	644,011	0.0177	0.9823	51.58
52.5	34,945,450	464,692	0.0133	0.9867	50.67
53.5	33,426,376	861,115	0.0258	0.9742	50.00
54.5	31,178,347	510,989	0.0164	0.9836	48.71
55.5	29,602,613	683,234	0.0231	0.9769	47.91
56.5	28,108,637	930,092	0.0331	0.9669	46.80
57.5	26,177,729	1,147,278	0.0438	0.9562	45.26
58.5	23,780,519	861,593	0.0362	0.9638	43.27
59.5	22,436,585	955,056	0.0426	0.9574	41.70
60.5	21,383,617	852,404	0.0399	0.9601	39.93
61.5	20,323,812	1,272,922	0.0626	0.9374	38.34
62.5	19,068,298	1,155,080	0.0606	0.9394	35.94
63.5	17,763,912	1,684,329	0.0948	0.9052	33.76
64.5	16,022,669	1,148,112	0.0717	0.9283	30.56
65.5	14,810,193	1,150,817	0.0777	0.9223	28.37
66.5	13,649,955	941,648	0.0690	0.9310	26.16
67.5	12,728,443	1,196,173	0.0940	0.9060	24.36
68.5	11,498,349	611,818	0.0532	0.9468	22.07
69.5	10,879,741	3,071,377	0.2823	0.7177	20.90
70.5	7,820,425	961,362	0.1229	0.8771	15.00
71.5	6,823,207	1,492,295	0.2187	0.7813	13.15
72.5	5,308,229	771,495	0.1453	0.8547	10.28
73.5	4,536,562	307,844	0.0679	0.9321	8.78
74.5	4,289,533	1,813,002	0.4227	0.5773	8.19
75.5	2,479,214	22,748	0.0092	0.9908	4.73
76.5	2,459,336	96,294	0.0392	0.9608	4.68
77.5	2,363,042	8,274	0.0035	0.9965	4.50
78.5	2,353,841	377,458	0.1604	0.8396	4.48

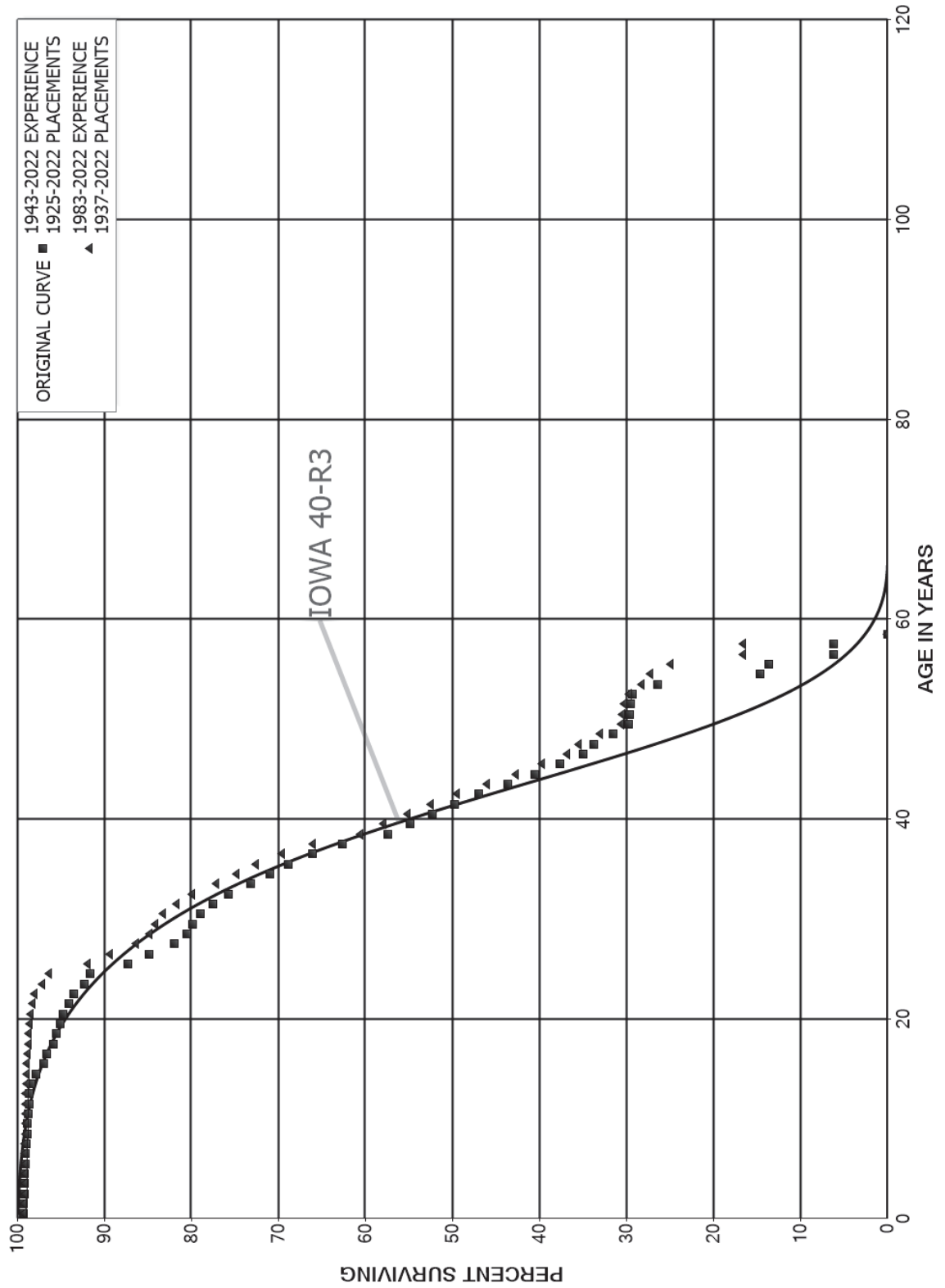
DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,976,383	957,532	0.4845	0.5155	3.77
80.5	1,018,851	15,417	0.0151	0.9849	1.94
81.5	1,003,434	267,894	0.2670	0.7330	1.91
82.5	735,540	858	0.0012	0.9988	1.40
83.5	734,682	65,566	0.0892	0.9108	1.40
84.5	669,115	170,269	0.2545	0.7455	1.27
85.5	498,846	576	0.0012	0.9988	0.95
86.5	498,270	27,234	0.0547	0.9453	0.95
87.5	471,037	42	0.0001	0.9999	0.90
88.5	470,995	99,941	0.2122	0.7878	0.90
89.5	371,054	40,087	0.1080	0.8920	0.71
90.5	330,967	35,273	0.1066	0.8934	0.63
91.5	295,694	183,560	0.6208	0.3792	0.56
92.5	111,488	63,770	0.5720	0.4280	0.21
93.5	47,530	6,608	0.1390	0.8610	0.09
94.5	28,552		0.0000	1.0000	0.08
95.5	28,552	28,552	1.0000		0.08
96.5					

DUKE ENERGY FLORIDA
 ACCOUNT 364 POLES, TOWERS & FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS & FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	987,166,186	6,851,198	0.0069	0.9931	100.00
0.5	889,428,005	543,635	0.0006	0.9994	99.31
1.5	851,090,820	337,123	0.0004	0.9996	99.25
2.5	800,064,467	250,812	0.0003	0.9997	99.21
3.5	777,550,995	323,345	0.0004	0.9996	99.17
4.5	765,606,347	276,911	0.0004	0.9996	99.13
5.5	739,934,226	407,298	0.0006	0.9994	99.10
6.5	728,809,769	640,419	0.0009	0.9991	99.04
7.5	702,768,734	480,286	0.0007	0.9993	98.96
8.5	677,153,884	531,831	0.0008	0.9992	98.89
9.5	657,425,024	411,177	0.0006	0.9994	98.81
10.5	626,784,250	511,362	0.0008	0.9992	98.75
11.5	600,491,330	503,628	0.0008	0.9992	98.67
12.5	577,524,291	940,821	0.0016	0.9984	98.59
13.5	560,311,232	3,624,465	0.0065	0.9935	98.43
14.5	542,849,612	4,325,134	0.0080	0.9920	97.79
15.5	514,835,130	2,105,152	0.0041	0.9959	97.01
16.5	493,668,002	4,024,751	0.0082	0.9918	96.61
17.5	464,698,603	1,538,090	0.0033	0.9967	95.83
18.5	441,617,922	1,887,807	0.0043	0.9957	95.51
19.5	412,013,895	1,795,155	0.0044	0.9956	95.10
20.5	396,361,393	2,544,255	0.0064	0.9936	94.69
21.5	359,788,965	2,189,269	0.0061	0.9939	94.08
22.5	346,400,944	4,422,045	0.0128	0.9872	93.51
23.5	329,623,758	2,670,649	0.0081	0.9919	92.31
24.5	312,522,781	14,703,204	0.0470	0.9530	91.56
25.5	281,839,495	7,758,613	0.0275	0.9725	87.26
26.5	259,842,979	8,741,712	0.0336	0.9664	84.85
27.5	237,979,752	4,240,824	0.0178	0.9822	82.00
28.5	216,894,492	1,945,501	0.0090	0.9910	80.54
29.5	198,988,128	2,084,115	0.0105	0.9895	79.82
30.5	181,031,878	3,274,722	0.0181	0.9819	78.98
31.5	161,981,144	3,717,492	0.0230	0.9770	77.55
32.5	142,796,115	4,924,842	0.0345	0.9655	75.77
33.5	125,095,212	3,864,764	0.0309	0.9691	73.16
34.5	109,629,264	3,166,726	0.0289	0.9711	70.90
35.5	95,453,768	3,910,540	0.0410	0.9590	68.85
36.5	80,324,401	4,184,384	0.0521	0.9479	66.03
37.5	64,861,694	5,378,864	0.0829	0.9171	62.59
38.5	50,373,103	2,202,702	0.0437	0.9563	57.40

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS & FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,467,159	1,949,346	0.0482	0.9518	54.89
40.5	32,064,062	1,540,561	0.0480	0.9520	52.24
41.5	25,534,377	1,438,570	0.0563	0.9437	49.73
42.5	18,170,784	1,271,672	0.0700	0.9300	46.93
43.5	12,240,400	881,262	0.0720	0.9280	43.65
44.5	8,060,674	564,973	0.0701	0.9299	40.51
45.5	4,667,357	335,118	0.0718	0.9282	37.67
46.5	1,914,492	66,596	0.0348	0.9652	34.96
47.5	1,296,812	86,866	0.0670	0.9330	33.75
48.5	333,580	18,732	0.0562	0.9438	31.49
49.5	139,237	377	0.0027	0.9973	29.72
50.5	138,860	389	0.0028	0.9972	29.64
51.5	138,261	1,231	0.0089	0.9911	29.55
52.5	136,043	13,409	0.0986	0.9014	29.29
53.5	113,988	51,012	0.4475	0.5525	26.40
54.5	58,921	3,982	0.0676	0.9324	14.59
55.5	39,833	21,792	0.5471	0.4529	13.60
56.5	35		0.0000	1.0000	6.16
57.5	35	35	1.0000		6.16
58.5					

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS & FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1983-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	860,433,900	6,828,478	0.0079	0.9921	100.00
0.5	769,926,122	460,666	0.0006	0.9994	99.21
1.5	740,313,321	236,194	0.0003	0.9997	99.15
2.5	697,966,445	115,462	0.0002	0.9998	99.12
3.5	682,669,608	122,700	0.0002	0.9998	99.10
4.5	676,586,494	54,142	0.0001	0.9999	99.08
5.5	656,195,376	146,678	0.0002	0.9998	99.07
6.5	649,894,246	250,787	0.0004	0.9996	99.05
7.5	628,282,322	127,289	0.0002	0.9998	99.01
8.5	608,711,147	111,260	0.0002	0.9998	98.99
9.5	595,514,702	99,818	0.0002	0.9998	98.97
10.5	569,903,345	169,171	0.0003	0.9997	98.96
11.5	546,511,023	154,309	0.0003	0.9997	98.93
12.5	528,194,845	244,855	0.0005	0.9995	98.90
13.5	516,012,679	179,398	0.0003	0.9997	98.85
14.5	503,967,244	184,864	0.0004	0.9996	98.82
15.5	482,543,861	241,373	0.0005	0.9995	98.78
16.5	464,678,681	397,465	0.0009	0.9991	98.73
17.5	442,506,188	371,539	0.0008	0.9992	98.65
18.5	424,636,600	354,620	0.0008	0.9992	98.57
19.5	398,815,223	562,189	0.0014	0.9986	98.49
20.5	386,965,437	630,284	0.0016	0.9984	98.35
21.5	354,316,088	877,187	0.0025	0.9975	98.19
22.5	344,071,325	3,112,972	0.0090	0.9910	97.94
23.5	328,947,840	2,483,483	0.0075	0.9925	97.06
24.5	312,044,286	14,668,234	0.0470	0.9530	96.32
25.5	281,397,835	7,722,268	0.0274	0.9726	91.80
26.5	259,458,229	8,724,430	0.0336	0.9664	89.28
27.5	237,617,774	4,213,565	0.0177	0.9823	86.28
28.5	216,561,657	1,846,848	0.0085	0.9915	84.75
29.5	198,757,284	2,061,941	0.0104	0.9896	84.02
30.5	180,824,690	3,255,369	0.0180	0.9820	83.15
31.5	161,793,437	3,699,624	0.0229	0.9771	81.65
32.5	142,627,128	4,910,128	0.0344	0.9656	79.79
33.5	124,941,206	3,840,665	0.0307	0.9693	77.04
34.5	109,499,357	3,163,127	0.0289	0.9711	74.67
35.5	95,327,517	3,908,584	0.0410	0.9590	72.51
36.5	80,200,106	4,146,002	0.0517	0.9483	69.54
37.5	64,775,781	5,378,515	0.0830	0.9170	65.95
38.5	50,287,539	2,201,757	0.0438	0.9562	60.47

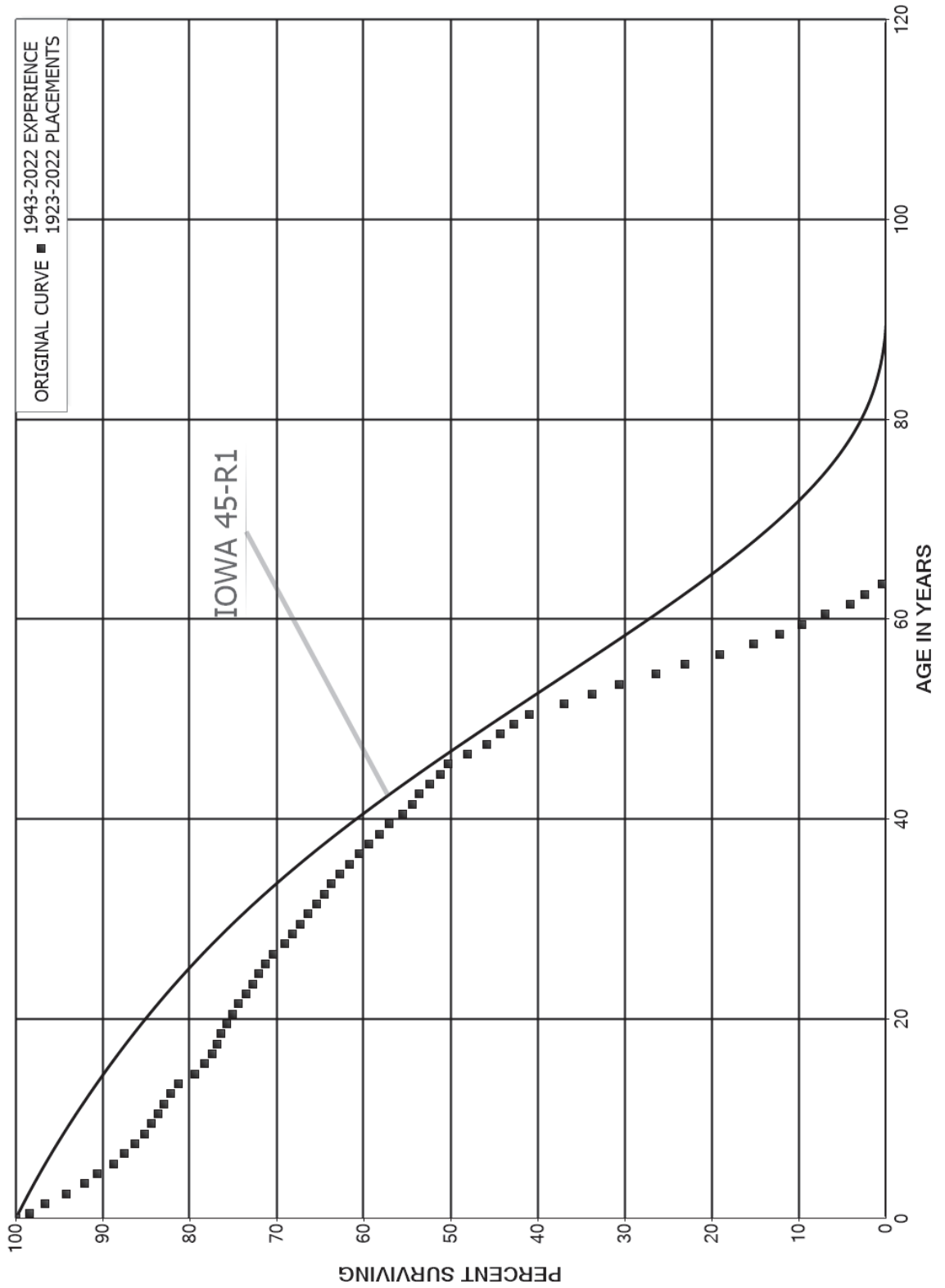
DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS & FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022			EXPERIENCE BAND 1983-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,382,540	1,948,787	0.0483	0.9517	57.82
40.5	31,980,002	1,537,831	0.0481	0.9519	55.03
41.5	25,453,047	1,438,541	0.0565	0.9435	52.39
42.5	18,089,483	1,271,386	0.0703	0.9297	49.43
43.5	12,159,385	872,450	0.0718	0.9282	45.95
44.5	7,988,471	564,973	0.0707	0.9293	42.65
45.5	4,595,189	335,118	0.0729	0.9271	39.64
46.5	1,842,324	66,596	0.0361	0.9639	36.75
47.5	1,224,644	86,866	0.0709	0.9291	35.42
48.5	261,412	18,732	0.0717	0.9283	32.91
49.5	67,069	377	0.0056	0.9944	30.55
50.5	66,692	389	0.0058	0.9942	30.38
51.5	66,093	1,231	0.0186	0.9814	30.20
52.5	63,875	3,196	0.0500	0.9500	29.64
53.5	52,033	1,733	0.0333	0.9667	28.15
54.5	46,245	3,966	0.0857	0.9143	27.22
55.5	27,173	9,132	0.3361	0.6639	24.88
56.5	35		0.0000	1.0000	16.52
57.5	35	35	1.0000		16.52
58.5					

DUKE ENERGY FLORIDA
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,572,138,155	24,423,948	0.0155	0.9845	100.00
0.5	1,310,196,630	25,046,518	0.0191	0.9809	98.45
1.5	1,090,916,624	27,408,280	0.0251	0.9749	96.56
2.5	1,025,843,793	23,027,259	0.0224	0.9776	94.14
3.5	965,573,786	14,440,212	0.0150	0.9850	92.03
4.5	929,333,602	19,841,974	0.0214	0.9786	90.65
5.5	859,918,513	11,593,819	0.0135	0.9865	88.71
6.5	811,648,838	11,744,297	0.0145	0.9855	87.52
7.5	755,031,413	9,618,624	0.0127	0.9873	86.25
8.5	725,845,743	6,806,892	0.0094	0.9906	85.15
9.5	686,315,352	5,571,996	0.0081	0.9919	84.35
10.5	657,640,675	5,572,132	0.0085	0.9915	83.67
11.5	626,635,672	5,629,689	0.0090	0.9910	82.96
12.5	593,284,874	6,847,329	0.0115	0.9885	82.21
13.5	557,948,452	12,899,525	0.0231	0.9769	81.27
14.5	527,498,733	7,262,734	0.0138	0.9862	79.39
15.5	491,312,295	5,656,444	0.0115	0.9885	78.29
16.5	467,805,114	3,508,327	0.0075	0.9925	77.39
17.5	429,982,344	2,503,657	0.0058	0.9942	76.81
18.5	411,993,346	3,487,724	0.0085	0.9915	76.36
19.5	391,594,608	3,495,771	0.0089	0.9911	75.72
20.5	375,044,450	3,485,175	0.0093	0.9907	75.04
21.5	368,532,734	4,075,538	0.0111	0.9889	74.35
22.5	351,506,139	3,708,909	0.0106	0.9894	73.52
23.5	334,550,922	3,092,522	0.0092	0.9908	72.75
24.5	322,371,389	3,556,545	0.0110	0.9890	72.07
25.5	303,038,004	3,730,070	0.0123	0.9877	71.28
26.5	284,998,824	5,218,934	0.0183	0.9817	70.40
27.5	266,250,059	3,622,002	0.0136	0.9864	69.11
28.5	245,771,212	3,147,272	0.0128	0.9872	68.17
29.5	222,976,058	3,057,803	0.0137	0.9863	67.30
30.5	200,940,303	2,989,943	0.0149	0.9851	66.38
31.5	176,030,497	2,357,060	0.0134	0.9866	65.39
32.5	155,374,417	1,962,918	0.0126	0.9874	64.51
33.5	137,558,070	2,132,531	0.0155	0.9845	63.70
34.5	121,474,696	2,135,438	0.0176	0.9824	62.71
35.5	110,457,939	1,909,659	0.0173	0.9827	61.61
36.5	97,931,401	1,892,297	0.0193	0.9807	60.54
37.5	86,488,202	1,722,817	0.0199	0.9801	59.37
38.5	74,959,876	1,509,133	0.0201	0.9799	58.19

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,950,391	1,738,296	0.0268	0.9732	57.02
40.5	57,321,239	1,132,176	0.0198	0.9802	55.49
41.5	51,126,646	765,734	0.0150	0.9850	54.40
42.5	44,410,605	941,988	0.0212	0.9788	53.58
43.5	38,253,421	920,628	0.0241	0.9759	52.45
44.5	34,593,719	634,491	0.0183	0.9817	51.18
45.5	30,499,801	1,300,179	0.0426	0.9574	50.25
46.5	25,528,870	1,193,634	0.0468	0.9532	48.10
47.5	22,464,876	750,807	0.0334	0.9666	45.85
48.5	16,941,755	626,281	0.0370	0.9630	44.32
49.5	12,384,830	493,792	0.0399	0.9601	42.68
50.5	10,059,244	997,771	0.0992	0.9008	40.98
51.5	7,816,148	679,441	0.0869	0.9131	36.92
52.5	6,515,850	603,901	0.0927	0.9073	33.71
53.5	5,778,319	784,351	0.1357	0.8643	30.58
54.5	4,982,094	638,576	0.1282	0.8718	26.43
55.5	4,343,518	746,436	0.1719	0.8281	23.04
56.5	3,597,082	738,117	0.2052	0.7948	19.08
57.5	2,858,965	574,097	0.2008	0.7992	15.17
58.5	2,284,868	471,507	0.2064	0.7936	12.12
59.5	1,813,361	500,483	0.2760	0.7240	9.62
60.5	1,312,878	550,802	0.4195	0.5805	6.97
61.5	762,077	317,302	0.4164	0.5836	4.04
62.5	444,774	378,028	0.8499	0.1501	2.36
63.5	66,747	42,386	0.6350	0.3650	0.35
64.5	24,361	7,264	0.2982	0.7018	0.13
65.5	17,097	1,755	0.1026	0.8974	0.09
66.5	15,342	6,280	0.4093	0.5907	0.08
67.5	9,062	3,321	0.3665	0.6335	0.05
68.5	5,741	873	0.1521	0.8479	0.03
69.5	4,868	80	0.0164	0.9836	0.03
70.5	4,788	1,090	0.2277	0.7723	0.03
71.5	3,698	42	0.0114	0.9886	0.02
72.5	3,656	324	0.0886	0.9114	0.02
73.5	3,332		0.0000	1.0000	0.02
74.5	3,332		0.0000	1.0000	0.02
75.5	3,332	15	0.0045	0.9955	0.02
76.5	3,317		0.0000	1.0000	0.02
77.5	3,317	71	0.0214	0.9786	0.02
78.5	3,246		0.0000	1.0000	0.02

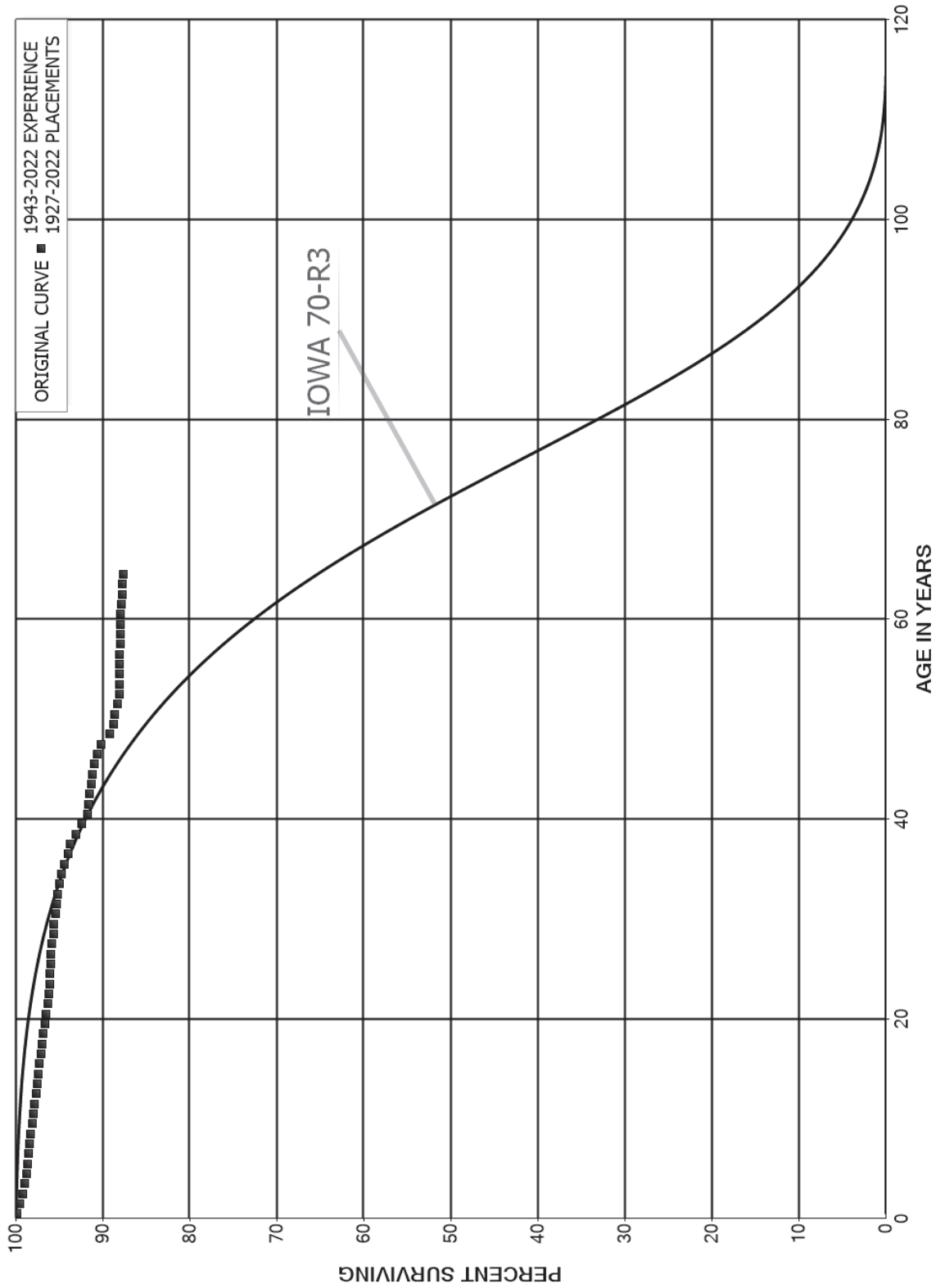
DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,246		0.0000	1.0000	0.02
80.5	3,246		0.0000	1.0000	0.02
81.5	3,246		0.0000	1.0000	0.02
82.5	3,246		0.0000	1.0000	0.02
83.5	3,246		0.0000	1.0000	0.02
84.5	3,246	1	0.0003	0.9997	0.02
85.5	3,245		0.0000	1.0000	0.02
86.5	3,245		0.0000	1.0000	0.02
87.5	3,245		0.0000	1.0000	0.02
88.5	3,245		0.0000	1.0000	0.02
89.5	3,245	52	0.0160	0.9840	0.02
90.5	3,193	2,525	0.7908	0.2092	0.02
91.5	668		0.0000	1.0000	0.00
92.5	668		0.0000	1.0000	0.00
93.5	668	668	1.0000		0.00
94.5					

DUKE ENERGY FLORIDA
 ACCOUNT 366 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	514,784,941	850,304	0.0017	0.9983	100.00
0.5	428,332,264	1,496,954	0.0035	0.9965	99.83
1.5	367,175,119	953,704	0.0026	0.9974	99.49
2.5	346,789,254	1,102,702	0.0032	0.9968	99.23
3.5	334,324,818	602,823	0.0018	0.9982	98.91
4.5	328,496,554	365,609	0.0011	0.9989	98.73
5.5	319,363,429	444,784	0.0014	0.9986	98.62
6.5	313,664,426	442,807	0.0014	0.9986	98.49
7.5	298,719,354	344,266	0.0012	0.9988	98.35
8.5	285,131,814	374,918	0.0013	0.9987	98.23
9.5	275,255,603	424,260	0.0015	0.9985	98.10
10.5	254,622,625	387,110	0.0015	0.9985	97.95
11.5	238,444,238	425,993	0.0018	0.9982	97.80
12.5	227,427,531	248,255	0.0011	0.9989	97.63
13.5	214,315,562	294,536	0.0014	0.9986	97.52
14.5	202,796,846	237,806	0.0012	0.9988	97.39
15.5	183,687,286	331,211	0.0018	0.9982	97.28
16.5	169,635,802	185,352	0.0011	0.9989	97.10
17.5	150,590,612	172,219	0.0011	0.9989	96.99
18.5	139,898,860	323,851	0.0023	0.9977	96.88
19.5	129,484,992	254,929	0.0020	0.9980	96.66
20.5	114,792,183	185,076	0.0016	0.9984	96.47
21.5	99,415,817	123,685	0.0012	0.9988	96.31
22.5	92,450,968	81,287	0.0009	0.9991	96.19
23.5	84,380,601	40,670	0.0005	0.9995	96.11
24.5	77,965,922	58,803	0.0008	0.9992	96.06
25.5	72,941,263	64,718	0.0009	0.9991	95.99
26.5	69,183,889	62,931	0.0009	0.9991	95.90
27.5	63,956,617	117,224	0.0018	0.9982	95.82
28.5	58,758,077	40,476	0.0007	0.9993	95.64
29.5	53,781,785	86,716	0.0016	0.9984	95.58
30.5	49,492,242	61,899	0.0013	0.9987	95.42
31.5	45,744,568	60,361	0.0013	0.9987	95.30
32.5	41,894,002	79,400	0.0019	0.9981	95.18
33.5	37,921,944	107,656	0.0028	0.9972	95.00
34.5	35,016,215	110,867	0.0032	0.9968	94.73
35.5	31,697,085	151,940	0.0048	0.9952	94.43
36.5	26,307,159	63,381	0.0024	0.9976	93.97
37.5	21,771,709	158,965	0.0073	0.9927	93.75
38.5	18,163,454	124,292	0.0068	0.9932	93.06

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,454,278	112,098	0.0073	0.9927	92.43
40.5	13,571,934	20,156	0.0015	0.9985	91.76
41.5	11,412,688	19,278	0.0017	0.9983	91.62
42.5	10,063,057	13,837	0.0014	0.9986	91.46
43.5	9,074,590	12,704	0.0014	0.9986	91.34
44.5	8,433,422	22,926	0.0027	0.9973	91.21
45.5	8,251,468	30,332	0.0037	0.9963	90.96
46.5	7,957,648	39,196	0.0049	0.9951	90.63
47.5	7,445,939	83,848	0.0113	0.9887	90.18
48.5	6,767,928	31,575	0.0047	0.9953	89.17
49.5	6,257,173	8,075	0.0013	0.9987	88.75
50.5	6,045,392	26,043	0.0043	0.9957	88.64
51.5	5,893,299	10,387	0.0018	0.9982	88.25
52.5	5,669,452	2,110	0.0004	0.9996	88.10
53.5	5,590,793	381	0.0001	0.9999	88.07
54.5	5,492,092	1,161	0.0002	0.9998	88.06
55.5	5,426,774	1,321	0.0002	0.9998	88.04
56.5	5,328,388	1,496	0.0003	0.9997	88.02
57.5	5,206,331	1,344	0.0003	0.9997	88.00
58.5	4,894,729	2,147	0.0004	0.9996	87.97
59.5	4,632,893	1,935	0.0004	0.9996	87.93
60.5	4,182,021	2,299	0.0005	0.9995	87.90
61.5	3,821,167	3,524	0.0009	0.9991	87.85
62.5	3,394,490	2,812	0.0008	0.9992	87.77
63.5	2,793,466	3,897	0.0014	0.9986	87.70
64.5	2,268,249	2,709	0.0012	0.9988	87.57
65.5	1,682,603	2,331	0.0014	0.9986	87.47
66.5	1,305,589	3,291	0.0025	0.9975	87.35
67.5	907,281	965	0.0011	0.9989	87.13
68.5	299,740	478	0.0016	0.9984	87.03
69.5	129,269	120	0.0009	0.9991	86.90
70.5	46,393	77	0.0017	0.9983	86.81
71.5	26,504	5	0.0002	0.9998	86.67
72.5	14,273	51	0.0036	0.9964	86.65
73.5	14,121	9	0.0007	0.9993	86.34
74.5	6,180	1	0.0001	0.9999	86.29
75.5	4,839	8	0.0017	0.9983	86.28
76.5	4,831	0	0.0001	0.9999	86.13
77.5	3,684	6	0.0017	0.9983	86.12
78.5	3,677	1	0.0003	0.9997	85.97

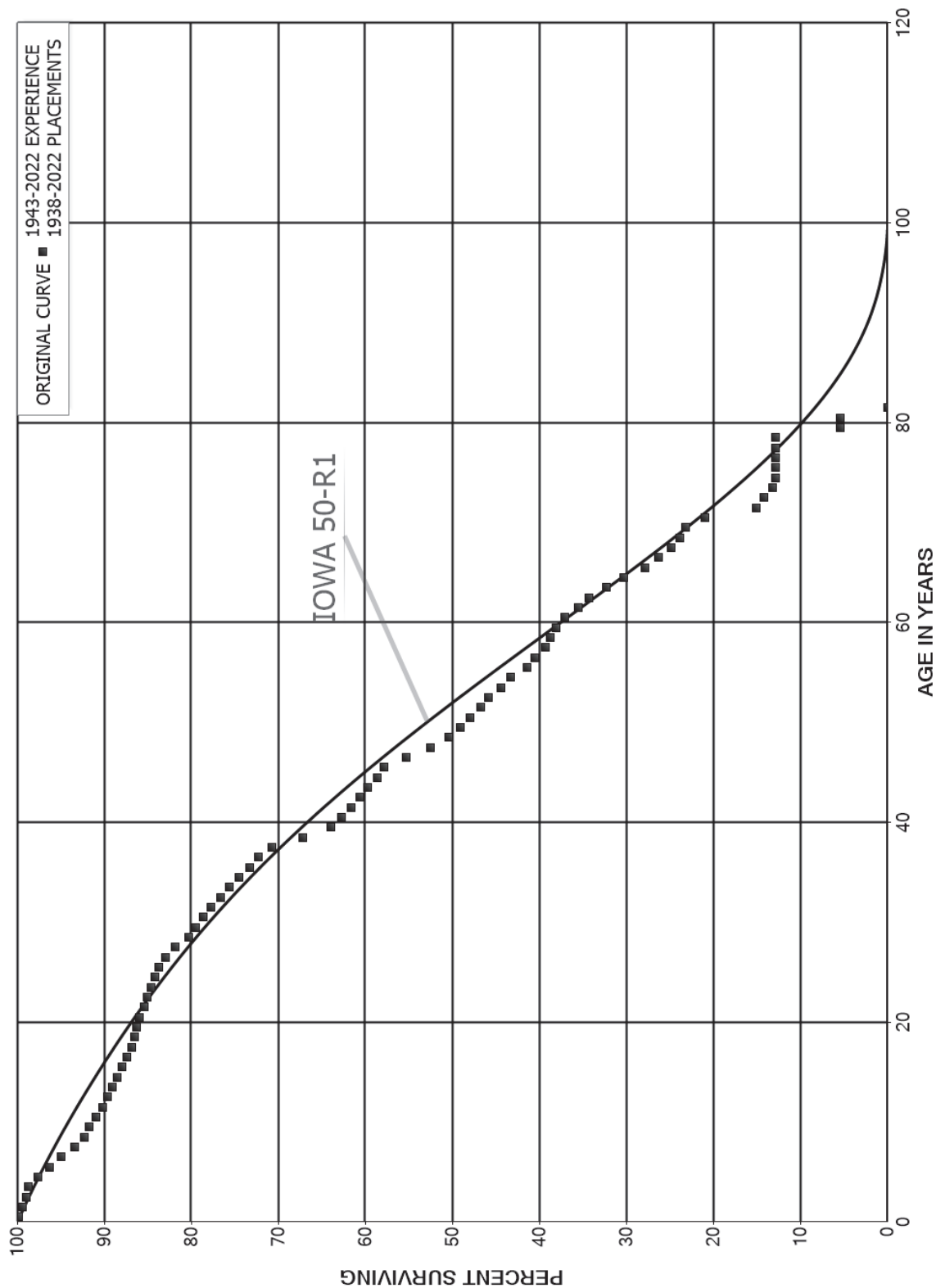
DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,993	17	0.0057	0.9943	85.95	
80.5	2,976	3	0.0009	0.9991	85.46	
81.5	841	2	0.0027	0.9973	85.39	
82.5	766	27	0.0347	0.9653	85.16	
83.5	739		0.0000	1.0000	82.20	
84.5					82.20	

DUKE ENERGY FLORIDA
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,484,950,965	2,607,347	0.0018	0.9982	100.00
0.5	1,270,110,004	5,280,053	0.0042	0.9958	99.82
1.5	1,016,368,501	4,286,306	0.0042	0.9958	99.41
2.5	963,440,501	3,038,612	0.0032	0.9968	98.99
3.5	907,545,413	9,642,328	0.0106	0.9894	98.68
4.5	871,618,296	12,418,987	0.0142	0.9858	97.63
5.5	803,584,257	10,496,779	0.0131	0.9869	96.24
6.5	775,254,612	12,754,646	0.0165	0.9835	94.98
7.5	690,639,869	8,396,625	0.0122	0.9878	93.42
8.5	632,106,849	4,087,704	0.0065	0.9935	92.28
9.5	589,420,140	4,672,445	0.0079	0.9921	91.69
10.5	558,268,134	4,606,896	0.0083	0.9917	90.96
11.5	527,196,443	3,181,404	0.0060	0.9940	90.21
12.5	503,516,522	3,088,443	0.0061	0.9939	89.66
13.5	477,116,622	3,154,011	0.0066	0.9934	89.11
14.5	459,718,675	3,137,783	0.0068	0.9932	88.53
15.5	430,074,026	2,487,483	0.0058	0.9942	87.92
16.5	410,177,807	2,659,523	0.0065	0.9935	87.41
17.5	387,982,575	1,364,939	0.0035	0.9965	86.85
18.5	377,680,054	1,158,421	0.0031	0.9969	86.54
19.5	365,952,079	1,598,152	0.0044	0.9956	86.27
20.5	349,584,289	1,884,767	0.0054	0.9946	85.90
21.5	338,621,344	1,621,686	0.0048	0.9952	85.43
22.5	302,291,940	1,441,077	0.0048	0.9952	85.03
23.5	267,391,537	1,391,854	0.0052	0.9948	84.62
24.5	236,338,488	1,407,521	0.0060	0.9940	84.18
25.5	215,211,865	1,826,395	0.0085	0.9915	83.68
26.5	192,176,924	2,676,104	0.0139	0.9861	82.97
27.5	170,209,284	3,228,901	0.0190	0.9810	81.81
28.5	148,917,716	1,478,638	0.0099	0.9901	80.26
29.5	129,366,484	1,377,919	0.0107	0.9893	79.46
30.5	114,675,602	1,251,216	0.0109	0.9891	78.62
31.5	97,071,080	1,375,671	0.0142	0.9858	77.76
32.5	82,926,484	1,118,520	0.0135	0.9865	76.66
33.5	70,202,883	1,047,257	0.0149	0.9851	75.62
34.5	59,191,859	957,458	0.0162	0.9838	74.50
35.5	49,719,558	658,441	0.0132	0.9868	73.29
36.5	41,408,669	937,554	0.0226	0.9774	72.32
37.5	33,918,802	1,707,191	0.0503	0.9497	70.68
38.5	27,914,704	1,311,145	0.0470	0.9530	67.13

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,444,931	474,983	0.0203	0.9797	63.97
40.5	20,739,028	347,433	0.0168	0.9832	62.68
41.5	17,672,681	286,167	0.0162	0.9838	61.63
42.5	15,032,553	215,571	0.0143	0.9857	60.63
43.5	12,832,729	257,094	0.0200	0.9800	59.76
44.5	11,361,437	131,544	0.0116	0.9884	58.56
45.5	10,132,929	452,613	0.0447	0.9553	57.88
46.5	8,103,191	410,986	0.0507	0.9493	55.30
47.5	5,799,760	226,962	0.0391	0.9609	52.49
48.5	5,108,441	144,436	0.0283	0.9717	50.44
49.5	4,753,376	106,962	0.0225	0.9775	49.01
50.5	4,446,834	108,005	0.0243	0.9757	47.91
51.5	4,057,210	79,547	0.0196	0.9804	46.75
52.5	3,507,948	107,889	0.0308	0.9692	45.83
53.5	2,822,179	73,743	0.0261	0.9739	44.42
54.5	2,130,467	90,500	0.0425	0.9575	43.26
55.5	1,763,011	40,836	0.0232	0.9768	41.42
56.5	1,432,138	41,330	0.0289	0.9711	40.46
57.5	1,277,053	17,846	0.0140	0.9860	39.30
58.5	1,089,202	19,086	0.0175	0.9825	38.75
59.5	1,019,657	25,653	0.0252	0.9748	38.07
60.5	926,510	38,882	0.0420	0.9580	37.11
61.5	829,485	28,923	0.0349	0.9651	35.55
62.5	724,483	41,931	0.0579	0.9421	34.31
63.5	576,952	36,344	0.0630	0.9370	32.33
64.5	394,457	32,329	0.0820	0.9180	30.29
65.5	282,935	15,756	0.0557	0.9443	27.81
66.5	163,934	9,087	0.0554	0.9446	26.26
67.5	85,303	3,379	0.0396	0.9604	24.80
68.5	28,048	814	0.0290	0.9710	23.82
69.5	14,265	1,361	0.0954	0.9046	23.13
70.5	7,843	2,199	0.2804	0.7196	20.92
71.5	4,106	246	0.0598	0.9402	15.06
72.5	3,168	226	0.0712	0.9288	14.16
73.5	1,448	30	0.0206	0.9794	13.15
74.5	252		0.0000	1.0000	12.88
75.5	252		0.0000	1.0000	12.88
76.5	252		0.0000	1.0000	12.88
77.5	252		0.0000	1.0000	12.88
78.5	252	147	0.5833	0.4167	12.88

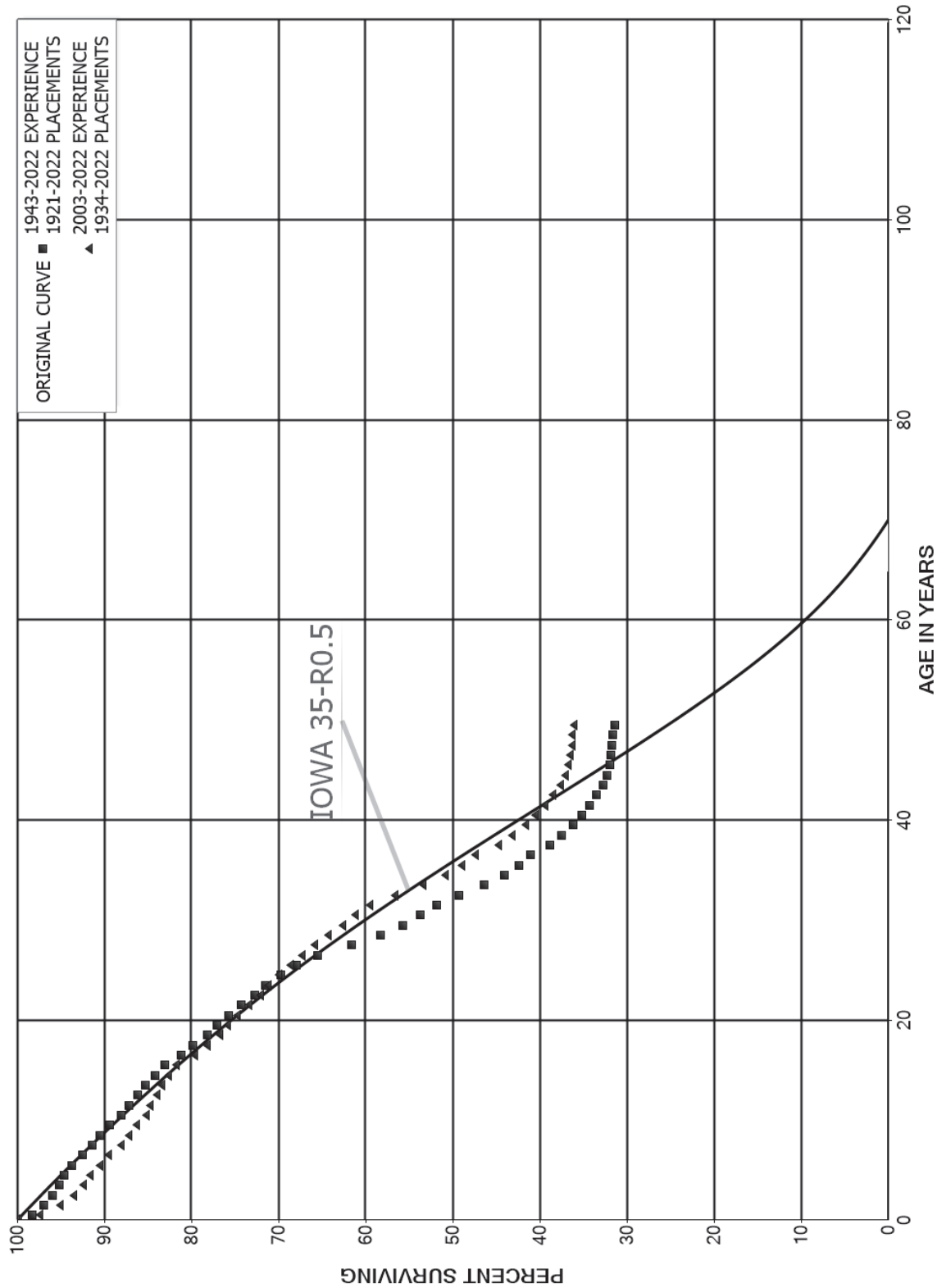
DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	105		0.0000	1.0000	5.37
80.5	105	105	1.0000		5.37
81.5					

DUKE ENERGY FLORIDA
 ACCOUNT 368 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,366,401,608	22,940,338	0.0168	0.9832	100.00
0.5	1,136,502,124	15,800,985	0.0139	0.9861	98.32
1.5	988,333,011	10,247,230	0.0104	0.9896	96.95
2.5	934,331,225	7,297,491	0.0078	0.9922	95.95
3.5	908,404,841	5,094,426	0.0056	0.9944	95.20
4.5	887,504,269	8,765,457	0.0099	0.9901	94.67
5.5	837,554,752	10,600,910	0.0127	0.9873	93.73
6.5	816,197,566	10,068,550	0.0123	0.9877	92.54
7.5	739,318,523	7,223,390	0.0098	0.9902	91.40
8.5	690,864,661	8,189,291	0.0119	0.9881	90.51
9.5	680,527,222	10,543,743	0.0155	0.9845	89.44
10.5	668,891,494	6,868,998	0.0103	0.9897	88.05
11.5	658,300,681	7,572,138	0.0115	0.9885	87.15
12.5	648,174,065	6,614,426	0.0102	0.9898	86.14
13.5	637,896,664	7,921,332	0.0124	0.9876	85.27
14.5	627,252,388	8,797,294	0.0140	0.9860	84.21
15.5	583,048,604	12,969,921	0.0222	0.9778	83.03
16.5	539,032,951	8,690,256	0.0161	0.9839	81.18
17.5	507,150,344	10,802,403	0.0213	0.9787	79.87
18.5	482,718,892	6,669,758	0.0138	0.9862	78.17
19.5	456,791,969	7,939,423	0.0174	0.9826	77.09
20.5	434,855,618	8,700,086	0.0200	0.9800	75.75
21.5	348,960,086	6,951,875	0.0199	0.9801	74.23
22.5	327,613,049	5,559,566	0.0170	0.9830	72.75
23.5	308,291,300	7,972,290	0.0259	0.9741	71.52
24.5	289,231,659	7,129,420	0.0246	0.9754	69.67
25.5	269,550,943	9,514,410	0.0353	0.9647	67.95
26.5	246,742,887	14,986,717	0.0607	0.9393	65.55
27.5	221,564,695	11,744,770	0.0530	0.9470	61.57
28.5	196,962,108	8,641,584	0.0439	0.9561	58.31
29.5	173,966,525	6,194,081	0.0356	0.9644	55.75
30.5	157,888,757	5,519,269	0.0350	0.9650	53.77
31.5	143,465,090	7,219,265	0.0503	0.9497	51.89
32.5	125,534,402	7,328,397	0.0584	0.9416	49.28
33.5	107,401,214	5,428,258	0.0505	0.9495	46.40
34.5	94,125,592	3,616,715	0.0384	0.9616	44.05
35.5	81,501,513	2,521,183	0.0309	0.9691	42.36
36.5	68,825,887	3,771,834	0.0548	0.9452	41.05
37.5	54,386,702	1,845,374	0.0339	0.9661	38.80
38.5	40,910,709	1,420,217	0.0347	0.9653	37.48

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,469,151	924,613	0.0276	0.9724	36.18
40.5	28,974,484	717,731	0.0248	0.9752	35.18
41.5	23,753,707	586,556	0.0247	0.9753	34.31
42.5	19,869,629	420,256	0.0212	0.9788	33.46
43.5	17,795,333	253,098	0.0142	0.9858	32.76
44.5	16,525,203	157,388	0.0095	0.9905	32.29
45.5	15,790,294	74,462	0.0047	0.9953	31.98
46.5	15,525,338	73,008	0.0047	0.9953	31.83
47.5	14,895,094	35,150	0.0024	0.9976	31.68
48.5	11,071,492	58,454	0.0053	0.9947	31.61
49.5	8,484,784	125,530	0.0148	0.9852	31.44
50.5	7,099,652	181,721	0.0256	0.9744	30.98
51.5	5,821,540	89,244	0.0153	0.9847	30.18
52.5	4,535,783	50,986	0.0112	0.9888	29.72
53.5	3,935,223	49,685	0.0126	0.9874	29.39
54.5	3,244,438	38,792	0.0120	0.9880	29.02
55.5	2,493,239	51,689	0.0207	0.9793	28.67
56.5	1,933,178	55,687	0.0288	0.9712	28.07
57.5	1,522,904	58,310	0.0383	0.9617	27.27
58.5	1,226,856	42,319	0.0345	0.9655	26.22
59.5	1,132,398	45,482	0.0402	0.9598	25.32
60.5	954,868	28,742	0.0301	0.9699	24.30
61.5	861,294	7,336	0.0085	0.9915	23.57
62.5	726,459	8,670	0.0119	0.9881	23.37
63.5	537,299	1,488	0.0028	0.9972	23.09
64.5	394,430	1,487	0.0038	0.9962	23.03
65.5	271,304	548	0.0020	0.9980	22.94
66.5	189,755	632	0.0033	0.9967	22.89
67.5	132,588	130	0.0010	0.9990	22.82
68.5	20,113	26	0.0013	0.9987	22.79
69.5	8,792	32	0.0037	0.9963	22.76
70.5	8,369	72	0.0086	0.9914	22.68
71.5	5,911	11	0.0018	0.9982	22.49
72.5	4,241	1	0.0002	0.9998	22.45
73.5	2,583	2	0.0009	0.9991	22.44
74.5	2,581	73	0.0284	0.9716	22.42
75.5	2,507	4	0.0014	0.9986	21.78
76.5	2,504	12	0.0048	0.9952	21.75
77.5	2,282	1	0.0004	0.9996	21.65
78.5	643	6	0.0093	0.9907	21.64

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	637	1	0.0009	0.9991	21.44	
80.5	576	79	0.1377	0.8623	21.42	
81.5	497	1	0.0011	0.9989	18.47	
82.5	159	107	0.6739	0.3261	18.45	
83.5	52	20	0.3939	0.6061	6.02	
84.5	31	31	1.0000		3.65	
85.5						

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	815,265,826	22,475,812	0.0276	0.9724	100.00
0.5	601,188,283	14,012,328	0.0233	0.9767	97.24
1.5	540,252,150	9,170,945	0.0170	0.9830	94.98
2.5	505,108,269	6,100,183	0.0121	0.9879	93.36
3.5	497,065,398	3,936,414	0.0079	0.9921	92.24
4.5	491,631,550	5,951,846	0.0121	0.9879	91.51
5.5	460,479,621	5,239,108	0.0114	0.9886	90.40
6.5	460,966,654	7,142,274	0.0155	0.9845	89.37
7.5	399,606,648	4,223,607	0.0106	0.9894	87.99
8.5	370,836,551	3,741,254	0.0101	0.9899	87.06
9.5	383,099,933	5,094,124	0.0133	0.9867	86.18
10.5	390,334,128	2,096,835	0.0054	0.9946	85.03
11.5	398,715,136	3,262,630	0.0082	0.9918	84.57
12.5	409,103,048	2,997,726	0.0073	0.9927	83.88
13.5	418,774,422	3,689,246	0.0088	0.9912	83.27
14.5	425,208,796	4,719,719	0.0111	0.9889	82.53
15.5	398,186,582	10,359,040	0.0260	0.9740	81.62
16.5	370,107,371	6,485,078	0.0175	0.9825	79.49
17.5	354,682,462	6,601,271	0.0186	0.9814	78.10
18.5	349,622,604	4,034,892	0.0115	0.9885	76.65
19.5	336,446,259	5,327,909	0.0158	0.9842	75.76
20.5	324,325,731	5,795,357	0.0179	0.9821	74.56
21.5	249,084,048	4,268,579	0.0171	0.9829	73.23
22.5	237,328,361	3,090,265	0.0130	0.9870	71.98
23.5	227,210,128	3,789,419	0.0167	0.9833	71.04
24.5	217,910,471	4,047,210	0.0186	0.9814	69.85
25.5	205,175,888	4,258,130	0.0208	0.9792	68.56
26.5	190,415,800	3,968,187	0.0208	0.9792	67.13
27.5	178,062,544	4,175,400	0.0234	0.9766	65.74
28.5	167,136,405	4,459,795	0.0267	0.9733	64.19
29.5	155,196,895	3,553,899	0.0229	0.9771	62.48
30.5	145,538,887	3,986,155	0.0274	0.9726	61.05
31.5	134,730,694	6,403,943	0.0475	0.9525	59.38
32.5	118,846,409	6,849,258	0.0576	0.9424	56.56
33.5	101,753,234	4,895,324	0.0481	0.9519	53.30
34.5	89,690,253	3,405,086	0.0380	0.9620	50.73
35.5	78,025,146	2,446,031	0.0313	0.9687	48.81
36.5	66,023,788	3,709,342	0.0562	0.9438	47.28
37.5	52,068,974	1,790,912	0.0344	0.9656	44.62
38.5	38,970,269	1,394,143	0.0358	0.9642	43.09

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,646,558	907,383	0.0287	0.9713	41.54
40.5	27,355,421	708,194	0.0259	0.9741	40.35
41.5	22,298,554	548,567	0.0246	0.9754	39.31
42.5	18,730,776	419,108	0.0224	0.9776	38.34
43.5	16,941,073	250,522	0.0148	0.9852	37.48
44.5	15,887,479	153,363	0.0097	0.9903	36.93
45.5	15,337,403	73,754	0.0048	0.9952	36.57
46.5	15,210,046	71,436	0.0047	0.9953	36.40
47.5	14,708,015	34,664	0.0024	0.9976	36.23
48.5	11,035,089	58,202	0.0053	0.9947	36.14
49.5	8,463,568	124,855	0.0148	0.9852	35.95
50.5	7,079,508	180,645	0.0255	0.9745	35.42
51.5	5,804,898	89,202	0.0154	0.9846	34.52
52.5	4,520,871	48,481	0.0107	0.9893	33.99
53.5	3,924,503	49,685	0.0127	0.9873	33.62
54.5	3,233,718	38,792	0.0120	0.9880	33.20
55.5	2,482,519	51,337	0.0207	0.9793	32.80
56.5	1,922,810	55,513	0.0289	0.9711	32.12
57.5	1,512,924	58,253	0.0385	0.9615	31.19
58.5	1,218,605	42,319	0.0347	0.9653	29.99
59.5	1,124,147	45,405	0.0404	0.9596	28.95
60.5	946,755	28,742	0.0304	0.9696	27.78
61.5	853,181	7,336	0.0086	0.9914	26.94
62.5	718,769	1,530	0.0021	0.9979	26.70
63.5	536,749	1,210	0.0023	0.9977	26.65
64.5	394,210	1,487	0.0038	0.9962	26.59
65.5	271,084	548	0.0020	0.9980	26.49
66.5	189,696	632	0.0033	0.9967	26.43
67.5	132,529	130	0.0010	0.9990	26.35
68.5	20,113	26	0.0013	0.9987	26.32
69.5	8,792	32	0.0037	0.9963	26.29
70.5	8,369	72	0.0086	0.9914	26.19
71.5	5,911	11	0.0018	0.9982	25.96
72.5	4,241	1	0.0002	0.9998	25.92
73.5	2,583	2	0.0009	0.9991	25.91
74.5	2,581	73	0.0284	0.9716	25.89
75.5	2,507	4	0.0014	0.9986	25.15
76.5	2,504	12	0.0048	0.9952	25.12
77.5	2,282	1	0.0004	0.9996	25.00
78.5	643	6	0.0093	0.9907	24.99

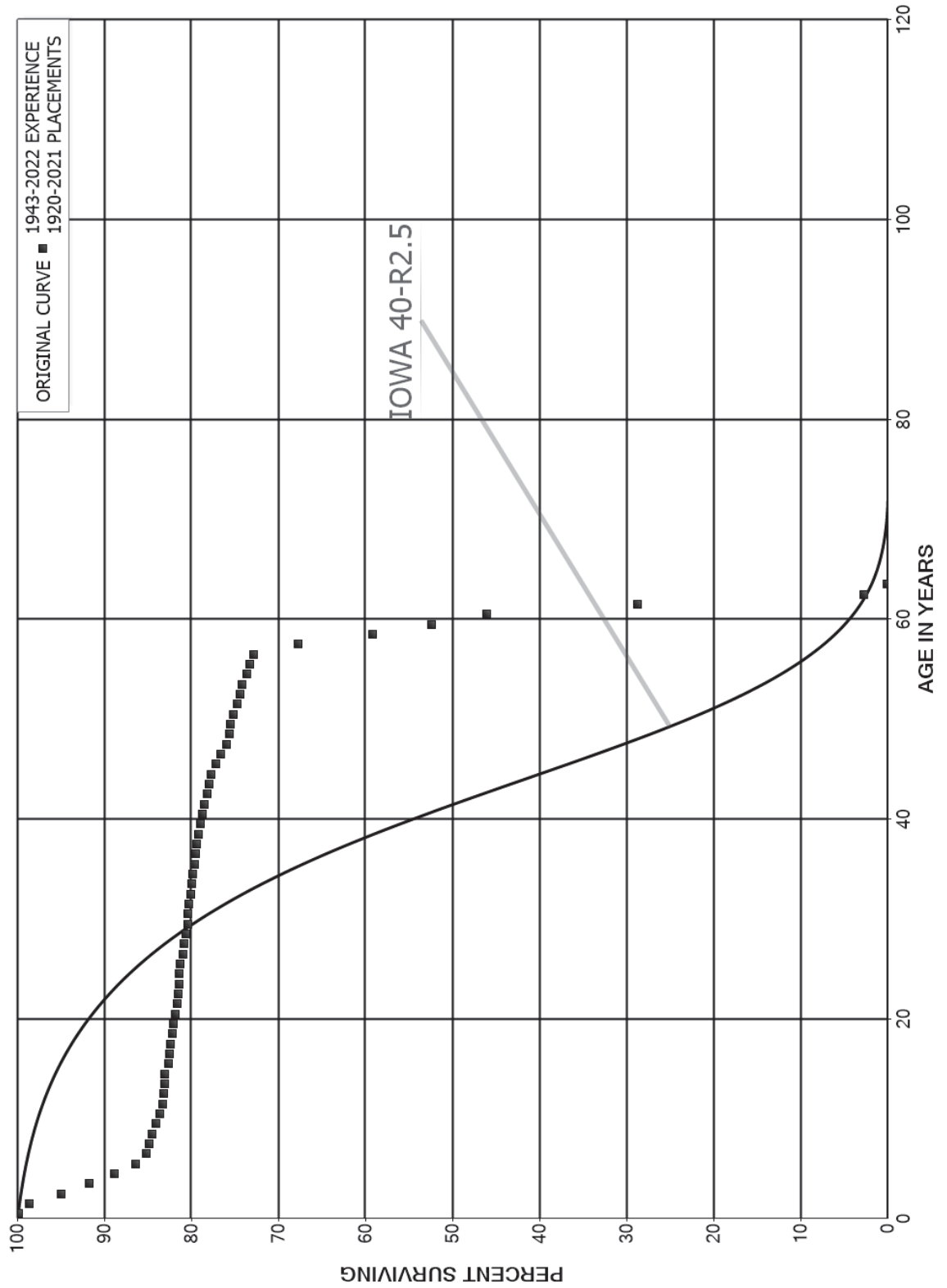
DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2022			EXPERIENCE BAND 2003-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	637	1	0.0009	0.9991	24.76	
80.5	576	79	0.1377	0.8623	24.73	
81.5	497	1	0.0011	0.9989	21.33	
82.5	159	107	0.6739	0.3261	21.30	
83.5	52	20	0.3939	0.6061	6.95	
84.5	31	31	1.0000		4.21	
85.5						

DUKE ENERGY FLORIDA
 ACCOUNT 369.01 SERVICES - UNDERGROUND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2021

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	553,452,696	832,835	0.0015	0.9985	100.00
0.5	554,135,601	6,980,205	0.0126	0.9874	99.85
1.5	540,175,608	19,990,331	0.0370	0.9630	98.59
2.5	513,955,108	17,189,843	0.0334	0.9666	94.94
3.5	499,078,330	15,885,173	0.0318	0.9682	91.77
4.5	482,522,889	13,255,727	0.0275	0.9725	88.85
5.5	462,824,339	6,667,172	0.0144	0.9856	86.41
6.5	451,658,540	1,734,122	0.0038	0.9962	85.16
7.5	441,893,378	1,952,883	0.0044	0.9956	84.83
8.5	438,285,851	2,136,690	0.0049	0.9951	84.46
9.5	435,743,065	2,071,462	0.0048	0.9952	84.05
10.5	431,916,219	1,698,673	0.0039	0.9961	83.65
11.5	422,819,082	664,629	0.0016	0.9984	83.32
12.5	402,598,779	372,376	0.0009	0.9991	83.19
13.5	386,733,287	273,244	0.0007	0.9993	83.11
14.5	372,031,247	1,978,958	0.0053	0.9947	83.05
15.5	342,994,081	470,855	0.0014	0.9986	82.61
16.5	320,194,774	419,860	0.0013	0.9987	82.50
17.5	291,849,002	669,161	0.0023	0.9977	82.39
18.5	269,252,816	507,229	0.0019	0.9981	82.20
19.5	245,327,004	490,582	0.0020	0.9980	82.05
20.5	238,213,393	807,930	0.0034	0.9966	81.88
21.5	232,382,374	295,861	0.0013	0.9987	81.60
22.5	211,801,961	167,324	0.0008	0.9992	81.50
23.5	191,875,423	213,387	0.0011	0.9989	81.44
24.5	174,285,355	231,963	0.0013	0.9987	81.34
25.5	160,259,539	484,770	0.0030	0.9970	81.24
26.5	150,345,363	328,857	0.0022	0.9978	80.99
27.5	139,974,246	353,802	0.0025	0.9975	80.81
28.5	131,147,028	298,465	0.0023	0.9977	80.61
29.5	121,041,912	127,540	0.0011	0.9989	80.43
30.5	111,844,434	131,676	0.0012	0.9988	80.34
31.5	103,121,122	240,170	0.0023	0.9977	80.25
32.5	95,674,840	142,693	0.0015	0.9985	80.06
33.5	87,829,770	173,718	0.0020	0.9980	79.94
34.5	80,020,073	130,234	0.0016	0.9984	79.78
35.5	70,740,827	93,551	0.0013	0.9987	79.65
36.5	63,486,593	111,007	0.0017	0.9983	79.55
37.5	52,878,777	167,313	0.0032	0.9968	79.41
38.5	45,182,798	113,946	0.0025	0.9975	79.16

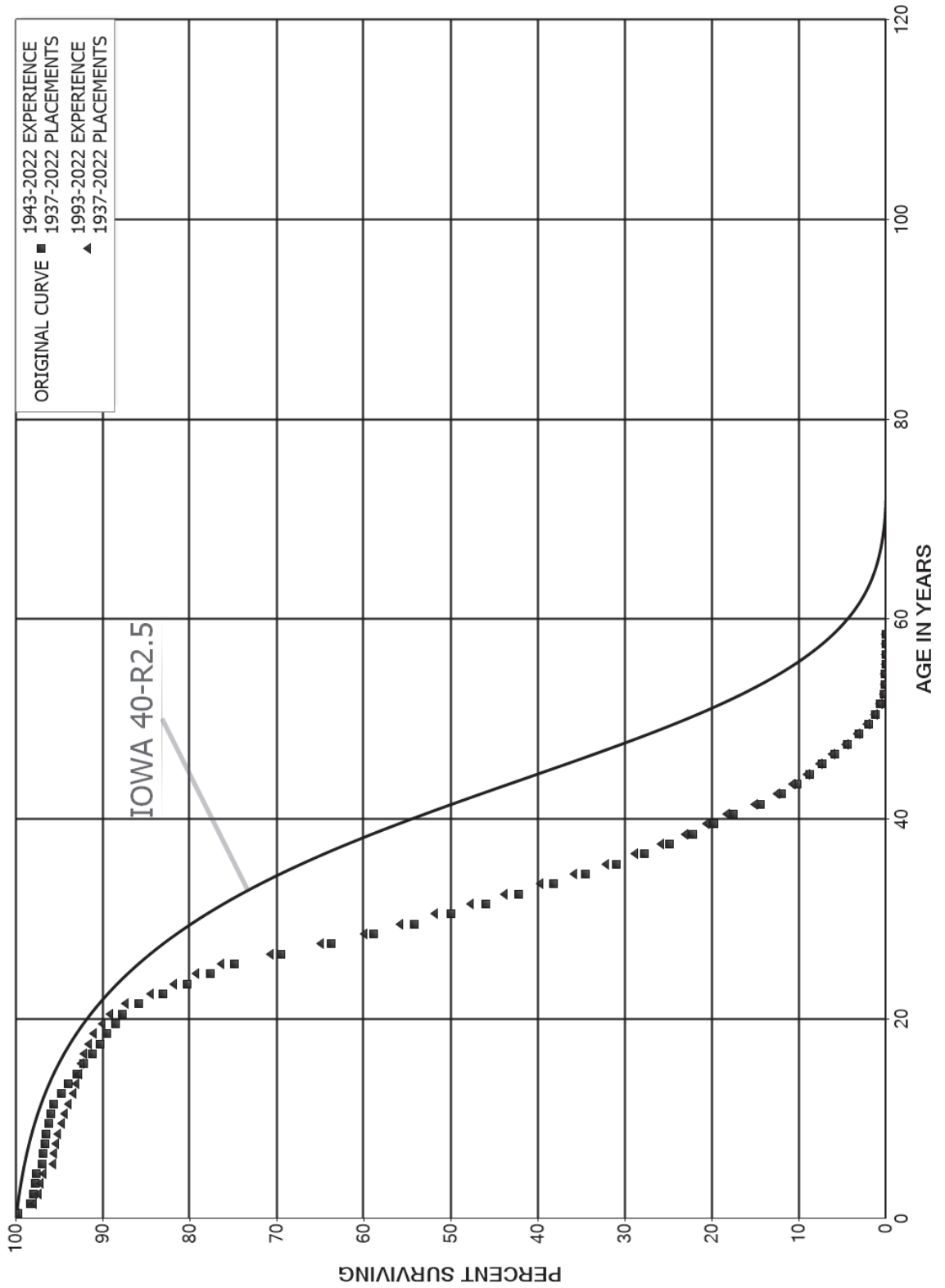
DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2021			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,923,172	113,599	0.0028	0.9972	78.96
40.5	37,574,955	108,847	0.0029	0.9971	78.74
41.5	30,639,451	117,158	0.0038	0.9962	78.51
42.5	26,195,848	93,244	0.0036	0.9964	78.21
43.5	21,668,187	53,428	0.0025	0.9975	77.93
44.5	17,944,498	125,426	0.0070	0.9930	77.74
45.5	14,835,911	121,936	0.0082	0.9918	77.20
46.5	12,530,005	99,739	0.0080	0.9920	76.56
47.5	10,834,803	52,504	0.0048	0.9952	75.95
48.5	7,511,471	9,250	0.0012	0.9988	75.58
49.5	4,454,138	18,189	0.0041	0.9959	75.49
50.5	2,148,681	12,537	0.0058	0.9942	75.18
51.5	1,045,707	4,517	0.0043	0.9957	74.74
52.5	862,644	3,286	0.0038	0.9962	74.42
53.5	537,046	3,812	0.0071	0.9929	74.14
54.5	329,058	1,629	0.0049	0.9951	73.61
55.5	259,747	1,333	0.0051	0.9949	73.25
56.5	213,042	15,094	0.0708	0.9292	72.87
57.5	163,441	20,723	0.1268	0.8732	67.71
58.5	142,717	16,344	0.1145	0.8855	59.12
59.5	126,373	15,099	0.1195	0.8805	52.35
60.5	111,274	41,866	0.3762	0.6238	46.10
61.5	69,407	62,835	0.9053	0.0947	28.75
62.5	6,572	6,378	0.9705	0.0295	2.72
63.5	194	194	1.0000		0.08
64.5					

DUKE ENERGY FLORIDA
 ACCOUNT 369.02 SERVICES - OVERHEAD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	257,564,819	686,446	0.0027	0.9973	100.00
0.5	213,327,534	3,047,288	0.0143	0.9857	99.73
1.5	115,666,303	381,017	0.0033	0.9967	98.31
2.5	107,531,926	231,446	0.0022	0.9978	97.98
3.5	105,079,341	221,966	0.0021	0.9979	97.77
4.5	102,524,128	642,557	0.0063	0.9937	97.57
5.5	101,529,105	152,210	0.0015	0.9985	96.96
6.5	99,748,469	176,442	0.0018	0.9982	96.81
7.5	97,499,376	151,407	0.0016	0.9984	96.64
8.5	97,347,969	314,454	0.0032	0.9968	96.49
9.5	97,030,134	221,103	0.0023	0.9977	96.18
10.5	96,808,607	355,506	0.0037	0.9963	95.96
11.5	96,453,101	901,810	0.0093	0.9907	95.61
12.5	95,551,166	714,773	0.0075	0.9925	94.71
13.5	94,836,393	1,006,571	0.0106	0.9894	94.00
14.5	93,829,729	865,164	0.0092	0.9908	93.01
15.5	92,964,564	946,442	0.0102	0.9898	92.15
16.5	92,007,311	888,056	0.0097	0.9903	91.21
17.5	91,074,263	866,386	0.0095	0.9905	90.33
18.5	90,161,471	924,155	0.0103	0.9897	89.47
19.5	89,237,315	882,640	0.0099	0.9901	88.55
20.5	88,354,676	1,906,464	0.0216	0.9784	87.68
21.5	86,448,212	2,700,878	0.0312	0.9688	85.79
22.5	83,747,334	2,878,231	0.0344	0.9656	83.11
23.5	80,869,103	2,658,230	0.0329	0.9671	80.25
24.5	78,210,873	2,819,078	0.0360	0.9640	77.61
25.5	75,391,794	5,393,210	0.0715	0.9285	74.81
26.5	69,998,584	5,742,847	0.0820	0.9180	69.46
27.5	64,255,738	4,987,741	0.0776	0.9224	63.76
28.5	59,267,997	4,706,124	0.0794	0.9206	58.81
29.5	54,561,873	4,194,239	0.0769	0.9231	54.14
30.5	50,367,634	4,006,315	0.0795	0.9205	49.98
31.5	46,361,318	3,809,606	0.0822	0.9178	46.01
32.5	42,551,712	4,062,482	0.0955	0.9045	42.23
33.5	38,489,230	3,695,204	0.0960	0.9040	38.19
34.5	34,794,026	3,631,549	0.1044	0.8956	34.53
35.5	31,162,477	3,231,411	0.1037	0.8963	30.92
36.5	27,931,066	2,948,958	0.1056	0.8944	27.72
37.5	24,982,109	2,681,459	0.1073	0.8927	24.79
38.5	22,300,650	2,397,549	0.1075	0.8925	22.13

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,903,100	2,215,482	0.1113	0.8887	19.75
40.5	17,687,618	3,191,101	0.1804	0.8196	17.55
41.5	14,496,516	2,484,081	0.1714	0.8286	14.39
42.5	12,012,435	1,710,665	0.1424	0.8576	11.92
43.5	10,301,771	1,553,782	0.1508	0.8492	10.22
44.5	8,747,989	1,422,808	0.1626	0.8374	8.68
45.5	7,325,181	1,422,584	0.1942	0.8058	7.27
46.5	5,902,596	1,493,878	0.2531	0.7469	5.86
47.5	4,408,718	1,373,539	0.3116	0.6884	4.37
48.5	3,035,179	1,076,297	0.3546	0.6454	3.01
49.5	1,958,882	794,700	0.4057	0.5943	1.94
50.5	1,164,182	542,552	0.4660	0.5340	1.16
51.5	621,630	415,755	0.6688	0.3312	0.62
52.5	205,876	144,573	0.7022	0.2978	0.20
53.5	61,303	47,692	0.7780	0.2220	0.06
54.5	13,611	13,573	0.9972	0.0028	0.01
55.5	38	1	0.0263	0.9737	0.00
56.5	37		0.0000	1.0000	0.00
57.5	37	37	1.0000		0.00
58.5					

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	185,518,850	264,347	0.0014	0.9986	100.00
0.5	146,539,121	2,932,878	0.0200	0.9800	99.86
1.5	52,544,342	280,596	0.0053	0.9947	97.86
2.5	47,726,499	143,049	0.0030	0.9970	97.34
3.5	48,939,907	139,805	0.0029	0.9971	97.04
4.5	49,768,436	570,357	0.0115	0.9885	96.77
5.5	52,293,511	91,397	0.0017	0.9983	95.66
6.5	53,770,161	125,960	0.0023	0.9977	95.49
7.5	54,655,143	104,566	0.0019	0.9981	95.27
8.5	57,311,103	278,343	0.0049	0.9951	95.09
9.5	59,840,015	188,241	0.0031	0.9969	94.62
10.5	62,031,001	312,333	0.0050	0.9950	94.33
11.5	64,447,687	410,962	0.0064	0.9936	93.85
12.5	66,242,679	223,235	0.0034	0.9966	93.25
13.5	68,198,647	269,614	0.0040	0.9960	92.94
14.5	69,850,073	161,849	0.0023	0.9977	92.57
15.5	71,395,009	247,570	0.0035	0.9965	92.36
16.5	72,593,503	377,446	0.0052	0.9948	92.04
17.5	72,988,955	499,858	0.0068	0.9932	91.56
18.5	73,505,577	778,700	0.0106	0.9894	90.93
19.5	74,162,505	715,197	0.0096	0.9904	89.97
20.5	75,308,652	1,565,670	0.0208	0.9792	89.10
21.5	75,634,067	2,440,125	0.0323	0.9677	87.25
22.5	74,276,474	2,343,371	0.0315	0.9685	84.43
23.5	72,887,613	2,305,563	0.0316	0.9684	81.77
24.5	71,470,758	2,615,582	0.0366	0.9634	79.18
25.5	69,726,186	5,194,074	0.0745	0.9255	76.28
26.5	65,398,955	5,373,979	0.0822	0.9178	70.60
27.5	61,270,588	4,652,122	0.0759	0.9241	64.80
28.5	57,498,484	3,973,747	0.0691	0.9309	59.88
29.5	54,082,429	3,850,186	0.0712	0.9288	55.74
30.5	50,340,341	4,001,029	0.0795	0.9205	51.77
31.5	46,355,008	3,809,606	0.0822	0.9178	47.66
32.5	42,546,517	4,062,482	0.0955	0.9045	43.74
33.5	38,484,257	3,694,890	0.0960	0.9040	39.57
34.5	34,790,036	3,631,549	0.1044	0.8956	35.77
35.5	31,158,487	3,231,411	0.1037	0.8963	32.03
36.5	27,928,519	2,948,921	0.1056	0.8944	28.71
37.5	24,979,831	2,681,459	0.1073	0.8927	25.68
38.5	22,298,596	2,396,875	0.1075	0.8925	22.92

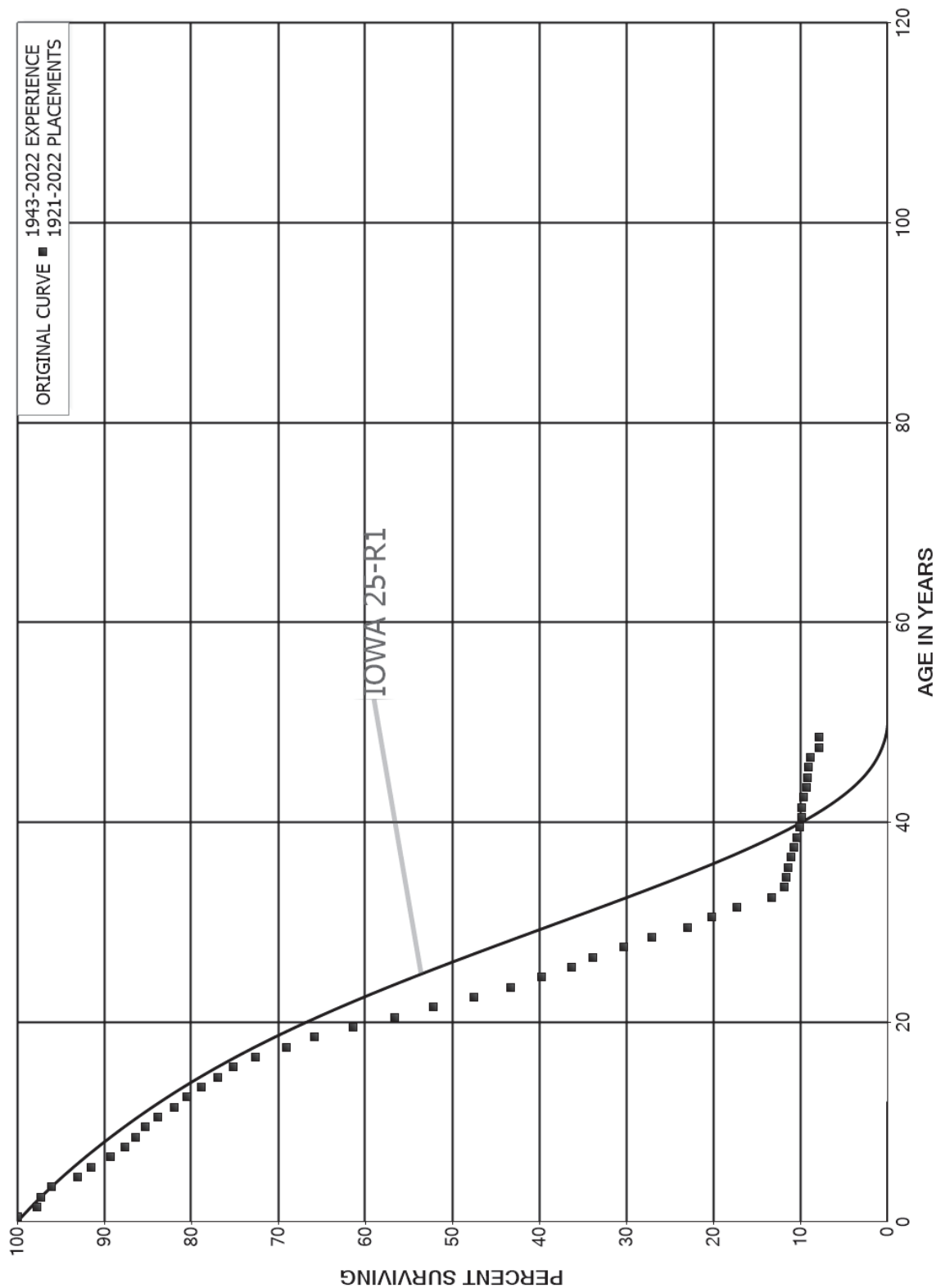
DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,901,761	2,215,482	0.1113	0.8887	20.46
40.5	17,686,299	3,190,062	0.1804	0.8196	18.18
41.5	14,496,265	2,484,081	0.1714	0.8286	14.90
42.5	12,012,242	1,710,552	0.1424	0.8576	12.35
43.5	10,301,734	1,553,782	0.1508	0.8492	10.59
44.5	8,747,952	1,422,808	0.1626	0.8374	8.99
45.5	7,325,144	1,422,584	0.1942	0.8058	7.53
46.5	5,902,559	1,493,878	0.2531	0.7469	6.07
47.5	4,408,681	1,373,539	0.3116	0.6884	4.53
48.5	3,035,142	1,076,297	0.3546	0.6454	3.12
49.5	1,958,845	794,700	0.4057	0.5943	2.01
50.5	1,164,145	542,552	0.4661	0.5339	1.20
51.5	621,593	415,755	0.6689	0.3311	0.64
52.5	205,839	144,573	0.7024	0.2976	0.21
53.5	61,266	47,692	0.7784	0.2216	0.06
54.5	13,574	13,573	0.9999	0.0001	0.01
55.5	38	1	0.0263	0.9737	0.00
56.5	37		0.0000	1.0000	0.00
57.5	37	37	1.0000		0.00
58.5					

DUKE ENERGY FLORIDA
ACCOUNT 370 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	367,881,668	285,891	0.0008	0.9992	100.00
0.5	314,628,325	6,890,713	0.0219	0.9781	99.92
1.5	301,600,224	1,273,446	0.0042	0.9958	97.73
2.5	282,710,374	3,542,181	0.0125	0.9875	97.32
3.5	280,020,190	8,907,346	0.0318	0.9682	96.10
4.5	260,925,579	4,229,950	0.0162	0.9838	93.04
5.5	255,576,424	6,206,553	0.0243	0.9757	91.54
6.5	249,398,387	4,750,733	0.0190	0.9810	89.31
7.5	230,094,926	3,230,741	0.0140	0.9860	87.61
8.5	226,420,395	2,983,318	0.0132	0.9868	86.38
9.5	218,057,340	3,612,075	0.0166	0.9834	85.24
10.5	214,360,935	4,665,288	0.0218	0.9782	83.83
11.5	203,560,040	3,678,759	0.0181	0.9819	82.01
12.5	198,551,964	4,163,180	0.0210	0.9790	80.53
13.5	172,043,421	4,147,132	0.0241	0.9759	78.84
14.5	123,931,367	2,825,279	0.0228	0.9772	76.94
15.5	117,379,669	3,947,539	0.0336	0.9664	75.18
16.5	113,058,893	5,499,701	0.0486	0.9514	72.65
17.5	99,473,192	4,788,613	0.0481	0.9519	69.12
18.5	85,988,782	5,728,278	0.0666	0.9334	65.79
19.5	78,764,389	6,187,438	0.0786	0.9214	61.41
20.5	72,145,488	5,575,560	0.0773	0.9227	56.59
21.5	63,941,985	5,761,908	0.0901	0.9099	52.21
22.5	56,219,886	5,030,518	0.0895	0.9105	47.51
23.5	50,182,793	4,132,961	0.0824	0.9176	43.26
24.5	44,713,289	3,805,875	0.0851	0.9149	39.69
25.5	40,117,548	2,780,221	0.0693	0.9307	36.32
26.5	36,816,932	3,793,997	0.1031	0.8969	33.80
27.5	32,148,855	3,449,434	0.1073	0.8927	30.32
28.5	27,964,194	4,242,052	0.1517	0.8483	27.06
29.5	23,062,090	2,751,838	0.1193	0.8807	22.96
30.5	19,237,387	2,811,307	0.1461	0.8539	20.22
31.5	15,522,846	3,618,841	0.2331	0.7669	17.26
32.5	9,872,848	1,033,375	0.1047	0.8953	13.24
33.5	7,548,715	157,485	0.0209	0.9791	11.85
34.5	6,727,019	127,961	0.0190	0.9810	11.61
35.5	5,538,043	156,818	0.0283	0.9717	11.39
36.5	4,256,332	149,427	0.0351	0.9649	11.06
37.5	3,710,913	99,820	0.0269	0.9731	10.67
38.5	3,198,659	86,560	0.0271	0.9729	10.39

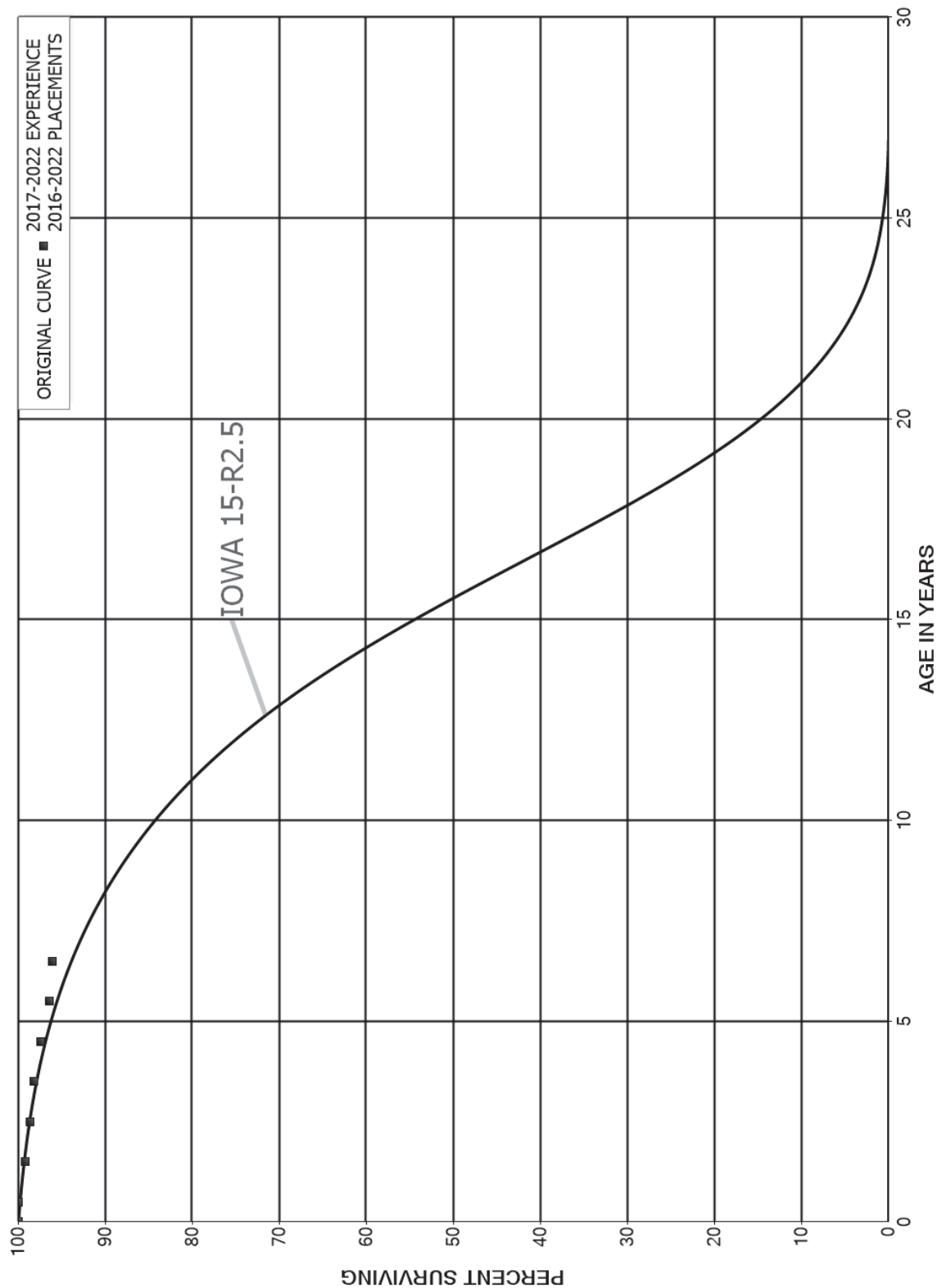
DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,812,785	72,061	0.0256	0.9744	10.11
40.5	2,608,286	16,772	0.0064	0.9936	9.85
41.5	2,212,674	45,901	0.0207	0.9793	9.78
42.5	2,041,865	60,242	0.0295	0.9705	9.58
43.5	1,878,080	28,611	0.0152	0.9848	9.30
44.5	1,773,568	20,449	0.0115	0.9885	9.16
45.5	1,684,860	38,407	0.0228	0.9772	9.05
46.5	1,317,876	143,546	0.1089	0.8911	8.84
47.5	1,015,937	6,744	0.0066	0.9934	7.88
48.5	965,719	10,930	0.0113	0.9887	7.83
49.5	882,091	9,345	0.0106	0.9894	7.74
50.5	764,971	154,991	0.2026	0.7974	7.66
51.5	553,754	422	0.0008	0.9992	6.11
52.5	544,384	1,865	0.0034	0.9966	6.10
53.5	534,085	297	0.0006	0.9994	6.08
54.5	530,961	616	0.0012	0.9988	6.08
55.5	525,841	951	0.0018	0.9982	6.07
56.5	522,175	38	0.0001	0.9999	6.06
57.5	511,050	1	0.0000	1.0000	6.06
58.5	498,784	0	0.0000	1.0000	6.06
59.5	496,951	1	0.0000	1.0000	6.06
60.5	368,042	0	0.0000	1.0000	6.06
61.5	97,465	0	0.0000	1.0000	6.06
62.5	10,855	0	0.0000	1.0000	6.06
63.5	971	0	0.0004	0.9996	6.06
64.5	735	0	0.0001	0.9999	6.06
65.5	707		0.0000	1.0000	6.06
66.5	707	0	0.0001	0.9999	6.06
67.5	657		0.0000	1.0000	6.06
68.5	657	0	0.0001	0.9999	6.06
69.5	605	1	0.0010	0.9990	6.06
70.5	236	0	0.0011	0.9989	6.05
71.5	78	0	0.0004	0.9996	6.04
72.5	56		0.0000	1.0000	6.04
73.5	56	0	0.0013	0.9988	6.04
74.5	15	1	0.0426	0.9574	6.03
75.5					5.78

DUKE ENERGY FLORIDA
ACCOUNT 370.02 METERS - AMI
ORIGINAL AND SMOOTH SURVIVOR CURVES



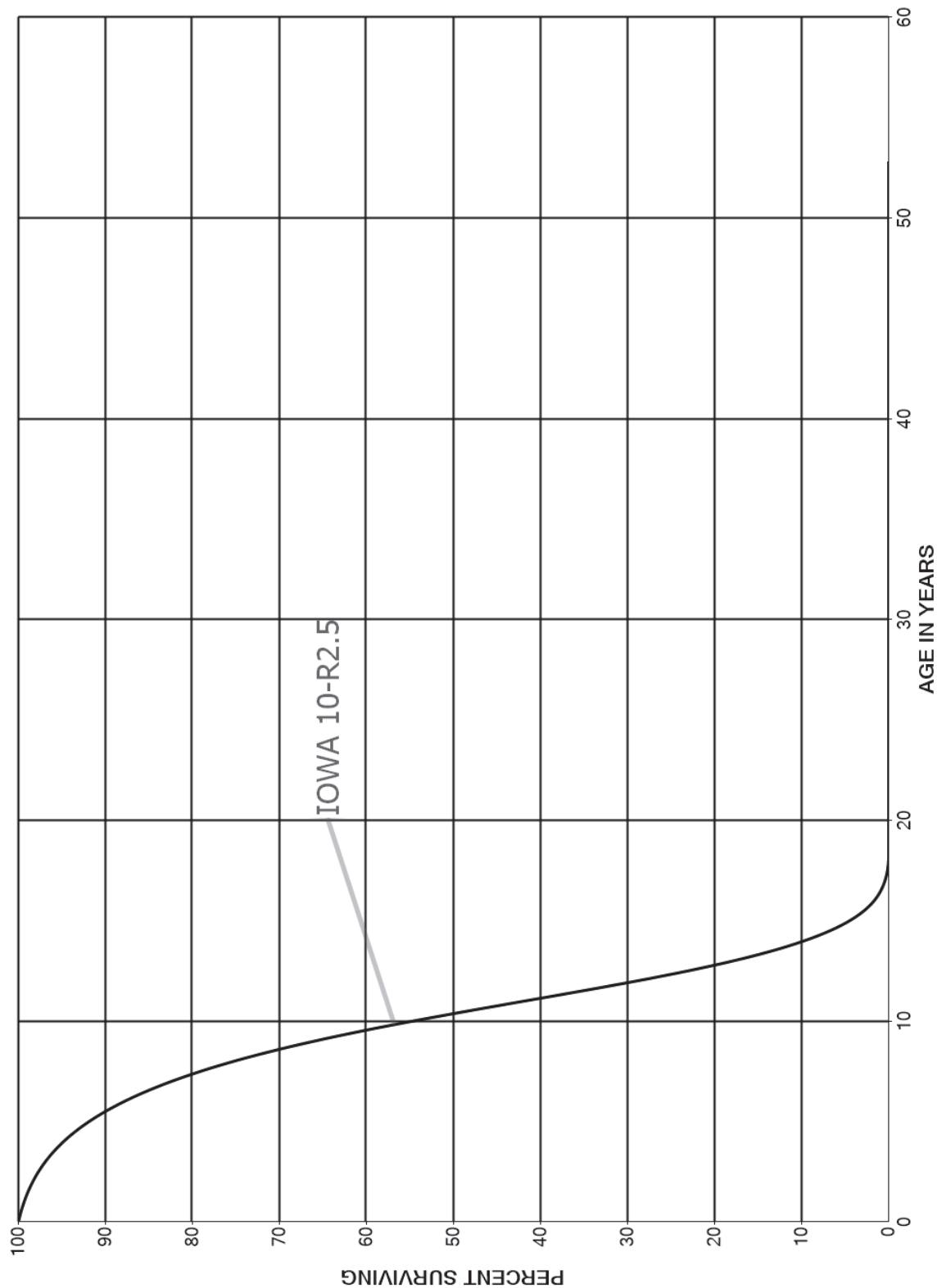
DUKE ENERGY FLORIDA

ACCOUNT 370.02 METERS - AMI

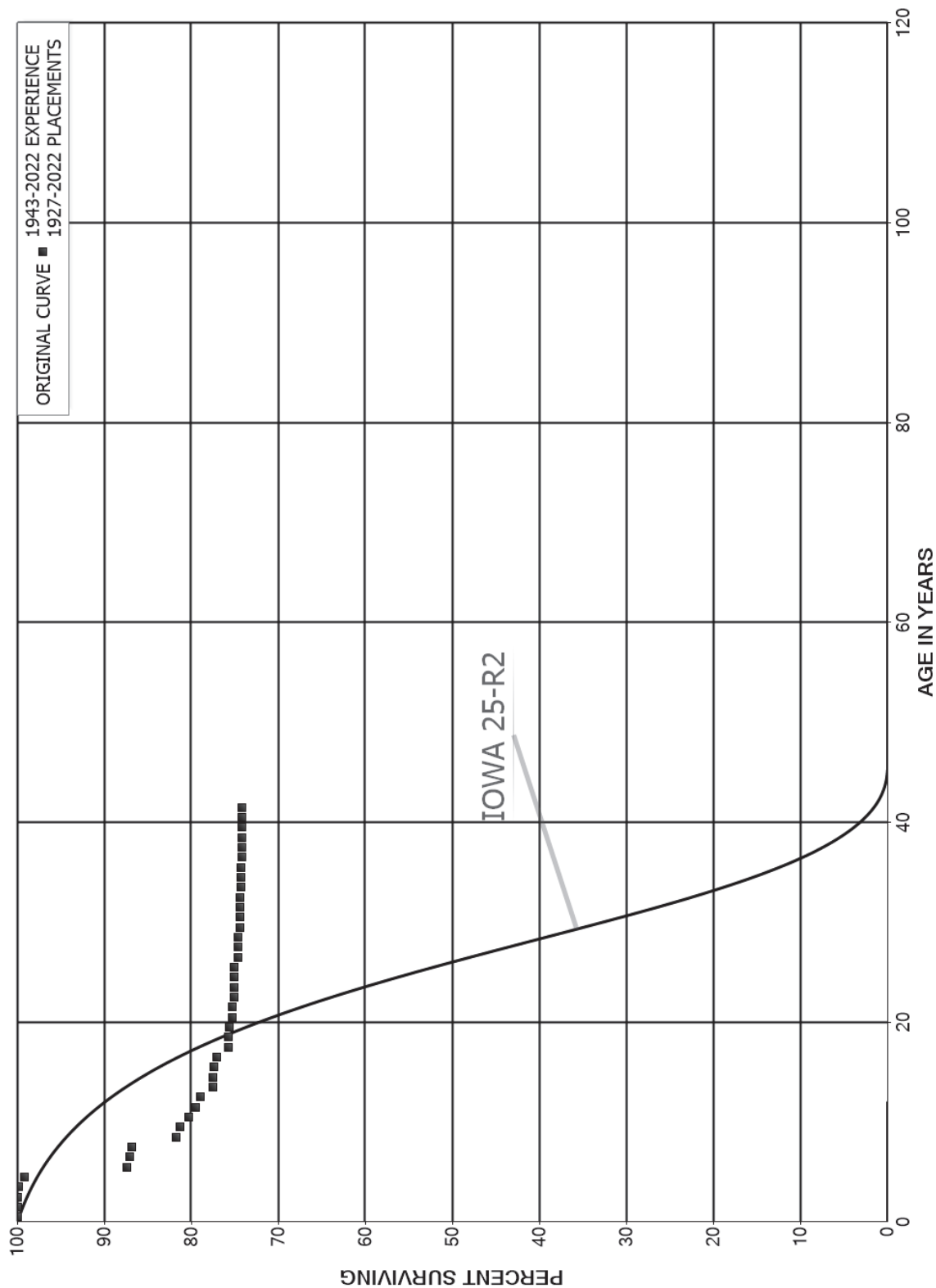
ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2022			EXPERIENCE BAND 2017-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	258,874,114	49,641	0.0002	0.9998	100.00
0.5	256,671,358	2,045,703	0.0080	0.9920	99.98
1.5	254,557,996	1,543,077	0.0061	0.9939	99.18
2.5	136,494,763	620,158	0.0045	0.9955	98.58
3.5	64,965,973	468,553	0.0072	0.9928	98.13
4.5	39,439,037	404,257	0.0103	0.9897	97.43
5.5	17,233,685	55,471	0.0032	0.9968	96.43
6.5					96.12

DUKE ENERGY FLORIDA
ACCOUNT 370.7 EV CHARGERS - DC FAST CHARGERS
SMOOTH SURVIVOR CURVE



DUKE ENERGY FLORIDA
ACCOUNT 371 INSTALLATIONS ON CUSTOMER'S PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMER'S PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	25,807,359	9,828	0.0004	0.9996	100.00	
0.5	21,252,003	5,171	0.0002	0.9998	99.96	
1.5	19,332,496	4,457	0.0002	0.9998	99.94	
2.5	18,236,961	6,284	0.0003	0.9997	99.91	
3.5	7,277,725	51,830	0.0071	0.9929	99.88	
4.5	7,034,277	832,993	0.1184	0.8816	99.17	
5.5	6,021,798	21,153	0.0035	0.9965	87.43	
6.5	4,819,411	16,013	0.0033	0.9967	87.12	
7.5	3,788,848	222,502	0.0587	0.9413	86.83	
8.5	3,566,346	20,201	0.0057	0.9943	81.73	
9.5	3,546,145	41,886	0.0118	0.9882	81.27	
10.5	3,447,213	35,097	0.0102	0.9898	80.31	
11.5	3,377,290	22,561	0.0067	0.9933	79.49	
12.5	3,354,656	63,824	0.0190	0.9810	78.96	
13.5	2,667,877		0.0000	1.0000	77.46	
14.5	2,369,731	572	0.0002	0.9998	77.46	
15.5	2,336,572	9,970	0.0043	0.9957	77.44	
16.5	2,247,469	41,339	0.0184	0.9816	77.11	
17.5	2,206,130		0.0000	1.0000	75.69	
18.5	2,187,338	1,181	0.0005	0.9995	75.69	
19.5	2,167,929	11,904	0.0055	0.9945	75.65	
20.5	2,086,980		0.0000	1.0000	75.23	
21.5	2,083,652	3,458	0.0017	0.9983	75.23	
22.5	2,020,219	552	0.0003	0.9997	75.11	
23.5	1,822,785		0.0000	1.0000	75.09	
24.5	1,810,832		0.0000	1.0000	75.09	
25.5	1,785,294	10,953	0.0061	0.9939	75.09	
26.5	1,774,341		0.0000	1.0000	74.63	
27.5	1,729,707		0.0000	1.0000	74.63	
28.5	1,697,035	4,507	0.0027	0.9973	74.63	
29.5	1,692,528	1,108	0.0007	0.9993	74.43	
30.5	1,682,495		0.0000	1.0000	74.38	
31.5	868,917		0.0000	1.0000	74.38	
32.5	868,912	1,298	0.0015	0.9985	74.38	
33.5	790,357		0.0000	1.0000	74.27	
34.5	753,019	44	0.0001	0.9999	74.27	
35.5	752,059	520	0.0007	0.9993	74.26	
36.5	714,292	8	0.0000	1.0000	74.21	
37.5	311,730		0.0000	1.0000	74.21	
38.5	293,567		0.0000	1.0000	74.21	

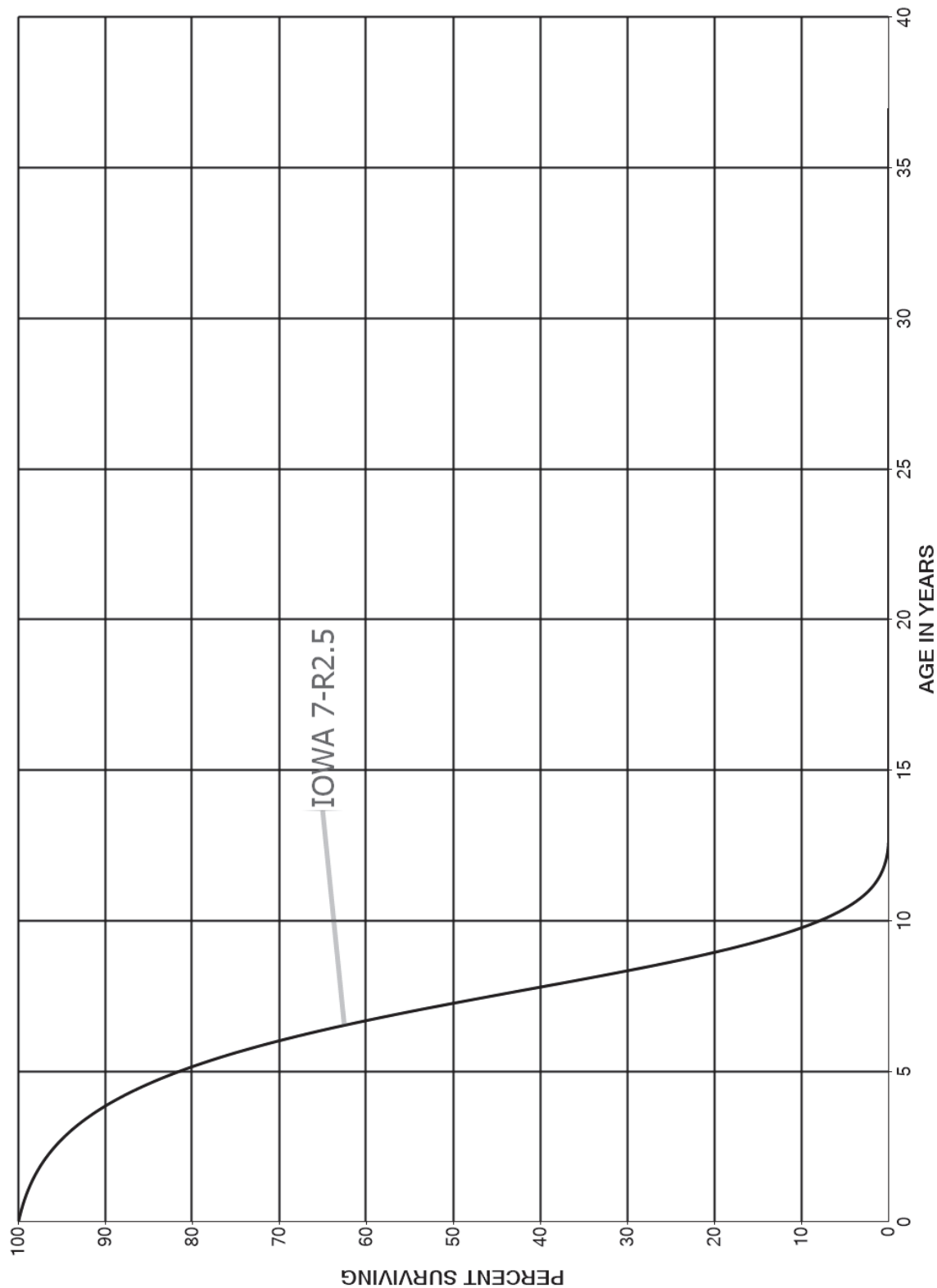
DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMER'S PREMISES

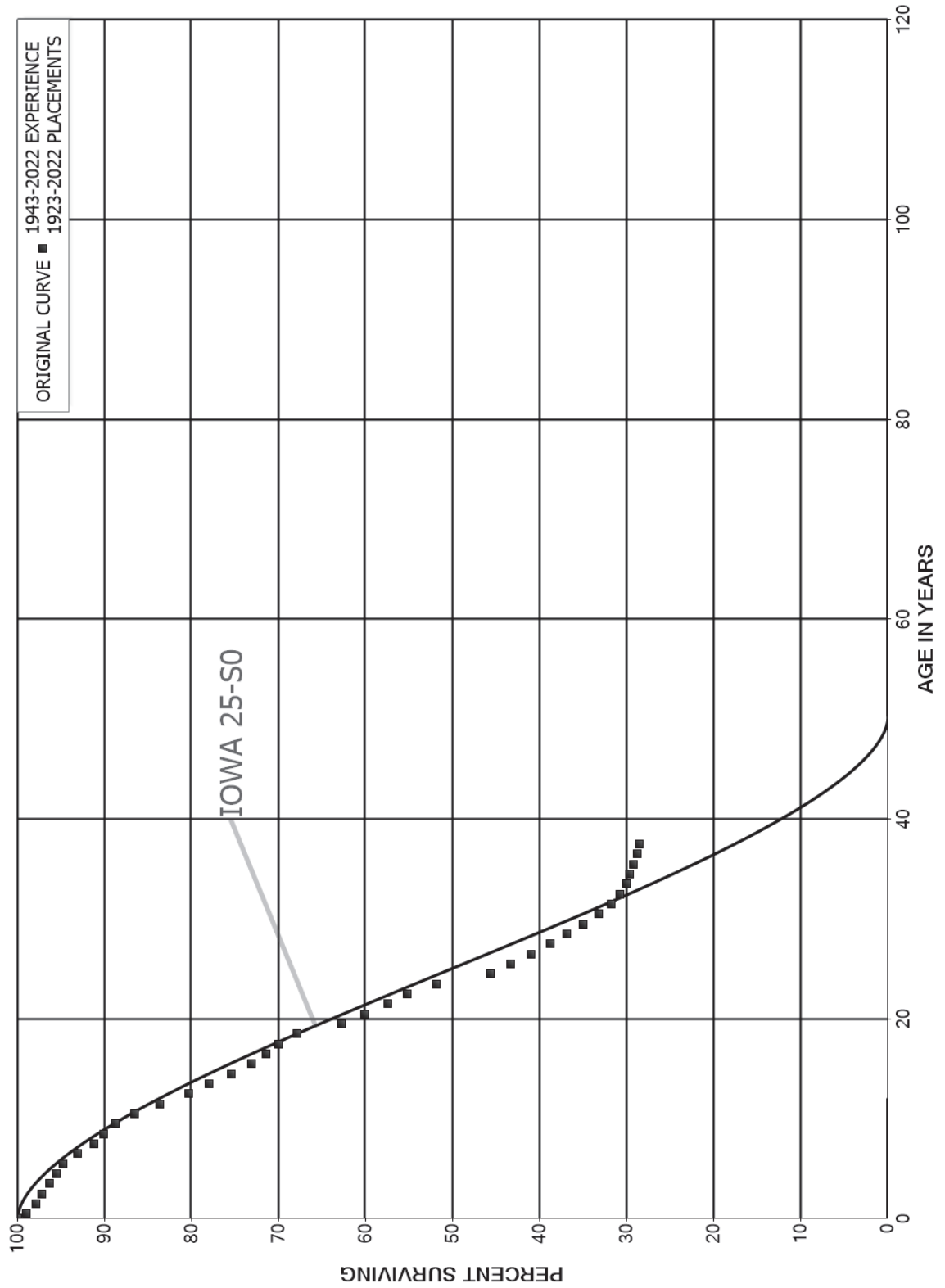
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	218,419	25	0.0001	0.9999	74.21	
40.5	192,495		0.0000	1.0000	74.20	
41.5	164,821		0.0000	1.0000	74.20	
42.5	159,326		0.0000	1.0000	74.20	
43.5	152,160		0.0000	1.0000	74.20	
44.5	95,482		0.0000	1.0000	74.20	
45.5	95,482		0.0000	1.0000	74.20	
46.5	87,376		0.0000	1.0000	74.20	
47.5	87,376		0.0000	1.0000	74.20	
48.5	84,711		0.0000	1.0000	74.20	
49.5	82,508		0.0000	1.0000	74.20	
50.5	82,508		0.0000	1.0000	74.20	
51.5	63,991		0.0000	1.0000	74.20	
52.5	63,991		0.0000	1.0000	74.20	
53.5	64,590		0.0000	1.0000	74.20	
54.5	64,154		0.0000	1.0000	74.20	
55.5	63,356		0.0000	1.0000	74.20	
56.5	52,874		0.0000	1.0000	74.20	
57.5	52,585		0.0000	1.0000	74.20	
58.5	52,585		0.0000	1.0000	74.20	
59.5	52,585		0.0000	1.0000	74.20	
60.5	50,967		0.0000	1.0000	74.20	
61.5	50,967		0.0000	1.0000	74.20	
62.5	47,339		0.0000	1.0000	74.20	
63.5	44,858		0.0000	1.0000	74.20	
64.5	39,810		0.0000	1.0000	74.20	
65.5	36,351		0.0000	1.0000	74.20	
66.5	33,934		0.0000	1.0000	74.20	
67.5	30,973		0.0000	1.0000	74.20	
68.5	30,973		0.0000	1.0000	74.20	
69.5	30,973		0.0000	1.0000	74.20	
70.5	30,973		0.0000	1.0000	74.20	
71.5	30,973	1,618	0.0522	0.9478	74.20	
72.5	29,355		0.0000	1.0000	70.33	
73.5	28,712		0.0000	1.0000	70.33	
74.5	28,104		0.0000	1.0000	70.33	
75.5	28,082		0.0000	1.0000	70.33	
76.5	25,014		0.0000	1.0000	70.33	
77.5					70.33	

DUKE ENERGY FLORIDA
ACCOUNT 371.7 EV CHARGERS - L2 CHARGERS
SMOOTH SURVIVOR CURVE



DUKE ENERGY FLORIDA
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	851,539,563	8,702,502	0.0102	0.9898	100.00
0.5	732,104,207	8,219,622	0.0112	0.9888	98.98
1.5	604,262,235	4,518,019	0.0075	0.9925	97.87
2.5	533,196,500	4,610,289	0.0086	0.9914	97.14
3.5	519,585,867	4,098,907	0.0079	0.9921	96.30
4.5	508,010,515	4,229,307	0.0083	0.9917	95.54
5.5	469,034,215	8,217,068	0.0175	0.9825	94.74
6.5	456,760,914	9,254,691	0.0203	0.9797	93.08
7.5	425,507,115	5,438,099	0.0128	0.9872	91.19
8.5	397,192,043	5,805,626	0.0146	0.9854	90.03
9.5	382,119,287	9,643,728	0.0252	0.9748	88.71
10.5	362,829,765	11,790,819	0.0325	0.9675	86.47
11.5	341,515,187	13,887,914	0.0407	0.9593	83.66
12.5	318,020,448	8,991,543	0.0283	0.9717	80.26
13.5	298,013,294	9,849,531	0.0331	0.9669	77.99
14.5	280,665,050	8,889,065	0.0317	0.9683	75.41
15.5	255,312,371	5,879,865	0.0230	0.9770	73.03
16.5	238,697,508	4,764,416	0.0200	0.9800	71.34
17.5	214,318,061	6,534,001	0.0305	0.9695	69.92
18.5	198,781,168	14,835,184	0.0746	0.9254	67.79
19.5	175,451,632	7,507,778	0.0428	0.9572	62.73
20.5	164,123,013	7,167,658	0.0437	0.9563	60.05
21.5	138,540,437	5,418,153	0.0391	0.9609	57.42
22.5	125,282,864	7,559,340	0.0603	0.9397	55.18
23.5	108,993,691	13,013,703	0.1194	0.8806	51.85
24.5	88,501,638	4,651,723	0.0526	0.9474	45.66
25.5	75,063,384	4,086,430	0.0544	0.9456	43.26
26.5	63,749,981	3,464,614	0.0543	0.9457	40.90
27.5	53,838,500	2,640,222	0.0490	0.9510	38.68
28.5	44,919,653	2,201,007	0.0490	0.9510	36.78
29.5	37,327,138	1,940,386	0.0520	0.9480	34.98
30.5	31,102,583	1,357,496	0.0436	0.9564	33.16
31.5	24,837,134	813,261	0.0327	0.9673	31.71
32.5	19,003,813	458,898	0.0241	0.9759	30.68
33.5	15,113,594	179,456	0.0119	0.9881	29.94
34.5	13,435,172	188,549	0.0140	0.9860	29.58
35.5	12,126,867	181,307	0.0150	0.9850	29.16
36.5	10,924,300	102,376	0.0094	0.9906	28.73
37.5	9,952,079	125,629	0.0126	0.9874	28.46
38.5	9,139,221	94,871	0.0104	0.9896	28.10

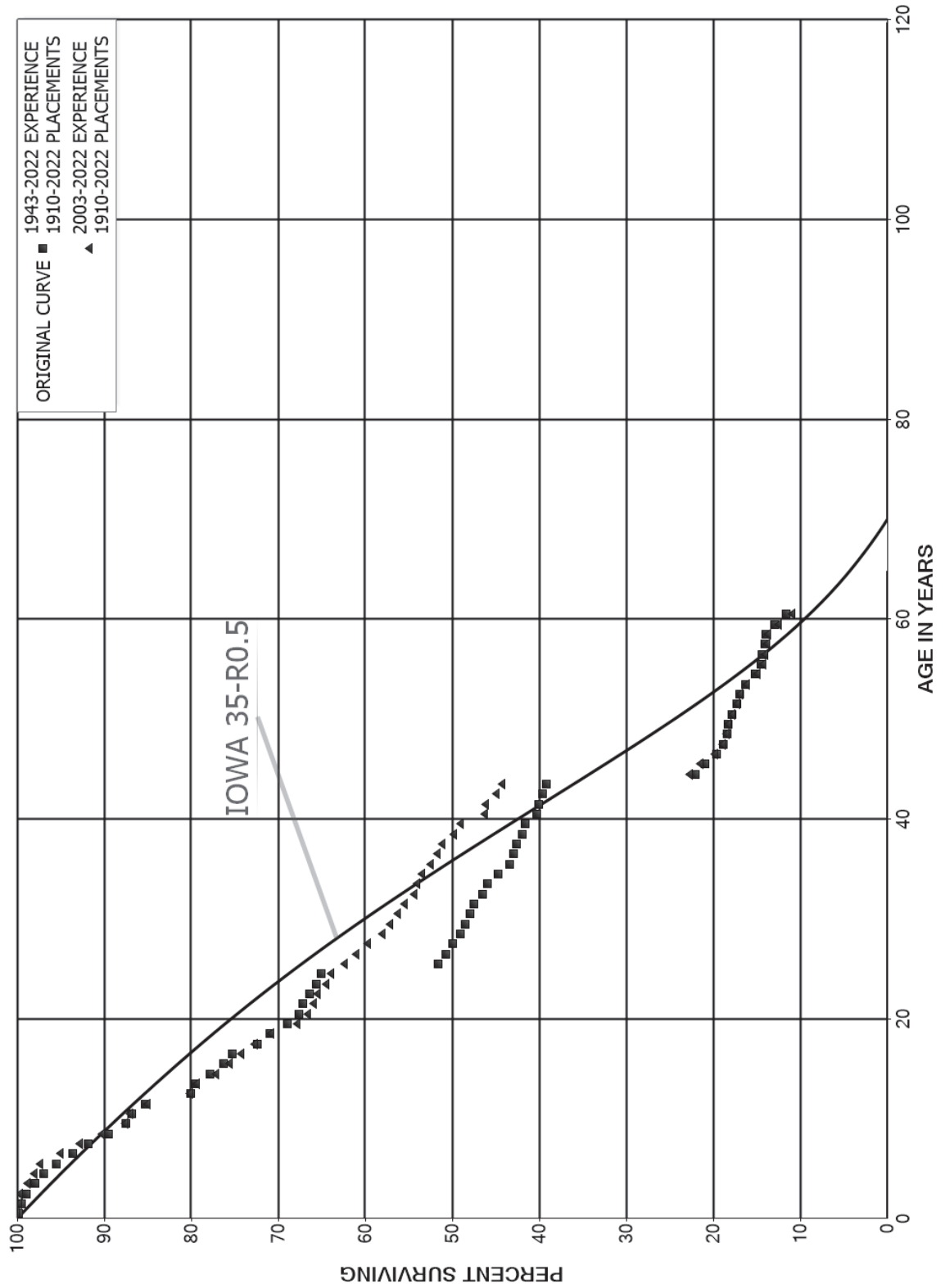
DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,582,117	97,251	0.0113	0.9887	27.81
40.5	7,382,327	123,838	0.0168	0.9832	27.49
41.5	4,944,058	67,127	0.0136	0.9864	27.03
42.5	4,132,533	72,834	0.0176	0.9824	26.67
43.5	3,609,414	68,135	0.0189	0.9811	26.20
44.5	3,181,165	76,184	0.0239	0.9761	25.70
45.5	2,720,293	63,774	0.0234	0.9766	25.09
46.5	2,196,103	39,423	0.0180	0.9820	24.50
47.5	1,658,647	27,990	0.0169	0.9831	24.06
48.5	773,739	15,623	0.0202	0.9798	23.65
49.5	356,586	8,542	0.0240	0.9760	23.17
50.5	293,485	7,056	0.0240	0.9760	22.62
51.5	238,910	4,161	0.0174	0.9826	22.08
52.5	117,005	2,098	0.0179	0.9821	21.69
53.5	78,813	1,237	0.0157	0.9843	21.30
54.5	71,242	1,272	0.0179	0.9821	20.97
55.5	59,622	4,252	0.0713	0.9287	20.59
56.5	55,371	35	0.0006	0.9994	19.12
57.5	55,336	1	0.0000	1.0000	19.11
58.5	55,336	0	0.0000	1.0000	19.11
59.5	55,336	567	0.0102	0.9898	19.11
60.5	54,769	909	0.0166	0.9834	18.92
61.5	53,860	25,698	0.4771	0.5229	18.60
62.5	28,162	24,693	0.8768	0.1232	9.73
63.5	3,469	3,304	0.9524	0.0476	1.20
64.5	165	165	1.0000		0.06
65.5					

DUKE ENERGY FLORIDA
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1943-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	388,109,115	673,128	0.0017	0.9983	100.00
0.5	364,718,292	1,219,813	0.0033	0.9967	99.83
1.5	333,396,781	1,727,968	0.0052	0.9948	99.49
2.5	312,342,182	3,309,258	0.0106	0.9894	98.98
3.5	276,755,296	2,908,427	0.0105	0.9895	97.93
4.5	272,340,818	3,914,572	0.0144	0.9856	96.90
5.5	259,296,955	5,143,740	0.0198	0.9802	95.51
6.5	216,562,438	4,176,297	0.0193	0.9807	93.61
7.5	189,874,815	4,660,849	0.0245	0.9755	91.81
8.5	173,999,147	4,028,211	0.0232	0.9768	89.55
9.5	164,884,742	1,233,702	0.0075	0.9925	87.48
10.5	160,464,445	2,881,536	0.0180	0.9820	86.83
11.5	155,420,803	9,421,539	0.0606	0.9394	85.27
12.5	139,166,015	1,101,098	0.0079	0.9921	80.10
13.5	134,937,812	2,815,567	0.0209	0.9791	79.46
14.5	129,582,006	2,515,623	0.0194	0.9806	77.81
15.5	119,254,774	1,522,682	0.0128	0.9872	76.30
16.5	101,857,440	3,884,961	0.0381	0.9619	75.32
17.5	96,445,483	2,067,516	0.0214	0.9786	72.45
18.5	87,994,008	2,453,406	0.0279	0.9721	70.89
19.5	73,712,717	1,335,912	0.0181	0.9819	68.92
20.5	68,540,920	461,027	0.0067	0.9933	67.67
21.5	67,651,741	857,951	0.0127	0.9873	67.21
22.5	65,861,756	710,973	0.0108	0.9892	66.36
23.5	60,459,176	580,466	0.0096	0.9904	65.65
24.5	59,350,183	12,185,722	0.2053	0.7947	65.02
25.5	46,801,784	843,613	0.0180	0.9820	51.67
26.5	44,082,909	688,874	0.0156	0.9844	50.73
27.5	42,928,769	728,851	0.0170	0.9830	49.94
28.5	39,562,674	469,840	0.0119	0.9881	49.09
29.5	37,560,022	466,432	0.0124	0.9876	48.51
30.5	35,898,096	340,897	0.0095	0.9905	47.91
31.5	31,646,045	638,988	0.0202	0.9798	47.45
32.5	30,235,517	366,901	0.0121	0.9879	46.50
33.5	26,746,833	671,977	0.0251	0.9749	45.93
34.5	22,473,986	693,393	0.0309	0.9691	44.78
35.5	21,129,995	240,942	0.0114	0.9886	43.40
36.5	20,715,872	149,064	0.0072	0.9928	42.90
37.5	20,186,640	295,049	0.0146	0.9854	42.59
38.5	18,309,466	173,095	0.0095	0.9905	41.97

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022			EXPERIENCE BAND 1943-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,917,307	559,045	0.0312	0.9688	41.57
40.5	17,109,922	82,001	0.0048	0.9952	40.28
41.5	15,047,046	156,753	0.0104	0.9896	40.08
42.5	14,599,273	174,526	0.0120	0.9880	39.67
43.5	14,361,127	6,264,831	0.4362	0.5638	39.19
44.5	8,011,875	402,179	0.0502	0.9498	22.09
45.5	7,588,500	475,719	0.0627	0.9373	20.99
46.5	7,070,318	299,184	0.0423	0.9577	19.67
47.5	6,767,108	145,278	0.0215	0.9785	18.84
48.5	5,128,202	48,253	0.0094	0.9906	18.43
49.5	4,995,906	128,532	0.0257	0.9743	18.26
50.5	4,863,731	147,687	0.0304	0.9696	17.79
51.5	4,599,454	87,321	0.0190	0.9810	17.25
52.5	4,476,924	165,408	0.0369	0.9631	16.92
53.5	4,300,001	310,255	0.0722	0.9278	16.30
54.5	3,955,041	165,026	0.0417	0.9583	15.12
55.5	3,734,529	38,005	0.0102	0.9898	14.49
56.5	3,686,903	66,780	0.0181	0.9819	14.34
57.5	3,200,854	25,496	0.0080	0.9920	14.08
58.5	2,447,256	180,223	0.0736	0.9264	13.97
59.5	2,072,186	220,199	0.1063	0.8937	12.94
60.5	1,512,378	100,420	0.0664	0.9336	11.57
61.5	1,383,794	32,508	0.0235	0.9765	10.80
62.5	1,033,897	13,026	0.0126	0.9874	10.55
63.5	703,736	4,390	0.0062	0.9938	10.41
64.5	695,154	6,077	0.0087	0.9913	10.35
65.5	608,030	9,767	0.0161	0.9839	10.26
66.5	574,400	2,237	0.0039	0.9961	10.09
67.5	525,948	119	0.0002	0.9998	10.05
68.5	469,382	24,707	0.0526	0.9474	10.05
69.5	443,835	6,861	0.0155	0.9845	9.52
70.5	422,552	699	0.0017	0.9983	9.37
71.5	421,853	219	0.0005	0.9995	9.36
72.5	411,065	16,212	0.0394	0.9606	9.35
73.5	344,281	5,992	0.0174	0.9826	8.98
74.5	338,289	1,954	0.0058	0.9942	8.83
75.5	336,335	186	0.0006	0.9994	8.78
76.5	336,148	101	0.0003	0.9997	8.77
77.5	336,047	392	0.0012	0.9988	8.77
78.5	335,655	896	0.0027	0.9973	8.76

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022			EXPERIENCE BAND 1943-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	334,760	990	0.0030	0.9970	8.74	
80.5	333,770	2	0.0000	1.0000	8.71	
81.5	333,769	3,269	0.0098	0.9902	8.71	
82.5	330,499	20,963	0.0634	0.9366	8.63	
83.5	309,536		0.0000	1.0000	8.08	
84.5	309,536		0.0000	1.0000	8.08	
85.5	309,536		0.0000	1.0000	8.08	
86.5	309,536		0.0000	1.0000	8.08	
87.5	309,536	4,149	0.0134	0.9866	8.08	
88.5	305,387		0.0000	1.0000	7.97	
89.5	305,387		0.0000	1.0000	7.97	
90.5	305,387		0.0000	1.0000	7.97	
91.5	305,387	39,509	0.1294	0.8706	7.97	
92.5	265,878	309	0.0012	0.9988	6.94	
93.5	289,556	197,959	0.6837	0.3163	6.93	
94.5	91,597	76,767	0.8381	0.1619	2.19	
95.5	14,830		0.0000	1.0000	0.35	
96.5	14,830		0.0000	1.0000	0.35	
97.5	14,830		0.0000	1.0000	0.35	
98.5	14,830		0.0000	1.0000	0.35	
99.5	14,830		0.0000	1.0000	0.35	
100.5	14,830	283	0.0191	0.9809	0.35	
101.5	14,547		0.0000	1.0000	0.35	
102.5	14,547		0.0000	1.0000	0.35	
103.5	14,547		0.0000	1.0000	0.35	
104.5	14,547		0.0000	1.0000	0.35	
105.5	14,547		0.0000	1.0000	0.35	
106.5	14,547		0.0000	1.0000	0.35	
107.5	14,547		0.0000	1.0000	0.35	
108.5	14,547	4,000	0.2750	0.7250	0.35	
109.5	10,547	18	0.0017	0.9983	0.25	
110.5	10,529	10,529	1.0000		0.25	
111.5						

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	274,666,313	16,590	0.0001	0.9999	100.00
0.5	259,103,138	585,343	0.0023	0.9977	99.99
1.5	232,125,690	316,717	0.0014	0.9986	99.77
2.5	213,508,672	1,878,233	0.0088	0.9912	99.63
3.5	187,873,144	1,488,200	0.0079	0.9921	98.76
4.5	187,982,991	1,358,402	0.0072	0.9928	97.97
5.5	177,832,233	4,247,580	0.0239	0.9761	97.27
6.5	139,205,829	3,321,168	0.0239	0.9761	94.94
7.5	113,954,638	3,081,325	0.0270	0.9730	92.68
8.5	102,825,097	2,978,247	0.0290	0.9710	90.17
9.5	98,251,353	630,298	0.0064	0.9936	87.56
10.5	95,984,676	2,240,954	0.0233	0.9767	87.00
11.5	98,051,524	5,594,635	0.0571	0.9429	84.97
12.5	86,655,838	852,580	0.0098	0.9902	80.12
13.5	86,824,605	2,482,039	0.0286	0.9714	79.33
14.5	85,908,589	1,786,664	0.0208	0.9792	77.06
15.5	76,780,859	1,305,747	0.0170	0.9830	75.46
16.5	60,317,807	1,260,420	0.0209	0.9791	74.18
17.5	58,060,077	1,549,239	0.0267	0.9733	72.63
18.5	52,176,018	2,187,727	0.0419	0.9581	70.69
19.5	38,588,790	713,868	0.0185	0.9815	67.72
20.5	34,502,265	307,049	0.0089	0.9911	66.47
21.5	36,196,700	277,921	0.0077	0.9923	65.88
22.5	35,321,071	538,248	0.0152	0.9848	65.37
23.5	30,450,183	273,612	0.0090	0.9910	64.38
24.5	29,834,306	699,860	0.0235	0.9765	63.80
25.5	28,801,933	650,124	0.0226	0.9774	62.30
26.5	26,339,691	560,093	0.0213	0.9787	60.90
27.5	25,319,468	676,773	0.0267	0.9733	59.60
28.5	24,362,302	413,597	0.0170	0.9830	58.01
29.5	22,496,082	356,208	0.0158	0.9842	57.02
30.5	20,957,418	266,907	0.0127	0.9873	56.12
31.5	16,993,413	345,749	0.0203	0.9797	55.41
32.5	15,912,057	108,348	0.0068	0.9932	54.28
33.5	12,700,242	130,741	0.0103	0.9897	53.91
34.5	9,047,751	158,130	0.0175	0.9825	53.35
35.5	8,513,305	138,685	0.0163	0.9837	52.42
36.5	8,237,535	88,539	0.0107	0.9893	51.57
37.5	8,358,587	212,204	0.0254	0.9746	51.01
38.5	7,424,317	122,150	0.0165	0.9835	49.72

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,565,905	417,602	0.0552	0.9448	48.90
40.5	7,339,381	25,932	0.0035	0.9965	46.20
41.5	5,945,182	153,982	0.0259	0.9741	46.04
42.5	6,376,661	97,437	0.0153	0.9847	44.85
43.5	12,867,202	6,263,607	0.4868	0.5132	44.16
44.5	6,540,478	380,058	0.0581	0.9419	22.66
45.5	6,354,022	472,605	0.0744	0.9256	21.35
46.5	6,294,559	299,114	0.0475	0.9525	19.76
47.5	6,056,512	142,183	0.0235	0.9765	18.82
48.5	4,579,370	47,787	0.0104	0.9896	18.38
49.5	4,460,187	123,259	0.0276	0.9724	18.19
50.5	4,349,516	131,734	0.0303	0.9697	17.68
51.5	4,102,035	87,193	0.0213	0.9787	17.15
52.5	3,993,929	165,238	0.0414	0.9586	16.78
53.5	3,888,560	306,199	0.0787	0.9213	16.09
54.5	3,561,631	164,243	0.0461	0.9539	14.82
55.5	3,363,860	36,810	0.0109	0.9891	14.14
56.5	3,317,593	66,059	0.0199	0.9801	13.98
57.5	2,834,108	25,496	0.0090	0.9910	13.71
58.5	2,080,948	180,223	0.0866	0.9134	13.58
59.5	1,706,283	220,199	0.1291	0.8709	12.41
60.5	1,147,389	100,420	0.0875	0.9125	10.81
61.5	1,018,805	32,508	0.0319	0.9681	9.86
62.5	672,601	13,026	0.0194	0.9806	9.54
63.5	344,041	4,324	0.0126	0.9874	9.36
64.5	335,525	6,077	0.0181	0.9819	9.24
65.5	252,049	7,280	0.0289	0.9711	9.07
66.5	220,906	1,436	0.0065	0.9935	8.81
67.5	173,255	119	0.0007	0.9993	8.76
68.5	116,689	1,439	0.0123	0.9877	8.75
69.5	114,410	6,726	0.0588	0.9412	8.64
70.5	93,262	699	0.0075	0.9925	8.13
71.5	92,563	219	0.0024	0.9976	8.07
72.5	81,775	16,212	0.1983	0.8017	8.05
73.5	14,991	5,992	0.3997	0.6003	6.46
74.5	8,999	1,954	0.2172	0.7828	3.88
75.5	321,505	186	0.0006	0.9994	3.03
76.5	321,318	101	0.0003	0.9997	3.03
77.5	321,217	392	0.0012	0.9988	3.03
78.5	320,825	896	0.0028	0.9972	3.03

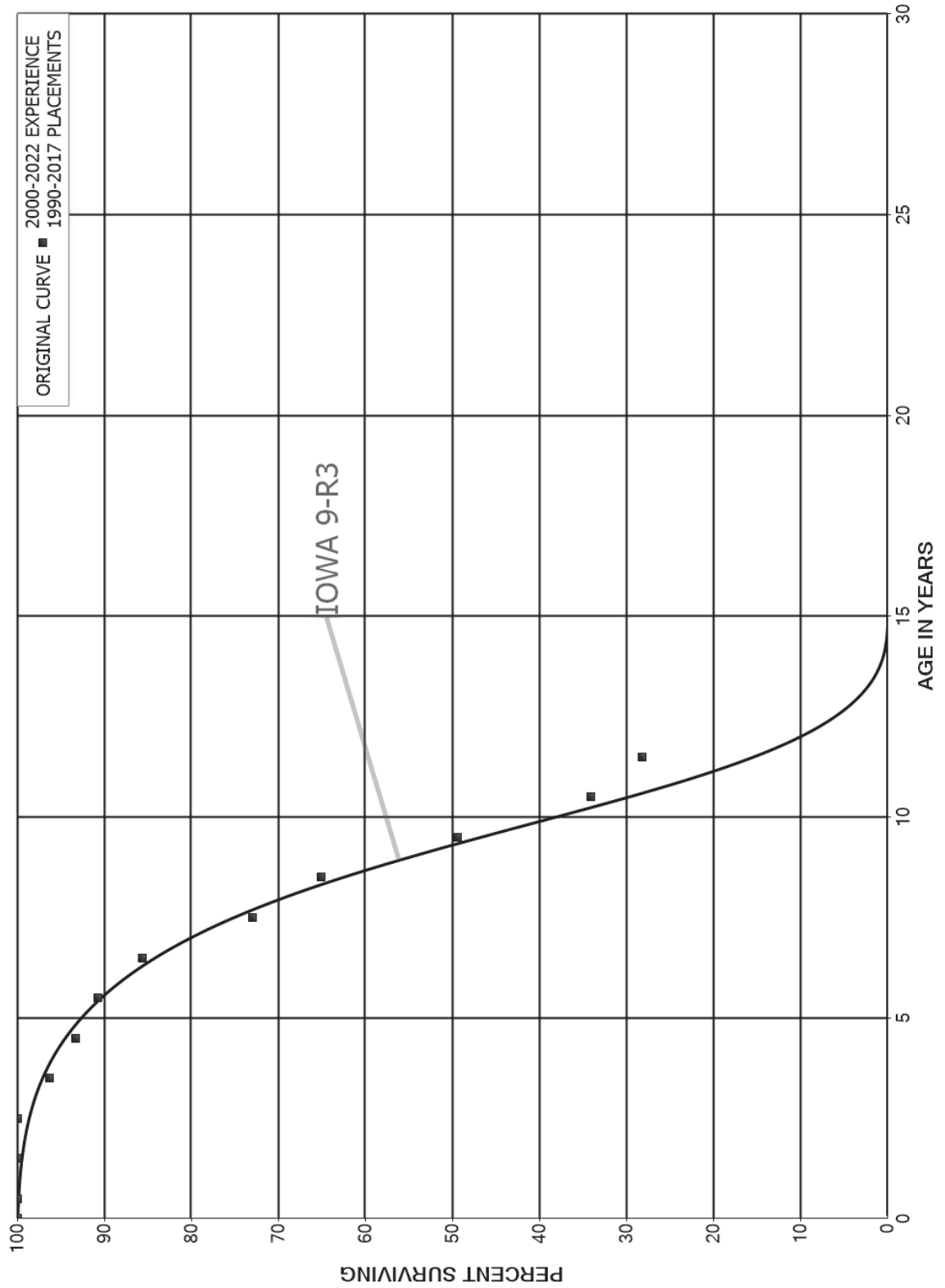
DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022			EXPERIENCE BAND 2003-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	319,930	990	0.0031	0.9969	3.02	
80.5	318,940	2	0.0000	1.0000	3.01	
81.5	318,939	3,269	0.0103	0.9897	3.01	
82.5	315,669	20,963	0.0664	0.9336	2.98	
83.5	294,706		0.0000	1.0000	2.78	
84.5	294,706		0.0000	1.0000	2.78	
85.5	294,706		0.0000	1.0000	2.78	
86.5	294,706		0.0000	1.0000	2.78	
87.5	294,706	4,149	0.0141	0.9859	2.78	
88.5	290,557		0.0000	1.0000	2.74	
89.5	290,557		0.0000	1.0000	2.74	
90.5	290,557		0.0000	1.0000	2.74	
91.5	290,557	39,509	0.1360	0.8640	2.74	
92.5	265,878	309	0.0012	0.9988	2.37	
93.5	289,556	197,959	0.6837	0.3163	2.37	
94.5	91,597	76,767	0.8381	0.1619	0.75	
95.5	14,830		0.0000	1.0000	0.12	
96.5	14,830		0.0000	1.0000	0.12	
97.5	14,830		0.0000	1.0000	0.12	
98.5	14,830		0.0000	1.0000	0.12	
99.5	14,830		0.0000	1.0000	0.12	
100.5	14,830	283	0.0191	0.9809	0.12	
101.5	14,547		0.0000	1.0000	0.12	
102.5	14,547		0.0000	1.0000	0.12	
103.5	14,547		0.0000	1.0000	0.12	
104.5	14,547		0.0000	1.0000	0.12	
105.5	14,547		0.0000	1.0000	0.12	
106.5	14,547		0.0000	1.0000	0.12	
107.5	14,547		0.0000	1.0000	0.12	
108.5	14,547	4,000	0.2750	0.7250	0.12	
109.5	10,547	18	0.0017	0.9983	0.09	
110.5	10,529	10,529	1.0000		0.09	
111.5						

DUKE ENERGY FLORIDA
 ACCOUNT 392.1 PASSENGER CARS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



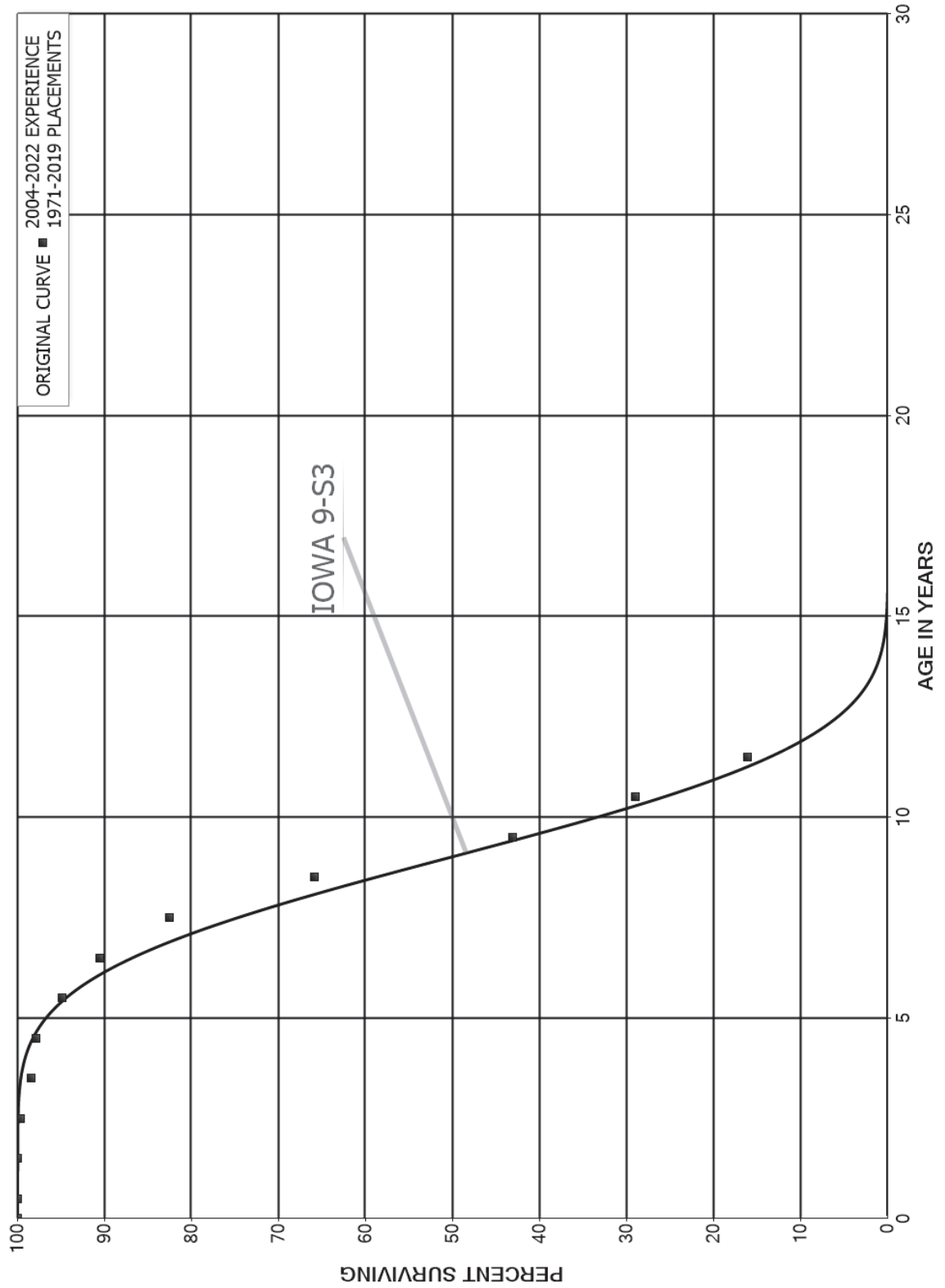
DUKE ENERGY FLORIDA

ACCOUNT 392.1 PASSENGER CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2017			EXPERIENCE BAND 2000-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,791,371		0.0000	1.0000	100.00
0.5	638,796		0.0000	1.0000	100.00
1.5	798,337		0.0000	1.0000	100.00
2.5	798,337	29,747	0.0373	0.9627	100.00
3.5	768,591	24,085	0.0313	0.9687	96.27
4.5	744,506	19,831	0.0266	0.9734	93.26
5.5	842,986	47,815	0.0567	0.9433	90.77
6.5	952,516	141,428	0.1485	0.8515	85.62
7.5	919,748	99,004	0.1076	0.8924	72.91
8.5	950,285	228,350	0.2403	0.7597	65.06
9.5	663,685	206,599	0.3113	0.6887	49.43
10.5	457,087	79,323	0.1735	0.8265	34.04
11.5	377,764		0.0000	1.0000	28.13
12.5	484,977		0.0000	1.0000	28.13
13.5	620,406	109,293	0.1762	0.8238	28.13
14.5	2,509,956	95,255	0.0380	0.9620	23.18
15.5	2,522,890	111,043	0.0440	0.9560	22.30
16.5	2,536,537	69,752	0.0275	0.9725	21.32
17.5	2,331,356	14,501	0.0062	0.9938	20.73
18.5	318,012		0.0000	1.0000	20.60
19.5	231,903		0.0000	1.0000	20.60
20.5	15,683		0.0000	1.0000	20.60
21.5	15,683		0.0000	1.0000	20.60
22.5	15,683		0.0000	1.0000	20.60
23.5	15,683		0.0000	1.0000	20.60
24.5					20.60

DUKE ENERGY FLORIDA
 ACCOUNT 392.2 LIGHT TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 392.2 LIGHT TRUCKS

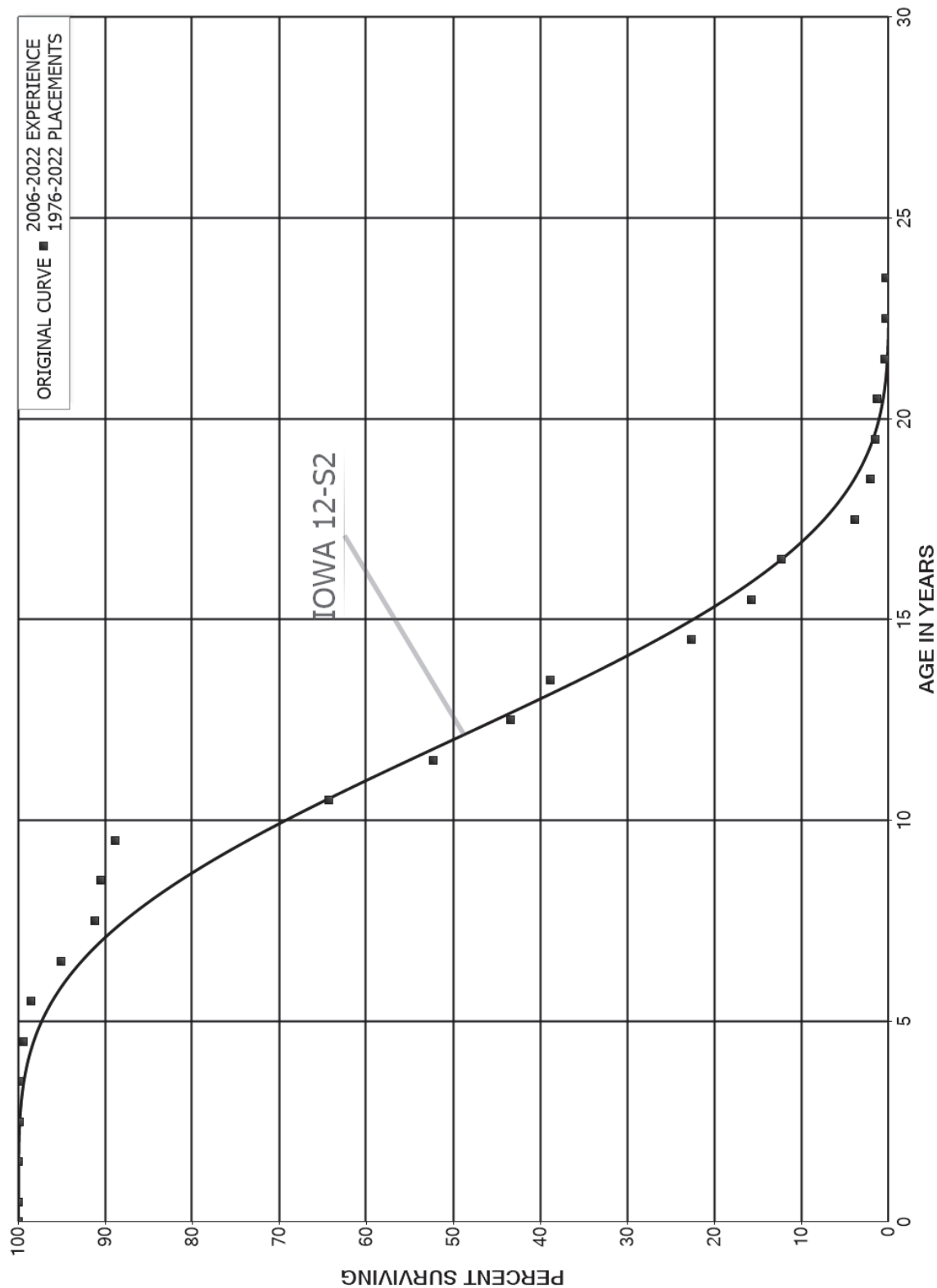
ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2019

EXPERIENCE BAND 2004-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,576,787		0.0000	1.0000	100.00
0.5	23,764,226	22,723	0.0010	0.9990	100.00
1.5	28,337,098	97,212	0.0034	0.9966	99.90
2.5	32,778,667	374,804	0.0114	0.9886	99.56
3.5	32,762,956	209,481	0.0064	0.9936	98.42
4.5	33,565,533	1,027,514	0.0306	0.9694	97.79
5.5	33,338,676	1,500,841	0.0450	0.9550	94.80
6.5	32,482,382	2,880,451	0.0887	0.9113	90.53
7.5	29,812,069	6,011,452	0.2016	0.7984	82.50
8.5	25,099,051	8,707,473	0.3469	0.6531	65.87
9.5	16,184,666	5,297,110	0.3273	0.6727	43.02
10.5	11,048,355	4,921,135	0.4454	0.5546	28.94
11.5	6,191,929	1,007,108	0.1626	0.8374	16.05
12.5	5,334,607	2,448,900	0.4591	0.5409	13.44
13.5	3,034,790	946,906	0.3120	0.6880	7.27
14.5	1,731,590	290,702	0.1679	0.8321	5.00
15.5	1,543,558	280,432	0.1817	0.8183	4.16
16.5	1,102,939	166,539	0.1510	0.8490	3.41
17.5	956,655	476,130	0.4977	0.5023	2.89
18.5	315,105	63,867	0.2027	0.7973	1.45
19.5	275,047	136,217	0.4953	0.5047	1.16
20.5	141,008	42,703	0.3028	0.6972	0.58
21.5	79,933	10,989	0.1375	0.8625	0.41
22.5	68,944	3,229	0.0468	0.9532	0.35
23.5	66,424	23,809	0.3584	0.6416	0.33
24.5	42,615	29,455	0.6912	0.3088	0.21
25.5	13,160	6,400	0.4863	0.5137	0.07
26.5	6,760		0.0000	1.0000	0.03
27.5	49,932	43,017	0.8615	0.1385	0.03
28.5	10,219	6,051	0.5921	0.4079	0.00
29.5	6,361		0.0000	1.0000	0.00
30.5	9,361	864	0.0923	0.9077	0.00
31.5	8,497		0.0000	1.0000	0.00
32.5	11,881	3,304	0.2781	0.7219	0.00
33.5	8,577	2,193	0.2557	0.7443	0.00
34.5	6,384	3,000	0.4699	0.5301	0.00
35.5	3,384		0.0000	1.0000	0.00
36.5	3,384	3,384	1.0000		0.00
37.5					

DUKE ENERGY FLORIDA
ACCOUNT 392.3 HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 392.3 HEAVY TRUCKS

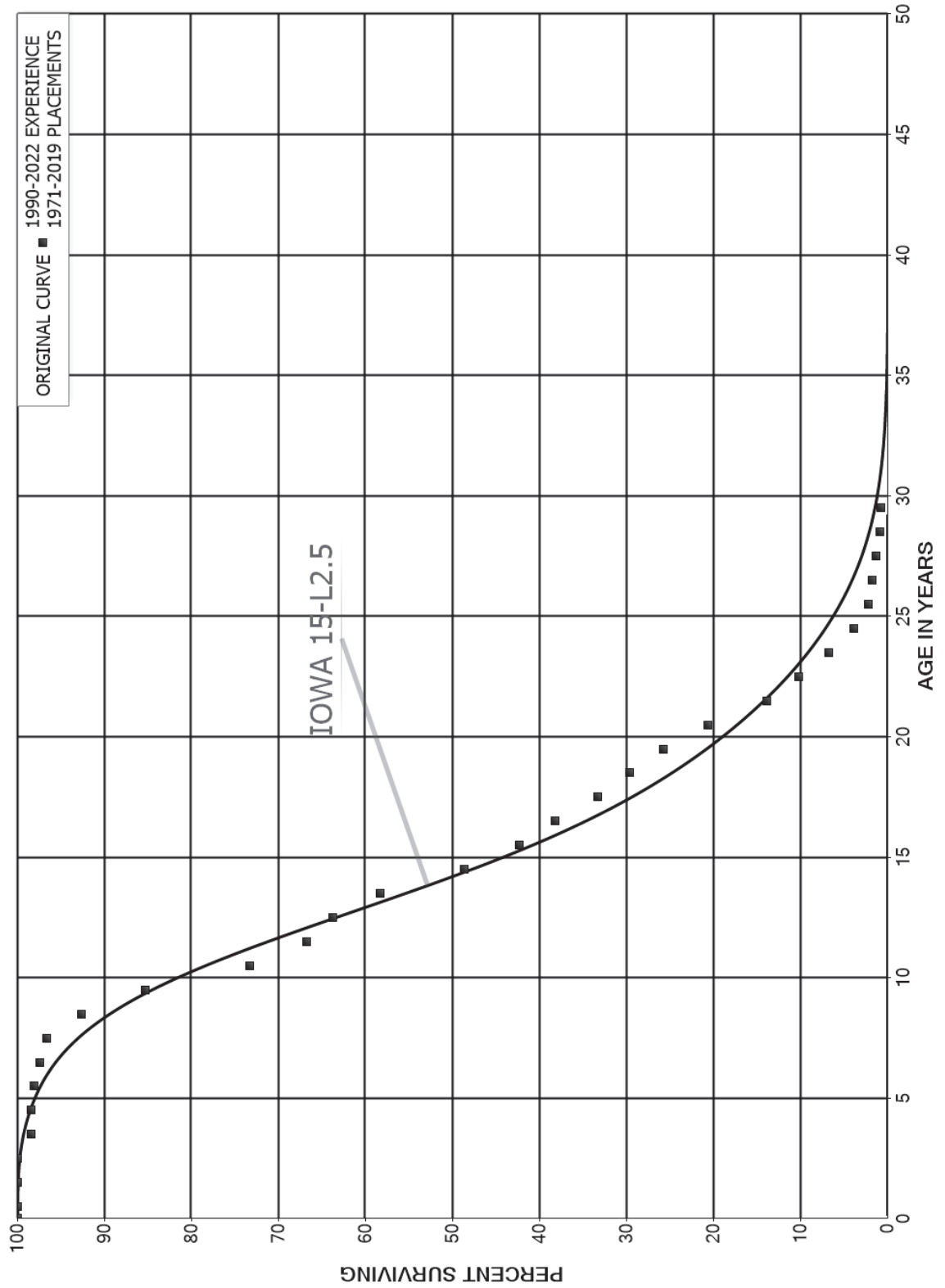
ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2022

EXPERIENCE BAND 2006-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,111,298		0.0000	1.0000	100.00
0.5	33,962,463		0.0000	1.0000	100.00
1.5	32,602,692	62,941	0.0019	0.9981	100.00
2.5	32,071,294		0.0000	1.0000	99.81
3.5	35,755,071	151,157	0.0042	0.9958	99.81
4.5	35,892,296	301,707	0.0084	0.9916	99.39
5.5	36,644,314	1,307,045	0.0357	0.9643	98.55
6.5	35,337,268	1,444,267	0.0409	0.9591	95.03
7.5	33,893,001	248,716	0.0073	0.9927	91.15
8.5	33,644,285	610,666	0.0182	0.9818	90.48
9.5	13,199,842	3,649,714	0.2765	0.7235	88.84
10.5	10,713,252	1,997,687	0.1865	0.8135	64.28
11.5	9,918,636	1,680,826	0.1695	0.8305	52.29
12.5	8,237,810	875,474	0.1063	0.8937	43.43
13.5	7,551,710	3,159,137	0.4183	0.5817	38.81
14.5	4,366,579	1,334,449	0.3056	0.6944	22.58
15.5	3,572,458	784,209	0.2195	0.7805	15.68
16.5	3,021,385	2,084,903	0.6900	0.3100	12.24
17.5	1,108,459	502,977	0.4538	0.5462	3.79
18.5	1,439,831	365,444	0.2538	0.7462	2.07
19.5	1,082,305	198,280	0.1832	0.8168	1.55
20.5	937,297	674,690	0.7198	0.2802	1.26
21.5	1,434,459	151,792	0.1058	0.8942	0.35
22.5	1,282,667	110,815	0.0864	0.9136	0.32
23.5	1,171,852	899,192	0.7673	0.2327	0.29
24.5	272,660	272,660	1.0000		0.07
25.5	133,343		0.0000	1.0000	
26.5	133,962		0.0000		
27.5	133,962	133,343	0.9954		
28.5	619	619	1.0000		
29.5					

DUKE ENERGY FLORIDA
 ACCOUNT 392.4 SPECIAL TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 392.4 SPECIAL TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2019

EXPERIENCE BAND 1990-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	100,805,801		0.0000	1.0000	100.00
0.5	103,385,779		0.0000	1.0000	100.00
1.5	106,634,246	83,361	0.0008	0.9992	100.00
2.5	109,936,317	1,648,445	0.0150	0.9850	99.92
3.5	109,959,274	83,814	0.0008	0.9992	98.42
4.5	111,582,658	315,990	0.0028	0.9972	98.35
5.5	113,106,774	720,260	0.0064	0.9936	98.07
6.5	113,315,888	924,448	0.0082	0.9918	97.45
7.5	112,569,816	4,737,891	0.0421	0.9579	96.65
8.5	108,103,303	8,515,363	0.0788	0.9212	92.58
9.5	99,743,568	14,010,199	0.1405	0.8595	85.29
10.5	85,197,343	7,663,049	0.0899	0.9101	73.31
11.5	77,215,671	3,468,293	0.0449	0.9551	66.72
12.5	73,657,397	6,340,315	0.0861	0.9139	63.72
13.5	64,358,093	10,593,962	0.1646	0.8354	58.23
14.5	51,800,506	6,829,010	0.1318	0.8682	48.65
15.5	44,620,402	4,268,726	0.0957	0.9043	42.24
16.5	34,558,650	4,456,325	0.1289	0.8711	38.19
17.5	28,696,474	3,130,116	0.1091	0.8909	33.27
18.5	22,771,799	3,003,088	0.1319	0.8681	29.64
19.5	17,595,424	3,521,440	0.2001	0.7999	25.73
20.5	12,523,686	4,085,572	0.3262	0.6738	20.58
21.5	8,091,459	2,144,497	0.2650	0.7350	13.87
22.5	5,946,962	2,042,306	0.3434	0.6566	10.19
23.5	3,904,656	1,660,094	0.4252	0.5748	6.69
24.5	2,244,562	977,151	0.4353	0.5647	3.85
25.5	1,267,411	257,732	0.2034	0.7966	2.17
26.5	1,009,679	252,244	0.2498	0.7502	1.73
27.5	615,043	236,959	0.3853	0.6147	1.30
28.5	378,084	51,296	0.1357	0.8643	0.80
29.5	326,788	1,136	0.0035	0.9965	0.69
30.5	325,652	17,232	0.0529	0.9471	0.69
31.5	308,420	37,968	0.1231	0.8769	0.65
32.5	270,452	73,186	0.2706	0.7294	0.57
33.5	197,266		0.0000	1.0000	0.42
34.5	197,266	32,064	0.1625	0.8375	0.42
35.5	165,202	91,967	0.5567	0.4433	0.35
36.5	73,235	1,028	0.0140	0.9860	0.15
37.5	72,207	54,834	0.7594	0.2406	0.15
38.5	17,373		0.0000	1.0000	0.04

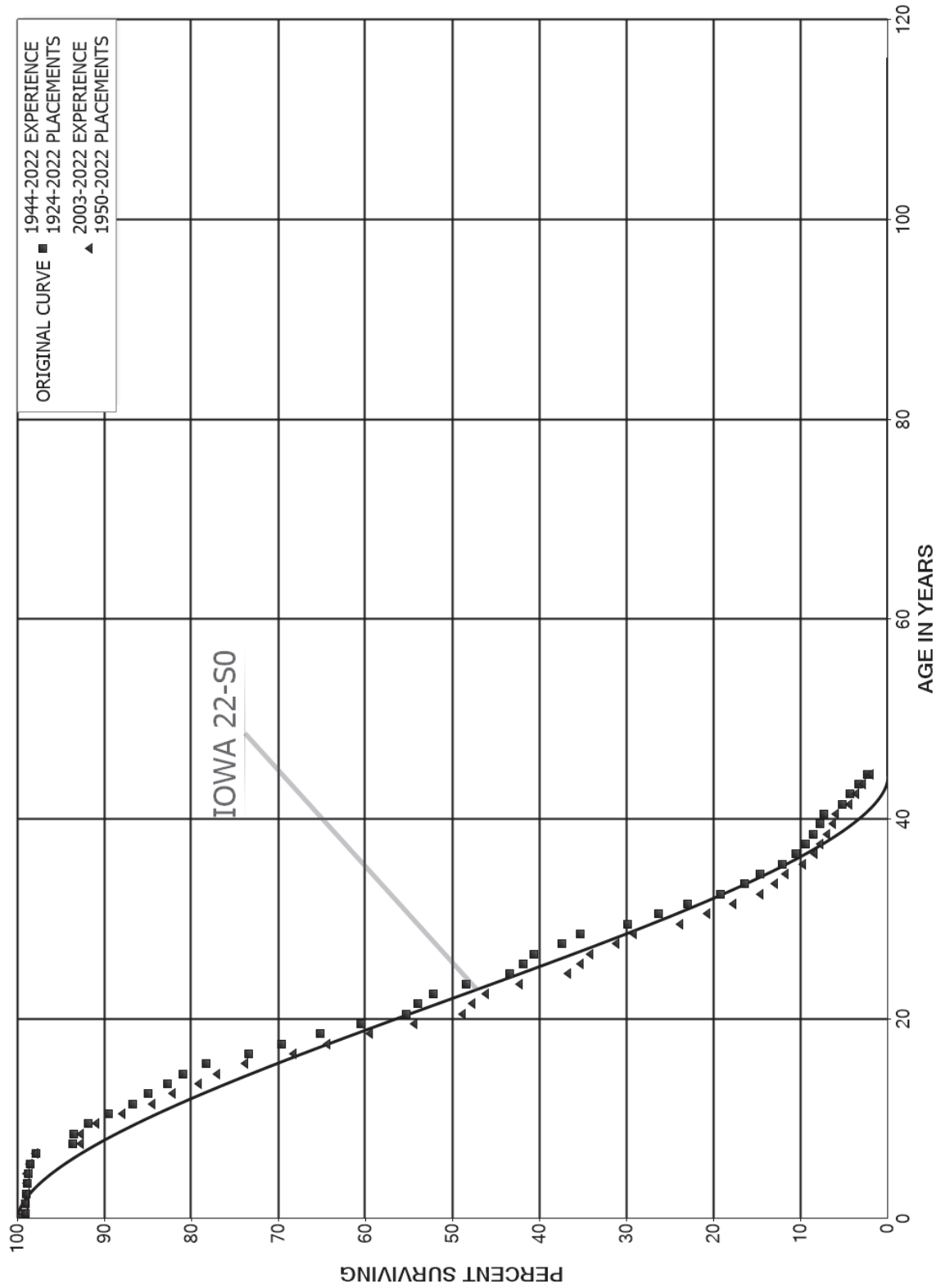
DUKE ENERGY FLORIDA

ACCOUNT 392.4 SPECIAL TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2019			EXPERIENCE BAND 1990-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,373		0.0000	1.0000	0.04
40.5	17,373		0.0000	1.0000	0.04
41.5	17,373	17,373	1.0000		0.04
42.5					

DUKE ENERGY FLORIDA
 ACCOUNT 392.5 TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 1944-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,954,667	246,265	0.0088	0.9912	100.00
0.5	27,431,627	26,059	0.0009	0.9991	99.12
1.5	26,241,139	29,085	0.0011	0.9989	99.02
2.5	24,680,643	23,684	0.0010	0.9990	98.92
3.5	24,480,501	13,326	0.0005	0.9995	98.82
4.5	22,832,305	72,531	0.0032	0.9968	98.77
5.5	21,867,925	131,214	0.0060	0.9940	98.45
6.5	21,737,143	950,671	0.0437	0.9563	97.86
7.5	20,786,471	24,792	0.0012	0.9988	93.58
8.5	20,627,648	350,715	0.0170	0.9830	93.47
9.5	12,336,357	319,710	0.0259	0.9741	91.88
10.5	11,150,804	341,001	0.0306	0.9694	89.50
11.5	9,246,966	187,698	0.0203	0.9797	86.76
12.5	8,996,365	243,492	0.0271	0.9729	85.00
13.5	7,730,576	158,242	0.0205	0.9795	82.70
14.5	7,550,212	252,151	0.0334	0.9666	81.01
15.5	7,298,061	458,760	0.0629	0.9371	78.30
16.5	6,669,708	338,345	0.0507	0.9493	73.38
17.5	6,062,983	392,254	0.0647	0.9353	69.66
18.5	5,246,812	377,860	0.0720	0.9280	65.15
19.5	4,374,821	372,030	0.0850	0.9150	60.46
20.5	3,353,552	83,978	0.0250	0.9750	55.32
21.5	3,269,574	107,507	0.0329	0.9671	53.93
22.5	3,162,067	224,915	0.0711	0.9289	52.16
23.5	2,937,152	306,288	0.1043	0.8957	48.45
24.5	2,630,864	94,169	0.0358	0.9642	43.40
25.5	2,536,695	73,115	0.0288	0.9712	41.84
26.5	2,441,139	192,312	0.0788	0.9212	40.64
27.5	2,159,012	121,228	0.0561	0.9439	37.44
28.5	1,918,358	296,528	0.1546	0.8454	35.33
29.5	1,491,388	178,279	0.1195	0.8805	29.87
30.5	1,167,927	148,773	0.1274	0.8726	26.30
31.5	981,317	163,470	0.1666	0.8334	22.95
32.5	767,517	111,813	0.1457	0.8543	19.13
33.5	609,666	62,481	0.1025	0.8975	16.34
34.5	536,701	94,466	0.1760	0.8240	14.67
35.5	442,235	59,331	0.1342	0.8658	12.09
36.5	382,904	39,104	0.1021	0.8979	10.46
37.5	343,800	32,370	0.0942	0.9058	9.40
38.5	311,430	29,307	0.0941	0.9059	8.51

DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022			EXPERIENCE BAND 1944-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	271,166	16,000	0.0590	0.9410	7.71
40.5	246,102	69,418	0.2821	0.7179	7.25
41.5	162,585	27,375	0.1684	0.8316	5.21
42.5	135,210	31,766	0.2349	0.7651	4.33
43.5	103,444	33,207	0.3210	0.6790	3.31
44.5	70,237	30,907	0.4400	0.5600	2.25
45.5	39,330	29,789	0.7574	0.2426	1.26
46.5	9,541	3,874	0.4060	0.5940	0.31
47.5	5,667	2,839	0.5010	0.4990	0.18
48.5	2,828	253	0.0895	0.9105	0.09
49.5	2,575		0.0000	1.0000	0.08
50.5	2,575	343	0.1332	0.8668	0.08
51.5	2,232	30	0.0134	0.9866	0.07
52.5	2,202	1,386	0.6294	0.3706	0.07
53.5	816		0.0000	1.0000	0.03
54.5	816	35	0.0429	0.9571	0.03
55.5	781	30	0.0384	0.9616	0.03
56.5	751	574	0.7643	0.2357	0.02
57.5	177	177	1.0000		0.01
58.5					

DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,089,221	188,250	0.0089	0.9911	100.00
0.5	22,074,072	23,822	0.0011	0.9989	99.11
1.5	20,914,925	25,164	0.0012	0.9988	99.00
2.5	19,598,612	11,454	0.0006	0.9994	98.88
3.5	19,742,688		0.0000	1.0000	98.82
4.5	18,113,006	57,232	0.0032	0.9968	98.82
5.5	17,494,903	111,240	0.0064	0.9936	98.51
6.5	17,517,279	940,925	0.0537	0.9463	97.88
7.5	16,687,166		0.0000	1.0000	92.63
8.5	16,730,417	329,083	0.0197	0.9803	92.63
9.5	8,838,103	292,494	0.0331	0.9669	90.81
10.5	8,107,422	314,402	0.0388	0.9612	87.80
11.5	6,352,518	171,972	0.0271	0.9729	84.40
12.5	6,427,053	236,985	0.0369	0.9631	82.11
13.5	5,509,381	145,484	0.0264	0.9736	79.08
14.5	5,629,587	235,893	0.0419	0.9581	76.99
15.5	5,668,818	430,973	0.0760	0.9240	73.77
16.5	5,186,064	290,663	0.0560	0.9440	68.16
17.5	4,808,101	369,044	0.0768	0.9232	64.34
18.5	4,109,094	353,775	0.0861	0.9139	59.40
19.5	3,405,859	352,342	0.1035	0.8965	54.29
20.5	2,477,888	52,259	0.0211	0.9789	48.67
21.5	2,540,808	86,631	0.0341	0.9659	47.64
22.5	2,454,177	205,602	0.0838	0.9162	46.02
23.5	2,249,605	295,313	0.1313	0.8687	42.16
24.5	1,971,577	75,448	0.0383	0.9617	36.63
25.5	1,971,641	62,789	0.0318	0.9682	35.23
26.5	1,892,149	169,224	0.0894	0.9106	34.11
27.5	1,667,630	106,477	0.0638	0.9362	31.06
28.5	1,532,546	281,984	0.1840	0.8160	29.07
29.5	1,170,981	151,942	0.1298	0.8702	23.72
30.5	960,575	142,060	0.1479	0.8521	20.65
31.5	863,172	151,234	0.1752	0.8248	17.59
32.5	671,118	78,779	0.1174	0.8826	14.51
33.5	552,357	52,481	0.0950	0.9050	12.81
34.5	489,392	85,463	0.1746	0.8254	11.59
35.5	403,929	53,824	0.1333	0.8667	9.57
36.5	350,891	30,943	0.0882	0.9118	8.29
37.5	320,854	29,696	0.0926	0.9074	7.56
38.5	291,339	29,272	0.1005	0.8995	6.86

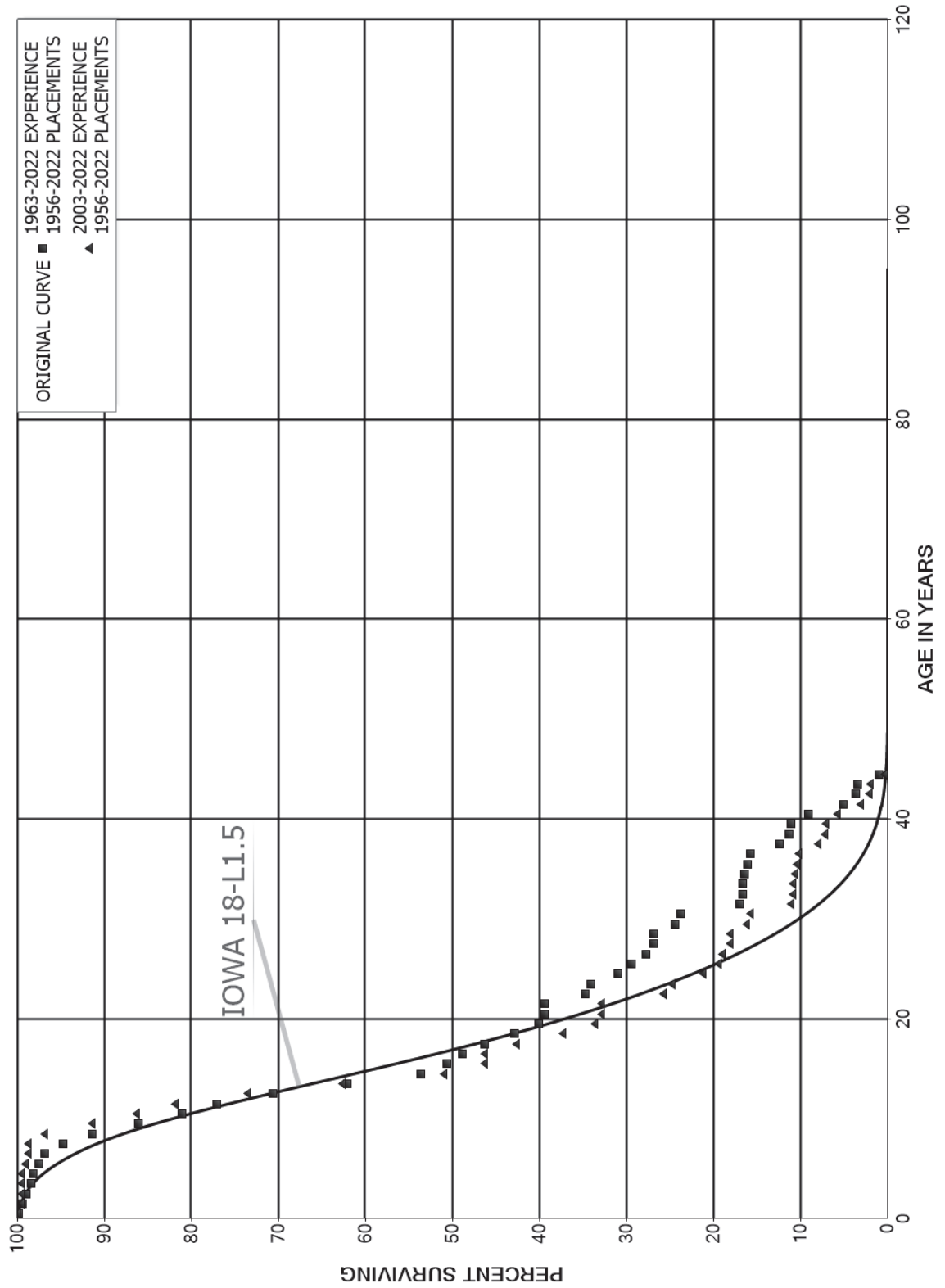
DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	254,456	13,472	0.0529	0.9471	6.17
40.5	232,832	62,274	0.2675	0.7325	5.84
41.5	156,459	27,007	0.1726	0.8274	4.28
42.5	130,885	31,104	0.2376	0.7624	3.54
43.5	99,781	32,903	0.3298	0.6702	2.70
44.5	66,878	29,384	0.4394	0.5606	1.81
45.5	37,494	29,789	0.7945	0.2055	1.01
46.5	7,705	3,874	0.5028	0.4972	0.21
47.5	3,831	1,433	0.3741	0.6259	0.10
48.5	2,398		0.0000	1.0000	0.06
49.5	2,398		0.0000	1.0000	0.06
50.5	2,398	343	0.1430	0.8570	0.06
51.5	2,055	30	0.0146	0.9854	0.06
52.5	2,202	1,386	0.6294	0.3706	0.05
53.5	816		0.0000	1.0000	0.02
54.5	816	35	0.0429	0.9571	0.02
55.5	781	30	0.0384	0.9616	0.02
56.5	751	574	0.7643	0.2357	0.02
57.5	177	177	1.0000		0.00
58.5					

DUKE ENERGY FLORIDA
 ACCOUNT 396 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2022

EXPERIENCE BAND 1963-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,769,118	37,193	0.0015	0.9985	100.00
0.5	23,007,221	116,901	0.0051	0.9949	99.85
1.5	22,044,087	91,781	0.0042	0.9958	99.34
2.5	17,018,911	95,762	0.0056	0.9944	98.93
3.5	14,052,251	33,328	0.0024	0.9976	98.37
4.5	13,188,808	90,069	0.0068	0.9932	98.14
5.5	8,433,226	56,796	0.0067	0.9933	97.47
6.5	8,383,764	179,242	0.0214	0.9786	96.81
7.5	8,204,522	285,839	0.0348	0.9652	94.74
8.5	7,918,683	463,956	0.0586	0.9414	91.44
9.5	7,337,334	423,125	0.0577	0.9423	86.08
10.5	5,641,076	285,448	0.0506	0.9494	81.12
11.5	5,321,187	440,540	0.0828	0.9172	77.02
12.5	4,880,646	590,710	0.1210	0.8790	70.64
13.5	3,389,045	462,206	0.1364	0.8636	62.09
14.5	2,915,123	163,991	0.0563	0.9437	53.62
15.5	2,737,992	93,348	0.0341	0.9659	50.61
16.5	2,475,681	128,916	0.0521	0.9479	48.88
17.5	2,007,411	151,712	0.0756	0.9244	46.33
18.5	1,855,699	121,566	0.0655	0.9345	42.83
19.5	1,734,133	27,353	0.0158	0.9842	40.03
20.5	1,706,780		0.0000	1.0000	39.40
21.5	1,706,780	204,296	0.1197	0.8803	39.40
22.5	1,502,484	28,214	0.0188	0.9812	34.68
23.5	1,474,270	132,944	0.0902	0.9098	34.03
24.5	1,341,326	66,382	0.0495	0.9505	30.96
25.5	1,274,944	75,512	0.0592	0.9408	29.43
26.5	1,199,432	37,071	0.0309	0.9691	27.68
27.5	1,162,361		0.0000	1.0000	26.83
28.5	1,162,361	107,109	0.0921	0.9079	26.83
29.5	1,055,252	25,711	0.0244	0.9756	24.36
30.5	1,029,541	293,318	0.2849	0.7151	23.76
31.5	736,223	14,996	0.0204	0.9796	16.99
32.5	721,227	2,915	0.0040	0.9960	16.65
33.5	718,312	10,194	0.0142	0.9858	16.58
34.5	708,118	12,856	0.0182	0.9818	16.34
35.5	695,262	14,992	0.0216	0.9784	16.05
36.5	680,270	142,463	0.2094	0.7906	15.70
37.5	537,807	51,015	0.0949	0.9051	12.41
38.5	486,792	8,867	0.0182	0.9818	11.24

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2022			EXPERIENCE BAND 1963-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	477,925	84,636	0.1771	0.8229	11.03
40.5	393,289	173,032	0.4400	0.5600	9.08
41.5	220,257	63,784	0.2896	0.7104	5.08
42.5	156,473	7,380	0.0472	0.9528	3.61
43.5	149,093	108,778	0.7296	0.2704	3.44
44.5	40,315	2,206	0.0547	0.9453	0.93
45.5	38,109		0.0000	1.0000	0.88
46.5	38,109		0.0000	1.0000	0.88
47.5	38,109		0.0000	1.0000	0.88
48.5	38,109		0.0000	1.0000	0.88
49.5	38,109	664	0.0174	0.9826	0.88
50.5	37,445		0.0000	1.0000	0.86
51.5	37,445	9,083	0.2426	0.7574	0.86
52.5	28,362		0.0000	1.0000	0.65
53.5	28,362		0.0000	1.0000	0.65
54.5	28,362		0.0000	1.0000	0.65
55.5	28,362		0.0000	1.0000	0.65
56.5	28,362		0.0000	1.0000	0.65
57.5	28,362	21,028	0.7414	0.2586	0.65
58.5	7,334		0.0000	1.0000	0.17
59.5	7,334	7,334	1.0000		0.17
60.5					

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,743,508	37,193	0.0018	0.9982	100.00
0.5	19,281,579	79,681	0.0041	0.9959	99.82
1.5	18,492,515		0.0000	1.0000	99.41
2.5	13,552,206		0.0000	1.0000	99.41
3.5	10,805,542		0.0000	1.0000	99.41
4.5	10,104,481	51,507	0.0051	0.9949	99.41
5.5	5,465,272	14,473	0.0026	0.9974	98.90
6.5	5,474,186		0.0000	1.0000	98.64
7.5	5,474,186	104,530	0.0191	0.9809	98.64
8.5	5,573,952	317,888	0.0570	0.9430	96.76
9.5	5,166,885	284,121	0.0550	0.9450	91.24
10.5	3,736,212	196,687	0.0526	0.9474	86.22
11.5	3,571,466	362,037	0.1014	0.8986	81.68
12.5	3,228,209	479,049	0.1484	0.8516	73.40
13.5	1,885,340	352,706	0.1871	0.8129	62.51
14.5	1,520,918	137,256	0.0902	0.9098	50.82
15.5	1,477,631		0.0000	1.0000	46.23
16.5	1,334,379	106,109	0.0795	0.9205	46.23
17.5	1,179,386	150,082	0.1273	0.8727	42.55
18.5	1,044,300	101,302	0.0970	0.9030	37.14
19.5	942,998	23,387	0.0248	0.9752	33.54
20.5	929,805		0.0000	1.0000	32.70
21.5	942,661	204,296	0.2167	0.7833	32.70
22.5	756,205	28,214	0.0373	0.9627	25.62
23.5	870,454	126,581	0.1454	0.8546	24.66
24.5	797,803	66,382	0.0832	0.9168	21.07
25.5	740,288	18,781	0.0254	0.9746	19.32
26.5	806,143	37,071	0.0460	0.9540	18.83
27.5	942,104		0.0000	1.0000	17.96
28.5	1,005,888	107,109	0.1065	0.8935	17.96
29.5	906,159	25,711	0.0284	0.9716	16.05
30.5	989,226	293,318	0.2965	0.7035	15.60
31.5	698,114	14,996	0.0215	0.9785	10.97
32.5	683,118	2,915	0.0043	0.9957	10.74
33.5	680,203	10,194	0.0150	0.9850	10.69
34.5	670,009	12,856	0.0192	0.9808	10.53
35.5	657,153	14,992	0.0228	0.9772	10.33
36.5	642,825	142,463	0.2216	0.7784	10.09
37.5	500,362	51,015	0.1020	0.8980	7.86
38.5	458,430	8,867	0.0193	0.9807	7.05

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	449,563	84,636	0.1883	0.8117	6.92
40.5	364,927	173,032	0.4742	0.5258	5.62
41.5	191,895	63,784	0.3324	0.6676	2.95
42.5	128,111	7,380	0.0576	0.9424	1.97
43.5	120,731	108,778	0.9010	0.0990	1.86
44.5	32,981	2,206	0.0669	0.9331	0.18
45.5	30,775		0.0000	1.0000	0.17
46.5	38,109		0.0000	1.0000	0.17
47.5	38,109		0.0000	1.0000	0.17
48.5	38,109		0.0000	1.0000	0.17
49.5	38,109	664	0.0174	0.9826	0.17
50.5	37,445		0.0000	1.0000	0.17
51.5	37,445	9,083	0.2426	0.7574	0.17
52.5	28,362		0.0000	1.0000	0.13
53.5	28,362		0.0000	1.0000	0.13
54.5	28,362		0.0000	1.0000	0.13
55.5	28,362		0.0000	1.0000	0.13
56.5	28,362		0.0000	1.0000	0.13
57.5	28,362	21,028	0.7414	0.2586	0.13
58.5	7,334		0.0000	1.0000	0.03
59.5	7,334	7,334	1.0000		0.03
60.5					

PART VIII. NET SALVAGE STATISTICS

DUKE ENERGY FLORIDA

TABLE 4. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2024
 BASED ON PRELIMINARY ESTIMATES USING DATA THROUGH 2022

Account (1)	Terminal Retirements		Interim Retirements		Total Net Salvage (\$) (8)=(4)+(7)	Total Retirements (9)=(2)+(6)	Estimated Net Salvage (\$) (10)=(8)/(9)
	Retirements (\$) (2)	Net Salvage (\$) (4)=(2)x(3)	Retirements (\$) (5)	Net Salvage (\$) (6)			
STEAM PRODUCTION PLANT							
<i>STEAM</i>							
311.00	STRUCTURES AND IMPROVEMENTS	528,026,248	0	11,499,162	4,024,707	539,525,410	(1)
312.00	BOILER PLANT EQUIPMENT	1,822,342,662	0	158,979,884	47,693,965	1,981,322,546	(2)
314.00	TURBOGENERATOR UNITS	461,866,379	0	56,133,244	14,033,311	517,991,623	(3)
315.00	ACCESSORY ELECTRIC EQUIPMENT	217,253,677	0	12,454,952	3,113,738	229,708,629	(1)
316.00	MISCELLANEOUS EQUIPMENT	467,556,309	0	5,053,458	505,346	51,809,767	(1)
	TOTAL STEAM	3,076,237,275		244,120,701	69,371,067	3,320,357,975	
	TOTAL STEAM PRODUCTION PLANT	3,076,237,275		244,120,701	69,371,067	3,320,357,975	
OTHER PRODUCTION PLANT							
<i>COMBUSTION TURBINE</i>							
341.00	STRUCTURES AND IMPROVEMENTS	59,416,860	0	2,551,643	765,493	54,968,503	(1)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50,876,214	0	8,411,911	1,682,362	59,288,026	(3)
343.00	PRIME MOVERS - GENERAL	316,509,721	0	91,610,736	0	408,320,458	0
343.10	PRIME MOVERS - ROTABLES	569,911	0	10,505,721	(4,202,289)	11,075,652	38
344.00	GENERATORS	86,226,760	0	10,140,643	1,521,096	96,367,423	(2)
345.00	ACCESSORY ELECTRIC EQUIPMENT	54,186,050	0	7,386,638	1,107,996	61,572,667	(2)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12,612,432	0	2,423,509	363,526	15,035,941	(2)
	TOTAL COMBUSTION TURBINE	575,397,968		133,230,703	1,238,785	708,628,670	
<i>COMBINED CYCLE</i>							
341.00	STRUCTURES AND IMPROVEMENTS	401,974,034	0	38,476,027	11,542,808	440,450,061	(3)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	249,535,207	0	92,616,430	18,523,686	342,153,637	(5)
343.00	PRIME MOVERS - GENERAL	1,287,249,859	0	706,196,445	0	1,993,446,304	0
343.10	PRIME MOVERS - ROTABLES	1,128,334	0	591,011,072	(236,404,429)	592,139,406	40
344.00	GENERATORS	253,351,378	0	40,295,115	6,044,267	293,646,492	(2)
345.00	ACCESSORY ELECTRIC EQUIPMENT	276,088,555	0	68,265,801	10,239,870	344,354,356	(3)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	46,509,105	0	29,751,138	4,462,671	76,260,243	(6)
	TOTAL COMBINED CYCLE	2,815,836,471		1,566,614,027	(185,591,127)	4,082,450,498	
	TOTAL OTHER PRODUCTION PLANT	3,091,234,439		1,699,844,730	(184,352,942)	4,791,079,169	
	TOTAL PRODUCTION PLANT	6,167,471,713		1,943,965,431	(114,981,875)	8,111,437,144	

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	42,315	83	0	444	1	361	1
1977	54,302	416	1	22,215-	41-	22,631-	42-
1978	9,998	857	9	1,911	19	1,054	11
1979	10,891	10,102	93		0	10,102-	93-
1980	140,770	706	1		0	706-	1-
1981	16,206	926	6		0	926-	6-
1982	267,135	77,987	29		0	77,987-	29-
1983	23,733	36	0	1,415	6	1,379	6
1984	227,580	87,563	38	2,034	1	85,529-	38-
1985	33,178	979	3	2,781	8	1,802	5
1986	61,045	1,100	2	1	0	1,099-	2-
1987	136,444	15,460	11	5,626	4	9,834-	7-
1988	126,762	38,707	31	1,488	1	37,219-	29-
1989	82,522	5,302	6	41,728	51	36,426	44
1990	150,496	64,523	43	110	0	64,413-	43-
1991	212,388	280,718	132	74,537	35	206,181-	97-
1992	104,811	50,271	48	2,947	3	47,324-	45-
1993	512,354	511,107	100	49,881	10	461,226-	90-
1994	951,412	340,493	36	9,707	1	330,786-	35-
1995	455,785	174,211	38	22,858	5	151,353-	33-
1996	405,504	64,472	16	17,273	4	47,198-	12-
1997	106,144	19,989	19	270	0	19,719-	19-
1998	272,827	20,622	8	5,402	2	15,220-	6-
1999	109,583	11,892	11	4,733	4	7,159-	7-
2000	393,991	46,279	12	7,365	2	38,914-	10-
2001	490,787	54,769	11	49,230	10	5,539-	1-
2002	1,679,020	239,232	14		0	239,232-	14-
2003	252,623	336,440	133		0	336,440-	133-
2004	337,530	67,325	20		0	67,325-	20-
2005	10,411	142,094			0	142,094-	
2006	118,973	1,315,608			0	1,315,608-	
2007	1,085,816	1,574,678	145		0	1,574,678-	145-
2008	235,894	23,091	10		0	23,091-	10-
2009	1,414,512	43,945	3		0	43,945-	3-
2010	1,856,928	105,692	6		0	105,692-	6-
2011	949,494	3,394,612	358	4,812	1	3,389,800-	357-
2012	1,311,437	865,813	66	14,242	1	851,570-	65-
2013	875,618	379,507	43	8,000	1	371,507-	42-
2014	1,153,003	9,500,713	824	3,367,930	292	6,132,783-	532-
2015	919,247	222,667	24	26,717	3	195,950-	21-
2016	1,981,488	1,073,643	54		0	1,073,643-	54-
2017	543,281	159,035	29		0	159,035-	29-
2018	912,834	114,274	13		0	114,274-	13-

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	1,968,134	1,732,547	88		0	1,732,547-	88-
2020	923,066	247,685	27		0	247,685-	27-
2021	824,336	1,833,029	222	56-	0	1,833,084-	222-
2022	381,406	123,570	32	19-	0	123,589-	32-
TOTAL	25,134,015	25,374,768	101	3,701,153	15	21,673,616-	86-

THREE-YEAR MOVING AVERAGES

76-78	35,538	452	1	6,620-	19-	7,072-	20-
77-79	25,064	3,792	15	6,768-	27-	10,560-	42-
78-80	53,886	3,888	7	637	1	3,251-	6-
79-81	55,956	3,911	7		0	3,911-	7-
80-82	141,370	26,540	19		0	26,540-	19-
81-83	102,358	26,316	26	472	0	25,845-	25-
82-84	172,816	55,195	32	1,150	1	54,046-	31-
83-85	94,830	29,526	31	2,077	2	27,449-	29-
84-86	107,268	29,881	28	1,605	1	28,275-	26-
85-87	76,889	5,846	8	2,803	4	3,044-	4-
86-88	108,084	18,422	17	2,372	2	16,051-	15-
87-89	115,243	19,823	17	16,281	14	3,542-	3-
88-90	119,927	36,177	30	14,442	12	21,735-	18-
89-91	148,469	116,848	79	38,792	26	78,056-	53-
90-92	155,898	131,837	85	25,864	17	105,973-	68-
91-93	276,518	280,699	102	42,455	15	238,244-	86-
92-94	522,859	300,624	57	20,845	4	279,779-	54-
93-95	639,850	341,937	53	27,482	4	314,455-	49-
94-96	604,234	193,059	32	16,613	3	176,446-	29-
95-97	322,478	86,224	27	13,467	4	72,757-	23-
96-98	261,492	35,028	13	7,648	3	27,379-	10-
97-99	162,851	17,501	11	3,468	2	14,033-	9-
98-00	258,800	26,264	10	5,833	2	20,431-	8-
99-01	331,454	37,647	11	20,443	6	17,204-	5-
00-02	854,599	113,427	13	18,865	2	94,562-	11-
01-03	807,477	210,147	26	16,410	2	193,737-	24-
02-04	756,391	214,332	28		0	214,332-	28-
03-05	200,188	181,953	91		0	181,953-	91-
04-06	155,638	508,342	327		0	508,342-	327-
05-07	405,067	1,010,793	250		0	1,010,793-	250-
06-08	480,228	971,126	202		0	971,126-	202-
07-09	912,074	547,238	60		0	547,238-	60-
08-10	1,169,111	57,576	5		0	57,576-	5-
09-11	1,406,978	1,181,416	84	1,604	0	1,179,812-	84-

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	1,372,620	1,455,372	106	6,351	0	1,449,021-	106-
11-13	1,045,516	1,546,644	148	9,018	1	1,537,626-	147-
12-14	1,113,353	3,582,011	322	1,130,057	102	2,451,953-	220-
13-15	982,622	3,367,629	343	1,134,216	115	2,233,413-	227-
14-16	1,351,246	3,599,007	266	1,131,549	84	2,467,458-	183-
15-17	1,148,005	485,115	42	8,906	1	476,209-	41-
16-18	1,145,868	448,984	39		0	448,984-	39-
17-19	1,141,417	668,619	59		0	668,619-	59-
18-20	1,268,012	698,169	55		0	698,169-	55-
19-21	1,238,512	1,271,087	103	19-	0	1,271,106-	103-
20-22	709,603	734,761	104	25-	0	734,786-	104-
FIVE-YEAR AVERAGE							
18-22	1,001,955	810,221	81	15-	0	810,236-	81-

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,334,113		0		0		0
1976	1,343,875	43,574	3	1,045,242	78	1,001,668	75
1977	1,563,636	8,422	1	562	0	7,860-	1-
1978	86,704	17,474	20	3,759	4	13,715-	16-
1979	4,221,419	52,299	1	6,497	0	45,802-	1-
1980	769,210	59,537	8	785,970	102	726,433	94
1981	974,856-	20,730	2-	94,755	10-	74,025	8-
1982	960,465	119,446	12	97,875	10	21,571-	2-
1983	130,863	5,282	4	12,682	10	7,400	6
1984	53,347	120,003	225	17,306	32	102,697-	193-
1985	39,845	809	2	4,144	10	3,335	8
1986	1,238,768	38,361	3	8,805	1	29,556-	2-
1987	1,535,091	174,110	11	30,590	2	143,520-	9-
1988	1,900,956	397,210	21	9,555	1	387,655-	20-
1989	2,007,806	49,268	2	13,294	1	35,974-	2-
1990	5,455,311	1,890,916	35	117,110	2	1,773,806-	33-
1991	4,619,480	2,734,304	59	808,864	18	1,925,440-	42-
1992	5,327,378	3,483,803	65	290,695	5	3,193,108-	60-
1993	9,895,289	7,791,934	79	3,193,651	32	4,598,283-	46-
1994	3,489,667	983,151	28	7,472	0	975,679-	28-
1995	8,999,681	1,370,070	15	207,064	2	1,163,007-	13-
1996	7,938,125	784,182	10	266,723	3	517,460-	7-
1997	4,686,272	708,918	15	11,266	0	697,653-	15-
1998	3,748,955	354,179	9	50,861	1	303,318-	8-
1999	6,534,039	774,124	12	635,912	10	138,212-	2-
2000	5,881,063	1,262,674	21	206,920	4	1,055,753-	18-
2001	4,944,386	351,935	7	278,685	6	73,250-	1-
2002	10,445,790	521,930	5	2,000	0	519,930-	5-
2003	9,886,226	1,518,115	15	356,186	4	1,161,929-	12-
2004	5,992,980	1,639,404	27	45,734	1	1,593,670-	27-
2005	4,295,282	343,276	8		0	343,276-	8-
2006	7,735,967	1,805,046	23	33,921	0	1,771,125-	23-
2007	16,933,960	1,761,828	10	927,256	5	834,572-	5-
2008	8,945,105	120,709	1	755,605	8	634,895	7
2009	25,439,423	17,941	0	124,558	0	106,617	0
2010	18,705,760	1,140,648	6	107,650	1	1,032,998-	6-
2011	15,213,653	7,567,814	50	2,204,382	14	5,363,432-	35-
2012	11,560,971	37,218,809	322	502,257	4	36,716,552-	318-
2013	16,298,007	1,450,511	9	360,723	2	1,089,788-	7-
2014	10,094,509	7,035,582	70	996,912	10	6,038,670-	60-
2015	17,226,056	1,790,861	10	313,831	2	1,477,031-	9-
2016	20,160,737	5,948,180	30	781,357	4	5,166,823-	26-
2017	6,310,358	19,229,352	305	1,371,452	22	17,857,900-	283-

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	35,744,464	2,833,330	8	599,110	2	2,234,221-	6-
2019	11,446,213	9,000,090	79	1,786,263	16	7,213,827-	63-
2020	16,142,562	14,458,188	90	290,093	2	14,168,095-	88-
2021	4,212,689	11,649,498	277	1,257,028	30	10,392,470-	247-
2022	6,502,491	846,155	13	7,278	0	838,876-	13-
TOTAL	367,024,092	151,493,983	41	21,029,854	6	130,464,129-	36-

THREE-YEAR MOVING AVERAGES

75-77	1,413,875	17,332	1	348,601	25	331,269	23
76-78	998,072	23,157	2	349,854	35	326,698	33
77-79	1,957,253	26,065	1	3,606	0	22,459-	1-
78-80	1,692,444	43,103	3	265,409	16	222,305	13
79-81	1,338,591	44,189	3	295,741	22	251,552	19
80-82	251,606	66,571	26	326,200	130	259,629	103
81-83	38,824	48,486	125	68,437	176	19,951	51
82-84	381,558	81,577	21	42,621	11	38,956-	10-
83-85	74,685	42,031	56	11,377	15	30,654-	41-
84-86	443,987	53,058	12	10,085	2	42,973-	10-
85-87	937,901	71,093	8	14,513	2	56,580-	6-
86-88	1,558,272	203,227	13	16,317	1	186,910-	12-
87-89	1,814,618	206,863	11	17,813	1	189,050-	10-
88-90	3,121,358	779,131	25	46,653	1	732,478-	23-
89-91	4,027,532	1,558,163	39	313,089	8	1,245,073-	31-
90-92	5,134,056	2,703,008	53	405,556	8	2,297,452-	45-
91-93	6,614,049	4,670,014	71	1,431,070	22	3,238,944-	49-
92-94	6,237,445	4,086,296	66	1,163,939	19	2,922,357-	47-
93-95	7,461,546	3,381,718	45	1,136,062	15	2,245,656-	30-
94-96	6,809,158	1,045,801	15	160,419	2	885,382-	13-
95-97	7,208,026	954,390	13	161,684	2	792,706-	11-
96-98	5,457,784	615,760	11	109,616	2	506,143-	9-
97-99	4,989,755	612,407	12	232,679	5	379,728-	8-
98-00	5,388,019	796,992	15	297,898	6	499,094-	9-
99-01	5,786,496	796,244	14	373,839	6	422,405-	7-
00-02	7,090,413	712,180	10	162,535	2	549,644-	8-
01-03	8,425,467	797,327	9	212,291	3	585,036-	7-
02-04	8,774,999	1,226,483	14	134,640	2	1,091,843-	12-
03-05	6,724,830	1,166,932	17	133,974	2	1,032,958-	15-
04-06	6,008,077	1,262,575	21	26,552	0	1,236,024-	21-
05-07	9,655,070	1,303,383	13	320,392	3	982,991-	10-
06-08	11,205,011	1,229,195	11	572,261	5	656,934-	6-
07-09	17,106,163	633,493	4	602,473	4	31,020-	0

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	17,696,763	426,433	2	329,271	2	97,162-	1-
09-11	19,786,279	2,908,801	15	812,197	4	2,096,604-	11-
10-12	15,160,128	15,309,090	101	938,096	6	14,370,994-	95-
11-13	14,357,544	15,412,378	107	1,022,454	7	14,389,924-	100-
12-14	12,651,162	15,234,967	120	619,964	5	14,615,003-	116-
13-15	14,539,524	3,425,651	24	557,155	4	2,868,496-	20-
14-16	15,827,101	4,924,874	31	697,366	4	4,227,508-	27-
15-17	14,565,717	8,989,464	62	822,213	6	8,167,251-	56-
16-18	20,738,520	9,336,954	45	917,306	4	8,419,648-	41-
17-19	17,833,678	10,354,257	58	1,252,275	7	9,101,983-	51-
18-20	21,111,080	8,763,869	42	891,822	4	7,872,048-	37-
19-21	10,600,488	11,702,592	110	1,111,128	10	10,591,464-	100-
20-22	8,952,581	8,984,614	100	518,133	6	8,466,481-	95-
FIVE-YEAR AVERAGE							
18-22	14,809,684	7,757,452	52	787,954	5	6,969,498-	47-

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	21,735	47	0	247	1	200	1
1977	854,795	3,303	0	3,966-	0	7,269-	1-
1978	96,780	150	0	285	0	135	0
1979	5,653	165	3	636	11	471	8
1980	45,579		0	2,449	5	2,449	5
1981	1,911,076	102,502	5	477,949	25	375,447	20
1982	228,253	26,531	12	23,067	10	3,464-	2-
1983	292,272	80,815	28	200,766	69	119,951	41
1984	34,052	401	1		0	401-	1-
1985	15,731	1,006	6	766	5	240-	2-
1986	29,635	10,592	36	452	2	10,140-	34-
1987	538,220	46,550	9	24,647	5	21,903-	4-
1988	2,040,263	275,299	13	28,656	1	246,643-	12-
1989	1,406,631	95,985	7	1,089,864	77	993,879	71
1990	1,178,878	830,041	70	24,154	2	805,887-	68-
1991	10,751,108	1,158,718	11	46,119	0	1,112,599-	10-
1992	3,008,263	1,203,382	40	1,406	0	1,201,975-	40-
1993	1,075,246	451,977	42	541,507	50	89,530	8
1994	2,352,378	590,974	25	40,126	2	550,848-	23-
1995	2,991,111	1,340,457	45	310,675	10	1,029,782-	34-
1996	852,626	189,800	22	28,274	3	161,526-	19-
1997	1,586,064	97,407	6	872	0	96,535-	6-
1998	676,858	62,845	9	21,229	3	41,616-	6-
1999	5,392,852	607,744	11	625,430	12	17,686	0
2000	4,611,377	399,988	9	270,222	6	129,766-	3-
2001	766,844	104,588	14	47,776	6	56,812-	7-
2002	9,774,159	212,948	2	84,113	1	128,835-	1-
2003	10,415,939	3,209,346	31	152,984	1	3,056,361-	29-
2004	3,977,930	676,218	17	147,710	4	528,508-	13-
2005	747,132	102,679	14	57,610	8	45,069-	6-
2006	2,025,404	190,758	9	42,090	2	148,669-	7-
2007	9,547,063	4,590,945	48	253,289	3	4,337,656-	45-
2008	6,098,829	22,432	0	248,324	4	225,893	4
2009	15,801,904	305-	0		0	305	0
2010	13,885,019	2,644,933	19	20,140	0	2,624,793-	19-
2011	7,057,964	6,634,647	94	4,020,006	57	2,614,641-	37-
2012	7,112,440	4,100,196	58	128,084	2	3,972,112-	56-
2013	8,069,723	342,233	4	68,066	1	274,167-	3-
2014	2,108,780	5,601,064	266	1,644,927	78	3,956,137-	188-
2015	4,782,207	390,734	8	334,693	7	56,041-	1-
2016	2,275,484	1,200,668	53	197,151	9	1,003,517-	44-
2017	6,123,184	2,370,306	39	706,292	12	1,664,013-	27-
2018	2,569,513	2,310,280	90	602,994	23	1,707,285-	66-

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	2,924,195	5,000,457	171	6,287	0	4,994,170-	171-
2020	341,615	1,830,893	536	645,305	189	1,185,588-	347-
2021	1,079,597	2,817,769	261	160,891	15	2,656,878-	246-
2022	2,516,380	1,743,342	69	2,896	0	1,740,446-	69-
TOTAL	161,998,743	53,673,807	33	13,327,461	8	40,346,347-	25-

THREE-YEAR MOVING AVERAGES

76-78	324,437	1,167	0	1,145-	0	2,311-	1-
77-79	319,076	1,206	0	1,015-	0	2,221-	1-
78-80	49,337	105	0	1,123	2	1,018	2
79-81	654,103	34,222	5	160,345	25	126,122	19
80-82	728,303	43,011	6	167,822	23	124,811	17
81-83	810,534	69,949	9	233,927	29	163,978	20
82-84	184,859	35,916	19	74,611	40	38,695	21
83-85	114,018	27,407	24	67,177	59	39,770	35
84-86	26,473	4,000	15	406	2	3,594-	14-
85-87	194,529	19,383	10	8,622	4	10,761-	6-
86-88	869,373	110,814	13	17,918	2	92,895-	11-
87-89	1,328,371	139,278	10	381,056	29	241,778	18
88-90	1,541,924	400,442	26	380,891	25	19,550-	1-
89-91	4,445,539	694,915	16	386,712	9	308,202-	7-
90-92	4,979,416	1,064,047	21	23,893	0	1,040,154-	21-
91-93	4,944,872	938,026	19	196,344	4	741,682-	15-
92-94	2,145,296	748,778	35	194,346	9	554,431-	26-
93-95	2,139,578	794,469	37	297,436	14	497,034-	23-
94-96	2,065,372	707,077	34	126,358	6	580,719-	28-
95-97	1,809,934	542,555	30	113,273	6	429,281-	24-
96-98	1,038,516	116,684	11	16,791	2	99,893-	10-
97-99	2,551,925	255,999	10	215,844	8	40,155-	2-
98-00	3,560,362	356,859	10	305,627	9	51,232-	1-
99-01	3,590,358	370,773	10	314,476	9	56,297-	2-
00-02	5,050,793	239,175	5	134,037	3	105,138-	2-
01-03	6,985,647	1,175,627	17	94,958	1	1,080,670-	15-
02-04	8,056,009	1,366,171	17	128,269	2	1,237,901-	15-
03-05	5,047,000	1,329,414	26	119,435	2	1,209,979-	24-
04-06	2,250,155	323,218	14	82,470	4	240,748-	11-
05-07	4,106,533	1,628,128	40	117,663	3	1,510,464-	37-
06-08	5,890,432	1,601,378	27	181,234	3	1,420,144-	24-
07-09	10,482,599	1,537,690	15	167,204	2	1,370,486-	13-
08-10	11,928,584	889,020	7	89,488	1	799,531-	7-
09-11	12,248,296	3,093,091	25	1,346,715	11	1,746,376-	14-

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	9,351,808	4,459,925	48	1,389,410	15	3,070,515-	33-
11-13	7,413,376	3,692,359	50	1,405,385	19	2,286,973-	31-
12-14	5,763,648	3,347,831	58	613,692	11	2,734,139-	47-
13-15	4,986,903	2,111,344	42	682,562	14	1,428,782-	29-
14-16	3,055,490	2,397,488	78	725,590	24	1,671,898-	55-
15-17	4,393,625	1,320,569	30	412,712	9	907,857-	21-
16-18	3,656,060	1,960,418	54	502,146	14	1,458,272-	40-
17-19	3,872,297	3,227,014	83	438,525	11	2,788,489-	72-
18-20	1,945,108	3,047,210	157	418,195	21	2,629,014-	135-
19-21	1,448,469	3,216,373	222	270,828	19	2,945,545-	203-
20-22	1,312,531	2,130,668	162	269,697	21	1,860,971-	142-
FIVE-YEAR AVERAGE							
18-22	1,886,260	2,740,548	145	283,675	15	2,456,873-	130-

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	324,553		0		0		0
1976	400,184	22,715	6	453,109	113	430,394	108
1977	270,036	1,221	0	875	0	346-	0
1978	80,415	132	0	249	0	117	0
1979	429,947	7,061	2	2,373	1	4,688-	1-
1980	66,458	22,457	34	297,588	448	275,131	414
1981	194,555-	169	0	1,848	1-	1,679	1-
1982	2,872	183	6	297	10	114	4
1983	23,941	32	0	3,797	16	3,765	16
1984	36,849	72,041	196	11,795	32	60,246-	163-
1985	111	1	1	14	13	13	12
1986	65,220	156	0	49	0	107-	0
1987	104,158	10,126	10	1,931	2	8,195-	8-
1988	51,890	6,388	12		0	6,388-	12-
1989	30,862	2,944	10	6,166	20	3,222	10
1990	252,926	241,265	95	9,106	4	232,159-	92-
1991	657,616	254,432	39	31,174	5	223,258-	34-
1992	842,788	188,033	22	12,336	1	175,697-	21-
1993	781,271	638,993	82	175,850	23	463,143-	59-
1994	1,389,191	161,638	12	17,101	1	144,537-	10-
1995	3,347,228	86,917	3	15,955	0	70,962-	2-
1996	1,627,343	257,946	16	70,317	4	187,629-	12-
1997	141,726	30,470	21	78	0	30,392-	21-
1998	120,167	11,814	10	1,776	1	10,038-	8-
1999	1,129,625	192,084	17	8,626	1	183,458-	16-
2000	104,177	26,124	25	4,046	4	22,078-	21-
2001	273,633	53,972	20	3,302	1	50,670-	19-
2002	8,542,326	36,071	0		0	36,071-	0
2003	454,609	9,545	2		0	9,545-	2-
2004	536,176	161,239	30		0	161,239-	30-
2005	200,868		0		0		0
2006	125,979	39,241	31		0	39,241-	31-
2007	375,441	41,194	11		0	41,194-	11-
2008	373,995		0		0		0
2009	827,189		0		0		0
2010	201,523	5,522	3		0	5,522-	3-
2011	552,235	202,110	37	6,123	1	195,987-	35-
2012	788,815	36,685	5		0	36,685-	5-
2013	154,891	51,246	33		0	51,246-	33-
2014	265,471	146,685	55		0	146,685-	55-
2015	433,950	157,279	36	171,919	40	14,640	3
2016	1,336,554	108,974	8		0	108,974-	8-
2017	95,572	118,415	124		0	118,415-	124-

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	375,683	121,202	32	59-	0	121,261-	32-
2019	589,564	1,128,340	191	1,027-	0	1,129,367-	192-
2020	278,258	571,967	206		0	571,967-	206-
2021	957,050	1,674,206	175	928-	0	1,675,134-	175-
2022	440,174	138,761	32		0	138,761-	32-
TOTAL	30,266,955	7,037,998	23	1,305,787	4	5,732,211-	19-

THREE-YEAR MOVING AVERAGES

75-77	331,591	7,979	2	151,328	46	143,349	43
76-78	250,212	8,023	3	151,411	61	143,388	57
77-79	260,133	2,805	1	1,166	0	1,639-	1-
78-80	192,273	9,883	5	100,070	52	90,187	47
79-81	100,617	9,896	10	100,603	100	90,707	90
80-82	41,742-	7,603	18-	99,911	239-	92,308	221-
81-83	55,914-	128	0	1,981	4-	1,853	3-
82-84	21,221	24,085	113	5,296	25	18,789-	89-
83-85	20,300	24,025	118	5,202	26	18,823-	93-
84-86	34,060	24,066	71	3,953	12	20,113-	59-
85-87	56,496	3,428	6	665	1	2,763-	5-
86-88	73,756	5,557	8	660	1	4,897-	7-
87-89	62,303	6,486	10	2,699	4	3,787-	6-
88-90	111,893	83,532	75	5,091	5	78,442-	70-
89-91	313,801	166,214	53	15,482	5	150,732-	48-
90-92	584,443	227,910	39	17,539	3	210,371-	36-
91-93	760,558	360,486	47	73,120	10	287,366-	38-
92-94	1,004,417	329,555	33	68,429	7	261,126-	26-
93-95	1,839,230	295,849	16	69,635	4	226,214-	12-
94-96	2,121,254	168,834	8	34,458	2	134,376-	6-
95-97	1,705,432	125,111	7	28,783	2	96,328-	6-
96-98	629,745	100,077	16	24,057	4	76,020-	12-
97-99	463,839	78,123	17	3,493	1	74,630-	16-
98-00	451,323	76,674	17	4,816	1	71,858-	16-
99-01	502,478	90,727	18	5,325	1	85,402-	17-
00-02	2,973,379	38,722	1	2,449	0	36,273-	1-
01-03	3,090,189	33,196	1	1,101	0	32,095-	1-
02-04	3,177,704	68,952	2		0	68,952-	2-
03-05	397,218	56,928	14		0	56,928-	14-
04-06	287,674	66,827	23		0	66,827-	23-
05-07	234,096	26,812	11		0	26,812-	11-
06-08	291,805	26,812	9		0	26,812-	9-
07-09	525,542	13,731	3		0	13,731-	3-

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	467,569	1,841	0		0	1,841-	0
09-11	526,982	69,211	13	2,041	0	67,170-	13-
10-12	514,191	81,439	16	2,041	0	79,398-	15-
11-13	498,647	96,680	19	2,041	0	94,639-	19-
12-14	403,059	78,205	19		0	78,205-	19-
13-15	284,771	118,403	42	57,306	20	61,097-	21-
14-16	678,658	137,646	20	57,306	8	80,340-	12-
15-17	622,025	128,223	21	57,306	9	70,916-	11-
16-18	602,603	116,197	19	20-	0	116,217-	19-
17-19	353,606	455,986	129	362-	0	456,348-	129-
18-20	414,502	607,169	146	362-	0	607,531-	147-
19-21	608,291	1,124,837	185	652-	0	1,125,489-	185-
20-22	558,494	794,978	142	309-	0	795,287-	142-
FIVE-YEAR AVERAGE							
18-22	528,146	726,895	138	403-	0	727,298-	138-

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	85,703	532	1	6,569	8	6,037	7
1977	53,197	461	1	4,912	9	4,451	8
1978	63,407	7,842	12	2,839	4	5,003-	8-
1979	22,393	2,546	11	459	2	2,087-	9-
1980	63,540	6,196	10	82,910	130	76,714	121
1981	61,376	4,121	7	4,717	8	596	1
1982	50,421	6,500	13	1,185	2	5,315-	11-
1983	182,539	33,387	18	83,051	45	49,664	27
1984	35,287	15,720	45	8,778	25	6,942-	20-
1985	223,014	55,194	25	49,399	22	5,795-	3-
1986	109,200	3,699	3	392	0	3,307-	3-
1987	95,318	8,500	9	284	0	8,216-	9-
1988	292,004	81,979	28	3,256	1	78,723-	27-
1989	308,758	27,726	9	141,337	46	113,611	37
1990	366,662	102,631	28	11,590	3	91,041-	25-
1991	114,833	69,666	61	13,295	12	56,371-	49-
1992	88,209	117,120	133	1,222	1	115,898-	131-
1993	229,189	139,770	61	43,860	19	95,910-	42-
1994	141,533	34,812	25	1,634	1	33,178-	23-
1995	166,604	40,909	25	7,759	5	33,150-	20-
1996	193,724	30,203	16	3,770	2	26,433-	14-
1997	411,520	68,477	17	555	0	67,922-	17-
1998	59,138	11,757	20	1,266	2	10,491-	18-
1999	198,626	37,376	19	5,912	3	31,464-	16-
2000	116,130	22,718	20	3,415	3	19,303-	17-
2001	342,668	1,829	1	43,404	13	41,575	12
2002	527,012	1,456	0		0	1,456-	0
2003	135,162	11,693	9	25,953	19	14,260	11
2004	147,319	32,164	22	162,206	110	130,042	88
2005	7,035	200	3		0	200-	3-
2006	38,467	16,559	43		0	16,559-	43-
2007	180,524	27,443	15	5,000	3	22,443-	12-
2008	287,210	1,619	1	51,500	18	49,881	17
2009	180,298		0		0		0
2010	112,500	2,682	2		0	2,682-	2-
2011	56,286	62,487	111	16,956	30	45,530-	81-
2012	220,796	993	0		0	993-	0
2013	183,470	25,098	14		0	25,098-	14-
2014	315,842	86,306	27	4,300	1	82,006-	26-
2015	180,415	154,007	85	99,791	55	54,216-	30-
2016	361,237	10,026	3		0	10,026-	3-
2017	1,947,570	7,070	0	289,116-	15-	296,185-	15-
2018	445,922	13,947	3		0	13,947-	3-

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	47,736	53,426	112	222	0	53,204-	111-
2020	56,293	8,540	15		0	8,540-	15-
2021	586,269	10,693	2	5-	0	10,698-	2-
2022	98,573	22,601	23		0	22,601-	23-
TOTAL	10,190,929	1,480,681	15	604,578	6	876,103-	9-

THREE-YEAR MOVING AVERAGES

76-78	67,436	2,945	4	4,773	7	1,828	3
77-79	46,332	3,616	8	2,737	6	880-	2-
78-80	49,780	5,528	11	28,736	58	23,208	47
79-81	49,103	4,288	9	29,362	60	25,074	51
80-82	58,446	5,606	10	29,604	51	23,998	41
81-83	98,112	14,669	15	29,651	30	14,982	15
82-84	89,416	18,536	21	31,005	35	12,469	14
83-85	146,947	34,767	24	47,076	32	12,309	8
84-86	122,500	24,871	20	19,523	16	5,348-	4-
85-87	142,511	22,464	16	16,692	12	5,773-	4-
86-88	165,507	31,393	19	1,311	1	30,082-	18-
87-89	232,027	39,402	17	48,292	21	8,891	4
88-90	322,475	70,779	22	52,061	16	18,718-	6-
89-91	263,418	66,674	25	55,407	21	11,267-	4-
90-92	189,901	96,472	51	8,702	5	87,770-	46-
91-93	144,077	108,852	76	19,459	14	89,393-	62-
92-94	152,977	97,234	64	15,572	10	81,662-	53-
93-95	179,109	71,830	40	17,751	10	54,079-	30-
94-96	167,287	35,308	21	4,388	3	30,920-	18-
95-97	257,283	46,530	18	4,028	2	42,502-	17-
96-98	221,461	36,812	17	1,864	1	34,949-	16-
97-99	223,095	39,203	18	2,578	1	36,626-	16-
98-00	124,631	23,950	19	3,531	3	20,419-	16-
99-01	219,141	20,641	9	17,577	8	3,064-	1-
00-02	328,603	8,668	3	15,606	5	6,939	2
01-03	334,947	4,993	1	23,119	7	18,126	5
02-04	269,831	15,104	6	62,720	23	47,615	18
03-05	96,505	14,686	15	62,720	65	48,034	50
04-06	64,274	16,308	25	54,069	84	37,761	59
05-07	75,342	14,734	20	1,667	2	13,067-	17-
06-08	168,734	15,207	9	18,833	11	3,626	2
07-09	216,011	9,687	4	18,833	9	9,146	4
08-10	193,336	1,434	1	17,167	9	15,733	8
09-11	116,361	21,723	19	5,652	5	16,071-	14-

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	129,861	22,054	17	5,652	4	16,402-	13-
11-13	153,517	29,526	19	5,652	4	23,874-	16-
12-14	240,036	37,466	16	1,433	1	36,032-	15-
13-15	226,576	88,470	39	34,697	15	53,774-	24-
14-16	285,832	83,446	29	34,697	12	48,750-	17-
15-17	829,741	57,034	7	63,108-	8-	120,143-	14-
16-18	918,243	10,348	1	96,372-	10-	106,720-	12-
17-19	813,742	24,814	3	96,298-	12-	121,112-	15-
18-20	183,317	25,304	14	74	0	25,230-	14-
19-21	230,099	24,220	11	72	0	24,147-	10-
20-22	247,045	13,945	6	2-	0	13,947-	6-
FIVE-YEAR AVERAGE							
18-22	246,958	21,842	9	43	0	21,798-	9-

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,032		0		0		0
1976							
1977	354		0		0		0
1978	920	693	75	4,933	536	4,240	461
1979	2,920	250	9		0	250-	9-
1980	662		0		0		0
1981							
1982	270	1	0		0	1-	0
1983	18,436		0		0		0
1984	7,124	195	3		0	195-	3-
1985							
1986							
1987	24,212	183	1		0	183-	1-
1988							
1989	4,915	43	1		0	43-	1-
1990							
1991	27,071	1,820	7		0	1,820-	7-
1992	10,478	5,231	50		0	5,231-	50-
1993	3,023	667	22	17	1	650-	22-
1994	17,128	15,252	89		0	15,252-	89-
1995	77,335	26,259	34		0	26,259-	34-
1996	19,875	10,839	55	1,067	5	9,772-	49-
1997	47,175-	2,097	4-		0	2,097-	4
1998							
1999	125,746	16,509	13	80,901	64	64,392	51
2000	40,194	1,007	3	38,610	96	37,603	94
2001	51,205	27,072	53	559,936		532,864	
2002	236,536	520	0	2,044	1	1,524	1
2003	103,614	12,987	13	89,546	86	76,559	74
2004	1,573,763		0		0		0
2005	38,367		0		0		0
2006		1,139				1,139-	
2007	3,749	108,154		100,000		8,154-	217-
2008	399,791	17,120	4	100,000	25	82,880	21
2009	105,873	5,094	5		0	5,094-	5-
2010	89,408	17,228	19		0	17,228-	19-
2011	240,985	20,614	9		0	20,614-	9-
2012	239,249	86,662	36		0	86,662-	36-
2013	398,194	22,690	6		0	22,690-	6-
2014	524,411	235,367	45	84,352	16	151,015-	29-
2015	1,140,956	52,015	5		0	52,015-	5-
2016	914,348	121,599	13		0	121,599-	13-
2017	1,295,338	137,623	11		0	137,623-	11-

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,314,815	1,528,752	116		0	1,528,752-	116-
2019	1,298,780	936,917	72	45,980	4	890,937-	69-
2020	1,248,553	884,200	71	54-	0	884,254-	71-
2021	2,030,848	1,391,335	69	87,880	4	1,303,455-	64-
2022	456,803	436,583	96	76,520-	17-	513,104-	112-
TOTAL	14,040,108	6,124,719	44	1,118,693	8	5,006,026-	36-

THREE-YEAR MOVING AVERAGES

75-77	462		0		0		0
76-78	425	231	54	1,644	387	1,413	333
77-79	1,398	314	22	1,644	118	1,330	95
78-80	1,501	314	21	1,644	110	1,330	89
79-81	1,194	83	7		0	83-	7-
80-82	311		0		0		0
81-83	6,235		0		0		0
82-84	8,610	65	1		0	65-	1-
83-85	8,520	65	1		0	65-	1-
84-86	2,375	65	3		0	65-	3-
85-87	8,071	61	1		0	61-	1-
86-88	8,071	61	1		0	61-	1-
87-89	9,709	75	1		0	75-	1-
88-90	1,638	14	1		0	14-	1-
89-91	10,662	621	6		0	621-	6-
90-92	12,516	2,350	19		0	2,350-	19-
91-93	13,524	2,573	19	6	0	2,567-	19-
92-94	10,210	7,050	69	6	0	7,044-	69-
93-95	32,495	14,059	43	6	0	14,054-	43-
94-96	38,113	17,450	46	356	1	17,094-	45-
95-97	16,678	13,065	78	356	2	12,709-	76-
96-98	9,100-	4,312	47-	356	4-	3,956-	43
97-99	26,190	6,202	24	26,967	103	20,765	79
98-00	55,313	5,839	11	39,837	72	33,998	61
99-01	72,382	14,863	21	226,482	313	211,620	292
00-02	109,312	9,533	9	200,197	183	190,664	174
01-03	130,452	13,526	10	217,175	166	203,649	156
02-04	637,971	4,502	1	30,530	5	26,028	4
03-05	571,915	4,329	1	29,849	5	25,520	4
04-06	537,377	380	0		0	380-	0
05-07	14,039	36,431	260	33,333	237	3,098-	22-
06-08	134,513	42,138	31	66,667	50	24,529	18
07-09	169,805	43,456	26	66,667	39	23,211	14

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	198,358	13,147	7	33,333	17	20,186	10
09-11	145,422	14,312	10		0	14,312-	10-
10-12	189,881	41,501	22		0	41,501-	22-
11-13	292,810	43,322	15		0	43,322-	15-
12-14	387,285	114,906	30	28,117	7	86,789-	22-
13-15	687,854	103,357	15	28,117	4	75,240-	11-
14-16	859,905	136,327	16	28,117	3	108,210-	13-
15-17	1,116,881	103,746	9		0	103,746-	9-
16-18	1,174,834	595,991	51		0	595,991-	51-
17-19	1,302,977	867,764	67	15,327	1	852,437-	65-
18-20	1,287,383	1,116,623	87	15,309	1	1,101,314-	86-
19-21	1,526,060	1,070,817	70	44,602	3	1,026,215-	67-
20-22	1,245,402	904,039	73	3,769	0	900,271-	72-
FIVE-YEAR AVERAGE							
18-22	1,269,960	1,035,557	82	11,457	1	1,024,100-	81-

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1979	167		0	4,982		4,982	
1980	639	10	2		0	10-	2-
1981							
1982							
1983							
1984	24,924	94	0		0	94-	0
1985							
1986							
1987							
1988							
1989							
1990	24,621		0		0		0
1991	94,836	7,146	8		0	7,146-	8-
1992	17,413	10,615	61	2,273	13	8,342-	48-
1993	2,709,086	551,695	20	12,700	0	538,995-	20-
1994	31	9,114			0	9,114-	
1995	12,583	1,446	11		0	1,446-	11-
1996	377,304	73,091	19		0	73,091-	19-
1997	209,922-	270	0		0	270-	0
1998	97,470	26,580	27	26,147	27	433-	0
1999	40,689	5,964	15	38,985	96	33,021	81
2000	14,312	4,049	28	36,675	256	32,626	228
2001		6,385				6,385-	
2002	3,121,856	133,345	4	92,019	3	41,326-	1-
2003	219,219		0	201,409	92	201,409	92
2004	259,418	5,285	2		0	5,285-	2-
2005	179,359	44,069	25		0	44,069-	25-
2006	149,516	14,365	10		0	14,365-	10-
2007	758,644	15,624	2		0	15,624-	2-
2008	2,462,992	13,431	1		0	13,431-	1-
2009	599,732		0		0		0
2010	263,199	52,483	20		0	52,483-	20-
2011	106,974	115,308	108		0	115,308-	108-
2012	387,333	820,367	212	1,427,937	369	607,570	157
2013	74,976	57,356	76	39,362	52	17,994-	24-
2014	331,180	128,671	39	47,282	14	81,389-	25-
2015	230,253	9,553	4		0	9,553-	4-
2016	912,566	41,708	5	6,019	1	35,689-	4-
2017	2,610,159	551,153	21	12,747	0	538,405-	21-
2018	2,005,553	1,028,472	51	12,747	1	1,015,724-	51-
2019	4,350,258	1,675,102	39	412,247	9	1,262,855-	29-
2020	1,867,402	2,126,905	114	65,026	3	2,061,878-	110-

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2021	900,955	1,683,998	187	181,412	20	1,502,586-	167-
2022	716,021	741,770	104	584,433	82	157,337-	22-
TOTAL	25,711,718	9,955,420	39	3,204,403	12	6,751,018-	26-

THREE-YEAR MOVING AVERAGES

79-81	269	3	1	1,661	618	1,657	617
80-82	213	3	2		0	3-	2-
81-83							
82-84	8,308	31	0		0	31-	0
83-85	8,308	31	0		0	31-	0
84-86	8,308	31	0		0	31-	0
85-87							
86-88							
87-89							
88-90	8,207		0		0		0
89-91	39,819	2,382	6		0	2,382-	6-
90-92	45,623	5,920	13	758	2	5,163-	11-
91-93	940,445	189,819	20	4,991	1	184,828-	20-
92-94	908,843	190,475	21	4,991	1	185,484-	20-
93-95	907,233	187,418	21	4,233	0	183,185-	20-
94-96	129,973	27,884	21		0	27,884-	21-
95-97	59,988	24,936	42		0	24,936-	42-
96-98	88,284	33,314	38	8,716	10	24,598-	28-
97-99	23,921-	10,938	46-	21,711	91-	10,773	45-
98-00	50,824	12,198	24	33,936	67	21,738	43
99-01	18,334	5,466	30	25,220	138	19,754	108
00-02	1,045,389	47,926	5	42,898	4	5,028-	0
01-03	1,113,692	46,577	4	97,809	9	51,233	5
02-04	1,200,164	46,210	4	97,809	8	51,599	4
03-05	219,332	16,451	8	67,136	31	50,685	23
04-06	196,098	21,240	11		0	21,240-	11-
05-07	362,506	24,686	7		0	24,686-	7-
06-08	1,123,717	14,473	1		0	14,473-	1-
07-09	1,273,789	9,685	1		0	9,685-	1-
08-10	1,108,641	21,971	2		0	21,971-	2-
09-11	323,302	55,930	17		0	55,930-	17-
10-12	252,502	329,386	130	475,979	189	146,593	58
11-13	189,761	331,010	174	489,100	258	158,090	83
12-14	264,496	335,464	127	504,860	191	169,396	64
13-15	212,136	65,193	31	28,881	14	36,312-	17-
14-16	491,333	59,977	12	17,767	4	42,210-	9-

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	1,250,992	200,805	16	6,255	1	194,549-	16-
16-18	1,842,759	540,444	29	10,504	1	529,940-	29-
17-19	2,988,657	1,084,909	36	145,914	5	938,995-	31-
18-20	2,741,071	1,610,160	59	163,340	6	1,446,819-	53-
19-21	2,372,872	1,828,668	77	219,562	9	1,609,106-	68-
20-22	1,161,459	1,517,557	131	276,957	24	1,240,600-	107-
FIVE-YEAR AVERAGE							
18-22	1,968,038	1,451,249	74	251,173	13	1,200,076-	61-

DUKE ENERGY FLORIDA

ACCOUNTS 343 AND 343.1 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	112,000	46	0		0	46-	0
1976							
1977							
1978							
1979							
1980	6,852	7,891	115		0	7,891-	115-
1981	174,538		0		0		0
1982	6,075,870	4,529	0	56	0	4,473-	0
1983							
1984							
1985							
1986							
1987	20,192	207	1		0	207-	1-
1988							
1989							
1990	14,774	67,977	460		0	67,977-	460-
1991	334,166	81,014	24	67-	0	81,081-	24-
1992	965,625	589,528	61	559,827	58	29,701-	3-
1993	2,908,408	294,695	10	139	0	294,556-	10-
1994	6,991,451	187,881	3	114,161	2	73,720-	1-
1995	4,940	132	3		0	132-	3-
1996	11,254	6,427	57	123	1	6,304-	56-
1997	843,110-	82,757	10-	196,042	23-	113,285	13-
1998	1,250,202	401,148	32	5,556,993	444	5,155,845	412
1999	850,041	126,927	15	1,621,403	191	1,494,476	176
2000	7,132,418	409,136	6	7,674,016	108	7,264,880	102
2001	183,270	13,236	7	1,475	1	11,761-	6-
2002	14,392,620	64,703	0	723,241	5	658,538	5
2003	6,897,582	540,468	8	13,863,545	201	13,323,077	193
2004	12,267,667	38,528	0	44,710,795	364	44,672,267	364
2005	27,456,405	1,509,384	5		0	1,509,384-	5-
2006	21,337,665	16,943,736	79		0	16,943,737-	79-
2007	84,879,971	1,820,816	2	58,919,155	69	57,098,339	67
2008	103,721,635	5,511,886	5	60,617,288	58	55,105,402	53
2009	28,811,213	401,464	1	5,670,926	20	5,269,463	18
2010	29,720,342	185,581	1	1,615,182	5	1,429,601	5
2011	92,118,701	3,741,070	4	31,098,506	34	27,357,435	30
2012	81,039,529	11,477,644	14	87,425,046	108	75,947,402	94
2013	73,662,408	2,968,900	4	29,854,758	41	26,885,857	36
2014	51,573,164	14,883,891	29	113,939,270	221	99,055,379	192
2015	57,107,022	5,806,235	10	23,871,018	42	18,064,783	32
2016	208,147,816	8,923,956	4	39,505,992	19	30,582,035	15
2017	50,629,502	10,511,463	21	82,852,528	164	72,341,066	143

DUKE ENERGY FLORIDA

ACCOUNTS 343 AND 343.1 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	69,967,736	2,840,466-	4-	30,233,983	43	33,074,449	47
2019	110,879,229	13,828,388	12	49,292,574	44	35,464,186	32
2020	65,802,173	23,339,498	35	131,224,874	199	107,885,376	164
2021	46,365,653	21,471,309	46	25,462,219	55	3,990,910	9
2022	207,718,294	5,667,032	3	6,258,737	3	591,704	0
TOTAL	1,470,689,220	149,069,018	10	852,863,804	58	703,794,786	48

THREE-YEAR MOVING AVERAGES

75-77	37,333	15	0		0	15-	0
76-78							
77-79							
78-80	2,284	2,630	115		0	2,630-	115-
79-81	60,463	2,630	4		0	2,630-	4-
80-82	2,085,753	4,140	0	19	0	4,121-	0
81-83	2,083,469	1,510	0	19	0	1,491-	0
82-84	2,025,290	1,510	0	19	0	1,491-	0
83-85							
84-86							
85-87	6,731	69	1		0	69-	1-
86-88	6,731	69	1		0	69-	1-
87-89	6,731	69	1		0	69-	1-
88-90	4,925	22,659	460		0	22,659-	460-
89-91	116,313	49,664	43	22-	0	49,686-	43-
90-92	438,188	246,173	56	186,587	43	59,586-	14-
91-93	1,402,733	321,746	23	186,633	13	135,113-	10-
92-94	3,621,828	357,368	10	224,709	6	132,659-	4-
93-95	3,301,600	160,903	5	38,100	1	122,803-	4-
94-96	2,335,882	64,813	3	38,095	2	26,719-	1-
95-97	275,639-	29,772	11-	65,388	24-	35,616	13-
96-98	139,449	163,444	117	1,917,719		1,754,275	
97-99	419,044	203,611	49	2,458,146	587	2,254,535	538
98-00	3,077,554	312,404	10	4,950,804	161	4,638,400	151
99-01	2,721,910	183,100	7	3,098,965	114	2,915,865	107
00-02	7,236,103	162,358	2	2,799,577	39	2,637,219	36
01-03	7,157,824	206,136	3	4,862,754	68	4,656,618	65
02-04	11,185,956	214,566	2	19,765,860	177	19,551,294	175
03-05	15,540,551	696,127	4	19,524,780	126	18,828,654	121
04-06	20,353,912	6,163,883	30	14,903,598	73	8,739,716	43
05-07	44,558,014	6,757,979	15	19,639,718	44	12,881,740	29
06-08	69,979,757	8,092,146	12	39,845,481	57	31,753,335	45
07-09	72,470,940	2,578,055	4	41,735,790	58	39,157,735	54

DUKE ENERGY FLORIDA

ACCOUNTS 343 AND 343.1 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	54,084,397	2,032,977	4	22,634,465	42	20,601,489	38
09-11	50,216,752	1,442,705	3	12,794,871	25	11,352,166	23
10-12	67,626,191	5,134,765	8	40,046,245	59	34,911,480	52
11-13	82,273,546	6,062,538	7	49,459,437	60	43,396,898	53
12-14	68,758,367	9,776,812	14	77,073,025	112	67,296,213	98
13-15	60,780,865	7,886,342	13	55,888,349	92	48,002,006	79
14-16	105,609,334	9,871,361	9	59,105,427	56	49,234,066	47
15-17	105,294,780	8,413,885	8	48,743,179	46	40,329,295	38
16-18	109,581,685	5,531,651	5	50,864,168	46	45,332,517	41
17-19	77,158,823	7,166,462	9	54,126,362	70	46,959,900	61
18-20	82,216,380	11,442,473	14	70,250,477	85	58,808,003	72
19-21	74,349,018	19,546,398	26	68,659,889	92	49,113,491	66
20-22	106,628,707	16,825,946	16	54,315,277	51	37,489,330	35
FIVE-YEAR AVERAGE							
18-22	100,146,617	12,293,152	12	48,494,477	48	36,201,325	36

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	163,029		0		0		0
1989		5,540		63,092		57,552	
1990	252,539	1,253	0		0	1,253-	0
1991	138,374	8,820	6	6	0	8,814-	6-
1992	371,528	202,765	55	4,514	1	198,251-	53-
1993							
1994	219,258	32,241	15	343,229	157	310,988	142
1995							
1996							
1997	496,510-		0		0		0
1998	32,294	18,920	59		0	18,920-	59-
1999		2,831				2,831-	
2000	321,116	64,541	20	177,317	55	112,776	35
2001							
2002	1,083,625	15,121	1	50,498	5	35,377	3
2003	2,257,312	332,104	15	1,645,273	73	1,313,169	58
2004	129,318	19,787	15		0	19,787-	15-
2005	125,167	48,718	39		0	48,718-	39-
2006		35,491				35,491-	
2007	719,197	65,009	9		0	65,009-	9-
2008	13,248,525	57,457	0		0	57,457-	0
2009	305,462	22,630	7		0	22,630-	7-
2010	3,415,222	50,398	1		0	50,398-	1-
2011	5,481,920	566,988	10		0	566,988-	10-
2012	1,984,216	1,951,425	98	3,075,317	155	1,123,892	57
2013	1,525	4,843	318		0	4,843-	318-
2014	4,383,514	397,987	9	80,147	2	317,840-	7-
2015	335,714	185,832	55	57,654	17	128,178-	38-
2016	1,681,761	412,849	25		0	412,849-	25-
2017	1,140,975	532,030	47	251,993	22	280,037-	25-
2018	2,854,661	361,264	13	283,975	10	77,289-	3-
2019	2,878,874	222,747	8		0	222,747-	8-
2020	6,543,454	8,249,027	126	23,780	0	8,225,247-	126-
2021	10,729,519	1,494,788	14		0	1,494,788-	14-
2022	1,329,165	812,727	61	288,920-	22-	1,101,647-	83-
TOTAL	61,630,753	16,176,133	26	5,767,874	9	10,408,259-	17-

THREE-YEAR MOVING AVERAGES

88-90	138,523	2,264	2	21,031	15	18,766	14
89-91	130,304	5,204	4	21,033	16	15,828	12
90-92	254,147	70,946	28	1,507	1	69,439-	27-

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	169,967	70,528	41	1,507	1	69,022-	41-
92-94	196,929	78,335	40	115,914	59	37,579	19
93-95	73,086	10,747	15	114,410	157	103,663	142
94-96	73,086	10,747	15	114,410	157	103,663	142
95-97	165,503-		0		0		0
96-98	154,739-	6,307	4-		0	6,307-	4
97-99	154,739-	7,250	5-		0	7,250-	5
98-00	117,803	28,764	24	59,106	50	30,342	26
99-01	107,039	22,457	21	59,106	55	36,648	34
00-02	468,247	26,554	6	75,938	16	49,384	11
01-03	1,113,646	115,742	10	565,257	51	449,515	40
02-04	1,156,752	122,337	11	565,257	49	442,920	38
03-05	837,266	133,536	16	548,424	66	414,888	50
04-06	84,828	34,665	41		0	34,665-	41-
05-07	281,455	49,739	18		0	49,739-	18-
06-08	4,655,907	52,652	1		0	52,652-	1-
07-09	4,757,728	48,365	1		0	48,365-	1-
08-10	5,656,403	43,495	1		0	43,495-	1-
09-11	3,067,535	213,339	7		0	213,339-	7-
10-12	3,627,120	856,270	24	1,025,106	28	168,835	5
11-13	2,489,220	841,086	34	1,025,106	41	184,020	7
12-14	2,123,085	784,752	37	1,051,821	50	267,069	13
13-15	1,573,584	196,221	12	45,934	3	150,287-	10-
14-16	2,133,663	332,223	16	45,934	2	286,289-	13-
15-17	1,052,816	376,904	36	103,216	10	273,688-	26-
16-18	1,892,465	435,381	23	178,656	9	256,725-	14-
17-19	2,291,503	372,014	16	178,656	8	193,358-	8-
18-20	4,092,329	2,944,346	72	102,585	3	2,841,761-	69-
19-21	6,717,282	3,322,188	49	7,927	0	3,314,261-	49-
20-22	6,200,713	3,518,847	57	88,380-	1-	3,607,228-	58-
FIVE-YEAR AVERAGE							
18-22	4,867,134	2,228,111	46	3,767	0	2,224,344-	46-

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	6	1,718		14,926		13,208	
1979	5,539		0	1,393	25	1,393	25
1980	3,978	63	2		0	63-	2-
1981							
1982	2,005	7	0	40,698		40,691	
1983	39,799		0	11,262	28	11,262	28
1984							
1985	1,609	42	3		0	42-	3-
1986							
1987							
1988							
1989	23,339	19	0		0	19-	0
1990	1,189,974	10,490	1	4,945	0	5,545-	0
1991	51,453	4,412	9	5	0	4,407-	9-
1992	121,792	48,291	40	14,591	12	33,700-	28-
1993	63,275	15,621	25	399	1	15,222-	24-
1994	96,815	39,436	41	53	0	39,383-	41-
1995	92,108	30,781	33		0	30,781-	33-
1996	301,562	61,064	20	205,784	68	144,720	48
1997	169,620-	47,426	28-		0	47,426-	28
1998	73,216	32,697	45	1,223	2	31,474-	43-
1999	19,277	7,028	36		0	7,028-	36-
2000	85,825	35,992	42	28,555	33	7,437-	9-
2001	11,782	6,549	56	815	7	5,734-	49-
2002	626,347	799	0		0	799-	0
2003	311,731	89,378	29	167,513	54	78,135	25
2004	893,306	28,962	3		0	28,962-	3-
2005	578,865	16,068	3		0	16,068-	3-
2006	2,733	74,153			0	74,153-	
2007	444,782	315,302	71	1,240	0	314,062-	71-
2008	878,013	364,874	42	1,240	0	363,634-	41-
2009	706,964	696	0		0	696-	0
2010	115,187	1,993	2		0	1,993-	2-
2011	463,763	52,666	11	137,674	30	85,008	18
2012	876,193	208,291	24		0	208,291-	24-
2013	1,017,271	31,316	3		0	31,316-	3-
2014	843,362	120,158	14	61,888	7	58,270-	7-
2015	3,592,594	138,280	4	20,900	1	117,380-	3-
2016	3,360,322	50,848	2		0	50,848-	2-
2017	1,433,535	771,913	54		0	771,913-	54-
2018	1,509,830	250,731	17		0	250,731-	17-
2019	3,814,066	1,021,463	27	40,345	1	981,118-	26-
2020	1,501,029	795,906	53		0	795,906-	53-

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2021	1,227,378	1,062,189	87		0	1,062,189-	87-
2022	428,134	574,952	134	136,092-	32-	711,044-	166-
TOTAL	26,639,140	6,312,575	24	619,358	2	5,693,216-	21-

THREE-YEAR MOVING AVERAGES

78-80	3,174	594	19	5,440	171	4,846	153
79-81	3,172	21	1	464	15	443	14
80-82	1,994	23	1	13,566	680	13,543	679
81-83	13,935	2	0	17,320	124	17,318	124
82-84	13,935	2	0	17,320	124	17,318	124
83-85	13,803	14	0	3,754	27	3,740	27
84-86	536	14	3		0	14-	3-
85-87	536	14	3		0	14-	3-
86-88							
87-89	7,780	6	0		0	6-	0
88-90	404,438	3,503	1	1,648	0	1,855-	0
89-91	421,589	4,974	1	1,650	0	3,324-	1-
90-92	454,406	21,064	5	6,514	1	14,551-	3-
91-93	78,840	22,775	29	4,998	6	17,776-	23-
92-94	93,961	34,449	37	5,014	5	29,435-	31-
93-95	84,066	28,613	34	151	0	28,462-	34-
94-96	163,495	43,760	27	68,612	42	24,852	15
95-97	74,683	46,424	62	68,595	92	22,171	30
96-98	68,386	47,062	69	69,002	101	21,940	32
97-99	25,709-	29,050	113-	408	2-	28,643-	111
98-00	59,439	25,239	42	9,926	17	15,313-	26-
99-01	38,961	16,523	42	9,790	25	6,733-	17-
00-02	241,318	14,447	6	9,790	4	4,657-	2-
01-03	316,620	32,242	10	56,109	18	23,867	8
02-04	610,461	39,713	7	55,838	9	16,125	3
03-05	594,634	44,803	8	55,838	9	11,035	2
04-06	491,635	39,727	8		0	39,727-	8-
05-07	342,127	135,174	40	413	0	134,761-	39-
06-08	441,843	251,443	57	827	0	250,616-	57-
07-09	676,586	226,958	34	827	0	226,131-	33-
08-10	566,721	122,521	22	413	0	122,108-	22-
09-11	428,638	18,452	4	45,891	11	27,440	6
10-12	485,048	87,650	18	45,891	9	41,759-	9-
11-13	785,742	97,424	12	45,891	6	51,533-	7-
12-14	912,276	119,922	13	20,629	2	99,292-	11-
13-15	1,817,742	96,585	5	27,596	2	68,989-	4-

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	2,598,759	103,095	4	27,596	1	75,499-	3-
15-17	2,795,483	320,347	11	6,967	0	313,380-	11-
16-18	2,101,229	357,831	17		0	357,831-	17-
17-19	2,252,477	681,369	30	13,448	1	667,921-	30-
18-20	2,274,975	689,367	30	13,448	1	675,918-	30-
19-21	2,180,824	959,853	44	13,448	1	946,404-	43-
20-22	1,052,181	811,016	77	45,364-	4-	856,380-	81-
FIVE-YEAR AVERAGE							
18-22	1,696,088	741,048	44	19,149-	1-	760,198-	45-

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	154		0		0		0
1977	14,797		0		0		0
1978	6,010	6	0	48	1	42	1
1979	2,009		0	569	28	569	28
1980	11,821	67	1		0	67-	1-
1981	5,880		0		0		0
1982	4,617		0	258	6	258	6
1983	6,548	2,100	32	876	13	1,224-	19-
1984	10,162	15	0		0	15-	0
1985	8,413	209	2		0	209-	2-
1986	9,077		0	50	1	50	1
1987							
1988	9,026	200	2		0	200-	2-
1989	8,330	2,892	35	32,760	393	29,868	359
1990	28,352	2,139	8	55	0	2,084-	7-
1991	6,147	24,111	392		0	24,111-	392-
1992	8,533	6,727	79	1,036	12	5,691-	67-
1993							
1994		20,557		19		20,538-	
1995	17,147	1,164	7		0	1,164-	7-
1996	20,923	10,165	49	1,098	5	9,067-	43-
1997							
1998							
1999	21,288	8,623	41	242	1	8,381-	39-
2000	5,400	1,786	33		0	1,786-	33-
2001							
2002	30,387	16	0	10,721	35	10,705	35
2003	9,234	39,348	426	2,522	27	36,826-	399-
2004	28,223		0		0		0
2005	19,100		0		0		0
2006							
2007	5,996		0		0		0
2008				2,000		2,000	
2009							
2010		6,044				6,044-	
2011		2,631		140		2,490-	
2012	14,813	46,112	311	109,691	741	63,579	429
2013		6,274		2,250		4,024-	
2014	4,267	10,036	235		0	10,036-	235-
2015	17,485	23,638	135	4,668	27	18,970-	108-
2016	90,659	58,233	64	8,732	10	49,500-	55-
2017	530,182	66,138	12		0	66,138-	12-
2018	322,086	5,194	2		0	5,194-	2-

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	1,511,906	536,185	35	120,720	8	415,464-	27-
2020	542,342	607,042	112		0	607,042-	112-
2021	174,446	183,857	105	1,665	1	182,192-	104-
2022	1,224,706	226,205	18	17,292-	1-	243,497-	20-
TOTAL	4,730,467	1,897,712	40	282,828	6	1,614,884-	34-

THREE-YEAR MOVING AVERAGES

76-78	6,987	2	0	16	0	14	0
77-79	7,605	2	0	206	3	204	3
78-80	6,613	24	0	206	3	181	3
79-81	6,570	22	0	190	3	167	3
80-82	7,439	22	0	86	1	64	1
81-83	5,682	700	12	378	7	322-	6-
82-84	7,109	705	10	378	5	327-	5-
83-85	8,374	775	9	292	3	483-	6-
84-86	9,217	75	1	17	0	58-	1-
85-87	5,830	70	1	17	0	53-	1-
86-88	6,034	67	1	17	0	50-	1-
87-89	5,785	1,031	18	10,920	189	9,889	171
88-90	15,236	1,744	11	10,938	72	9,195	60
89-91	14,276	9,714	68	10,938	77	1,224	9
90-92	14,344	10,992	77	364	3	10,629-	74-
91-93	4,893	10,279	210	345	7	9,934-	203-
92-94	2,844	9,095	320	352	12	8,743-	307-
93-95	5,716	7,240	127	6	0	7,234-	127-
94-96	12,690	10,629	84	372	3	10,256-	81-
95-97	12,690	3,776	30	366	3	3,410-	27-
96-98	6,974	3,388	49	366	5	3,022-	43-
97-99	7,096	2,874	41	81	1	2,794-	39-
98-00	8,896	3,470	39	81	1	3,389-	38-
99-01	8,896	3,470	39	81	1	3,389-	38-
00-02	11,929	601	5	3,574	30	2,973	25
01-03	13,207	13,121	99	4,414	33	8,707-	66-
02-04	22,615	13,121	58	4,414	20	8,707-	39-
03-05	18,852	13,116	70	841	4	12,275-	65-
04-06	15,774		0		0		0
05-07	8,365		0		0		0
06-08	1,999		0	667	33	667	33
07-09	1,999		0	667	33	667	33
08-10		2,015		667		1,348-	
09-11		2,892		47		2,845-	

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	4,938	18,262	370	36,610	741	18,348	372
11-13	4,938	18,339	371	37,360	757	19,021	385
12-14	6,360	20,807	327	37,314	587	16,506	260
13-15	7,251	13,316	184	2,306	32	11,010-	152-
14-16	37,471	30,635	82	4,467	12	26,169-	70-
15-17	212,776	49,336	23	4,467	2	44,870-	21-
16-18	314,309	43,188	14	2,911	1	40,277-	13-
17-19	788,058	202,506	26	40,240	5	162,265-	21-
18-20	792,111	382,807	48	40,240	5	342,567-	43-
19-21	742,898	442,361	60	40,795	5	401,566-	54-
20-22	647,165	339,034	52	5,209-	1-	344,244-	53-
FIVE-YEAR AVERAGE							
18-22	755,097	311,696	41	21,019	3	290,678-	38-

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	3,118-		0	18,202	584-	18,202	584-
1977	221		0		0		0
1978	20,238		0	333	2	333	2
1979	1,930		0		0		0
1980	2,416		0	8,815	365	8,815	365
1981	1,898		0		0		0
1982	10,165		0		0		0
1983	20,309		0		0		0
1984							
1985	13,051		0		0		0
1986	20		0		0		0
1987							
1988							
1989	147		0	147	100	147	100
1990							
1991				1,366		1,366	
1992							
1993							
1994							
1995	2,726		0		0		0
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	240		0		0		0
2009	1,259		0		0		0
2010							
2011							
2012	68		0		0		0
2013							
2014							
2015							
2016							
2017							
2018							

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019							
2020							
2021							
2022							
TOTAL	71,570		0	28,864	40	28,864	40

THREE-YEAR MOVING AVERAGES

76-78	5,780		0	6,178	107	6,178	107
77-79	7,463		0	111	1	111	1
78-80	8,195		0	3,049	37	3,049	37
79-81	2,081		0	2,938	141	2,938	141
80-82	4,826		0	2,938	61	2,938	61
81-83	10,791		0		0		0
82-84	10,158		0		0		0
83-85	11,120		0		0		0
84-86	4,357		0		0		0
85-87	4,357		0		0		0
86-88	7		0		0		0
87-89	49		0	49	100	49	100
88-90	49		0	49	100	49	100
89-91	49		0	504		504	
90-92				455		455	
91-93				455		455	
92-94							
93-95	909		0		0		0
94-96	909		0		0		0
95-97	909		0		0		0
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	80		0		0		0
07-09	500		0		0		0
08-10	500		0		0		0
09-11	420		0		0		0

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	23		0		0		0
11-13	23		0		0		0
12-14	23		0		0		0
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							
20-22							
FIVE-YEAR AVERAGE							
18-22							

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	18,843	387	2		0	387-	2-
1976	10,107	2,906	29	17-	0	2,923-	29-
1977	9,564	52	1		0	52-	1-
1978	13,158	697	5		0	697-	5-
1979	15,894	2,956-	19-		0	2,956	19
1980	21,882	44	0		0	44-	0
1981	70,498	157	0		0	157-	0
1982	16,824	564	3		0	564-	3-
1983	2,471	52	2		0	52-	2-
1984	15,016		0		0		0
1985	31,615	77	0		0	77-	0
1986	4,356	2,245	52		0	2,245-	52-
1987	10,119		0		0		0
1988	4,296	3,670	85		0	3,670-	85-
1989	9,575	2,172	23		0	2,172-	23-
1990	5,570	1,055	19		0	1,055-	19-
1991	954		0		0		0
1992	7,685		0		0		0
1993	12,953	68	1		0	68-	1-
1994	177,284	700	0		0	700-	0
1995	5,723	4,963	87		0	4,963-	87-
1996	32,038	23,375	73		0	23,375-	73-
1997	40,489	9,297	23		0	9,297-	23-
1998	85,791	6,457	8		0	6,457-	8-
1999	46,754		0		0		0
2000	4,420	3,949	89		0	3,949-	89-
2001							
2002							
2003	4,549		0		0		0
2004							
2005	161,304		0	958	1	958	1
2006	1,090,371	228,388	21		0	228,388-	21-
2007	1,994	31,836			0	31,836-	
2008	24,339	525	2	479	2	46-	0
2009	55,408	97,321	176		0	97,321-	176-
2010	6,309		0		0		0
2011	1,017-		0		0		0
2012	18,087	7,005	39		0	7,005-	39-
2013	47,394		0		0		0
2014	24,028	791	3		0	791-	3-
2015	12,800	10,461	82		0	10,461-	82-
2016	4,239	5,430	128		0	5,430-	128-
2017		1,653				1,653-	

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	9,247	24,229	262		0	24,229-	262-
2019	70,459	28,196	40		0	28,196-	40-
2020	376,182	7,258	2		0	7,258-	2-
2021	779,141	39,779	5		0	39,779-	5-
2022	146,634	33,816	23		0	33,816-	23-
TOTAL	3,505,348	576,619	16	1,419	0	575,200-	16-

THREE-YEAR MOVING AVERAGES

75-77	12,838	1,115	9	6-	0	1,121-	9-
76-78	10,943	1,218	11	6-	0	1,224-	11-
77-79	12,872	736-	6-		0	736	6
78-80	16,978	738-	4-		0	738	4
79-81	36,091	918-	3-		0	918	3
80-82	36,401	255	1		0	255-	1-
81-83	29,931	258	1		0	258-	1-
82-84	11,437	205	2		0	205-	2-
83-85	16,367	43	0		0	43-	0
84-86	16,996	774	5		0	774-	5-
85-87	15,363	774	5		0	774-	5-
86-88	6,257	1,971	32		0	1,971-	32-
87-89	7,997	1,947	24		0	1,947-	24-
88-90	6,480	2,299	35		0	2,299-	35-
89-91	5,366	1,076	20		0	1,076-	20-
90-92	4,736	352	7		0	352-	7-
91-93	7,197	23	0		0	23-	0
92-94	65,974	256	0		0	256-	0
93-95	65,320	1,911	3		0	1,911-	3-
94-96	71,682	9,679	14		0	9,679-	14-
95-97	26,083	12,545	48		0	12,545-	48-
96-98	52,773	13,043	25		0	13,043-	25-
97-99	57,678	5,251	9		0	5,251-	9-
98-00	45,655	3,469	8		0	3,469-	8-
99-01	17,058	1,316	8		0	1,316-	8-
00-02	1,473	1,316	89		0	1,316-	89-
01-03	1,516		0		0		0
02-04	1,516		0		0		0
03-05	55,284		0	319	1	319	1
04-06	417,225	76,129	18	319	0	75,810-	18-
05-07	417,890	86,741	21	319	0	86,422-	21-
06-08	372,235	86,916	23	160	0	86,757-	23-
07-09	27,247	43,227	159	160	1	43,068-	158-

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	28,685	32,615	114	160	1	32,456-	113-
09-11	20,233	32,440	160		0	32,440-	160-
10-12	7,793	2,335	30		0	2,335-	30-
11-13	21,488	2,335	11		0	2,335-	11-
12-14	29,836	2,599	9		0	2,599-	9-
13-15	28,074	3,751	13		0	3,751-	13-
14-16	13,689	5,561	41		0	5,561-	41-
15-17	5,680	5,848	103		0	5,848-	103-
16-18	4,495	10,437	232		0	10,437-	232-
17-19	26,569	18,026	68		0	18,026-	68-
18-20	151,963	19,894	13		0	19,894-	13-
19-21	408,594	25,077	6		0	25,077-	6-
20-22	433,986	26,951	6		0	26,951-	6-
FIVE-YEAR AVERAGE							
18-22	276,333	26,655	10		0	26,655-	10-

DUKE ENERGY FLORIDA

ACCOUNTS 353.00 THROUGH 353.04 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,126,062	48,241	4	740,139	66	691,898	61
1976	304,959	13,183	4	166,826	55	153,644	50
1977	868,459	20,404	2	169,331	19	148,926	17
1978	1,133,089	99,102	9	653,197	58	554,094	49
1979	4,100,916	105,211	3	1,046,198	26	940,987	23
1980	612,178	5,730	1	136,162	22	130,433	21
1981	983,799	35,097	4	210,380	21	175,282	18
1982	376,902	30,273	8	290,114	77	259,841	69
1983	1,011,017	39,106	4	477,777	47	438,671	43
1984	1,035,124	19,126	2	392,894	38	373,769	36
1985	575,323	38,119	7	292,164	51	254,045	44
1986	912,585	80,709	9	520,652	57	439,942	48
1987	1,188,998	73,706	6	176,921	15	103,215	9
1988	1,115,363	132,831	12	882,059	79	749,228	67
1989	704,603	141,720	20	268,397	38	126,677	18
1990	524,731	132,018	25	169,557	32	37,539	7
1991	464,346	36,329	8	222,580	48	186,251	40
1992	1,537,004	166,552	11	1,049,430	68	882,879	57
1993	2,132,681	358,915	17	460,342	22	101,427	5
1994	3,093,689	805,841	26	1,616,061	52	810,220	26
1995	2,431,653	256,278	11	727,079	30	470,801	19
1996	1,475,167	92,751	6	585,607	40	492,856	33
1997	968,265	134,210	14	179,821	19	45,611	5
1998	3,712,047	400,338	11	4,997,233	135	4,596,895	124
1999	1,583,881	117,985	7	170,914	11	52,930	3
2000	4,932,971	384,171	8	1,592,416	32	1,208,245	24
2001	1,630,295	80,035	5	7,212	0	72,823-	4-
2002	3,260,450	32,067	1		0	32,067-	1-
2003	1,750,921	141,435	8	559,906	32	418,471	24
2004	2,311,059	382,684	17		0	382,684-	17-
2005	5,081,688	942,979	19	31,500	1	911,479-	18-
2006	1,989,522	943,986	47	44,000	2	899,986-	45-
2007	11,732,809	1,034,280	9	1,662,961	14	628,681	5
2008	12,197,860	1,513,904	12	1,880,192	15	366,288	3
2009	7,288,879	422,001	6		0	422,001-	6-
2010	6,659,811	2,436,571	37	30,000	0	2,406,571-	36-
2011	4,655,330	3,591,894	77	193,008	4	3,398,886-	73-
2012	11,370,095	1,816,756	16	556,838	5	1,259,919-	11-
2013	21,927,134	334,622	2	73,975	0	260,647-	1-
2014	154,213	1,390,208	901	465,740	302	924,468-	599-
2015	23,164,003	3,635,211	16	17,439,558	75	13,804,347	60
2016	14,851,019	6,177,636	42	2,355,661	16	3,821,976-	26-
2017	12,010,716	5,721,867	48	23,474	0	5,698,393-	47-

DUKE ENERGY FLORIDA

ACCOUNTS 353.00 THROUGH 353.04 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	9,001,985	4,331,707	48		0	4,331,707-	48-
2019	19,421,939	13,550,423	70	131,836	1	13,418,587-	69-
2020	3,595,773-	7,907,400	220-	212,305	6-	7,695,095-	214
2021	54,834,358	2,196,083	4	1,473-	0	2,197,556-	4-
2022	15,674,390	703,776	4	27,913-	0	731,689-	5-
TOTAL	276,278,513	63,055,469	23	43,833,029	16	19,222,440-	7-

THREE-YEAR MOVING AVERAGES

75-77	766,493	27,276	4	358,765	47	331,489	43
76-78	768,836	44,230	6	329,785	43	285,555	37
77-79	2,034,155	74,906	4	622,908	31	548,002	27
78-80	1,948,728	70,014	4	611,852	31	541,838	28
79-81	1,898,964	48,679	3	464,246	24	415,567	22
80-82	657,626	23,700	4	212,219	32	188,519	29
81-83	790,573	34,825	4	326,090	41	291,265	37
82-84	807,681	29,502	4	386,928	48	357,427	44
83-85	873,821	32,117	4	387,612	44	355,495	41
84-86	841,011	45,985	5	401,903	48	355,919	42
85-87	892,302	64,178	7	329,912	37	265,734	30
86-88	1,072,315	95,749	9	526,544	49	430,795	40
87-89	1,002,988	116,086	12	442,459	44	326,374	33
88-90	781,566	135,523	17	440,004	56	304,482	39
89-91	564,560	103,355	18	220,178	39	116,823	21
90-92	842,027	111,633	13	480,522	57	368,890	44
91-93	1,378,010	187,265	14	577,451	42	390,186	28
92-94	2,254,458	443,769	20	1,041,944	46	598,175	27
93-95	2,552,674	473,678	19	934,494	37	460,816	18
94-96	2,333,503	384,957	16	976,249	42	591,292	25
95-97	1,625,028	161,080	10	497,502	31	336,423	21
96-98	2,051,826	209,100	10	1,920,887	94	1,711,787	83
97-99	2,088,064	217,511	10	1,782,656	85	1,565,145	75
98-00	3,409,633	300,831	9	2,253,521	66	1,952,690	57
99-01	2,715,716	194,064	7	590,181	22	396,117	15
00-02	3,274,572	165,424	5	533,209	16	367,785	11
01-03	2,213,889	84,512	4	189,039	9	104,527	5
02-04	2,440,810	185,395	8	186,635	8	1,240	0
03-05	3,047,889	489,032	16	197,135	6	291,897-	10-
04-06	3,127,423	756,550	24	25,167	1	731,383-	23-
05-07	6,268,006	973,748	16	579,487	9	394,261-	6-
06-08	8,640,064	1,164,057	13	1,195,718	14	31,661	0
07-09	10,406,516	990,062	10	1,181,051	11	190,989	2

DUKE ENERGY FLORIDA

ACCOUNTS 353.00 THROUGH 353.04 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	8,715,517	1,457,492	17	636,731	7	820,761-	9-
09-11	6,201,340	2,150,155	35	74,336	1	2,075,819-	33-
10-12	7,561,745	2,615,074	35	259,949	3	2,355,125-	31-
11-13	12,650,853	1,914,424	15	274,607	2	1,639,817-	13-
12-14	11,150,481	1,180,529	11	365,517	3	815,011-	7-
13-15	15,081,783	1,786,680	12	5,993,091	40	4,206,410	28
14-16	12,723,078	3,734,352	29	6,753,653	53	3,019,301	24
15-17	16,675,246	5,178,238	31	6,606,231	40	1,427,993	9
16-18	11,954,573	5,410,404	45	793,045	7	4,617,359-	39-
17-19	13,478,213	7,867,999	58	51,770	0	7,816,229-	58-
18-20	8,276,050	8,596,510	104	114,713	1	8,481,796-	102-
19-21	23,553,508	7,884,635	33	114,222	0	7,770,413-	33-
20-22	22,304,325	3,602,419	16	60,973	0	3,541,447-	16-
FIVE-YEAR AVERAGE							
18-22	19,067,380	5,737,878	30	62,951	0	5,674,927-	30-

DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2008	3,316		0		0		0
2009		208				208-	
2010	5,452	6,186	113		0	6,186-	113-
2011	15,638	107-	1-		0	107	1
2012	40,936	2,786	7		0	2,786-	7-
2013		87,845				87,845-	
2014	2,627		0		0		0
2015	9,310	615	7		0	615-	7-
2016	2,555	41,325			0	41,325-	
2017	302,616	35,245	12		0	35,245-	12-
2018							
2019		183,266				183,266-	
2020	621	413	67		0	413-	67-
2021	621-		0		0		0
2022							
TOTAL	382,450	357,784	94		0	357,784-	94-

THREE-YEAR MOVING AVERAGES

08-10	2,922	2,131	73		0	2,131-	73-
09-11	7,030	2,096	30		0	2,096-	30-
10-12	20,675	2,955	14		0	2,955-	14-
11-13	18,858	30,175	160		0	30,175-	160-
12-14	14,521	30,210	208		0	30,210-	208-
13-15	3,979	29,487	741		0	29,487-	741-
14-16	4,831	13,980	289		0	13,980-	289-
15-17	104,827	25,729	25		0	25,729-	25-
16-18	101,724	25,524	25		0	25,524-	25-
17-19	100,872	72,837	72		0	72,837-	72-
18-20	207	61,227			0	61,227-	
19-21		61,227				61,227-	
20-22		138				138-	

FIVE-YEAR AVERAGE

18-22		36,736				36,736-	
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DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	127,466	25,316	20	14,325	11	10,991-	9-
1976	63,810	23,465	37	11,620	18	11,845-	19-
1977	25,353	8,313	33	828	3	7,486-	30-
1978	460,302	41,675	9		0	41,675-	9-
1979	334,872	214,750	64	61,331	18	153,419-	46-
1980	7,132	243	3		0	243-	3-
1981	91,446	175,741	192		0	175,741-	192-
1982							
1983		17,993		10,682		7,311-	
1984	187,984	46,894	25	134,347	71	87,453	47
1985	19,026	115,678	608	8,359	44	107,319-	564-
1986	8,050	15,329	190	2	0	15,327-	190-
1987	19,409		0	46	0	46	0
1988				21,398		21,398	
1989	2,844	21,360	751		0	21,360-	751-
1990		6,814		1,094		5,719-	
1991	13,888	25,115	181	625	5	24,490-	176-
1992	1,061	6,989	658		0	6,989-	658-
1993	3,030	9,141	302		0	9,141-	302-
1994	209,735	12,527	6	14,485	7	1,958	1
1995	2,398	2,745	114		0	2,745-	114-
1996	750		0		0		0
1997	208,644		0	6,212	3	6,212	3
1998	439,888		0		0		0
1999							
2000							
2001							
2002	165,088		0		0		0
2003		3,299				3,299-	
2004							
2005	2,602,634	1,626,656	63		0	1,626,656-	63-
2006							
2007	5,484	57,405			0	57,405-	
2008	258,908		0		0		0
2009		7,155-				7,155	
2010	158,136	32,133	20		0	32,133-	20-
2011	17,070	188,010		4,606	27	183,404-	
2012	570,651		0		0		0
2013		42,158		35,975		6,183-	
2014	5,484	69,099		52,212	952	16,887-	308-
2015	31,217	279,156	894		0	279,156-	894-
2016							
2017	98,995		0		0		0

DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018		66,230				66,230-	
2019		1,976,762				1,976,762-	
2020		512,404				512,404-	
2021	9,777		0		0		0
2022							
TOTAL	6,150,531	5,616,243	91	378,146	6	5,238,097-	85-

THREE-YEAR MOVING AVERAGES

75-77	72,210	19,031	26	8,924	12	10,107-	14-
76-78	183,155	24,484	13	4,149	2	20,335-	11-
77-79	273,509	88,246	32	20,720	8	67,526-	25-
78-80	267,435	85,556	32	20,444	8	65,112-	24-
79-81	144,483	130,245	90	20,444	14	109,801-	76-
80-82	32,859	58,662	179		0	58,662-	179-
81-83	30,482	64,578	212	3,561	12	61,017-	200-
82-84	62,661	21,629	35	48,343	77	26,714	43
83-85	69,003	60,188	87	51,129	74	9,059-	13-
84-86	71,687	59,300	83	47,569	66	11,731-	16-
85-87	15,495	43,669	282	2,802	18	40,867-	264-
86-88	9,153	5,110	56	7,149	78	2,039	22
87-89	7,418	7,120	96	7,148	96	28	0
88-90	948	9,391	991	7,497	791	1,894-	200-
89-91	5,577	17,763	318	573	10	17,190-	308-
90-92	4,983	12,972	260	573	12	12,399-	249-
91-93	5,993	13,748	229	208	3	13,540-	226-
92-94	71,276	9,552	13	4,828	7	4,724-	7-
93-95	71,721	8,138	11	4,828	7	3,309-	5-
94-96	70,961	5,091	7	4,828	7	262-	0
95-97	70,597	915	1	2,071	3	1,156	2
96-98	216,427		0	2,071	1	2,071	1
97-99	216,177		0	2,071	1	2,071	1
98-00	146,629		0		0		0
99-01							
00-02	55,029		0		0		0
01-03	55,029	1,100	2		0	1,100-	2-
02-04	55,029	1,100	2		0	1,100-	2-
03-05	867,545	543,318	63		0	543,318-	63-
04-06	867,545	542,219	63		0	542,219-	63-
05-07	869,373	561,354	65		0	561,354-	65-
06-08	88,131	19,135	22		0	19,135-	22-
07-09	88,131	16,750	19		0	16,750-	19-

DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	139,014	8,326	6		0	8,326-	6-
09-11	58,402	70,996	122	1,535	3	69,460-	119-
10-12	248,619	73,381	30	1,535	1	71,846-	29-
11-13	195,907	76,723	39	13,527	7	63,196-	32-
12-14	192,045	37,086	19	29,396	15	7,690-	4-
13-15	12,234	130,137		29,396	240	100,742-	823-
14-16	12,234	116,085	949	17,404	142	98,681-	807-
15-17	43,404	93,052	214		0	93,052-	214-
16-18	32,998	22,077	67		0	22,077-	67-
17-19	32,998	680,997			0	680,997-	
18-20		851,799				851,799-	
19-21	3,259	829,722			0	829,722-	
20-22	3,259	170,801			0	170,801-	
FIVE-YEAR AVERAGE							
18-22	1,955	511,079			0	511,079-	

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	880,640	289,454	33	268,946	31	20,508-	2-
1976	658,175	171,456	26	298,899	45	127,442	19
1977	581,798	99,979	17	186,004	32	86,024	15
1978	680,673	218,172	32	157,186	23	60,986-	9-
1979	936,348	451,152	48	232,045	25	219,107-	23-
1980	524,077	172,840	33	117,725	22	55,116-	11-
1981	364,980	99,453	27	99,265	27	188-	0
1982	759,580	361,721	48	256,374	34	105,346-	14-
1983	332,111	136,963	41	257,626	78	120,663	36
1984	503,224	144,034	29	237,813	47	93,779	19
1985	919,444	459,907	50	275,426	30	184,480-	20-
1986	855,148	228,311	27	274,668	32	46,357	5
1987	436,355	232,730	53	204,343	47	28,387-	7-
1988	695,358	355,530	51	189,559	27	165,971-	24-
1989	568,297	298,399	53	586,539	103	288,140	51
1990	1,308,990	313,654	24	279,117	21	34,538-	3-
1991	396,442	408,460	103	537,078	135	128,618	32
1992	452,292	289,691	64	46,046	10	243,645-	54-
1993	954,855	331,197	35	725,966	76	394,769	41
1994	667,305	300,733	45	889,182	133	588,449	88
1995	1,046,129	596,856	57	265,980	25	330,876-	32-
1996	787,286	382,793	49	272,965	35	109,828-	14-
1997	1,689,503	859,321	51	256,569	15	602,753-	36-
1998	569,298	674,852	119	386,148	68	288,703-	51-
1999	1,025,706	563,119	55	2,194,220	214	1,631,100	159
2000	583,036	207,476	36	607,421	104	399,945	69
2001	762,042	35,668	5	719,549	94	683,881	90
2002	1,406,670	753,999	54	537,536	38	216,463-	15-
2003	735,174	956,790	130	32,683	4	924,108-	126-
2004	2,181,148	1,998,851	92		0	1,998,851-	92-
2005	3,115,983	8,105,589	260		0	8,105,589-	260-
2006	699,157	3,411,293	488	28,728	4	3,382,565-	484-
2007	3,421,280	3,863,745	113		0	3,863,745-	113-
2008	3,333,718	1,149,270	34		0	1,149,270-	34-
2009	3,030,313	3,125,496	103		0	3,125,496-	103-
2010	6,881,941	6,313,941	92		0	6,313,941-	92-
2011	3,108,431	8,965,765	288	210,131	7	8,755,633-	282-
2012	4,331,888	3,291,525	76	382,071	9	2,909,454-	67-
2013	2,616,086	966,663	37		0	966,663-	37-
2014	455,669	1,623,910	356	21,443	5	1,602,467-	352-
2015	7,921,959	13,835,434	175	424,987	5	13,410,447-	169-
2016	8,413,539	8,747,777	104	129,178	2	8,618,599-	102-
2017	10,417,363	4,908,176	47		0	4,908,176-	47-

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	350,190	9,166,342			0	9,166,342-	
2019	32,065,558	11,872,770	37		0	11,872,770-	37-
2020	876,999	6,647,212	758		0	6,647,212-	758-
2021	12,125,725	934,351	8		0	934,351-	8-
2022	14,799,033	20,810,750	141		0	20,810,750-	141-
TOTAL	142,226,913	130,133,571	91	12,589,416	9	117,544,155-	83-

THREE-YEAR MOVING AVERAGES

75-77	706,871	186,963	26	251,283	36	64,320	9
76-78	640,215	163,203	25	214,030	33	50,827	8
77-79	732,940	256,435	35	191,745	26	64,690-	9-
78-80	713,699	280,722	39	168,985	24	111,736-	16-
79-81	608,468	241,149	40	149,678	25	91,470-	15-
80-82	549,546	211,338	38	157,788	29	53,550-	10-
81-83	485,557	199,379	41	204,422	42	5,043	1
82-84	531,638	214,239	40	250,604	47	36,365	7
83-85	584,926	246,968	42	256,955	44	9,987	2
84-86	759,272	277,417	37	262,636	35	14,782-	2-
85-87	736,982	306,983	42	251,479	34	55,504-	8-
86-88	662,287	272,190	41	222,856	34	49,334-	7-
87-89	566,670	295,553	52	326,813	58	31,261	6
88-90	857,548	322,528	38	351,738	41	29,210	3
89-91	757,910	340,171	45	467,578	62	127,407	17
90-92	719,241	337,268	47	287,414	40	49,855-	7-
91-93	601,196	343,116	57	436,363	73	93,247	16
92-94	691,484	307,207	44	553,731	80	246,524	36
93-95	889,430	409,595	46	627,043	70	217,447	24
94-96	833,573	426,794	51	476,042	57	49,249	6
95-97	1,174,306	612,990	52	265,171	23	347,819-	30-
96-98	1,015,362	638,989	63	305,227	30	333,761-	33-
97-99	1,094,836	699,097	64	945,646	86	246,548	23
98-00	726,013	481,816	66	1,062,596	146	580,781	80
99-01	790,261	268,754	34	1,173,730	149	904,976	115
00-02	917,249	332,381	36	621,502	68	289,121	32
01-03	967,962	582,152	60	429,923	44	152,230-	16-
02-04	1,440,997	1,236,547	86	190,073	13	1,046,474-	73-
03-05	2,010,768	3,687,077	183	10,894	1	3,676,182-	183-
04-06	1,998,763	4,505,244	225	9,576	0	4,495,668-	225-
05-07	2,412,140	5,126,875	213	9,576	0	5,117,299-	212-
06-08	2,484,718	2,808,102	113	9,576	0	2,798,526-	113-
07-09	3,261,770	2,712,837	83		0	2,712,837-	83-

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	4,415,324	3,529,569	80		0	3,529,569-	80-
09-11	4,340,228	6,135,067	141	70,044	2	6,065,024-	140-
10-12	4,774,087	6,190,410	130	197,401	4	5,993,010-	126-
11-13	3,352,135	4,407,984	131	197,401	6	4,210,584-	126-
12-14	2,467,881	1,960,700	79	134,505	5	1,826,195-	74-
13-15	3,664,571	5,475,336	149	148,810	4	5,326,526-	145-
14-16	5,597,056	8,069,040	144	191,869	3	7,877,171-	141-
15-17	8,917,620	9,163,796	103	184,722	2	8,979,074-	101-
16-18	6,393,697	7,607,432	119	43,059	1	7,564,372-	118-
17-19	14,277,703	8,649,096	61		0	8,649,096-	61-
18-20	11,097,582	9,228,774	83		0	9,228,774-	83-
19-21	15,022,760	6,484,778	43		0	6,484,778-	43-
20-22	9,267,252	9,464,104	102		0	9,464,104-	102-
FIVE-YEAR AVERAGE							
18-22	12,043,501	9,886,285	82		0	9,886,285-	82-

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,106,746	289,540	26	832,821	75	543,281	49
1976	767,165	182,149	24	632,265	82	450,115	59
1977	633,418	183,809	29	351,787	56	167,978	27
1978	759,903	325,036	43	575,822	76	250,786	33
1979	961,603	542,073	56	313,750	33	228,323-	24-
1980	285,690	51,474	18	55,523	19	4,049	1
1981	727,774	190,147	26	312,835	43	122,689	17
1982	379,652	166,299	44	1,101,798	290	935,498	246
1983	365,943	168,665	46	375,857	103	207,192	57
1984	520,388	142,001	27	299,979	58	157,978	30
1985	397,757	425,672	107	366,668	92	59,004-	15-
1986	595,911	155,288	26	346,221	58	190,933	32
1987	205,615	133,034	65	201,403	98	68,369	33
1988	284,867	144,498	51	275,719	97	131,220	46
1989	483,376	139,506	29	1,373,180	284	1,233,674	255
1990	427,482	145,757	34	277,081	65	131,324	31
1991	936,583	212,865	23	231,206	25	18,340	2
1992	291,225	203,942	70	173,871	60	30,071-	10-
1993	1,002,531	259,125	26	986,805	98	727,680	73
1994	1,229,233	264,260	21	1,162,332	95	898,072	73
1995	1,123,208	661,319	59	752,691	67	91,372	8
1996	878,354	727,530	83	330,966	38	396,564-	45-
1997	613,556	523,535	85	351,834	57	171,701-	28-
1998	296,541	271,876	92	121,245	41	150,632-	51-
1999	368,128	281,318	76	849,932	231	568,614	154
2000	451,124	157,370	35	334,521	74	177,151	39
2001	310,373	25,505	8	718,500	231	692,995	223
2002	778,529	317,329	41	116,539	15	200,790-	26-
2003	286,972	391,201	136	18,440	6	372,761-	130-
2004	1,990,831	1,344,948	68		0	1,344,948-	68-
2005	1,528,623	2,638,243	173		0	2,638,243-	173-
2006	378,521	1,820,781	481	249,263	66	1,571,517-	415-
2007	2,082,905	4,117,603	198		0	4,117,603-	198-
2008	2,722,592	890,578	33		0	890,578-	33-
2009	2,113,227	6,741,770	319	101,580	5	6,640,190-	314-
2010	2,852,459	3,797,189	133	191,227	7	3,605,962-	126-
2011	2,910,066	6,880,142	236	664,497	23	6,215,645-	214-
2012	3,072,664	4,918,258	160	175,766	6	4,742,492-	154-
2013	2,144,859	475,142	22	1,318	0	473,824-	22-
2014	201,930	1,531,809	759	495,459	245	1,036,350-	513-
2015	3,915,337	12,653,730	323	918,577	23	11,735,153-	300-
2016	6,812,351	7,233,009	106	115,076	2	7,117,933-	104-
2017	3,826,272	3,068,775	80		0	3,068,775-	80-

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	258,748	1,283,242	496		0	1,283,242-	496-
2019	6,734,405	1,809,687	27		0	1,809,687-	27-
2020	646,607	1,513,169	234		0	1,513,169-	234-
2021	8,785,017	3,047,312	35		0	3,047,312-	35-
2022	5,808,312	14,928,791	257		0	14,928,791-	257-
TOTAL	76,255,373	88,376,304	116	16,754,353	22	71,621,951-	94-

THREE-YEAR MOVING AVERAGES

75-77	835,776	218,500	26	605,624	72	387,125	46
76-78	720,162	230,332	32	519,958	72	289,626	40
77-79	784,975	350,306	45	413,786	53	63,480	8
78-80	669,065	306,194	46	315,031	47	8,837	1
79-81	658,356	261,231	40	227,369	35	33,862-	5-
80-82	464,372	135,973	29	490,052	106	354,079	76
81-83	491,123	175,037	36	596,830	122	421,793	86
82-84	421,994	158,988	38	592,544	140	433,556	103
83-85	428,029	245,446	57	347,501	81	102,055	24
84-86	504,685	240,987	48	337,623	67	96,636	19
85-87	399,761	237,998	60	304,764	76	66,766	17
86-88	362,131	144,273	40	274,448	76	130,174	36
87-89	324,619	139,013	43	616,767	190	477,754	147
88-90	398,575	143,254	36	641,993	161	498,739	125
89-91	615,814	166,043	27	627,155	102	461,113	75
90-92	551,763	187,521	34	227,386	41	39,864	7
91-93	743,446	225,311	30	463,960	62	238,650	32
92-94	840,996	242,442	29	774,336	92	531,893	63
93-95	1,118,324	394,902	35	967,276	86	572,374	51
94-96	1,076,932	551,037	51	748,663	70	197,626	18
95-97	871,706	637,462	73	478,497	55	158,964-	18-
96-98	596,150	507,647	85	268,015	45	239,632-	40-
97-99	426,075	358,910	84	441,004	104	82,094	19
98-00	371,931	236,855	64	435,233	117	198,378	53
99-01	376,542	154,731	41	634,318	168	479,587	127
00-02	513,342	166,735	32	389,853	76	223,119	43
01-03	458,624	244,678	53	284,493	62	39,815	9
02-04	1,018,777	684,493	67	44,993	4	639,500-	63-
03-05	1,268,809	1,458,131	115	6,147	0	1,451,984-	114-
04-06	1,299,325	1,934,657	149	83,088	6	1,851,570-	143-
05-07	1,330,016	2,858,875	215	83,088	6	2,775,788-	209-
06-08	1,728,006	2,276,320	132	83,088	5	2,193,233-	127-
07-09	2,306,241	3,916,650	170	33,860	1	3,882,790-	168-

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,562,759	3,809,846	149	97,602	4	3,712,244	145
09-11	2,625,251	5,806,367	221	319,101	12	5,487,266	209
10-12	2,945,063	5,198,530	177	343,830	12	4,854,700	165
11-13	2,709,197	4,091,181	151	280,527	10	3,810,654	141
12-14	1,806,485	2,308,403	128	224,181	12	2,084,222	115
13-15	2,087,376	4,886,894	234	471,785	23	4,415,109	212
14-16	3,643,206	7,139,516	196	509,704	14	6,629,812	182
15-17	4,851,320	7,651,838	158	344,551	7	7,307,287	151
16-18	3,632,457	3,861,675	106	38,359	1	3,823,316	105
17-19	3,606,475	2,053,901	57		0	2,053,901	57
18-20	2,546,587	1,535,366	60		0	1,535,366	60
19-21	5,388,676	2,123,389	39		0	2,123,389	39
20-22	5,079,978	6,496,424	128		0	6,496,424	128
FIVE-YEAR AVERAGE							
18-22	4,446,618	4,516,440	102		0	4,516,440	102

DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	2,045		0		0		0
1977		156		15		141-	
1978	1,924		0		0		0
1979							
1980							
1981	1,874	60	3		0	60-	3-
1982							
1983				4,954		4,954	
1984							
1985							
1986							
1987	634,493		0		0		0
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	29,178		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	108,157		0		0		0
2010							
2011		1,152				1,152-	
2012	4,861		0		0		0
2013	10,741	6,279	58		0	6,279-	58-
2014							
2015							
2016		309,831		46,759		263,072-	
2017							
2018							

DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019							
2020		79,761				79,761-	
2021	608,486		0		0		0
2022	227,883	27,533	12		0	27,533-	12-
TOTAL	1,629,642	424,771	26	51,728	3	373,043-	23-

THREE-YEAR MOVING AVERAGES

76-78	1,323	52	4	5	0	47-	4-
77-79	641	52	8	5	1	47-	7-
78-80	641		0		0		0
79-81	625	20	3		0	20-	3-
80-82	625	20	3		0	20-	3-
81-83	625	20	3	1,651	264	1,631	261
82-84				1,651		1,651	
83-85				1,651		1,651	
84-86							
85-87	211,498		0		0		0
86-88	211,498		0		0		0
87-89	211,498		0		0		0
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	9,726		0		0		0
96-98	9,726		0		0		0
97-99	9,726		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	36,052		0		0		0
08-10	36,052		0		0		0
09-11	36,052	384	1		0	384-	1-

DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	1,620	384	24		0	384-	24-
11-13	5,201	2,477	48		0	2,477-	48-
12-14	5,201	2,093	40		0	2,093-	40-
13-15	3,580	2,093	58		0	2,093-	58-
14-16		103,277		15,586		87,691-	
15-17		103,277		15,586		87,691-	
16-18		103,277		15,586		87,691-	
17-19							
18-20		26,587				26,587-	
19-21	202,829	26,587	13		0	26,587-	13-
20-22	278,790	35,764	13		0	35,764-	13-
FIVE-YEAR AVERAGE							
18-22	167,274	21,459	13		0	21,459-	13-

DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1977	9,620	320	3	7,595	79	7,275	76
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987	610,617	7,427	1		0	7,427-	1-
1988							
1989	612		0		0		0
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	2,788	1,562	56		0	1,562-	56-
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014		3,960				3,960-	
2015	102,185		0		0		0
2016							
2017							
2018							
2019		1,125				1,125-	

DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2020		3,960				3,960-	
2021							
2022							
TOTAL	725,822	18,354	3	7,595	1	10,759-	1-

THREE-YEAR MOVING AVERAGES

77-79	3,207	107	3	2,532	79	2,425	76
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87	203,539	2,476	1		0	2,476-	1-
86-88	203,539	2,476	1		0	2,476-	1-
87-89	203,743	2,476	1		0	2,476-	1-
88-90	204		0		0		0
89-91	204		0		0		0
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98	929	521	56		0	521-	56-
97-99	929	521	56		0	521-	56-
98-00	929	521	56		0	521-	56-
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							

DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14		1,320				1,320-	
13-15	34,062	1,320	4		0	1,320-	4-
14-16	34,062	1,320	4		0	1,320-	4-
15-17	34,062		0		0		0
16-18							
17-19		375				375-	
18-20		1,695				1,695-	
19-21		1,695				1,695-	
20-22		1,320				1,320-	
FIVE-YEAR AVERAGE							
18-22		1,017				1,017-	

DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	3,349	308	9		0	308-	9-
1977	1,265	7	1		0	7-	1-
1978	16,637		0		0		0
1979	24,518		0		0		0
1980	1,356		0		0		0
1981							
1982							
1983							
1984							
1985							
1986							
1987							
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2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							

DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019		3,305				3,305-	
2020							
2021							
2022							
TOTAL	47,125	3,621	8		0	3,621-	8-

THREE-YEAR MOVING AVERAGES

76-78	7,084	105	1		0	105-	1-
77-79	14,140	2	0		0	2-	0
78-80	14,170		0		0		0
79-81	8,625		0		0		0
80-82	452		0		0		0
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							

DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19		1,102				1,102-	
18-20		1,102				1,102-	
19-21		1,102				1,102-	
20-22							
FIVE-YEAR AVERAGE							
18-22		661				661-	

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1981	2,023		0		0		0
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
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2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2021							
2022							
TOTAL	2,023		0		0		0
THREE-YEAR MOVING AVERAGES							
81-83	674		0		0		0
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
FIVE-YEAR AVERAGE							

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	5,059	234	5		0	234-	5-
1976	2,187	56	3	381	17	325	15
1977	16,968	638	4		0	638-	4-
1978	56,081	1,886	3		0	1,886-	3-
1979	49,147	117	0	4,000	8	3,883	8
1980	10,006	163	2	1,943	19	1,780	18
1981	10,990	91	1		0	91-	1-
1982	23,465	150	1		0	150-	1-
1983	10,502	62	1		0	62-	1-
1984	1,732	100	6		0	100-	6-
1985	5,773	7,473	129		0	7,473-	129-
1986	14,385	2,447	17		0	2,447-	17-
1987	15,994	539	3		0	539-	3-
1988	12,592	4,638	37	178	1	4,461-	35-
1989	62,781	1,992	3	136	0	1,856-	3-
1990	47,177	304	1		0	304-	1-
1991	50,500	105	0		0	105-	0
1992	26,507	1,048	4		0	1,048-	4-
1993	77,699		0		0		0
1994	53,294	1,000	2	8,684	16	7,684	14
1995	31,709	1,221	4		0	1,221-	4-
1996	91,495	13,894	15		0	13,894-	15-
1997	26,311	5,152	20		0	5,152-	20-
1998	6,529		0		0		0
1999	64,907	3,663	6	19,637	30	15,974	25
2000	22,351	8,487	38		0	8,487-	38-
2001							
2002	13,244		0		0		0
2003							
2004	25,017	5,788	23		0	5,788-	23-
2005	91,955	38,342	42		0	38,342-	42-
2006	45,528	66,906	147		0	66,906-	147-
2007	77,867		0		0		0
2008	21,588	7,470	35		0	7,470-	35-
2009	85,300	42,388	50		0	42,388-	50-
2010	25,429	19,022	75		0	19,022-	75-
2011	6,111	25,965	425		0	25,965-	425-
2012	88,228	48	0		0	48-	0
2013	18,775	11,199	60		0	11,199-	60-
2014	40,825	2,545	6		0	2,545-	6-
2015	30,279	22,740	75		0	22,740-	75-
2016	13,414	46,760	349		0	46,760-	349-
2017	75,226	2,868	4	9,608	13	6,740	9

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	62,954	723	1		0	723-	1-
2019	1,372,734	75,423	5		0	75,423-	5-
2020	298,509	898	0		0	898-	0
2021		12,573				12,573-	
2022	5,259,999	49,278	1		0	49,278-	1-
TOTAL	8,449,122	486,396	6	44,566	1	441,831-	5-

THREE-YEAR MOVING AVERAGES

75-77	8,071	309	4	127	2	182-	2-
76-78	25,079	860	3	127	1	733-	3-
77-79	40,732	881	2	1,333	3	453	1
78-80	38,411	722	2	1,981	5	1,259	3
79-81	23,381	124	1	1,981	8	1,857	8
80-82	14,820	135	1	648	4	513	3
81-83	14,986	101	1		0	101-	1-
82-84	11,900	104	1		0	104-	1-
83-85	6,002	2,545	42		0	2,545-	42-
84-86	7,297	3,340	46		0	3,340-	46-
85-87	12,051	3,486	29		0	3,486-	29-
86-88	14,324	2,541	18	59	0	2,482-	17-
87-89	30,456	2,390	8	104	0	2,285-	8-
88-90	40,850	2,312	6	104	0	2,207-	5-
89-91	53,486	800	1	45	0	755-	1-
90-92	41,395	486	1		0	486-	1-
91-93	51,569	384	1		0	384-	1-
92-94	52,500	683	1	2,895	6	2,212	4
93-95	54,234	740	1	2,895	5	2,154	4
94-96	58,833	5,372	9	2,895	5	2,477-	4-
95-97	49,838	6,756	14		0	6,756-	14-
96-98	41,445	6,349	15		0	6,349-	15-
97-99	32,582	2,938	9	6,546	20	3,607	11
98-00	31,262	4,050	13	6,546	21	2,496	8
99-01	29,086	4,050	14	6,546	23	2,496	9
00-02	11,865	2,829	24		0	2,829-	24-
01-03	4,415		0		0		0
02-04	12,754	1,929	15		0	1,929-	15-
03-05	38,991	14,710	38		0	14,710-	38-
04-06	54,167	37,012	68		0	37,012-	68-
05-07	71,783	35,083	49		0	35,083-	49-
06-08	48,328	24,792	51		0	24,792-	51-
07-09	61,585	16,619	27		0	16,619-	27-

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	44,106	22,960	52		0	22,960-	52-
09-11	38,947	29,125	75		0	29,125-	75-
10-12	39,923	15,012	38		0	15,012-	38-
11-13	37,705	12,404	33		0	12,404-	33-
12-14	49,276	4,597	9		0	4,597-	9-
13-15	29,960	12,161	41		0	12,161-	41-
14-16	28,173	24,015	85		0	24,015-	85-
15-17	39,640	24,123	61	3,203	8	20,920-	53-
16-18	50,531	16,784	33	3,203	6	13,581-	27-
17-19	503,638	26,338	5	3,203	1	23,135-	5-
18-20	578,065	25,681	4		0	25,681-	4-
19-21	557,081	29,631	5		0	29,631-	5-
20-22	1,852,836	20,916	1		0	20,916-	1-
FIVE-YEAR AVERAGE							
18-22	1,398,839	27,779	2		0	27,779-	2-

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,119,928	48,044	4	485,538	43	437,493	39
1976	481,765	20,091	4	204,016-	42-	224,107-	47-
1977	1,034,061	48,040	5	416,469	40	368,428	36
1978	855,311	27,337	3	271,715	32	244,378	29
1979	1,108,349	77,384	7	338,660	31	261,276	24
1980	1,086,352	36,758	3	357,577	33	320,819	30
1981	987,191	23,469	2	298,791	30	275,322	28
1982	563,780	17,935	3	59,340	11	41,405	7
1983	1,539,449	63,266	4	536,246	35	472,981	31
1984	1,066,401	6,651	1	183,338	17	176,687	17
1985	957,768	68,463	7	256,634	27	188,171	20
1986	617,701	69,717	11	25,251	4	44,465-	7-
1987	1,507,280	77,790	5	155,356	10	77,566	5
1988	1,266,393	266,434	21	901,721	71	635,287	50
1989	1,503,108	374,884	25	896,030	60	521,145	35
1990	1,713,524	81,641	5	868,871	51	787,230	46
1991	1,899,764	369,943	19	1,134,314	60	764,371	40
1992	1,542,394	151,262	10	832,481	54	681,219	44
1993	1,891,476	451,914	24	1,105,416	58	653,501	35
1994	3,012,142	417,527	14	897,537	30	480,010	16
1995	3,394,574	447,353	13	2,111,009	62	1,663,656	49
1996	1,686,163	139,697	8	623,618	37	483,921	29
1997	1,379,153	164,563	12	432,124	31	267,560	19
1998	676,173	75,757	11	134,215	20	58,458	9
1999	2,391,663	96,915	4	1,190,271	50	1,093,356	46
2000	2,327,851	167,667	7	580,758	25	413,091	18
2001	452,898	4,280	1	48,296	11	44,016	10
2002	2,907,594	101,323	3	38,633	1	62,690-	2-
2003	2,253,423	377,820	17	86,840	4	290,979-	13-
2004	4,641,197	450,189	10		0	450,189-	10-
2005	4,447,528	2,024,402	46	22,000	0	2,002,402-	45-
2006	911,975	846,593	93	103,050	11	743,543-	82-
2007	5,215,034	2,224,567	43	92,250	2	2,132,317-	41-
2008	5,238,728	382,033	7		0	382,033-	7-
2009	5,152,913	308,134	6		0	308,134-	6-
2010	6,129,814	2,583,552	42	237,420	4	2,346,131-	38-
2011	3,442,546	2,980,291	87	1,776,981	52	1,203,310-	35-
2012	5,789,335	1,637,023	28	259,789	4	1,377,234-	24-
2013	4,304,894	652,465	15	112,192	3	540,273-	13-
2014	75,784	1,086,983		12,692	17	1,074,291-	
2015	7,635,869	2,691,186	35	85,886	1	2,605,301-	34-
2016	11,807,584	2,000,157	17	71,833	1	1,928,324-	16-
2017	10,192,634	4,824,389	47	2,582,817	25	2,241,572-	22-

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,443,997	4,943,142	342		0	4,943,142-	342-
2019	33,407,068	6,772,963	20	1,335	0	6,771,628-	20-
2020	32,490,026	5,948,565	18	17,339	0	5,931,226-	18-
2021	14,809,444	1,444,904	10		0	1,444,904-	10-
2022	16,262,582	799,127	5		0	799,127-	5-
TOTAL	216,622,582	48,874,588	23	20,438,616	9	28,435,973-	13-

THREE-YEAR MOVING AVERAGES

75-77	878,585	38,725	4	232,663	26	193,938	22
76-78	790,379	31,823	4	161,389	20	129,567	16
77-79	999,240	50,920	5	342,281	34	291,361	29
78-80	1,016,671	47,159	5	322,651	32	275,491	27
79-81	1,060,631	45,870	4	331,676	31	285,806	27
80-82	879,108	26,054	3	238,569	27	212,515	24
81-83	1,030,140	34,890	3	298,126	29	263,236	26
82-84	1,056,543	29,284	3	259,641	25	230,358	22
83-85	1,187,873	46,126	4	325,406	27	279,280	24
84-86	880,623	48,277	5	155,074	18	106,798	12
85-87	1,027,583	71,990	7	145,747	14	73,757	7
86-88	1,130,458	137,980	12	360,776	32	222,796	20
87-89	1,425,594	239,703	17	651,035	46	411,333	29
88-90	1,494,342	240,986	16	888,874	59	647,888	43
89-91	1,705,465	275,489	16	966,405	57	690,916	41
90-92	1,718,561	200,949	12	945,222	55	744,274	43
91-93	1,777,878	324,373	18	1,024,070	58	699,697	39
92-94	2,148,671	340,234	16	945,144	44	604,910	28
93-95	2,766,064	438,931	16	1,371,320	50	932,389	34
94-96	2,697,626	334,859	12	1,210,721	45	875,862	32
95-97	2,153,297	250,538	12	1,055,584	49	805,046	37
96-98	1,247,163	126,672	10	396,652	32	269,980	22
97-99	1,482,330	112,412	8	585,537	40	473,125	32
98-00	1,798,562	113,446	6	635,081	35	521,635	29
99-01	1,724,137	89,621	5	606,442	35	516,821	30
00-02	1,896,114	91,090	5	222,562	12	131,472	7
01-03	1,871,305	161,141	9	57,923	3	103,218-	6-
02-04	3,267,405	309,777	9	41,825	1	267,952-	8-
03-05	3,780,716	950,803	25	36,280	1	914,523-	24-
04-06	3,333,567	1,107,061	33	41,683	1	1,065,378-	32-
05-07	3,524,846	1,698,520	48	72,433	2	1,626,087-	46-
06-08	3,788,579	1,151,064	30	65,100	2	1,085,964-	29-
07-09	5,202,225	971,578	19	30,750	1	940,828-	18-

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	5,507,152	1,091,240	20	79,140	1	1,012,100-	18-
09-11	4,908,424	1,957,326	40	671,467	14	1,285,859-	26-
10-12	5,120,565	2,400,289	47	758,064	15	1,642,225-	32-
11-13	4,512,258	1,756,593	39	716,321	16	1,040,272-	23-
12-14	3,390,005	1,125,490	33	128,224	4	997,266-	29-
13-15	4,005,516	1,476,878	37	70,256	2	1,406,621-	35-
14-16	6,506,413	1,926,109	30	56,804	1	1,869,305-	29-
15-17	9,878,696	3,171,911	32	913,512	9	2,258,399-	23-
16-18	7,814,738	3,922,563	50	884,883	11	3,037,679-	39-
17-19	15,014,566	5,513,498	37	861,384	6	4,652,114-	31-
18-20	22,447,030	5,888,223	26	6,225	0	5,881,998-	26-
19-21	26,902,179	4,722,144	18	6,225	0	4,715,919-	18-
20-22	21,187,350	2,730,865	13	5,780	0	2,725,086-	13-
FIVE-YEAR AVERAGE							
18-22	19,682,623	3,981,740	20	3,735	0	3,978,005-	20-

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	1,024,094	199,013	19	461,468	45	262,454	26
1976	958,983	196,865	21	362,745	38	165,880	17
1977	1,021,818	207,371	20	366,471	36	159,100	16
1978	1,048,387	266,572	25	469,096	45	202,524	19
1979	1,121,981	355,331	32	663,186	59	307,855	27
1980	1,165,205	446,545	38	854,495	73	407,950	35
1981	2,065,274	662,506	32	827,077	40	164,571	8
1982	1,325,200	330,478	25	891,634	67	561,156	42
1983	1,274,262	604,857	47	1,180,441	93	575,584	45
1984	1,157,835	632,547	55	1,308,528	113	675,981	58
1985	1,943,364	722,651	37	1,303,767	67	581,116	30
1986	1,816,640	763,431	42	1,214,552	67	451,121	25
1987	2,222,872	1,206,234	54	1,126,691	51	79,543-	4-
1988	3,067,333	1,020,199	33	1,238,856	40	218,657	7
1989	3,132,783	1,219,625	39	1,290,263	41	70,638	2
1990	3,755,308	868,336	23	1,221,646	33	353,310	9
1991	3,994,385	711,416	18	1,336,640	33	625,224	16
1992	4,159,113	1,375,979	33	1,148,005	28	227,974-	5-
1993		1,651,851		1,295,649		356,202-	
1994	2,071,487	1,529,248	74	605,047	29	924,201-	45-
1995	1,703,710	1,744,928	102	1,246,298	73	498,630-	29-
1996	1,780,090	2,043,122	115	1,388,297	78	654,826-	37-
1997	1,826,488	1,989,393	109	1,406,633	77	582,760-	32-
1998	3,849,955	715,280	19	2,087,466-	54-	2,802,746-	73-
1999	2,257,195	1,618,130	72	807,158	36	810,972-	36-
2000	1,579,277	1,312,493	83	1,027,227	65	285,266-	18-
2001	501,139	5,466,543		3,099,602	619	2,366,942-	472-
2002	194,928	285,734	147	5,807	3	279,927-	144-
2003	576,246	137,384	24	1,250,572	217	1,113,188	193
2004	2,395,215	726,437	30		0	726,437-	30-
2005	4,995,204	2,624,160	53		0	2,624,160-	53-
2006	1,080,417	915,898	85		0	915,898-	85-
2007	1,562,924	6,983,867	447	10,862	1	6,973,005-	446-
2008	1,438,529	820,937	57	319,779	22	501,158-	35-
2009	492,369	6,548,953			0	6,548,953-	
2010	1,752,940	1,193,387	68	89,500	5	1,103,887-	63-
2011	1,237,050	3,262,434	264	41,500	3	3,220,934-	260-
2012	1,452,024	4,884,552	336	972	0	4,883,580-	336-
2013	2,786,968	6,164,499	221	1,270	0	6,163,230-	221-
2014	2,903,946	2,147,413	74	7,507	0	2,139,906-	74-
2015	4,452,140	817,823	18	6,765	0	811,058-	18-
2016	4,300,737	8,579,995	200	29,224	1	8,550,772-	199-
2017	2,761,364	15,529,165	562	6,170-	0	15,535,335-	563-

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,305,809	5,288,155	405		0	5,288,155-	405-
2019	4,713,584	6,862,093	146	8,116	0	6,853,978-	145-
2020	5,218,648	11,274,164	216	1,179-	0	11,275,343-	216-
2021	4,688,252	17,033,053	363	108	0	17,032,945-	363-
2022	7,572,620	70,176,861	927	10,964-	0	70,187,826-	927-
TOTAL	109,706,092	202,117,910	184	27,807,673	25	174,310,237-	159-

THREE-YEAR MOVING AVERAGES

75-77	1,001,632	201,083	20	396,895	40	195,812	20
76-78	1,009,729	223,603	22	399,437	40	175,835	17
77-79	1,064,062	276,425	26	499,585	47	223,160	21
78-80	1,111,858	356,149	32	662,259	60	306,110	28
79-81	1,450,820	488,127	34	781,586	54	293,459	20
80-82	1,518,560	479,843	32	857,735	56	377,892	25
81-83	1,554,912	532,614	34	966,384	62	433,770	28
82-84	1,252,432	522,627	42	1,126,868	90	604,241	48
83-85	1,458,487	653,352	45	1,264,245	87	610,894	42
84-86	1,639,280	706,210	43	1,275,616	78	569,406	35
85-87	1,994,292	897,439	45	1,215,003	61	317,565	16
86-88	2,368,948	996,621	42	1,193,366	50	196,745	8
87-89	2,807,663	1,148,686	41	1,218,603	43	69,917	2
88-90	3,318,475	1,036,053	31	1,250,255	38	214,202	6
89-91	3,627,492	933,126	26	1,282,850	35	349,724	10
90-92	3,969,602	985,244	25	1,235,431	31	250,187	6
91-93	2,717,833	1,246,415	46	1,260,098	46	13,683	1
92-94	2,076,867	1,519,026	73	1,016,234	49	502,793-	24-
93-95	1,258,399	1,642,009	130	1,048,998	83	593,011-	47-
94-96	1,851,762	1,772,433	96	1,079,881	58	692,552-	37-
95-97	1,770,096	1,925,815	109	1,347,076	76	578,739-	33-
96-98	2,485,511	1,582,598	64	235,821	9	1,346,777-	54-
97-99	2,644,546	1,440,934	54	42,108	2	1,398,826-	53-
98-00	2,562,142	1,215,301	47	84,360-	3-	1,299,662-	51-
99-01	1,445,870	2,799,056	194	1,644,662	114	1,154,393-	80-
00-02	758,448	2,354,923	310	1,377,545	182	977,378-	129-
01-03	424,104	1,963,220	463	1,451,993	342	511,227-	121-
02-04	1,055,463	383,185	36	418,793	40	35,608	3
03-05	2,655,555	1,162,660	44	416,857	16	745,803-	28-
04-06	2,823,612	1,422,165	50		0	1,422,165-	50-
05-07	2,546,181	3,507,975	138	3,621	0	3,504,354-	138-
06-08	1,360,623	2,906,901	214	110,214	8	2,796,687-	206-
07-09	1,164,607	4,784,586	411	110,214	9	4,674,372-	401-

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	1,227,946	2,854,426	232	136,426	11	2,718,000-	221-
09-11	1,160,786	3,668,258	316	43,667	4	3,624,591-	312-
10-12	1,480,671	3,113,458	210	43,991	3	3,069,467-	207-
11-13	1,825,347	4,770,495	261	14,581	1	4,755,914-	261-
12-14	2,380,979	4,398,822	185	3,250	0	4,395,572-	185-
13-15	3,381,018	3,043,245	90	5,181	0	3,038,064-	90-
14-16	3,885,608	3,848,410	99	14,499	0	3,833,912-	99-
15-17	3,838,080	8,308,994	216	9,940	0	8,299,055-	216-
16-18	2,789,304	9,799,105	351	7,685	0	9,791,420-	351-
17-19	2,926,919	9,226,471	315	649	0	9,225,822-	315-
18-20	3,746,014	7,808,137	208	2,312	0	7,805,825-	208-
19-21	4,873,494	11,723,103	241	2,348	0	11,720,755-	241-
20-22	5,826,507	32,828,026	563	4,012-	0	32,832,038-	563-
FIVE-YEAR AVERAGE							
18-22	4,699,783	22,126,865	471	784-	0	22,127,649-	471-

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	829,870	386,453	47	602,423	73	215,970	26
1976	1,087,506	467,230	43	739,008	68	271,778	25
1977	1,005,277	459,627	46	534,057	53	74,430	7
1978	1,368,625	533,867	39	661,657	48	127,791	9
1979	1,144,664	658,157	57	915,257	80	257,100	22
1980	1,176,171	812,763	69	1,440,621	122	627,858	53
1981	1,122,270	1,340,307	119	1,719,043	153	378,736	34
1982	1,244,684	565,313	45	926,234	74	360,921	29
1983	1,556,833	1,187,663	76	2,300,878	148	1,113,215	72
1984	1,155,036	1,259,233	109	1,510,496	131	251,263	22
1985	1,695,400	1,541,280	91	2,035,198	120	493,918	29
1986	1,326,750	1,783,737	134	1,774,742	134	8,995-	1-
1987	1,763,025	2,315,678	131	1,564,855	89	750,823-	43-
1988	2,397,230	2,295,792	96	1,858,987	78	436,805-	18-
1989	2,476,982	2,225,917	90	1,544,574	62	681,343-	28-
1990	2,434,940	1,461,269	60	1,213,181	50	248,088-	10-
1991	3,919,260	2,169,554	55	2,353,945	60	184,391	5
1992	5,963,100	2,625,985	44	1,761,944	30	864,041-	14-
1993	2,275,423-	3,301,259	145-	2,167,621	95-	1,133,638-	50
1994	1,759,609	2,935,435	167	1,020,488	58	1,914,946-	109-
1995	1,601,454	3,207,400	200	2,749,140	172	458,259-	29-
1996	1,674,734	3,746,335	224	3,076,585	184	669,750-	40-
1997	1,548,144	3,596,945	232	3,540,568	229	56,377-	4-
1998	1,975,684	30,627-	2-	4,211,325	213	4,241,953	215
1999	1,671,138	2,507,862	150	3,161,088	189	653,226	39
2000	2,086,011	2,757,437	132	2,922,359	140	164,922	8
2001	1,924,152	575,290	30	433,097	23	142,193-	7-
2002	1,662,796	272,746	16	117,130	7	155,617-	9-
2003	3,517,302	74,973	2		0	74,973-	2-
2004	19,592,573	2,587,815	13		0	2,587,815-	13-
2005	18,573,419	14,262,622	77		0	14,262,622-	77-
2006	4,485,679	3,074,699	69		0	3,074,699-	69-
2007	5,109,571	2,265,462	44	723,922	14	1,541,539-	30-
2008	6,366,866	1,341,360	21		0	1,341,360-	21-
2009	2,946,539	278,017	9		0	278,017-	9-
2010	10,828,115	2,126,612	20		0	2,126,612-	20-
2011	9,116,835	3,361,325	37	5,312	0	3,356,013-	37-
2012	7,960,071	4,674,638	59	684	0	4,673,953-	59-
2013	9,040,102	5,202,557	58		0	5,202,557-	58-
2014	9,832,424	987,187	10	42,617	0	944,570-	10-
2015	8,731,981	1,917,668	22	26,626	0	1,891,042-	22-
2016	12,142,415	10,612,550	87	28,112-	0	10,640,662-	88-
2017	14,557,839	12,054,129	83	3,369,193	23	8,684,936-	60-

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	4,414,239	6,361,213	144		0	6,361,213-	144-
2019	20,909,024	9,323,974	45	3,805	0	9,320,169-	45-
2020	49,256,964	15,524,968	32	3,234-	0	15,528,202-	32-
2021	19,508,073	29,284,327	150	70-	0	29,284,397-	150-
2022	3,356,715	51,906,632		4,861-	0	51,911,493-	
TOTAL	287,542,669	224,182,634	78	52,992,383	18	171,190,251-	60-

THREE-YEAR MOVING AVERAGES

75-77	974,218	437,770	45	625,163	64	187,392	19
76-78	1,153,803	486,908	42	644,907	56	157,999	14
77-79	1,172,855	550,550	47	703,657	60	153,107	13
78-80	1,229,820	668,262	54	1,005,845	82	337,583	27
79-81	1,147,702	937,076	82	1,358,307	118	421,231	37
80-82	1,181,042	906,128	77	1,361,966	115	455,838	39
81-83	1,307,929	1,031,094	79	1,648,718	126	617,624	47
82-84	1,318,851	1,004,069	76	1,579,203	120	575,133	44
83-85	1,469,090	1,329,392	90	1,948,857	133	619,465	42
84-86	1,392,395	1,528,083	110	1,773,479	127	245,395	18
85-87	1,595,058	1,880,232	118	1,791,598	112	88,633-	6-
86-88	1,829,002	2,131,736	117	1,732,861	95	398,874-	22-
87-89	2,212,412	2,279,129	103	1,656,139	75	622,990-	28-
88-90	2,436,384	1,994,326	82	1,538,914	63	455,412-	19-
89-91	2,943,727	1,952,247	66	1,703,900	58	248,347-	8-
90-92	4,105,767	2,085,603	51	1,776,357	43	309,246-	8-
91-93	2,535,646	2,698,933	106	2,094,503	83	604,430-	24-
92-94	1,815,762	2,954,226	163	1,650,018	91	1,304,209-	72-
93-95	361,880	3,148,031	870	1,979,083	547	1,168,948-	323-
94-96	1,678,599	3,296,390	196	2,282,071	136	1,014,319-	60-
95-97	1,608,111	3,516,893	219	3,122,098	194	394,796-	25-
96-98	1,732,854	2,437,551	141	3,609,493	208	1,171,942	68
97-99	1,731,655	2,024,726	117	3,637,660	210	1,612,934	93
98-00	1,910,944	1,744,890	91	3,431,591	180	1,686,700	88
99-01	1,893,767	1,946,863	103	2,172,181	115	225,318	12
00-02	1,890,986	1,201,824	64	1,157,528	61	44,296-	2-
01-03	2,368,083	307,670	13	183,409	8	124,261-	5-
02-04	8,257,557	978,512	12	39,043	0	939,468-	11-
03-05	13,894,432	5,641,804	41		0	5,641,804-	41-
04-06	14,217,224	6,641,712	47		0	6,641,712-	47-
05-07	9,389,556	6,534,261	70	241,307	3	6,292,954-	67-
06-08	5,320,705	2,227,174	42	241,307	5	1,985,866-	37-
07-09	4,807,659	1,294,946	27	241,307	5	1,053,639-	22-

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	6,713,840	1,248,663	19		0	1,248,663-	19-
09-11	7,630,496	1,921,985	25	1,771	0	1,920,214-	25-
10-12	9,301,674	3,387,525	36	1,999	0	3,385,526-	36-
11-13	8,705,669	4,412,840	51	1,999	0	4,410,841-	51-
12-14	8,944,199	3,621,460	40	14,434	0	3,607,027-	40-
13-15	9,201,502	2,702,471	29	23,081	0	2,679,390-	29-
14-16	10,235,606	4,505,802	44	13,710	0	4,492,091-	44-
15-17	11,810,745	8,194,782	69	1,122,569	10	7,072,213-	60-
16-18	10,371,498	9,675,964	93	1,113,694	11	8,562,270-	83-
17-19	13,293,701	9,246,439	70	1,124,333	8	8,122,106-	61-
18-20	24,860,076	10,403,385	42	190	0	10,403,195-	42-
19-21	29,891,354	18,044,423	60	167	0	18,044,256-	60-
20-22	24,040,584	32,238,642	134	2,722-	0	32,241,364-	134-
FIVE-YEAR AVERAGE							
18-22	19,489,003	22,480,223	115	872-	0	22,481,095-	115-

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	29,223	4,162	14	25,094	86	20,932	72
1976	10,171	1,722	17	6,008	59	4,286	42
1977	22,613	2,038	9	9,796	43	7,758	34
1978	15,912	894	6	5,198	33	4,304	27
1979	68,070	970	1	8,130	12	7,161	11
1980	31,914	1,762	6	15,323	48	13,561	42
1981	16,510	1,739	11	8,286	50	6,546	40
1982	40,577	3,666	9	21,129	52	17,463	43
1983	32,077	2,917	9	9,251	29	6,334	20
1984	33,811	1,096	3	34,746	103	33,650	100
1985	70,764	2,566	4	68,164	96	65,598	93
1986	68,813	5,018	7	29,380	43	24,362	35
1987	53,665	8,183	15	42,458	79	34,275	64
1988	66,787	25,759	39	71,809	108	46,050	69
1989	910,536	17,901	2	105,765	12	87,864	10
1990	89,890	27,932	31	123,507	137	95,575	106
1991	121,806	83,711	69	146,128	120	62,417	51
1992	196,237	72,198	37	114,583	58	42,385	22
1993	40,140-	106,840	266-	132,461	330-	25,621	64-
1994	55,299	131,640	238	181,092	327	49,452	89
1995	42,541	82,711	194	67,318	158	15,393-	36-
1996	74,110	66,616	90	116,354	157	49,738	67
1997	54,623	135,567	248	203,377	372	67,810	124
1998	51,019	424,590	832	232,932	457	191,658-	376-
1999	55,501	408,391	736	145,859	263	262,533-	473-
2000	200,225	405,784	203	317,914	159	87,871-	44-
2001	41,756	459,020		247,451	593	211,570-	507-
2002	23,998	15,897	66	111	0	15,786-	66-
2003	138,797	191,899	138	162,507	117	29,392-	21-
2004	719,001	168,968	24		0	168,968-	24-
2005	885,898	488,083	55		0	488,083-	55-
2006	213,486	68,382	32		0	68,382-	32-
2007	124,022	37,724	30	579	0	37,145-	30-
2008	197,894	116,404	59		0	116,404-	59-
2009	50,371	34	0		0	34-	0
2010	189,649	268,497	142		0	268,497-	142-
2011	317,430	508,186	160	60	0	508,126-	160-
2012	225,059	1,748,159	777	28	0	1,748,131-	777-
2013	306,530	1,582,602	516		0	1,582,602-	516-
2014	363,671	107,438	30	1,490-	0	108,928-	30-
2015	596,082	6,309	1		0	6,309-	1-
2016	1,632,688	1,345,364	82	3,217-	0	1,348,580-	83-
2017	1,237,682	1,114,555	90	1,371-	0	1,115,926-	90-

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	89,930	185	0		0	185-	0
2019		387,506				387,506-	
2020	521,573	114,390	22		0	114,390-	22-
2021	897,687	831,150	93	1-	0	831,151-	93-
2022	352,989	1,526,460	432	15,775	4	1,510,685-	428-
TOTAL	11,498,745	13,113,588	114	2,662,491	23	10,451,096-	91-

THREE-YEAR MOVING AVERAGES

75-77	20,669	2,641	13	13,633	66	10,992	53
76-78	16,232	1,552	10	7,001	43	5,449	34
77-79	35,532	1,301	4	7,708	22	6,407	18
78-80	38,632	1,209	3	9,550	25	8,342	22
79-81	38,831	1,490	4	10,580	27	9,089	23
80-82	29,667	2,389	8	14,913	50	12,523	42
81-83	29,721	2,774	9	12,889	43	10,114	34
82-84	35,488	2,560	7	21,709	61	19,149	54
83-85	45,551	2,193	5	37,387	82	35,194	77
84-86	57,796	2,893	5	44,097	76	41,203	71
85-87	64,414	5,256	8	46,667	72	41,412	64
86-88	63,088	12,987	21	47,883	76	34,896	55
87-89	343,663	17,281	5	73,344	21	56,063	16
88-90	355,738	23,864	7	100,360	28	76,496	22
89-91	374,077	43,181	12	125,133	33	81,952	22
90-92	135,978	61,280	45	128,072	94	66,792	49
91-93	92,634	87,583	95	131,057	141	43,474	47
92-94	70,465	103,559	147	142,712	203	39,152	56
93-95	19,233	107,064	557	126,957	660	19,893	103
94-96	57,317	93,656	163	121,588	212	27,932	49
95-97	57,091	94,964	166	129,016	226	34,052	60
96-98	59,917	208,924	349	184,221	307	24,703-	41-
97-99	53,714	322,850	601	194,056	361	128,794-	240-
98-00	102,248	412,922	404	232,235	227	180,687-	177-
99-01	99,161	424,399	428	237,074	239	187,324-	189-
00-02	88,659	293,567	331	188,492	213	105,075-	119-
01-03	68,183	222,272	326	136,689	200	85,582-	126-
02-04	293,932	125,588	43	54,206	18	71,382-	24-
03-05	581,232	282,984	49	54,169	9	228,815-	39-
04-06	606,128	241,811	40		0	241,811-	40-
05-07	407,802	198,063	49	193	0	197,870-	49-
06-08	178,467	74,170	42	193	0	73,977-	41-
07-09	124,095	51,387	41	193	0	51,194-	41-

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	145,971	128,312	88		0	128,312-	88-
09-11	185,816	258,905	139	20	0	258,886-	139-
10-12	244,046	841,614	345	29	0	841,585-	345-
11-13	283,006	1,279,649	452	29	0	1,279,620-	452-
12-14	298,420	1,146,066	384	488-	0	1,146,554-	384-
13-15	422,094	565,450	134	497-	0	565,946-	134-
14-16	864,147	486,370	56	1,569-	0	487,939-	56-
15-17	1,155,484	822,076	71	1,529-	0	823,605-	71-
16-18	986,767	820,035	83	1,529-	0	821,564-	83-
17-19	442,537	500,749	113	457-	0	501,206-	113-
18-20	203,834	167,360	82		0	167,360-	82-
19-21	473,087	444,349	94		0	444,349-	94-
20-22	590,750	824,000	139	5,258	1	818,742-	139-
FIVE-YEAR AVERAGE							
18-22	372,436	571,938	154	3,155	1	568,783-	153-

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	400,925	28,843	7	202,354	50	173,511	43
1976	277,283	12,450	4	9,677-	3-	22,128-	8-
1977	188,966	12,673	7	127,812	68	115,139	61
1978	274,527	22,161	8	69,411	25	47,250	17
1979	382,597	13,114	3	101,037	26	87,924	23
1980	389,364	19,461	5	129,900	33	110,439	28
1981	323,170	28,770	9	145,502	45	116,732	36
1982	238,061	19,255	8	205,108	86	185,853	78
1983	311,946	34,247	11	330,545	106	296,298	95
1984	253,240	42,471	17	307,350	121	264,879	105
1985	440,076	138,649	32	358,068	81	219,419	50
1986	621,300	120,290	19	624,927	101	504,637	81
1987	623,510	118,728	19	246,479	40	127,751	20
1988	435,772	173,552	40	468,130	107	294,578	68
1989	1,041,223	238,987	23	433,483	42	194,496	19
1990	660,559	192,241	29	336,003	51	143,762	22
1991	839,348	245,976	29	344,674	41	98,698	12
1992	1,213,725	350,573	29	919,194	76	568,621	47
1993	404,986-	622,187	154-	1,080,045	267-	457,858	113-
1994	502,855	996,984	198	1,641,394	326	644,410	128
1995	556,274	322,472	58	805,938	145	483,467	87
1996	446,299	434,420	97	810,061	182	375,641	84
1997	387,636	1,086,426	280	376,675	97	709,751-	183-
1998	492,223	6,380,942		2,671,946	543	3,708,996-	754-
1999	662,481	3,119,074	471	1,725,172	260	1,393,902-	210-
2000	1,236,132	2,906,379	235	2,125,336	172	781,043-	63-
2001	635,176	779,652	123	570,746	90	208,906-	33-
2002	294,630	100,442	34	17,682	6	82,760-	28-
2003	1,791,152	48,172	3	252,307	14	204,135	11
2004	2,587,206	572,645	22		0	572,645-	22-
2005	2,875,330	1,391,700	48		0	1,391,700-	48-
2006	2,865,090	137,228	5		0	137,228-	5-
2007	8,806,007	591,251	7	130,530	1	460,721-	5-
2008	5,422,598	181,874	3		0	181,874-	3-
2009	2,540,257	4,785	0		0	4,785-	0
2010	5,753,399	1,457,693	25		0	1,457,693-	25-
2011	5,464,165	1,005,641	18	56,966	1	948,675-	17-
2012	3,920,185	1,520,513	39	128	0	1,520,385-	39-
2013	5,263,454	1,344,784	26	71	0	1,344,713-	26-
2014	5,711,302	45,478	1	4-	0	45,482-	1-
2015	8,933,004	393,116	4		0	393,116-	4-
2016	7,433,479	1,184,176	16	11,405-	0	1,195,581-	16-
2017	9,108,497	5,661,599	62	671,958	7	4,989,641-	55-

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,190,097	2,837,889	238		0	2,837,889-	238-
2019	14,770,235	3,388,162	23		0	3,388,162-	23-
2020	5,772,543	3,086,707	53	1	0	3,086,706-	53-
2021	12,120,881	2,578,813	21	6-	0	2,578,820-	21-
2022	7,940,431	4,985,982	63	105,320	1	4,880,662-	61-
TOTAL	133,993,622	50,979,630	38	18,371,162	14	32,608,468-	24-

THREE-YEAR MOVING AVERAGES

75-77	289,058	17,989	6	106,830	37	88,841	31
76-78	246,925	15,762	6	62,515	25	46,754	19
77-79	282,030	15,983	6	99,420	35	83,438	30
78-80	348,829	18,245	5	100,116	29	81,871	23
79-81	365,044	20,448	6	125,480	34	105,032	29
80-82	316,865	22,495	7	160,170	51	137,675	43
81-83	291,059	27,424	9	227,052	78	199,628	69
82-84	267,749	31,991	12	281,001	105	249,010	93
83-85	335,087	71,789	21	331,988	99	260,199	78
84-86	438,205	100,470	23	430,115	98	329,645	75
85-87	561,629	125,889	22	409,825	73	283,936	51
86-88	560,194	137,523	25	446,512	80	308,989	55
87-89	700,168	177,089	25	382,697	55	205,608	29
88-90	712,518	201,593	28	412,539	58	210,945	30
89-91	847,043	225,735	27	371,387	44	145,652	17
90-92	904,544	262,930	29	533,290	59	270,360	30
91-93	549,362	406,245	74	781,304	142	375,059	68
92-94	437,198	656,581	150	1,213,544	278	556,963	127
93-95	218,048	647,214	297	1,175,792	539	528,578	242
94-96	501,809	584,625	117	1,085,798	216	501,173	100
95-97	463,403	614,439	133	664,225	143	49,786	11
96-98	442,053	2,633,929	596	1,286,227	291	1,347,702-	305-
97-99	514,113	3,528,814	686	1,591,264	310	1,937,550-	377-
98-00	796,945	4,135,465	519	2,174,151	273	1,961,314-	246-
99-01	844,596	2,268,369	269	1,473,751	174	794,617-	94-
00-02	721,980	1,262,158	175	904,588	125	357,570-	50-
01-03	906,986	309,422	34	280,245	31	29,177-	3-
02-04	1,557,663	240,420	15	89,997	6	150,423-	10-
03-05	2,417,896	670,839	28	84,102	3	586,737-	24-
04-06	2,775,875	700,524	25		0	700,524-	25-
05-07	4,848,809	706,726	15	43,510	1	663,216-	14-
06-08	5,697,898	303,451	5	43,510	1	259,941-	5-
07-09	5,589,621	259,303	5	43,510	1	215,793-	4-

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	4,572,085	548,118	12		0	548,118-	12-
09-11	4,585,940	822,707	18	18,989	0	803,718-	18-
10-12	5,045,916	1,327,949	26	19,031	0	1,308,918-	26-
11-13	4,882,601	1,290,313	26	19,055	0	1,271,258-	26-
12-14	4,964,980	970,259	20	65	0	970,194-	20-
13-15	6,635,920	594,460	9	22	0	594,437-	9-
14-16	7,359,262	540,923	7	3,803-	0	544,726-	7-
15-17	8,491,660	2,412,964	28	220,184	3	2,192,779-	26-
16-18	5,910,691	3,227,888	55	220,184	4	3,007,704-	51-
17-19	8,356,276	3,962,550	47	223,986	3	3,738,564-	45-
18-20	7,244,291	3,104,253	43		0	3,104,252-	43-
19-21	10,887,886	3,017,894	28	2-	0	3,017,896-	28-
20-22	8,611,285	3,550,501	41	35,105	0	3,515,396-	41-
FIVE-YEAR AVERAGE							
18-22	8,358,837	3,375,511	40	21,063	0	3,354,448-	40-

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	991,698	118,988	12	208,980	21	89,992	9
1976	954,914	116,327	12	226,193	24	109,866	12
1977	1,215,167	140,641	12	199,691	16	59,050	5
1978	1,438,278	143,628	10	180,685	13	37,057	3
1979	784,410	145,416	19	207,952	27	62,536	8
1980	855,999	188,894	22	213,993	25	25,100	3
1981	1,113,012	312,957	28	233,602	21	79,356-	7-
1982	2,186,345	164,541	8	325,491	15	160,950	7
1983	2,393,807	524,024	22	323,223	14	200,801-	8-
1984	2,053,489	707,632	34	472,256	23	235,375-	11-
1985	3,054,550	800,513	26	442,196	14	358,317-	12-
1986	2,286,699	899,743	39	464,084	20	435,659-	19-
1987	1,528,627	1,030,150	67	337,155	22	692,994-	45-
1988	7,332,987	1,020,018	14	337,028	5	682,990-	9-
1989	5,386,785	732,799	14	398,003	7	334,796-	6-
1990	6,434,892	494,922	8	358,749	6	136,173-	2-
1991	5,691,764	1,536,181	27	475,322	8	1,060,859-	19-
1992	6,463,513	945,928	15	620,691	10	325,237-	5-
1993	3,804,812	1,291,409	34	1,238,073	33	53,336-	1-
1994	4,875,176	1,200,465	25	1,010,196	21	190,269-	4-
1995	4,165,136	1,231,979	30	876,609	21	355,370-	9-
1996	4,231,670	1,197,649	28	426,231	10	771,418-	18-
1997	4,263,306	795,692	19	327,646	8	468,046-	11-
1998	4,816,497	1,560,552	32	1,040,928	22	519,623-	11-
1999	3,994,016	1,002,982	25	512,404	13	490,577-	12-
2000	5,304,583	1,204,534	23	1,114,838	21	89,695-	2-
2001	6,943,667	494,591	7	519,458	7	24,867	0
2002	5,067,665	11,167	0	1,107	0	10,060-	0
2003	4,743,814	1,797,995	38	26,273	1	1,771,722-	37-
2004	11,607,800	508,053	4		0	508,053-	4-
2005	19,499,197	8,029,883	41		0	8,029,883-	41-
2006	3,920,993	601,290	15	117,445	3	483,845-	12-
2007	6,212,878	722,701	12	1,337,830	22	615,129	10
2008	405,338	87,018	21		0	87,018-	21-
2009	49,932	661,735			0	661,735-	
2010	5,417,700	63,339	1		0	63,339-	1-
2011	8,411,727	88,352	1	61,020	1	27,332-	0
2012	9,078,368	5,600,686	62		0	5,600,686-	62-
2013	8,979,723	2,232,369	25	42,406	0	2,189,962-	24-
2014	30,490,719	3,296,105-	11-	16,590,573	54	19,886,679	65
2015	10,526,933	264,412	3	2,743	0	261,668-	2-
2016	18,691,487	16,257,256	87	12,895-	0	16,270,151-	87-
2017	17,914,095	13,779,962	77	4,644,335	26	9,135,627-	51-

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	2,694,147	5,384,534	200		0	5,384,534-	200-
2019	20,065,722	5,653,595	28		0	5,653,595-	28-
2020	12,118,363	487,673	4	76	0	487,597-	4-
2021	13,096,516	18,920,976	144	37-	0	18,921,014-	144-
2022	13,074,998	11,663,682	89	4,945-	0	11,668,627-	89-
TOTAL	316,633,913	109,523,726	35	35,897,612	11	73,626,114-	23-

THREE-YEAR MOVING AVERAGES

75-77	1,053,926	125,319	12	211,621	20	86,303	8
76-78	1,202,786	133,532	11	202,190	17	68,658	6
77-79	1,145,952	143,228	12	196,109	17	52,881	5
78-80	1,026,229	159,313	16	200,877	20	41,564	4
79-81	917,807	215,756	24	218,516	24	2,760	0
80-82	1,385,119	222,131	16	257,695	19	35,565	3
81-83	1,897,721	333,841	18	294,105	15	39,736-	2-
82-84	2,211,214	465,399	21	373,657	17	91,742-	4-
83-85	2,500,615	677,390	27	412,559	16	264,831-	11-
84-86	2,464,913	802,629	33	459,512	19	343,117-	14-
85-87	2,289,959	910,135	40	414,478	18	495,657-	22-
86-88	3,716,104	983,304	26	379,422	10	603,881-	16-
87-89	4,749,466	927,656	20	357,396	8	570,260-	12-
88-90	6,384,888	749,246	12	364,593	6	384,653-	6-
89-91	5,837,814	921,301	16	410,691	7	510,609-	9-
90-92	6,196,723	992,344	16	484,921	8	507,423-	8-
91-93	5,320,030	1,257,839	24	778,029	15	479,810-	9-
92-94	5,047,834	1,145,934	23	956,320	19	189,614-	4-
93-95	4,281,708	1,241,284	29	1,041,626	24	199,658-	5-
94-96	4,423,994	1,210,031	27	771,012	17	439,019-	10-
95-97	4,220,037	1,075,107	25	543,495	13	531,611-	13-
96-98	4,437,158	1,184,631	27	598,268	13	586,363-	13-
97-99	4,357,940	1,119,742	26	626,993	14	492,749-	11-
98-00	4,705,032	1,256,022	27	889,390	19	366,632-	8-
99-01	5,414,089	900,702	17	715,567	13	185,135-	3-
00-02	5,771,972	570,097	10	545,134	9	24,963-	0
01-03	5,585,048	767,917	14	182,279	3	585,638-	10-
02-04	7,139,759	772,405	11	9,127	0	763,278-	11-
03-05	11,950,270	3,445,310	29	8,758	0	3,436,552-	29-
04-06	11,675,997	3,046,408	26	39,148	0	3,007,260-	26-
05-07	9,877,689	3,117,958	32	485,092	5	2,632,866-	27-
06-08	3,513,070	470,336	13	485,092	14	14,755	0
07-09	2,222,716	490,485	22	445,943	20	44,541-	2-

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	1,957,657	270,698	14		0	270,698-	14-
09-11	4,626,453	271,142	6	20,340	0	250,802-	5-
10-12	7,635,931	1,917,459	25	20,340	0	1,897,119-	25-
11-13	8,823,272	2,640,469	30	34,475	0	2,605,993-	30-
12-14	16,182,936	1,512,316	9	5,544,327	34	4,032,010	25
13-15	16,665,791	266,442-	2-	5,545,241	33	5,811,683	35
14-16	19,903,046	4,408,521	22	5,526,807	28	1,118,287	6
15-17	15,710,838	10,100,543	64	1,544,728	10	8,555,815-	54-
16-18	13,099,910	11,807,251	90	1,543,813	12	10,263,437-	78-
17-19	13,557,988	8,272,697	61	1,548,112	11	6,724,585-	50-
18-20	11,626,078	3,841,934	33	25	0	3,841,909-	33-
19-21	15,093,534	8,354,081	55	13	0	8,354,068-	55-
20-22	12,763,292	10,357,444	81	1,635-	0	10,359,079-	81-
FIVE-YEAR AVERAGE							
18-22	12,209,949	8,422,092	69	981-	0	8,423,073-	69-

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	156,088	133,943	86	111,144	71	22,799-	15-
1976	143,622	150,395	105	117,801	82	32,594-	23-
1977	145,632	152,649	105	109,053	75	43,596-	30-
1978	149,551	121,970	82	133,316	89	11,346	8
1979	203,831	175,316	86	222,288	109	46,972	23
1980	200,290	228,908	114	246,292	123	17,384	9
1981	202,057	336,026	166	217,411	108	118,616-	59-
1982	240,532	244,905	102	188,565	78	56,340-	23-
1983	260,885	271,717	104	443,326	170	171,609	66
1984	231,692	409,395	177	462,737	200	53,342	23
1985	398,688	433,796	109	295,017	74	138,779-	35-
1986	227,266	454,720	200	192,448	85	262,273-	115-
1987	263,843	540,116	205	218,849	83	321,267-	122-
1988	287,822	490,768	171	697,012	242	206,243	72
1989	233,048	496,590	213	217,995	94	278,596-	120-
1990	369,227	430,235	117	86,314	23	343,921-	93-
1991	373,191	802,277	215	87,652	23	714,625-	191-
1992	473,408	579,837	122	175,409	37	404,428-	85-
1993	32,924-	699,860		197,224	599-	502,636-	
1994	161,898	654,362	404	173,779	107	480,583-	297-
1995	82,540	986,174		135,714	164	850,461-	
1996	436,993	1,161,772	266	88,639	20	1,073,133-	246-
1997	71,514	1,523,092		141,723	198	1,381,370-	
1998	116,652	131,980	113	141,892	122	9,911	8
1999	160,613	235,843	147	126,033	78	109,810-	68-
2000	125,656	262,272	209	203,034	162	59,237-	47-
2001	47,618	72,806	153	51,799	109	21,007-	44-
2002		77,491		4,145		73,346-	
2003							
2004	10,167,337	767,937	8		0	767,937-	8-
2005	12,355,547	333,240	3	822	0	332,418-	3-
2006	16,178,469	58,743	0	1,301	0	57,442-	0
2007	4,298,409	25,225	1		0	25,225-	1-
2008	6,481,579	88,295	1	679	0	87,616-	1-
2009	2,718,319	1,302	0		0	1,302-	0
2010	9,056,148	139,538	2		0	139,538-	2-
2011	2,742,559	118,394	4		0	118,394-	4-
2012	34,499	66,720	193		0	66,720-	193-
2013	49,055-	66,738	136-		0	66,738-	136
2014	304,707	2,700	1		3-	2,703-	1-
2015	414,349	43,775	11	5,136	1	38,639-	9-
2016	456,099	717,460	157	33-	0	717,494-	157-
2017	496,417	541,197	109	53-	0	541,250-	109-

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	101,760	100	0		0	100-	0
2019		67,638		298		67,339-	
2020	2,737,013	80,057	3		0	80,057-	3-
2021	4,932,095	244,105	5	2-	0	244,106-	5-
2022	826,144	336,657	41	24-	0	336,681-	41-
TOTAL	79,983,627	15,959,038	20	5,494,729	7	10,464,309-	13-

THREE-YEAR MOVING AVERAGES

75-77	148,447	145,662	98	112,666	76	32,996-	22-
76-78	146,268	141,671	97	120,057	82	21,615-	15-
77-79	166,338	149,978	90	154,885	93	4,907	3
78-80	184,557	175,398	95	200,632	109	25,234	14
79-81	202,059	246,750	122	228,664	113	18,087-	9-
80-82	214,293	269,947	126	217,423	101	52,524-	25-
81-83	234,491	284,216	121	283,101	121	1,116-	0
82-84	244,370	308,673	126	364,876	149	56,203	23
83-85	297,088	371,636	125	400,360	135	28,724	10
84-86	285,882	432,637	151	316,734	111	115,903-	41-
85-87	296,599	476,211	161	235,438	79	240,773-	81-
86-88	259,644	495,202	191	369,436	142	125,766-	48-
87-89	261,571	509,158	195	377,952	144	131,207-	50-
88-90	296,699	472,531	159	333,773	112	138,758-	47-
89-91	325,155	576,367	177	130,653	40	445,714-	137-
90-92	405,275	604,116	149	116,458	29	487,658-	120-
91-93	271,225	693,991	256	153,428	57	540,563-	199-
92-94	200,794	644,686	321	182,137	91	462,549-	230-
93-95	70,505	780,132		168,905	240	611,227-	867-
94-96	227,144	934,103	411	132,710	58	801,392-	353-
95-97	197,016	1,223,680	621	122,025	62	1,101,654-	559-
96-98	208,386	938,948	451	124,084	60	814,864-	391-
97-99	116,260	630,305	542	136,549	117	493,756-	425-
98-00	134,307	210,032	156	156,986	117	53,045-	39-
99-01	111,296	190,307	171	126,955	114	63,351-	57-
00-02	57,758	137,523	238	86,326	149	51,197-	89-
01-03	15,873	50,099	316	18,648	117	31,451-	198-
02-04	3,389,112	281,809	8	1,382	0	280,428-	8-
03-05	7,507,628	367,059	5	274	0	366,785-	5-
04-06	12,900,451	386,640	3	708	0	385,933-	3-
05-07	10,944,142	139,069	1	708	0	138,362-	1-
06-08	8,986,152	57,421	1	660	0	56,761-	1-
07-09	4,499,436	38,274	1	226	0	38,048-	1-

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	6,085,349	76,379	1	226	0	76,152-	1-
09-11	4,839,009	86,411	2		0	86,411-	2-
10-12	3,944,402	108,217	3		0	108,217-	3-
11-13	909,334	83,951	9		0	83,951-	9-
12-14	96,717	45,386	47	1-	0	45,387-	47-
13-15	223,334	37,738	17	1,711	1	36,026-	16-
14-16	391,718	254,645	65	1,700	0	252,945-	65-
15-17	455,622	434,144	95	1,683	0	432,461-	95-
16-18	351,425	419,586	119	29-	0	419,614-	119-
17-19	199,392	202,978	102	82	0	202,896-	102-
18-20	946,257	49,265	5	100	0	49,165-	5-
19-21	2,556,369	130,600	5	99	0	130,501-	5-
20-22	2,831,751	220,273	8	8-	0	220,281-	8-
FIVE-YEAR AVERAGE							
18-22	1,719,402	145,711	8	55	0	145,657-	8-

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	42,611	9,695	23	35,731	84	26,035	61
1976	4,791-	9,759	204-	29,118	608-	19,359	404-
1977	10,746	29,261	272	28,439	265	822-	8-
1978	82,729	69,744	84	57,005	69	12,739-	15-
1979	96,836	48,198	50	69,783	72	21,585	22
1980	129,864	54,350	42	86,681	67	32,331	25
1981	113,992	51,655	45	91,544	80	39,889	35
1982	103,111	41,741	40	78,618	76	36,878	36
1983	29,853	59,768	200	149,369	500	89,601	300
1984	29,784	59,392	199	151,651	509	92,259	310
1985	15,268	73,240	480	183,180		109,941	720
1986	113,485	113,361	100	92,772	82	20,589-	18-
1987	401,195	177,299	44	103,942	26	73,357-	18-
1988	1,062,212	195,301	18	199,966	19	4,665	0
1989	182,063	292,095	160	248,423	136	43,672-	24-
1990	481,821	246,067	51	64,530	13	181,537-	38-
1991	455,299	227,739	50	175,871	39	51,868-	11-
1992	278,988	224,481	80	63,249	23	161,232-	58-
1993	186,253	214,653	115	150,133	81	64,521-	35-
1994	95,611	251,212	263	185,033	194	66,180-	69-
1995	20,807	21,599	104	103,754	499	82,155	395
1996	1,782,844	26,365	1	155,719	9	129,354	7
1997	36,573	63,405	173	96,921	265	33,516	92
1998	1,634,676	753,031-	46-	386,346	24	1,139,377	70
1999	1,630,572	221,334	14	132,314	8	89,020-	5-
2000	1,541,813	255,308	17	194,599	13	60,709-	4-
2001	785,434	71,172	9	50,444	6	20,727-	3-
2002	1,479,041	134	0		0	133-	0
2003	8,950,967	417,396	5	5,467	0	411,929-	5-
2004							
2005	604,603	1,072,960	177	1,532	0	1,071,428-	177-
2006	1,776,130	6,449	0	143	0	6,306-	0
2007	188,302	1,105	1		0	1,105-	1-
2008		12,563				12,563-	
2009		57,735				57,735-	
2010							
2011	1,577		0		0		0
2012	2		0		0		0
2013	124	172,919			0	172,919-	
2014	5,460,382	28,756	1		0	28,756-	1-
2015	4,606,503	204,991	4	134	0	204,856-	4-
2016	5,182,855	449,497	9	308-	0	449,805-	9-
2017	3,317,382	2,633,872	79	25-	0	2,633,898-	79-

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	7,742,861	6,716,136	87		0	6,716,136-	87-
2019		1,094,832		145		1,094,688-	
2020	16,722,727	151,408	1	402	0	151,007-	1-
2021	18,451,170	533,352	3	218	0	533,134-	3-
2022	22,794,246	1,336,419	6	33-	0	1,336,452-	6-
TOTAL	108,618,520	17,245,691	16	3,372,812	3	13,872,878-	13-

THREE-YEAR MOVING AVERAGES

75-77	16,189	16,238	100	31,096	192	14,857	92
76-78	29,561	36,255	123	38,188	129	1,933	7
77-79	63,437	49,068	77	51,743	82	2,675	4
78-80	103,143	57,431	56	71,156	69	13,725	13
79-81	113,564	51,401	45	82,669	73	31,268	28
80-82	115,656	49,249	43	85,614	74	36,366	31
81-83	82,319	51,055	62	106,510	129	55,456	67
82-84	54,249	53,634	99	126,546	233	72,913	134
83-85	24,968	64,133	257	161,400	646	97,267	390
84-86	52,846	81,998	155	142,534	270	60,537	115
85-87	176,649	121,300	69	126,631	72	5,332	3
86-88	525,631	161,987	31	132,227	25	29,760-	6-
87-89	548,490	221,565	40	184,111	34	37,454-	7-
88-90	575,365	244,488	42	170,973	30	73,515-	13-
89-91	373,061	255,300	68	162,941	44	92,359-	25-
90-92	405,369	232,762	57	101,217	25	131,546-	32-
91-93	306,847	222,291	72	129,751	42	92,540-	30-
92-94	186,951	230,116	123	132,805	71	97,311-	52-
93-95	100,890	162,488	161	146,307	145	16,182-	16-
94-96	633,087	99,726	16	148,169	23	48,443	8
95-97	613,408	37,123	6	118,798	19	81,675	13
96-98	1,151,364	221,087-	19-	212,996	18	434,082	38
97-99	1,100,607	156,097-	14-	205,194	19	361,291	33
98-00	1,602,354	92,130-	6-	237,753	15	329,883	21
99-01	1,319,273	182,604	14	125,786	10	56,819-	4-
00-02	1,268,763	108,871	9	81,681	6	27,190-	2-
01-03	3,738,481	162,901	4	18,637	0	144,263-	4-
02-04	3,476,669	139,177	4	1,823	0	137,354-	4-
03-05	3,185,190	496,786	16	2,333	0	494,452-	16-
04-06	793,578	359,803	45	558	0	359,245-	45-
05-07	856,345	360,171	42	558	0	359,613-	42-
06-08	654,811	6,706	1	48	0	6,658-	1-
07-09	62,767	23,801	38		0	23,801-	38-

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10		23,433				23,433-	
09-11	526	19,245			0	19,245-	
10-12	526		0		0		0
11-13	567	57,640			0	57,640-	
12-14	1,820,169	67,225	4		0	67,225-	4-
13-15	3,355,669	135,555	4	45	0	135,511-	4-
14-16	5,083,247	227,748	4	58-	0	227,806-	4-
15-17	4,368,913	1,096,120	25	66-	0	1,096,187-	25-
16-18	5,414,366	3,266,502	60	111-	0	3,266,613-	60-
17-19	3,686,748	3,481,614	94	40	0	3,481,574-	94-
18-20	8,155,196	2,654,126	33	182	0	2,653,943-	33-
19-21	11,724,632	593,198	5	255	0	592,943-	5-
20-22	19,322,714	673,726	3	196	0	673,531-	3-
FIVE-YEAR AVERAGE							
18-22	13,142,201	1,966,430	15	146	0	1,966,283-	15-

DUKE ENERGY FLORIDA

ACCOUNTS 370.00 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	192,909	34,793	18	49,036	25	14,243	7
1976	264,033	48,065	18	6,037	2	42,029-	16-
1977	220,962	41,211	19	12,364	6	28,847-	13-
1978	283,637	54,341	19	6,394	2	47,947-	17-
1979	226,096	45,505	20	2,531	1	42,974-	19-
1980	401,152	100,536	25	1,011	0	99,525-	25-
1981	632,787	178,127	28	3,511	1	174,616-	28-
1982	1,222,406	311,546	25	17,003	1	294,542-	24-
1983	917,320	149,668	16	3,667	0	146,001-	16-
1984	386,861	194,433	50	15,434	4	178,998-	46-
1985	625,142	104,789	17	5,655	1	99,134-	16-
1986	473,421	92,639	20	11,217	2	81,422-	17-
1987	1,188,465	224,507	19	14,796	1	209,711-	18-
1988	1,796,394	241,054	13	4,412	0	236,641-	13-
1989	1,629,634	197,394	12		0	197,394-	12-
1990	1,097,368	130,934	12	2,904	0	128,030-	12-
1991	1,183,252	199,064	17	14,931	1	184,134-	16-
1992	2,794,473	267,412	10	10,477	0	256,935-	9-
1993	1,985,182	205,742	10	76,178	4	129,564-	7-
1994	2,536,262	275,230	11	629,225	25	353,995	14
1995	1,449,567	107,382	7	64,433	4	42,949-	3-
1996	2,552,287	180,567	7	58,973	2	121,593-	5-
1997	1,105,357	173,533	16	116,424	11	57,110-	5-
1998	2,107,271	125,633	6	142,734	7	17,101	1
1999	1,902,708	191,124	10	190,580	10	543-	0
2000	7,631,965	763,087	10	97,043	1	666,044-	9-
2001	1,427,082	194,459	14	9,543	1	184,916-	13-
2002	2,292,754		0		0		0
2003	1,406,483		0		0		0
2004	2,324,365	28	0		0	28-	0
2005	6,080,787	958,079	16	196,573	3	761,506-	13-
2006	82,445,030	6,148,880	7	1,273,650	2	4,875,230-	6-
2007	110,246	358,876	326		0	358,876-	326-
2008							
2009		8,465,884		1,470,223		6,995,661-	
2010							
2011	245	429	175		0	429-	175-
2012							
2013							
2014	2,616,836		0	974,038	37	974,038	37
2015	28-		0		0		0
2016	774,227	55	0	212,123	27	212,068	27
2017							

DUKE ENERGY FLORIDA

ACCOUNTS 370.00 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018		170,522				170,522-	
2019	24,369	637,116			0	637,116-	
2020	43,473	1,805	4		0	1,805-	4-
2021	4,847,043	829	0		0	829-	0
2022	894,887	1,608,670	180	1,587	0	1,607,083-	180-
TOTAL	142,094,711	23,183,948	16	5,694,706	4	17,489,242-	12-

THREE-YEAR MOVING AVERAGES

75-77	225,968	41,357	18	22,479	10	18,878-	8-
76-78	256,211	47,873	19	8,265	3	39,608-	15-
77-79	243,565	47,019	19	7,096	3	39,923-	16-
78-80	303,628	66,794	22	3,312	1	63,482-	21-
79-81	420,012	108,056	26	2,351	1	105,705-	25-
80-82	752,115	196,736	26	7,175	1	189,561-	25-
81-83	924,171	213,114	23	8,060	1	205,053-	22-
82-84	842,196	218,549	26	12,035	1	206,514-	25-
83-85	643,108	149,630	23	8,252	1	141,378-	22-
84-86	495,141	130,620	26	10,769	2	119,851-	24-
85-87	762,343	140,645	18	10,556	1	130,089-	17-
86-88	1,152,760	186,066	16	10,142	1	175,925-	15-
87-89	1,538,164	220,985	14	6,403	0	214,582-	14-
88-90	1,507,799	189,794	13	2,439	0	187,355-	12-
89-91	1,303,418	175,798	13	5,945	0	169,853-	13-
90-92	1,691,698	199,137	12	9,437	1	189,700-	11-
91-93	1,987,636	224,073	11	33,862	2	190,211-	10-
92-94	2,438,639	249,461	10	238,626	10	10,835-	0
93-95	1,990,337	196,118	10	256,612	13	60,494	3
94-96	2,179,372	187,726	9	250,877	12	63,151	3
95-97	1,702,404	153,827	9	79,943	5	73,884-	4-
96-98	1,921,638	159,911	8	106,044	6	53,867-	3-
97-99	1,705,112	163,430	10	149,913	9	13,517-	1-
98-00	3,880,648	359,948	9	143,453	4	216,495-	6-
99-01	3,653,918	382,890	10	99,055	3	283,834-	8-
00-02	3,783,934	319,182	8	35,529	1	283,653-	7-
01-03	1,708,773	64,820	4	3,181	0	61,639-	4-
02-04	2,007,867	9	0		0	9-	0
03-05	3,270,545	319,369	10	65,524	2	253,845-	8-
04-06	30,283,394	2,368,996	8	490,074	2	1,878,922-	6-
05-07	29,545,354	2,488,612	8	490,074	2	1,998,538-	7-
06-08	27,518,425	2,169,252	8	424,550	2	1,744,702-	6-
07-09	36,749	2,941,587		490,074		2,451,512-	

DUKE ENERGY FLORIDA

ACCOUNTS 370.00 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10		2,821,961		490,074		2,331,887-	
09-11	82	2,822,104		490,074		2,332,030-	
10-12	82	143	175		0	143-	175-
11-13	82	143	175		0	143-	175-
12-14	872,279		0	324,679	37	324,679	37
13-15	872,269		0	324,679	37	324,679	37
14-16	1,130,345	18	0	395,387	35	395,369	35
15-17	258,066	18	0	70,708	27	70,689	27
16-18	258,076	56,859	22	70,708	27	13,849	5
17-19	8,123	269,213			0	269,213-	
18-20	22,614	269,814			0	269,814-	
19-21	1,638,295	213,250	13		0	213,250-	13-
20-22	1,928,468	537,101	28	529	0	536,572-	28-
FIVE-YEAR AVERAGE							
18-22	1,161,954	483,788	42	317	0	483,471-	42-

DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	552	21	4	10	2	10-	2-
1976	724		0	576	80	576	80
1977							
1978							
1979	4,507		0		0		0
1980	44		0		0		0
1981	11,972		0		0		0
1982							
1983				78		78	
1984	14,572	215	1	5,615	39	5,400	37
1985							
1986							
1987	13,100		0		0		0
1988	34,721		0		0		0
1989	9,322	200	2		0	200-	2-
1990	21,837		0		0		0
1991	43,521		0		0		0
1992	49,019	198	0		0	198-	0
1993	2,034		0		0		0
1994	11,439	100	1		0	100-	1-
1995	40,523	310	1		0	310-	1-
1996	19,093	888	5		0	888-	5-
1997	69,177	1,822	3		0	1,822-	3-
1998	6,588		0	473	7	473	7
1999	52,073	606	1		0	606-	1-
2000	3,218	2,366	74		0	2,366-	74-
2001							
2002							
2003		799		15,152		14,353	
2004							
2005							
2006							
2007							
2008							
2009							
2010	164,933		0	5,350	3	5,350	3
2011							
2012	8,042	228,072			0	228,072-	
2013							
2014							
2015							
2016							
2017	1,618	1,824	113		0	1,824-	113-

DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018		14				14-	
2019		1		331		330	
2020	10,442	6,737	65		0	6,737-	65-
2021							
2022							
TOTAL	593,070	244,171	41	27,585	5	216,586-	37-

THREE-YEAR MOVING AVERAGES

75-77	425	7	2	195	46	188	44
76-78	241		0	192	80	192	80
77-79	1,502		0		0		0
78-80	1,517		0		0		0
79-81	5,508		0		0		0
80-82	4,005		0		0		0
81-83	3,991		0	26	1	26	1
82-84	4,857	72	1	1,898	39	1,826	38
83-85	4,857	72	1	1,898	39	1,826	38
84-86	4,857	72	1	1,872	39	1,800	37
85-87	4,367		0		0		0
86-88	15,940		0		0		0
87-89	19,048	67	0		0	67-	0
88-90	21,960	67	0		0	67-	0
89-91	24,893	67	0		0	67-	0
90-92	38,126	66	0		0	66-	0
91-93	31,525	66	0		0	66-	0
92-94	20,831	99	0		0	99-	0
93-95	17,999	137	1		0	137-	1-
94-96	23,685	433	2		0	433-	2-
95-97	42,931	1,007	2		0	1,007-	2-
96-98	31,619	903	3	158	0	746-	2-
97-99	42,613	809	2	158	0	651-	2-
98-00	20,626	990	5	158	1	833-	4-
99-01	18,430	990	5		0	990-	5-
00-02	1,073	788	74		0	788-	74-
01-03		266		5,051		4,784	
02-04		266		5,051		4,784	
03-05		266		5,051		4,784	
04-06							
05-07							
06-08							
07-09							

DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	54,978		0	1,783	3	1,783	3
09-11	54,978		0	1,783	3	1,783	3
10-12	57,658	76,024	132	1,783	3	74,241-	129-
11-13	2,681	76,024			0	76,024-	
12-14	2,681	76,024			0	76,024-	
13-15							
14-16							
15-17	539	608	113		0	608-	113-
16-18	539	613	114		0	613-	114-
17-19	539	613	114	110	20	502-	93-
18-20	3,481	2,251	65	110	3	2,140-	61-
19-21	3,481	2,246	65	110	3	2,136-	61-
20-22	3,481	2,246	65		0	2,246-	65-
FIVE-YEAR AVERAGE							
18-22	2,088	1,350	65	66	3	1,284-	61-

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	460,818	45,320	10	300,424	65	255,103	55
1976	586,554	88,369	15	408,920	70	320,551	55
1977	672,847	82,668	12	347,228	52	264,560	39
1978	685,851	43,929	6	291,903	43	247,974	36
1979	564,295	56,589	10	233,929	41	177,340	31
1980	525,781	73,950	14	331,787	63	257,838	49
1981	676,737	132,420	20	246,343	36	113,923	17
1982	1,793,768	132,639	7	756,132	42	623,493	35
1983	2,997,771	315,783	11	1,614,153	54	1,298,369	43
1984	2,832,168	142,488	5	1,012,859	36	870,372	31
1985	2,972,002	145,220	5	1,172,348	39	1,027,129	35
1986	2,949,269	157,244	5	2,019,420	68	1,862,175	63
1987	3,716,784	238,484	6	1,445,260	39	1,206,776	32
1988	6,044,329	220,713	4	1,015,200	17	794,487	13
1989	5,481,329	228,447	4	1,580,871	29	1,352,424	25
1990	6,520,763	501,769	8	1,530,918	23	1,029,149	16
1991	6,166,361	725,789	12	628,446	10	97,342-	2-
1992	8,415,567	357,508	4	411,056	5	53,548	1
1993	6,248,399-	559,633	9-	304,698	5-	254,934-	4
1994	2,469,674	571,132	23	1,337,762	54	766,630	31
1995	2,420,829	428,244	18	313,900	13	114,344-	5-
1996	2,438,225	502,979	21	462,149	19	40,830-	2-
1997	2,361,271	660,827	28	6,298,416-	267-	6,959,243-	295-
1998	2,419,203	1,967,995	81	8,457,262	350	6,489,267	268
1999	2,032,436	1,237,633	61	807,303	40	430,330-	21-
2000	2,839,883	860,548	30	639,602	23	220,946-	8-
2001	953,933	1,799,003	189	1,088,744	114	710,259-	74-
2002	484,114		0	169,730	35	169,730	35
2003	1,510,434	402,615	27	9,324	1	393,291-	26-
2004	6,329,949	327,136	5		0	327,136-	5-
2005	5,674,923	6,920,327	122		0	6,920,327-	122-
2006	2,672,733	111,139	4		0	111,139-	4-
2007	2,601,854	74,341	3	115,271	4	40,930	2
2008	4,703,944	20,364	0	339,020	7	318,656	7
2009	781,301	280-	0	392,427	50	392,707	50
2010	2,201,523	118,582	5		0	118,582-	5-
2011	2,039,998	599,953	29	478	0	599,475-	29-
2012	8,130,355	2,108,627	26	358	0	2,108,269-	26-
2013	2,900,880	1,147,119	40	13	0	1,147,106-	40-
2014	4,520,860	2,062,087	46		0	2,062,087-	46-
2015	6,525,171	84,155	1	455	0	83,700-	1-
2016	16,648,706	6,457,245	39	16,770-	0	6,474,014-	39-
2017	11,970,014	3,905,573	33	4,869-	0	3,910,442-	33-

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	3,782,440	4,931,472	130		0	4,931,472-	130-
2019	15,967,055	897,699	6		0	897,699-	6-
2020	19,816,431	5,807,685	29	2	0	5,807,684-	29-
2021	14,241,980	8,851,376	62	30	0	8,851,347-	62-
2022	17,583,864	2,911,223	17	616-	0	2,911,839-	17-
TOTAL	216,838,578	60,015,761	28	23,465,054	11	36,550,707-	17-

THREE-YEAR MOVING AVERAGES

75-77	573,406	72,119	13	352,191	61	280,071	49
76-78	648,417	71,655	11	349,350	54	277,695	43
77-79	640,998	61,062	10	291,020	45	229,958	36
78-80	591,976	58,156	10	285,873	48	227,717	38
79-81	588,938	87,653	15	270,686	46	183,034	31
80-82	998,762	113,003	11	444,754	45	331,751	33
81-83	1,822,759	193,614	11	872,209	48	678,595	37
82-84	2,541,236	196,970	8	1,127,715	44	930,745	37
83-85	2,933,980	201,164	7	1,266,453	43	1,065,290	36
84-86	2,917,813	148,317	5	1,401,542	48	1,253,225	43
85-87	3,212,685	180,316	6	1,545,676	48	1,365,360	42
86-88	4,236,794	205,481	5	1,493,293	35	1,287,813	30
87-89	5,080,814	229,215	5	1,347,110	27	1,117,896	22
88-90	6,015,474	316,977	5	1,375,663	23	1,058,687	18
89-91	6,056,151	485,335	8	1,246,745	21	761,410	13
90-92	7,034,230	528,355	8	856,807	12	328,452	5
91-93	2,777,843	547,643	20	448,067	16	99,576-	4-
92-94	1,545,614	496,091	32	684,506	44	188,414	12
93-95	452,632-	519,670	115-	652,120	144-	132,450	29-
94-96	2,442,909	500,785	20	704,604	29	203,819	8
95-97	2,406,775	530,683	22	1,840,789-	76-	2,371,472-	99-
96-98	2,406,233	1,043,933	43	873,665	36	170,269-	7-
97-99	2,270,970	1,288,818	57	988,716	44	300,102-	13-
98-00	2,430,507	1,355,392	56	3,301,389	136	1,945,997	80
99-01	1,942,084	1,299,061	67	845,216	44	453,845-	23-
00-02	1,425,977	886,517	62	632,692	44	253,825-	18-
01-03	982,827	733,873	75	422,600	43	311,273-	32-
02-04	2,774,832	243,250	9	59,685	2	183,565-	7-
03-05	4,505,102	2,550,026	57	3,108	0	2,546,918-	57-
04-06	4,892,535	2,452,867	50		0	2,452,867-	50-
05-07	3,649,837	2,368,602	65	38,424	1	2,330,179-	64-
06-08	3,326,177	68,615	2	151,430	5	82,816	2
07-09	2,695,699	31,475	1	282,239	10	250,764	9

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,562,256	46,222	2	243,816	10	197,594	8
09-11	1,674,274	239,418	14	130,969	8	108,450-	6-
10-12	4,123,958	942,387	23	279	0	942,109-	23-
11-13	4,357,078	1,285,233	29	283	0	1,284,950-	29-
12-14	5,184,032	1,772,611	34	124	0	1,772,487-	34-
13-15	4,648,971	1,097,787	24	156	0	1,097,631-	24-
14-16	9,231,579	2,867,829	31	5,438-	0	2,873,267-	31-
15-17	11,714,630	3,482,324	30	7,061-	0	3,489,386-	30-
16-18	10,800,387	5,098,097	47	7,213-	0	5,105,310-	47-
17-19	10,573,170	3,244,915	31	1,623-	0	3,246,538-	31-
18-20	13,188,642	3,878,952	29	1	0	3,878,952-	29-
19-21	16,675,156	5,185,587	31	10	0	5,185,577-	31-
20-22	17,214,092	5,856,761	34	195-	0	5,856,956-	34-
FIVE-YEAR AVERAGE							
18-22	14,278,354	4,679,891	33	117-	0	4,680,008-	33-

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	8,143	888	11	1,788	22	900	11
1976	73,783	1,287	2	2,312	3	1,024	1
1977	24,559	4,695	19		0	4,695-	19-
1978	21,442	548	3		0	548-	3-
1979	28,617	1,365	5		0	1,365-	5-
1980	188,028	49,581	26	150	0	49,431-	26-
1981	187,166	28,298	15		0	28,298-	15-
1982	57,586	6,537	11	4,440	8	2,097-	4-
1983	37,036	1,579	4		0	1,579-	4-
1984	9,413	171	2	650	7	479	5
1985	28,257	3,290	12		0	3,290-	12-
1986	197,382	36,627	19	1,351	1	35,277-	18-
1987	410,224	39,639	10		0	39,639-	10-
1988	381,204	16,337	4	21,103	6	4,767	1
1989	319,947		0	2,658	1	2,658	1
1990	218,607	28,790	13	592	0	28,198-	13-
1991	749,709		0		0		0
1992	724,367		0	43,556	6	43,556	6
1993	124,420-		0	796	1-	796	1-
1994	1,225,312		0	6,983	1	6,983	1
1995	866,346		0	739,529	85	739,529	85
1996	2,697,662		0	381,194	14	381,194	14
1997	1,105,293		0		0		0
1998	107,149		0		0		0
1999	3,213,388		0	45,478	1	45,478	1
2000	56,904		0		0		0
2001	30,177		0		0		0
2002	15,972		0		0		0
2003	19,503		0		0		0
2004	90,569		0	11,100	12	11,100	12
2005	459,887		0	80,000	17	80,000	17
2006	178,821	726,129	406		0	726,129-	406-
2007	13,158,714	686,735	5		0	686,735-	5-
2008	1,058,725	59,112	6		0	59,112-	6-
2009	727,196	594,328	82		0	594,328-	82-
2010	578,338	96,714	17	392	0	96,322-	17-
2011	443,636	270,188	61		0	270,188-	61-
2012	220,328	188,184	85		0	188,184-	85-
2013	413,882	60,384	15		0	60,384-	15-
2014	803,849	103,935	13		0	103,935-	13-
2015	1,270,123	415,205	33		0	415,205-	33-
2016	6,702,875	378,641	6		0	378,641-	6-
2017	4,306,366	259,462	6		0	259,462-	6-

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	1,252,833	557,285	44	132,645	11	424,640-	34-
2019	5,747,715	657,576	11	116,504	2	541,072-	9-
2020	5,488,845	631,246	12	48	0	631,198-	11-
2021	4,398,366	1,024,091	23	1,144	0	1,022,947-	23-
2022	2,982,510	1,720,243	58		0	1,720,243-	58-
TOTAL	63,162,333	8,649,091	14	1,594,414	3	7,054,677-	11-

THREE-YEAR MOVING AVERAGES

75-77	35,495	2,290	6	1,367	4	924-	3-
76-78	39,928	2,177	5	771	2	1,406-	4-
77-79	24,873	2,203	9		0	2,203-	9-
78-80	79,362	17,165	22	50	0	17,115-	22-
79-81	134,604	26,415	20	50	0	26,365-	20-
80-82	144,260	28,139	20	1,530	1	26,609-	18-
81-83	93,929	12,138	13	1,480	2	10,658-	11-
82-84	34,678	2,762	8	1,697	5	1,065-	3-
83-85	24,902	1,680	7	217	1	1,463-	6-
84-86	78,351	13,363	17	667	1	12,696-	16-
85-87	211,954	26,519	13	450	0	26,068-	12-
86-88	329,603	30,868	9	7,485	2	23,383-	7-
87-89	370,458	18,659	5	7,921	2	10,738-	3-
88-90	306,586	15,042	5	8,118	3	6,924-	2-
89-91	429,421	9,597	2	1,083	0	8,513-	2-
90-92	564,228	9,597	2	14,716	3	5,119	1
91-93	449,885		0	14,784	3	14,784	3
92-94	608,420		0	17,112	3	17,112	3
93-95	655,746		0	249,103	38	249,103	38
94-96	1,596,440		0	375,902	24	375,902	24
95-97	1,556,434		0	373,575	24	373,575	24
96-98	1,303,368		0	127,065	10	127,065	10
97-99	1,475,277		0	15,159	1	15,159	1
98-00	1,125,814		0	15,159	1	15,159	1
99-01	1,100,156		0	15,159	1	15,159	1
00-02	34,351		0		0		0
01-03	21,884		0		0		0
02-04	42,015		0	3,700	9	3,700	9
03-05	189,986		0	30,367	16	30,367	16
04-06	243,092	242,043	100	30,367	12	211,676-	87-
05-07	4,599,141	470,955	10	26,667	1	444,288-	10-
06-08	4,798,753	490,659	10		0	490,659-	10-
07-09	4,981,545	446,725	9		0	446,725-	9-

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	788,086	250,051	32	131	0	249,921-	32-
09-11	583,056	320,410	55	131	0	320,279-	55-
10-12	414,100	185,029	45	131	0	184,898-	45-
11-13	359,282	172,919	48		0	172,919-	48-
12-14	479,353	117,501	25		0	117,501-	25-
13-15	829,285	193,175	23		0	193,175-	23-
14-16	2,925,616	299,260	10		0	299,260-	10-
15-17	4,093,122	351,103	9		0	351,103-	9-
16-18	4,087,358	398,463	10	44,215	1	354,248-	9-
17-19	3,768,971	491,441	13	83,050	2	408,391-	11-
18-20	4,163,131	615,369	15	83,066	2	532,303-	13-
19-21	5,211,642	770,971	15	39,232	1	731,739-	14-
20-22	4,289,907	1,125,193	26	397	0	1,124,796-	26-
FIVE-YEAR AVERAGE							
18-22	3,974,054	918,088	23	50,068	1	868,020-	22-

DUKE ENERGY FLORIDA

ACCOUNTS 392.1 THROUGH 392.4 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	2,059,484	9,666	0	377,436	18	367,769	18
1991	1,893,439	6,293	0	410,690	22	404,397	21
1992	936,858	6,932	1	164,672	18	157,740	17
1993	2,478,772	13,376	1	510,675	21	497,299	20
1994	1,774,616	6,929	0	390,380	22	383,451	22
1995	7,790,756	41,300	1	1,319,614	17	1,278,314	16
1996	2,632,471	10,607	0	520,405	20	509,798	19
1997	4,315,722	38,443	1	552,126	13	513,683	12
1998	1,686,212	1,501	0	309,385	18	307,884	18
1999	300,353	2,677	1	76,236	25	73,560	24
2000	1,577,503	12,060	1	199,668	13	187,607	12
2001	127,009		0	6,900	5	6,900	5
2002							
2003	16,256,469		0	9,804	0	9,804	0
2004							
2005		109,072-		1,815,697		1,924,769	
2006	1,281,940		0	121,655	9	121,655	9
2007	498,387		0		0		0
2008	28,246,031	75,533	0	1,449,483	5	1,373,951	5
2009	23,056,397	105,503	0	1,305,582	6	1,200,079	5
2010	7,646,871		0		0		0
2011	11,589,910		0		0		0
2012	7,062,132	164,750	2	1,968,379	28	1,803,629	26
2013	1,910,240	78,000	4	1,759,708	92	1,681,708	88
2014		49,193		481,161		431,968	
2015							
2016	18,455,736		0		0		0
2017	23,880,595	82,531	0	10,902,627	46	10,820,096	45
2018	4,449,055		0		0		0
2019	15,738,555	228,495	1	1,963,246	12	1,734,751	11
2020		7,892,492		12,345,041		4,452,549	
2021				65,213		65,213	
2022	1,302,385		0	1,629,586	125	1,629,586	125
TOTAL	188,947,900	8,717,207	5	40,655,368	22	31,938,161	17

THREE-YEAR MOVING AVERAGES

90-92	1,629,927	7,631	0	317,599	19	309,969	19
91-93	1,769,690	8,867	1	362,012	20	353,145	20
92-94	1,730,082	9,079	1	355,242	21	346,163	20
93-95	4,014,715	20,535	1	740,223	18	719,688	18
94-96	4,065,948	19,612	0	743,466	18	723,854	18

DUKE ENERGY FLORIDA

ACCOUNTS 392.1 THROUGH 392.4 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97	4,912,983	30,117	1	797,382	16	767,265	16
96-98	2,878,135	16,850	1	460,639	16	443,788	15
97-99	2,100,762	14,207	1	312,582	15	298,375	14
98-00	1,188,023	5,413	0	195,096	16	189,684	16
99-01	668,288	4,912	1	94,268	14	89,356	13
00-02	568,171	4,020	1	68,856	12	64,836	11
01-03	5,461,159		0	5,568	0	5,568	0
02-04	5,418,823		0	3,268	0	3,268	0
03-05	5,418,823	36,357-	1-	608,500	11	644,858	12
04-06	427,313	36,357-	9-	645,784	151	682,141	160
05-07	593,443	36,357-	6-	645,784	109	682,141	115
06-08	10,008,786	25,178	0	523,713	5	498,535	5
07-09	17,266,938	60,345	0	918,355	5	858,010	5
08-10	19,649,766	60,345	0	918,355	5	858,010	4
09-11	14,097,726	35,168	0	435,194	3	400,026	3
10-12	8,766,304	54,917	1	656,126	7	601,210	7
11-13	6,854,094	80,916	1	1,242,696	18	1,161,779	17
12-14	2,990,791	97,314	3	1,403,083	47	1,305,769	44
13-15	636,747	42,398	7	746,957	117	704,559	111
14-16	6,151,912	16,398	0	160,387	3	143,989	2
15-17	14,112,110	27,510	0	3,634,209	26	3,606,699	26
16-18	15,595,129	27,510	0	3,634,209	23	3,606,699	23
17-19	14,689,402	103,675	1	4,288,624	29	4,184,949	28
18-20	6,729,204	2,706,996	40	4,769,429	71	2,062,433	31
19-21	5,246,185	2,706,996	52	4,791,167	91	2,084,171	40
20-22	434,128	2,630,831	606	4,679,947		2,049,116	472
FIVE-YEAR AVERAGE							
18-22	4,297,999	1,624,197	38	3,200,617	74	1,576,420	37

DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	96,036	534	1	22,755	24	22,221	23
1991	2,514		0	495	20	495	20
1992	12,408		0	9,013	73	9,013	73
1993	5,509	1,355	25	11,304	205	9,950	181
1994	56,919	1,020	2	14,628	26	13,608	24
1995	58,805	2,879	5	48,320	82	45,441	77
1996	23,887	1,081	5	19,370	81	18,289	77
1997	26,130	4,914	19	42,189	161	37,275	143
1998	44,096	492	1	16,098	37	15,606	35
1999	31,885		0	280	1	280	1
2000	3,825	143	4	7,467-	195-	7,610-	199-
2001							
2002							
2003	140,607		0		0		0
2004				272,459		272,459	
2005							
2006							
2007	16,534		0		0		0
2008	1,816,356		0		0		0
2009	275,371		0		0		0
2010	623,008		0		0		0
2011	880,516		0		0		0
2012	1,062,435		0		0		0
2013	768,829		0		0		0
2014							
2015							
2016	3,224,960		0		0		0
2017	1,368,111		0		0		0
2018	364,477		0		0		0
2019	511,372	7,414	1	83,747	16	76,333	15
2020	20,337	263,560		467,525		203,965	
2021							
2022	509,258		0	857,099	168	857,099	168
TOTAL	11,944,184	283,391	2	1,857,814	16	1,574,422	13

THREE-YEAR MOVING AVERAGES

90-92	36,986	178	0	10,754	29	10,576	29
91-93	6,810	452	7	6,937	102	6,486	95
92-94	24,945	791	3	11,648	47	10,857	44
93-95	40,411	1,751	4	24,751	61	23,000	57
94-96	46,537	1,660	4	27,439	59	25,779	55

DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97	36,274	2,958	8	36,626	101	33,668	93
96-98	31,371	2,162	7	25,886	83	23,723	76
97-99	34,037	1,802	5	19,522	57	17,720	52
98-00	26,602	212	1	2,970	11	2,758	10
99-01	11,903	48	0	2,396-	20-	2,443-	21-
00-02	1,275	48	4	2,489-	195-	2,537-	199-
01-03	46,869		0		0		0
02-04	46,869		0	90,820	194	90,820	194
03-05	46,869		0	90,820	194	90,820	194
04-06				90,820		90,820	
05-07	5,511		0		0		0
06-08	610,963		0		0		0
07-09	702,753		0		0		0
08-10	904,911		0		0		0
09-11	592,965		0		0		0
10-12	855,320		0		0		0
11-13	903,927		0		0		0
12-14	610,422		0		0		0
13-15	256,276		0		0		0
14-16	1,074,987		0		0		0
15-17	1,531,024		0		0		0
16-18	1,652,516		0		0		0
17-19	747,986	2,471	0	27,916	4	25,444	3
18-20	298,728	90,325	30	183,757	62	93,433	31
19-21	177,236	90,325	51	183,757	104	93,433	53
20-22	176,532	87,853	50	441,541	250	353,688	200
FIVE-YEAR AVERAGE							
18-22	281,089	54,195	19	281,674	100	227,479	81

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	14,506		0	3,000	21	3,000	21
1976	19,061		0	10,500	55	10,500	55
1977	12,263		0		0		0
1978	20,640		0	2,890	14	2,890	14
1979	78,298		0	13,198	17	13,198	17
1980							
1981	82,152		0	4,072	5	4,072	5
1982	42,015		0	6,548	16	6,548	16
1983	42,428		0	850	2	850	2
1984	121,879		0	6,565	5	6,565	5
1985	64,736	1,071	2	5,692	9	4,622	7
1986	112,346		0	12,465	11	12,465	11
1987	215,423	4,590-	2-	24,963	12	29,553	14
1988	112,108		0	15,527	14	15,527	14
1989	154,883		0	8,125	5	8,125	5
1990	92,714		0	12,375	13	12,375	13
1991							
1992	100,616		0	11,761	12	11,761	12
1993	58,463		0	5,085	9	5,085	9
1994	47,245		0	7,559	16	7,559	16
1995	111,083		0	6,008	5	6,008	5
1996	64,137		0		0		0
1997		2,437		49,825		47,388	
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	18,125		0	2,706	15	2,706	15
2011	5,763		0		0		0
2012							
2013							
2014							
2015							
2016	2,661,096		0		0		0
2017	1,213,201		0	11,351	1	11,351	1

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018	109,823		0		0		0
2019	433,686		0	20,667	5	20,667	5
2020				65,646		65,646	
2021				29,540		29,540	
2022				1		1	
TOTAL	6,008,691	1,082-	0	336,919	6	338,001	6

THREE-YEAR MOVING AVERAGES

75-77	15,277		0	4,500	29	4,500	29
76-78	17,321		0	4,463	26	4,463	26
77-79	37,067		0	5,362	14	5,362	14
78-80	32,979		0	5,362	16	5,362	16
79-81	53,483		0	5,757	11	5,757	11
80-82	41,389		0	3,540	9	3,540	9
81-83	55,532		0	3,823	7	3,823	7
82-84	68,774		0	4,654	7	4,654	7
83-85	76,348	357	0	4,369	6	4,012	5
84-86	99,654	357	0	8,241	8	7,884	8
85-87	130,835	1,173-	1-	14,373	11	15,547	12
86-88	146,626	1,530-	1-	17,652	12	19,182	13
87-89	160,805	1,530-	1-	16,205	10	17,735	11
88-90	119,902		0	12,009	10	12,009	10
89-91	82,532		0	6,833	8	6,833	8
90-92	64,443		0	8,045	12	8,045	12
91-93	53,026		0	5,615	11	5,615	11
92-94	68,775		0	8,135	12	8,135	12
93-95	72,264		0	6,217	9	6,217	9
94-96	74,155		0	4,522	6	4,522	6
95-97	58,407	812	1	18,611	32	17,798	30
96-98	21,379	812	4	16,608	78	15,796	74
97-99		812		16,608		15,796	
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	6,042		0	902	15	902	15
09-11	7,963		0	902	11	902	11
10-12	7,963		0	902	11	902	11
11-13	1,921		0		0		0
12-14							
13-15							
14-16	887,032		0		0		0
15-17	1,291,432		0	3,784	0	3,784	0
16-18	1,328,040		0	3,784	0	3,784	0
17-19	585,570		0	10,673	2	10,673	2
18-20	181,170		0	28,771	16	28,771	16
19-21	144,562		0	38,618	27	38,618	27
20-22				31,729		31,729	
FIVE-YEAR AVERAGE							
18-22	108,702		0	23,171	21	23,171	21

PART IX. DETAILED DEPRECIATION CALCULATIONS

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	ACCURUAL-- AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	ACCURUALS-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 100-R2							
PROBABLE RETIREMENT YEAR.. 6-2029							
1974	15,118,482.03	52.31	1.91	288,763.01	4.45	0.0851	1,286,129
1975	121.68	51.44	1.94	2.36	4.45	0.0865	11
1976	9,638.23	50.56	1.98	190.84	4.46	0.0882	850
1977	19,039.90	49.68	2.01	382.70	4.46	0.0898	1,709
1978	11,950,086.27	48.79	2.05	244,976.77	4.46	0.0914	1,092,357
1979	140,241.27	47.90	2.09	2,931.04	4.46	0.0931	13,058
1980	13,154.54	47.01	2.13	280.19	4.46	0.0949	1,248
1981	437,553.31	46.11	2.17	9,494.91	4.46	0.0967	42,325
1982	34,593.49	45.21	2.21	764.52	4.46	0.0987	3,413
1985	38,862.99	42.49	2.35	913.28	4.47	0.1052	4,088
1986	7,784.80	41.57	2.41	187.61	4.47	0.1075	837
1988	412,071.05	39.73	2.52	10,384.19	4.47	0.1125	46,362
1990	38,488.42	37.88	2.64	1,016.09	4.47	0.1180	4,542
1991	30,240.83	36.95	2.71	819.53	4.47	0.1210	3,658
1992	137,346.32	36.02	2.78	3,818.23	4.47	0.1241	17,045
1993	78,106.36	35.08	2.85	2,226.03	4.47	0.1274	9,952
1994	283,942.65	34.14	2.93	8,319.52	4.47	0.1309	37,177
1995	625,599.84	33.20	3.01	18,830.56	4.47	0.1346	84,231
1996	129,028.07	32.25	3.10	3,999.87	4.48	0.1389	17,923
1997	8,293.92	31.31	3.19	264.58	4.48	0.1431	1,187
1998	374,684.09	30.36	3.29	12,327.11	4.48	0.1476	55,288
1999	20,682.14	29.40	3.40	703.19	4.48	0.1524	3,152
2000	260,485.35	28.45	3.51	9,143.04	4.48	0.1575	41,019
2001	257,445.46	27.49	3.64	9,371.01	4.48	0.1630	41,956
2002	26,078.22	26.53	3.77	983.15	4.48	0.1689	4,404
2003	1,567,066.08	25.57	3.91	61,272.28	4.48	0.1752	274,566
2004	10,181.65	24.61	4.06	413.37	4.48	0.1820	1,853
2005	24,134.16	23.65	4.23	1,020.87	4.48	0.1894	4,572
2006	295,886.45	22.68	4.41	13,048.59	4.48	0.1975	58,446
2007	32,958.82	21.71	4.61	1,519.40	4.48	0.2064	6,801
2008	65,523.92	20.74	4.82	3,158.25	4.48	0.2160	14,154
2009	216,338.10	19.76	5.06	10,946.71	4.48	0.2267	49,048
2010	313,072.29	18.79	5.32	16,655.45	4.48	0.2384	74,643
2011	10,673.94	17.81	5.61	598.81	4.48	0.2515	2,685
2012	2,238,004.83	16.84	5.94	132,937.49	4.48	0.2660	595,376
2013	561,678.92	15.86	6.31	35,441.94	4.49	0.2831	159,011
2014	1,996,496.37	14.88	6.72	134,164.56	4.49	0.3018	602,443
2015	592,474.94	13.89	7.20	42,658.20	4.49	0.3233	191,518
2016	2,344,441.53	12.91	7.75	181,694.22	4.49	0.3478	815,373
2017	444,971.71	11.92	8.39	37,333.13	4.49	0.3767	167,612
2018	697,844.65	10.94	9.14	63,783.00	4.49	0.4104	286,409
2019	1,029,254.04	9.95	10.05	103,440.03	4.49	0.4513	464,461

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 100-R2							
PROBABLE RETIREMENT YEAR.. 6-2029							
2020	1,016,453.10	8.96	11.16	113,436.17	4.49	0.5011	509,365
2021	657,727.13	7.97	12.55	82,544.75	4.49	0.5634	370,537
2022	995,773.71	6.98	14.33	142,694.37	4.49	0.6433	640,551
2023	1,072,059.27	5.98	16.72	179,248.31	4.49	0.7508	804,945
2024	947,532.93	4.99	20.04	189,885.60	4.49	0.8998	852,590
	47,582,599.77			2,178,988.83			9,760,880
COMPOSITE REMAINING LIFE, YEARS..						4.48	

CRYSTAL RIVER UNITS 4 AND 5
INTERIM SURVIVOR CURVE.. IOWA 100-R2
PROBABLE RETIREMENT YEAR.. 5-2034

1949	37,367.80	75.81	1.32	493.25	8.98	0.1185	4,426
1954	674,788.71	72.30	1.38	9,312.08	9.04	0.1250	84,369
1966	2,962,974.20	63.14	1.58	46,814.99	9.15	0.1449	429,394
1977	1,404,854.72	53.97	1.85	25,989.81	9.22	0.1708	240,005
1978	1,163.85	53.10	1.88	21.88	9.22	0.1736	202
1979	81,526,488.88	52.24	1.91	1,557,155.94	9.23	0.1767	14,404,100
1980	15,044,932.86	51.36	1.95	293,376.19	9.23	0.1797	2,703,725
1981	3,005,410.38	50.49	1.98	59,507.13	9.24	0.1830	550,020
1982	353,647.81	49.60	2.02	7,143.69	9.24	0.1863	65,881
1984	49,919,425.12	47.83	2.09	1,043,315.99	9.25	0.1934	9,653,918
1985	74,613.93	46.94	2.13	1,589.28	9.26	0.1973	14,719
1986	5,919.54	46.04	2.17	128.45	9.26	0.2011	1,191
1987	887,291.15	45.14	2.22	19,697.86	9.27	0.2054	182,214
1988	932,216.44	44.23	2.26	21,068.09	9.27	0.2096	195,383
1989	1,013,765.70	43.32	2.31	23,417.99	9.28	0.2142	217,169
1990	277,210.82	42.41	2.36	6,542.18	9.28	0.2188	60,659
1991	4,813,201.06	41.50	2.41	115,998.15	9.28	0.2236	1,076,280
1992	241,541.99	40.58	2.46	5,941.93	9.29	0.2289	55,296
1993	47,582.72	39.66	2.52	1,199.08	9.29	0.2342	11,146
1994	783,756.68	38.73	2.58	20,220.92	9.30	0.2401	188,196
1995	90,702.98	37.80	2.65	2,403.63	9.30	0.2460	22,316
1996	268,269.00	36.87	2.71	7,270.09	9.30	0.2522	67,668
1997	84,123.72	35.94	2.78	2,338.64	9.31	0.2590	21,791
1999	201,615.76	34.06	2.94	5,927.50	9.31	0.2733	55,110
2000	285,795.80	33.12	3.02	8,631.03	9.32	0.2814	80,423
2001	1,383,853.33	32.18	3.11	43,037.84	9.32	0.2896	400,792
2002	2,504,873.92	31.23	3.20	80,155.97	9.32	0.2984	747,530

DUKE ENERGY FLORIDA

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 100-R2							
PROBABLE RETIREMENT YEAR.. 5-2034							
2003	960,538.53	30.28	3.30	31,697.77	9.32	0.3078	295,644
2004	6,448.98	29.33	3.41	219.91	9.33	0.3181	2,051
2005	56,888.55	28.37	3.52	2,002.48	9.33	0.3289	18,709
2006	482,347.43	27.41	3.65	17,605.68	9.33	0.3404	164,186
2007	400,774.32	26.45	3.78	15,149.27	9.34	0.3531	141,521
2008	17,836,717.12	25.49	3.92	699,199.31	9.34	0.3664	6,535,730
2009	130,927,721.49	24.53	4.08	5,341,851.04	9.34	0.3808	49,852,039
2010	25,928,787.89	23.56	4.24	1,099,380.61	9.34	0.3964	10,278,949
2011	2,496,251.37	22.60	4.42	110,334.31	9.34	0.4133	1,031,626
2012	13,728,289.72	21.63	4.62	634,246.99	9.35	0.4323	5,934,328
2013	2,486,145.00	20.66	4.84	120,329.42	9.35	0.4526	1,125,155
2014	7,751,602.99	19.68	5.08	393,781.43	9.35	0.4751	3,682,787
2015	1,925,018.45	18.71	5.34	102,795.99	9.35	0.4997	961,989
2016	1,472,978.36	17.73	5.64	83,075.98	9.36	0.5279	777,615
2017	607,660.65	16.75	5.97	36,277.34	9.36	0.5588	339,567
2018	1,252,110.71	15.77	6.34	79,383.82	9.36	0.5935	743,165
2019	84,667,508.06	14.79	6.76	5,723,523.54	9.36	0.6329	53,582,679
2020	2,104,218.93	13.81	7.24	152,345.45	9.36	0.6778	1,426,176
2021	4,432,134.03	12.83	7.79	345,263.24	9.36	0.7295	3,233,419
2022	13,501,031.11	11.84	8.45	1,140,837.13	9.37	0.7914	10,684,581
2023	6,280,923.99	10.85	9.22	579,101.19	9.37	0.8636	5,424,143
2024	3,809,323.76	9.87	10.13	385,884.50	9.37	0.9493	3,616,343
	491,942,810.31			20,502,985.98			191,386,325
						9.33	
	539,525,410.08			22,681,974.81			201,147,205
						8.87	

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
1954	714.82	52.10	1.92	13.72	4.05	0.0777	56
1969	134,638.56	46.79	2.14	2,881.27	4.23	0.0904	12,171
1974	24,771,729.36	44.32	2.26	559,841.08	4.28	0.0966	2,392,206
1975	3,227.41	43.78	2.28	73.58	4.28	0.0978	316
1976	50,800.09	43.23	2.31	1,173.48	4.29	0.0992	5,041
1977	3,506.05	42.67	2.34	82.04	4.30	0.1008	353
1978	22,323,223.89	42.09	2.38	531,292.73	4.31	0.1024	2,285,898
1979	18,006.73	41.51	2.41	433.96	4.31	0.1038	1,870
1980	44,415.51	40.91	2.44	1,083.74	4.32	0.1056	4,690
1981	9,874.64	40.29	2.48	244.89	4.32	0.1072	1,059
1982	50,841.63	39.67	2.52	1,281.21	4.33	0.1092	5,549
1983	31,102.96	39.03	2.56	796.24	4.34	0.1112	3,459
1984	29,120.16	38.38	2.61	760.04	4.34	0.1131	3,293
1986	214,125.01	37.05	2.70	5,781.38	4.35	0.1174	25,140
1987	289,525.50	36.36	2.75	7,961.95	4.36	0.1199	34,717
1988	84,663.38	35.67	2.80	2,370.57	4.36	0.1222	10,348
1989	265,741.74	34.97	2.86	7,600.21	4.37	0.1250	33,207
1990	11,147.79	34.25	2.92	325.52	4.37	0.1276	1,422
1991	248,336.41	33.52	2.98	7,400.43	4.38	0.1307	32,450
1992	778,387.50	32.79	3.05	23,740.82	4.38	0.1336	103,977
1993	609,797.34	32.04	3.12	19,025.68	4.38	0.1367	83,359
1994	1,064,715.18	31.28	3.20	34,070.89	4.39	0.1404	149,433
1995	370,237.77	30.52	3.28	12,143.80	4.39	0.1438	53,255
1996	3,935,810.76	29.74	3.36	132,243.24	4.39	0.1476	580,965
1997	262,880.04	28.96	3.45	9,069.36	4.40	0.1519	39,939
1999	6,711,317.75	27.37	3.65	244,963.10	4.40	0.1608	1,078,911
2000	1,029,188.55	26.56	3.77	38,800.41	4.41	0.1660	170,886
2001	3,546,962.80	25.74	3.89	137,976.85	4.41	0.1713	607,701
2002	150,156.26	24.91	4.01	6,021.27	4.41	0.1770	26,584
2003	5,887,759.11	24.08	4.15	244,342.00	4.41	0.1831	1,078,284
2004	111,539.93	23.23	4.30	4,796.22	4.42	0.1903	21,223
2005	484,414.58	22.38	4.47	21,653.33	4.42	0.1975	95,672
2006	4,118,589.55	21.53	4.64	191,102.56	4.42	0.2053	845,505
2008	265,771.50	19.79	5.05	13,421.46	4.42	0.2234	59,360
2009	158,948.22	18.91	5.29	8,408.36	4.43	0.2343	37,237
2010	373,691.38	18.02	5.55	20,739.87	4.43	0.2458	91,868
2011	437,653.03	17.13	5.84	25,558.94	4.43	0.2586	113,181
2012	648,495.78	16.23	6.16	39,947.34	4.43	0.2730	177,007
2013	98,213,003.53	15.32	6.53	6,413,309.13	4.43	0.2892	28,399,272
2014	35,191,033.82	14.41	6.94	2,442,257.75	4.43	0.3074	10,818,780
2015	735,320.46	13.49	7.41	54,487.25	4.44	0.3291	242,016
2016	5,109,744.18	12.56	7.96	406,735.64	4.44	0.3535	1,806,295

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
2017	1,310,459.22	11.63	8.60	112,699.49	4.44	0.3818	500,294
2018	1,620,695.59	10.69	9.35	151,535.04	4.44	0.4153	673,140
2019	688,987.47	9.75	10.26	70,690.11	4.44	0.4554	313,751
2020	788,553.11	8.80	11.36	89,579.63	4.44	0.5046	397,864
2021	876,198.43	7.84	12.76	111,802.92	4.45	0.5676	497,330
2022	2,794,741.49	6.88	14.53	406,075.94	4.45	0.6468	1,807,639
2023	2,050,590.97	5.91	16.92	346,959.99	4.45	0.7530	1,544,013
2024	3,655,763.55	4.94	20.24	739,926.54	4.45	0.9008	3,293,148
	232,566,150.49			13,705,482.97			60,561,134

COMPOSITE REMAINING LIFE, YEARS.. 4.42

CRYSTAL RIVER UNITS 4 AND 5
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2034

1966	8,813.29	49.99	2.00	176.27	8.12	0.1624	1,432
1979	176,609,979.96	44.27	2.26	3,991,385.55	8.57	0.1936	34,188,160
1980	21,094.12	43.73	2.29	483.06	8.60	0.1967	4,148
1982	9,273.50	42.62	2.35	217.93	8.65	0.2030	1,882
1984	163,713,911.00	41.46	2.41	3,945,505.26	8.70	0.2098	34,353,727
1985	152,787.98	40.85	2.45	3,743.31	8.73	0.2137	32,652
1986	132,831.70	40.24	2.49	3,307.51	8.75	0.2175	28,884
1987	78,106.50	39.61	2.52	1,968.28	8.77	0.2214	17,294
1988	369,985.74	38.98	2.57	9,508.63	8.79	0.2255	83,432
1989	1,279,323.79	38.33	2.61	33,390.35	8.81	0.2299	294,053
1990	492,784.66	37.66	2.66	13,108.07	8.83	0.2345	115,543
1991	424,370.41	36.99	2.70	11,458.00	8.85	0.2393	101,531
1992	485,342.11	36.31	2.75	13,346.91	8.87	0.2443	118,564
1993	2,578,454.78	35.61	2.81	72,454.58	8.89	0.2497	643,711
1994	665,253.33	34.91	2.86	19,026.25	8.90	0.2549	169,600
1995	615,619.05	34.19	2.92	17,976.08	8.92	0.2609	160,609
1996	965,187.44	33.46	2.99	28,859.10	8.94	0.2672	257,879
1997	947,688.18	32.73	3.06	28,999.26	8.95	0.2735	259,145
1998	1,412,988.46	31.98	3.13	44,226.54	8.97	0.2805	396,329
1999	2,193,761.37	31.22	3.20	70,200.36	8.98	0.2876	631,014
2000	2,391,231.85	30.46	3.28	78,432.40	8.99	0.2951	705,748
2001	598,794.80	29.68	3.37	20,179.38	9.00	0.3032	181,573
2002	9,830,528.73	28.89	3.46	340,136.29	9.02	0.3122	3,069,288
2003	919,341.61	28.10	3.56	32,728.56	9.03	0.3214	295,430

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 5-2034							
2004	1,234,232.74	27.30	3.66	45,172.92	9.04	0.3311	408,704
2005	3,688,007.13	26.49	3.78	139,406.67	9.05	0.3416	1,259,971
2006	1,195,293.03	25.67	3.90	46,616.43	9.06	0.3529	421,867
2007	3,984,836.28	24.84	4.03	160,588.90	9.07	0.3651	1,455,023
2008	11,184,755.80	24.01	4.16	465,285.84	9.08	0.3782	4,229,851
2009	771,935,418.17	23.16	4.32	33,347,610.06	9.08	0.3921	302,645,000
2010	333,136,745.81	22.31	4.48	14,924,526.21	9.09	0.4074	135,733,236
2011	14,415,810.22	21.45	4.66	671,776.76	9.10	0.4242	6,115,763
2012	13,901,797.41	20.59	4.86	675,627.35	9.11	0.4425	6,150,850
2013	28,886,046.82	19.72	5.07	1,464,522.57	9.11	0.4620	13,344,487
2014	33,485,704.55	18.84	5.31	1,778,090.91	9.12	0.4841	16,209,760
2015	19,169,072.01	17.95	5.57	1,067,717.31	9.13	0.5086	9,750,157
2016	15,585,311.85	17.05	5.87	914,857.81	9.14	0.5361	8,354,818
2017	15,053,439.84	16.15	6.19	931,807.93	9.14	0.5659	8,519,344
2018	14,592,319.48	15.25	6.56	957,256.16	9.15	0.6000	8,755,392
2019	33,604,447.52	14.33	6.98	2,345,590.44	9.16	0.6392	21,480,635
2020	30,798,473.05	13.41	7.46	2,297,566.09	9.16	0.6831	21,037,513
2021	7,030,373.50	12.48	8.01	563,132.92	9.17	0.7348	5,165,778
2022	8,192,444.32	11.55	8.66	709,465.68	9.18	0.7948	6,511,437
2023	11,438,312.22	10.61	9.43	1,078,632.84	9.18	0.8652	9,896,656
2024	9,346,099.39	9.67	10.34	966,386.68	9.19	0.9504	8,882,159
	1,748,756,395.50			74,332,456.41			672,440,029

COMPOSITE REMAINING LIFE, YEARS..

9.05

CRYSTAL RIVER RAIL CARS

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 5-2034

1986	178,524.19	40.24	2.49	4,445.25	8.75	0.2175	38,820
1987	265,752.45	39.61	2.52	6,696.96	8.77	0.2214	58,840
1989	302,294.05	38.33	2.61	7,889.87	8.81	0.2299	69,482
1990	1,232,747.20	37.66	2.66	32,791.08	8.83	0.2345	289,042
1993	160,418.36	35.61	2.81	4,507.76	8.89	0.2497	40,048

DUKE ENERGY FLORIDA

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRYSTAL RIVER RAIL CARS							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 5-2034							
2002	52,000.00	28.89	3.46	1,799.20	9.02	0.3122	16,235
2003	814,576.00	28.10	3.56	28,998.91	9.03	0.3214	261,764
2005	672,991.08	26.49	3.78	25,439.06	9.05	0.3416	229,921
	3,679,303.33			112,568.09			1,004,152
						8.92	
	1,985,001,849.32			88,150,507.47			734,005,315
						8.33	

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
1954	754,071.39	48.74	2.05	15,458.46	3.86	0.0792	59,722
1974	20,072,688.83	42.74	2.34	469,700.92	4.21	0.0985	1,977,160
1978	17,018,701.55	40.81	2.45	416,958.19	4.25	0.1041	1,772,328
1981	11,464,770.58	39.20	2.55	292,351.65	4.28	0.1092	1,251,724
1982	26,403.20	38.63	2.59	683.84	4.28	0.1108	2,925
1984	36,406.54	37.46	2.67	972.05	4.30	0.1148	4,179
1985	33,954.42	36.85	2.71	920.16	4.31	0.1170	3,971
1987	37,134.20	35.60	2.81	1,043.47	4.32	0.1214	4,506
1989	1,863,023.26	34.29	2.92	54,400.28	4.33	0.1263	235,263
1990	0.01				4.34	0.1291	
1991	235,875.44	32.93	3.04	7,170.61	4.35	0.1321	31,159
1992	781,788.65	32.24	3.10	24,235.45	4.35	0.1349	105,487
1993	516,687.41	31.53	3.17	16,378.99	4.36	0.1383	71,448
1994	974,818.60	30.81	3.25	31,681.60	4.36	0.1415	137,947
1995	478,337.31	30.08	3.32	15,880.80	4.37	0.1453	69,493
1996	421,802.72	29.33	3.41	14,383.47	4.37	0.1490	62,844
1997	38,433.66	28.58	3.50	1,345.18	4.38	0.1533	5,890
1998	259,263.46	27.81	3.60	9,333.48	4.38	0.1575	40,834
1999	541,740.66	27.04	3.70	20,044.40	4.38	0.1620	87,751
2000	325,745.32	26.26	3.81	12,410.90	4.39	0.1672	54,455
2001	11,309.48	25.46	3.93	444.46	4.39	0.1724	1,950
2002	83,134.06	24.66	4.06	3,375.24	4.40	0.1784	14,834
2003	5,157,994.33	23.85	4.19	216,119.96	4.40	0.1845	951,598
2005	26,977.96	22.19	4.51	1,216.71	4.41	0.1987	5,362
2006	4,729,113.16	21.35	4.68	221,322.50	4.41	0.2066	976,846
2007	20,564,548.38	20.50	4.88	1,003,549.96	4.41	0.2151	4,423,846
2008	9,238,638.18	19.65	5.09	470,246.68	4.41	0.2244	2,073,428
2009	179,909.51	18.78	5.32	9,571.19	4.42	0.2354	42,344
2010	3,313,394.81	17.91	5.58	184,887.43	4.42	0.2468	817,713
2011	337,350.87	17.03	5.87	19,802.50	4.42	0.2595	87,556
2012	596,455.38	16.14	6.20	36,980.23	4.42	0.2739	163,339
2013	16,007,274.67	15.24	6.56	1,050,077.22	4.42	0.2900	4,642,590
2014	1,477,075.69	14.34	6.97	102,952.18	4.43	0.3089	456,313
2015	14,776,392.23	13.43	7.45	1,100,841.22	4.43	0.3299	4,874,141
2016	2,579,857.27	12.51	7.99	206,130.60	4.43	0.3541	913,579
2017	4,212,335.84	11.59	8.63	363,524.58	4.43	0.3822	1,610,081
2018	6,151,128.95	10.66	9.38	576,975.90	4.43	0.4156	2,556,225
2019	7,126,296.47	9.72	10.29	733,295.91	4.44	0.4568	3,255,221
2020	2,353,169.65	8.77	11.40	268,261.34	4.44	0.5063	1,191,339
2021	2,586,679.91	7.82	12.79	330,836.36	4.44	0.5678	1,468,639

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
2022	3,185,267.98	6.87	14.56	463,775.02	4.44	0.6463	2,058,607
2023	1,447,860.62	5.90	16.95	245,412.38	4.44	0.7525	1,089,573
2024	2,581,407.66	4.93	20.28	523,509.47	4.44	0.9006	2,324,842
	164,605,220.27			9,538,462.94			41,979,052
						4.40	
COMPOSITE REMAINING LIFE, YEARS..							
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 5-2034							
1979	59,037,073.09	42.71	2.34	1,381,467.51	8.33	0.1950	11,514,591
1982	1,660,358.52	41.27	2.42	40,180.68	8.44	0.2045	339,560
1984	65,093,418.36	40.24	2.49	1,620,826.12	8.51	0.2115	13,765,956
1987	415,300.68	38.59	2.59	10,756.29	8.61	0.2231	92,658
1988	501,510.03	38.01	2.63	13,189.71	8.64	0.2273	113,998
1989	834,874.55	37.41	2.67	22,291.15	8.66	0.2315	193,265
1990	262,735.11	36.80	2.72	7,146.39	8.69	0.2361	62,042
1991	60,819.17	36.18	2.76	1,678.61	8.72	0.2410	14,659
1992	101,091.24	35.55	2.81	2,840.66	8.74	0.2459	24,853
1993	59,713,223.70	34.90	2.87	1,713,769.52	8.77	0.2513	15,005,336
1994	198,086.51	34.24	2.92	5,784.13	8.79	0.2567	50,853
1995	181,091.97	33.56	2.98	5,396.54	8.81	0.2625	47,538
1997	191,448.76	32.18	3.11	5,954.06	8.85	0.2750	52,652
1998	136,423.06	31.47	3.18	4,338.25	8.87	0.2819	38,452
1999	2,752,693.95	30.75	3.25	89,462.55	8.89	0.2891	795,831
2000	2,225,947.25	30.01	3.33	74,124.04	8.91	0.2969	660,884
2001	586,085.55	29.27	3.42	20,044.13	8.93	0.3051	178,809
2002	13,556,195.65	28.52	3.51	475,822.47	8.94	0.3135	4,249,325
2003	7,987.13	27.75	3.60	287.54	8.96	0.3229	2,579
2004	38.12	26.98	3.71	1.41	8.97	0.3325	13
2006	588,320.53	25.40	3.94	23,179.83	9.00	0.3543	208,460
2007	138,928.30	24.59	4.07	5,654.38	9.01	0.3664	50,905
2008	1,123,656.43	23.78	4.21	47,305.94	9.02	0.3793	426,214
2009	32,128,076.18	22.95	4.36	1,400,784.12	9.03	0.3935	12,641,113
2010	63,291,049.15	22.12	4.52	2,860,755.42	9.04	0.4087	25,865,786
2011	6,827,367.22	21.28	4.70	320,886.26	9.05	0.4253	2,903,543
2012	8,346,153.23	20.43	4.89	408,126.89	9.06	0.4435	3,701,269
2013	3,688,525.64	19.58	5.11	188,483.66	9.07	0.4632	1,708,636
2014	1,604,198.49	18.71	5.34	85,664.20	9.08	0.4853	778,518

DUKE ENERGY FLORIDA

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 5-2034							
2015	3,078,698.30	17.84	5.61	172,714.97	9.09	0.5095	1,568,689
2016	3,729,302.12	16.96	5.90	220,028.83	9.10	0.5366	2,000,994
2017	8,654,033.48	16.07	6.22	538,280.88	9.11	0.5669	4,905,885
2018	2,933,499.71	15.17	6.59	193,317.63	9.12	0.6012	1,763,591
2019	1,813,161.55	14.27	7.01	127,102.62	9.13	0.6398	1,160,061
2020	75,736.39	13.36	7.49	5,672.66	9.13	0.6834	51,757
2021	3,686,439.42	12.44	8.04	296,389.73	9.14	0.7347	2,708,538
2022	414,389.70	11.51	8.69	36,010.46	9.15	0.7950	329,423
2023	1,971,252.99	10.58	9.45	186,283.41	9.16	0.8658	1,706,671
2024	1,777,211.50	9.64	10.37	184,296.83	9.17	0.9512	1,690,555
	353,386,402.73			12,796,300.48			113,374,462
						8.86	
	517,991,623.00			22,334,763.42			155,353,514
						6.96	

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2029							
1974	9,404,372.61	48.63	2.06	193,730.08	4.38	0.0901	847,052
1975	12,775.49	47.92	2.09	267.01	4.38	0.0914	1,168
1976	7,362.26	47.21	2.12	156.08	4.38	0.0928	683
1978	7,500,031.36	45.74	2.19	164,250.69	4.39	0.0960	719,853
1979	13,466.21	45.00	2.22	298.95	4.40	0.0978	1,317
1980	5,597.66	44.24	2.26	126.51	4.40	0.0995	557
1981	1,503,110.09	43.48	2.30	34,571.53	4.40	0.1012	152,115
1983	1,842.22	41.93	2.38	43.84	4.41	0.1052	194
1984	3,618.84	41.14	2.43	87.94	4.41	0.1072	388
1986	4,773.08	39.55	2.53	120.76	4.42	0.1118	533
1987	177,632.12	38.74	2.58	4,582.91	4.42	0.1141	20,266
1988	36,374.56	37.92	2.64	960.29	4.42	0.1166	4,240
1989	17,532.52	37.10	2.70	473.38	4.43	0.1194	2,094
1990	81,191.67	36.27	2.76	2,240.89	4.43	0.1221	9,917
1992	90,348.57	34.59	2.89	2,611.07	4.43	0.1281	11,571
1993	61,414.48	33.74	2.96	1,817.87	4.43	0.1313	8,064
1994	2,886,873.50	32.88	3.04	87,760.95	4.44	0.1350	389,843
1995	353,882.11	32.02	3.12	11,041.12	4.44	0.1387	49,069
1996	11,322.69	31.15	3.21	363.46	4.44	0.1425	1,614
1997	2,089.94	30.28	3.30	68.97	4.44	0.1466	306
1999	273,564.47	28.52	3.51	9,602.11	4.45	0.1560	42,684
2001	10,232.69	26.73	3.74	382.70	4.45	0.1665	1,704
2002	57,943.60	25.83	3.87	2,242.42	4.45	0.1723	9,983
2003	415,241.58	24.93	4.01	16,651.19	4.45	0.1785	74,121
2004	5,958.41	24.02	4.16	247.87	4.45	0.1853	1,104
2006	388,795.97	22.18	4.51	17,534.70	4.46	0.2011	78,179
2007	3,004.75	21.26	4.70	141.22	4.46	0.2098	630
2008	469,398.73	20.33	4.92	23,094.42	4.46	0.2194	102,977
2009	25,158.37	19.40	5.15	1,295.66	4.46	0.2299	5,784
2010	11,423.92	18.46	5.42	619.18	4.46	0.2416	2,760
2011	16,813.59	17.52	5.71	960.06	4.46	0.2546	4,280
2013	669,661.99	15.63	6.40	42,858.37	4.46	0.2854	191,088
2014	284,391.48	14.68	6.81	19,367.06	4.46	0.3038	86,401
2015	2,891,115.88	13.72	7.29	210,762.35	4.47	0.3258	941,926
2016	4,921,274.06	12.76	7.84	385,827.89	4.47	0.3503	1,723,972
2017	1,964,587.06	11.80	8.47	166,400.52	4.47	0.3788	744,205
2018	1,204,596.47	10.83	9.23	111,184.25	4.47	0.4127	497,185
2019	354,506.64	9.86	10.14	35,946.97	4.47	0.4534	160,716
2021	2,050,296.45	7.91	12.64	259,157.47	4.47	0.5651	1,158,643

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2029							
2022	1,235,564.22	6.93	14.43	178,291.92	4.47	0.6450	796,964
2023	358,247.55	5.95	16.81	60,221.41	4.47	0.7513	269,137
2024	628,936.51	4.97	20.12	126,542.03	4.47	0.8994	565,665
	40,416,326.37			2,174,906.07			9,680,952
						4.45	
COMPOSITE REMAINING LIFE, YEARS..							
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5							
PROBABLE RETIREMENT YEAR.. 5-2034							
1979	35,287,264.41	48.57	2.06	726,917.65	8.94	0.1841	6,494,974
1982	153,496.93	46.42	2.15	3,300.18	8.99	0.1937	29,728
1984	30,644,226.68	44.93	2.23	683,366.25	9.01	0.2005	6,145,087
1985	69,118.41	44.18	2.26	1,562.08	9.03	0.2044	14,127
1986	121.12	43.42	2.30	2.79	9.04	0.2082	25
1988	72,958.04	41.87	2.39	1,743.70	9.06	0.2164	15,787
1990	219,746.62	40.28	2.48	5,449.72	9.09	0.2257	49,590
1991	303,400.85	39.48	2.53	7,676.04	9.10	0.2305	69,934
1992	2,031,684.31	38.67	2.59	52,620.62	9.11	0.2356	478,624
1993	10,482,404.12	37.85	2.64	276,735.47	9.12	0.2410	2,525,735
1994	170,382.40	37.03	2.70	4,600.32	9.12	0.2463	41,963
1995	89,165.19	36.20	2.76	2,460.96	9.13	0.2522	22,488
1996	321,002.16	35.36	2.83	9,084.36	9.14	0.2585	82,973
1997	20,482.43	34.52	2.90	593.99	9.15	0.2651	5,429
1998	548,818.05	33.67	2.97	16,299.90	9.16	0.2721	149,306
1999	6,847.24	32.81	3.05	208.84	9.17	0.2795	1,914
2000	213,740.92	31.95	3.13	6,690.09	9.17	0.2870	61,346
2001	67,450.78	31.08	3.22	2,171.92	9.18	0.2954	19,923
2002	8,767,340.73	30.21	3.31	290,198.98	9.19	0.3042	2,667,025
2003	343,384.19	29.33	3.41	11,709.40	9.19	0.3133	107,593
2004	74,850.83	28.44	3.52	2,634.75	9.20	0.3235	24,213
2006	516,329.74	26.66	3.75	19,362.37	9.21	0.3455	178,371
2007	49,252.64	25.76	3.88	1,911.00	9.22	0.3579	17,629
2008	350,682.06	24.85	4.02	14,097.42	9.22	0.3710	130,114
2009	76,436,068.04	23.94	4.18	3,195,027.64	9.23	0.3856	29,469,926
2010	1,773,874.80	23.03	4.34	76,986.17	9.23	0.4008	710,934
2011	2,642,201.43	22.11	4.52	119,427.50	9.24	0.4179	1,104,202
2012	1,083,061.36	21.18	4.72	51,120.50	9.24	0.4363	472,496
2013	352,606.18	20.25	4.94	17,418.75	9.25	0.4568	161,067

DUKE ENERGY FLORIDA

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5							
PROBABLE RETIREMENT YEAR.. 5-2034							
2014	583,369.80	19.32	5.18	30,218.56	9.25	0.4788	279,306
2015	470,840.82	18.38	5.44	25,613.74	9.26	0.5038	237,214
2016	7,527,664.53	17.44	5.73	431,335.18	9.26	0.5310	3,996,889
2017	1,294,748.83	16.50	6.06	78,461.78	9.27	0.5618	727,416
2018	186,401.80	15.55	6.43	11,985.64	9.27	0.5961	111,122
2019	1,334,375.19	14.60	6.85	91,404.70	9.27	0.6349	847,235
2020	1,978,970.40	13.64	7.33	145,058.53	9.28	0.6804	1,346,393
2021	368,960.25	12.68	7.89	29,110.96	9.28	0.7319	270,027
2022	436,309.06	11.72	8.53	37,217.16	9.29	0.7927	345,845
2023	1,061,436.58	10.75	9.30	98,713.60	9.29	0.8642	917,283
2024	957,262.62	9.78	10.22	97,832.24	9.29	0.9499	909,304
	189,292,302.54			6,678,331.45			61,240,557
						9.17	
	229,708,628.91			8,853,237.52			70,921,509
						8.01	

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
1932	2,653.69						
1954	2,282.63	44.67	2.24	51.13	3.50	0.0784	179
1966	12,723.32	43.01	2.33	296.45	3.93	0.0914	1,163
1972	9,119.51	41.38	2.42	220.69	4.06	0.0981	895
1973	2,238.63	41.05	2.44	54.62	4.08	0.0994	222
1974	825,096.61	40.70	2.46	20,297.38	4.10	0.1007	83,120
1975	15,181.72	40.33	2.48	376.51	4.11	0.1019	1,547
1976	97,143.68	39.95	2.50	2,428.59	4.13	0.1034	10,043
1977	38,093.34	39.55	2.53	963.76	4.14	0.1047	3,988
1978	158,443.60	39.13	2.56	4,056.16	4.16	0.1063	16,844
1979	26,786.98	38.69	2.58	691.10	4.17	0.1078	2,887
1980	20,462.40	38.24	2.62	536.11	4.19	0.1096	2,242
1981	415,849.89	37.77	2.65	11,020.02	4.20	0.1112	46,243
1982	47,194.76	37.28	2.68	1,264.82	4.21	0.1129	5,330
1983	61,015.44	36.78	2.72	1,659.62	4.22	0.1147	7,001
1984	5,447.31	36.26	2.76	150.35	4.23	0.1167	635
1985	30,054.65	35.72	2.80	841.53	4.25	0.1190	3,576
1986	18,150.70	35.17	2.84	515.48	4.26	0.1211	2,199
1987	33,205.43	34.60	2.89	959.64	4.27	0.1234	4,098
1988	673,507.64	34.01	2.94	19,801.12	4.28	0.1259	84,761
1989	127,880.92	33.41	2.99	3,823.64	4.29	0.1284	16,420
1990	180,525.44	32.80	3.05	5,506.03	4.29	0.1308	23,611
1991	196,484.83	32.17	3.11	6,110.68	4.30	0.1337	26,262
1992	309,195.90	31.52	3.17	9,801.51	4.31	0.1367	42,279
1993	279,927.53	30.86	3.24	9,069.65	4.32	0.1400	39,187
1994	415,493.06	30.19	3.31	13,752.82	4.33	0.1434	59,590
1995	4,300.47	29.50	3.39	145.79	4.33	0.1468	631
1996	128,441.82	28.80	3.47	4,456.93	4.34	0.1507	19,355
1997	50,750.27	28.09	3.56	1,806.71	4.35	0.1549	7,859
1998	274,193.89	27.36	3.65	10,008.08	4.35	0.1590	43,594
1999	124,980.70	26.62	3.76	4,699.27	4.36	0.1638	20,471
2000	90,968.30	25.87	3.87	3,520.47	4.36	0.1685	15,331
2001	172,655.19	25.11	3.98	6,871.68	4.37	0.1740	30,047
2002	375,145.34	24.34	4.11	15,418.47	4.37	0.1795	67,354
2003	8,273.81	23.55	4.25	351.64	4.38	0.1860	1,539
2004	259,874.22	22.76	4.39	11,408.48	4.38	0.1924	50,010
2005	515,338.10	21.95	4.56	23,499.42	4.39	0.2000	103,068
2006	36,440.97	21.13	4.73	1,723.66	4.39	0.2078	7,571
2007	33,320.39	20.31	4.92	1,639.36	4.39	0.2162	7,202
2008	147,933.18	19.47	5.14	7,603.77	4.40	0.2260	33,431
2009	37,270.54	18.62	5.37	2,001.43	4.40	0.2363	8,807
2010	129,737.90	17.77	5.63	7,304.24	4.40	0.2476	32,124

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ANCLOTE UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 6-2029							
2011	161,616.15	16.90	5.92	9,567.68	4.41	0.2610	42,174
2012	435,951.36	16.03	6.24	27,203.36	4.41	0.2751	119,935
2013	345,182.60	15.15	6.60	22,782.05	4.41	0.2911	100,479
2014	283,415.86	14.26	7.01	19,867.45	4.41	0.3093	87,649
2015	423,192.55	13.36	7.49	31,697.12	4.42	0.3308	140,009
2016	168,360.24	12.45	8.03	13,519.33	4.42	0.3550	59,771
2017	197,814.62	11.54	8.67	17,150.53	4.42	0.3830	75,767
2018	113,493.24	10.62	9.42	10,691.06	4.42	0.4162	47,236
2019	96,668.11	9.69	10.32	9,976.15	4.43	0.4572	44,194
2020	65,494.19	8.75	11.43	7,485.99	4.43	0.5063	33,159
2021	289,576.44	7.80	12.82	37,123.70	4.43	0.5680	164,465
2022	1,030,688.62	6.85	14.60	150,480.54	4.43	0.6467	666,567
2023	91,031.78	5.89	16.98	15,457.20	4.44	0.7538	68,622
2024	164,199.11	4.92	20.33	33,381.68	4.44	0.9024	148,180
	10,260,469.57			623,092.65			2,730,923

COMPOSITE REMAINING LIFE, YEARS..

4.38

CRYSTAL RIVER UNITS 4 AND 5
INTERIM SURVIVOR CURVE.. IOWA 45-R1
PROBABLE RETIREMENT YEAR.. 5-2034

1972	2,255.78	42.76	2.34	52.79	7.51	0.1756	396
1981	1,586.00	39.92	2.51	39.81	8.08	0.2024	321
1982	17,372.02	39.51	2.53	439.51	8.13	0.2058	3,575
1983	107,556.09	39.09	2.56	2,753.44	8.18	0.2093	22,507
1984	417,100.75	38.66	2.59	10,802.91	8.23	0.2129	88,792
1985	52,639.95	38.20	2.62	1,379.17	8.27	0.2165	11,396
1986	646,062.34	37.73	2.65	17,120.65	8.32	0.2205	142,463
1987	221,583.77	37.24	2.69	5,960.60	8.36	0.2245	49,743
1988	320,143.55	36.74	2.72	8,707.90	8.40	0.2286	73,194
1989	410,741.83	36.21	2.76	11,336.47	8.44	0.2331	95,736
1990	190,787.35	35.68	2.80	5,342.05	8.48	0.2377	45,344
1991	595,893.19	35.12	2.85	16,982.96	8.52	0.2426	144,564
1992	292,444.28	34.55	2.89	8,451.64	8.56	0.2478	72,456
1993	1,341,011.85	33.96	2.94	39,425.75	8.59	0.2529	339,196
1994	1,447,915.42	33.36	3.00	43,437.46	8.62	0.2584	374,127
1995	312,057.94	32.75	3.05	9,517.77	8.65	0.2641	82,421
1996	280,633.95	32.11	3.11	8,727.72	8.68	0.2703	75,861
1997	284,696.13	31.47	3.18	9,053.34	8.71	0.2768	78,795

DUKE ENERGY FLORIDA

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRYSTAL RIVER UNITS 4 AND 5							
INTERIM SURVIVOR CURVE.. IOWA 45-R1							
PROBABLE RETIREMENT YEAR.. 5-2034							
1998	151,594.24	30.81	3.25	4,926.81	8.74	0.2837	43,003
1999	1,650,255.75	30.13	3.32	54,788.49	8.77	0.2911	480,340
2000	411,296.80	29.44	3.40	13,984.09	8.79	0.2986	122,801
2001	422,481.90	28.74	3.48	14,702.37	8.82	0.3069	129,655
2002	355,735.28	28.03	3.57	12,699.75	8.84	0.3154	112,192
2003	52,760.39	27.30	3.66	1,931.03	8.86	0.3245	17,123
2004	28,490.26	26.56	3.77	1,074.08	8.88	0.3343	9,525
2005	21,466.74	25.81	3.87	830.76	8.90	0.3448	7,402
2006	259,488.73	25.05	3.99	10,353.60	8.92	0.3561	92,401
2007	37,958.63	24.27	4.12	1,563.90	8.93	0.3679	13,966
2008	153,075.18	23.49	4.26	6,521.00	8.95	0.3810	58,323
2009	13,895,182.56	22.69	4.41	612,777.55	8.97	0.3953	5,493,183
2010	300,016.91	21.88	4.57	13,710.77	8.98	0.4104	123,133
2011	873,763.43	21.06	4.75	41,503.76	8.99	0.4269	372,992
2012	1,122,996.85	20.24	4.94	55,476.04	9.01	0.4452	499,913
2013	408,795.41	19.40	5.15	21,052.96	9.02	0.4650	190,069
2014	5,324,716.18	18.55	5.39	287,002.20	9.03	0.4868	2,592,019
2015	1,980,538.77	17.70	5.65	111,900.44	9.04	0.5107	1,011,521
2016	460,802.47	16.83	5.94	27,371.67	9.05	0.5377	247,787
2017	154,106.68	15.96	6.27	9,662.49	9.06	0.5677	87,482
2018	2,150,047.46	15.08	6.63	142,548.15	9.07	0.6015	1,293,168
2019	1,028,905.53	14.18	7.05	72,537.84	9.08	0.6403	658,849
2020	1,138,779.31	13.28	7.53	85,750.08	9.09	0.6845	779,483
2021	1,153,096.77	12.38	8.08	93,170.22	9.10	0.7351	847,595
2022	633,492.65	11.46	8.73	55,303.91	9.11	0.7949	503,589
2023	229,570.37	10.54	9.49	21,786.23	9.12	0.8653	198,643
2024	207,400.30	9.61	10.41	21,590.37	9.13	0.9501	197,041
	41,549,297.74			1,996,052.50			17,884,085
						8.96	
	51,809,767.31			2,619,145.15			20,615,008
						7.87	

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	ACCURUAL-- AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
1958	4,294,314.82	73.41	1.36	58,402.68	20.63	0.2810	1,206,788
1959	232.75	72.93	1.37	3.19	20.73	0.2843	66
1961	105,417.40	71.95	1.39	1,465.30	20.92	0.2908	30,651
1962	8,696.59	71.44	1.40	121.75	21.01	0.2941	2,558
1963	18,927.32	70.92	1.41	266.88	21.10	0.2975	5,631
1964	2,061.59	70.39	1.42	29.27	21.19	0.3010	621
1967	6,086.56	68.74	1.45	88.26	21.44	0.3119	1,898
1969	5,132.70	67.59	1.48	75.96	21.60	0.3196	1,640
1972	9,743.16	65.79	1.52	148.10	21.82	0.3317	3,231
1973	91,251.87	65.17	1.53	1,396.15	21.89	0.3359	30,651
1974	2,398,392.45	64.55	1.55	37,175.08	21.96	0.3402	815,933
1975	182.91	63.91	1.56	2.85	22.02	0.3446	63
1976	3,008.94	63.26	1.58	47.54	22.09	0.3492	1,051
1977	22,803.95	62.61	1.60	364.86	22.15	0.3538	8,068
1978	827,486.34	61.94	1.61	13,322.53	22.21	0.3586	296,712
1980	8,616.03	60.59	1.65	142.16	22.33	0.3685	3,175
1982	69,310.92	59.20	1.69	1,171.35	22.44	0.3791	26,272
1984	24,934.09	57.78	1.73	431.36	22.54	0.3901	9,727
1985	5,580.44	57.06	1.75	97.66	22.59	0.3959	2,209
1988	8,168.56	54.85	1.82	148.67	22.73	0.4144	3,385
1989	15,298.99	54.10	1.85	283.03	22.78	0.4211	6,442
1990	53,220.80	53.34	1.87	995.23	22.82	0.4278	22,769
1991	10,593.70	52.58	1.90	201.28	22.86	0.4348	4,606
1992	456,407.41	51.81	1.93	8,808.66	22.90	0.4420	201,732
1993	94,345.13	51.03	1.96	1,849.16	22.94	0.4495	42,412
1994	349,956.02	50.24	1.99	6,964.12	22.98	0.4574	160,070
1995	183,369.42	49.45	2.02	3,704.06	23.02	0.4655	85,362
1996	714,860.79	48.65	2.06	14,726.13	23.05	0.4738	338,694
2000	2,968.53	45.40	2.20	65.31	23.19	0.5108	1,516
2001	378,771.93	44.58	2.24	8,484.49	23.22	0.5209	197,287
2003	541,144.97	42.90	2.33	12,608.68	23.28	0.5427	293,658
2005	13,326.52	41.21	2.43	323.83	23.33	0.5661	7,544
2006	5,113.67	40.36	2.48	126.82	23.36	0.5788	2,960
2009	49,234,164.21	37.77	2.65	1,304,705.35	23.44	0.6206	30,554,722
2010	2,252,734.57	36.89	2.71	61,049.11	23.46	0.6359	1,432,604
2011	344,436.70	36.02	2.78	9,575.34	23.48	0.6519	224,525
2012	833,227.53	35.13	2.85	23,746.98	23.51	0.6692	557,621
2013	7,298,124.32	34.25	2.92	213,105.23	23.53	0.6870	5,013,884
2014	14,549,069.81	33.35	3.00	436,472.09	23.55	0.7062	10,273,826
2015	1,535,422.79	32.46	3.08	47,291.02	23.57	0.7261	1,114,901
2016	2,723.25	31.56	3.17	86.33	23.59	0.7475	2,036
2017	1,502,228.70	30.66	3.26	48,972.66	23.61	0.7701	1,156,806

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2018	60,345.66	29.75	3.36	2,027.61	23.63	0.7943	47,932
2019	309,500.03	28.84	3.47	10,739.65	23.65	0.8200	253,802
2020	286,733.17	27.92	3.58	10,265.05	23.67	0.8478	243,087
2021	861,032.37	27.00	3.70	31,858.20	23.69	0.8774	755,478
2022	268,181.37	26.08	3.83	10,271.35	23.71	0.9091	243,812
2023	1,075,212.81	25.15	3.98	42,793.47	23.73	0.9435	1,014,506
2024	2,577,537.80	24.22	4.13	106,452.31	23.75	0.9806	2,527,508
	93,720,402.36			2,533,454.15			59,232,432

COMPOSITE REMAINING LIFE, YEARS.. 23.38

CITRUS UNITS 1 AND 2

INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2058

2018	123,987,429.06	37.77	2.65	3,285,666.87	31.77	0.8411	104,290,786
2019	525,685.02	36.89	2.71	14,246.06	31.81	0.8623	453,293
2020	572,273.36	36.02	2.78	15,909.20	31.85	0.8842	506,021
2021	1,486,868.35	35.13	2.85	42,375.75	31.88	0.9075	1,349,318
2022	226,325.54	34.25	2.92	6,608.71	31.92	0.9320	210,929
2023	449,874.41	33.35	3.00	13,496.23	31.96	0.9583	431,124
2024	947,168.62	32.46	3.08	29,172.79	31.99	0.9855	933,454
	128,195,624.36			3,407,475.61			108,174,925

COMPOSITE REMAINING LIFE, YEARS.. 31.75

OSPREY ENERGY CENTER

INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2044

2004	67,500,149.14	37.77	2.65	1,788,753.95	18.77	0.4970	33,544,874
2010	66,000.00	32.46	3.08	2,032.80	18.86	0.5810	38,347
2012	227,112.26	30.66	3.26	7,403.86	18.89	0.6161	139,926
2013	104,378.76	29.75	3.36	3,507.13	18.91	0.6356	66,346
2017	325,659.94	26.08	3.83	12,472.78	18.96	0.7270	236,752
2018	109,063.08	25.15	3.98	4,340.71	18.97	0.7543	82,263
2019	336,528.04	24.22	4.13	13,898.61	18.98	0.7837	263,720
2020	2,377,217.63	23.29	4.29	101,982.64	19.00	0.8158	1,939,334
2021	156,104.73	22.35	4.47	6,977.88	19.01	0.8506	132,776

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2044							
2022	5,521,970.12	21.41	4.67	257,876.00	19.02	0.8884	4,905,553
2023	11,638,478.03	20.47	4.89	569,121.58	19.03	0.9297	10,819,711
2024	1,909,309.47	19.52	5.12	97,756.64	19.04	0.9754	1,862,360
	90,271,971.20			2,866,124.58			54,031,962
COMPOSITE REMAINING LIFE, YEARS..						18.85	

HINES ENERGY COMPLEX UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2039

1999	39,564,411.34	37.77	2.65	1,048,456.90	14.06	0.3723	14,727,852
2002	372,552.22	35.13	2.85	10,617.74	14.09	0.4011	149,423
2003	388,991.26	34.25	2.92	11,358.54	14.10	0.4117	160,140
2004	31,163.00	33.35	3.00	934.89	14.11	0.4231	13,185
2005	21,941.07	32.46	3.08	675.78	14.12	0.4350	9,544
2006	22,142.92	31.56	3.17	701.93	14.13	0.4477	9,914
2007	466,328.45	30.66	3.26	15,202.31	14.14	0.4612	215,066
2008	15,451.07	29.75	3.36	519.16	14.14	0.4753	7,344
2009	482,043.52	28.84	3.47	16,726.91	14.15	0.4906	236,510
2010	1,220,909.78	27.92	3.58	43,708.57	14.16	0.5072	619,197
2011	152,676.90	27.00	3.70	5,649.05	14.17	0.5248	80,126
2012	449,701.06	26.08	3.83	17,223.55	14.18	0.5437	244,507
2013	429,207.61	25.15	3.98	17,082.46	14.18	0.5638	241,996
2014	9,227,857.33	24.22	4.13	381,110.51	14.19	0.5859	5,406,417
2015	542,341.66	23.29	4.29	23,266.46	14.20	0.6097	330,666
2016	132,975.32	22.35	4.47	5,944.00	14.20	0.6354	84,486
2017	3,780,777.88	21.41	4.67	176,562.33	14.21	0.6637	2,509,340
2018	514,596.73	20.47	4.89	25,163.78	14.22	0.6947	357,480
2019	462,609.21	19.52	5.12	23,685.59	14.22	0.7285	337,002
2020	2,878,154.75	18.57	5.39	155,132.54	14.23	0.7663	2,205,501
2021	1,243,779.24	17.62	5.68	70,646.66	14.24	0.8082	1,005,185
2022	794,251.85	16.66	6.00	47,655.11	14.24	0.8547	678,879
2023	733,301.84	15.70	6.37	46,711.33	14.25	0.9076	665,574
2024	4,565,724.36	14.74	6.78	309,556.11	14.26	0.9674	4,417,064
	68,493,890.37			2,454,292.21			34,712,398
COMPOSITE REMAINING LIFE, YEARS..						14.14	

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	18,021,765.99	37.77	2.65	477,576.80	17.83	0.4721	8,507,535
2007	107,799.11	34.25	2.92	3,147.73	17.89	0.5223	56,308
2009	30,738.45	32.46	3.08	946.74	17.92	0.5521	16,969
2012	440.79	29.75	3.36	14.81	17.96	0.6037	266
2014	687,308.47	27.92	3.58	24,605.64	17.98	0.6440	442,613
2015	41,821.73	27.00	3.70	1,547.40	17.99	0.6663	27,866
2016	17,995.68	26.08	3.83	689.23	18.00	0.6902	12,420
2017	10,047.66	25.15	3.98	399.90	18.02	0.7165	7,199
2018	6,602.37	24.22	4.13	272.68	18.03	0.7444	4,915
2020	75,407.77	22.35	4.47	3,370.73	18.05	0.8076	60,900
2021	26,062.28	21.41	4.67	1,217.11	18.06	0.8435	21,984
2023	1,753,404.93	19.52	5.12	89,774.33	18.08	0.9262	1,624,056
2024	546,237.76	18.57	5.39	29,442.22	18.09	0.9742	532,118
	21,325,632.99			633,005.32			11,315,149
						17.88	
COMPOSITE REMAINING LIFE, YEARS..						17.88	

HINES ENERGY COMPLEX UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2045

2005	10,036,263.96	37.77	2.65	265,960.99	19.71	0.5218	5,237,324
2007	158,014.79	36.02	2.78	4,392.81	19.74	0.5480	86,597
2009	54,606.59	34.25	2.92	1,594.51	19.78	0.5775	31,536
2010	6,724.49	33.35	3.00	201.73	19.79	0.5934	3,990
2013	628,977.11	30.66	3.26	20,504.65	19.84	0.6471	407,011
2014	11,653.07	29.75	3.36	391.54	19.85	0.6672	7,775
2016	12,469.06	27.92	3.58	446.39	19.88	0.7120	8,878
2017	20,329.67	27.00	3.70	752.20	19.90	0.7370	14,984
2019	63,702.97	25.15	3.98	2,535.38	19.92	0.7921	50,456
2021	45,936.75	23.29	4.29	1,970.69	19.95	0.8566	39,349
2023	141,129.82	21.41	4.67	6,590.76	19.98	0.9332	131,704
2024	156,366.59	20.47	4.89	7,646.33	19.99	0.9766	152,700
	11,336,174.87			312,987.98			6,172,304
						19.72	
COMPOSITE REMAINING LIFE, YEARS..						19.72	

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2007	11,850,220.95	37.77	2.65	314,030.86	21.57	0.5711	6,767,543
2009	30,706.33	36.02	2.78	853.64	21.61	0.5999	18,422
2010	21,863.77	35.13	2.85	623.12	21.63	0.6157	13,462
2013	683,234.77	32.46	3.08	21,043.63	21.69	0.6682	456,544
2014	51,595.91	31.56	3.17	1,635.59	21.71	0.6879	35,493
2015	68,155.99	30.66	3.26	2,221.89	21.73	0.7087	48,305
2017	639,621.49	28.84	3.47	22,194.87	21.76	0.7545	482,601
2020	3,860.79	26.08	3.83	147.87	21.81	0.8363	3,229
2021	56,732.52	25.15	3.98	2,257.95	21.83	0.8680	49,243
2022	10,315.86	24.22	4.13	426.05	21.84	0.9017	9,302
2023	1,512,427.55	23.29	4.29	64,883.14	21.86	0.9386	1,419,564
2024	171,098.70	22.35	4.47	7,648.11	21.87	0.9785	167,423
	15,099,834.63			437,966.72			9,471,131
						21.63	
COMPOSITE REMAINING LIFE, YEARS..						21.63	

BARTOW UNITS 1 AND 3
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2034

1972	321,477.14	55.60	1.80	5,786.59	9.14	0.1644	52,848
1976	896.98	52.58	1.90	17.04	9.17	0.1744	156
1977	2,171.54	51.81	1.93	41.91	9.18	0.1772	385
1978	21,859.29	51.03	1.96	428.44	9.19	0.1801	3,937
1982	5,084.37	47.85	2.09	106.26	9.22	0.1927	980
1983	13,373.20	47.04	2.13	284.85	9.23	0.1962	2,624
1991	5,914.72	40.36	2.48	146.69	9.28	0.2299	1,360
1993	7,657.03	38.63	2.59	198.32	9.29	0.2405	1,841
1994	126,621.20	37.77	2.65	3,355.46	9.30	0.2462	31,178
2011	30,707.69	22.35	4.47	1,372.63	9.36	0.4188	12,860
2013	31,780.81	20.47	4.89	1,554.08	9.37	0.4577	14,547
2014	14,472.45	19.52	5.12	740.99	9.37	0.4800	6,947
2016	39,528.17	17.62	5.68	2,245.20	9.38	0.5324	21,043
2017	422,048.13	16.66	6.00	25,322.89	9.38	0.5630	237,626
2019	840,401.75	14.74	6.78	56,979.24	9.39	0.6370	535,370

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNITS 1 AND 3							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
2020	15,045.96	13.78	7.26	1,092.34	9.39	0.6814	10,253
2023	93,792.18	10.86	9.21	8,638.26	9.40	0.8656	81,183
2024	31,758.56	9.89	10.11	3,210.79	9.40	0.9505	30,185
	2,024,591.17			111,521.98			1,045,323
						9.37	
COMPOSITE REMAINING LIFE, YEARS..							
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
1972	448,004.00	50.24	1.99	8,915.28	2.48	0.0494	22,113
1973	37,340.00	49.45	2.02	754.27	2.48	0.0502	1,873
1977	408.00	46.22	2.16	8.81	2.48	0.0537	22
1982	45,532.00	42.06	2.38	1,083.66	2.48	0.0590	2,685
1983	13,389.00	41.21	2.43	325.35	2.48	0.0602	806
2017	5,109.27	9.89	10.11	516.55	2.49	0.2518	1,286
2023	24,204.08	3.98	25.13	6,082.49	2.49	0.6256	15,143
2024	32,263.20	2.99	33.44	10,788.81	2.49	0.8328	26,868
	606,249.55			28,475.22			70,796
						2.49	
COMPOSITE REMAINING LIFE, YEARS..							
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1954	117,153.88	67.59	1.48	1,733.88	8.90	0.1317	15,427
1956	58,718.16	66.40	1.51	886.64	8.93	0.1345	7,897
1957	129.85	65.79	1.52	1.97	8.95	0.1360	18
1959	402.59	64.55	1.55	6.24	8.98	0.1391	56
1961	3,248.51	63.26	1.58	51.33	9.00	0.1423	462
1962	269.84	62.61	1.60	4.32	9.02	0.1441	39
1963	91.28	61.94	1.61	1.47	9.03	0.1458	13
1971	1,031.98	56.33	1.78	18.37	9.12	0.1619	167
1973	25,213.33	54.85	1.82	458.88	9.15	0.1668	4,206
1974	75,872.23	54.10	1.85	1,403.64	9.15	0.1691	12,832
1979	940.42	50.24	1.99	18.71	9.20	0.1831	172
1980	1,296,437.40	49.45	2.02	26,188.04	9.21	0.1863	241,461

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1982	24,296.04	47.85	2.09	507.79	9.22	0.1927	4,682
1985	5,757.15	45.40	2.20	126.66	9.24	0.2035	1,172
1991	87,163.98	40.36	2.48	2,161.67	9.28	0.2299	20,042
1992	3,967.00	39.50	2.53	100.37	9.28	0.2349	932
1993	2,364.86	38.63	2.59	61.25	9.29	0.2405	569
1994	123,534.69	37.77	2.65	3,273.67	9.30	0.2462	30,418
1995	21,607.43	36.89	2.71	585.56	9.30	0.2521	5,447
2002	22,389.96	30.66	3.26	729.91	9.33	0.3043	6,813
2003	246,505.05	29.75	3.36	8,282.57	9.33	0.3136	77,306
2007	99,661.13	26.08	3.83	3,817.02	9.35	0.3585	35,730
2008	14,975.05	25.15	3.98	596.01	9.35	0.3718	5,567
2009	9,087.62	24.22	4.13	375.32	9.36	0.3865	3,512
2010	16,289.67	23.29	4.29	698.83	9.36	0.4019	6,547
2011	53,537.24	22.35	4.47	2,393.11	9.36	0.4188	22,421
2012	196,146.93	21.41	4.67	9,160.06	9.37	0.4377	85,844
2013	46,773.06	20.47	4.89	2,287.20	9.37	0.4577	21,410
2014	94,660.49	19.52	5.12	4,846.62	9.37	0.4800	45,439
2015	637,781.60	18.57	5.39	34,376.43	9.37	0.5046	321,812
2016	213,088.56	17.62	5.68	12,103.43	9.38	0.5324	113,438
2017	277,615.79	16.66	6.00	16,656.95	9.38	0.5630	156,306
2018	12,515.44	15.70	6.37	797.23	9.38	0.5975	7,477
2019	632,545.83	14.74	6.78	42,886.61	9.39	0.6370	402,957
2020	185,812.09	13.78	7.26	13,489.96	9.39	0.6814	126,616
2023	2,070,840.13	10.86	9.21	190,724.38	9.40	0.8656	1,792,436
2024	790,964.09	9.89	10.11	79,966.47	9.40	0.9505	751,780
	7,469,390.35			461,778.57			4,329,423

COMPOSITE REMAINING LIFE, YEARS..

9.38

BAYBORO UNITS 1 THROUGH 4

INTERIM SURVIVOR CURVE.. IOWA 85-R1.5

PROBABLE RETIREMENT YEAR.. 9-2026

1973	871,515.46	48.85	2.05	17,866.07	1.74	0.0356	31,043
1975	289.00	47.24	2.12	6.13	1.74	0.0368	11
1978	822.00	44.78	2.23	18.33	1.74	0.0389	32
1980	317.00	43.11	2.32	7.35	1.74	0.0404	13
1985	13,368.00	38.85	2.57	343.56	1.74	0.0448	599
1988	3,448.00	36.23	2.76	95.16	1.74	0.0480	166
1992	5,742.93	32.68	3.06	175.73	1.74	0.0532	306

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYBORO UNITS 1 THROUGH 4							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 9-2026							
1994	251,711.00	30.88	3.24	8,155.44	1.74	0.0564	14,184
2003	67,518.47	22.59	4.43	2,991.07	1.74	0.0770	5,201
2005	222,133.52	20.70	4.83	10,729.05	1.74	0.0841	18,673
2007	47,546.40	18.81	5.32	2,529.47	1.75	0.0930	4,424
2012	2,939.54	14.02	7.13	209.59	1.75	0.1248	367
2013	238,337.51	13.05	7.66	18,256.65	1.75	0.1341	31,961
2016	105,706.44	10.13	9.87	10,433.23	1.75	0.1728	18,261
2017	2,480.00	9.16	10.92	270.82	1.75	0.1911	474
2018	22,305.19	8.18	12.22	2,725.69	1.75	0.2139	4,772
2020	90,178.88	6.21	16.10	14,518.80	1.75	0.2818	25,412
2021	47,898.07	5.22	19.16	9,177.27	1.75	0.3353	16,058
2022	6,091.54	4.23	23.64	1,440.04	1.75	0.4137	2,520
	2,000,348.95			99,949.45			174,477
						1.75	
COMPOSITE REMAINING LIFE, YEARS..						1.75	

DEBARY UNITS 2 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027

1975	2,865,129.50	47.85	2.09	59,881.21	2.48	0.0518	148,500
1980	20,997.51	43.74	2.29	480.84	2.48	0.0567	1,191
1987	874.91	37.77	2.65	23.19	2.48	0.0657	57
1988	4,132.25	36.89	2.71	111.98	2.48	0.0672	278
1989	2,553.20	36.02	2.78	70.98	2.48	0.0689	176
1991	58,376.43	34.25	2.92	1,704.59	2.49	0.0727	4,244
1992	79,139.65	33.35	3.00	2,374.19	2.49	0.0747	5,909
1993	55,085.94	32.46	3.08	1,696.65	2.49	0.0767	4,226
1994	487,984.36	31.56	3.17	15,469.10	2.49	0.0789	38,502
1995	55,362.40	30.66	3.26	1,804.81	2.49	0.0812	4,496
1998	68,833.10	27.92	3.58	2,464.22	2.49	0.0892	6,139
1999	83,827.42	27.00	3.70	3,101.61	2.49	0.0922	7,731
2000	45,898.52	26.08	3.83	1,757.91	2.49	0.0955	4,382
2001	62,148.43	25.15	3.98	2,473.51	2.49	0.0990	6,153
2002	163,374.38	24.22	4.13	6,747.36	2.49	0.1028	16,797
2003	462,369.81	23.29	4.29	19,835.66	2.49	0.1069	49,432
2007	36,288.32	19.52	5.12	1,857.96	2.49	0.1276	4,629
2008	45,200.67	18.57	5.39	2,436.32	2.49	0.1341	6,061
2010	25,192.65	16.66	6.00	1,511.56	2.49	0.1495	3,765
2011	7,565.64	15.70	6.37	481.93	2.49	0.1586	1,200

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
2012	6,029.13	14.74	6.78	408.78	2.49	0.1689	1,019
2013	5,466.99	13.78	7.26	396.90	2.49	0.1807	988
2014	19,810.67	12.81	7.81	1,547.21	2.49	0.1944	3,851
2015	17,395.34	11.84	8.45	1,469.91	2.49	0.2103	3,658
2016	42,420.35	10.86	9.21	3,906.91	2.49	0.2293	9,726
2017	41,715.73	9.89	10.11	4,217.46	2.49	0.2518	10,503
2018	834,953.20	8.91	11.22	93,681.75	2.49	0.2795	233,336
2019	538,066.30	7.93	12.61	67,850.16	2.49	0.3140	168,953
2020	6,216.30	6.95	14.39	894.53	2.49	0.3583	2,227
2021	67,855.42	5.96	16.78	11,386.14	2.49	0.4178	28,349
	6,210,264.52			312,045.33			776,478

COMPOSITE REMAINING LIFE, YEARS.. 2.49

DEBARY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2037

1992	3,799,837.12	42.06	2.38	90,436.12	12.12	0.2882	1,094,961
1995	89,495.95	39.50	2.53	2,264.25	12.15	0.3076	27,528
1998	33,722.58	36.89	2.71	913.88	12.17	0.3299	11,125
1999	126,707.38	36.02	2.78	3,522.47	12.18	0.3382	42,846
2000	18,142.03	35.13	2.85	517.05	12.19	0.3470	6,295
2002	20,785.54	33.35	3.00	623.57	12.20	0.3658	7,604
2012	22,786.05	24.22	4.13	941.06	12.26	0.5062	11,534
2013	8,807.90	23.29	4.29	377.86	12.27	0.5268	4,640
2020	1,151,526.89	16.66	6.00	69,091.61	12.30	0.7383	850,172
2023	1,664,934.01	13.78	7.26	120,874.21	12.32	0.8941	1,488,534
2024	445,979.52	12.81	7.81	34,831.00	12.32	0.9618	428,921
	7,382,724.97			324,393.08			3,974,160

COMPOSITE REMAINING LIFE, YEARS.. 12.25

INTERCESSION CITY UNITS 1 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2034

1974	1,838,554.39	54.10	1.85	34,013.26	9.15	0.1691	310,955
1975	112.53	53.34	1.87	2.10	9.16	0.1717	19

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 1 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1977	950.16	51.81	1.93	18.34	9.18	0.1772	168
1978	133,255.68	51.03	1.96	2,611.81	9.19	0.1801	23,998
1980	11,019.17	49.45	2.02	222.59	9.21	0.1863	2,052
1984	4,071.94	46.22	2.16	87.95	9.24	0.1999	814
1992	51,880.46	39.50	2.53	1,312.58	9.28	0.2349	12,189
1994	404,754.96	37.77	2.65	10,726.01	9.30	0.2462	99,663
1997	120,854.46	35.13	2.85	3,444.35	9.31	0.2650	32,029
1999	103,262.33	33.35	3.00	3,097.87	9.32	0.2795	28,858
2000	7,062.67	32.46	3.08	217.53	9.32	0.2871	2,028
2001	62,342.56	31.56	3.17	1,976.26	9.33	0.2956	18,430
2002	5,800.86	30.66	3.26	189.11	9.33	0.3043	1,765
2003	698,055.55	29.75	3.36	23,454.67	9.33	0.3136	218,917
2005	5,417.68	27.92	3.58	193.95	9.34	0.3345	1,812
2007	102,103.79	26.08	3.83	3,910.58	9.35	0.3585	36,605
2008	24,109.71	25.15	3.98	959.57	9.35	0.3718	8,963
2009	34,191.63	24.22	4.13	1,412.11	9.36	0.3865	13,214
2010	8,502.61	23.29	4.29	364.76	9.36	0.4019	3,417
2012	55,232.58	21.41	4.67	2,579.36	9.37	0.4377	24,173
2013	27,774.91	20.47	4.89	1,358.19	9.37	0.4577	12,714
2016	35,296.24	17.62	5.68	2,004.83	9.38	0.5324	18,790
2018	38,721.92	15.70	6.37	2,466.59	9.38	0.5975	23,134
2019	675,366.95	14.74	6.78	45,789.88	9.39	0.6370	430,236
2020	13,750.04	13.78	7.26	998.25	9.39	0.6814	9,370
2021	28,827.41	12.81	7.81	2,251.42	9.39	0.7330	21,131
2022	40,178.76	11.84	8.45	3,395.11	9.39	0.7931	31,865
2023	1,402,696.82	10.86	9.21	129,188.38	9.40	0.8656	1,214,118
2024	526,061.68	9.89	10.11	53,184.84	9.40	0.9505	500,001
	6,460,210.45			331,432.25			3,101,428

COMPOSITE REMAINING LIFE, YEARS..

9.36

INTERCESSION CITY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2038

1993	9,082,292.92	42.06	2.38	216,158.57	13.06	0.3105	2,820,143
1995	76,723.00	40.36	2.48	1,902.73	13.08	0.3241	24,864
1996	93,473.17	39.50	2.53	2,364.87	13.09	0.3314	30,976
1999	84,131.00	36.89	2.71	2,279.95	13.12	0.3557	29,921
2001	24,760.11	35.13	2.85	705.66	13.14	0.3740	9,261

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
2010	4,079.16	27.00	3.70	150.93	13.21	0.4893	1,996
2012	6,526.87	25.15	3.98	259.77	13.22	0.5257	3,431
2016	36,912.00	21.41	4.67	1,723.79	13.25	0.6189	22,844
2020	396,775.04	17.62	5.68	22,536.82	13.27	0.7531	298,819
2021	127,839.99	16.66	6.00	7,670.40	13.27	0.7965	101,827
2023	460,057.48	14.74	6.78	31,191.90	13.28	0.9010	414,489
2024	65,056.70	13.78	7.26	4,723.12	13.29	0.9644	62,743
	10,458,627.44			291,668.51			3,821,314

COMPOSITE REMAINING LIFE, YEARS..

13.10

INTERCESSION CITY UNIT 11
 INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
 PROBABLE RETIREMENT YEAR.. 6-2042

1997	1,780,236.85	42.06	2.38	42,369.64	16.82	0.3999	711,917
2001	35,761.43	38.63	2.59	926.22	16.88	0.4370	15,627
2004	94,071.47	36.02	2.78	2,615.19	16.92	0.4697	44,189
2009	19,767.24	31.56	3.17	626.62	16.98	0.5380	10,635
2010	11,265.93	30.66	3.26	367.27	16.99	0.5541	6,243
2011	661.64	29.75	3.36	22.23	17.01	0.5718	378
2015	9,722.64	26.08	3.83	372.38	17.05	0.6538	6,356
2016	120,806.34	25.15	3.98	4,808.09	17.06	0.6783	81,947
2018	3,693.72	23.29	4.29	158.46	17.08	0.7334	2,709
2019	8,022.77	22.35	4.47	358.62	17.09	0.7647	6,135
2021	31,879.27	20.47	4.89	1,558.90	17.11	0.8359	26,647
2024	7,507.51	17.62	5.68	426.43	17.14	0.9728	7,303
	2,123,396.81			54,610.05			920,086

COMPOSITE REMAINING LIFE, YEARS..

16.85

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	ACCURUAL-- AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTERCESSION CITY UNITS 12 THROUGH 14							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2000	1,356,641.45	42.06	2.38	32,288.07	19.61	0.4662	632,521
2011	28,259.83	32.46	3.08	870.40	19.81	0.6103	17,247
2023	110,178.82	21.41	4.67	5,145.35	19.98	0.9332	102,820
2024	74,742.23	20.47	4.89	3,654.90	19.99	0.9766	72,990
	1,569,822.33			41,958.72			825,578
						19.68	
							COMPOSITE REMAINING LIFE, YEARS..

TIGER BAY COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 6-2035

1997	9,880,218.26	36.02	2.78	274,670.07	10.27	0.2851	2,817,048
1999	12,950.49	34.25	2.92	378.15	10.28	0.3002	3,887
2000	24,472.06	33.35	3.00	734.16	10.28	0.3083	7,544
2003	110,566.09	30.66	3.26	3,604.45	10.30	0.3359	37,144
2009	69,536.43	25.15	3.98	2,767.55	10.32	0.4103	28,534
2010	9,088.33	24.22	4.13	375.35	10.33	0.4265	3,876
2011	3,594.05	23.29	4.29	154.18	10.33	0.4435	1,594
2012	3,004.99	22.35	4.47	134.32	10.33	0.4622	1,389
2013	9,864.07	21.41	4.67	460.65	10.34	0.4830	4,764
2014	589,986.20	20.47	4.89	28,850.33	10.34	0.5051	298,020
2016	317,624.08	18.57	5.39	17,119.94	10.35	0.5574	177,028
2017	85,492.23	17.62	5.68	4,855.96	10.35	0.5874	50,218
2018	108,497.08	16.66	6.00	6,509.82	10.36	0.6219	67,469
2019	23,329.67	15.70	6.37	1,486.10	10.36	0.6599	15,395
2021	108,064.62	13.78	7.26	7,845.49	10.37	0.7525	81,323
2023	263,972.82	11.84	8.45	22,305.70	10.37	0.8758	231,198
2024	386,268.85	10.86	9.21	35,575.36	10.38	0.9558	369,196
	12,006,530.32			407,827.58			4,195,627
						10.29	
							COMPOSITE REMAINING LIFE, YEARS..

UNIVERSITY OF FLORIDA COGENERATION
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5
PROBABLE RETIREMENT YEAR.. 10-2041

1994	6,051,340.82	44.02	2.27	137,365.44	16.16	0.3671	2,221,508
1996	59,742.00	42.34	2.36	1,409.91	16.19	0.3824	22,844

DUKE ENERGY FLORIDA

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 85-R1.5							
PROBABLE RETIREMENT YEAR.. 10-2041							
1999	21,273.00	39.79	2.51	533.95	16.23	0.4079	8,677
2001	6,369.02	38.06	2.63	167.51	16.26	0.4272	2,721
2002	8,865.08	37.18	2.69	238.47	16.27	0.4376	3,879
2003	172,308.14	36.31	2.75	4,738.47	16.29	0.4486	77,304
2005	70,197.67	34.54	2.90	2,035.73	16.31	0.4722	33,148
2007	37,700.00	32.76	3.05	1,149.85	16.33	0.4985	18,792
2008	29,590.46	31.86	3.14	929.14	16.35	0.5132	15,185
2009	19,811.00	30.96	3.23	639.90	16.36	0.5284	10,469
2012	21,621.44	28.23	3.54	765.40	16.39	0.5806	12,553
2013	5,522.65	27.31	3.66	202.13	16.40	0.6005	3,316
2014	16,750.00	26.39	3.79	634.82	16.41	0.6218	10,416
2015	8,117.09	25.46	3.93	319.00	16.42	0.6449	5,235
2016	31,121.00	24.53	4.08	1,269.74	16.43	0.6698	20,845
2017	75,135.87	23.60	4.24	3,185.76	16.44	0.6966	52,340
2018	35,303.50	22.66	4.41	1,556.88	16.45	0.7260	25,629
2019	25,618.65	21.72	4.60	1,178.46	16.46	0.7578	19,415
2020	84,002.57	20.78	4.81	4,040.52	16.46	0.7921	66,539
2022	30,020.68	18.89	5.29	1,588.09	16.48	0.8724	26,191
2023	279,944.23	17.94	5.57	15,592.89	16.49	0.9192	257,319
2024	1,572,521.65	16.98	5.89	92,621.53	16.50	0.9717	1,528,066
	8,662,876.52			272,163.59			4,442,391
						16.32	
	495,418,564.16			15,383,130.90			310,787,382
						20.20	

DUKE ENERGY FLORIDA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
OSCEOLA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2007	27,920.32	39.00	2.56	714.76	21.50	0.5513	15,392
2008	9,473.04	38.00	2.63	249.14	21.50	0.5658	5,360
2017	39,576.41	29.00	3.45	1,365.39	21.50	0.7414	29,341
2018	8,659.19	28.00	3.57	309.13	21.50	0.7679	6,649
	85,628.96			2,638.42			56,742
						21.51	
COMPOSITE REMAINING LIFE, YEARS..							
PERRY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2019	346,780.78	27.00	3.70	12,830.89	21.50	0.7963	276,142
	346,780.78			12,830.89			276,142
						21.52	
COMPOSITE REMAINING LIFE, YEARS..							
HAMILTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	2,569,930.14	30.00	3.33	85,578.67	23.50	0.7833	2,013,103
2023	4,839.54	25.00	4.00	193.58	23.50	0.9400	4,549
2024	4,839.54	24.00	4.17	201.81	23.50	0.9792	4,739
	2,579,609.22			85,974.06			2,022,391
						23.52	
COMPOSITE REMAINING LIFE, YEARS..							
SUWANNEE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2047							
2017	60,101.96	30.00	3.33	2,001.40	22.50	0.7500	45,076
	60,101.96			2,001.40			45,076
						22.52	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	2,382,286.69	30.00	3.33	79,330.15	25.50	0.8500	2,024,944
2022	24,308.53	28.00	3.57	867.81	25.50	0.9107	22,138
	2,406,595.22			80,197.96			2,047,082
							COMPOSITE REMAINING LIFE, YEARS.. 25.53
LAKE PLACID SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	2,590,927.77	30.00	3.33	86,277.89	24.50	0.8167	2,115,933
2021	22,476.40	28.00	3.57	802.41	24.50	0.8750	19,667
	2,613,404.17			87,080.30			2,135,600
							COMPOSITE REMAINING LIFE, YEARS.. 24.52
TRENTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	6,218,284.40	30.00	3.33	207,068.87	24.50	0.8167	5,078,286
2021	23,760.50	28.00	3.57	848.25	24.50	0.8750	20,790
	6,242,044.90			207,917.12			5,099,076
							COMPOSITE REMAINING LIFE, YEARS.. 24.52
COLUMBIA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	8,668,220.73	30.00	3.33	288,651.75	25.50	0.8500	7,367,988
2021	22,476.40	29.00	3.45	775.44	25.50	0.8793	19,764
	8,690,697.13			289,427.19			7,387,752
							COMPOSITE REMAINING LIFE, YEARS.. 25.53

DUKE ENERGY FLORIDA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
DUETTE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	6,931,894.09	30.00	3.33	230,832.07	26.50	0.8833	6,123,150
	6,931,894.09			230,832.07			6,123,150
	COMPOSITE REMAINING LIFE, YEARS..						26.53
SANTA FE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	10,043,404.40	30.00	3.33	334,445.37	26.50	0.8833	8,871,640
	10,043,404.40			334,445.37			8,871,640
	COMPOSITE REMAINING LIFE, YEARS..						26.53
TWIN RIVERS							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	7,305,874.14	30.00	3.33	243,285.61	26.50	0.8833	6,453,498
	7,305,874.14			243,285.61			6,453,498
	COMPOSITE REMAINING LIFE, YEARS..						26.53
BAY TRAIL							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	13,057,220.46	30.00	3.33	434,805.44	27.50	0.9167	11,969,162
	13,057,220.46			434,805.44			11,969,162
	COMPOSITE REMAINING LIFE, YEARS..						27.53

DUKE ENERGY FLORIDA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
FORT GREEN							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	10,321,964.99	30.00	3.33	343,721.43	27.50	0.9167	9,461,836
	10,321,964.99			343,721.43			9,461,836
							COMPOSITE REMAINING LIFE, YEARS.. 27.53
SANDY CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	8,845,437.26	30.00	3.33	294,553.06	27.50	0.9167	8,108,347
	8,845,437.26			294,553.06			8,108,347
							COMPOSITE REMAINING LIFE, YEARS.. 27.53
CHARLIE CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	8,908,519.96	30.00	3.33	296,653.71	27.50	0.9167	8,166,173
2023	143,568.68	29.00	3.45	4,953.12	27.50	0.9483	136,143
2024	96,140.88	28.00	3.57	3,432.23	27.50	0.9821	94,424
	9,148,229.52			305,039.06			8,396,740
							COMPOSITE REMAINING LIFE, YEARS.. 27.53
NEW SOLAR 2023							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2053							
2023	32,471,053.95	30.00	3.33	1,081,286.10	28.50	0.9500	30,847,501
	32,471,053.95			1,081,286.10			30,847,501
							COMPOSITE REMAINING LIFE, YEARS.. 28.53

DUKE ENERGY FLORIDA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NEW SOLAR 2024							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2054							
2024	34,744,917.36	30.00	3.33	1,157,005.75	29.50	0.9833	34,165,720
	34,744,917.36			1,157,005.75			34,165,720
						29.53	
	155,894,858.51			5,193,041.23			143,467,455
						27.63	

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2049							
1958	319,102.72	49.94	2.00	6,382.05	11.00	0.2203	70,286
1960	998.56	49.90	2.00	19.97	11.65	0.2335	233
1962	163.63	49.83	2.01	3.29	12.29	0.2466	40
1963	902.93	49.79	2.01	18.15	12.60	0.2531	228
1964	135.67	49.74	2.01	2.73	12.90	0.2594	35
1965	213,469.41	49.68	2.01	4,290.74	13.21	0.2659	56,762
1967	102.00	49.54	2.02	2.06	13.80	0.2786	28
1968	5,315.19	49.46	2.02	107.37	14.08	0.2847	1,513
1969	625.99	49.37	2.03	12.71	14.37	0.2911	182
1971	4,136.07	49.15	2.03	83.96	14.91	0.3034	1,255
1972	113,134.40	49.02	2.04	2,307.94	15.18	0.3097	35,034
1974	10,425.32	48.74	2.05	213.72	15.70	0.3221	3,358
1975	10,890.81	48.57	2.06	224.35	15.95	0.3284	3,576
1977	14,403.89	48.21	2.07	298.16	16.44	0.3410	4,912
1978	45,347.53	48.01	2.08	943.23	16.67	0.3472	15,746
1983	11,671.53	46.78	2.14	249.77	17.78	0.3801	4,436
1987	73,801.73	45.53	2.20	1,623.64	18.57	0.4079	30,101
1988	15,959.48	45.18	2.21	352.70	18.76	0.4152	6,627
1990	26,199.90	44.43	2.25	589.50	19.12	0.4303	11,275
1991	17,393.74	44.03	2.27	394.84	19.29	0.4381	7,620
1992	102,427.60	43.62	2.29	2,345.59	19.46	0.4461	45,696
1995	55,254.16	42.28	2.37	1,309.52	19.93	0.4714	26,046
1996	1,552,172.30	41.81	2.39	37,096.92	20.08	0.4803	745,462
2001	7,475.00	39.20	2.55	190.61	20.75	0.5293	3,957
2004	48,266.53	37.46	2.67	1,288.72	21.10	0.5633	27,187
2009	29,059,295.17	34.29	2.92	848,531.42	21.58	0.6293	18,288,177
2010	5,235.05	33.62	2.97	155.48	21.67	0.6446	3,374
2011	12,184.51	32.93	3.04	370.41	21.75	0.6605	8,048
2012	75,164.62	32.24	3.10	2,330.10	21.83	0.6771	50,895
2013	112,896.33	31.53	3.17	3,578.81	21.90	0.6946	78,416
2014	5,531,045.09	30.81	3.25	179,758.97	21.98	0.7134	3,945,848
2015	709,708.58	30.08	3.32	23,562.32	22.04	0.7327	520,011
2016	5,292.96	29.33	3.41	180.49	22.11	0.7538	3,990
2017	568,390.78	28.58	3.50	19,893.68	22.18	0.7761	441,111
2018	409,887.13	27.81	3.60	14,755.94	22.24	0.7997	327,791
2019	166,270.69	27.04	3.70	6,152.02	22.30	0.8247	137,123
2020	754,202.69	26.26	3.81	28,735.12	22.36	0.8515	642,196
2021	2,331,711.31	25.46	3.93	91,636.25	22.42	0.8806	2,053,305

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2049							
2022	1,133,039.37	24.66	4.06	46,001.40	22.47	0.9112	1,032,414
2023	486,622.10	23.85	4.19	20,389.47	22.53	0.9447	459,688
2024	1,188,745.54	23.02	4.34	51,591.56	22.58	0.9809	1,166,029
	45,199,468.01			1,397,975.68			30,260,011
							COMPOSITE REMAINING LIFE, YEARS.. 21.65
CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2058							
2018	210,907,986.03	34.29	2.92	6,158,513.19	28.96	0.8446	178,124,449
2019	28,686.44	33.62	2.97	851.99	29.08	0.8650	24,813
2020	153,078.41	32.93	3.04	4,653.58	29.20	0.8867	135,739
2021	521,081.53	32.24	3.10	16,153.53	29.32	0.9094	473,887
2022	94,543.19	31.53	3.17	2,997.02	29.43	0.9334	88,247
2023	4,998,161.03	30.81	3.25	162,440.23	29.54	0.9588	4,792,137
2024	4,716,722.34	30.08	3.32	156,595.18	29.65	0.9857	4,649,273
	221,420,258.97			6,502,204.72			188,288,545
							COMPOSITE REMAINING LIFE, YEARS.. 28.96
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2044							
2004	13,450,441.59	34.29	2.92	392,752.89	17.43	0.5083	6,836,994
2017	358,475.58	24.66	4.06	14,554.11	18.08	0.7332	262,824
2020	6,665.35	22.19	4.51	300.61	18.19	0.8197	5,464
2023	654,337.65	19.65	5.09	33,305.79	18.30	0.9313	609,385
2024	70,385.82	18.78	5.32	3,744.53	18.33	0.9760	68,699
	14,540,305.99			444,657.93			7,783,366
							COMPOSITE REMAINING LIFE, YEARS.. 17.50

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2039							
1999	13,757,894.01	34.29	2.92	401,730.51	13.20	0.3850	5,296,101
2006	21,085.49	29.33	3.41	719.02	13.47	0.4593	9,684
2007	1,942,828.74	28.58	3.50	67,999.01	13.50	0.4724	917,715
2009	113,822.82	27.04	3.70	4,211.44	13.56	0.5015	57,080
2012	33,691.48	24.66	4.06	1,367.87	13.63	0.5527	18,622
2013	233,538.07	23.85	4.19	9,785.25	13.66	0.5728	133,759
2014	39,740.84	23.02	4.34	1,724.75	13.68	0.5943	23,617
2015	867,264.96	22.19	4.51	39,113.65	13.70	0.6174	535,449
2016	636,723.95	21.35	4.68	29,798.68	13.72	0.6426	409,172
2018	34,517.81	19.65	5.09	1,756.96	13.76	0.7003	24,171
2019	142,052.99	18.78	5.32	7,557.22	13.78	0.7338	104,233
2020	50,672.80	17.91	5.58	2,827.54	13.80	0.7705	39,044
2021	81,539.01	17.03	5.87	4,786.34	13.82	0.8115	66,170
2022	2,981.96	16.14	6.20	184.88	13.84	0.8575	2,557
2023	209,969.36	15.24	6.56	13,773.99	13.86	0.9095	190,957
2024	1,306,433.98	14.34	6.97	91,058.45	13.88	0.9679	1,264,524
	19,474,758.27			678,395.56			9,092,855

COMPOSITE REMAINING LIFE, YEARS..

13.40

HINES ENERGY COMPLEX UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2043

2003	12,411,663.00	34.29	2.92	362,420.56	16.59	0.4838	6,004,887
2008	5,971.19	30.81	3.25	194.06	16.87	0.5476	3,270
2015	83,175.55	25.46	3.93	3,268.80	17.16	0.6740	56,060
2016	16,388.34	24.66	4.06	665.37	17.20	0.6975	11,431
2019	10,587.21	22.19	4.51	477.48	17.30	0.7796	8,254
2020	28,813.52	21.35	4.68	1,348.47	17.33	0.8117	23,388
2023	298,340.05	18.78	5.32	15,871.69	17.43	0.9281	276,895
2024	135,005.61	17.91	5.58	7,533.31	17.46	0.9749	131,613
	12,989,944.47			391,779.74			6,515,798

COMPOSITE REMAINING LIFE, YEARS..

16.63

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
2005	14,214,229.84	34.29	2.92	415,055.51	18.27	0.5328	7,573,484
2006	35,739.50	33.62	2.97	1,061.46	18.34	0.5455	19,496
2007	72,107.56	32.93	3.04	2,192.07	18.40	0.5588	40,291
2008	5,832.84	32.24	3.10	180.82	18.46	0.5726	3,340
2012	35,544.56	29.33	3.41	1,212.07	18.69	0.6372	22,650
2013	15,554.97	28.58	3.50	544.42	18.74	0.6557	10,199
2015	63,255.91	27.04	3.70	2,340.47	18.83	0.6964	44,050
2016	58,528.15	26.26	3.81	2,229.92	18.88	0.7190	42,079
2017	15,220.58	25.46	3.93	598.17	18.92	0.7431	11,311
2021	177,361.75	22.19	4.51	7,999.01	19.08	0.8599	152,505
2023	187,944.70	20.50	4.88	9,171.70	19.16	0.9346	175,659
2024	208,137.16	19.65	5.09	10,594.18	19.20	0.9771	203,371
	15,089,457.52			453,179.80			8,298,435
						18.31	
COMPOSITE REMAINING LIFE, YEARS..						18.31	

HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2047							
2007	7,273,326.07	34.29	2.92	212,381.12	19.93	0.5812	4,227,403
2009	10,715.52	32.93	3.04	325.75	20.08	0.6098	6,534
2011	3,990.45	31.53	3.17	126.50	20.22	0.6413	2,559
2014	142,775.72	29.33	3.41	4,868.65	20.40	0.6955	99,305
2015	6,845.45	28.58	3.50	239.59	20.46	0.7159	4,901
2016	27,266.52	27.81	3.60	981.59	20.52	0.7379	20,119
2017	3,015.62	27.04	3.70	111.58	20.57	0.7607	2,294
2023	246,411.65	22.19	4.51	11,113.17	20.86	0.9401	231,642
2024	73,504.96	21.35	4.68	3,440.03	20.91	0.9794	71,990
	7,787,851.96			233,587.98			4,666,747
						19.98	
COMPOSITE REMAINING LIFE, YEARS..						19.98	

BARTOW UNITS 1 AND 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1958	8,330.16	48.89	2.05	170.77	7.15	0.1463	1,218
1972	547,875.96	45.53	2.20	12,053.27	8.08	0.1775	97,232

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BARTOW UNITS 1 AND 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1983	12,144.28	40.81	2.45	297.53	8.55	0.2095	2,544
1984	9,757.30	40.29	2.48	241.98	8.58	0.2130	2,078
1993	78,194.35	34.95	2.86	2,236.36	8.84	0.2529	19,778
1994	291,719.19	34.29	2.92	8,518.20	8.86	0.2584	75,374
2003	239,048.65	27.81	3.60	8,605.75	9.03	0.3247	77,619
2007	424,069.19	24.66	4.06	17,217.21	9.09	0.3686	156,316
2010	1,342,902.33	22.19	4.51	60,564.90	9.12	0.4110	551,933
2016	244,853.96	17.03	5.87	14,372.93	9.18	0.5391	131,989
2023	163,335.72	10.66	9.38	15,320.89	9.24	0.8668	141,578
2024	55,487.21	9.72	10.29	5,709.63	9.24	0.9506	52,747
	3,417,718.30			145,309.42			1,310,406

COMPOSITE REMAINING LIFE, YEARS.. 9.02

BARTOW UNITS 2 AND 4
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2027

1972	111,948.76	42.74	2.34	2,619.60	2.40	0.0562	6,286
1993	39,636.00	30.08	3.32	1,315.92	2.46	0.0818	3,241
2023	6,670.16	3.96	25.25	1,684.22	2.48	0.6263	4,177
2024	8,891.09	2.98	33.56	2,983.85	2.48	0.8322	7,399
	167,146.01			8,603.59			21,103

COMPOSITE REMAINING LIFE, YEARS.. 2.45

SUWANNEE RIVER UNITS 1 THROUGH 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2034

1953	3,050.00	49.46	2.02	61.61	6.67	0.1349	411
1956	483.00	49.15	2.03	9.80	6.97	0.1418	68
1980	2,480,453.79	42.28	2.37	58,786.75	8.43	0.1994	494,578
1992	108,762.00	35.60	2.81	3,056.21	8.81	0.2475	26,915
1993	227,337.00	34.95	2.86	6,501.84	8.84	0.2529	57,500
1995	4,497.00	33.62	2.97	133.56	8.88	0.2641	1,188
1998	39,785.78	31.53	3.17	1,261.21	8.95	0.2839	11,294
1999	462,464.00	30.81	3.25	15,030.08	8.97	0.2911	134,642
2007	537,914.49	24.66	4.06	21,839.33	9.09	0.3686	198,281

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
2008	36,322.67	23.85	4.19	1,521.92	9.10	0.3816	13,859
2011	2,086,885.91	21.35	4.68	97,666.26	9.13	0.4276	892,415
2012	29,001.87	20.50	4.88	1,415.29	9.14	0.4459	12,930
2015	261,011.30	17.91	5.58	14,564.43	9.17	0.5120	133,638
2016	36,882.63	17.03	5.87	2,165.01	9.18	0.5391	19,882
2019	20,759.06	14.34	6.97	1,446.91	9.20	0.6416	13,318
2021	1,018,050.34	12.51	7.99	81,342.22	9.22	0.7370	750,313
2023	151,636.11	10.66	9.38	14,223.47	9.24	0.8668	131,437
2024	70,437.54	9.72	10.29	7,248.02	9.24	0.9506	66,959
	7,575,734.49			328,273.92			2,959,628

COMPOSITE REMAINING LIFE, YEARS.. 9.02

BAYBORO UNITS 1 THROUGH 4
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 9-2026

1973	689,292.03	41.93	2.38	16,405.15	1.70	0.0405	27,944
1975	1,281.00	40.94	2.44	31.26	1.71	0.0418	54
1993	105,070.00	29.52	3.39	3,561.87	1.73	0.0586	6,157
1995	14,752.00	28.01	3.57	526.65	1.73	0.0618	911
1998	123,572.00	25.66	3.90	4,819.31	1.73	0.0674	8,331
1999	31,311.00	24.86	4.02	1,258.70	1.73	0.0696	2,179
2000	21,309.00	24.05	4.16	886.45	1.73	0.0719	1,533
2005	239,614.67	19.86	5.04	12,076.58	1.74	0.0876	20,993
2007	368,348.58	18.13	5.52	20,332.84	1.74	0.0960	35,350
2009	27,568.13	16.36	6.11	1,684.41	1.74	0.1064	2,932
2011	21,903.74	14.57	6.86	1,502.60	1.74	0.1194	2,616
2017	235,326.78	9.01	11.10	26,121.27	1.74	0.1931	45,446
2018	28,652.55	8.06	12.41	3,555.78	1.74	0.2159	6,186
2020	10,697.25	6.14	16.29	1,742.58	1.74	0.2834	3,031
	1,918,698.73			94,505.45			163,663

COMPOSITE REMAINING LIFE, YEARS.. 1.73

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
1974	9,474.84	41.81	2.39	226.45	2.41	0.0576	546
1975	5,866,012.06	41.32	2.42	141,957.49	2.41	0.0583	342,164
1981	697.94	38.05	2.63	18.36	2.43	0.0639	45
1984	4,041.71	36.23	2.76	111.55	2.44	0.0674	272
1991	88,878.19	31.53	3.17	2,817.44	2.45	0.0777	6,906
1992	278,477.88	30.81	3.25	9,050.53	2.45	0.0795	22,145
1993	104,574.03	30.08	3.32	3,471.86	2.46	0.0818	8,552
1994	14,191.17	29.33	3.41	483.92	2.46	0.0839	1,190
1997	21,335.17	27.04	3.70	789.40	2.46	0.0910	1,941
1999	17,025.84	25.46	3.93	669.12	2.46	0.0966	1,645
2001	18,004.67	23.85	4.19	754.40	2.47	0.1036	1,865
2003	26,456.42	22.19	4.51	1,193.18	2.47	0.1113	2,945
2005	16,540.86	20.50	4.88	807.19	2.47	0.1205	1,993
2008	304,409.70	17.91	5.58	16,986.06	2.47	0.1379	41,981
2009	23,023.87	17.03	5.87	1,351.50	2.47	0.1450	3,339
2011	1,215,713.12	15.24	6.56	79,750.78	2.48	0.1627	197,833
2015	560,332.06	11.59	8.63	48,356.66	2.48	0.2140	119,900
2017	6,885.98	9.72	10.29	708.57	2.48	0.2551	1,757
2018	124,849.57	8.77	11.40	14,232.85	2.48	0.2828	35,305
2019	315,889.12	7.82	12.79	40,402.22	2.48	0.3171	100,181
2020	1,197,713.11	6.87	14.56	174,387.03	2.48	0.3610	432,362
2022	68,370.92	4.93	20.28	13,865.62	2.48	0.5030	34,393
	10,282,898.23			552,392.18			1,359,260
						2.46	
COMPOSITE REMAINING LIFE, YEARS..							2.46

DEBARY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2037

1992	4,857,587.07	37.46	2.67	129,697.57	11.29	0.3014	1,464,028
1996	83,800.87	34.95	2.86	2,396.70	11.45	0.3276	27,454
1997	38,030.14	34.29	2.92	1,110.48	11.48	0.3348	12,732
1999	1,725,260.17	32.93	3.04	52,447.91	11.55	0.3507	605,118
2001	104,086.53	31.53	3.17	3,299.54	11.61	0.3682	38,327
2002	66,634.05	30.81	3.25	2,165.61	11.64	0.3778	25,174
2005	58,132.92	28.58	3.50	2,034.65	11.72	0.4101	23,839
2010	47,066.30	24.66	4.06	1,910.89	11.83	0.4797	22,579
2011	3,674.45	23.85	4.19	153.96	11.85	0.4969	1,826
2016	49,317.17	19.65	5.09	2,510.24	11.93	0.6071	29,941

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 6-2037							
2017	43,168.93	18.78	5.32	2,296.59	11.95	0.6363	27,469
2019	4,470.39	17.03	5.87	262.41	11.97	0.7029	3,142
2020	46,930.08	16.14	6.20	2,909.66	11.99	0.7429	34,863
2023	364,227.95	13.43	7.45	27,134.98	12.03	0.8958	326,261
2024	198,889.42	12.51	7.99	15,891.26	12.05	0.9632	191,576
	7,691,276.44			246,222.45			2,834,329

COMPOSITE REMAINING LIFE, YEARS.. 11.51

INTERCESSION CITY UNITS 1 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2034

1974	1,017,637.96	44.81	2.23	22,693.33	8.18	0.1826	185,770
1976	881.62	44.03	2.27	20.01	8.27	0.1878	166
1996	3,540.14	32.93	3.04	107.62	8.91	0.2706	958
2001	32,608.49	29.33	3.41	1,111.95	9.00	0.3069	10,006
2002	146,705.45	28.58	3.50	5,134.69	9.02	0.3156	46,302
2003	18,761.43	27.81	3.60	675.41	9.03	0.3247	6,092
2006	1,608,704.09	25.46	3.93	63,222.07	9.07	0.3563	573,101
2009	458,643.09	23.02	4.34	19,905.11	9.11	0.3957	181,503
2018	6,465.67	15.24	6.56	424.15	9.19	0.6030	3,899
2019	47,146.26	14.34	6.97	3,286.09	9.20	0.6416	30,247
2020	1,704,729.21	13.43	7.45	127,002.33	9.21	0.6858	1,169,069
2021	909,352.95	12.51	7.99	72,657.30	9.22	0.7370	670,202
2023	169,676.05	10.66	9.38	15,915.61	9.24	0.8668	147,074
2024	94,034.17	9.72	10.29	9,676.12	9.24	0.9506	89,391
	6,218,886.58			341,831.79			3,113,780

COMPOSITE REMAINING LIFE, YEARS.. 9.11

INTERCESSION CITY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2038

1993	6,766,241.91	37.46	2.67	180,658.66	12.12	0.3236	2,189,218
2001	44,409.16	32.24	3.10	1,376.68	12.46	0.3865	17,163
2003	81,858.19	30.81	3.25	2,660.39	12.53	0.4067	33,291
2008	73,955.94	27.04	3.70	2,736.37	12.67	0.4686	34,654

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2038							
2011	16,034.71	24.66	4.06	651.01	12.73	0.5162	8,277
2012	1,013.56	23.85	4.19	42.47	12.75	0.5346	542
2014	30,263.03	22.19	4.51	1,364.86	12.79	0.5764	17,443
2015	93,759.01	21.35	4.68	4,387.92	12.81	0.6000	56,255
2019	705,529.05	17.91	5.58	39,368.52	12.88	0.7192	507,381
2023	359,299.02	14.34	6.97	25,043.14	12.95	0.9031	324,472
2024	51,233.60	13.43	7.45	3,816.90	12.97	0.9658	49,479
	8,223,597.18			262,106.92			3,238,175
						12.35	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNIT 11							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
1997	1,800,693.19	37.46	2.67	48,078.51	15.43	0.4119	741,724
2001	122,809.77	34.95	2.86	3,512.36	15.69	0.4489	55,133
2024	7,120.89	17.03	5.87	418.00	16.57	0.9730	6,929
	1,930,623.85			52,008.87			803,786
						15.45	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNITS 12 THROUGH 14							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
2000	3,738,720.35	37.46	2.67	99,823.83	17.87	0.4770	1,783,519
2003	135,789.87	35.60	2.81	3,815.70	18.12	0.5090	69,116
2008	30,309.27	32.24	3.10	939.59	18.46	0.5726	17,354
2011	6,366.68	30.08	3.32	211.37	18.64	0.6197	3,945
2014	10,082.04	27.81	3.60	362.95	18.79	0.6757	6,812
2016	19,382.36	26.26	3.81	738.47	18.88	0.7190	13,935
2019	704,550.28	23.85	4.19	29,520.66	19.00	0.7967	561,280

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
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INTERCESSION CITY UNITS 12 THROUGH 14
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2045

2020	543,800.56	23.02	4.34	23,600.94	19.04	0.8271	449,783
2023	14,566.01	20.50	4.88	710.82	19.16	0.9346	13,614
2024	2,636.76	19.65	5.09	134.21	19.20	0.9771	2,576
	5,206,204.18			159,858.54			2,921,934

COMPOSITE REMAINING LIFE, YEARS.. 18.28

TIGER BAY COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2035

1997	1,177,124.41	32.93	3.04	35,784.58	9.79	0.2973	349,959
2000	32,495.00	30.81	3.25	1,056.09	9.86	0.3200	10,399
2002	77,280.46	29.33	3.41	2,635.26	9.91	0.3379	26,112
2012	7,487.69	21.35	4.68	350.42	10.06	0.4712	3,528
2014	7,168.36	19.65	5.09	364.87	10.08	0.5130	3,677
2016	4,207,771.83	17.91	5.58	234,793.67	10.10	0.5639	2,372,889
2018	5,477.47	16.14	6.20	339.60	10.12	0.6270	3,434
2019	33,704.86	15.24	6.56	2,211.04	10.13	0.6647	22,404
2021	12,920.94	13.43	7.45	962.61	10.15	0.7558	9,765
2023	27,034.99	11.59	8.63	2,333.12	10.17	0.8775	23,723
2024	63,125.31	10.66	9.38	5,921.15	10.18	0.9550	60,283
	5,651,591.32			286,752.41			2,886,173

COMPOSITE REMAINING LIFE, YEARS.. 10.07

UNIVERSITY OF FLORIDA COGENERATION
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 10-2041

1994	4,428,443.65	38.82	2.58	114,253.85	14.72	0.3792	1,679,222
1995	71,915.67	38.25	2.61	1,877.00	14.79	0.3867	27,808
1998	5,153.10	36.44	2.74	141.19	14.99	0.4114	2,120
2000	17,055.30	35.17	2.84	484.37	15.11	0.4296	7,327
2002	287,207.88	33.84	2.96	8,501.35	15.22	0.4498	129,175
2003	109,237.34	33.16	3.02	3,298.97	15.28	0.4608	50,337
2005	118,388.19	31.76	3.15	3,729.23	15.37	0.4839	57,293
2006	139,578.08	31.05	3.22	4,494.41	15.42	0.4966	69,317
2008	36,426.70	29.58	3.38	1,231.22	15.50	0.5240	19,088

DUKE ENERGY FLORIDA

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 10-2041							
2010	143,963.08	28.07	3.56	5,125.09	15.58	0.5550	79,905
2011	12,284.94	27.30	3.66	449.63	15.61	0.5718	7,024
2012	109,989.00	26.52	3.77	4,146.59	15.65	0.5901	64,907
2013	6,302.37	25.73	3.89	245.16	15.68	0.6094	3,841
2014	89,474.04	24.93	4.01	3,587.91	15.71	0.6302	56,383
2015	257,265.50	24.12	4.15	10,676.52	15.74	0.6526	167,884
2016	102,851.05	23.30	4.29	4,412.31	15.77	0.6768	69,612
2017	115,908.47	22.47	4.45	5,157.93	15.80	0.7032	81,502
2018	71,602.45	21.63	4.62	3,308.03	15.82	0.7314	52,369
2019	20,696.29	20.79	4.81	995.49	15.85	0.7624	15,779
2020	225,787.22	19.93	5.02	11,334.52	15.88	0.7968	179,905
2021	53,471.77	19.07	5.24	2,801.92	15.90	0.8338	44,583
2022	11,259.58	18.20	5.49	618.15	15.93	0.8753	9,855
2023	22,954.23	17.32	5.77	1,324.46	15.95	0.9209	21,139
2024	198,025.78	16.44	6.08	12,039.97	15.98	0.9720	192,485
	6,655,241.68			204,235.27			3,088,860
						15.12	
	401,441,662.18			12,783,882.22			279,606,854
						21.87	

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
1974	128,638.64	39.91	2.51	3,228.83	12.29	0.3079	39,613
1991	404,925.34	37.81	2.64	10,690.03	16.93	0.4478	181,313
2009	337,958,120.11	31.11	3.21	10,848,455.66	20.02	0.6435	217,482,809
2010	129,015.92	30.59	3.27	4,218.82	20.14	0.6584	84,943
2011	494,459.82	30.06	3.33	16,465.51	20.25	0.6737	333,093
2012	2,346,331.42	29.50	3.39	79,540.64	20.36	0.6902	1,619,368
2013	676,386.23	28.93	3.46	23,402.96	20.47	0.7076	478,591
2014	2,453,856.45	28.35	3.53	86,621.13	20.56	0.7252	1,779,586
2015	3,129,181.20	27.75	3.60	112,650.52	20.66	0.7445	2,329,675
2016	12,151,240.31	27.14	3.68	447,165.64	20.75	0.7646	9,290,231
2017	8,574,009.23	26.52	3.77	323,240.15	20.83	0.7854	6,734,370
2018	1,347,603.63	25.88	3.86	52,017.50	20.92	0.8084	1,089,335
2019	15,927,181.70	25.22	3.97	632,309.11	21.00	0.8327	13,262,086
2020	6,241,782.15	24.55	4.07	254,040.53	21.07	0.8583	5,357,010
2021	15,547,969.08	23.87	4.19	651,459.90	21.15	0.8861	13,776,278
2022	2,091,830.79	23.18	4.31	90,157.91	21.22	0.9154	1,914,946
2023	5,727,583.23	22.47	4.45	254,877.45	21.29	0.9475	5,426,828
2024	13,866,851.93	21.75	4.60	637,875.19	21.35	0.9816	13,611,841
	429,196,967.18			14,528,417.48			294,791,916
	COMPOSITE REMAINING LIFE, YEARS..					20.29	
CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2058							
2018	729,467,072.66	31.11	3.21	23,415,893.03	26.51	0.8521	621,608,071
2019	1,372,768.74	30.59	3.27	44,889.54	26.67	0.8719	1,196,848
2020	175,529.78	30.06	3.33	5,845.14	26.82	0.8922	156,611
2021	1,566,555.87	29.50	3.39	53,106.24	26.97	0.9142	1,432,208
2022	413,090.63	28.93	3.46	14,292.94	27.11	0.9371	387,103
2023	2,604,597.64	28.35	3.53	91,942.30	27.25	0.9612	2,503,539
2024	5,697,947.17	27.75	3.60	205,126.10	27.39	0.9870	5,624,045
	741,297,562.49			23,831,095.29			632,908,425
	COMPOSITE REMAINING LIFE, YEARS..					26.56	

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2044							
2004	146,438,133.85	31.11	3.21	4,700,664.10	16.31	0.5243	76,773,120
2012	123,910.00	26.52	3.77	4,671.41	16.94	0.6388	79,149
2013	686,746.02	25.88	3.86	26,508.40	17.01	0.6573	451,371
2017	15,105,291.26	23.18	4.31	651,038.05	17.23	0.7433	11,227,914
2018	9,273,378.68	22.47	4.45	412,665.35	17.28	0.7690	7,131,506
2019	492,676.26	21.75	4.60	22,663.11	17.33	0.7968	392,555
2020	2,282,259.96	21.02	4.76	108,635.57	17.37	0.8264	1,885,968
2021	1,092,982.59	20.27	4.93	53,884.04	17.42	0.8594	939,309
2022	153,950.35	19.51	5.13	7,897.65	17.46	0.8949	137,775
2023	8,543,306.74	18.74	5.34	456,212.58	17.50	0.9338	7,977,996
2024	918,986.79	17.96	5.57	51,187.56	17.54	0.9766	897,492
	185,111,622.50			6,496,027.82			107,894,155
						16.61	
COMPOSITE REMAINING LIFE, YEARS..						16.61	

HINES ENERGY COMPLEX UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2039

1997	58.87	32.11	3.11	1.83	12.36	0.3849	23
1999	78,431,212.72	31.11	3.21	2,517,641.93	12.49	0.4015	31,488,563
2004	47,050.85	28.35	3.53	1,660.90	12.78	0.4508	21,210
2006	135,508.52	27.14	3.68	4,986.71	12.88	0.4746	64,310
2008	118,268.67	25.88	3.86	4,565.17	12.97	0.5012	59,272
2009	150,662.93	25.22	3.97	5,981.32	13.01	0.5159	77,721
2010	537,453.02	24.55	4.07	21,874.34	13.05	0.5316	285,694
2011	3,084,315.99	23.87	4.19	129,232.84	13.08	0.5480	1,690,113
2012	30,996.46	23.18	4.31	1,335.95	13.12	0.5660	17,544
2013	8,060,418.40	22.47	4.45	358,688.62	13.15	0.5852	4,717,118
2014	713,465.51	21.75	4.60	32,819.41	13.18	0.6060	432,346
2015	1,518,592.10	21.02	4.76	72,284.98	13.21	0.6285	954,359
2016	1,027,267.91	20.27	4.93	50,644.31	13.24	0.6532	670,991
2017	67,802,145.39	19.51	5.13	3,478,250.06	13.27	0.6802	46,116,307
2018	1,044,983.78	18.74	5.34	55,802.13	13.30	0.7097	741,635
2019	7,717,906.55	17.96	5.57	429,887.39	13.32	0.7417	5,723,985
2020	4,918,545.38	17.17	5.82	286,259.34	13.35	0.7775	3,824,267
2021	18,619,474.02	16.36	6.11	1,137,649.86	13.37	0.8172	15,216,579

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
2022	815,243.15	15.54	6.44	52,501.66	13.39	0.8617	702,454
2023	2,758,373.21	14.71	6.80	187,569.38	13.42	0.9123	2,516,464
2024	17,222,564.87	13.87	7.21	1,241,746.93	13.44	0.9690	16,688,665
	214,754,508.30			10,071,385.06			132,009,620
						13.11	
COMPOSITE REMAINING LIFE, YEARS..							

HINES ENERGY COMPLEX UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2043

2003	62,163,146.83	31.11	3.21	1,995,437.01	15.56	0.5002	31,091,520
2005	128,837.79	30.06	3.33	4,290.30	15.73	0.5233	67,420
2006	150,765.20	29.50	3.39	5,110.94	15.81	0.5359	80,800
2007	73,118.70	28.93	3.46	2,529.91	15.88	0.5489	40,136
2008	120,648.64	28.35	3.53	4,258.90	15.95	0.5626	67,878
2009	3,246,191.96	27.75	3.60	116,862.91	16.02	0.5773	1,874,027
2010	294,805.96	27.14	3.68	10,848.86	16.09	0.5929	174,776
2011	414,092.92	26.52	3.77	15,611.30	16.15	0.6090	252,170
2012	67,246.72	25.88	3.86	2,595.72	16.21	0.6264	42,120
2013	423,393.47	25.22	3.97	16,808.72	16.27	0.6451	273,140
2014	382,512.35	24.55	4.07	15,568.25	16.32	0.6648	254,283
2015	1,259,747.33	23.87	4.19	52,783.41	16.37	0.6858	863,935
2016	1,850,622.94	23.18	4.31	79,761.85	16.42	0.7084	1,310,926
2017	11,831,897.04	22.47	4.45	526,519.42	16.46	0.7325	8,667,220
2018	6,057,772.66	21.75	4.60	278,657.54	16.51	0.7591	4,598,334
2019	113,694.52	21.02	4.76	5,411.86	16.55	0.7874	89,517
2020	12,044,707.82	20.27	4.93	593,804.10	16.59	0.8185	9,857,991
2021	4,434,866.04	19.51	5.13	227,508.63	16.63	0.8524	3,780,191
2022	120,324.17	18.74	5.34	6,425.31	16.67	0.8895	107,033
2023	3,570,012.61	17.96	5.57	198,849.70	16.71	0.9304	3,321,540
2024	1,634,081.85	17.17	5.82	95,103.56	16.75	0.9755	1,594,112
	110,382,487.52			4,254,748.20			68,409,069
						16.08	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
1999	1,985,811.00	33.92	2.95	58,581.42	16.38	0.4829	958,948
2005	72,962,508.14	31.11	3.21	2,342,096.51	17.06	0.5484	40,011,180
2007	423,162.90	30.06	3.33	14,091.32	17.25	0.5739	242,832
2008	1,044,941.89	29.50	3.39	35,423.53	17.34	0.5878	614,217
2009	29,128.83	28.93	3.46	1,007.86	17.43	0.6025	17,550
2010	1,035,602.07	28.35	3.53	36,556.75	17.51	0.6176	639,629
2011	609,032.39	27.75	3.60	21,925.17	17.59	0.6339	386,047
2012	160,814.92	27.14	3.68	5,917.99	17.66	0.6507	104,642
2013	4,161,183.12	26.52	3.77	156,876.60	17.73	0.6686	2,781,959
2014	1,003,456.67	25.88	3.86	38,733.43	17.80	0.6878	690,167
2015	2,033,240.02	25.22	3.97	80,719.63	17.86	0.7082	1,439,880
2016	15,477,088.04	24.55	4.07	629,917.48	17.92	0.7299	11,297,346
2017	11,603,547.34	23.87	4.19	486,188.63	17.98	0.7533	8,740,372
2018	7,812,707.38	23.18	4.31	336,727.69	18.03	0.7778	6,076,958
2019	4,395,809.97	22.47	4.45	195,613.54	18.09	0.8051	3,538,935
2020	68,180.33	21.75	4.60	3,136.30	18.14	0.8340	56,864
2021	450,205.73	21.02	4.76	21,429.79	18.19	0.8654	389,595
2022	3,078.13	20.27	4.93	151.75	18.24	0.8999	2,770
2023	1,397,377.05	19.51	5.13	71,685.44	18.28	0.9370	1,309,286
2024	1,547,020.90	18.74	5.34	82,610.92	18.33	0.9781	1,513,172
	128,203,896.82			4,619,391.75			80,812,349
						17.49	
COMPOSITE REMAINING LIFE, YEARS..						17.49	

HINES ENERGY COMPLEX UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2047

2007	70,255,410.91	31.11	3.21	2,255,198.69	18.55	0.5963	41,891,194
2008	80,778.31	30.59	3.27	2,641.45	18.66	0.6100	49,275
2009	2,622,014.63	30.06	3.33	87,313.09	18.76	0.6241	1,636,373
2010	39,271.96	29.50	3.39	1,331.32	18.86	0.6393	25,107
2011	70,152.14	28.93	3.46	2,427.26	18.96	0.6554	45,976
2012	351,218.94	28.35	3.53	12,398.03	19.04	0.6716	235,879
2013	305,423.90	27.75	3.60	10,995.26	19.13	0.6894	210,550
2014	633,945.16	27.14	3.68	23,329.18	19.21	0.7078	448,713
2015	15,166,590.49	26.52	3.77	571,780.46	19.29	0.7274	11,031,875
2016	4,879,940.01	25.88	3.86	188,365.68	19.36	0.7481	3,650,537
2017	16,801,289.10	25.22	3.97	667,011.18	19.44	0.7708	12,950,770
2018	12,531,379.35	24.55	4.07	510,027.14	19.50	0.7943	9,953,675

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2019	15,820,011.07	23.87	4.19	662,858.46	19.57	0.8199	12,970,194
2020	6,398,195.97	23.18	4.31	275,762.25	19.63	0.8469	5,418,312
2021	301,387.78	22.47	4.45	13,411.76	19.69	0.8763	264,100
2022	1,398,428.47	21.75	4.60	64,327.71	19.75	0.9081	1,269,843
2023	4,442,865.04	21.02	4.76	211,480.38	19.81	0.9424	4,187,134
2024	1,330,417.57	20.27	4.93	65,589.59	19.87	0.9803	1,304,168
	153,428,720.80			5,626,248.89			107,543,675

COMPOSITE REMAINING LIFE, YEARS..

19.11

BARTOW UNITS 1 AND 3

INTERIM SURVIVOR CURVE.. IOWA 40-R0.5

PROBABLE RETIREMENT YEAR.. 6-2034

1972	3,083,190.01	38.62	2.59	79,854.62	7.33	0.1898	585,189
1991	9,216.00	32.59	3.07	282.93	8.40	0.2578	2,375
1992	858,289.00	32.11	3.11	26,692.79	8.43	0.2625	225,335
1994	51,910.00	31.11	3.21	1,666.31	8.51	0.2736	14,200
1995	20,077.00	30.59	3.27	656.52	8.54	0.2792	5,605
1999	75,032.00	28.35	3.53	2,648.63	8.66	0.3055	22,920
2000	188,625.17	27.75	3.60	6,790.51	8.69	0.3132	59,068
2005	576,651.00	24.55	4.07	23,469.70	8.80	0.3585	206,701
2007	2,313,008.51	23.18	4.31	99,690.67	8.84	0.3814	882,089
2008	45,176.22	22.47	4.45	2,010.34	8.86	0.3943	17,813
2013	117,332.65	18.74	5.34	6,265.56	8.93	0.4765	55,911
2017	85,619.50	15.54	6.44	5,513.90	8.98	0.5779	49,476
2018	2,662,885.99	14.71	6.80	181,076.25	8.99	0.6112	1,627,423
2019	286,450.67	13.87	7.21	20,653.09	9.00	0.6489	185,872
2020	177,627.98	13.02	7.68	13,641.83	9.01	0.6920	122,920
2022	39,292.37	11.29	8.86	3,481.30	9.03	0.7998	31,427
2023	501,725.00	10.40	9.62	48,265.94	9.04	0.8692	436,114
2024	169,810.64	9.51	10.52	17,864.08	9.05	0.9516	161,597
	11,261,919.71			540,524.97			4,692,035

COMPOSITE REMAINING LIFE, YEARS..

8.68

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
1972	961,559.73	37.05	2.70	25,962.11	2.35	0.0634	60,992
1992	858,274.00	28.35	3.53	30,297.07	2.43	0.0857	73,563
2002	458,106.16	21.75	4.60	21,072.88	2.45	0.1126	51,601
2013	4,140,890.28	13.02	7.68	318,020.37	2.46	0.1889	782,380
2014	5,399,130.31	12.16	8.22	443,808.51	2.46	0.2023	1,092,244
2015	63,325.33	11.29	8.86	5,610.62	2.46	0.2179	13,798
2017	451,516.29	9.51	10.52	47,499.51	2.46	0.2587	116,798
2023	710,940.37	3.92	25.51	181,360.89	2.47	0.6301	447,964
2024	700,327.08	2.96	33.78	236,570.49	2.47	0.8345	584,395
	13,744,069.55			1,310,202.45			3,223,735

COMPOSITE REMAINING LIFE, YEARS..

2.46

SUWANNEE RIVER UNITS 1 THROUGH 3
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2034

1954	868,085.83	40.00	2.50	21,702.15	4.42	0.1105	95,923
1956	17,361.97	39.99	2.50	434.05	5.12	0.1280	2,223
1958	945.13	39.95	2.50	23.63	5.61	0.1404	133
1980	12,564,046.23	36.76	2.72	341,742.06	7.87	0.2141	2,689,837
1990	298,800.85	33.05	3.03	9,053.67	8.36	0.2530	75,582
1991	5,315.39	32.59	3.07	163.18	8.40	0.2578	1,370
1992	1,328.95	32.11	3.11	41.33	8.43	0.2625	349
1993	239,834.26	31.62	3.16	7,578.76	8.47	0.2679	64,244
1997	14,791.08	29.50	3.39	501.42	8.60	0.2915	4,312
1999	78,345.08	28.35	3.53	2,765.58	8.66	0.3055	23,932
2001	24,357.85	27.14	3.68	896.37	8.71	0.3209	7,817
2003	98,487.53	25.88	3.86	3,801.62	8.76	0.3385	33,337
2004	129,366.81	25.22	3.97	5,135.86	8.78	0.3481	45,038
2005	527,722.50	24.55	4.07	21,478.31	8.80	0.3585	189,162
2006	168,466.46	23.87	4.19	7,058.74	8.82	0.3695	62,248
2007	10,888.82	23.18	4.31	469.31	8.84	0.3814	4,153
2008	28,782.92	22.47	4.45	1,280.84	8.86	0.3943	11,349
2009	46,196.62	21.75	4.60	2,125.04	8.87	0.4078	18,840
2010	43,966.34	21.02	4.76	2,092.80	8.89	0.4229	18,595
2011	2,015,665.90	20.27	4.93	99,372.33	8.91	0.4396	886,026
2012	133,306.17	19.51	5.13	6,838.61	8.92	0.4572	60,948
2014	1,573,360.02	17.96	5.57	87,636.15	8.95	0.4983	784,052
2015	501,915.74	17.17	5.82	29,211.50	8.96	0.5218	261,920

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
2016	264,264.76	16.36	6.11	16,146.58	8.97	0.5483	144,894
2017	3,108,053.75	15.54	6.44	200,158.66	8.98	0.5779	1,796,020
2018	1,251,638.80	14.71	6.80	85,111.44	8.99	0.6112	764,939
2019	442,731.30	13.87	7.21	31,920.93	9.00	0.6489	287,279
2020	1,266,479.20	13.02	7.68	97,265.60	9.01	0.6920	876,416
2021	2,321,263.73	12.16	8.22	190,807.88	9.02	0.7418	1,721,867
2022	9,587.07	11.29	8.86	849.41	9.03	0.7998	7,668
2023	677,062.57	10.40	9.62	65,133.42	9.04	0.8692	588,523
2024	316,587.14	9.51	10.52	33,304.97	9.05	0.9516	301,274
	29,049,006.77			1,372,102.20			11,830,270

COMPOSITE REMAINING LIFE, YEARS..

8.62

BAYBORO UNITS 1 THROUGH 4
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 9-2026

1973	7,432,425.61	36.54	2.74	203,648.46	1.68	0.0460	341,743
1988	408,369.00	30.19	3.31	13,517.01	1.71	0.0566	23,130
1989	373,143.00	29.64	3.37	12,574.92	1.71	0.0577	21,527
1990	70,039.00	29.08	3.44	2,409.34	1.71	0.0588	4,118
1991	12,640.00	28.50	3.51	443.66	1.71	0.0600	758
1995	40,148.00	26.04	3.84	1,541.68	1.72	0.0661	2,652
2000	65,993.00	22.65	4.42	2,916.89	1.72	0.0759	5,012
2001	292,496.96	21.93	4.56	13,337.86	1.72	0.0784	22,941
2002	2,257,781.32	21.20	4.72	106,567.28	1.73	0.0816	184,235
2003	234,432.67	20.46	4.89	11,463.76	1.73	0.0846	19,824
2005	250,423.04	18.94	5.28	13,222.34	1.73	0.0913	22,874
2006	998,644.54	18.16	5.51	55,025.31	1.73	0.0953	95,131
2007	1,449,440.83	17.36	5.76	83,487.79	1.73	0.0997	144,437
2008	34,449.11	16.56	6.04	2,080.73	1.73	0.1045	3,599
2009	60,396.48	15.75	6.35	3,835.18	1.73	0.1098	6,634
2010	2,046,751.03	14.92	6.70	137,132.32	1.73	0.1160	237,321
2011	860,410.95	14.08	7.10	61,089.18	1.73	0.1229	105,719
2012	543,202.29	13.24	7.55	41,011.77	1.73	0.1307	70,975
2017	205,523.92	8.83	11.33	23,285.86	1.73	0.1959	40,266

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
DEBARY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2037							
1992	42,726,421.43	33.49	2.99	1,277,520.00	10.64	0.3177	13,574,611
1995	255,981.48	32.11	3.11	7,961.02	10.81	0.3367	86,179
1997	16,274.00	31.11	3.21	522.40	10.92	0.3510	5,712
1998	18,525.00	30.59	3.27	605.77	10.97	0.3586	6,643
1999	2,116,301.00	30.06	3.33	70,472.82	11.02	0.3666	775,836
2000	2,135,316.00	29.50	3.39	72,387.21	11.07	0.3753	801,277
2001	314,848.15	28.93	3.46	10,893.75	11.11	0.3840	120,911
2003	1,310,916.92	27.75	3.60	47,193.01	11.20	0.4036	529,086
2004	306,123.44	27.14	3.68	11,265.34	11.24	0.4142	126,781
2005	3,140,095.09	26.52	3.77	118,381.58	11.27	0.4250	1,334,415
2006	144,221.21	25.88	3.86	5,566.94	11.31	0.4370	63,028
2007	1,195,022.01	25.22	3.97	47,442.37	11.34	0.4496	537,330
2008	215,735.01	24.55	4.07	8,780.41	11.37	0.4631	99,916
2009	1,266,360.57	23.87	4.19	53,060.51	11.40	0.4776	604,801
2010	1,628,934.03	23.18	4.31	70,207.06	11.43	0.4931	803,227
2011	1,948,186.24	22.47	4.45	86,694.29	11.46	0.5100	993,594
2012	2,932,886.51	21.75	4.60	134,912.78	11.48	0.5278	1,548,036
2013	10,428.18	21.02	4.76	496.38	11.51	0.5476	5,710
2014	1,529,448.53	20.27	4.93	75,401.81	11.53	0.5688	869,981
2016	1,111,621.62	18.74	5.34	59,360.59	11.57	0.6174	686,315
2017	1,296,171.21	17.96	5.57	72,196.74	11.59	0.6453	836,445
2018	3,307,651.37	17.17	5.82	192,505.31	11.61	0.6762	2,236,568
2019	2,521,712.16	16.36	6.11	154,076.61	11.63	0.7109	1,792,635
2020	8,690.44	15.54	6.44	559.66	11.65	0.7497	6,515
2021	714,590.24	14.71	6.80	48,592.14	11.67	0.7933	566,913
2022	5,378.53	13.87	7.21	387.79	11.68	0.8421	4,529
2023	3,094,561.55	13.02	7.68	237,662.33	11.70	0.8986	2,780,835
2024	1,820,927.49	12.16	8.22	149,680.24	11.72	0.9638	1,755,046
	77,093,329.41			3,014,786.86			33,552,875

COMPOSITE REMAINING LIFE, YEARS..

11.13

INTERCESSION CITY UNITS 1 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2034

1974	10,185,477.76	38.24	2.62	266,859.52	7.48	0.1956	1,992,381
1990	51,702.94	33.05	3.03	1,566.60	8.36	0.2530	13,078
1993	269,951.57	31.62	3.16	8,530.47	8.47	0.2679	72,312

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 1 THROUGH 6 INTERIM SURVIVOR CURVE.. IOWA 40-R0.5 PROBABLE RETIREMENT YEAR.. 6-2034							
1998	57,708.58	28.93	3.46	1,996.72	8.63	0.2983	17,215
1999	51,257.76	28.35	3.53	1,809.40	8.66	0.3055	15,658
2001	962,637.34	27.14	3.68	35,425.05	8.71	0.3209	308,939
2002	143,491.81	26.52	3.77	5,409.64	8.74	0.3296	47,289
2003	198,069.39	25.88	3.86	7,645.48	8.76	0.3385	67,045
2004	22,500.41	25.22	3.97	893.27	8.78	0.3481	7,833
2005	648,104.89	24.55	4.07	26,377.87	8.80	0.3585	232,313
2006	821,779.55	23.87	4.19	34,432.56	8.82	0.3695	303,648
2007	629,112.12	23.18	4.31	27,114.73	8.84	0.3814	239,918
2008	540,783.30	22.47	4.45	24,064.86	8.86	0.3943	213,231
2009	504,629.17	21.75	4.60	23,212.94	8.87	0.4078	205,798
2010	2,305,778.58	21.02	4.76	109,755.06	8.89	0.4229	975,183
2011	1,682,295.41	20.27	4.93	82,937.16	8.91	0.4396	739,487
2012	4,970,786.38	19.51	5.13	255,001.34	8.92	0.4572	2,272,644
2013	207,474.06	18.74	5.34	11,079.11	8.93	0.4765	98,866
2014	6,401.08	17.96	5.57	356.54	8.95	0.4983	3,190
2015	973,263.94	17.17	5.82	56,643.96	8.96	0.5218	507,888
2016	362,979.61	16.36	6.11	22,178.05	8.97	0.5483	199,018
2017	1,226,931.90	15.54	6.44	79,014.41	8.98	0.5779	708,995
2018	25,990.20	14.71	6.80	1,767.33	8.99	0.6112	15,884
2019	15,879.83	13.87	7.21	1,144.94	9.00	0.6489	10,304
2020	5,719.70	13.02	7.68	439.27	9.01	0.6920	3,958
2021	2,249,727.74	12.16	8.22	184,927.62	9.02	0.7418	1,668,803
2022	18,920.35	11.29	8.86	1,676.34	9.03	0.7998	15,133
2023	937,347.75	10.40	9.62	90,172.85	9.04	0.8692	814,771
2024	521,371.89	9.51	10.52	54,848.32	9.05	0.9516	496,153
	30,598,075.01			1,417,281.41			12,266,935
						8.66	
COMPOSITE REMAINING LIFE, YEARS..							8.66

INTERCESSION CITY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2038

1992	51,093.85	33.92	2.95	1,507.27	11.32	0.3337	17,052
1993	38,865,352.80	33.49	2.99	1,162,074.05	11.39	0.3401	13,218,106
1995	222,449.85	32.59	3.07	6,829.21	11.53	0.3538	78,701
1997	29,945.08	31.62	3.16	946.26	11.65	0.3684	11,033
1999	1,147,890.12	30.59	3.27	37,536.01	11.77	0.3848	441,674
2000	264,664.23	30.06	3.33	8,813.32	11.82	0.3932	104,069

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
INTERCESSION CITY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
2001	1,942,665.19	29.50	3.39	65,856.35	11.87	0.4024	781,670
2003	196,452.10	28.35	3.53	6,934.76	11.97	0.4222	82,946
2005	50,645.34	27.14	3.68	1,863.75	12.06	0.4444	22,505
2006	2,725,764.90	26.52	3.77	102,761.34	12.10	0.4563	1,243,657
2007	341,240.35	25.88	3.86	13,171.88	12.14	0.4691	160,072
2008	172,474.82	25.22	3.97	6,847.25	12.18	0.4830	83,297
2010	3,293.36	23.87	4.19	137.99	12.25	0.5132	1,690
2011	2,388,878.60	23.18	4.31	102,960.67	12.28	0.5298	1,265,556
2012	350,293.10	22.47	4.45	15,588.04	12.31	0.5478	191,905
2014	112,045.70	21.02	4.76	5,333.38	12.36	0.5880	65,884
2015	1,355,787.22	20.27	4.93	66,840.31	12.39	0.6113	828,725
2016	751,845.19	19.51	5.13	38,569.66	12.41	0.6361	478,234
2017	1,189,679.35	18.74	5.34	63,528.88	12.44	0.6638	789,733
2018	9,945,893.96	17.96	5.57	553,986.29	12.46	0.6938	6,900,063
2019	9,991,855.97	17.17	5.82	581,526.02	12.48	0.7269	7,262,581
2020	1,435.52	16.36	6.11	87.71	12.50	0.7641	1,097
2021	170,972.04	15.54	6.44	11,010.60	12.52	0.8057	137,745
2022	3,447,520.52	14.71	6.80	234,431.40	12.54	0.8525	2,938,942
2023	3,519,311.61	13.87	7.21	253,742.37	12.56	0.9056	3,186,913
2024	503,738.42	13.02	7.68	38,687.11	12.58	0.9662	486,717
	79,743,189.19			3,381,571.88			40,780,567
						12.06	
COMPOSITE REMAINING LIFE, YEARS..							12.06

INTERCESSION CITY UNIT 11
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2042

1996	42,561.17	33.92	2.95	1,255.55	14.24	0.4198	17,868
1997	13,306,687.55	33.49	2.99	397,869.96	14.34	0.4282	5,697,791
2005	7,600,372.67	29.50	3.39	257,652.63	15.03	0.5095	3,872,314
2010	50,386.73	26.52	3.77	1,899.58	15.35	0.5788	29,164
2012	931,628.06	25.22	3.97	36,985.63	15.46	0.6130	571,097
2013	2,359,705.54	24.55	4.07	96,040.02	15.51	0.6318	1,490,791
2014	215,144.13	23.87	4.19	9,014.54	15.56	0.6519	140,244

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
INTERCESSION CITY UNIT 11							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2016	33,841.98	22.47	4.45	1,505.97	15.64	0.6960	23,555
2021	567,132.16	18.74	5.34	30,284.86	15.84	0.8453	479,368
2024	88,952.70	16.36	6.11	5,435.01	15.94	0.9743	86,669
	25,196,412.69			837,943.75			12,408,861
							COMPOSITE REMAINING LIFE, YEARS.. 14.81

INTERCESSION CITY UNITS 12 THROUGH 14
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 6-2045

2000	29,945,287.91	33.49	2.99	895,364.11	16.51	0.4930	14,762,428
2002	2,189,822.21	32.59	3.07	67,227.54	16.74	0.5137	1,124,802
2003	38,647.43	32.11	3.11	1,201.94	16.85	0.5248	20,281
2006	195,454.00	30.59	3.27	6,391.35	17.16	0.5610	109,644
2007	1,002.54	30.06	3.33	33.38	17.25	0.5739	575
2008	1,672,846.65	29.50	3.39	56,709.50	17.34	0.5878	983,299
2011	5,884,329.80	27.75	3.60	211,835.87	17.59	0.6339	3,729,900
2012	2,595,835.93	27.14	3.68	95,526.76	17.66	0.6507	1,689,110
2013	60,774.76	26.52	3.77	2,291.21	17.73	0.6686	40,631
2014	406,758.90	25.88	3.86	15,700.89	17.80	0.6878	279,765
2015	1,980,152.25	25.22	3.97	78,612.04	17.86	0.7082	1,402,284
2016	2,381,669.44	24.55	4.07	96,933.95	17.92	0.7299	1,738,476
2017	34,082.94	23.87	4.19	1,428.08	17.98	0.7533	25,673
2018	3,136,220.79	23.18	4.31	135,171.12	18.03	0.7778	2,439,447
2019	45,728.84	22.47	4.45	2,034.93	18.09	0.8051	36,815
2020	14,221,519.37	21.75	4.60	654,189.89	18.14	0.8340	11,861,032
2021	1,112.14	21.02	4.76	52.94	18.19	0.8654	962
2022	13,972.02	20.27	4.93	688.82	18.24	0.8999	12,573
2023	186,671.66	19.51	5.13	9,576.26	18.28	0.9370	174,904
2024	34,213.54	18.74	5.34	1,827.00	18.33	0.9781	33,465
	65,026,103.12			2,332,797.58			40,466,066
							COMPOSITE REMAINING LIFE, YEARS.. 17.35

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TIGER BAY COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2035							
1997	4,932,944.72	30.06	3.33	164,267.06	9.40	0.3127	1,542,581
1998	1,832,930.07	29.50	3.39	62,136.33	9.43	0.3197	585,914
1999	138,777.24	28.93	3.46	4,801.69	9.47	0.3273	45,427
2001	99,055.04	27.75	3.60	3,565.98	9.53	0.3434	34,017
2003	130,230.19	26.52	3.77	4,909.68	9.59	0.3616	47,093
2004	6,599,606.92	25.88	3.86	254,744.83	9.62	0.3717	2,453,206
2009	3,409.56	22.47	4.45	151.73	9.73	0.4330	1,476
2010	14,460.78	21.75	4.60	665.20	9.75	0.4483	6,482
2011	839,811.31	21.02	4.76	39,975.02	9.77	0.4648	390,344
2012	1,361,873.84	20.27	4.93	67,140.38	9.79	0.4830	657,758
2013	83,433.62	19.51	5.13	4,280.14	9.80	0.5023	41,910
2014	763,456.21	18.74	5.34	40,768.56	9.82	0.5240	400,059
2015	193,101.73	17.96	5.57	10,755.77	9.84	0.5479	105,797
2016	1,771,195.68	17.17	5.82	103,083.59	9.85	0.5737	1,016,100
2017	35,926.03	16.36	6.11	2,195.08	9.86	0.6027	21,652
2018	9,820,548.25	15.54	6.44	632,443.31	9.88	0.6358	6,243,708
2019	248,535.35	14.71	6.80	16,900.40	9.89	0.6723	167,098
2020	1,232,246.61	13.87	7.21	88,844.98	9.90	0.7138	879,541
2021	74,519.51	13.02	7.68	5,723.10	9.92	0.7619	56,776
2022	423,224.96	12.16	8.22	34,789.09	9.93	0.8166	345,610
2023	140,983.24	11.29	8.86	12,491.12	9.94	0.8804	124,126
2024	330,267.53	10.40	9.62	31,771.74	9.95	0.9567	315,977
	31,070,538.39			1,586,404.78			15,482,652
						9.76	
COMPOSITE REMAINING LIFE, YEARS..							9.76

UNIVERSITY OF FLORIDA COGENERATION
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5
PROBABLE RETIREMENT YEAR.. 10-2041

1994	9,830,243.64	34.46	2.90	285,077.07	13.62	0.3952	3,885,305
1995	326,385.02	34.06	2.94	9,595.72	13.73	0.4031	131,569
1999	15,928.41	32.27	3.10	493.78	14.10	0.4369	6,960
2000	18,534.35	31.79	3.15	583.83	14.18	0.4461	8,267
2002	15,037.65	30.77	3.25	488.72	14.34	0.4660	7,008
2005	223,872.31	29.13	3.43	7,678.82	14.56	0.4998	111,898
2007	32,276.93	27.96	3.58	1,155.51	14.68	0.5250	16,947
2008	37,578.83	27.35	3.66	1,375.39	14.74	0.5389	20,253
2009	43,285.82	26.73	3.74	1,618.89	14.80	0.5537	23,966
2010	549,002.60	26.09	3.83	21,026.80	14.85	0.5692	312,481

DUKE ENERGY FLORIDA

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5							
PROBABLE RETIREMENT YEAR.. 10-2041							
2011	1,134,683.58	25.44	3.93	44,593.06	14.90	0.5857	664,573
2012	29,286.20	24.78	4.04	1,183.16	14.95	0.6033	17,669
2013	295,045.31	24.10	4.15	12,244.38	15.00	0.6224	183,639
2014	307,402.02	23.41	4.27	13,126.07	15.04	0.6425	197,494
2015	629,018.24	22.71	4.40	27,676.80	15.08	0.6640	417,681
2016	918,492.57	21.99	4.55	41,791.41	15.12	0.6876	631,546
2017	3,679,989.96	21.26	4.70	172,959.53	15.16	0.7131	2,624,127
2018	3,133,375.51	20.52	4.87	152,595.39	15.20	0.7407	2,321,017
2019	246,524.50	19.77	5.06	12,474.14	15.23	0.7704	189,913
2020	731,371.64	19.00	5.26	38,470.15	15.26	0.8032	587,408
2021	8,932,397.06	18.22	5.49	490,388.60	15.30	0.8397	7,500,891
2022	17,396.30	17.43	5.74	998.55	15.33	0.8795	15,300
2023	110,370.94	16.63	6.01	6,633.29	15.36	0.9236	101,942
2024	949,293.26	15.82	6.32	59,995.33	15.39	0.9728	923,491
	32,206,792.65			1,404,224.39			20,901,345
						14.88	
	2,401,766,762.11			88,525,859.43			1,624,009,256
						18.35	

DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2015	2,360,568.41	7.00	14.29	337,325.23	2.97	0.4243	1,001,566
2016	2,368,977.84	7.00	14.29	338,526.93	3.22	0.4600	1,089,730
2019	23,317,330.64	7.00	14.29	3,332,046.55	4.12	0.5886	13,723,881
2021	4,041,306.07	7.00	14.29	577,502.64	4.86	0.6943	2,805,838
2023	15,039,238.95	7.00	14.29	2,149,107.25	5.88	0.8400	12,632,961
2024	48,828,909.86	7.00	14.29	6,977,651.22	6.58	0.9400	45,899,175
	95,956,331.77			13,712,159.82			77,153,151
						5.63	
COMPOSITE REMAINING LIFE, YEARS..							
CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2058							
2018	44,110,604.44	7.00	14.29	6,303,405.37	3.80	0.5429	23,945,883
2022	138,864,546.72	7.00	14.29	19,843,743.73	5.31	0.7586	105,338,479
2024	305,811.11	7.00	14.29	43,700.41	6.58	0.9400	287,462
	183,280,962.27			26,190,849.51			129,571,824
						4.95	
COMPOSITE REMAINING LIFE, YEARS..							
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2044							
2000	327,202.93	7.00	14.29	46,757.30	0.75	0.1071	35,057
2001	292,758.95	7.00	14.29	41,835.25	0.87	0.1243	36,387
2002	2,978,665.62	7.00	14.29	425,651.32	1.00	0.1429	425,532
2003	4,532,006.02	7.00	14.29	647,623.66	1.14	0.1629	738,083
2004	5,684,537.54	7.00	14.29	812,320.41	1.27	0.1814	1,031,346
2005	743,206.71	7.00	14.29	106,204.24	1.39	0.1986	147,579
2006	128,106.66	7.00	14.29	18,306.44	1.49	0.2129	27,269
2007	2,550,251.16	7.00	14.29	364,430.89	1.59	0.2271	579,264
2009	64,378.67	7.00	14.29	9,199.71	1.83	0.2614	16,831
2014	195,213.85	7.00	14.29	27,896.06	2.73	0.3900	76,133
2017	10,354,081.96	7.00	14.29	1,479,598.31	3.50	0.5000	5,177,041

DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2044							
2018	13,444,024.38	7.00	14.29	1,921,151.08	3.80	0.5429	7,298,223
2020	496,445.80	7.00	14.29	70,942.10	4.47	0.6386	317,015
2022	16,887,553.49	7.00	14.29	2,413,231.39	5.31	0.7586	12,810,391
	58,678,433.74			8,385,148.16			28,716,151
COMPOSITE REMAINING LIFE, YEARS..						3.42	
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
2012	476,032.02	7.00	14.29	68,024.98	2.32	0.3314	157,771
2013	17,610,156.99	7.00	14.29	2,516,491.43	2.51	0.3586	6,314,474
2017	20,654,020.28	7.00	14.29	2,951,459.50	3.50	0.5000	10,327,010
2019	5,741,137.30	7.00	14.29	820,408.52	4.12	0.5886	3,379,061
2021	47,162,495.37	6.99	14.31	6,748,953.09	4.84	0.6924	32,656,255
	91,643,841.96			13,105,337.52			52,834,571
COMPOSITE REMAINING LIFE, YEARS..						4.03	
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	2,980,136.57	7.00	14.29	425,861.52	1.14	0.1629	485,345
2010	967,578.81	7.00	14.29	138,267.01	1.97	0.2814	272,306
2016	7,775,372.50	7.00	14.29	1,111,100.73	3.22	0.4600	3,576,671
2018	5,957,561.59	7.00	14.29	851,335.55	3.80	0.5429	3,234,122
2019	34,484.58	7.00	14.29	4,927.85	4.12	0.5886	20,297
2020	39,919,859.97	7.00	14.29	5,704,547.99	4.47	0.6386	25,491,625
2021	8,549,583.48	7.00	14.29	1,221,735.48	4.86	0.6943	5,935,890
	66,184,577.50			9,457,776.13			39,016,256
COMPOSITE REMAINING LIFE, YEARS..						4.13	

DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2017	1,326,579.74	7.00	14.29	189,568.24	3.50	0.5000	663,290
2018	1,358,642.77	7.00	14.29	194,150.05	3.80	0.5429	737,553
2021	12,409,029.46	7.00	14.29	1,773,250.31	4.86	0.6943	8,615,465
	15,094,251.97			2,156,968.60			10,016,308
							COMPOSITE REMAINING LIFE, YEARS.. 4.64
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2015	13,614,163.63	7.00	14.29	1,945,463.98	2.97	0.4243	5,776,353
2019	15,690,393.06	7.00	14.29	2,242,157.17	4.12	0.5886	9,234,895
2020	1,677,343.72	7.00	14.29	239,692.42	4.47	0.6386	1,071,101
2022	11,631,150.22	7.00	14.29	1,662,091.37	5.31	0.7586	8,823,042
2023	15,224,057.14	7.00	14.29	2,175,517.77	5.88	0.8400	12,788,208
	57,837,107.77			8,264,922.71			37,693,599
							COMPOSITE REMAINING LIFE, YEARS.. 4.56
DEBARY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 7-L0.5							
PROBABLE RETIREMENT YEAR.. 6-2037							
2023	1,727,087.77	6.88	14.53	250,945.85	5.75	0.8358	1,443,431
2024	1,622,406.75	6.80	14.71	238,656.03	6.38	0.9382	1,522,207
	3,349,494.52			489,601.88			2,965,638
							COMPOSITE REMAINING LIFE, YEARS.. 6.06

DUKE ENERGY FLORIDA

ACCOUNT 343.1 PRIME MOVERS - ROTABLE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
INTERCESSION CITY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 7-L0.5 PROBABLE RETIREMENT YEAR.. 6-2038							
2022	3,974,923.89	6.96	14.37	571,196.56	5.26	0.7558	3,004,049
2023	2,341,178.82	6.93	14.43	337,832.10	5.80	0.8369	1,959,426
	6,316,102.71			909,028.66			4,963,475
						5.46	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNITS 12 THROUGH 14 INTERIM SURVIVOR CURVE.. IOWA 7-L0.5 PROBABLE RETIREMENT YEAR.. 6-2045							
2023	1,410,035.11	7.00	14.29	201,494.02	5.88	0.8400	1,184,429
	1,410,035.11			201,494.02			1,184,429
						5.88	
COMPOSITE REMAINING LIFE, YEARS..							
TIGER BAY COMBINED CYCLE INTERIM SURVIVOR CURVE.. IOWA 7-L0.5 PROBABLE RETIREMENT YEAR.. 6-2035							
2008	11,731,010.36	7.00	14.29	1,676,361.38	1.70	0.2429	2,848,993
2012	1,846,769.72	7.00	14.29	263,903.39	2.31	0.3300	609,434
2018	9,886,118.68	6.98	14.33	1,416,680.81	3.75	0.5373	5,311,317
	23,463,898.76			3,356,945.58			8,769,744
						2.61	
COMPOSITE REMAINING LIFE, YEARS..							
	603,215,038.08			86,230,232.59			392,885,146
						4.56	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	24,766,257.77	35.93	2.78	688,501.97	22.57	0.6282	15,557,420
2013	54,404.34	32.78	3.05	1,659.33	22.72	0.6931	37,708
2019	382,699.45	27.84	3.59	13,738.91	22.93	0.8236	315,207
2020	4,857,908.69	27.00	3.70	179,742.62	22.96	0.8504	4,131,020
2021	10,326,971.52	26.14	3.83	395,523.01	23.00	0.8799	9,086,496
2022	396,521.02	25.28	3.96	15,702.23	23.03	0.9110	361,231
2023	1,341,088.76	24.42	4.10	54,984.64	23.06	0.9443	1,266,404
2024	2,406,387.72	23.55	4.25	102,271.48	23.09	0.9805	2,359,391
	44,532,239.27			1,452,124.19			33,114,877
						22.80	
COMPOSITE REMAINING LIFE, YEARS..							
CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2058							
2018	15,181,325.39	35.93	2.78	422,040.85	30.35	0.8447	12,823,666
2019	18,558.25	35.15	2.84	527.05	30.41	0.8652	16,056
2020	802,985.13	34.37	2.91	23,366.87	30.48	0.8868	712,103
2023	57,353.91	31.97	3.13	1,795.18	30.66	0.9590	55,004
2024	140,532.13	31.16	3.21	4,511.08	30.72	0.9859	138,548
	16,200,754.81			452,241.03			13,745,377
						30.39	
COMPOSITE REMAINING LIFE, YEARS..							
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2044							
2004	30,543,439.61	35.93	2.78	849,107.62	18.17	0.5057	15,446,123
2017	729,433.80	25.28	3.96	28,885.58	18.49	0.7314	533,515
2019	18,003.40	23.55	4.25	765.14	18.53	0.7868	14,166
2021	128,130.03	21.78	4.59	5,881.17	18.57	0.8526	109,246
2023	1,586,905.60	20.00	5.00	79,345.28	18.61	0.9305	1,476,616
2024	178,592.40	19.10	5.24	9,358.24	18.63	0.9754	174,197
	33,184,504.84			973,343.03			17,753,863
						18.24	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2039							
1999	43,706,804.23	35.93	2.78	1,215,049.16	13.70	0.3813	16,665,404
2012	45,433.84	25.28	3.96	1,799.18	13.90	0.5498	24,981
2014	931,361.39	23.55	4.25	39,582.86	13.92	0.5911	550,509
2017	50,428.24	20.89	4.79	2,415.51	13.96	0.6683	33,699
2020	22,106.95	18.19	5.50	1,215.88	13.99	0.7691	17,002
2021	120,059.58	17.28	5.79	6,951.45	14.00	0.8102	97,271
2023	524,334.40	15.44	6.48	33,976.87	14.03	0.9087	476,452
2024	3,257,003.02	14.51	6.89	224,407.51	14.04	0.9676	3,151,509
	48,657,531.65			1,525,398.42			21,016,827

COMPOSITE REMAINING LIFE, YEARS.. 13.78

HINES ENERGY COMPLEX UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2043

2003	32,862,576.74	35.93	2.78	913,579.63	17.29	0.4812	15,813,801
2011	3,190,811.42	29.52	3.39	108,168.51	17.48	0.5921	1,889,407
2015	51,614.71	26.14	3.83	1,976.84	17.56	0.6718	34,673
2020	13,636.19	21.78	4.59	625.90	17.65	0.8104	11,050
2021	516,022.82	20.89	4.79	24,717.49	17.67	0.8459	436,483
2023	875,973.62	19.10	5.24	45,901.02	17.71	0.9272	812,229
2024	397,161.02	18.19	5.50	21,843.86	17.73	0.9747	387,117
	37,907,796.52			1,116,813.25			19,384,760

COMPOSITE REMAINING LIFE, YEARS.. 17.36

HINES ENERGY COMPLEX UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2045

2005	46,077,884.12	35.93	2.78	1,280,965.18	19.06	0.5305	24,443,396
2007	209,133.29	34.37	2.91	6,085.78	19.12	0.5563	116,341
2010	3,278,425.80	31.97	3.13	102,614.73	19.20	0.6006	1,968,891
2012	3,793,377.97	30.34	3.30	125,181.47	19.26	0.6348	2,408,074
2018	20,041.40	25.28	3.96	793.64	19.40	0.7674	15,380

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
2022	9,050.26	21.78	4.59	415.41	19.49	0.8949	8,099
2023	682,295.85	20.89	4.79	32,681.97	19.52	0.9344	637,551
2024	755,362.29	20.00	5.00	37,768.11	19.54	0.9770	737,989
	54,825,570.98			1,586,506.29			30,335,721
							COMPOSITE REMAINING LIFE, YEARS.. 19.12
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2047							
2007	44,696,512.88	35.93	2.78	1,242,563.06	20.82	0.5795	25,899,841
2010	34,086.24	33.58	2.98	1,015.77	20.92	0.6230	21,235
2015	53,627.60	29.52	3.39	1,817.98	21.08	0.7141	38,295
2016	75,898.40	28.68	3.49	2,648.85	21.11	0.7361	55,865
2017	680,720.71	27.84	3.59	24,437.87	21.14	0.7593	516,898
2023	1,500,169.70	22.67	4.41	66,157.48	21.30	0.9396	1,409,514
2024	446,783.18	21.78	4.59	20,507.35	21.33	0.9793	437,553
	47,487,798.71			1,359,148.36			28,379,201
							COMPOSITE REMAINING LIFE, YEARS.. 20.88
BARTOW UNITS 1 AND 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1972	3,982,358.13	50.74	1.97	78,452.46	8.80	0.1734	690,660
1990	118,325.82	38.95	2.57	3,040.97	9.08	0.2331	27,584
1992	267,825.45	37.46	2.67	7,150.94	9.10	0.2429	65,063
2002	119,345.11	29.52	3.39	4,045.80	9.19	0.3113	37,153
2010	32,709.83	22.67	4.41	1,442.50	9.24	0.4076	13,332
2023	221,936.52	10.74	9.31	20,662.29	9.30	0.8659	192,179
2024	75,417.98	9.79	10.21	7,700.18	9.31	0.9510	71,720
	4,817,918.84			122,495.14			1,097,691
							COMPOSITE REMAINING LIFE, YEARS.. 8.96

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
1972	1,387,598.00	46.53	2.15	29,833.36	2.45	0.0527	73,057
1992	249,048.00	31.97	3.13	7,795.20	2.47	0.0773	19,241
2002	60,437.13	23.55	4.25	2,568.58	2.48	0.1053	6,365
2006	580,118.84	20.00	5.00	29,005.94	2.48	0.1240	71,935
2023	93,217.08	3.97	25.19	23,481.38	2.49	0.6272	58,466
2024	124,255.13	2.98	33.56	41,700.02	2.49	0.8356	103,824
	2,494,674.18			134,384.48			332,888
						2.48	
COMPOSITE REMAINING LIFE, YEARS..							
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1980	4,264,832.25	45.89	2.18	92,973.34	8.95	0.1950	831,770
1992	10,830.53	37.46	2.67	289.18	9.10	0.2429	2,631
2021	2,663,474.65	12.64	7.91	210,680.84	9.29	0.7350	1,957,574
2023	170,895.35	10.74	9.31	15,910.36	9.30	0.8659	147,982
2024	79,836.47	9.79	10.21	8,151.30	9.31	0.9510	75,922
	7,189,869.25			328,005.02			3,015,879
						9.19	
COMPOSITE REMAINING LIFE, YEARS..							
BAYBORO UNITS 1 THROUGH 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 9-2026							
1973	1,864,133.00	45.40	2.20	41,010.93	1.73	0.0381	71,042
1985	35,606.00	36.89	2.71	964.92	1.73	0.0469	1,670
1998	336,899.00	26.36	3.79	12,768.47	1.74	0.0660	22,239
2000	41,218.00	24.63	4.06	1,673.45	1.74	0.0707	2,912
2002	944,516.80	22.89	4.37	41,275.38	1.74	0.0760	71,802
2007	38,413.39	18.42	5.43	2,085.85	1.74	0.0945	3,629
2015	4,477.44	10.98	9.11	407.89	1.74	0.1585	710
2017	630,738.70	9.07	11.03	69,570.48	1.74	0.1918	121,001
	3,896,002.33			169,757.37			295,005
						1.74	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 2 THROUGH 6 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2027							
1975	6,769,665.23	44.58	2.24	151,640.50	2.46	0.0552	373,550
1990	185,591.00	33.58	2.98	5,530.61	2.47	0.0736	13,652
1992	620,195.00	31.97	3.13	19,412.10	2.47	0.0773	47,916
2002	293,290.81	23.55	4.25	12,464.86	2.48	0.1053	30,886
	7,868,742.04			189,048.07			466,004
							COMPOSITE REMAINING LIFE, YEARS.. 2.47
DEBARY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2037							
1992	16,040,550.00	39.68	2.52	404,221.86	11.80	0.2974	4,770,139
2001	529,569.34	32.78	3.05	16,151.86	11.94	0.3643	192,896
2002	467,598.68	31.97	3.13	14,635.84	11.95	0.3738	174,784
2003	465,530.49	31.16	3.21	14,943.53	11.96	0.3838	178,685
2004	436,363.40	30.34	3.30	14,399.99	11.98	0.3949	172,302
2009	100,725.37	26.14	3.83	3,857.78	12.03	0.4602	46,355
2010	233,822.41	25.28	3.96	9,259.37	12.04	0.4763	111,363
2011	131,401.78	24.42	4.10	5,387.47	12.05	0.4935	64,840
2018	130,978.57	18.19	5.50	7,203.82	12.11	0.6658	87,199
2021	5,011.09	15.44	6.48	324.72	12.14	0.7863	3,940
2023	810,712.18	13.57	7.37	59,749.49	12.15	0.8954	725,879
2024	474,767.09	12.64	7.91	37,554.08	12.16	0.9620	456,740
	19,827,030.40			587,689.81			6,985,122
							COMPOSITE REMAINING LIFE, YEARS.. 11.89
INTERCESSION CITY UNITS 1 THROUGH 6 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2034							
1974	2,469,329.77	49.59	2.02	49,880.46	8.84	0.1783	440,183
2002	772,439.02	29.52	3.39	26,185.68	9.19	0.3113	240,468
2004	112,563.55	27.84	3.59	4,041.03	9.20	0.3305	37,198
2021	359,918.90	12.64	7.91	28,469.58	9.29	0.7350	264,530

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
INTERCESSION CITY UNITS 1 THROUGH 6 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2034							
2022	2,087,023.26	11.69	8.55	178,440.49	9.30	0.7956	1,660,331
2023	149,403.69	10.74	9.31	13,909.48	9.30	0.8659	129,372
2024	82,939.95	9.79	10.21	8,468.17	9.31	0.9510	78,873
	6,033,618.14			309,394.89			2,850,955
						9.21	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2038							
1993	14,339,126.00	39.68	2.52	361,345.98	12.70	0.3201	4,589,381
2001	488,548.76	33.58	2.98	14,558.75	12.84	0.3824	186,806
2002	524,666.89	32.78	3.05	16,002.34	12.86	0.3923	205,832
2003	476,239.97	31.97	3.13	14,906.31	12.87	0.4026	191,715
2005	475,335.47	30.34	3.30	15,686.07	12.90	0.4252	202,103
2008	197,701.41	27.84	3.59	7,097.48	12.94	0.4648	91,892
2009	99,692.22	27.00	3.70	3,688.61	12.95	0.4796	47,815
2010	112,274.24	26.14	3.83	4,300.10	12.96	0.4958	55,664
2018	843,025.00	19.10	5.24	44,174.51	13.04	0.6827	575,550
2023	806,570.46	14.51	6.89	55,572.70	13.09	0.9021	727,639
2024	115,011.46	13.57	7.37	8,476.34	13.10	0.9654	111,027
	18,478,191.88			545,809.19			6,985,424
						12.80	
COMPOSITE REMAINING LIFE, YEARS..							
INTERCESSION CITY UNIT 11 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2042							
1997	4,168,415.76	39.68	2.52	105,044.08	16.25	0.4095	1,707,091
2024	14,767.58	17.28	5.79	855.04	16.81	0.9728	14,366
	4,183,183.34			105,899.12			1,721,457
						16.26	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 12 THROUGH 14 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2045							
2000	15,730,976.60	39.68	2.52	396,420.61	18.88	0.4758	7,484,956
2013	3,674.67	29.52	3.39	124.57	19.28	0.6531	2,400
2014	733,937.54	28.68	3.49	25,614.42	19.31	0.6733	494,153
2019	1,793.27	24.42	4.10	73.52	19.43	0.7957	1,427
2021	1,735.75	22.67	4.41	76.55	19.47	0.8588	1,491
2022	1,238,338.64	21.78	4.59	56,839.74	19.49	0.8949	1,108,140
2023	47,530.23	20.89	4.79	2,276.70	19.52	0.9344	44,413
2024	8,633.20	20.00	5.00	431.66	19.54	0.9770	8,435
	17,766,619.90			481,857.77			9,145,415

COMPOSITE REMAINING LIFE, YEARS..

18.98

TIGER BAY COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2035

1997	8,078,668.04	34.37	2.91	235,089.24	10.07	0.2930	2,366,969
2000	466,252.00	31.97	3.13	14,593.69	10.10	0.3159	147,298
2011	206,693.60	22.67	4.41	9,115.19	10.18	0.4491	92,816
2017	34,091.73	17.28	5.79	1,973.91	10.22	0.5914	20,163
2018	1,891,633.60	16.36	6.11	115,578.81	10.23	0.6253	1,182,857
2023	51,861.84	11.69	8.55	4,434.19	10.26	0.8777	45,518
2024	121,094.73	10.74	9.31	11,273.92	10.26	0.9553	115,683
	10,850,295.54			392,058.95			3,971,304

COMPOSITE REMAINING LIFE, YEARS..

10.13

UNIVERSITY OF FLORIDA COGENERATION
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 10-2041

1994	2,707,069.56	41.37	2.42	65,511.08	15.60	0.3771	1,020,782
2018	23,890.60	22.08	4.53	1,082.24	16.11	0.7296	17,431

DUKE ENERGY FLORIDA

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 10-2041							
2020	2,877,977.99	20.30	4.93	141,884.31	16.14	0.7951	2,288,194
2023	20,953.76	17.58	5.69	1,192.27	16.18	0.9204	19,285
2024	181,680.57	16.67	6.00	10,900.83	16.20	0.9718	176,559
	5,811,572.48			220,570.73			3,522,251
						15.97	
	392,013,915.10			12,052,545.11			204,120,021
						16.94	

DUKE ENERGY FLORIDA

ACCOUNT 344.66 GENERATORS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
OSCEOLA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	6,419,235.56	30.00	3.33	213,760.54	21.50	0.7167	4,600,474
	6,419,235.56			213,760.54			4,600,474
	COMPOSITE REMAINING LIFE, YEARS..						21.52
PERRY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	9,270,669.08	30.00	3.33	308,713.28	21.50	0.7167	6,644,010
	9,270,669.08			308,713.28			6,644,010
	COMPOSITE REMAINING LIFE, YEARS..						21.52
HAMILTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	96,861,198.55	30.00	3.33	3,225,477.91	23.50	0.7833	75,874,283
2020	4,415.26	28.00	3.57	157.62	23.50	0.8393	3,706
2022	19,756.99	26.00	3.85	760.64	23.50	0.9039	17,857
2023	182,448.79	25.00	4.00	7,297.95	23.50	0.9400	171,502
2024	182,448.79	24.00	4.17	7,608.11	23.50	0.9792	178,648
	97,250,268.38			3,241,302.23			76,245,996
	COMPOSITE REMAINING LIFE, YEARS..						23.52
SUWANNEE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2047							
2017	14,110,951.20	30.00	3.33	469,894.67	22.50	0.7500	10,583,213
	14,110,951.20			469,894.67			10,583,213
	COMPOSITE REMAINING LIFE, YEARS..						22.52

DUKE ENERGY FLORIDA

ACCOUNT 344.66 GENERATORS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
DEBARY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	74,033,927.89	30.00	3.33	2,465,329.80	25.50	0.8500	62,928,839
	74,033,927.89			2,465,329.80			62,928,839
							COMPOSITE REMAINING LIFE, YEARS.. 25.53
LAKE PLACID SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	45,157,987.58	30.00	3.33	1,503,760.99	24.50	0.8167	36,879,174
	45,157,987.58			1,503,760.99			36,879,174
							COMPOSITE REMAINING LIFE, YEARS.. 24.52
TRENTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	75,345,223.17	30.00	3.33	2,508,995.93	24.50	0.8167	61,532,183
	75,345,223.17			2,508,995.93			61,532,183
							COMPOSITE REMAINING LIFE, YEARS.. 24.52
COLUMBIA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	87,196,878.11	30.00	3.33	2,903,656.04	25.50	0.8500	74,117,346
	87,196,878.11			2,903,656.04			74,117,346
							COMPOSITE REMAINING LIFE, YEARS.. 25.53

DUKE ENERGY FLORIDA

ACCOUNT 344.66 GENERATORS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
DUETTE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	83,728,381.62	30.00	3.33	2,788,155.11	26.50	0.8833	73,959,791
	83,728,381.62			2,788,155.11			73,959,791
	COMPOSITE REMAINING LIFE, YEARS..						26.53
SANTA FE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	84,537,374.36	30.00	3.33	2,815,094.57	26.50	0.8833	74,674,399
	84,537,374.36			2,815,094.57			74,674,399
	COMPOSITE REMAINING LIFE, YEARS..						26.53
TWIN RIVERS							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	67,787,978.36	30.00	3.33	2,257,339.68	26.50	0.8833	59,879,155
	67,787,978.36			2,257,339.68			59,879,155
	COMPOSITE REMAINING LIFE, YEARS..						26.53
ST PETE PIER SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	1,452,082.97	30.00	3.33	48,354.36	24.50	0.8167	1,185,873
	1,452,082.97			48,354.36			1,185,873
	COMPOSITE REMAINING LIFE, YEARS..						24.52

DUKE ENERGY FLORIDA

ACCOUNT 344.66 GENERATORS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BAY TRAIL							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	67,565,184.36	30.00	3.33	2,249,920.64	27.50	0.9167	61,934,978
	67,565,184.36			2,249,920.64			61,934,978
	COMPOSITE REMAINING LIFE, YEARS..						27.53
FORT GREEN							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	86,882,074.88	30.00	3.33	2,893,173.09	27.50	0.9167	79,642,192
	86,882,074.88			2,893,173.09			79,642,192
	COMPOSITE REMAINING LIFE, YEARS..						27.53
SANDY CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	74,453,841.01	30.00	3.33	2,479,312.91	27.50	0.9167	68,249,602
	74,453,841.01			2,479,312.91			68,249,602
	COMPOSITE REMAINING LIFE, YEARS..						27.53
CHARLIE CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	73,197,119.12	30.00	3.33	2,437,464.07	27.50	0.9167	67,097,603
2023	1,179,636.30	29.00	3.45	40,697.45	27.50	0.9483	1,118,626
2024	789,944.38	28.00	3.57	28,201.01	27.50	0.9821	775,836
	75,166,699.80			2,506,362.53			68,992,065
	COMPOSITE REMAINING LIFE, YEARS..						27.53

DUKE ENERGY FLORIDA

ACCOUNT 344.66 GENERATORS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NEW SOLAR 2023							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2053							
2023	348,114,658.77	30.00	3.33	11,592,218.14	28.50	0.9500	330,708,926
	348,114,658.77			11,592,218.14			330,708,926
							COMPOSITE REMAINING LIFE, YEARS.. 28.53
NEW SOLAR 2024							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2054							
2024	372,492,222.44	30.00	3.33	12,403,991.01	29.50	0.9833	366,282,777
	372,492,222.44			12,403,991.01			366,282,777
							COMPOSITE REMAINING LIFE, YEARS.. 29.53
	1,670,965,639.54			55,649,335.52			1,519,040,993
							COMPOSITE REMAINING LIFE, YEARS.. 27.30

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2049							
1974	74,924.90	54.28	1.84	1,378.62	18.84	0.3471	26,006
2009	32,853,205.41	35.79	2.79	916,604.43	21.91	0.6122	20,112,075
2012	48,622.12	33.56	2.98	1,448.94	22.16	0.6603	32,106
2013	63,865.74	32.80	3.05	1,947.91	22.24	0.6781	43,304
2014	1,009,351.43	32.03	3.12	31,491.76	22.33	0.6972	703,679
2015	44,223.10	31.25	3.20	1,415.14	22.41	0.7171	31,713
2016	309,101.11	30.46	3.28	10,138.52	22.50	0.7387	228,324
2017	1,915,712.62	29.66	3.37	64,559.52	22.59	0.7616	1,459,064
2018	280,278.22	28.84	3.47	9,725.65	22.68	0.7864	220,414
2019	650,325.88	28.02	3.57	23,216.63	22.77	0.8126	528,474
2020	1,129,233.96	27.19	3.68	41,555.81	22.87	0.8411	949,821
2021	853,092.33	26.35	3.80	32,417.51	22.97	0.8717	743,666
2022	136,995.31	25.51	3.92	5,370.22	23.07	0.9044	123,892
2023	464,091.71	24.65	4.06	18,842.12	23.17	0.9400	436,228
2024	1,114,912.00	23.78	4.21	46,937.80	23.29	0.9794	1,091,934
	40,947,935.84			1,207,050.58			26,730,700
						22.15	
COMPOSITE REMAINING LIFE, YEARS..							22.15

CITRUS UNITS 1 AND 2

INTERIM SURVIVOR CURVE.. IOWA 60-S0

PROBABLE RETIREMENT YEAR.. 6-2058

2018	117,445,368.78	35.79	2.79	3,276,725.79	29.72	0.8304	97,526,634
2019	1,084,087.75	35.06	2.85	30,896.50	29.88	0.8523	923,914
2021	1,862,407.78	33.56	2.98	55,499.75	30.21	0.9002	1,676,502
2022	62,478.71	32.80	3.05	1,905.60	30.38	0.9262	57,869
2023	454,443.65	32.03	3.12	14,178.64	30.56	0.9541	433,589
2024	988,920.43	31.25	3.20	31,645.45	30.75	0.9840	973,098
	121,897,707.10			3,410,851.73			101,591,606
						29.78	
COMPOSITE REMAINING LIFE, YEARS..							29.78

OSPREY ENERGY CENTER

INTERIM SURVIVOR CURVE.. IOWA 60-S0

PROBABLE RETIREMENT YEAR.. 6-2044

2004	38,920,382.10	35.79	2.79	1,085,878.66	17.66	0.4934	19,204,484
2017	567,001.33	25.51	3.92	22,226.45	18.37	0.7201	408,303

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
OSPREY ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2044							
2018	658,506.34	24.65	4.06	26,735.36	18.43	0.7477	492,345
2019	216,713.98	23.78	4.21	9,123.66	18.49	0.7775	168,504
2020	63,201.54	22.91	4.36	2,755.59	18.55	0.8097	51,174
2021	425,902.11	22.03	4.54	19,335.96	18.62	0.8452	359,977
2023	1,934,463.62	20.24	4.94	95,562.50	18.76	0.9269	1,793,016
2024	208,086.47	19.33	5.17	10,758.07	18.83	0.9741	202,703
	42,994,257.49			1,272,376.25			22,680,506

COMPOSITE REMAINING LIFE, YEARS..

17.83

HINES ENERGY COMPLEX UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2039

1998	35,811.10	36.51	2.74	981.22	13.33	0.3651	13,075
1999	19,217,696.06	35.79	2.79	536,173.72	13.36	0.3733	7,173,774
2000	17,554.61	35.06	2.85	500.31	13.39	0.3819	6,704
2005	39,191.06	31.25	3.20	1,254.11	13.54	0.4333	16,981
2006	48,868.79	30.46	3.28	1,602.90	13.57	0.4455	21,771
2007	1,476,863.09	29.66	3.37	49,770.29	13.60	0.4585	677,186
2008	12,365.50	28.84	3.47	429.08	13.63	0.4726	5,844
2009	190,986.13	28.02	3.57	6,818.20	13.66	0.4875	93,108
2010	52,717.09	27.19	3.68	1,939.99	13.69	0.5035	26,543
2011	301,382.65	26.35	3.80	11,452.54	13.72	0.5207	156,924
2012	407,221.21	25.51	3.92	15,963.07	13.76	0.5394	219,655
2013	87,175.14	24.65	4.06	3,539.31	13.79	0.5594	48,768
2014	43,477.15	23.78	4.21	1,830.39	13.82	0.5812	25,267
2015	172,938.98	22.91	4.36	7,540.14	13.85	0.6045	104,549
2016	711,086.74	22.03	4.54	32,283.34	13.89	0.6305	448,340
2017	22,400,532.69	21.13	4.73	1,059,545.20	13.92	0.6588	14,757,023
2018	424,199.54	20.24	4.94	20,955.46	13.95	0.6892	292,371
2019	101,454.78	19.33	5.17	5,245.21	13.99	0.7238	73,428
2020	463,291.36	18.42	5.43	25,156.72	14.03	0.7617	352,875
2022	16,548.18	16.57	6.04	999.51	14.11	0.8515	14,091
2023	4,034,846.72	15.63	6.40	258,230.19	14.15	0.9053	3,652,787
2024	9,571,923.19	14.69	6.81	651,847.97	14.19	0.9660	9,246,095
	59,828,131.76			2,694,058.87			37,427,159

COMPOSITE REMAINING LIFE, YEARS..

13.89

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	14,382,012.84	35.79	2.79	401,258.16	16.80	0.4694	6,750,917
2011	8,874.18	29.66	3.37	299.06	17.19	0.5796	5,143
2013	3,311,341.73	28.02	3.57	118,214.90	17.29	0.6171	2,043,297
2014	7,134.79	27.19	3.68	262.56	17.34	0.6377	4,550
2015	79,062.04	26.35	3.80	3,004.36	17.39	0.6600	52,178
2016	217,300.06	25.51	3.92	8,518.16	17.44	0.6837	148,557
2017	536,236.16	24.65	4.06	21,771.19	17.49	0.7095	380,476
2019	14,324.63	22.91	4.36	624.55	17.60	0.7682	11,004
2021	114,405.67	21.13	4.73	5,411.39	17.72	0.8386	95,943
2022	13,338.47	20.24	4.94	658.92	17.78	0.8785	11,717
2023	447,218.48	19.33	5.17	23,121.20	17.85	0.9234	412,979
2024	202,470.62	18.42	5.43	10,994.15	17.92	0.9729	196,976
	19,333,719.67			594,138.60			10,113,737

COMPOSITE REMAINING LIFE, YEARS..

17.02

HINES ENERGY COMPLEX UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2045

2005	21,119,252.72	35.79	2.79	589,227.15	18.51	0.5172	10,922,455
2007	86,691.03	34.32	2.91	2,522.71	18.62	0.5425	47,033
2010	95,753.27	32.03	3.12	2,987.50	18.80	0.5870	56,202
2012	7,192.10	30.46	3.28	235.90	18.92	0.6211	4,467
2015	436,299.21	28.02	3.57	15,575.88	19.10	0.6817	297,408
2016	66,573.42	27.19	3.68	2,449.90	19.17	0.7050	46,937
2017	255,712.68	26.35	3.80	9,717.08	19.23	0.7298	186,617
2019	132,479.63	24.65	4.06	5,378.67	19.36	0.7854	104,050
2020	581,917.51	23.78	4.21	24,498.73	19.43	0.8171	475,467
2021	7,572.20	22.91	4.36	330.15	19.50	0.8512	6,445
2023	291,618.88	21.13	4.73	13,793.57	19.66	0.9304	271,331
2024	322,875.46	20.24	4.94	15,950.05	19.74	0.9753	314,900
	23,403,938.11			682,667.29			12,733,312

COMPOSITE REMAINING LIFE, YEARS..

18.65

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2047							
2007	22,102,138.42	35.79	2.79	616,649.66	20.21	0.5647	12,480,636
2011	21,306.47	32.80	3.05	649.85	20.49	0.6247	13,310
2013	114,334.01	31.25	3.20	3,658.69	20.63	0.6602	75,479
2015	31,305.30	29.66	3.37	1,054.99	20.78	0.7006	21,933
2016	446,621.39	28.84	3.47	15,497.76	20.85	0.7230	322,885
2017	1,754,519.56	28.02	3.57	62,636.35	20.93	0.7470	1,310,573
2018	271,679.09	27.19	3.68	9,997.79	21.01	0.7727	209,929
2019	187,033.09	26.35	3.80	7,107.26	21.09	0.8004	149,698
2020	784,412.07	25.51	3.92	30,748.95	21.17	0.8299	650,960
2021	78,328.36	24.65	4.06	3,180.13	21.25	0.8621	67,525
2022	20,011.17	23.78	4.21	842.47	21.34	0.8974	17,958
2023	850,031.58	22.91	4.36	37,061.38	21.43	0.9354	795,120
2024	253,209.16	22.03	4.54	11,495.70	21.53	0.9773	247,461
	26,914,929.67			800,580.98			16,363,467
						20.44	
COMPOSITE REMAINING LIFE, YEARS..							20.44

BARTOW UNITS 1 AND 3
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2034

1963	11,586.56	52.87	1.89	218.99	8.42	0.1593	1,845
1972	1,329,773.81	49.05	2.04	27,127.39	8.61	0.1755	233,428
1974	16,816.63	48.07	2.08	349.79	8.65	0.1800	3,026
1990	6,611.08	38.60	2.59	171.23	8.90	0.2306	1,524
1991	6,987.42	37.91	2.64	184.47	8.92	0.2353	1,644
1995	23,858.12	35.06	2.85	679.96	8.97	0.2559	6,104
1996	63,970.50	34.32	2.91	1,861.54	8.99	0.2620	16,757
2005	50,522.76	27.19	3.68	1,859.24	9.10	0.3347	16,909
2013	1,140,664.21	20.24	4.94	56,348.81	9.21	0.4550	519,048
2014	357,664.53	19.33	5.17	18,491.26	9.23	0.4775	170,785
2016	81,339.80	17.50	5.71	4,644.50	9.26	0.5291	43,040
2017	185,142.41	16.57	6.04	11,182.60	9.27	0.5594	103,576
2019	342,256.54	14.69	6.81	23,307.67	9.30	0.6331	216,676
2023	171,243.77	10.87	9.20	15,754.43	9.38	0.8629	147,771
2024	57,962.64	9.90	10.10	5,854.23	9.40	0.9495	55,035
	3,846,400.78			168,036.11			1,537,168
						9.15	
COMPOSITE REMAINING LIFE, YEARS..							9.15

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2027							
1972	152,242.00	45.43	2.20	3,349.32	2.44	0.0537	8,177
1995	8,515.70	29.66	3.37	286.98	2.46	0.0829	706
1996	32,034.00	28.84	3.47	1,111.58	2.47	0.0856	2,743
2001	23,932.96	24.65	4.06	971.68	2.47	0.1002	2,398
2018	22,828.69	8.92	11.21	2,559.10	2.49	0.2792	6,373
2020	15,169.01	6.96	14.37	2,179.79	2.49	0.3578	5,427
2022	18,573.52	4.98	20.08	3,729.56	2.49	0.5000	9,287
2023	10,731.69	3.99	25.06	2,689.36	2.49	0.6241	6,697
2024	14,304.97	3.00	33.33	4,767.85	2.50	0.8333	11,921
	298,332.54			21,645.22			53,729

COMPOSITE REMAINING LIFE, YEARS.. 2.48

SUWANNEE RIVER UNITS 1 THROUGH 3
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2034

1980	1,347,504.50	44.86	2.23	30,049.35	8.75	0.1951	262,831
1985	7,405.00	41.87	2.39	176.98	8.83	0.2109	1,562
1995	48,703.00	35.06	2.85	1,388.04	8.97	0.2559	12,461
1997	64,760.25	33.56	2.98	1,929.86	9.00	0.2682	17,367
2005	43,946.00	27.19	3.68	1,617.21	9.10	0.3347	14,708
2007	253,811.98	25.51	3.92	9,949.43	9.13	0.3579	90,839
2013	3,124.61	20.24	4.94	154.36	9.21	0.4550	1,422
2014	171,654.83	19.33	5.17	8,874.55	9.23	0.4775	81,965
2015	279,237.34	18.42	5.43	15,162.59	9.24	0.5016	140,074
2016	1,188,186.33	17.50	5.71	67,845.44	9.26	0.5291	628,717
2017	446,255.68	16.57	6.04	26,953.84	9.27	0.5594	249,653
2019	2,471,939.55	14.69	6.81	168,339.08	9.30	0.6331	1,564,935
2020	20,979.01	13.74	7.28	1,527.27	9.32	0.6783	14,230
2023	151,939.68	10.87	9.20	13,978.45	9.38	0.8629	131,113
2024	70,578.55	9.90	10.10	7,128.43	9.40	0.9495	67,014
	6,570,026.31			355,074.88			3,278,891

COMPOSITE REMAINING LIFE, YEARS.. 9.23

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BAYBORO UNITS 1 THROUGH 4							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 9-2026							
1953	3,161.00	53.69	1.86	58.79	1.70	0.0317	100
1962	1,096.00	50.09	2.00	21.92	1.71	0.0341	37
1973	680,482.00	44.43	2.25	15,310.84	1.72	0.0387	26,341
1974	25.00	43.85	2.28	0.57	1.72	0.0392	1
1976	12,207.00	42.65	2.34	285.64	1.72	0.0403	492
1980	28,494.00	40.11	2.49	709.50	1.73	0.0431	1,229
1984	7,732.00	37.39	2.67	206.44	1.73	0.0463	358
1990	31,756.00	32.99	3.03	962.21	1.73	0.0524	1,665
1995	80,208.00	29.05	3.44	2,759.16	1.73	0.0596	4,776
1998	24,260.00	26.56	3.77	914.60	1.73	0.0651	1,580
2006	13,059.96	19.56	5.11	667.36	1.74	0.0890	1,162
2007	8,426.19	18.65	5.36	451.64	1.74	0.0933	786
2008	25,752.17	17.73	5.64	1,452.42	1.74	0.0981	2,527
2014	282,868.41	12.07	8.29	23,449.79	1.74	0.1442	40,778
2018	197,982.46	8.19	12.21	24,173.66	1.74	0.2125	42,061
2019	28,838.50	7.21	13.87	3,999.90	1.74	0.2413	6,960
2020	2,939.45	6.22	16.08	472.66	1.75	0.2814	827
2022	82,995.17	4.24	23.58	19,570.26	1.75	0.4127	34,255
	1,512,283.31			95,467.36			165,935

COMPOSITE REMAINING LIFE, YEARS.. 1.74

DEBARY UNITS 2 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2027

1975	4,106,837.20	43.70	2.29	94,046.57	2.44	0.0558	229,326
1978	46,893.97	41.87	2.39	1,120.77	2.45	0.0585	2,744
1979	5,381.42	41.24	2.42	130.23	2.45	0.0594	320
1980	3,135.04	40.60	2.46	77.12	2.45	0.0603	189
1990	17,910.13	33.56	2.98	533.72	2.46	0.0733	1,313
1991	8,711.35	32.80	3.05	265.70	2.46	0.0750	653
1992	31,388.46	32.03	3.12	979.32	2.46	0.0768	2,411
1993	1,355.74	31.25	3.20	43.38	2.46	0.0787	107
1994	130,689.40	30.46	3.28	4,286.61	2.46	0.0808	10,554
1995	21,051.55	29.66	3.37	709.44	2.46	0.0829	1,746
1996	140,891.65	28.84	3.47	4,888.94	2.47	0.0856	12,066
1997	8,372.09	28.02	3.57	298.88	2.47	0.0882	738
1998	71,714.08	27.19	3.68	2,639.08	2.47	0.0908	6,515
1999	10,731.45	26.35	3.80	407.80	2.47	0.0937	1,006

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2027							
2003	31,147.48	22.91	4.36	1,358.03	2.47	0.1078	3,358
2004	14,536.76	22.03	4.54	659.97	2.47	0.1121	1,630
2005	120,659.40	21.13	4.73	5,707.19	2.47	0.1169	14,105
2006	217,607.47	20.24	4.94	10,749.81	2.48	0.1225	26,663
2008	14,391.14	18.42	5.43	781.44	2.48	0.1346	1,938
2009	1,909.54	17.50	5.71	109.03	2.48	0.1417	271
2011	30,620.03	15.63	6.40	1,959.68	2.48	0.1587	4,858
2014	179,556.86	12.79	7.82	14,041.35	2.48	0.1939	34,816
2015	32,125.11	11.83	8.45	2,714.57	2.48	0.2096	6,735
2016	526,279.22	10.87	9.20	48,417.69	2.49	0.2291	120,555
2017	27,223.46	9.90	10.10	2,749.57	2.49	0.2515	6,847
2018	220,725.11	8.92	11.21	24,743.28	2.49	0.2792	61,615
2019	28,179.20	7.94	12.59	3,547.76	2.49	0.3136	8,837
2020	890,458.03	6.96	14.37	127,958.82	2.49	0.3578	318,570
2021	5,727.92	5.97	16.75	959.43	2.49	0.4171	2,389
2022	61,713.39	4.98	20.08	12,392.05	2.49	0.5000	30,857
	7,007,923.65			369,277.23			913,732

COMPOSITE REMAINING LIFE, YEARS.. 2.47

DEBARY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2037

1992	4,186,967.63	39.28	2.55	106,767.67	11.50	0.2928	1,225,819
1993	82,755.62	38.60	2.59	2,143.37	11.53	0.2987	24,719
1994	44,337.90	37.91	2.64	1,170.52	11.55	0.3047	13,508
1996	60,499.00	36.51	2.74	1,657.67	11.60	0.3177	19,222
1997	11,795.56	35.79	2.79	329.10	11.62	0.3247	3,830
1998	749.66	35.06	2.85	21.37	11.64	0.3320	249
1999	17,010.37	34.32	2.91	495.00	11.66	0.3397	5,779
2001	103,628.42	32.80	3.05	3,160.67	11.71	0.3570	36,996
2002	10,903.93	32.03	3.12	340.20	11.73	0.3662	3,993
2003	26,240.83	31.25	3.20	839.71	11.75	0.3760	9,867
2008	71,416.55	27.19	3.68	2,628.13	11.87	0.4366	31,178
2010	76,625.74	25.51	3.92	3,003.73	11.91	0.4669	35,775
2011	115,965.08	24.65	4.06	4,708.18	11.94	0.4844	56,171
2016	16,389.41	20.24	4.94	809.64	12.06	0.5959	9,766
2017	3,490.00	19.33	5.17	180.43	12.08	0.6249	2,181
2020	537,808.81	16.57	6.04	32,483.65	12.17	0.7345	394,999

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURALS-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DEBARY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2037							
2021	865,715.26	15.63	6.40	55,405.78	12.19	0.7799	675,180
2022	989,594.26	14.69	6.81	67,391.37	12.22	0.8319	823,204
2023	326,862.22	13.74	7.28	23,795.57	12.26	0.8923	291,656
2024	182,429.09	12.79	7.82	14,265.95	12.29	0.9609	175,298
	7,731,185.34			321,597.71			3,839,390
						11.94	
COMPOSITE REMAINING LIFE, YEARS..						11.94	

INTERCESSION CITY UNITS 1 THROUGH 6
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2034

1958	278.60	54.60	1.83	5.10	8.29	0.1518	42
1974	1,261,344.83	48.07	2.08	26,235.97	8.65	0.1800	226,979
1977	9,882.28	46.52	2.15	212.47	8.70	0.1870	1,848
1978	7,545.69	45.98	2.17	163.74	8.72	0.1897	1,431
1979	3,683.66	45.43	2.20	81.04	8.74	0.1924	709
1980	21,547.22	44.86	2.23	480.50	8.75	0.1951	4,203
1984	20,889.49	42.50	2.35	490.90	8.82	0.2075	4,335
1990	14,865.20	38.60	2.59	385.01	8.90	0.2306	3,427
1993	718,856.24	36.51	2.74	19,696.66	8.94	0.2449	176,019
1994	177,197.34	35.79	2.79	4,943.81	8.96	0.2504	44,361
1995	23,122.44	35.06	2.85	658.99	8.97	0.2559	5,916
1997	120,088.58	33.56	2.98	3,578.64	9.00	0.2682	32,205
1999	10,426.76	32.03	3.12	325.31	9.03	0.2819	2,940
2001	17,651.16	30.46	3.28	578.96	9.05	0.2971	5,244
2005	321,211.15	27.19	3.68	11,820.57	9.10	0.3347	107,503
2007	12,163.34	25.51	3.92	476.80	9.13	0.3579	4,353
2008	46,200.68	24.65	4.06	1,875.75	9.14	0.3708	17,131
2009	269,464.60	23.78	4.21	11,344.46	9.16	0.3852	103,798
2014	48,573.66	19.33	5.17	2,511.26	9.23	0.4775	23,194
2015	518,657.80	18.42	5.43	28,163.12	9.24	0.5016	260,174
2016	1,820,419.43	17.50	5.71	103,945.95	9.26	0.5291	963,257
2017	260,575.53	16.57	6.04	15,738.76	9.27	0.5594	145,776
2020	202,966.65	13.74	7.28	14,775.97	9.32	0.6783	137,674
2021	1,100.09	12.79	7.82	86.03	9.34	0.7303	803

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 1 THROUGH 6 INTERIM SURVIVOR CURVE.. IOWA 60-S0 PROBABLE RETIREMENT YEAR.. 6-2034							
2022	56,539.11	11.83	8.45	4,777.55	9.36	0.7912	44,734
2023	190,151.31	10.87	9.20	17,493.92	9.38	0.8629	164,087
2024	104,848.09	9.90	10.10	10,589.66	9.40	0.9495	99,552
	6,260,250.93			281,436.90			2,581,695

COMPOSITE REMAINING LIFE, YEARS.. 9.17

INTERCESSION CITY UNITS 7 THROUGH 10
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2038

1993	4,384,348.09	39.28	2.55	111,800.88	12.36	0.3147	1,379,579
1995	18,034.00	37.91	2.64	476.10	12.41	0.3274	5,903
1999	402,138.72	35.06	2.85	11,460.95	12.52	0.3571	143,604
2001	14,869.59	33.56	2.98	443.11	12.57	0.3746	5,569
2003	89,197.17	32.03	3.12	2,782.95	12.62	0.3940	35,145
2005	24,499.50	30.46	3.28	803.58	12.68	0.4163	10,199
2008	368.90	28.02	3.57	13.17	12.75	0.4550	168
2009	52,991.99	27.19	3.68	1,950.11	12.78	0.4700	24,908
2011	2,554.23	25.51	3.92	100.13	12.84	0.5033	1,286
2012	179,065.92	24.65	4.06	7,270.08	12.86	0.5217	93,419
2016	96,302.20	21.13	4.73	4,555.09	12.98	0.6143	59,157
2017	46,683.37	20.24	4.94	2,306.16	13.01	0.6428	30,008
2018	50,438.41	19.33	5.17	2,607.67	13.04	0.6746	34,026
2019	1,479,874.18	18.42	5.43	80,357.17	13.07	0.7096	1,050,045
2020	103,099.07	17.50	5.71	5,886.96	13.10	0.7486	77,177
2022	17,115.04	15.63	6.40	1,095.36	13.17	0.8426	14,421
2023	319,155.73	14.69	6.81	21,734.51	13.21	0.8993	287,001
2024	45,509.44	13.74	7.28	3,313.09	13.25	0.9643	43,887
	7,326,245.55			258,957.07			3,295,502

COMPOSITE REMAINING LIFE, YEARS.. 12.73

INTERCESSION CITY UNIT 11
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2042

1997	4,482,266.58	39.28	2.55	114,297.80	15.73	0.4005	1,794,968
1998	23,879.31	38.60	2.59	618.47	15.78	0.4088	9,762

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNIT 11							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
2005	9,562.00	33.56	2.98	284.95	16.08	0.4791	4,582
2011	205,034.75	28.84	3.47	7,114.71	16.34	0.5666	116,167
2012	1,702.42	28.02	3.57	60.78	16.38	0.5846	995
2014	6,340.56	26.35	3.80	240.94	16.47	0.6251	3,963
2020	24,601.18	21.13	4.73	1,163.64	16.77	0.7937	19,525
2022	15,143.90	19.33	5.17	782.94	16.88	0.8733	13,224
2024	16,869.85	17.50	5.71	963.27	17.00	0.9714	16,388
	4,785,400.55			125,527.50			1,979,574

COMPOSITE REMAINING LIFE, YEARS.. 15.77

INTERCESSION CITY UNITS 12 THROUGH 14
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2045

2000	6,496,324.89	39.28	2.55	165,656.28	18.22	0.4639	3,013,320
2001	10,835.22	38.60	2.59	280.63	18.28	0.4736	5,131
2003	61,105.48	37.22	2.69	1,643.74	18.39	0.4941	30,192
2007	8,527.32	34.32	2.91	248.15	18.62	0.5425	4,626
2008	368.49	33.56	2.98	10.98	18.68	0.5566	205
2012	34,523.21	30.46	3.28	1,132.36	18.92	0.6211	21,444
2013	396,429.78	29.66	3.37	13,359.68	18.98	0.6399	253,683
2018	50,929.95	25.51	3.92	1,996.45	19.30	0.7566	38,532
2019	692,177.97	24.65	4.06	28,102.43	19.36	0.7854	543,637
2020	1,365,554.95	23.78	4.21	57,489.86	19.43	0.8171	1,115,754
2021	683,991.73	22.91	4.36	29,822.04	19.50	0.8512	582,186
2022	9,857.56	22.03	4.54	447.53	19.58	0.8888	8,761
2023	25,630.89	21.13	4.73	1,212.34	19.66	0.9304	23,848
2024	4,636.95	20.24	4.94	229.07	19.74	0.9753	4,522
	9,840,894.39			301,631.54			5,645,841

COMPOSITE REMAINING LIFE, YEARS.. 18.72

TIGER BAY COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2035

1997	3,355,572.64	34.32	2.91	97,647.16	9.88	0.2879	966,002
2001	8,215.94	31.25	3.20	262.91	9.95	0.3184	2,616

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
TIGER BAY COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 6-2035							
2002	17,077.76	30.46	3.28	560.15	9.96	0.3270	5,584
2010	82,176.07	23.78	4.21	3,459.61	10.09	0.4243	34,868
2012	129,526.98	22.03	4.54	5,880.52	10.13	0.4598	59,560
2013	297,017.74	21.13	4.73	14,048.94	10.15	0.4804	142,675
2014	91,045.69	20.24	4.94	4,497.66	10.16	0.5020	45,703
2015	35,300.65	19.33	5.17	1,825.04	10.18	0.5266	18,591
2016	4,452,015.03	18.42	5.43	241,744.42	10.20	0.5538	2,465,303
2017	25,362.21	17.50	5.71	1,448.18	10.22	0.5840	14,812
2018	389,266.82	16.57	6.04	23,511.72	10.24	0.6180	240,559
2019	7,155.34	15.63	6.40	457.94	10.26	0.6564	4,697
2023	43,179.98	11.83	8.45	3,648.71	10.34	0.8741	37,741
2024	100,823.02	10.87	9.20	9,275.72	10.37	0.9540	96,185
	9,033,735.87			408,268.68			4,134,896
						10.13	
COMPOSITE REMAINING LIFE, YEARS..						10.13	

UNIVERSITY OF FLORIDA COGENERATION
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 10-2041

1994	4,075,658.39	40.81	2.45	99,853.63	15.08	0.3695	1,506,037
1995	3,081.00	40.16	2.49	76.72	15.12	0.3765	1,160
1998	4,355.00	38.15	2.62	114.10	15.24	0.3995	1,740
1999	3,958.00	37.45	2.67	105.68	15.28	0.4080	1,615
2000	10,599.10	36.74	2.72	288.30	15.32	0.4170	4,420
2007	62,423.88	31.51	3.17	1,978.84	15.60	0.4951	30,905
2009	422,107.40	29.92	3.34	14,098.39	15.68	0.5241	221,210
2012	663,163.33	27.47	3.64	24,139.15	15.81	0.5755	381,677
2013	13,914.99	26.63	3.76	523.20	15.85	0.5952	8,282
2014	194,243.00	25.79	3.88	7,536.63	15.89	0.6161	119,679
2015	258,414.72	24.93	4.01	10,362.43	15.93	0.6390	165,124
2016	29,594.44	24.07	4.15	1,228.17	15.98	0.6639	19,648
2017	262,630.21	23.20	4.31	11,319.36	16.02	0.6905	181,351
2019	10,602.56	21.43	4.67	495.14	16.11	0.7518	7,970

DUKE ENERGY FLORIDA

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 60-S0							
PROBABLE RETIREMENT YEAR.. 10-2041							
2021	167,659.95	19.63	5.09	8,533.89	16.21	0.8258	138,450
2023	22,039.32	17.80	5.62	1,238.61	16.32	0.9169	20,207
2024	189,298.66	16.88	5.92	11,206.48	16.38	0.9704	183,692
	6,393,743.95			193,098.72			2,993,167
						15.50	
	405,927,042.81			13,561,743.22			258,060,007
						19.03	

DUKE ENERGY FLORIDA

ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
OSCEOLA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	1,087,684.60	30.00	3.33	36,219.90	21.50	0.7167	779,511
2022	18,541.74	24.00	4.17	773.19	21.50	0.8958	16,610
	1,106,226.34			36,993.09			796,121
							COMPOSITE REMAINING LIFE, YEARS.. 21.52
PERRY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	1,486,129.07	30.00	3.33	49,488.10	21.50	0.7167	1,065,064
2021	9,543.97	25.00	4.00	381.76	21.50	0.8600	8,208
	1,495,673.04			49,869.86			1,073,272
							COMPOSITE REMAINING LIFE, YEARS.. 21.52
HAMILTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	9,708,019.76	30.00	3.33	323,277.06	23.50	0.7833	7,604,583
2021	1,000,158.06	27.00	3.70	37,005.85	23.50	0.8704	870,508
2022	23,636.36	26.00	3.85	910.00	23.50	0.9039	21,364
2023	20,209.52	25.00	4.00	808.38	23.50	0.9400	18,997
2024	20,209.52	24.00	4.17	842.74	23.50	0.9792	19,789
	10,772,233.22			362,844.03			8,535,241
							COMPOSITE REMAINING LIFE, YEARS.. 23.52
SUWANNEE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2047							
2017	2,543,836.04	30.00	3.33	84,709.74	22.50	0.7500	1,907,877
	2,543,836.04			84,709.74			1,907,877
							COMPOSITE REMAINING LIFE, YEARS.. 22.52

DUKE ENERGY FLORIDA

ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
DEBARY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,721,272.50	30.00	3.33	357,018.37	25.50	0.8500	9,113,082
	10,721,272.50			357,018.37			9,113,082
						25.53	
COMPOSITE REMAINING LIFE, YEARS..							
LAKE PLACID SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	11,231,347.37	30.00	3.33	374,003.87	24.50	0.8167	9,172,304
2022	372,174.72	27.00	3.70	13,770.46	24.50	0.9074	337,715
	11,603,522.09			387,774.33			9,510,019
						24.52	
COMPOSITE REMAINING LIFE, YEARS..							
TRENTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	15,828,594.18	30.00	3.33	527,092.19	24.50	0.8167	12,926,738
2022	12,284.69	27.00	3.70	454.53	24.50	0.9074	11,147
	15,840,878.87			527,546.72			12,937,885
						24.52	
COMPOSITE REMAINING LIFE, YEARS..							
COLUMBIA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	8,810,843.84	30.00	3.33	293,401.10	25.50	0.8500	7,489,217
2021	174,280.05	29.00	3.45	6,012.66	25.50	0.8793	153,246
	8,985,123.89			299,413.76			7,642,463
						25.52	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
DUETTE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	7,220,552.76	30.00	3.33	240,444.41	26.50	0.8833	6,378,131
2022	31,042.01	29.00	3.45	1,070.95	26.50	0.9138	28,366
	7,251,594.77			241,515.36			6,406,497
							COMPOSITE REMAINING LIFE, YEARS.. 26.53
SANTA FE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	8,805,821.91	30.00	3.33	293,233.87	26.50	0.8833	7,778,447
	8,805,821.91			293,233.87			7,778,447
							COMPOSITE REMAINING LIFE, YEARS.. 26.53
TWIN RIVERS							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	19,089,172.67	30.00	3.33	635,669.45	26.50	0.8833	16,862,039
	19,089,172.67			635,669.45			16,862,039
							COMPOSITE REMAINING LIFE, YEARS.. 26.53
ST PETE PIER SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	93,671.18	30.00	3.33	3,119.25	24.50	0.8167	76,498
	93,671.18			3,119.25			76,498
							COMPOSITE REMAINING LIFE, YEARS.. 24.52

DUKE ENERGY FLORIDA

ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BAY TRAIL							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	26,988,429.25	30.00	3.33	898,714.69	27.50	0.9167	24,739,483
	26,988,429.25			898,714.69			24,739,483
	COMPOSITE REMAINING LIFE, YEARS..						27.53
FORT GREEN							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	9,050,057.31	30.00	3.33	301,366.91	27.50	0.9167	8,295,916
	9,050,057.31			301,366.91			8,295,916
	COMPOSITE REMAINING LIFE, YEARS..						27.53
SANDY CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	7,755,472.34	30.00	3.33	258,257.23	27.50	0.9167	7,109,209
	7,755,472.34			258,257.23			7,109,209
	COMPOSITE REMAINING LIFE, YEARS..						27.53
CHARLIE CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2052							
2022	13,400,325.76	30.00	3.33	446,230.85	27.50	0.9167	12,283,677
2023	215,958.10	29.00	3.45	7,450.55	27.50	0.9483	204,789
2024	144,616.51	28.00	3.57	5,162.81	27.50	0.9821	142,034
	13,760,900.37			458,844.21			12,630,500
	COMPOSITE REMAINING LIFE, YEARS..						27.53

DUKE ENERGY FLORIDA

ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NEW SOLAR 2023							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2053							
2023	57,085,520.56	30.00	3.33	1,900,947.83	28.50	0.9500	54,231,245
	57,085,520.56			1,900,947.83			54,231,245
							COMPOSITE REMAINING LIFE, YEARS.. 28.53
NEW SOLAR 2024							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2054							
2024	61,083,071.01	30.00	3.33	2,034,066.26	29.50	0.9833	60,064,816
	61,083,071.01			2,034,066.26			60,064,816
							COMPOSITE REMAINING LIFE, YEARS.. 29.53
	274,032,477.36			9,131,904.96			249,710,610
							COMPOSITE REMAINING LIFE, YEARS.. 27.34

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
1954	4,738.25						
1961	446.98	35.00	2.86	12.78	2.24	0.0640	29
1966	350.02	35.00	2.86	10.01	3.41	0.0974	34
1969	3,596.88	35.00	2.86	102.87	4.15	0.1186	426
1978	282.42	35.00	2.86	8.08	6.77	0.1934	55
1981	1,148.41	35.00	2.86	32.84	7.78	0.2223	255
1982	249.14	35.00	2.86	7.13	8.13	0.2323	58
1983	701.32	34.99	2.86	20.06	8.49	0.2426	170
1991	2,228.30	34.85	2.87	63.95	11.71	0.3360	749
1993	4,754.21	34.74	2.88	136.92	12.57	0.3618	1,720
1994	6,091.91	34.67	2.88	175.45	13.00	0.3750	2,284
1995	33,664.75	34.59	2.89	972.91	13.43	0.3883	13,071
1997	16,769.29	34.37	2.91	487.99	14.30	0.4161	6,977
2001	39,496.94	33.73	2.96	1,169.11	15.97	0.4735	18,701
2005	13,388.69	32.73	3.06	409.69	17.51	0.5350	7,163
2006	17,464.11	32.42	3.08	537.89	17.87	0.5512	9,626
2008	302,227.27	31.72	3.15	9,520.16	18.55	0.5848	176,743
2009	15,480,816.60	31.33	3.19	493,838.05	18.86	0.6020	9,319,142
2010	630,459.45	30.92	3.23	20,363.84	19.16	0.6197	390,671
2011	235,744.06	30.47	3.28	7,732.41	19.45	0.6383	150,483
2012	274,092.32	30.00	3.33	9,127.27	19.73	0.6577	180,262
2013	239,110.45	29.51	3.39	8,105.84	19.99	0.6774	161,973
2014	465,644.30	28.99	3.45	16,064.73	20.23	0.6978	324,941
2015	842,504.42	28.44	3.52	29,656.16	20.47	0.7198	606,401
2016	1,019,240.11	27.87	3.59	36,590.72	20.69	0.7424	756,663
2017	124,520.60	27.27	3.67	4,569.91	20.89	0.7660	95,388
2018	182,678.02	26.65	3.75	6,850.43	21.09	0.7914	144,566
2019	606,111.06	26.01	3.84	23,274.66	21.27	0.8178	495,653
2020	854,441.13	25.35	3.94	33,664.98	21.45	0.8462	722,985
2021	1,603,689.68	24.66	4.06	65,109.80	21.61	0.8763	1,405,345
2022	519,412.61	23.96	4.17	21,659.51	21.77	0.9086	471,938
2023	3,977,005.53	23.24	4.30	171,011.24	21.92	0.9432	3,751,112
2024	5,478,581.30	22.50	4.44	243,249.01	22.05	0.9800	5,369,010
	32,981,650.53			1,204,536.40			24,584,594
						20.41	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CITRUS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2058							
2018	4,150,279.44	31.33	3.19	132,393.91	25.96	0.8286	3,438,922
2019	1,088,307.03	30.92	3.23	35,152.32	26.34	0.8519	927,107
2020	586,372.68	30.47	3.28	19,233.02	26.71	0.8766	514,014
2021	291,148.34	30.00	3.33	9,695.24	27.06	0.9020	262,616
2022	52,217.39	29.51	3.39	1,770.17	27.39	0.9282	48,466
2023	16,192.84	28.99	3.45	558.65	27.71	0.9559	15,478
2024	44,031.47	28.44	3.52	1,549.91	28.01	0.9849	43,366
	6,228,549.19			200,353.22			5,249,969

COMPOSITE REMAINING LIFE, YEARS.. 26.20

OSPREY ENERGY CENTER

INTERIM SURVIVOR CURVE.. IOWA 35-R1.5

PROBABLE RETIREMENT YEAR.. 6-2044

2004	5,460,839.92	31.33	3.19	174,200.79	15.09	0.4817	2,630,214
2017	1,764,486.67	23.96	4.17	73,579.09	17.43	0.7275	1,283,593
2018	1,184,885.75	23.24	4.30	50,950.09	17.54	0.7547	894,269
2019	66,598.33	22.50	4.44	2,956.97	17.65	0.7844	52,242
2020	78,441.18	21.74	4.60	3,608.29	17.75	0.8165	64,045
2021	51,952.35	20.97	4.77	2,478.13	17.84	0.8507	44,198
2022	148,296.47	20.18	4.96	7,355.50	17.93	0.8885	131,761
2023	993,101.13	19.37	5.16	51,244.02	18.02	0.9303	923,882
2024	152,863.68	18.55	5.39	8,239.35	18.10	0.9757	149,155
	9,901,465.48			374,612.23			6,173,359

COMPOSITE REMAINING LIFE, YEARS.. 16.48

HINES ENERGY COMPLEX UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 35-R1.5

PROBABLE RETIREMENT YEAR.. 6-2039

1999	2,928,506.53	31.33	3.19	93,419.36	11.42	0.3645	1,067,470
2000	44,879.23	30.92	3.23	1,449.60	11.60	0.3752	16,837
2003	14,476.99	29.51	3.39	490.77	12.08	0.4094	5,926
2005	290,363.81	28.44	3.52	10,220.81	12.36	0.4346	126,192
2008	35,091.98	26.65	3.75	1,315.95	12.72	0.4773	16,749
2009	174,520.63	26.01	3.84	6,701.59	12.83	0.4933	86,086
2010	285,822.75	25.35	3.94	11,261.42	12.93	0.5101	145,787

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
HINES ENERGY COMPLEX UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
2011	200,543.04	24.66	4.06	8,142.05	13.02	0.5280	105,883
2012	219,823.63	23.96	4.17	9,166.65	13.10	0.5467	120,186
2013	336,802.02	23.24	4.30	14,482.49	13.18	0.5671	191,011
2014	121,528.76	22.50	4.44	5,395.88	13.26	0.5893	71,621
2015	339,914.26	21.74	4.60	15,636.06	13.33	0.6132	208,422
2016	645,520.99	20.97	4.77	30,791.35	13.39	0.6385	412,185
2017	893,091.89	20.18	4.96	44,297.36	13.46	0.6670	595,692
2018	659,578.96	19.37	5.16	34,034.27	13.51	0.6975	460,037
2019	2,080,094.70	18.55	5.39	112,117.10	13.57	0.7315	1,521,672
2020	494,073.67	17.72	5.64	27,865.75	13.62	0.7686	379,755
2021	583,270.26	16.87	5.93	34,587.93	13.67	0.8103	472,630
2022	287,760.28	16.01	6.25	17,985.02	13.71	0.8563	246,421
2023	121,163.64	15.14	6.61	8,008.92	13.75	0.9082	110,040
2024	753,540.95	14.26	7.01	52,823.22	13.79	0.9670	728,704
	11,510,368.97			540,193.55			7,089,306

COMPOSITE REMAINING LIFE, YEARS..

13.12

HINES ENERGY COMPLEX UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 6-2043

2003	2,562,482.99	31.33	3.19	81,743.21	14.35	0.4580	1,173,694
2009	64,881.46	28.44	3.52	2,283.83	15.58	0.5478	35,543
2012	10,730.36	26.65	3.75	402.39	16.05	0.6023	6,462
2014	1,708.76	25.35	3.94	67.33	16.32	0.6438	1,100
2015	55,826.46	24.66	4.06	2,266.55	16.45	0.6671	37,240
2016	16,783.14	23.96	4.17	699.86	16.56	0.6912	11,600
2017	2,139.64	23.24	4.30	92.00	16.67	0.7173	1,535
2018	115,871.89	22.50	4.44	5,144.71	16.77	0.7453	86,363
2020	119,883.27	20.97	4.77	5,718.43	16.95	0.8083	96,902
2023	70,114.19	18.55	5.39	3,779.15	17.19	0.9267	64,973
2024	31,756.59	17.72	5.64	1,791.07	17.26	0.9740	30,932
	3,052,178.75			103,988.53			1,546,344

COMPOSITE REMAINING LIFE, YEARS..

14.87

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
HINES ENERGY COMPLEX UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2005	1,372,140.52	31.33	3.19	43,771.28	15.83	0.5053	693,301
2007	13,341.43	30.47	3.28	437.60	16.34	0.5363	7,155
2015	16,841.57	26.01	3.84	646.72	17.88	0.6874	11,577
2016	10,892.61	25.35	3.94	429.17	18.03	0.7112	7,747
2017	33,643.40	24.66	4.06	1,365.92	18.16	0.7364	24,776
2018	70,148.93	23.96	4.17	2,925.21	18.29	0.7634	53,549
2019	70,464.15	23.24	4.30	3,029.96	18.41	0.7922	55,820
2020	524,421.68	22.50	4.44	23,284.32	18.52	0.8231	431,657
2021	154,054.20	21.74	4.60	7,086.49	18.63	0.8570	132,017
2023	342,948.88	20.18	4.96	17,010.26	18.83	0.9331	320,006
2024	57,238.76	19.37	5.16	2,953.52	18.92	0.9768	55,909
	2,666,136.13			102,940.45			1,793,514
						17.42	
COMPOSITE REMAINING LIFE, YEARS..							

HINES ENERGY COMPLEX UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2007	6,614,942.32	31.33	3.19	211,016.66	17.34	0.5535	3,661,106
2008	62,863.43	30.92	3.23	2,030.49	17.62	0.5699	35,823
2012	2,226.66	28.99	3.45	76.82	18.61	0.6420	1,429
2014	83,332.99	27.87	3.59	2,991.65	19.03	0.6828	56,901
2015	8,917.28	27.27	3.67	327.26	19.22	0.7048	6,285
2016	30,360.44	26.65	3.75	1,138.52	19.40	0.7280	22,101
2017	6,109.85	26.01	3.84	234.62	19.57	0.7524	4,597
2018	31,883.03	25.35	3.94	1,256.19	19.73	0.7783	24,815
2019	59,064.95	24.66	4.06	2,398.04	19.88	0.8062	47,616
2020	62,653.94	23.96	4.17	2,612.67	20.03	0.8360	52,377
2021	367,422.42	23.24	4.30	15,799.16	20.16	0.8675	318,728
2022	481,876.15	22.50	4.44	21,395.30	20.29	0.9018	434,546
2023	279,029.29	21.74	4.60	12,835.35	20.41	0.9388	261,958
2024	83,765.15	20.97	4.77	3,995.60	20.52	0.9785	81,968
	8,174,447.90			278,108.33			5,010,250
						18.02	
COMPOSITE REMAINING LIFE, YEARS..							

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
BARTOW UNITS 1 AND 3								
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5								
PROBABLE RETIREMENT YEAR.. 6-2034								
1973	3,374.38	34.94	2.86	96.51	4.80	0.1374	464	
1974	5,958.07	34.92	2.86	170.40	4.99	0.1429	851	
1977	3,303.70	34.80	2.87	94.82	5.51	0.1583	523	
1978	2,769.92	34.74	2.88	79.77	5.67	0.1632	452	
1979	3,487.16	34.67	2.88	100.43	5.83	0.1682	586	
1980	511.08	34.59	2.89	14.77	5.98	0.1729	88	
1981	394.21	34.49	2.90	11.43	6.13	0.1777	70	
1982	2,446.77	34.37	2.91	71.20	6.27	0.1824	446	
1983	1,353.35	34.24	2.92	39.52	6.42	0.1875	254	
1989	2,824.40	33.02	3.03	85.58	7.22	0.2187	618	
1990	6,449.69	32.73	3.06	197.36	7.35	0.2246	1,448	
1997	2,456.56	30.00	3.33	81.80	8.09	0.2697	662	
1998	1,317.13	29.51	3.39	44.65	8.17	0.2769	365	
1999	83,176.03	28.99	3.45	2,869.57	8.25	0.2846	23,670	
2001	5,229.67	27.87	3.59	187.75	8.40	0.3014	1,576	
2004	4,595.75	26.01	3.84	176.48	8.60	0.3306	1,520	
2008	14,310.50	23.24	4.30	615.35	8.80	0.3787	5,419	
2009	24,045.47	22.50	4.44	1,067.62	8.84	0.3929	9,447	
2011	2,711.73	20.97	4.77	129.35	8.92	0.4254	1,153	
2012	18,404.00	20.18	4.96	912.84	8.95	0.4435	8,162	
2013	6,126.68	19.37	5.16	316.14	8.98	0.4636	2,840	
2016	3,914.25	16.87	5.93	232.12	9.07	0.5376	2,104	
2022	75,177.28	11.55	8.66	6,510.35	9.19	0.7957	59,816	
2023	10,314.54	10.63	9.41	970.60	9.21	0.8664	8,937	
2024	3,508.14	9.70	10.31	361.69	9.22	0.9505	3,335	
	288,160.46			15,438.10			134,806	
	COMPOSITE REMAINING LIFE, YEARS..					8.73		

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BARTOW UNITS 2 AND 4							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
1973	2,407.00	34.59	2.89	69.56	2.10	0.0607	146
2008	1,975.00	17.72	5.64	111.39	2.46	0.1388	274
2023	4,300,008.12	3.96	25.25	1,085,752.05	2.48	0.6263	2,692,923
2024	264.09	2.98	33.56	88.63	2.48	0.8322	220
	4,304,654.21			1,086,021.63			2,693,563
						2.48	
COMPOSITE REMAINING LIFE, YEARS..						2.48	

SUWANNEE RIVER UNITS 1 THROUGH 3
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 6-2034

1954	9,971.04						
1962	6,451.11	35.00	2.86	184.50	2.49	0.0711	459
1970	2,381.13	34.98	2.86	68.10	4.21	0.1204	287
1971	578.17	34.97	2.86	16.54	4.41	0.1261	73
1973	1,677.97	34.94	2.86	47.99	4.80	0.1374	231
1974	2,673.43	34.92	2.86	76.46	4.99	0.1429	382
1975	126.41	34.89	2.87	3.63	5.17	0.1482	19
1978	2,254.96	34.74	2.88	64.94	5.67	0.1632	368
1980	14,098.89	34.59	2.89	407.46	5.98	0.1729	2,437
1981	13,839.81	34.49	2.90	401.35	6.13	0.1777	2,460
1982	16,385.69	34.37	2.91	476.82	6.27	0.1824	2,989
1985	1,758.86	33.92	2.95	51.89	6.70	0.1975	347
1986	314.74	33.73	2.96	9.32	6.83	0.2025	64
1988	6,876.19	33.28	3.00	206.29	7.10	0.2133	1,467
1990	12,758.72	32.73	3.06	390.42	7.35	0.2246	2,865
1991	2,252.57	32.42	3.08	69.38	7.47	0.2304	519
1992	10,157.46	32.09	3.12	316.91	7.58	0.2362	2,399
1994	5,421.53	31.33	3.19	172.95	7.80	0.2490	1,350
1997	4,909.08	30.00	3.33	163.47	8.09	0.2697	1,324
1999	21,576.72	28.99	3.45	744.40	8.25	0.2846	6,140
2000	4,050.60	28.44	3.52	142.58	8.33	0.2929	1,186
2001	41,656.91	27.87	3.59	1,495.48	8.40	0.3014	12,555
2002	6,029.62	27.27	3.67	221.29	8.47	0.3106	1,873
2006	20,616.97	24.66	4.06	837.05	8.71	0.3532	7,282
2007	43,028.41	23.96	4.17	1,794.28	8.75	0.3652	15,714
2008	38,319.17	23.24	4.30	1,647.72	8.80	0.3787	14,510
2009	49,960.91	22.50	4.44	2,218.26	8.84	0.3929	19,629
2010	32,086.68	21.74	4.60	1,475.99	8.88	0.4085	13,106

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SUWANNEE RIVER UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
2011	10,548.60	20.97	4.77	503.17	8.92	0.4254	4,487
2012	28,067.61	20.18	4.96	1,392.15	8.95	0.4435	12,448
2013	28,395.07	19.37	5.16	1,465.19	8.98	0.4636	13,164
2014	94,072.18	18.55	5.39	5,070.49	9.01	0.4857	45,692
2015	35,136.46	17.72	5.64	1,981.70	9.04	0.5102	17,925
2016	95,433.20	16.87	5.93	5,659.19	9.07	0.5376	51,309
2019	1,304,836.10	14.26	7.01	91,469.01	9.13	0.6403	835,421
2020	66,504.93	13.37	7.48	4,974.57	9.15	0.6844	45,514
2021	123,082.66	12.46	8.03	9,883.54	9.17	0.7360	90,584
2022	17,096.96	11.55	8.66	1,480.60	9.19	0.7957	13,604
2023	49,313.02	10.63	9.41	4,640.36	9.21	0.8664	42,726
2024	22,934.26	9.70	10.31	2,364.52	9.22	0.9505	21,799
	2,247,634.80			144,589.96			1,306,708
						9.04	
COMPOSITE REMAINING LIFE, YEARS..						9.04	

BAYBORO UNITS 1 THROUGH 4
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 9-2026

1953	83,532.07						
1973	4,955.71	34.51	2.90	143.72	1.55	0.0449	223
1986	14,695.61	31.43	3.18	467.32	1.66	0.0528	776
1987	855.51	31.02	3.22	27.55	1.66	0.0535	46
1988	9,946.14	30.59	3.27	325.24	1.67	0.0546	543
1989	21,298.10	30.12	3.32	707.10	1.67	0.0554	1,181
1990	23,475.40	29.63	3.37	791.12	1.68	0.0567	1,331
1991	13,585.20	29.12	3.43	465.97	1.68	0.0577	784
1993	18,551.73	28.01	3.57	662.30	1.69	0.0603	1,119
1994	16,829.53	27.42	3.65	614.28	1.70	0.0620	1,043
1997	3,436.77	25.52	3.92	134.72	1.71	0.0670	230
1998	78,088.23	24.84	4.03	3,146.96	1.71	0.0688	5,376
1999	30,790.32	24.14	4.14	1,274.72	1.71	0.0708	2,181
2007	28,512.79	17.93	5.58	1,591.01	1.73	0.0965	2,751
2008	13,021.64	17.08	5.85	761.77	1.73	0.1013	1,319
2011	52,106.69	14.48	6.91	3,600.57	1.73	0.1195	6,226
2012	14,436.72	13.59	7.36	1,062.54	1.73	0.1273	1,838

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
BAYBORO UNITS 1 THROUGH 4								
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5								
PROBABLE RETIREMENT YEAR.. 9-2026								
2018	4,077.33	8.05	12.42	506.40	1.74	0.2162	881	
2019	132,176.18	7.10	14.08	18,610.41	1.74	0.2451	32,392	
2020	12,905.37	6.14	16.29	2,102.28	1.74	0.2834	3,657	
	577,277.04			36,995.98			63,897	
	COMPOSITE REMAINING LIFE, YEARS..					1.73		
DEBARY UNITS 2 THROUGH 6								
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5								
PROBABLE RETIREMENT YEAR.. 6-2027								
1974	3,094.46	34.49	2.90	89.74	2.12	0.0615	190	
1975	196,440.07	34.37	2.91	5,716.41	2.14	0.0623	12,230	
1976	4,627.74	34.24	2.92	135.13	2.16	0.0631	292	
1977	11,437.73	34.09	2.93	335.13	2.18	0.0640	731	
1978	8,855.38	33.92	2.95	261.23	2.20	0.0649	574	
1979	8,044.75	33.73	2.96	238.12	2.21	0.0655	527	
1980	893.19	33.52	2.98	26.62	2.23	0.0665	59	
1981	635.88	33.28	3.00	19.08	2.25	0.0676	43	
1982	4,985.13	33.02	3.03	151.05	2.26	0.0684	341	
1983	6,229.79	32.73	3.06	190.63	2.27	0.0694	432	
1986	10,771.67	31.72	3.15	339.31	2.31	0.0728	784	
1987	295.52	31.33	3.19	9.43	2.32	0.0741	22	
1988	3,254.35	30.92	3.23	105.12	2.33	0.0754	245	
1989	23,141.68	30.47	3.28	759.05	2.35	0.0771	1,785	
1990	16,250.71	30.00	3.33	541.15	2.36	0.0787	1,278	
1991	9,219.68	29.51	3.39	312.55	2.36	0.0800	737	
1992	2,615.39	28.99	3.45	90.23	2.37	0.0818	214	
1993	1,705.49	28.44	3.52	60.03	2.38	0.0837	143	
1994	26,996.00	27.87	3.59	969.16	2.39	0.0858	2,315	
1996	1,243.45	26.65	3.75	46.63	2.40	0.0901	112	
2000	7,735.16	23.96	4.17	322.56	2.43	0.1014	784	
2001	44,738.86	23.24	4.30	1,923.77	2.43	0.1046	4,678	
2002	7,266.07	22.50	4.44	322.61	2.44	0.1084	788	
2003	10,793.68	21.74	4.60	496.51	2.44	0.1122	1,211	
2005	75,793.41	20.18	4.96	3,759.35	2.45	0.1214	9,202	
2007	74,559.94	18.55	5.39	4,018.78	2.45	0.1321	9,848	
2008	48,953.04	17.72	5.64	2,760.95	2.46	0.1388	6,796	
2009	48,034.03	16.87	5.93	2,848.42	2.46	0.1458	7,004	
2010	148,997.69	16.01	6.25	9,312.36	2.46	0.1537	22,893	

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
DEBARY UNITS 2 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2027							
2011	14,323.80	15.14	6.61	946.80	2.46	0.1625	2,327
2012	24,703.10	14.26	7.01	1,731.69	2.47	0.1732	4,279
2013	34,008.28	13.37	7.48	2,543.82	2.47	0.1847	6,283
2014	73,204.70	12.46	8.03	5,878.34	2.47	0.1982	14,511
2015	61,799.77	11.55	8.66	5,351.86	2.47	0.2139	13,216
2016	6,977.03	10.63	9.41	656.54	2.47	0.2324	1,621
2017	5,734.37	9.70	10.31	591.21	2.47	0.2546	1,460
2018	76,445.02	8.76	11.42	8,730.02	2.48	0.2831	21,642
2019	211,183.83	7.81	12.80	27,031.53	2.48	0.3175	67,059
2020	29,737.39	6.86	14.58	4,335.71	2.48	0.3615	10,751
2021	14,515.59	5.90	16.95	2,460.39	2.48	0.4203	6,101
2022	128,829.12	4.93	20.28	26,126.55	2.48	0.5030	64,806
	1,489,071.94			122,545.57			300,314
						2.45	
COMPOSITE REMAINING LIFE, YEARS..							2.45

DEBARY UNITS 7 THROUGH 10							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2037							
1970	41.77	35.00	2.86	1.19	4.39	0.1254	5
1972	1,094.45	34.99	2.86	31.30	4.88	0.1395	153
1992	53,118.59	33.02	3.03	1,609.49	9.15	0.2771	14,719
1998	16,425.66	30.92	3.23	530.55	10.12	0.3273	5,376
1999	709,588.46	30.47	3.28	23,274.50	10.26	0.3367	238,933
2000	10,958.84	30.00	3.33	364.93	10.40	0.3467	3,799
2011	44,507.43	23.24	4.30	1,913.82	11.44	0.4923	21,909
2013	24,402.41	21.74	4.60	1,122.51	11.56	0.5317	12,976
2014	177,606.09	20.97	4.77	8,471.81	11.61	0.5537	98,332
2020	3,418.06	16.01	6.25	213.63	11.87	0.7414	2,534
2022	7,192.79	14.26	7.01	504.21	11.93	0.8366	6,018
2023	56,614.41	13.37	7.48	4,234.76	11.96	0.8945	50,644
2024	31,183.64	12.46	8.03	2,504.05	11.99	0.9623	30,007
	1,136,152.60			44,776.75			485,405
						10.84	
COMPOSITE REMAINING LIFE, YEARS..							10.84

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 1 THROUGH 6							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2034							
1974	2,366.75	34.92	2.86	67.69	4.99	0.1429	338
1975	5,262.22	34.89	2.87	151.03	5.17	0.1482	780
1976	11,781.51	34.85	2.87	338.13	5.34	0.1532	1,805
1977	248.34	34.80	2.87	7.13	5.51	0.1583	39
1978	941.30	34.74	2.88	27.11	5.67	0.1632	154
1979	38,030.53	34.67	2.88	1,095.28	5.83	0.1682	6,395
1981	4,166.50	34.49	2.90	120.83	6.13	0.1777	741
1986	3,577.88	33.73	2.96	105.91	6.83	0.2025	724
1987	1,123.04	33.52	2.98	33.47	6.97	0.2079	234
1989	490.84	33.02	3.03	14.87	7.22	0.2187	107
1993	9,169.76	31.72	3.15	288.85	7.69	0.2424	2,223
1994	44,890.89	31.33	3.19	1,432.02	7.80	0.2490	11,176
1995	28,882.26	30.92	3.23	932.90	7.90	0.2555	7,379
1997	3,383.07	30.00	3.33	112.66	8.09	0.2697	912
2000	10,325.56	28.44	3.52	363.46	8.33	0.2929	3,024
2001	12,333.43	27.87	3.59	442.77	8.40	0.3014	3,717
2002	150,286.16	27.27	3.67	5,515.50	8.47	0.3106	46,679
2003	93,429.85	26.65	3.75	3,503.62	8.54	0.3205	29,940
2005	124,222.57	25.35	3.94	4,894.37	8.65	0.3412	42,387
2006	22,938.98	24.66	4.06	931.32	8.71	0.3532	8,102
2007	189,066.68	23.96	4.17	7,884.08	8.75	0.3652	69,045
2008	18,357.60	23.24	4.30	789.38	8.80	0.3787	6,951
2009	90,386.11	22.50	4.44	4,013.14	8.84	0.3929	35,512
2010	77,004.93	21.74	4.60	3,542.23	8.88	0.4085	31,453
2011	8,162.11	20.97	4.77	389.33	8.92	0.4254	3,472
2012	80,832.79	20.18	4.96	4,009.31	8.95	0.4435	35,850
2013	58,112.83	19.37	5.16	2,998.62	8.98	0.4636	26,941
2014	251,644.44	18.55	5.39	13,563.64	9.01	0.4857	122,226
2015	82,726.11	17.72	5.64	4,665.75	9.04	0.5102	42,204
2016	60,650.47	16.87	5.93	3,596.57	9.07	0.5376	32,608
2017	17,160.83	16.01	6.25	1,072.55	9.09	0.5678	9,743
2018	21,414.04	15.14	6.61	1,415.47	9.11	0.6017	12,885
2019	216,415.41	14.26	7.01	15,170.72	9.13	0.6403	138,560
2020	26,006.02	13.37	7.48	1,945.25	9.15	0.6844	17,798
2021	12,999.25	12.46	8.03	1,043.84	9.17	0.7360	9,567
2022	47,856.57	11.55	8.66	4,144.38	9.19	0.7957	38,078
2023	58,985.71	10.63	9.41	5,550.56	9.21	0.8664	51,106
2024	32,668.04	9.70	10.31	3,368.07	9.22	0.9505	31,052
	1,918,301.38			99,541.81			881,907
						8.86	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 7 THROUGH 10 INTERIM SURVIVOR CURVE.. IOWA 35-R1.5 PROBABLE RETIREMENT YEAR.. 6-2038							
1993	201,306.10	33.02	3.03	6,099.57	9.79	0.2965	59,685
1998	23,438.00	31.33	3.19	747.67	10.70	0.3415	8,005
1999	440,525.08	30.92	3.23	14,228.96	10.86	0.3512	154,726
2000	64,109.35	30.47	3.28	2,102.79	11.02	0.3617	23,186
2005	22,847.16	27.87	3.59	820.21	11.67	0.4187	9,567
2011	5,817.79	23.96	4.17	242.60	12.24	0.5109	2,972
2013	32,495.83	22.50	4.44	1,442.81	12.38	0.5502	17,880
2014	183,249.08	21.74	4.60	8,429.46	12.44	0.5722	104,859
2016	41,260.93	20.18	4.96	2,046.54	12.56	0.6224	25,681
2017	3,569.83	19.37	5.16	184.20	12.61	0.6510	2,324
2022	17,460.40	15.14	6.61	1,154.13	12.83	0.8474	14,796
2023	48,824.41	14.26	7.01	3,422.59	12.86	0.9018	44,031
2024	6,962.03	13.37	7.48	520.76	12.90	0.9649	6,717
	1,091,865.99			41,442.29			474,429

COMPOSITE REMAINING LIFE, YEARS.. 11.45

INTERCESSION CITY UNIT 11
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 6-2042

1997	33,225.86	33.02	3.03	1,006.74	12.37	0.3746	12,447
2004	111,174.06	30.47	3.28	3,646.51	14.04	0.4608	51,227
2005	52,974.06	30.00	3.33	1,764.04	14.24	0.4747	25,145
2014	59,203.71	24.66	4.06	2,403.67	15.59	0.6322	37,429
2024	909.53	16.87	5.93	53.94	16.41	0.9727	885
	257,487.22			8,874.90			127,133

COMPOSITE REMAINING LIFE, YEARS.. 14.33

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERCESSION CITY UNITS 12 THROUGH 14 INTERIM SURVIVOR CURVE.. IOWA 35-R1.5 PROBABLE RETIREMENT YEAR.. 6-2045							
2014	158,048.55	26.65	3.75	5,926.82	17.73	0.6653	105,148
2023	443.82	20.18	4.96	22.01	18.83	0.9331	414
2024	80.29	19.37	5.16	4.14	18.92	0.9768	78
	158,572.66			5,952.97			105,640
						17.75	

COMPOSITE REMAINING LIFE, YEARS..

17.75

TIGER BAY COMBINED CYCLE
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 6-2035

1997	664,875.75	30.47	3.28	21,807.92	8.75	0.2872	190,932
2000	451,535.83	28.99	3.45	15,577.99	9.05	0.3122	140,960
2001	26,222.11	28.44	3.52	923.02	9.14	0.3214	8,427
2003	128,374.36	27.27	3.67	4,711.34	9.31	0.3414	43,827
2007	50,665.84	24.66	4.06	2,057.03	9.57	0.3881	19,662
2009	13,498.11	23.24	4.30	580.42	9.68	0.4165	5,622
2011	18,021.47	21.74	4.60	828.99	9.78	0.4499	8,107
2014	31,870.75	19.37	5.16	1,644.53	9.90	0.5111	16,289
2016	122,068.42	17.72	5.64	6,884.66	9.96	0.5621	68,612
2018	125,683.19	16.01	6.25	7,855.20	10.02	0.6259	78,660
2019	12,525.12	15.14	6.61	827.91	10.04	0.6631	8,306
2020	70,405.61	14.26	7.01	4,935.43	10.07	0.7062	49,718
2021	1,703.80	13.37	7.48	127.44	10.09	0.7547	1,286
2023	8,381.21	11.55	8.66	725.81	10.14	0.8779	7,358
2024	19,614.75	10.63	9.41	1,845.75	10.16	0.9558	18,748
	1,745,446.32			71,333.44			666,514

COMPOSITE REMAINING LIFE, YEARS..

9.34

UNIVERSITY OF FLORIDA COGENERATION
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5
PROBABLE RETIREMENT YEAR.. 10-2041

1994	758,070.68	33.59	2.98	22,590.51	11.32	0.3370	255,477
1995	2,339.90	33.36	3.00	70.20	11.59	0.3474	813
1996	41,346.68	33.11	3.02	1,248.67	11.85	0.3579	14,798
1997	57,409.57	32.83	3.05	1,750.99	12.11	0.3689	21,177
1998	20,832.64	32.53	3.07	639.56	12.36	0.3800	7,916

DUKE ENERGY FLORIDA

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UNIVERSITY OF FLORIDA COGENERATION							
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5							
PROBABLE RETIREMENT YEAR.. 10-2041							
1999	4,058.90	32.20	3.11	126.23	12.60	0.3913	1,588
2000	27,991.14	31.85	3.14	878.92	12.83	0.4028	11,276
2010	4,652.17	26.86	3.72	173.06	14.62	0.5443	2,532
2013	56,730.71	24.89	4.02	2,280.57	14.98	0.6019	34,143
2014	64,651.75	24.20	4.13	2,670.12	15.09	0.6236	40,314
2015	41,632.49	23.48	4.26	1,773.54	15.19	0.6469	26,933
2016	112,364.33	22.75	4.40	4,944.03	15.28	0.6717	75,470
2017	130,923.56	21.99	4.55	5,957.02	15.36	0.6985	91,450
2018	61,738.85	21.23	4.71	2,907.90	15.44	0.7273	44,901
2019	12,380.89	20.44	4.89	605.43	15.52	0.7593	9,401
2020	21,786.58	19.64	5.09	1,108.94	15.59	0.7938	17,294
2021	94,209.86	18.82	5.31	5,002.54	15.66	0.8321	78,391
2022	1,040.33	18.00	5.56	57.84	15.72	0.8733	909
2023	5,477.41	17.15	5.83	319.33	15.78	0.9201	5,040
2024	47,124.22	16.30	6.13	2,888.71	15.84	0.9718	45,794
	1,566,762.66			57,994.11			785,617
						13.55	
	91,296,184.23			4,540,240.22			59,473,269
						13.10	

DUKE ENERGY FLORIDA

ACCOUNT 346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
PERRY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2017	14,558.00	29.00	3.45	502.25	21.50	0.7414	10,793
	14,558.00			502.25			10,793
	COMPOSITE REMAINING LIFE, YEARS..						21.49
HAMILTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2019	3,536.25	29.00	3.45	122.00	23.50	0.8103	2,866
2020	10,017.60	28.00	3.57	357.63	23.50	0.8393	8,408
2021	20,332.06	27.00	3.70	752.29	23.50	0.8704	17,696
2022	39,342.83	26.00	3.85	1,514.70	23.50	0.9039	35,560
2023	137.90	25.00	4.00	5.52	23.50	0.9400	130
2024	137.90	24.00	4.17	5.75	23.50	0.9792	135
	73,504.54			2,757.89			64,795
	COMPOSITE REMAINING LIFE, YEARS..						23.49
TRENTON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2020	16,579.89	29.00	3.45	572.01	24.50	0.8448	14,007
2022	48,301.24	27.00	3.70	1,787.15	24.50	0.9074	43,829
	64,881.13			2,359.16			57,836
	COMPOSITE REMAINING LIFE, YEARS..						24.52
COLUMBIA SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,573.15	30.00	3.33	352.09	25.50	0.8500	8,987
	10,573.15			352.09			8,987
	COMPOSITE REMAINING LIFE, YEARS..						25.52

DUKE ENERGY FLORIDA

ACCOUNT 346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NEW SOLAR 2023							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2053							
2023	59,941.63	30.00	3.33	1,996.06	28.50	0.9500	56,945
	59,941.63			1,996.06			56,945
	COMPOSITE REMAINING LIFE, YEARS..					28.53	
NEW SOLAR 2024							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2054							
2024	64,139.18	30.00	3.33	2,135.83	29.50	0.9833	63,070
	64,139.18			2,135.83			63,070
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
	287,597.63			10,103.28			262,426
	COMPOSITE REMAINING LIFE, YEARS..					25.97	

DUKE ENERGY FLORIDA

ACCOUNT 348 BATTERY STORAGE

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-S3							
2021	24,055,701.49	10.00	10.00	2,405,570.15	6.51	0.6510	15,660,262
	24,055,701.49			2,405,570.15			15,660,262
	COMPOSITE REMAINING LIFE, YEARS..					6.51	

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R3							
1925	116,243.00	75.00	1.33	1,546.03	6.78	0.0904	10,508
1927	23,432.00	75.00	1.33	311.65	7.31	0.0975	2,284
1928	205,008.00	75.00	1.33	2,726.61	7.57	0.1009	20,691
1929	22,629.00	75.00	1.33	300.97	7.84	0.1045	2,365
1931	1,317.00	75.00	1.33	17.52	8.39	0.1119	147
1936	3,687.00	75.00	1.33	49.04	9.88	0.1317	486
1937	214,355.00	75.00	1.33	2,850.92	10.20	0.1360	29,152
1939	94.00	75.00	1.33	1.25	10.87	0.1449	14
1940	20,205.25	75.00	1.33	268.73	11.22	0.1496	3,023
1941	80.00	75.00	1.33	1.06	11.59	0.1545	12
1942	31,803.00	75.00	1.33	422.98	11.96	0.1595	5,072
1943	6,320.00	75.00	1.33	84.06	12.34	0.1645	1,040
1944	154,132.00	75.00	1.33	2,049.96	12.74	0.1699	26,182
1945	24,583.00	75.00	1.33	326.95	13.14	0.1752	4,307
1946	17,591.00	75.00	1.33	233.96	13.56	0.1808	3,180
1947	56,751.00	75.00	1.33	754.79	14.00	0.1867	10,594
1948	89,613.00	75.00	1.33	1,191.85	14.44	0.1925	17,253
1949	61,486.00	75.00	1.33	817.76	14.90	0.1987	12,215
1950	138,932.00	75.00	1.33	1,847.80	15.37	0.2049	28,471
1951	91,603.00	75.00	1.33	1,218.32	15.85	0.2113	19,358
1952	114,113.00	75.00	1.33	1,517.70	16.35	0.2180	24,877
1953	544,310.00	75.00	1.33	7,239.32	16.85	0.2247	122,290
1954	78,351.00	75.00	1.33	1,042.07	17.37	0.2316	18,146
1955	189,988.25	75.00	1.33	2,526.84	17.91	0.2388	45,369
1956	425,296.00	75.00	1.33	5,656.44	18.45	0.2460	104,623
1957	105,707.00	75.00	1.33	1,405.90	19.01	0.2535	26,794
1958	375,149.00	75.00	1.33	4,989.48	19.58	0.2611	97,940
1959	188,512.00	75.00	1.33	2,507.21	20.16	0.2688	50,672
1960	219,962.00	75.00	1.33	2,925.49	20.75	0.2767	60,857
1961	140,613.00	75.00	1.33	1,870.15	21.36	0.2848	40,047
1962	1,059,444.00	75.00	1.33	14,090.61	21.98	0.2931	310,491
1963	1,061,298.78	75.00	1.33	14,115.27	22.60	0.3013	319,801
1964	594,941.00	75.00	1.33	7,912.72	23.24	0.3099	184,354
1965	30,695.00	75.00	1.33	408.24	23.89	0.3185	9,777
1966	850,336.00	75.00	1.33	11,309.47	24.55	0.3273	278,340
1967	1,777,127.00	75.00	1.33	23,635.79	25.22	0.3363	597,594
1968	312,819.00	75.00	1.33	4,160.49	25.89	0.3452	107,985
1969	422,682.00	75.00	1.33	5,621.67	26.58	0.3544	149,799
1970	269,035.00	75.00	1.33	3,578.17	27.28	0.3637	97,856
1971	481,631.00	75.00	1.33	6,405.69	27.98	0.3731	179,682
1972	424,699.00	75.00	1.33	5,648.50	28.70	0.3827	162,520
1973	781,760.00	75.00	1.33	10,397.41	29.42	0.3923	306,661
1974	1,470,220.00	75.00	1.33	19,553.93	30.15	0.4020	591,028
1975	95,752.00	75.00	1.33	1,273.50	30.89	0.4119	39,437

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
1976	378,752.00	75.00	1.33	5,037.40	31.64	0.4219	159,784
1977	329,065.00	75.00	1.33	4,376.56	32.39	0.4319	142,113
1978	48,791.00	75.00	1.33	648.92	33.15	0.4420	21,566
1979	350,032.00	75.00	1.33	4,655.43	33.92	0.4523	158,309
1980	311,753.00	75.00	1.33	4,146.31	34.70	0.4627	144,239
1981	486,813.00	75.00	1.33	6,474.61	35.49	0.4732	230,360
1982	261,291.00	75.00	1.33	3,475.17	36.28	0.4837	126,394
1983	789,627.00	75.00	1.33	10,502.04	37.08	0.4944	390,392
1984	3,193,571.00	75.00	1.33	42,474.49	37.88	0.5051	1,612,977
1985	339,612.00	75.00	1.33	4,516.84	38.70	0.5160	175,240
1986	522,946.00	75.00	1.33	6,955.18	39.52	0.5269	275,556
1987	467,387.00	75.00	1.33	6,216.25	40.34	0.5379	251,393
1988	2,537,196.00	75.00	1.33	33,744.71	41.18	0.5491	1,393,098
1989	933,324.00	75.00	1.33	12,413.21	42.02	0.5603	522,913
1990	571,321.00	75.00	1.33	7,598.57	42.86	0.5715	326,493
1991	176,511.00	75.00	1.33	2,347.60	43.72	0.5829	102,894
1992	2,491,826.00	75.00	1.33	33,141.29	44.57	0.5943	1,480,817
1993	1,385,885.00	75.00	1.33	18,432.27	45.44	0.6059	839,666
1994	1,141,052.00	75.00	1.33	15,175.99	46.31	0.6175	704,565
1995	3,300,887.00	75.00	1.33	43,901.80	47.18	0.6291	2,076,489
1996	838,579.00	75.00	1.33	11,153.10	48.07	0.6409	537,470
1997	133,189.00	75.00	1.33	1,771.41	48.95	0.6527	86,928
1998	489,664.00	75.00	1.33	6,512.53	49.85	0.6647	325,465
2000	342,402.00	75.00	1.33	4,553.95	51.65	0.6887	235,802
2003	200,000.00	75.00	1.33	2,660.00	54.39	0.7252	145,040
2004	11,768,097.84	75.00	1.33	156,515.70	55.31	0.7375	8,678,619
2005	379,056.88	75.00	1.33	5,041.46	56.24	0.7499	284,243
2006	66,588.10	75.00	1.33	885.62	57.17	0.7623	50,758
2008	908,696.48	75.00	1.33	12,085.66	59.05	0.7873	715,444
2009	477,490.50	75.00	1.33	6,350.62	59.99	0.7999	381,930
2011	3,093,662.83	75.00	1.33	41,145.72	61.89	0.8252	2,552,891
2012	64,051.98	75.00	1.33	851.89	62.84	0.8379	53,667
2013	800,271.29	75.00	1.33	10,643.61	63.80	0.8507	680,767
2014	486,733.51	75.00	1.33	6,473.56	64.76	0.8635	420,280
2016	1,340,481.61	75.00	1.33	17,828.41	66.69	0.8892	1,191,956
2018	1,182,974.17	75.00	1.33	15,733.56	68.63	0.9151	1,082,504
2019	1,351,146.29	75.00	1.33	17,970.25	69.61	0.9281	1,254,039
2020	3,846,720.91	75.00	1.33	51,161.39	70.58	0.9411	3,620,034
2021	26,022,726.32	75.00	1.33	346,102.26	71.56	0.9541	24,829,064

DUKE ENERGY FLORIDA

ACCOUNT 350.01 RIGHTS OF WAY

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
2022	4,186,632.44	75.00	1.33	55,682.21	72.54	0.9672	4,049,311
2023	3,723,804.25	75.00	1.33	49,526.60	73.52	0.9803	3,650,334
2024	15,244,605.60	75.00	1.33	202,753.25	74.51	0.9935	15,145,058
	110,259,522.28			1,466,451.67			85,230,156
	COMPOSITE REMAINING LIFE, YEARS..					58.12	

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
1927	7,957.38	75.00	1.33	105.83	10.22	0.1363	1,084
1928	12,254.32	75.00	1.33	162.98	10.47	0.1396	1,711
1929	7,279.03	75.00	1.33	96.81	10.74	0.1432	1,042
1940	120.11	75.00	1.33	1.60	14.08	0.1877	23
1942	3,595.92	75.00	1.33	47.83	14.80	0.1973	710
1943	10,073.71	75.00	1.33	133.98	15.18	0.2024	2,039
1944	70.56	75.00	1.33	0.94	15.57	0.2076	15
1945	16,929.68	75.00	1.33	225.16	15.97	0.2129	3,605
1946	12,719.05	75.00	1.33	169.16	16.39	0.2185	2,779
1947	10,365.73	75.00	1.33	137.86	16.81	0.2241	2,323
1948	77,023.04	75.00	1.33	1,024.41	17.25	0.2300	17,715
1949	123,963.57	75.00	1.33	1,648.72	17.69	0.2359	29,239
1951	59,606.51	75.00	1.33	792.77	18.62	0.2483	14,799
1952	33,726.03	75.00	1.33	448.56	19.11	0.2548	8,593
1953	25,127.94	75.00	1.33	334.20	19.60	0.2613	6,567
1954	49,157.69	75.00	1.33	653.80	20.10	0.2680	13,174
1955	47,724.29	75.00	1.33	634.73	20.62	0.2749	13,121
1956	99,737.54	75.00	1.33	1,326.51	21.15	0.2820	28,126
1957	75,710.64	75.00	1.33	1,006.95	21.69	0.2892	21,896
1958	103,597.26	75.00	1.33	1,377.84	22.24	0.2965	30,720
1959	25,241.49	75.00	1.33	335.71	22.80	0.3040	7,673
1960	90,104.00	75.00	1.33	1,198.38	23.37	0.3116	28,076
1961	67,873.48	75.00	1.33	902.72	23.95	0.3193	21,674
1962	295,840.69	75.00	1.33	3,934.68	24.54	0.3272	96,799
1963	501,673.39	75.00	1.33	6,672.26	25.14	0.3352	168,161
1964	187,711.19	75.00	1.33	2,496.56	25.75	0.3433	64,447
1965	57,661.30	75.00	1.33	766.90	26.37	0.3516	20,274
1966	106,079.41	75.00	1.33	1,410.86	27.00	0.3600	38,189
1967	377,104.01	75.00	1.33	5,015.48	27.64	0.3685	138,974
1968	219,571.30	75.00	1.33	2,920.30	28.29	0.3772	82,822
1969	27,845.38	75.00	1.33	370.34	28.95	0.3860	10,748
1970	142,680.64	75.00	1.33	1,897.65	29.61	0.3948	56,330
1971	37,694.28	75.00	1.33	501.33	30.28	0.4037	15,218
1972	58,918.22	75.00	1.33	783.61	30.96	0.4128	24,321
1973	1,323,595.44	75.00	1.33	17,603.82	31.65	0.4220	558,557
1974	494,959.13	75.00	1.33	6,582.96	32.35	0.4313	213,491
1975	161,075.79	75.00	1.33	2,142.31	33.05	0.4407	70,981
1976	98,397.15	75.00	1.33	1,308.68	33.76	0.4501	44,292
1977	276,442.53	75.00	1.33	3,676.69	34.48	0.4597	127,089
1978	1,127,286.10	75.00	1.33	14,992.91	35.21	0.4695	529,227
1979	145,137.39	75.00	1.33	1,930.33	35.94	0.4792	69,550
1980	187,396.35	75.00	1.33	2,492.37	36.68	0.4891	91,650
1981	335,823.13	75.00	1.33	4,466.45	37.43	0.4991	167,599
1982	454,091.12	75.00	1.33	6,039.41	38.18	0.5091	231,164

DUKE ENERGY FLORIDA

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
1983	306,324.71	75.00	1.33	4,074.12	38.94	0.5192	159,044
1984	1,159,980.95	75.00	1.33	15,427.75	39.70	0.5293	614,013
1985	1,066,010.82	75.00	1.33	14,177.94	40.48	0.5397	575,358
1986	32,363.21	75.00	1.33	430.43	41.26	0.5501	17,804
1987	73,547.01	75.00	1.33	978.18	42.04	0.5605	41,225
1988	741,163.33	75.00	1.33	9,857.47	42.83	0.5711	423,256
1989	378,779.39	75.00	1.33	5,037.77	43.63	0.5817	220,347
1990	156,031.83	75.00	1.33	2,075.22	44.43	0.5924	92,433
1991	29,869.35	75.00	1.33	397.26	45.24	0.6032	18,017
1992	258,291.13	75.00	1.33	3,435.27	46.05	0.6140	158,591
1993	1,066,449.19	75.00	1.33	14,183.77	46.87	0.6249	666,456
1994	459,342.84	75.00	1.33	6,109.26	47.70	0.6360	292,142
1995	698,162.78	75.00	1.33	9,285.56	48.53	0.6471	451,760
1996	132,352.32	75.00	1.33	1,760.29	49.37	0.6583	87,124
1997	273,926.49	75.00	1.33	3,643.22	50.21	0.6695	183,386
1998	347,352.81	75.00	1.33	4,619.79	51.05	0.6807	236,433
1999	37,462.31	75.00	1.33	498.25	51.91	0.6921	25,929
2000	90,836.21	75.00	1.33	1,208.12	52.76	0.7035	63,901
2001	181,444.19	75.00	1.33	2,413.21	53.62	0.7149	129,720
2002	566,647.77	75.00	1.33	7,536.42	54.49	0.7265	411,687
2003	621,296.63	75.00	1.33	8,263.25	55.36	0.7381	458,598
2004	338,115.63	75.00	1.33	4,496.94	56.24	0.7499	253,543
2005	3,736,188.22	75.00	1.33	49,691.30	57.11	0.7615	2,844,995
2006	376,081.10	75.00	1.33	5,001.88	58.00	0.7733	290,835
2007	242,168.23	75.00	1.33	3,220.84	58.89	0.7852	190,150
2008	267,598.28	75.00	1.33	3,559.06	59.78	0.7971	213,295
2009	299,721.15	75.00	1.33	3,986.29	60.68	0.8091	242,495
2010	115,331.17	75.00	1.33	1,533.90	61.58	0.8211	94,695
2011	570,806.12	75.00	1.33	7,591.72	62.48	0.8331	475,521
2012	1,431,482.84	75.00	1.33	19,038.72	63.39	0.8452	1,209,889
2013	976,634.93	75.00	1.33	12,989.24	64.30	0.8573	837,298
2014	252,211.80	75.00	1.33	3,354.42	65.21	0.8695	219,291
2015	1,130,834.84	75.00	1.33	15,040.10	66.13	0.8817	997,091
2016	4,141,044.21	75.00	1.33	55,075.89	67.05	0.8940	3,702,094
2017	456,520.17	75.00	1.33	6,071.72	67.98	0.9064	413,790
2018	9,664,807.92	75.00	1.33	128,541.95	68.90	0.9187	8,878,769
2019	354,554.95	75.00	1.33	4,715.58	69.84	0.9312	330,162
2020	7,218,054.19	75.00	1.33	96,000.12	70.77	0.9436	6,810,956
2021	44,093,239.41	75.00	1.33	586,440.08	71.70	0.9560	42,153,137
2022	11,513,255.31	75.00	1.33	153,126.30	72.64	0.9685	11,150,933
	103,433,228.65			1,375,661.95			89,712,750
						65.21	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 53-R0.5							
1958	501,015.76	53.00	1.89	9,469.20	16.78	0.3166	158,622
1959	73,147.64	53.00	1.89	1,382.49	17.21	0.3247	23,753
1960	154,567.97	53.00	1.89	2,921.33	17.64	0.3328	51,445
1961	685,096.49	53.00	1.89	12,948.32	18.08	0.3411	233,707
1962	748,553.51	53.00	1.89	14,147.66	18.52	0.3494	261,567
1963	1,678,114.66	53.00	1.89	31,716.37	18.96	0.3577	600,329
1964	437,973.29	53.00	1.89	8,277.70	19.41	0.3662	160,399
1965	70,727.37	53.00	1.89	1,336.75	19.86	0.3747	26,503
1966	911,974.11	53.00	1.89	17,236.31	20.31	0.3832	349,478
1967	842,695.31	53.00	1.89	15,926.94	20.77	0.3919	330,244
1968	942,913.46	53.00	1.89	17,821.06	21.23	0.4006	377,703
1969	212,123.03	53.00	1.89	4,009.13	21.70	0.4094	86,850
1970	1,088,298.45	53.00	1.89	20,568.84	22.17	0.4183	455,235
1971	1,001,759.01	53.00	1.89	18,933.25	22.64	0.4272	427,921
1972	800,175.07	53.00	1.89	15,123.31	23.12	0.4362	349,060
1973	4,642,079.87	53.00	1.89	87,735.31	23.61	0.4455	2,067,907
1974	7,203,151.76	53.00	1.89	136,139.57	24.10	0.4547	3,275,417
1975	2,184,454.59	53.00	1.89	41,286.19	24.59	0.4640	1,013,500
1976	1,288,754.60	53.00	1.89	24,357.46	25.09	0.4734	610,096
1977	3,512,445.71	53.00	1.89	66,385.22	25.59	0.4828	1,695,914
1978	4,901,988.52	53.00	1.89	92,647.58	26.09	0.4923	2,413,053
1979	1,611,859.89	53.00	1.89	30,464.15	26.60	0.5019	808,976
1980	5,830,069.50	53.00	1.89	110,188.31	27.12	0.5117	2,983,247
1981	5,833,774.94	53.00	1.89	110,258.35	27.64	0.5215	3,042,372
1982	2,647,021.65	53.00	1.89	50,028.71	28.16	0.5313	1,406,416
1983	4,669,799.81	53.00	1.89	88,259.22	28.69	0.5413	2,527,856
1984	19,664,788.75	53.00	1.89	371,664.51	29.22	0.5513	10,841,591
1985	4,151,419.57	53.00	1.89	78,461.83	29.75	0.5613	2,330,275
1986	2,553,336.37	53.00	1.89	48,258.06	30.29	0.5715	1,459,257
1987	2,317,442.68	53.00	1.89	43,799.67	30.84	0.5819	1,348,497
1988	5,790,213.96	53.00	1.89	109,435.04	31.38	0.5921	3,428,270
1989	7,326,570.70	53.00	1.89	138,472.19	31.94	0.6026	4,415,285
1990	5,142,117.84	53.00	1.89	97,186.03	32.49	0.6130	3,152,221
1991	1,759,930.86	53.00	1.89	33,262.69	33.05	0.6236	1,097,458
1992	11,914,537.01	53.00	1.89	225,184.75	33.61	0.6342	7,555,604
1993	14,368,891.73	53.00	1.89	271,572.05	34.18	0.6449	9,266,642
1994	14,062,387.94	53.00	1.89	265,779.13	34.74	0.6555	9,217,473
1995	13,850,894.68	53.00	1.89	261,781.91	35.32	0.6664	9,230,513
1996	5,498,808.80	53.00	1.89	103,927.49	35.89	0.6772	3,723,628
1997	1,773,568.67	53.00	1.89	33,520.45	36.47	0.6881	1,220,410
1998	5,899,305.94	53.00	1.89	111,496.88	37.05	0.6991	4,123,969
1999	3,831,675.32	53.00	1.89	72,418.66	37.63	0.7100	2,720,489
2000	11,273,213.74	53.00	1.89	213,063.74	38.21	0.7209	8,127,311
2001	4,918,719.52	53.00	1.89	92,963.80	38.80	0.7321	3,600,896

DUKE ENERGY FLORIDA

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURALS-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 53-R0.5								
2002	11,577,745.62	53.00	1.89	218,819.39	39.39	0.7432	8,604,696	
2003	9,214,290.80	53.00	1.89	174,150.10	39.98	0.7543	6,950,708	
2004	7,833,993.73	53.00	1.89	148,062.48	40.57	0.7655	5,996,687	
2005	11,050,456.51	53.00	1.89	208,853.63	41.16	0.7766	8,581,785	
2006	16,336,230.04	53.00	1.89	308,754.75	41.76	0.7879	12,871,642	
2007	24,236,922.31	53.00	1.89	458,077.83	42.35	0.7991	19,366,755	
2008	84,665,670.98	53.00	1.89	1,600,181.18	42.95	0.8104	68,611,366	
2009	42,392,913.53	53.00	1.89	801,226.07	43.55	0.8217	34,834,257	
2010	38,449,476.94	53.00	1.89	726,695.11	44.15	0.8330	32,029,183	
2011	28,575,070.68	53.00	1.89	540,068.84	44.75	0.8443	24,127,075	
2012	48,883,628.34	53.00	1.89	923,900.58	45.35	0.8557	41,827,765	
2013	67,970,586.86	53.00	1.89	1,284,644.09	45.95	0.8670	58,929,139	
2014	39,275,676.59	53.00	1.89	742,310.29	46.56	0.8785	34,503,289	
2015	45,123,722.72	53.00	1.89	852,838.36	47.17	0.8900	40,160,113	
2016	63,367,739.45	53.00	1.89	1,197,650.28	47.77	0.9013	57,114,611	
2017	142,929,845.81	53.00	1.89	2,701,374.09	48.38	0.9128	130,470,651	
2018	110,906,662.62	53.00	1.89	2,096,135.92	48.99	0.9243	102,515,465	
2019	186,560,087.41	53.00	1.89	3,525,985.65	49.60	0.9359	174,592,258	
2020	173,477,380.07	53.00	1.89	3,278,722.48	50.22	0.9476	164,378,491	
2021	248,478,519.84	53.00	1.89	4,696,244.02	50.83	0.9591	238,305,809	
2022	122,092,693.92	53.00	1.89	2,307,551.92	51.45	0.9708	118,521,483	
2023	292,053,432.73	53.00	1.89	5,519,809.88	52.07	0.9825	286,927,895	
2024	122,125,327.86	53.00	1.89	2,308,168.70	52.69	0.9942	121,410,895	
	2,128,150,435.41			40,222,043.25			1,904,229,377	
	COMPOSITE REMAINING LIFE, YEARS..					47.34		

DUKE ENERGY FLORIDA

ACCOUNT 353.01 STATION EQUIPMENT - STEP-UP TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 30-R1.5								
1969	130,677.45	30.00	3.33	4,351.56	1.60	0.0533	6,969	
1972	185,875.00	30.00	3.33	6,189.64	2.39	0.0797	14,809	
1973	492,269.16	30.00	3.33	16,392.56	2.61	0.0870	42,827	
1974	679,827.74	30.00	3.33	22,638.26	2.84	0.0947	64,359	
1975	1,093,271.38	30.00	3.33	36,405.94	3.08	0.1027	112,246	
1981	949,725.05	30.00	3.33	31,625.84	4.69	0.1563	148,471	
1982	1,582,761.50	30.00	3.33	52,705.96	4.98	0.1660	262,738	
1986	15,981.00	30.00	3.33	532.17	6.25	0.2083	3,329	
1991	130,359.76	30.00	3.33	4,340.98	8.11	0.2703	35,240	
1992	3,185,800.66	30.00	3.33	106,087.16	8.52	0.2840	904,767	
1993	3,015,449.96	30.00	3.33	100,414.48	8.96	0.2987	900,624	
1994	516,806.00	30.00	3.33	17,209.64	9.41	0.3137	162,107	
1997	3,214,690.92	30.00	3.33	107,049.21	10.87	0.3623	1,164,779	
1998	3,430,323.00	30.00	3.33	114,229.76	11.39	0.3797	1,302,391	
1999	5,574,376.00	30.00	3.33	185,626.72	11.93	0.3977	2,216,762	
2002	816,533.08	30.00	3.33	27,190.55	13.65	0.4550	371,523	
2003	7,665,897.66	30.00	3.33	255,274.39	14.25	0.4750	3,641,301	
2004	4,587,196.57	30.00	3.33	152,753.65	14.87	0.4957	2,273,736	
2005	7,587,188.27	30.00	3.33	252,653.37	15.50	0.5167	3,920,073	
2007	4,042,738.63	30.00	3.33	134,623.20	16.81	0.5603	2,265,268	
2008	556,017.49	30.00	3.33	18,515.38	17.49	0.5830	324,158	
2009	8,271,014.39	30.00	3.33	275,424.78	18.17	0.6057	5,009,505	
2010	599,147.15	30.00	3.33	19,951.60	18.87	0.6290	376,864	
2011	312,273.82	30.00	3.33	10,398.72	19.58	0.6527	203,812	
2012	6,846,932.94	30.00	3.33	228,002.87	20.30	0.6767	4,633,114	
2013	3,707,770.85	30.00	3.33	123,468.77	21.03	0.7010	2,599,147	
2014	2,475,815.85	30.00	3.33	82,444.67	21.76	0.7253	1,795,784	
2015	5,688,261.30	30.00	3.33	189,419.10	22.51	0.7503	4,268,073	
2016	5,843,564.64	30.00	3.33	194,590.70	23.26	0.7753	4,530,691	
2017	923,381.91	30.00	3.33	30,748.62	24.03	0.8010	739,629	
2018	12,316,601.76	30.00	3.33	410,142.84	24.80	0.8267	10,181,765	
2019	1,610,744.58	30.00	3.33	53,637.79	25.58	0.8527	1,373,434	
2020	2,590,444.88	30.00	3.33	86,261.81	26.36	0.8787	2,276,146	
2021	4,011,495.63	30.00	3.33	133,582.80	27.16	0.9053	3,631,727	
2022	4,900,499.39	30.00	3.33	163,186.63	27.96	0.9320	4,567,265	
	109,551,715.37			3,648,072.12			66,325,433	
	COMPOSITE REMAINING LIFE, YEARS..					18.18		

DUKE ENERGY FLORIDA

ACCOUNT 353.02 STATION EQUIPMENT - MAJOR EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R1.5							
2020	9,633.94	30.00	3.33	320.81	26.36	0.8787	8,465
2022	37,874.64	30.00	3.33	1,261.23	27.96	0.9320	35,299
	47,508.58			1,582.04			43,764
COMPOSITE REMAINING LIFE, YEARS..						27.66	

DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-S0.5							
1978	164,359.98	30.00	3.33	5,473.19	4.61	0.1537	25,257
1979	66,702.23	30.00	3.33	2,221.18	4.95	0.1650	11,006
1982	811.35	30.00	3.33	27.02	5.99	0.1997	162
1983	1,751.68	30.00	3.33	58.33	6.34	0.2113	370
1986	16,685.41	30.00	3.33	555.62	7.43	0.2477	4,132
1987	88,906.20	30.00	3.33	2,960.58	7.80	0.2600	23,116
1988	74,878.30	30.00	3.33	2,493.45	8.18	0.2727	20,417
1989	13,006.01	30.00	3.33	433.10	8.56	0.2853	3,711
1990	65,990.35	30.00	3.33	2,197.48	8.95	0.2983	19,687
1991	22,196,250.96	30.00	3.33	739,135.16	9.34	0.3113	6,910,359
1992	67,341.74	30.00	3.33	2,242.48	9.74	0.3247	21,864
1993	245,382.25	30.00	3.33	8,171.23	10.15	0.3383	83,020
1994	343,159.42	30.00	3.33	11,427.21	10.57	0.3523	120,905
1995	1,541,001.94	30.00	3.33	51,315.36	10.99	0.3663	564,515
1996	2,968,464.03	30.00	3.33	98,849.85	11.42	0.3807	1,130,005
1997	1,415,980.18	30.00	3.33	47,152.14	11.87	0.3957	560,261
1998	222,391.70	30.00	3.33	7,405.64	12.32	0.4107	91,330
1999	91,368.95	30.00	3.33	3,042.59	12.78	0.4260	38,923
2000	614,778.65	30.00	3.33	20,472.13	13.25	0.4417	271,529
2001	430,989.57	30.00	3.33	14,351.95	13.73	0.4577	197,251
2002	713,628.15	30.00	3.33	23,763.82	14.22	0.4740	338,260
2003	413,240.66	30.00	3.33	13,760.91	14.73	0.4910	202,901
2004	584,658.44	30.00	3.33	19,469.13	15.24	0.5080	297,006
2005	394,929.40	30.00	3.33	13,151.15	15.77	0.5257	207,603
2006	1,579,161.53	30.00	3.33	52,586.08	16.32	0.5440	859,064
2007	91,922.75	30.00	3.33	3,061.03	16.88	0.5627	51,722
2008	5,663.82	30.00	3.33	188.61	17.45	0.5817	3,294
2009	136,639.12	30.00	3.33	4,550.08	18.05	0.6017	82,212
2010	907,491.11	30.00	3.33	30,219.45	18.65	0.6217	564,160
2011	629,633.23	30.00	3.33	20,966.79	19.28	0.6427	404,646
2012	1,941,010.13	30.00	3.33	64,635.64	19.93	0.6643	1,289,471
2013	4,445,879.80	30.00	3.33	148,047.80	20.59	0.6863	3,051,341
2014	40,563.62	30.00	3.33	1,350.77	21.28	0.7093	28,773
2015	535,010.65	30.00	3.33	17,815.85	21.99	0.7330	392,163
2016	1,726,212.34	30.00	3.33	57,482.87	22.72	0.7573	1,307,312
2017	1,162,276.82	30.00	3.33	38,703.82	23.47	0.7823	909,284
2018	3,022,435.01	30.00	3.33	100,647.09	24.25	0.8083	2,443,125
2019	3,261,240.11	30.00	3.33	108,599.30	25.06	0.8353	2,724,212
2020	3,198,487.27	30.00	3.33	106,509.63	25.89	0.8630	2,760,295

DUKE ENERGY FLORIDA

ACCOUNT 353.91 STATION EQUIPMENT - ENERGY CONTROL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 30-S0.5								
2021	126,919.27	30.00	3.33	4,226.41	26.75	0.8917	113,170	
2023	449.99	30.00	3.33	14.98	28.55	0.9517	428	
2024	4,001,905.18	30.00	3.33	133,263.44	29.51	0.9837	3,936,554	
	59,549,559.30			1,983,000.34			32,064,816	
	COMPOSITE REMAINING LIFE, YEARS..					16.17		

DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
1928	268,309.44	70.00	1.43	3,836.82	5.39	0.0770	20,660
1942	31,308.12	70.00	1.43	447.71	9.26	0.1323	4,142
1944	37,433.93	70.00	1.43	535.31	9.91	0.1416	5,300
1946	974.05	70.00	1.43	13.93	10.61	0.1516	148
1947	9,407.79	70.00	1.43	134.53	10.97	0.1567	1,474
1953	2,782,129.29	70.00	1.43	39,784.45	13.43	0.1919	533,779
1954	8,185.83	70.00	1.43	117.06	13.89	0.1984	1,624
1955	931,035.67	70.00	1.43	13,313.81	14.36	0.2051	190,993
1956	184,527.85	70.00	1.43	2,638.75	14.84	0.2120	39,120
1958	459,863.28	70.00	1.43	6,576.04	15.85	0.2264	104,127
1959	273,176.27	70.00	1.43	3,906.42	16.37	0.2339	63,885
1960	133,234.88	70.00	1.43	1,905.26	16.91	0.2416	32,186
1961	402,333.98	70.00	1.43	5,753.38	17.46	0.2494	100,354
1962	2,502,950.81	70.00	1.43	35,792.20	18.03	0.2576	644,685
1963	3,377,591.93	70.00	1.43	48,299.56	18.60	0.2657	897,460
1964	481,490.76	70.00	1.43	6,885.32	19.19	0.2741	131,996
1965	2,419,762.90	70.00	1.43	34,602.61	19.79	0.2827	684,091
1966	9,135,976.30	70.00	1.43	130,644.46	20.41	0.2916	2,663,777
1967	3,542,343.20	70.00	1.43	50,655.51	21.03	0.3004	1,064,226
1968	5,311,520.29	70.00	1.43	75,954.74	21.67	0.3096	1,644,287
1969	353,683.08	70.00	1.43	5,057.67	22.32	0.3189	112,775
1971	330,775.38	70.00	1.43	4,730.09	23.65	0.3379	111,756
1973	13,090,332.23	70.00	1.43	187,191.75	25.02	0.3574	4,678,877
1974	1,457,199.92	70.00	1.43	20,837.96	25.72	0.3674	535,419
1975	76,437.60	70.00	1.43	1,093.06	26.43	0.3776	28,861
1984	14,445,177.94	70.00	1.43	206,566.04	33.20	0.4743	6,851,203
1985	39,007.49	70.00	1.43	557.81	33.99	0.4856	18,941
1986	2,885,386.84	70.00	1.43	41,261.03	34.79	0.4970	1,434,037
1987	17,850.79	70.00	1.43	255.27	35.60	0.5086	9,078
1993	105,811.99	70.00	1.43	1,513.11	40.60	0.5800	61,371
2004	1,037.40	70.00	1.43	14.83	50.36	0.7194	746
2005	38,006.18	70.00	1.43	543.49	51.29	0.7327	27,848
2006	44,146.81	70.00	1.43	631.30	52.21	0.7459	32,927
2010	118,900.46	70.00	1.43	1,700.28	55.96	0.7994	95,053
2011	568,755.95	70.00	1.43	8,133.21	56.91	0.8130	462,399
2015	8,063.58	70.00	1.43	115.31	60.73	0.8676	6,996
2016	91,824.74	70.00	1.43	1,313.09	61.70	0.8814	80,937
2018	163,502.20	70.00	1.43	2,338.08	63.64	0.9091	148,646
2019	1,172,643.18	70.00	1.43	16,768.80	64.61	0.9230	1,082,350

DUKE ENERGY FLORIDA

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
2020	12,161,983.64	70.00	1.43	173,916.37	65.59	0.9370	11,395,779
2021	1,529,399.79	70.00	1.43	21,870.42	66.56	0.9509	1,454,245
2022	450,168.84	70.00	1.43	6,437.41	67.54	0.9649	434,350
	81,443,652.60			1,164,644.25			37,892,908
	COMPOSITE REMAINING LIFE, YEARS..					32.54	

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2							
1980	28,531.95	50.00	2.00	570.64	16.63	0.3326	9,490
1981	251,336.78	50.00	2.00	5,026.74	17.17	0.3434	86,309
1982	976,677.32	50.00	2.00	19,533.55	17.73	0.3546	346,330
1983	755,312.02	50.00	2.00	15,106.24	18.30	0.3660	276,444
1984	1,996,319.52	50.00	2.00	39,926.39	18.88	0.3776	753,810
1985	1,293,794.25	50.00	2.00	25,875.88	19.48	0.3896	504,062
1986	2,683,860.64	50.00	2.00	53,677.21	20.08	0.4016	1,077,838
1987	706,301.43	50.00	2.00	14,126.03	20.70	0.4140	292,409
1988	5,643,381.67	50.00	2.00	112,867.63	21.32	0.4264	2,406,338
1989	2,922,290.91	50.00	2.00	58,445.82	21.96	0.4392	1,283,470
1990	3,861,651.49	50.00	2.00	77,233.03	22.60	0.4520	1,745,466
1991	1,893,448.85	50.00	2.00	37,868.98	23.26	0.4652	880,832
1992	5,783,171.40	50.00	2.00	115,663.43	23.93	0.4786	2,767,826
1993	2,391,423.68	50.00	2.00	47,828.47	24.60	0.4920	1,176,580
1994	8,693,412.31	50.00	2.00	173,868.25	25.29	0.5058	4,397,128
1995	14,549,204.55	50.00	2.00	290,984.09	25.98	0.5196	7,559,767
1996	7,617,226.10	50.00	2.00	152,344.52	26.69	0.5338	4,066,075
1997	4,153,564.24	50.00	2.00	83,071.28	27.40	0.5480	2,276,153
1998	4,401,507.40	50.00	2.00	88,030.15	28.13	0.5626	2,476,288
1999	8,595,334.21	50.00	2.00	171,906.68	28.86	0.5772	4,961,227
2000	3,755,323.79	50.00	2.00	75,106.48	29.60	0.5920	2,223,152
2001	8,849,935.36	50.00	2.00	176,998.71	30.35	0.6070	5,371,911
2002	16,103,934.43	50.00	2.00	322,078.69	31.10	0.6220	10,016,647
2003	17,564,360.45	50.00	2.00	351,287.21	31.87	0.6374	11,195,523
2004	14,376,504.17	50.00	2.00	287,530.08	32.64	0.6528	9,384,982
2005	11,613,482.25	50.00	2.00	232,269.64	33.42	0.6684	7,762,452
2006	41,219,764.24	50.00	2.00	824,395.28	34.21	0.6842	28,202,563
2007	47,331,277.10	50.00	2.00	946,625.54	35.01	0.7002	33,141,360
2008	59,089,686.06	50.00	2.00	1,181,793.72	35.81	0.7162	42,320,033
2009	37,871,945.02	50.00	2.00	757,438.90	36.62	0.7324	27,737,413
2010	75,319,148.04	50.00	2.00	1,506,382.96	37.44	0.7488	56,398,978
2011	56,923,642.62	50.00	2.00	1,138,472.85	38.26	0.7652	43,557,971
2012	49,935,917.23	50.00	2.00	998,718.34	39.09	0.7818	39,039,900
2013	100,987,450.86	50.00	2.00	2,019,749.02	39.93	0.7986	80,648,578
2014	111,531,563.44	50.00	2.00	2,230,631.27	40.77	0.8154	90,942,837
2015	95,228,632.68	50.00	2.00	1,904,572.65	41.63	0.8326	79,287,360
2016	74,594,768.89	50.00	2.00	1,491,895.38	42.48	0.8496	63,375,716
2017	103,547,913.60	50.00	2.00	2,070,958.27	43.35	0.8670	89,776,041
2018	56,269,070.15	50.00	2.00	1,125,381.40	44.22	0.8844	49,764,366
2019	113,817,463.23	50.00	2.00	2,276,349.26	45.09	0.9018	102,640,588
2020	165,091,775.75	50.00	2.00	3,301,835.52	45.97	0.9194	151,785,379
2021	269,661,528.73	50.00	2.00	5,393,230.57	46.86	0.9372	252,726,785

DUKE ENERGY FLORIDA

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 50-R2								
2022	178,749,414.17	50.00	2.00	3,574,988.28	47.75	0.9550	170,705,691	
2023	220,564,518.05	50.00	2.00	4,411,290.36	48.65	0.9730	214,609,276	
2024	521,292,943.99	50.00	2.00	10,425,858.88	49.55	0.9910	516,601,307	
	2,530,489,715.02			50,609,794.27			2,218,560,651	
	COMPOSITE REMAINING LIFE, YEARS..					43.84		

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R1							
1957	619.42	60.00	1.67	10.34	18.54	0.3090	191
1958	87,143.75	60.00	1.67	1,455.30	18.99	0.3165	27,581
1959	263,534.54	60.00	1.67	4,401.03	19.45	0.3242	85,430
1960	304,423.50	60.00	1.67	5,083.87	19.90	0.3317	100,968
1961	88,079.88	60.00	1.67	1,470.93	20.37	0.3395	29,903
1962	1,045,873.33	60.00	1.67	17,466.08	20.84	0.3473	363,263
1963	286,998.35	60.00	1.67	4,792.87	21.31	0.3552	101,933
1964	340,739.58	60.00	1.67	5,690.35	21.79	0.3632	123,746
1965	732,998.19	60.00	1.67	12,241.07	22.28	0.3713	272,184
1966	2,059,849.15	60.00	1.67	34,399.48	22.77	0.3795	781,713
1967	1,308,819.09	60.00	1.67	21,857.28	23.27	0.3878	507,599
1968	1,159,836.13	60.00	1.67	19,369.26	23.77	0.3962	459,492
1969	1,676,265.34	60.00	1.67	27,993.63	24.28	0.4047	678,334
1970	621,557.28	60.00	1.67	10,380.01	24.79	0.4132	256,809
1971	998,779.09	60.00	1.67	16,679.61	25.32	0.4220	421,485
1972	578,359.45	60.00	1.67	9,658.60	25.84	0.4307	249,082
1973	6,861,987.58	60.00	1.67	114,595.19	26.37	0.4395	3,015,844
1974	3,067,506.40	60.00	1.67	51,227.36	26.91	0.4485	1,375,777
1975	2,454,870.77	60.00	1.67	40,996.34	27.46	0.4577	1,123,521
1976	2,395,566.01	60.00	1.67	40,005.95	28.01	0.4668	1,118,322
1977	2,535,539.11	60.00	1.67	42,343.50	28.56	0.4760	1,206,917
1978	3,557,577.91	60.00	1.67	59,411.55	29.12	0.4853	1,726,599
1979	2,095,779.09	60.00	1.67	34,999.51	29.69	0.4948	1,037,054
1980	4,795,574.44	60.00	1.67	80,086.09	30.26	0.5043	2,418,552
1981	1,210,559.90	60.00	1.67	20,216.35	30.84	0.5140	622,228
1982	5,158,475.12	60.00	1.67	86,146.53	31.42	0.5237	2,701,339
1983	4,002,322.52	60.00	1.67	66,838.79	32.01	0.5335	2,135,239
1984	4,555,702.64	60.00	1.67	76,080.23	32.61	0.5435	2,476,024
1985	6,378,870.08	60.00	1.67	106,527.13	33.21	0.5535	3,530,705
1986	2,404,877.22	60.00	1.67	40,161.45	33.81	0.5635	1,355,148
1987	1,685,936.90	60.00	1.67	28,155.15	34.43	0.5738	967,441
1988	4,949,656.12	60.00	1.67	82,659.26	35.04	0.5840	2,890,599
1989	3,152,228.16	60.00	1.67	52,642.21	35.66	0.5943	1,873,464
1990	4,034,828.32	60.00	1.67	67,381.63	36.29	0.6048	2,440,385
1991	2,448,538.01	60.00	1.67	40,890.58	36.92	0.6153	1,506,659
1992	5,608,366.48	60.00	1.67	93,659.72	37.55	0.6258	3,509,884
1993	2,263,691.84	60.00	1.67	37,803.65	38.19	0.6365	1,440,840
1994	8,350,523.21	60.00	1.67	139,453.74	38.84	0.6473	5,405,544
1995	10,814,479.30	60.00	1.67	180,601.80	39.49	0.6582	7,117,766
1996	4,864,290.40	60.00	1.67	81,233.65	40.14	0.6690	3,254,210
1997	4,062,032.83	60.00	1.67	67,835.95	40.79	0.6798	2,761,492
1998	3,512,270.09	60.00	1.67	58,654.91	41.45	0.6908	2,426,382
1999	3,110,617.09	60.00	1.67	51,947.31	42.12	0.7020	2,183,653
2000	2,202,153.00	60.00	1.67	36,775.96	42.78	0.7130	1,570,135

DUKE ENERGY FLORIDA

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
2001	4,048,678.63	60.00	1.67	67,612.93	43.45	0.7242	2,931,932
2002	11,098,921.23	60.00	1.67	185,351.98	44.12	0.7353	8,161,370
2003	8,496,685.48	60.00	1.67	141,894.65	44.80	0.7467	6,344,220
2004	5,044,622.33	60.00	1.67	84,245.19	45.48	0.7580	3,823,824
2005	8,927,405.36	60.00	1.67	149,087.67	46.16	0.7693	6,868,121
2006	22,171,106.36	60.00	1.67	370,257.48	46.84	0.7807	17,308,318
2007	24,715,567.47	60.00	1.67	412,749.98	47.52	0.7920	19,574,729
2008	34,525,240.71	60.00	1.67	576,571.52	48.21	0.8035	27,741,031
2009	24,010,617.95	60.00	1.67	400,977.32	48.90	0.8150	19,568,654
2010	35,714,237.83	60.00	1.67	596,427.77	49.60	0.8267	29,523,889
2011	22,496,590.42	60.00	1.67	375,693.06	50.29	0.8382	18,855,967
2012	22,739,873.48	60.00	1.67	379,755.89	50.99	0.8498	19,325,027
2013	24,412,747.38	60.00	1.67	407,692.88	51.69	0.8615	21,031,582
2014	35,690,736.81	60.00	1.67	596,035.30	52.40	0.8733	31,169,791
2015	33,932,510.56	60.00	1.67	566,672.93	53.10	0.8850	30,030,272
2016	27,037,745.19	60.00	1.67	451,530.34	53.81	0.8968	24,248,261
2017	29,182,523.87	60.00	1.67	487,348.15	54.53	0.9088	26,521,953
2018	37,724,029.47	60.00	1.67	629,991.29	55.25	0.9208	34,737,418
2019	83,145,767.75	60.00	1.67	1,388,534.32	55.97	0.9328	77,560,867
2020	89,606,731.78	60.00	1.67	1,496,432.42	56.69	0.9448	84,663,128
2021	105,341,613.77	60.00	1.67	1,759,204.95	57.42	0.9570	100,811,924
2022	96,596,604.02	60.00	1.67	1,613,163.29	58.15	0.9692	93,618,531
2023	176,622,992.35	60.00	1.67	2,949,603.97	58.89	0.9815	173,355,467
2024	209,843,776.34	60.00	1.67	3,504,391.06	59.63	0.9938	208,549,040
	1,297,216,023.15			21,663,507.54			1,155,976,752
	COMPOSITE REMAINING LIFE, YEARS..					53.36	

DUKE ENERGY FLORIDA

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R3							
1958	1,132,514.65	55.00	1.82	20,611.77	6.75	0.1227	138,994
1960	354,625.92	55.00	1.82	6,454.19	7.37	0.1340	47,520
1961	1,056,373.64	55.00	1.82	19,226.00	7.70	0.1400	147,892
1962	1,871.94	55.00	1.82	34.07	8.04	0.1462	274
1963	1,230,910.35	55.00	1.82	22,402.57	8.40	0.1527	187,997
1964	559,476.70	55.00	1.82	10,182.48	8.77	0.1595	89,209
1965	114,040.68	55.00	1.82	2,075.54	9.16	0.1666	18,993
1966	390.52	55.00	1.82	7.11	9.56	0.1738	68
1967	204,355.17	55.00	1.82	3,719.26	9.98	0.1815	37,080
1968	2,710.72	55.00	1.82	49.34	10.41	0.1893	513
1969	1,416,404.91	55.00	1.82	25,778.57	10.86	0.1975	279,669
1970	1,059.12	55.00	1.82	19.28	11.33	0.2060	218
1971	44,322.93	55.00	1.82	806.68	11.82	0.2149	9,525
1972	209.43	55.00	1.82	3.81	12.33	0.2242	47
1973	90,688.02	55.00	1.82	1,650.52	12.85	0.2336	21,188
1974	3,328.24	55.00	1.82	60.57	13.39	0.2435	810
1976	3,624.35	55.00	1.82	65.96	14.51	0.2638	956
1977	1,962.19	55.00	1.82	35.71	15.10	0.2746	539
1978	7,257.56	55.00	1.82	132.09	15.71	0.2856	2,073
2004	152,651.07	55.00	1.82	2,778.25	35.60	0.6473	98,806
2006	3,922.02	55.00	1.82	71.38	37.39	0.6798	2,666
2009	25,158,570.94	55.00	1.82	457,885.99	40.13	0.7296	18,356,700
2011	26,174.03	55.00	1.82	476.37	41.99	0.7635	19,983
2012	57,773.75	55.00	1.82	1,051.48	42.93	0.7806	45,095
2018	2,119.10	55.00	1.82	38.57	48.65	0.8846	1,874
2019	8,873,484.95	55.00	1.82	161,497.43	49.62	0.9022	8,005,481
2020	422,571.09	55.00	1.82	7,690.79	50.59	0.9198	388,689
2021	7,810.93	55.00	1.82	142.16	51.57	0.9376	7,324
	40,931,204.92			744,947.94			27,910,183
						37.47	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R3							
1961	81,147.53	55.00	1.82	1,476.89	7.70	0.1400	11,361
1963	942,264.62	55.00	1.82	17,149.22	8.40	0.1527	143,912
1964	254,070.20	55.00	1.82	4,624.08	8.77	0.1595	40,511
1965	61,039.74	55.00	1.82	1,110.92	9.16	0.1666	10,166
1967	148,554.38	55.00	1.82	2,703.69	9.98	0.1815	26,955
1969	890,893.92	55.00	1.82	16,214.27	10.86	0.1975	175,907
1970	7,549.21	55.00	1.82	137.40	11.33	0.2060	1,555
1971	3,037.21	55.00	1.82	55.28	11.82	0.2149	653
1973	102,104.33	55.00	1.82	1,858.30	12.85	0.2336	23,856
1994	409,358.88	55.00	1.82	7,450.33	27.14	0.4935	201,998
1998	20,300.65	55.00	1.82	369.47	30.42	0.5531	11,228
2006	10,642.84	55.00	1.82	193.70	37.39	0.6798	7,235
2007	13,130.95	55.00	1.82	238.98	38.30	0.6964	9,144
2009	63,247,018.36	55.00	1.82	1,151,095.73	40.13	0.7296	46,147,554
2018	365,199.67	55.00	1.82	6,646.63	48.65	0.8846	323,037
2019	13,996,462.68	55.00	1.82	254,735.62	49.62	0.9022	12,627,329
2020	7,220,366.32	55.00	1.82	131,410.67	50.59	0.9198	6,641,437
	87,773,141.49			1,597,471.18			66,403,838
						41.57	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 359 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 75-R3								
1949	2,831.00	75.00	1.33	37.65	14.90	0.1987	562	
1951	3,378.00	75.00	1.33	44.93	15.85	0.2113	714	
1953	46,939.00	75.00	1.33	624.29	16.85	0.2247	10,546	
1954	14,185.00	75.00	1.33	188.66	17.37	0.2316	3,285	
1956	806.00	75.00	1.33	10.72	18.45	0.2460	198	
1958	24,063.00	75.00	1.33	320.04	19.58	0.2611	6,282	
1961	10,302.00	75.00	1.33	137.02	21.36	0.2848	2,934	
1962	26,350.00	75.00	1.33	350.46	21.98	0.2931	7,722	
1964	782.00	75.00	1.33	10.40	23.24	0.3099	242	
1966	67,004.00	75.00	1.33	891.15	24.55	0.3273	21,932	
1967	16,496.00	75.00	1.33	219.40	25.22	0.3363	5,547	
1969	4,700.00	75.00	1.33	62.51	26.58	0.3544	1,666	
1974	677,391.00	75.00	1.33	9,009.30	30.15	0.4020	272,311	
1975	43,774.00	75.00	1.33	582.19	30.89	0.4119	18,029	
1976	57,535.00	75.00	1.33	765.22	31.64	0.4219	24,272	
1977	53,225.00	75.00	1.33	707.89	32.39	0.4319	22,986	
1978	439,505.00	75.00	1.33	5,845.42	33.15	0.4420	194,261	
1979	189,484.00	75.00	1.33	2,520.14	33.92	0.4523	85,698	
1993	244,425.00	75.00	1.33	3,250.85	45.44	0.6059	148,090	
2005	1,210,296.01	75.00	1.33	16,096.94	56.24	0.7499	907,565	
2012	778.88	75.00	1.33	10.36	62.84	0.8379	653	
2019	46,736,755.96	75.00	1.33	621,598.85	69.61	0.9281	43,377,785	
	49,871,005.85			663,284.39			45,113,280	
	COMPOSITE REMAINING LIFE, YEARS..					68.01		

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRAUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
1927	2,833.00	75.00	1.33	37.68	7.31	0.0975	276
1928	1,764.00	75.00	1.33	23.46	7.57	0.1009	178
1938	724.00	75.00	1.33	9.63	10.53	0.1404	102
1939	37.00	75.00	1.33	0.49	10.87	0.1449	5
1940	2,596.00	75.00	1.33	34.53	11.22	0.1496	388
1941	364.00	75.00	1.33	4.84	11.59	0.1545	56
1942	1,410.00	75.00	1.33	18.75	11.96	0.1595	225
1943	284.00	75.00	1.33	3.78	12.34	0.1645	47
1944	21,281.00	75.00	1.33	283.04	12.74	0.1699	3,615
1945	37.00	75.00	1.33	0.49	13.14	0.1752	6
1946	2,470.00	75.00	1.33	32.85	13.56	0.1808	447
1947	13,332.00	75.00	1.33	177.32	14.00	0.1867	2,489
1948	5,155.00	75.00	1.33	68.56	14.44	0.1925	992
1949	10,875.00	75.00	1.33	144.64	14.90	0.1987	2,161
1950	130.00	75.00	1.33	1.73	15.37	0.2049	27
1951	4,815.00	75.00	1.33	64.04	15.85	0.2113	1,018
1952	57.00	75.00	1.33	0.76	16.35	0.2180	12
1953	1,056.00	75.00	1.33	14.04	16.85	0.2247	237
1954	310.00	75.00	1.33	4.12	17.37	0.2316	72
1955	121.00	75.00	1.33	1.61	17.91	0.2388	29
1957	7,200.00	75.00	1.33	95.76	19.01	0.2535	1,825
1958	687.00	75.00	1.33	9.14	19.58	0.2611	179
1959	22,191.00	75.00	1.33	295.14	20.16	0.2688	5,965
1960	9,592.00	75.00	1.33	127.57	20.75	0.2767	2,654
1961	6,739.00	75.00	1.33	89.63	21.36	0.2848	1,919
1962	6,690.00	75.00	1.33	88.98	21.98	0.2931	1,961
1963	12,126.00	75.00	1.33	161.28	22.60	0.3013	3,654
1964	2,234.00	75.00	1.33	29.71	23.24	0.3099	692
1965	360.00	75.00	1.33	4.79	23.89	0.3185	115
1966	4,150.00	75.00	1.33	55.20	24.55	0.3273	1,358
1967	3,826.00	75.00	1.33	50.89	25.22	0.3363	1,287
1968	9,075.00	75.00	1.33	120.70	25.89	0.3452	3,133
1969	2,022.00	75.00	1.33	26.89	26.58	0.3544	717
1970	1,699.00	75.00	1.33	22.60	27.28	0.3637	618
1971	11,077.00	75.00	1.33	147.32	27.98	0.3731	4,132
1980	15,733.00	75.00	1.33	209.25	34.70	0.4627	7,279
1981	1,262.00	75.00	1.33	16.78	35.49	0.4732	597
1986	5,272.00	75.00	1.33	70.12	39.52	0.5269	2,778
1987	5,251.00	75.00	1.33	69.84	40.34	0.5379	2,824
1990	15,300.00	75.00	1.33	203.49	42.86	0.5715	8,743
1995	155,217.00	75.00	1.33	2,064.39	47.18	0.6291	97,642
1997	184,186.00	75.00	1.33	2,449.67	48.95	0.6527	120,213
2000	4,931.00	75.00	1.33	65.58	51.65	0.6887	3,396
2014	204,692.00	75.00	1.33	2,722.40	64.76	0.8635	176,745

DUKE ENERGY FLORIDA

ACCOUNT 360.01 RIGHTS OF WAY

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 75-R3								
2015	130,887.43	75.00	1.33	1,740.80	65.73	0.8764	114,710	
2018	55,000,000.00	75.00	1.33	731,500.00	68.63	0.9151	50,328,850	
2020	332,807.07	75.00	1.33	4,426.33	70.58	0.9411	313,195	
2021	7,633,928.25	75.00	1.33	101,531.25	71.56	0.9541	7,283,760	
2022	6,103,969.61	75.00	1.33	81,182.80	72.54	0.9672	5,903,759	
2023	23,137,654.07	75.00	1.33	307,730.80	73.52	0.9803	22,681,148	
2024	10,478,366.18	75.00	1.33	139,362.27	74.51	0.9935	10,409,942	
	103,578,775.61			1,377,597.73			97,498,172	
	COMPOSITE REMAINING LIFE, YEARS..					70.77		

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	ACCRA-- AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R2.5							
1976	4,600.34	65.00	1.54	70.85	24.82	0.3819	1,757
1977	16,930.51	65.00	1.54	260.73	25.48	0.3920	6,637
1978	73,682.60	65.00	1.54	1,134.71	26.16	0.4025	29,654
1979	86,450.57	65.00	1.54	1,331.34	26.84	0.4129	35,697
1980	46,563.46	65.00	1.54	717.08	27.53	0.4235	19,721
1981	28,249.07	65.00	1.54	435.04	28.22	0.4342	12,264
1982	89,650.22	65.00	1.54	1,380.61	28.93	0.4451	39,902
1983	138,522.53	65.00	1.54	2,133.25	29.64	0.4560	63,166
1984	207,396.55	65.00	1.54	3,193.91	30.37	0.4672	96,902
1985	114,450.46	65.00	1.54	1,762.54	31.10	0.4785	54,760
1986	233,096.53	65.00	1.54	3,589.69	31.84	0.4899	114,182
1987	300,553.85	65.00	1.54	4,628.53	32.59	0.5014	150,692
1988	470,589.10	65.00	1.54	7,247.07	33.34	0.5129	241,375
1989	632,841.43	65.00	1.54	9,745.76	34.10	0.5246	332,001
1990	625,524.41	65.00	1.54	9,633.08	34.87	0.5365	335,569
1991	767,216.31	65.00	1.54	11,815.13	35.65	0.5485	420,787
1992	1,148,123.07	65.00	1.54	17,681.10	36.44	0.5606	643,661
1993	358,769.91	65.00	1.54	5,525.06	37.23	0.5728	205,493
1994	806,736.37	65.00	1.54	12,423.74	38.02	0.5849	471,876
1995	774,226.80	65.00	1.54	11,923.09	38.83	0.5974	462,508
1996	495,822.16	65.00	1.54	7,635.66	39.64	0.6099	302,377
1997	240,545.38	65.00	1.54	3,704.40	40.46	0.6225	149,730
1998	152,424.75	65.00	1.54	2,347.34	41.28	0.6351	96,802
1999	104,595.26	65.00	1.54	1,610.77	42.11	0.6479	67,762
2000	130,276.41	65.00	1.54	2,006.26	42.95	0.6608	86,083
2001	374,210.55	65.00	1.54	5,762.84	43.79	0.6737	252,102
2002	2,563,295.13	65.00	1.54	39,474.75	44.64	0.6868	1,760,394
2003	475,917.70	65.00	1.54	7,329.13	45.50	0.7000	333,142
2004	1,237,991.22	65.00	1.54	19,065.06	46.36	0.7132	882,972
2005	1,427,361.28	65.00	1.54	21,981.36	47.22	0.7265	1,036,921
2006	887,179.53	65.00	1.54	13,662.56	48.10	0.7400	656,513
2007	61,714.30	65.00	1.54	950.40	48.97	0.7534	46,494
2008	147,497.20	65.00	1.54	2,271.46	49.85	0.7669	113,119
2009	1,408,276.29	65.00	1.54	21,687.45	50.74	0.7806	1,099,329
2010	683,667.85	65.00	1.54	10,528.48	51.63	0.7943	543,044
2011	705,880.28	65.00	1.54	10,870.56	52.53	0.8082	570,457
2012	1,611,387.52	65.00	1.54	24,815.37	53.43	0.8220	1,324,561
2013	11,723.92	65.00	1.54	180.55	54.33	0.8359	9,799
2014	150,863.20	65.00	1.54	2,323.29	55.24	0.8499	128,211
2015	1,061,853.55	65.00	1.54	16,352.54	56.15	0.8639	917,282
2016	1,046,730.07	65.00	1.54	16,119.64	57.07	0.8780	919,029
2017	707,754.97	65.00	1.54	10,899.43	57.99	0.8922	631,424
2018	221,502.55	65.00	1.54	3,411.14	58.91	0.9063	200,750
2019	785,047.91	65.00	1.54	12,089.74	59.84	0.9206	722,731

DUKE ENERGY FLORIDA

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2.5							
2020	657,073.45	65.00	1.54	10,118.93	60.77	0.9349	614,311
2021	820,387.81	65.00	1.54	12,633.97	61.71	0.9494	778,860
2022	433,358.71	65.00	1.54	6,673.72	62.64	0.9637	417,623
2023	104,613,821.71	65.00	1.54	1,611,052.85	63.58	0.9782	102,328,010
2024	30,998,947.08	65.00	1.54	477,383.79	64.53	0.9928	30,774,825
	161,141,281.83			2,481,575.75			151,503,261
	COMPOSITE REMAINING LIFE, YEARS..					61.05	

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
1958	21,672.68	50.00	2.00	433.45	11.21	0.2242	4,859
1959	86,135.00	50.00	2.00	1,722.70	11.59	0.2318	19,966
1960	1,559.58	50.00	2.00	31.19	11.99	0.2398	374
1961	104,508.94	50.00	2.00	2,090.18	12.39	0.2478	25,897
1962	37,687.10	50.00	2.00	753.74	12.79	0.2558	9,640
1963	392,876.44	50.00	2.00	7,857.53	13.20	0.2640	103,719
1964	957,462.48	50.00	2.00	19,149.25	13.62	0.2724	260,813
1965	692,420.20	50.00	2.00	13,848.40	14.04	0.2808	194,432
1966	749,453.64	50.00	2.00	14,989.07	14.47	0.2894	216,892
1967	869,580.44	50.00	2.00	17,391.61	14.90	0.2980	259,135
1968	1,304,639.89	50.00	2.00	26,092.80	15.34	0.3068	400,264
1969	880,238.98	50.00	2.00	17,604.78	15.79	0.3158	277,979
1970	729,806.09	50.00	2.00	14,596.12	16.24	0.3248	237,041
1971	1,117,882.01	50.00	2.00	22,357.64	16.70	0.3340	373,373
1972	1,585,405.21	50.00	2.00	31,708.10	17.17	0.3434	544,428
1973	5,119,112.85	50.00	2.00	102,382.26	17.64	0.3528	1,806,023
1974	3,536,033.50	50.00	2.00	70,720.67	18.12	0.3624	1,281,459
1975	1,913,669.04	50.00	2.00	38,273.38	18.61	0.3722	712,268
1976	680,014.55	50.00	2.00	13,600.29	19.10	0.3820	259,766
1977	2,809,542.96	50.00	2.00	56,190.86	19.60	0.3920	1,101,341
1978	3,330,679.08	50.00	2.00	66,613.58	20.11	0.4022	1,339,599
1979	5,692,603.78	50.00	2.00	113,852.08	20.62	0.4124	2,347,630
1980	2,787,500.88	50.00	2.00	55,750.02	21.14	0.4228	1,178,555
1981	3,940,150.71	50.00	2.00	78,803.01	21.67	0.4334	1,707,661
1982	5,920,647.18	50.00	2.00	118,412.94	22.20	0.4440	2,628,767
1983	6,112,323.78	50.00	2.00	122,246.48	22.74	0.4548	2,779,885
1984	6,379,501.69	50.00	2.00	127,590.03	23.29	0.4658	2,971,572
1985	3,381,910.92	50.00	2.00	67,638.22	23.85	0.4770	1,613,172
1986	6,105,346.56	50.00	2.00	122,106.93	24.41	0.4882	2,980,630
1987	6,937,333.05	50.00	2.00	138,746.66	24.98	0.4996	3,465,892
1988	8,058,921.65	50.00	2.00	161,178.43	25.55	0.5110	4,118,109
1989	9,548,137.75	50.00	2.00	190,962.76	26.14	0.5228	4,991,766
1990	12,059,149.85	50.00	2.00	241,183.00	26.73	0.5346	6,446,822
1991	13,074,966.93	50.00	2.00	261,499.34	27.32	0.5464	7,144,162
1992	16,596,838.06	50.00	2.00	331,936.76	27.93	0.5586	9,270,994
1993	8,797,468.76	50.00	2.00	175,949.38	28.53	0.5706	5,019,836
1994	13,631,710.99	50.00	2.00	272,634.22	29.15	0.5830	7,947,288
1995	18,362,769.15	50.00	2.00	367,255.38	29.77	0.5954	10,933,193
1996	8,229,257.86	50.00	2.00	164,585.16	30.40	0.6080	5,003,389
1997	8,502,588.14	50.00	2.00	170,051.76	31.03	0.6206	5,276,706
1998	5,124,967.97	50.00	2.00	102,499.36	31.67	0.6334	3,246,155
1999	5,776,370.77	50.00	2.00	115,527.42	32.31	0.6462	3,732,691
2000	4,894,624.50	50.00	2.00	97,892.49	32.96	0.6592	3,226,536
2001	6,160,343.16	50.00	2.00	123,206.86	33.61	0.6722	4,140,983

DUKE ENERGY FLORIDA

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRA-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 50-R1								
2002	17,902,196.51	50.00	2.00	358,043.93	34.27	0.6854	12,270,165	
2003	10,022,226.63	50.00	2.00	200,444.53	34.93	0.6986	7,001,528	
2004	11,045,973.81	50.00	2.00	220,919.48	35.60	0.7120	7,864,733	
2005	16,194,731.30	50.00	2.00	323,894.63	36.26	0.7252	11,744,419	
2006	18,265,375.26	50.00	2.00	365,307.51	36.94	0.7388	13,494,459	
2007	44,682,222.24	50.00	2.00	893,644.44	37.61	0.7522	33,609,968	
2008	32,110,687.18	50.00	2.00	642,213.74	38.29	0.7658	24,590,364	
2009	54,858,017.67	50.00	2.00	1,097,160.35	38.98	0.7796	42,767,311	
2010	30,222,354.18	50.00	2.00	604,447.08	39.66	0.7932	23,972,371	
2011	31,925,586.10	50.00	2.00	638,511.72	40.35	0.8070	25,763,948	
2012	40,616,061.66	50.00	2.00	812,321.23	41.04	0.8208	33,337,663	
2013	23,410,415.39	50.00	2.00	468,208.31	41.74	0.8348	19,543,015	
2014	31,226,585.20	50.00	2.00	624,531.70	42.43	0.8486	26,498,880	
2015	30,319,297.36	50.00	2.00	606,385.95	43.13	0.8626	26,153,426	
2016	49,647,117.78	50.00	2.00	992,942.36	43.84	0.8768	43,530,593	
2017	103,804,430.58	50.00	2.00	2,076,088.61	44.55	0.8910	92,489,748	
2018	95,018,487.23	50.00	2.00	1,900,369.74	45.26	0.9052	86,010,735	
2019	105,767,176.66	50.00	2.00	2,115,343.53	45.98	0.9196	97,263,496	
2020	161,506,186.56	50.00	2.00	3,230,123.73	46.70	0.9340	150,846,778	
2021	178,661,852.97	50.00	2.00	3,573,237.06	47.43	0.9486	169,478,634	
2022	106,950,663.61	50.00	2.00	2,139,013.27	48.16	0.9632	103,014,879	
2023	202,329,770.38	50.00	2.00	4,046,595.41	48.89	0.9778	197,838,049	
2024	169,016,659.67	50.00	2.00	3,380,333.19	49.63	0.9926	167,765,936	
	1,778,499,890.68			35,569,997.79			1,528,452,760	
	COMPOSITE REMAINING LIFE, YEARS..					42.97		

DUKE ENERGY FLORIDA

ACCOUNT 363 ENERGY STORAGE EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-S3							
2023	8,499,960.00	10.00	10.00	849,996.00	8.50	0.8500	7,224,966
2024	70,030,370.00	10.00	10.00	7,003,037.00	9.50	0.9500	66,528,852
	78,530,330.00			7,853,033.00			73,753,818
	COMPOSITE REMAINING LIFE, YEARS..					9.39	

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
1976	67,757.22	40.00	2.50	1,693.93	4.87	0.1218	8,249
1977	289,048.49	40.00	2.50	7,226.21	5.18	0.1295	37,432
1978	600,415.25	40.00	2.50	15,010.38	5.50	0.1375	82,557
1979	1,221,947.68	40.00	2.50	30,548.69	5.83	0.1458	178,099
1980	1,992,955.25	40.00	2.50	49,823.88	6.19	0.1548	308,410
1981	2,003,602.99	40.00	2.50	50,090.07	6.57	0.1643	329,092
1982	2,955,417.93	40.00	2.50	73,885.45	6.97	0.1743	514,982
1983	3,903,826.61	40.00	2.50	97,595.67	7.39	0.1848	721,232
1984	5,010,838.28	40.00	2.50	125,270.96	7.84	0.1960	982,124
1985	6,649,028.30	40.00	2.50	166,225.71	8.31	0.2078	1,381,336
1986	7,036,520.19	40.00	2.50	175,913.00	8.80	0.2200	1,548,034
1987	7,308,837.06	40.00	2.50	182,720.93	9.32	0.2330	1,702,959
1988	8,123,358.28	40.00	2.50	203,083.96	9.86	0.2465	2,002,408
1989	9,406,341.28	40.00	2.50	235,158.53	10.42	0.2605	2,450,352
1990	11,935,938.11	40.00	2.50	298,398.45	11.01	0.2753	3,285,367
1991	12,712,067.64	40.00	2.50	317,801.69	11.62	0.2905	3,692,856
1992	13,293,066.93	40.00	2.50	332,326.67	12.25	0.3063	4,071,002
1993	13,815,867.23	40.00	2.50	345,396.68	12.89	0.3223	4,452,163
1994	14,974,243.08	40.00	2.50	374,356.08	13.56	0.3390	5,076,268
1995	11,902,711.60	40.00	2.50	297,567.79	14.25	0.3563	4,240,341
1996	13,109,083.72	40.00	2.50	327,727.09	14.95	0.3738	4,899,520
1997	14,885,310.86	40.00	2.50	372,132.77	15.67	0.3918	5,831,321
1998	13,578,573.53	40.00	2.50	339,464.34	16.40	0.4100	5,567,215
1999	11,731,090.87	40.00	2.50	293,277.27	17.15	0.4288	5,029,705
2000	10,718,164.52	40.00	2.50	267,954.11	17.91	0.4478	4,799,058
2001	32,796,647.96	40.00	2.50	819,916.20	18.69	0.4673	15,324,234
2002	13,437,660.74	40.00	2.50	335,941.52	19.48	0.4870	6,544,141
2003	27,019,397.26	40.00	2.50	675,484.93	20.29	0.5073	13,705,589
2004	21,096,747.92	40.00	2.50	527,418.70	21.10	0.5275	11,128,535
2005	24,535,813.38	40.00	2.50	613,395.33	21.93	0.5483	13,451,760
2006	18,801,662.53	40.00	2.50	470,041.56	22.78	0.5695	10,707,547
2007	23,481,246.33	40.00	2.50	587,031.16	23.63	0.5908	13,871,546
2008	13,727,320.91	40.00	2.50	343,183.02	24.49	0.6123	8,404,552
2009	16,161,440.85	40.00	2.50	404,036.02	25.37	0.6343	10,250,394
2010	22,344,641.26	40.00	2.50	558,616.03	26.26	0.6565	14,669,257
2011	25,676,671.99	40.00	2.50	641,916.80	27.15	0.6788	17,428,041
2012	30,136,122.21	40.00	2.50	753,403.06	28.06	0.7015	21,140,490
2013	19,152,441.36	40.00	2.50	478,811.03	28.98	0.7245	13,875,944
2014	25,091,249.17	40.00	2.50	627,281.23	29.90	0.7475	18,755,709
2015	25,372,765.82	40.00	2.50	634,319.15	30.83	0.7708	19,556,059
2016	10,810,265.67	40.00	2.50	270,256.64	31.77	0.7943	8,586,054
2017	25,390,766.15	40.00	2.50	634,769.15	32.72	0.8180	20,769,647
2018	11,499,200.66	40.00	2.50	287,480.02	33.68	0.8420	9,682,327
2019	20,750,104.01	40.00	2.50	518,752.60	34.64	0.8660	17,969,590

DUKE ENERGY FLORIDA

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
2020	57,887,206.88	40.00	2.50	1,447,180.17	35.60	0.8900	51,519,614
2021	30,786,054.48	40.00	2.50	769,651.36	36.57	0.9143	28,146,150
2022	97,097,373.11	40.00	2.50	2,427,434.33	37.55	0.9388	91,150,159
2023	308,431,925.52	40.00	2.50	7,710,798.14	38.53	0.9633	297,097,052
2024	219,764,248.33	40.00	2.50	5,494,106.21	39.51	0.9878	217,072,136
	1,320,474,987.40			33,011,874.67			1,013,998,609
	COMPOSITE REMAINING LIFE, YEARS..						30.72

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R1							
1969	96,416.49	45.00	2.22	2,140.45	11.82	0.2627	25,326
1970	482,930.44	45.00	2.22	10,721.06	12.24	0.2720	131,357
1971	991,230.53	45.00	2.22	22,005.32	12.66	0.2813	278,863
1972	1,485,577.31	45.00	2.22	32,979.82	13.09	0.2909	432,140
1973	3,237,779.51	45.00	2.22	71,878.71	13.52	0.3004	972,758
1974	3,983,416.87	45.00	2.22	88,431.85	13.96	0.3102	1,235,736
1975	1,579,546.53	45.00	2.22	35,065.93	14.41	0.3202	505,802
1976	3,132,462.27	45.00	2.22	69,540.66	14.87	0.3304	1,035,091
1977	2,979,778.32	45.00	2.22	66,151.08	15.33	0.3407	1,015,121
1978	2,379,438.98	45.00	2.22	52,823.55	15.81	0.3513	835,968
1979	4,566,014.05	45.00	2.22	101,365.51	16.28	0.3618	1,651,893
1980	5,247,160.04	45.00	2.22	116,486.95	16.77	0.3727	1,955,459
1981	4,493,910.16	45.00	2.22	99,764.81	17.26	0.3836	1,723,684
1982	5,261,882.32	45.00	2.22	116,813.79	17.77	0.3949	2,077,865
1983	7,636,744.52	45.00	2.22	169,535.73	18.27	0.4060	3,100,518
1984	8,856,880.56	45.00	2.22	196,622.75	18.79	0.4176	3,698,279
1985	8,670,800.32	45.00	2.22	192,491.77	19.32	0.4293	3,722,635
1986	9,684,544.43	45.00	2.22	214,996.89	19.85	0.4411	4,271,949
1987	8,137,683.18	45.00	2.22	180,656.57	20.39	0.4531	3,687,266
1988	12,836,913.13	45.00	2.22	284,979.47	20.93	0.4651	5,970,577
1989	14,645,678.80	45.00	2.22	325,134.07	21.49	0.4776	6,994,190
1990	16,968,503.29	45.00	2.22	376,700.77	22.05	0.4900	8,314,567
1991	20,398,490.48	45.00	2.22	452,846.49	22.62	0.5027	10,253,709
1992	17,719,952.45	45.00	2.22	393,382.94	23.20	0.5156	9,135,699
1993	18,403,570.54	45.00	2.22	408,559.27	23.79	0.5287	9,729,416
1994	15,836,784.85	45.00	2.22	351,576.62	24.38	0.5418	8,580,053
1995	12,747,015.95	45.00	2.22	282,983.75	24.98	0.5551	7,075,996
1996	13,517,126.64	45.00	2.22	300,080.21	25.59	0.5687	7,686,784
1997	14,941,435.03	45.00	2.22	331,699.86	26.20	0.5822	8,699,202
1998	8,626,273.05	45.00	2.22	191,503.26	26.82	0.5960	5,141,259
1999	12,602,748.21	45.00	2.22	279,781.01	27.45	0.6100	7,687,676
2000	12,347,982.61	45.00	2.22	274,125.21	28.09	0.6242	7,707,858
2001	2,891,326.12	45.00	2.22	64,187.44	28.73	0.6384	1,845,938
2002	12,494,266.93	45.00	2.22	277,372.73	29.37	0.6527	8,154,633
2003	16,234,447.51	45.00	2.22	360,404.73	30.02	0.6671	10,830,162
2004	14,871,143.93	45.00	2.22	330,139.40	30.68	0.6818	10,138,849
2005	33,016,055.83	45.00	2.22	732,956.44	31.34	0.6964	22,993,702
2006	17,225,782.88	45.00	2.22	382,412.38	32.00	0.7111	12,249,426
2007	28,068,449.30	45.00	2.22	623,119.57	32.67	0.7260	20,377,694
2008	16,988,762.58	45.00	2.22	377,150.53	33.35	0.7411	12,590,542
2009	27,548,256.97	45.00	2.22	611,571.30	34.02	0.7560	20,826,482
2010	26,871,736.69	45.00	2.22	596,552.55	34.70	0.7711	20,721,065
2011	24,637,390.98	45.00	2.22	546,950.08	35.39	0.7864	19,375,830
2012	22,404,743.98	45.00	2.22	497,385.32	36.07	0.8016	17,958,747

DUKE ENERGY FLORIDA

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
2013	31,769,630.91	45.00	2.22	705,285.81	36.76	0.8169	25,952,294
2014	19,016,462.01	45.00	2.22	422,165.46	37.46	0.8324	15,830,064
2015	43,634,449.23	45.00	2.22	968,684.77	38.15	0.8478	36,992,413
2016	33,234,448.17	45.00	2.22	737,804.75	38.86	0.8636	28,699,940
2017	48,376,061.78	45.00	2.22	1,073,948.57	39.56	0.8791	42,527,880
2018	21,305,796.70	45.00	2.22	472,988.69	40.27	0.8949	19,066,344
2019	35,963,427.81	45.00	2.22	798,388.10	40.99	0.9109	32,758,727
2020	47,994,129.92	45.00	2.22	1,065,469.68	41.71	0.9269	44,485,279
2021	168,102,522.94	45.00	2.22	3,731,876.01	42.43	0.9429	158,502,188
2022	239,461,390.22	45.00	2.22	5,316,042.86	43.16	0.9591	229,669,814
2023	145,523,202.95	45.00	2.22	3,230,615.11	43.89	0.9753	141,933,146
2024	241,489,924.03	45.00	2.22	5,361,076.31	44.63	0.9918	239,504,877
	1,593,620,482.23			35,378,374.72			1,329,320,732
						37.57	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES - CLEARING RIGHTS OF WAY

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
2016	2,573,360.67	45.00	2.22	57,128.61	38.86	0.8636	2,222,251
2018	18,458.70	45.00	2.22	409.78	40.27	0.8949	16,519
2021	2,868,231.99	45.00	2.22	63,674.75	42.43	0.9429	2,704,427
2022	6,786,400.83	45.00	2.22	150,658.10	43.16	0.9591	6,508,905
	12,246,452.19			271,871.24			11,452,102
	COMPOSITE REMAINING LIFE, YEARS..					42.12	

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
1941	25.36	70.00	1.43	0.36	8.94	0.1277	3
1943	458.07	70.00	1.43	6.55	9.58	0.1369	63
1945	800.05	70.00	1.43	11.44	10.25	0.1464	117
1947	966.85	70.00	1.43	13.83	10.97	0.1567	152
1948	5,811.65	70.00	1.43	83.11	11.35	0.1621	942
1949	75.26	70.00	1.43	1.08	11.74	0.1677	13
1950	9,208.99	70.00	1.43	131.69	12.15	0.1736	1,598
1951	15,113.20	70.00	1.43	216.12	12.56	0.1794	2,712
1952	63,896.90	70.00	1.43	913.73	12.99	0.1856	11,857
1953	132,756.19	70.00	1.43	1,898.41	13.43	0.1919	25,471
1954	478,848.91	70.00	1.43	6,847.54	13.89	0.1984	95,018
1955	315,081.60	70.00	1.43	4,505.67	14.36	0.2051	64,636
1956	301,848.81	70.00	1.43	4,316.44	14.84	0.2120	63,992
1957	474,125.69	70.00	1.43	6,780.00	15.34	0.2191	103,900
1958	427,994.00	70.00	1.43	6,120.31	15.85	0.2264	96,911
1959	495,640.55	70.00	1.43	7,087.66	16.37	0.2339	115,910
1960	353,762.57	70.00	1.43	5,058.80	16.91	0.2416	85,458
1961	302,407.21	70.00	1.43	4,324.42	17.46	0.2494	75,429
1962	381,918.48	70.00	1.43	5,461.43	18.03	0.2576	98,371
1963	222,797.91	70.00	1.43	3,186.01	18.60	0.2657	59,200
1964	268,392.95	70.00	1.43	3,838.02	19.19	0.2741	73,577
1965	105,137.61	70.00	1.43	1,503.47	19.79	0.2827	29,723
1966	85,316.34	70.00	1.43	1,220.02	20.41	0.2916	24,876
1967	56,822.03	70.00	1.43	812.56	21.03	0.3004	17,071
1968	87,722.28	70.00	1.43	1,254.43	21.67	0.3096	27,156
1969	68,781.84	70.00	1.43	983.58	22.32	0.3189	21,932
1970	193,102.51	70.00	1.43	2,761.37	22.98	0.3283	63,394
1971	114,767.44	70.00	1.43	1,641.17	23.65	0.3379	38,775
1972	186,613.67	70.00	1.43	2,668.58	24.33	0.3476	64,861
1973	441,536.72	70.00	1.43	6,313.98	25.02	0.3574	157,818
1974	550,520.91	70.00	1.43	7,872.45	25.72	0.3674	202,278
1975	440,074.94	70.00	1.43	6,293.07	26.43	0.3776	166,159
1976	246,592.90	70.00	1.43	3,526.28	27.14	0.3877	95,607
1977	149,508.36	70.00	1.43	2,137.97	27.87	0.3981	59,525
1978	593,351.52	70.00	1.43	8,484.93	28.61	0.4087	242,509
1979	923,821.38	70.00	1.43	13,210.65	29.35	0.4193	387,349
1980	1,265,644.85	70.00	1.43	18,098.72	30.11	0.4301	544,404
1981	2,042,008.16	70.00	1.43	29,200.72	30.87	0.4410	900,526
1982	1,695,315.20	70.00	1.43	24,243.01	31.64	0.4520	766,282
1983	2,482,773.13	70.00	1.43	35,503.66	32.42	0.4631	1,149,872
1984	3,322,075.15	70.00	1.43	47,505.67	33.20	0.4743	1,575,627
1985	4,318,034.72	70.00	1.43	61,747.90	33.99	0.4856	2,096,708
1986	5,069,449.30	70.00	1.43	72,493.12	34.79	0.4970	2,519,516
1987	3,111,802.63	70.00	1.43	44,498.78	35.60	0.5086	1,582,569

DUKE ENERGY FLORIDA

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
1988	2,719,441.80	70.00	1.43	38,888.02	36.42	0.5203	1,414,898
1989	3,790,389.29	70.00	1.43	54,202.57	37.24	0.5320	2,016,487
1990	3,697,138.48	70.00	1.43	52,869.08	38.07	0.5439	2,010,726
1991	3,601,172.53	70.00	1.43	51,496.77	38.91	0.5559	2,001,748
1992	4,112,606.95	70.00	1.43	58,810.28	39.75	0.5679	2,335,385
1993	4,836,730.32	70.00	1.43	69,165.24	40.60	0.5800	2,805,304
1994	4,985,934.52	70.00	1.43	71,298.86	41.46	0.5923	2,953,119
1995	5,073,712.22	70.00	1.43	72,554.08	42.32	0.6046	3,067,414
1996	3,632,088.63	70.00	1.43	51,938.87	43.19	0.6170	2,240,999
1997	4,889,749.16	70.00	1.43	69,923.41	44.07	0.6296	3,078,439
1998	6,282,790.68	70.00	1.43	89,843.91	44.95	0.6421	4,034,431
1999	7,882,405.67	70.00	1.43	112,718.40	45.84	0.6549	5,161,872
2000	6,755,916.18	70.00	1.43	96,609.60	46.73	0.6676	4,510,047
2001	15,014,724.71	70.00	1.43	214,710.56	47.63	0.6804	10,216,469
2002	14,281,442.39	70.00	1.43	204,224.63	48.54	0.6934	9,903,181
2003	9,988,156.82	70.00	1.43	142,830.64	49.45	0.7064	7,055,934
2004	10,420,649.93	70.00	1.43	149,015.29	50.36	0.7194	7,496,928
2005	18,694,857.24	70.00	1.43	267,336.46	51.29	0.7327	13,697,909
2006	13,608,654.10	70.00	1.43	194,603.75	52.21	0.7459	10,150,151
2007	18,729,700.35	70.00	1.43	267,834.72	53.14	0.7591	14,218,465
2008	11,134,485.06	70.00	1.43	159,223.14	54.08	0.7726	8,602,169
2009	12,779,912.35	70.00	1.43	182,752.75	55.02	0.7860	10,045,011
2010	10,571,399.68	70.00	1.43	151,171.02	55.96	0.7994	8,451,094
2011	15,658,044.68	70.00	1.43	223,910.04	56.91	0.8130	12,729,990
2012	20,103,736.86	70.00	1.43	287,483.44	57.86	0.8266	16,617,146
2013	9,455,573.80	70.00	1.43	135,214.71	58.81	0.8401	7,944,006
2014	13,184,274.96	70.00	1.43	188,535.13	59.77	0.8539	11,257,525
2015	14,442,529.44	70.00	1.43	206,528.17	60.73	0.8676	12,529,905
2016	5,234,205.37	70.00	1.43	74,849.14	61.70	0.8814	4,613,586
2017	8,736,637.49	70.00	1.43	124,933.92	62.67	0.8953	7,821,824
2018	5,219,849.04	70.00	1.43	74,643.84	63.64	0.9091	4,745,574
2019	10,839,429.92	70.00	1.43	155,003.85	64.61	0.9230	10,004,794
2020	26,585,276.21	70.00	1.43	380,169.45	65.59	0.9370	24,910,404
2021	52,834,263.14	70.00	1.43	755,529.96	66.56	0.9509	50,237,987
2022	87,735,131.11	70.00	1.43	1,254,612.37	67.54	0.9649	84,652,119
2023	17,213,572.52	70.00	1.43	246,154.09	68.52	0.9789	16,849,678
2024	21,520,128.43	70.00	1.43	307,737.84	69.51	0.9930	21,369,488
	538,049,416.82			7,694,106.71			437,462,073
						56.86	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
1950	74.01	50.00	2.00	1.48	8.29	0.1658	12
1951	1,111.72	50.00	2.00	22.23	8.64	0.1728	192
1952	3,738.00	50.00	2.00	74.76	8.99	0.1798	672
1953	9,759.17	50.00	2.00	195.18	9.35	0.1870	1,825
1954	41,234.30	50.00	2.00	824.69	9.71	0.1942	8,008
1955	54,050.57	50.00	2.00	1,081.01	10.08	0.2016	10,897
1956	81,373.21	50.00	2.00	1,627.46	10.45	0.2090	17,007
1957	63,225.56	50.00	2.00	1,264.51	10.82	0.2164	13,682
1958	118,083.99	50.00	2.00	2,361.68	11.21	0.2242	26,474
1959	86,270.36	50.00	2.00	1,725.41	11.59	0.2318	19,997
1960	62,803.18	50.00	2.00	1,256.06	11.99	0.2398	15,060
1961	48,478.23	50.00	2.00	969.56	12.39	0.2478	12,013
1962	56,810.99	50.00	2.00	1,136.22	12.79	0.2558	14,532
1963	42,857.80	50.00	2.00	857.16	13.20	0.2640	11,314
1964	145,638.11	50.00	2.00	2,912.76	13.62	0.2724	39,672
1965	98,254.36	50.00	2.00	1,965.09	14.04	0.2808	27,590
1966	252,471.32	50.00	2.00	5,049.43	14.47	0.2894	73,065
1967	242,898.63	50.00	2.00	4,857.97	14.90	0.2980	72,384
1968	545,873.70	50.00	2.00	10,917.47	15.34	0.3068	167,474
1969	513,958.54	50.00	2.00	10,279.17	15.79	0.3158	162,308
1970	420,485.73	50.00	2.00	8,409.71	16.24	0.3248	136,574
1971	253,669.02	50.00	2.00	5,073.38	16.70	0.3340	84,725
1972	180,834.35	50.00	2.00	3,616.69	17.17	0.3434	62,099
1973	191,920.70	50.00	2.00	3,838.41	17.64	0.3528	67,710
1974	425,369.10	50.00	2.00	8,507.38	18.12	0.3624	154,154
1975	1,742,327.76	50.00	2.00	34,846.56	18.61	0.3722	648,494
1976	1,458,979.54	50.00	2.00	29,179.59	19.10	0.3820	557,330
1977	1,019,390.22	50.00	2.00	20,387.80	19.60	0.3920	399,601
1978	1,133,170.64	50.00	2.00	22,663.41	20.11	0.4022	455,761
1979	1,859,388.68	50.00	2.00	37,187.77	20.62	0.4124	766,812
1980	2,214,275.22	50.00	2.00	44,285.50	21.14	0.4228	936,196
1981	2,566,798.06	50.00	2.00	51,335.96	21.67	0.4334	1,112,450
1982	2,113,265.93	50.00	2.00	42,265.32	22.20	0.4440	938,290
1983	3,001,630.15	50.00	2.00	60,032.60	22.74	0.4548	1,365,141
1984	4,095,644.78	50.00	2.00	81,912.90	23.29	0.4658	1,907,751
1985	6,263,210.47	50.00	2.00	125,264.21	23.85	0.4770	2,987,551
1986	7,334,469.63	50.00	2.00	146,689.39	24.41	0.4882	3,580,688
1987	8,181,515.22	50.00	2.00	163,630.30	24.98	0.4996	4,087,485
1988	9,596,312.31	50.00	2.00	191,926.25	25.55	0.5110	4,903,716
1989	11,201,900.66	50.00	2.00	224,038.01	26.14	0.5228	5,856,354
1990	12,351,022.77	50.00	2.00	247,020.46	26.73	0.5346	6,602,857
1991	15,849,124.54	50.00	2.00	316,982.49	27.32	0.5464	8,659,962
1992	12,926,607.95	50.00	2.00	258,532.16	27.93	0.5586	7,220,803
1993	17,578,548.53	50.00	2.00	351,570.97	28.53	0.5706	10,030,320

DUKE ENERGY FLORIDA

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
1994	17,597,521.83	50.00	2.00	351,950.44	29.15	0.5830	10,259,355
1995	18,823,556.13	50.00	2.00	376,471.12	29.77	0.5954	11,207,545
1996	20,723,916.27	50.00	2.00	414,478.33	30.40	0.6080	12,600,141
1997	19,294,673.36	50.00	2.00	385,893.47	31.03	0.6206	11,974,274
1998	29,513,076.07	50.00	2.00	590,261.52	31.67	0.6334	18,693,582
1999	32,821,091.26	50.00	2.00	656,421.83	32.31	0.6462	21,208,989
2000	34,084,266.40	50.00	2.00	681,685.33	32.96	0.6592	22,468,348
2001	8,924,635.67	50.00	2.00	178,492.71	33.61	0.6722	5,999,140
2002	14,534,471.52	50.00	2.00	290,689.43	34.27	0.6854	9,961,927
2003	10,411,155.19	50.00	2.00	208,223.10	34.93	0.6986	7,273,233
2004	8,811,543.09	50.00	2.00	176,230.86	35.60	0.7120	6,273,819
2005	18,820,592.44	50.00	2.00	376,411.85	36.26	0.7252	13,648,694
2006	17,191,747.51	50.00	2.00	343,834.95	36.94	0.7388	12,701,263
2007	26,196,238.82	50.00	2.00	523,924.78	37.61	0.7522	19,704,811
2008	14,076,538.44	50.00	2.00	281,530.77	38.29	0.7658	10,779,813
2009	23,070,272.60	50.00	2.00	461,405.45	38.98	0.7796	17,985,585
2010	20,299,373.59	50.00	2.00	405,987.47	39.66	0.7932	16,101,463
2011	26,223,613.26	50.00	2.00	524,472.27	40.35	0.8070	21,162,456
2012	26,253,321.67	50.00	2.00	525,066.43	41.04	0.8208	21,548,726
2013	38,289,813.57	50.00	2.00	765,796.27	41.74	0.8348	31,964,336
2014	49,760,091.87	50.00	2.00	995,201.84	42.43	0.8486	42,226,414
2015	71,355,056.31	50.00	2.00	1,427,101.13	43.13	0.8626	61,550,872
2016	17,715,584.93	50.00	2.00	354,311.70	43.84	0.8768	15,533,025
2017	55,273,028.49	50.00	2.00	1,105,460.57	44.55	0.8910	49,248,268
2018	26,130,068.44	50.00	2.00	522,601.37	45.26	0.9052	23,652,938
2019	52,529,852.59	50.00	2.00	1,050,597.05	45.98	0.9196	48,306,452
2020	72,673,241.62	50.00	2.00	1,453,464.83	46.70	0.9340	67,876,808
2021	221,605,063.28	50.00	2.00	4,432,101.27	47.43	0.9486	210,214,563
2022	212,067,072.66	50.00	2.00	4,241,341.45	48.16	0.9632	204,263,004
2023	51,886,736.88	50.00	2.00	1,037,734.74	48.89	0.9778	50,734,851
2024	64,930,332.35	50.00	2.00	1,298,606.65	49.63	0.9926	64,449,848
	1,448,316,375.82			28,966,327.50			1,205,791,545
						41.63	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 35-R0.5							
1968	83,468.24	35.00	2.86	2,387.19	5.99	0.1711	14,285
1969	154,068.45	35.00	2.86	4,406.36	6.39	0.1826	28,128
1970	460,059.11	35.00	2.86	13,157.69	6.78	0.1937	89,118
1971	506,739.36	35.00	2.86	14,492.75	7.18	0.2051	103,953
1972	659,444.42	35.00	2.86	18,860.11	7.57	0.2163	142,631
1973	1,448,417.43	35.00	2.86	41,424.74	7.97	0.2277	329,819
1974	2,322,017.06	35.00	2.86	66,409.69	8.37	0.2391	555,287
1975	360,026.05	35.00	2.86	10,296.75	8.77	0.2506	90,212
1976	128,323.47	35.00	2.86	3,670.05	9.18	0.2623	33,658
1977	403,078.60	35.00	2.86	11,528.05	9.59	0.2740	110,444
1978	731,740.81	35.00	2.86	20,927.79	10.00	0.2857	209,066
1979	1,222,005.84	35.00	2.86	34,949.37	10.41	0.2974	363,461
1980	2,494,047.16	35.00	2.86	71,329.75	10.84	0.3097	772,431
1981	3,478,999.00	35.00	2.86	99,499.37	11.26	0.3217	1,119,229
1982	2,813,089.12	35.00	2.86	80,454.35	11.69	0.3340	939,572
1983	4,831,996.38	35.00	2.86	138,195.10	12.13	0.3466	1,674,625
1984	9,492,723.75	35.00	2.86	271,491.90	12.57	0.3591	3,409,217
1985	8,844,583.15	35.00	2.86	252,955.08	13.02	0.3720	3,290,185
1986	8,544,458.44	35.00	2.86	244,371.51	13.47	0.3849	3,288,420
1987	7,684,383.81	35.00	2.86	219,773.38	13.93	0.3980	3,058,385
1988	6,781,296.37	35.00	2.86	193,945.08	14.40	0.4114	2,790,029
1989	9,448,798.35	35.00	2.86	270,235.63	14.87	0.4249	4,014,416
1990	9,471,310.64	35.00	2.86	270,879.48	15.35	0.4386	4,153,833
1991	7,954,459.08	35.00	2.86	227,497.53	15.84	0.4526	3,599,950
1992	8,913,043.90	35.00	2.86	254,913.06	16.33	0.4666	4,158,559
1993	13,057,785.66	35.00	2.86	373,452.67	16.83	0.4809	6,278,967
1994	11,791,105.60	35.00	2.86	337,225.62	17.34	0.4954	5,841,667
1995	9,415,116.53	35.00	2.86	269,272.33	17.85	0.5100	4,801,709
1996	12,364,026.38	35.00	2.86	353,611.15	18.37	0.5249	6,489,383
1997	11,745,873.67	35.00	2.86	335,931.99	18.89	0.5397	6,339,365
1998	10,434,713.13	35.00	2.86	298,432.80	19.43	0.5551	5,792,727
1999	13,019,979.38	35.00	2.86	372,371.41	19.96	0.5703	7,425,164
2000	13,683,254.59	35.00	2.86	391,341.08	20.51	0.5860	8,018,387
2001	73,687,267.16	35.00	2.86	2,107,455.84	21.06	0.6017	44,338,366
2002	13,414,902.56	35.00	2.86	383,666.21	21.61	0.6174	8,282,763
2003	18,526,345.83	35.00	2.86	529,853.49	22.17	0.6334	11,735,143
2004	13,153,246.32	35.00	2.86	376,182.84	22.74	0.6497	8,545,796
2005	22,450,832.76	35.00	2.86	642,093.82	23.31	0.6660	14,952,255
2006	30,136,046.78	35.00	2.86	861,890.94	23.89	0.6826	20,569,961
2007	34,467,388.99	35.00	2.86	985,767.33	24.46	0.6989	24,087,879
2008	2,658,350.83	35.00	2.86	76,028.83	25.05	0.7157	1,902,608
2009	3,580,707.72	35.00	2.86	102,408.24	25.63	0.7323	2,622,116
2010	2,604,739.37	35.00	2.86	74,495.55	26.22	0.7491	1,951,314
2011	3,551,685.13	35.00	2.86	101,578.19	26.81	0.7660	2,720,591

DUKE ENERGY FLORIDA

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R0.5							
2012	1,073,140.54	35.00	2.86	30,691.82	27.41	0.7831	840,419
2013	2,116,588.57	35.00	2.86	60,534.43	28.00	0.8000	1,693,271
2014	40,635,667.25	35.00	2.86	1,162,180.08	28.60	0.8171	33,205,029
2015	65,923,785.83	35.00	2.86	1,885,420.27	29.20	0.8343	54,999,555
2016	10,635,008.36	35.00	2.86	304,161.24	29.80	0.8514	9,054,965
2017	40,739,385.22	35.00	2.86	1,165,146.42	30.40	0.8686	35,385,008
2018	15,658,937.23	35.00	2.86	447,845.60	31.01	0.8860	13,873,818
2019	23,220,461.24	35.00	2.86	664,105.19	31.62	0.9034	20,978,061
2020	44,093,175.38	35.00	2.86	1,261,064.82	32.23	0.9209	40,603,641
2021	122,301,114.68	35.00	2.86	3,497,811.88	32.84	0.9383	114,753,913
2022	211,035,891.11	35.00	2.86	6,035,626.49	33.45	0.9557	201,689,111
2023	126,987,474.43	35.00	2.86	3,631,841.77	34.07	0.9734	123,613,417
2024	209,772,282.84	35.00	2.86	5,999,487.29	34.69	0.9911	207,913,700
	1,327,168,859.06			37,957,029.39			1,089,638,982
						28.71	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 40-R2.5							
1965	33,712.54	40.00	2.50	842.81	3.69	0.0923	3,110
1966	44,699.27	40.00	2.50	1,117.48	3.91	0.0978	4,369
1967	66,693.73	40.00	2.50	1,667.34	4.14	0.1035	6,903
1968	201,231.76	40.00	2.50	5,030.79	4.37	0.1093	21,985
1969	317,730.78	40.00	2.50	7,943.27	4.60	0.1150	36,539
1970	176,042.93	40.00	2.50	4,401.07	4.83	0.1208	21,257
1971	1,075,352.03	40.00	2.50	26,883.80	5.08	0.1270	136,570
1972	2,256,044.66	40.00	2.50	56,401.12	5.32	0.1330	300,054
1973	3,007,017.06	40.00	2.50	75,175.43	5.58	0.1395	419,479
1974	3,227,338.58	40.00	2.50	80,683.46	5.84	0.1460	471,191
1975	1,574,525.71	40.00	2.50	39,363.14	6.12	0.1530	240,902
1976	2,155,670.23	40.00	2.50	53,891.76	6.40	0.1600	344,907
1977	2,944,985.02	40.00	2.50	73,624.63	6.71	0.1678	494,021
1978	3,623,866.59	40.00	2.50	90,596.66	7.02	0.1755	635,989
1979	4,379,046.26	40.00	2.50	109,476.16	7.36	0.1840	805,745
1980	4,273,087.73	40.00	2.50	106,827.19	7.71	0.1928	823,638
1981	6,743,455.42	40.00	2.50	168,586.39	8.08	0.2020	1,362,178
1982	3,195,651.72	40.00	2.50	79,891.29	8.48	0.2120	677,478
1983	4,096,311.37	40.00	2.50	102,407.78	8.89	0.2223	910,405
1984	7,440,024.93	40.00	2.50	186,000.62	9.33	0.2333	1,735,386
1985	10,374,644.00	40.00	2.50	259,366.10	9.79	0.2448	2,539,194
1986	7,078,258.93	40.00	2.50	176,956.47	10.27	0.2568	1,817,343
1987	9,044,830.59	40.00	2.50	226,120.76	10.77	0.2693	2,435,321
1988	7,549,950.28	40.00	2.50	188,748.76	11.30	0.2825	2,132,861
1989	7,616,508.01	40.00	2.50	190,412.70	11.84	0.2960	2,254,486
1990	7,126,625.33	40.00	2.50	178,165.63	12.41	0.3103	2,211,036
1991	8,497,844.45	40.00	2.50	212,446.11	12.99	0.3248	2,759,675
1992	8,971,917.89	40.00	2.50	224,297.95	13.59	0.3398	3,048,209
1993	9,701,717.97	40.00	2.50	242,542.95	14.21	0.3553	3,446,535
1994	8,383,640.88	40.00	2.50	209,591.02	14.85	0.3713	3,112,427
1995	9,936,911.82	40.00	2.50	248,422.80	15.50	0.3875	3,850,553
1996	9,331,459.88	40.00	2.50	233,286.50	16.17	0.4043	3,772,243
1997	13,651,940.41	40.00	2.50	341,298.51	16.86	0.4215	5,754,293
1998	17,199,600.50	40.00	2.50	429,990.01	17.56	0.4390	7,550,625
1999	19,559,762.39	40.00	2.50	488,994.06	18.27	0.4568	8,933,921
2000	20,081,924.84	40.00	2.50	502,048.12	19.00	0.4750	9,538,914
2001	4,973,350.05	40.00	2.50	124,333.75	19.74	0.4935	2,454,348
2002	6,558,058.56	40.00	2.50	163,951.46	20.49	0.5123	3,359,365
2003	23,190,993.36	40.00	2.50	579,774.83	21.25	0.5313	12,320,215
2004	21,715,914.71	40.00	2.50	542,897.87	22.03	0.5508	11,960,040
2005	27,659,547.50	40.00	2.50	691,488.69	22.82	0.5705	15,779,772
2006	22,117,529.97	40.00	2.50	552,938.25	23.62	0.5905	13,060,401
2007	26,805,018.18	40.00	2.50	670,125.45	24.43	0.6108	16,371,165
2008	14,295,021.72	40.00	2.50	357,375.54	25.25	0.6313	9,023,732

DUKE ENERGY FLORIDA

ACCOUNT 369.01 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
2009	15,350,803.76	40.00	2.50	383,770.09	26.08	0.6520	10,008,724
2010	19,377,711.66	40.00	2.50	484,442.79	26.92	0.6730	13,041,200
2011	7,331,775.03	40.00	2.50	183,294.38	27.77	0.6943	5,090,085
2012	1,739,710.06	40.00	2.50	43,492.75	28.63	0.7158	1,245,197
2013	402,502.36	40.00	2.50	10,062.56	29.50	0.7375	296,845
2014	1,640,141.00	40.00	2.50	41,003.52	30.37	0.7593	1,245,277
2015	7,963,845.51	40.00	2.50	199,096.14	31.26	0.7815	6,223,745
2016	4,459,930.83	40.00	2.50	111,498.27	32.15	0.8038	3,584,669
2017	6,194,032.14	40.00	2.50	154,850.80	33.05	0.8263	5,117,819
2018	664,595.35	40.00	2.50	16,614.88	33.96	0.8490	564,241
2019	787,126.11	40.00	2.50	19,678.15	34.87	0.8718	686,177
2020	3,277,153.38	40.00	2.50	81,928.83	35.79	0.8948	2,932,233
2021	6,922,620.75	40.00	2.50	173,065.52	36.72	0.9180	6,354,966
2022	34,945,807.28	40.00	2.50	873,645.18	37.65	0.9413	32,892,741
2023	15,089,062.34	40.00	2.50	377,226.56	38.59	0.9648	14,557,173
2024	21,057,806.18	40.00	2.50	526,445.15	39.53	0.9883	20,810,377
	519,460,084.28			12,986,502.05			283,590,249
	COMPOSITE REMAINING LIFE, YEARS..					21.84	

DUKE ENERGY FLORIDA

ACCOUNT 369.02 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 40-R2.5								
2012	92.89	40.00	2.50	2.32	28.63	0.7158	66	
2013	2,397.85	40.00	2.50	59.95	29.50	0.7375	1,768	
2015	1,765,603.49	40.00	2.50	44,140.09	31.26	0.7815	1,379,819	
2016	1,457,921.75	40.00	2.50	36,448.04	32.15	0.8038	1,171,805	
2017	326,589.56	40.00	2.50	8,164.74	33.05	0.8263	269,845	
2018	2,215,243.30	40.00	2.50	55,381.08	33.96	0.8490	1,880,742	
2019	2,146,410.52	40.00	2.50	53,660.26	34.87	0.8718	1,871,133	
2020	7,587,560.31	40.00	2.50	189,689.01	35.79	0.8948	6,788,970	
2021	93,396,239.14	40.00	2.50	2,334,905.98	36.72	0.9180	85,737,748	
2022	42,651,834.48	40.00	2.50	1,066,295.86	37.65	0.9413	40,146,039	
2023	9,022,769.46	40.00	2.50	225,569.24	38.59	0.9648	8,704,717	
2024	9,154,044.91	40.00	2.50	228,851.12	39.53	0.9883	9,046,485	
	169,726,707.66			4,243,167.69			156,999,137	
	COMPOSITE REMAINING LIFE, YEARS..					37.00		

DUKE ENERGY FLORIDA

ACCOUNT 370 METERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R1							
1992	92,635.44	25.00	4.00	3,705.42	5.90	0.2360	21,862
1993	180,053.92	25.00	4.00	7,202.16	6.29	0.2516	45,302
1994	108,935.14	25.00	4.00	4,357.41	6.70	0.2680	29,195
1995	125,642.79	25.00	4.00	5,025.71	7.13	0.2852	35,833
1996	50,927.09	25.00	4.00	2,037.08	7.56	0.3024	15,400
1997	34,359.22	25.00	4.00	1,374.37	8.01	0.3204	11,009
1998	40,972.45	25.00	4.00	1,638.90	8.47	0.3388	13,881
1999	44,353.27	25.00	4.00	1,774.13	8.94	0.3576	15,861
2000	74,582.97	25.00	4.00	2,983.32	9.43	0.3772	28,133
2001	457,009.27	25.00	4.00	18,280.37	9.93	0.3972	181,524
2002	72,816.71	25.00	4.00	2,912.67	10.44	0.4176	30,408
2003	298,242.09	25.00	4.00	11,929.68	10.97	0.4388	130,869
2004	19,525.24	25.00	4.00	781.01	11.51	0.4604	8,989
2005	395,204.76	25.00	4.00	15,808.19	12.06	0.4824	190,647
2006	406.04	25.00	4.00	16.24	12.63	0.5052	205
2008	113,050.49	25.00	4.00	4,522.02	13.81	0.5524	62,449
2009	634,055.55	25.00	4.00	25,362.22	14.42	0.5768	365,723
2010	218.16	25.00	4.00	8.73	15.04	0.6016	131
2012	925,440.80	25.00	4.00	37,017.63	16.32	0.6528	604,128
2013	7.51	25.00	4.00	0.30	16.97	0.6788	5
2014	417,559.78	25.00	4.00	16,702.39	17.63	0.7052	294,463
2015	1,007,666.81	25.00	4.00	40,306.67	18.30	0.7320	737,612
2016	843,127.35	25.00	4.00	33,725.09	18.98	0.7592	640,102
2017	261,902.01	25.00	4.00	10,476.08	19.66	0.7864	205,960
2018	74,878.14	25.00	4.00	2,995.13	20.35	0.8140	60,951
2019	11,321,312.04	25.00	4.00	452,852.48	21.04	0.8416	9,528,016
2020	125,356.78	25.00	4.00	5,014.27	21.74	0.8696	109,010
2021	486,047.89	25.00	4.00	19,441.92	22.45	0.8980	436,471
2022	4,818,646.97	25.00	4.00	192,745.88	23.17	0.9268	4,465,922
	23,024,936.68			920,997.47			18,270,061
						19.84	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 370.02 METERS - AMI

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-R2.5							
2016	17,178,213.80	15.00	6.67	1,145,786.86	7.64	0.5093	8,749,380
2017	21,801,094.95	15.00	6.67	1,454,133.03	8.41	0.5607	12,223,220
2018	25,058,382.54	15.00	6.67	1,671,394.12	9.21	0.6140	15,385,847
2019	70,908,631.89	15.00	6.67	4,729,605.75	10.04	0.6693	47,461,275
2020	134,092,337.92	15.00	6.67	8,943,958.94	10.90	0.7267	97,440,879
2021	4,262,235.85	15.00	6.67	284,291.13	11.78	0.7853	3,347,262
2022	57,388,908.09	15.00	6.67	3,827,840.17	12.68	0.8453	48,512,566
2023	35,276,461.88	15.00	6.67	2,352,940.01	13.60	0.9067	31,984,110
2024	27,100,509.03	15.00	6.67	1,807,603.95	14.53	0.9687	26,251,450
	393,066,775.95			26,217,553.96			291,355,989
	COMPOSITE REMAINING LIFE, YEARS..					11.11	

DUKE ENERGY FLORIDA

ACCOUNT 370.7 EV CHARGERS - DC FAST CHARGERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-R2.5							
2022	4,654,831.43	10.00	10.00	465,483.14	7.70	0.7700	3,584,220
	4,654,831.43			465,483.14			3,584,220
	COMPOSITE REMAINING LIFE, YEARS..					7.70	

DUKE ENERGY FLORIDA

ACCOUNT 371 INSTALLATIONS ON CUSTOMER'S PREMISES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R2							
1999	11,182.35	25.00	4.00	447.29	6.68	0.2672	2,988
2000	351.00	25.00	4.00	14.04	7.16	0.2864	101
2002	33,240.53	25.00	4.00	1,329.62	8.18	0.3272	10,876
2003	9,586.70	25.00	4.00	383.47	8.73	0.3492	3,348
2004	4,716.36	25.00	4.00	188.65	9.30	0.3720	1,754
2006	56,114.31	25.00	4.00	2,244.57	10.50	0.4200	23,568
2007	25,406.39	25.00	4.00	1,016.26	11.14	0.4456	11,321
2008	234,507.86	25.00	4.00	9,380.31	11.80	0.4720	110,688
2009	509,450.23	25.00	4.00	20,378.01	12.47	0.4988	254,114
2010	115.34	25.00	4.00	4.61	13.17	0.5268	61
2011	11,748.54	25.00	4.00	469.94	13.88	0.5552	6,523
2012	50,988.02	25.00	4.00	2,039.52	14.61	0.5844	29,797
2015	952,415.06	25.00	4.00	38,096.60	16.91	0.6764	644,214
2016	1,121,088.67	25.00	4.00	44,843.55	17.70	0.7080	793,731
2017	171,894.66	25.00	4.00	6,875.79	18.51	0.7404	127,271
2018	184,899.33	25.00	4.00	7,395.97	19.34	0.7736	143,038
2019	6,887,857.31	25.00	4.00	275,514.29	20.18	0.8072	5,559,878
2020	1,086,286.64	25.00	4.00	43,451.47	21.03	0.8412	913,784
2021	1,883,648.14	25.00	4.00	75,345.93	21.89	0.8756	1,649,322
2022	14,293.58	25.00	4.00	571.74	22.76	0.9104	13,013
	13,249,791.02			529,991.63			10,299,390
						19.43	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 371.7 EV CHARGERS - L2 CHARGERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 7-R2.5							
2023	11,866,920.00	7.00	14.29	1,695,782.87	5.62	0.8029	9,527,475
2024	9,173,760.00	7.00	14.29	1,310,930.30	6.53	0.9329	8,557,834
	21,040,680.00			3,006,713.17			18,085,309
	COMPOSITE REMAINING LIFE, YEARS..					6.01	

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	REM. LIFE	--FUTURE FACTOR	ACCRUALS AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 25-S0							
1978	29,703.02	25.00	4.00	1,188.12	1.29	0.0516	1,533
1979	134,571.64	25.00	4.00	5,382.87	1.66	0.0664	8,936
1980	314,553.01	25.00	4.00	12,582.12	2.03	0.0812	25,542
1981	1,181,357.84	25.00	4.00	47,254.31	2.41	0.0964	113,883
1982	634,602.15	25.00	4.00	25,384.09	2.79	0.1116	70,822
1983	289,318.32	25.00	4.00	11,572.73	3.17	0.1268	36,686
1984	457,652.16	25.00	4.00	18,306.09	3.55	0.1420	64,987
1985	607,875.55	25.00	4.00	24,315.02	3.94	0.1576	95,801
1986	741,674.65	25.00	4.00	29,666.99	4.33	0.1732	128,458
1987	839,188.87	25.00	4.00	33,567.55	4.72	0.1888	158,439
1988	1,153,167.32	25.00	4.00	46,126.69	5.11	0.2044	235,707
1989	2,699,235.50	25.00	4.00	107,969.42	5.51	0.2204	594,912
1990	4,025,496.93	25.00	4.00	161,019.88	5.92	0.2368	953,238
1991	4,001,844.65	25.00	4.00	160,073.79	6.32	0.2528	1,011,666
1992	3,544,758.85	25.00	4.00	141,790.35	6.73	0.2692	954,249
1993	4,519,515.84	25.00	4.00	180,780.63	7.14	0.2856	1,290,774
1994	5,324,890.85	25.00	4.00	212,995.63	7.56	0.3024	1,610,247
1995	5,525,336.35	25.00	4.00	221,013.45	7.98	0.3192	1,763,687
1996	6,253,194.19	25.00	4.00	250,127.77	8.41	0.3364	2,103,575
1997	7,669,098.86	25.00	4.00	306,763.95	8.84	0.3536	2,711,793
1998	6,579,683.76	25.00	4.00	263,187.35	9.28	0.3712	2,442,379
1999	7,737,673.25	25.00	4.00	309,506.93	9.72	0.3888	3,008,407
2000	6,996,192.29	25.00	4.00	279,847.69	10.16	0.4064	2,843,253
2001	16,539,439.37	25.00	4.00	661,577.57	10.62	0.4248	7,025,954
2002	3,145,336.08	25.00	4.00	125,813.44	11.08	0.4432	1,394,013
2003	7,718,456.06	25.00	4.00	308,738.24	11.54	0.4616	3,562,839
2004	8,224,042.25	25.00	4.00	328,961.69	12.02	0.4808	3,954,120
2005	18,011,178.88	25.00	4.00	720,447.16	12.50	0.5000	9,005,589
2006	9,914,840.64	25.00	4.00	396,593.63	12.99	0.5196	5,151,751
2007	15,294,943.38	25.00	4.00	611,797.74	13.49	0.5396	8,253,151
2008	7,029,734.41	25.00	4.00	281,189.38	14.00	0.5600	3,936,651
2009	10,302,000.91	25.00	4.00	412,080.04	14.51	0.5804	5,979,281
2010	9,021,562.10	25.00	4.00	360,862.48	15.04	0.6016	5,427,372
2011	8,977,788.90	25.00	4.00	359,111.56	15.59	0.6236	5,598,549
2012	9,129,482.39	25.00	4.00	365,179.30	16.14	0.6456	5,893,994
2013	8,805,502.89	25.00	4.00	352,220.12	16.71	0.6684	5,885,598
2014	21,822,712.52	25.00	4.00	872,908.50	17.29	0.6916	15,092,588
2015	21,067,850.68	25.00	4.00	842,714.03	17.90	0.7160	15,084,581
2016	3,900,657.91	25.00	4.00	156,026.32	18.52	0.7408	2,889,607
2017	33,541,949.71	25.00	4.00	1,341,677.99	19.16	0.7664	25,706,550
2018	7,449,879.42	25.00	4.00	297,995.18	19.82	0.7928	5,906,264
2019	18,908,740.05	25.00	4.00	756,349.60	20.51	0.8204	15,512,730
2020	54,883,111.40	25.00	4.00	2,195,324.46	21.23	0.8492	46,606,738
2021	117,554,530.40	25.00	4.00	4,702,181.22	21.98	0.8792	103,353,943

DUKE ENERGY FLORIDA

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 25-S0								
2022	104,928,213.49	25.00	4.00	4,197,128.54	22.78	0.9112	95,610,588	
2023	61,185,181.69	25.00	4.00	2,447,407.27	23.62	0.9448	57,807,760	
2024	60,689,251.14	25.00	4.00	2,427,570.05	24.52	0.9808	59,524,018	
	709,306,972.52			28,372,278.93			536,393,203	
	COMPOSITE REMAINING LIFE, YEARS..					18.91		

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R0.5							
1949	41,351.27						
1950	9,048.89						
1952	12,526.22						
1953	734.58						
1954	49,635.10						
1955	40,861.88	35.00	2.86	1,168.65	0.25	0.0071	292
1956	21,206.82	35.00	2.86	606.52	0.74	0.0211	448
1957	72,376.38	35.00	2.86	2,069.96	1.22	0.0349	2,523
1958	3,760.18	35.00	2.86	107.54	1.70	0.0486	183
1959	285,702.61	35.00	2.86	8,171.09	2.17	0.0620	17,714
1960	287,093.87	35.00	2.86	8,210.88	2.63	0.0751	21,572
1961	46,165.58	35.00	2.86	1,320.34	3.08	0.0880	4,063
1962	309,487.40	35.00	2.86	8,851.34	3.52	0.1006	31,125
1963	178,182.06	35.00	2.86	5,096.01	3.94	0.1126	20,058
1964	653,138.29	35.00	2.86	18,679.76	4.37	0.1249	81,551
1965	382,827.05	35.00	2.86	10,948.85	4.78	0.1366	52,283
1966	8,634.00	35.00	2.86	246.93	5.19	0.1483	1,280
1967	79,674.81	35.00	2.86	2,278.70	5.59	0.1597	12,725
1968	31,814.50	35.00	2.86	909.89	5.99	0.1711	5,445
1969	10,717.26	35.00	2.86	306.51	6.39	0.1826	1,957
1970	32,854.62	35.00	2.86	939.64	6.78	0.1937	6,364
1971	108,622.27	35.00	2.86	3,106.60	7.18	0.2051	22,283
1972	3,381.73	35.00	2.86	96.72	7.57	0.2163	731
1973	36,502.98	35.00	2.86	1,043.99	7.97	0.2277	8,312
1974	1,387,653.11	35.00	2.86	39,686.88	8.37	0.2391	331,843
1976	40,146.79	35.00	2.86	1,148.20	9.18	0.2623	10,530
1977	20,077.52	35.00	2.86	574.22	9.59	0.2740	5,501
1978	79,687.22	35.00	2.86	2,279.05	10.00	0.2857	22,767
1979	60,481.12	35.00	2.86	1,729.76	10.41	0.2974	17,989
1980	276,906.60	35.00	2.86	7,919.53	10.84	0.3097	85,761
1981	1,889,342.94	35.00	2.86	54,035.21	11.26	0.3217	607,821
1982	237,232.03	35.00	2.86	6,784.84	11.69	0.3340	79,235
1983	208,109.55	35.00	2.86	5,951.93	12.13	0.3466	72,125
1984	1,515,803.56	35.00	2.86	43,351.98	12.57	0.3591	544,386
1985	364,733.08	35.00	2.86	10,431.37	13.02	0.3720	135,681
1986	166,368.47	35.00	2.86	4,758.14	13.47	0.3849	64,029
1987	625,803.45	35.00	2.86	17,897.98	13.93	0.3980	249,070
1988	3,467,861.71	35.00	2.86	99,180.84	14.40	0.4114	1,426,782
1989	3,009,966.26	35.00	2.86	86,085.04	14.87	0.4249	1,278,814
1990	759,051.58	35.00	2.86	21,708.88	15.35	0.4386	332,897
1991	3,779,343.96	35.00	2.86	108,089.24	15.84	0.4526	1,710,418
1992	1,156,383.69	35.00	2.86	33,072.57	16.33	0.4666	539,534
1993	1,484,113.57	35.00	2.86	42,445.65	16.83	0.4809	713,651
1994	2,555,454.79	35.00	2.86	73,086.01	17.34	0.4954	1,266,049

DUKE ENERGY FLORIDA

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R0.5							
1995	362,498.94	35.00	2.86	10,367.47	17.85	0.5100	184,874
1996	1,816,693.13	35.00	2.86	51,957.42	18.37	0.5249	953,510
1997	253,464.52	35.00	2.86	7,249.09	18.89	0.5397	136,797
1998	508,630.64	35.00	2.86	14,546.84	19.43	0.5551	282,361
1999	4,565,237.43	35.00	2.86	130,565.79	19.96	0.5703	2,603,509
2000	906,183.62	35.00	2.86	25,916.85	20.51	0.5860	531,024
2001	416,441.42	35.00	2.86	11,910.22	21.06	0.6017	250,577
2002	3,442,057.91	35.00	2.86	98,442.86	21.61	0.6174	2,125,230
2003	10,608,461.42	35.00	2.86	303,402.00	22.17	0.6334	6,719,718
2004	6,212,594.28	35.00	2.86	177,680.20	22.74	0.6497	4,036,385
2005	1,467,431.44	35.00	2.86	41,968.54	23.31	0.6660	977,309
2006	15,492,439.94	35.00	2.86	443,083.78	23.89	0.6826	10,574,675
2007	7,959,133.16	35.00	2.86	227,631.21	24.46	0.6989	5,562,320
2008	2,486,339.14	35.00	2.86	71,109.30	25.05	0.7157	1,779,498
2009	3,076,513.92	35.00	2.86	87,988.30	25.63	0.7323	2,252,900
2010	6,685,404.57	35.00	2.86	191,202.57	26.22	0.7491	5,008,304
2011	2,248,997.34	35.00	2.86	64,321.32	26.81	0.7660	1,722,732
2012	3,077,644.88	35.00	2.86	88,020.64	27.41	0.7831	2,410,227
2013	4,850,325.15	35.00	2.86	138,719.30	28.00	0.8000	3,880,260
2014	10,851,983.34	35.00	2.86	310,366.72	28.60	0.8171	8,867,590
2015	22,070,037.14	35.00	2.86	631,203.06	29.20	0.8343	18,412,811
2016	36,879,555.04	35.00	2.86	1,054,755.27	29.80	0.8514	31,400,360
2017	8,973,034.72	35.00	2.86	256,628.79	30.40	0.8686	7,793,709
2018	9,374,539.89	35.00	2.86	268,111.84	31.01	0.8860	8,305,842
2019	31,870,236.64	35.00	2.86	911,488.77	31.62	0.9034	28,792,528
2020	20,064,418.82	35.00	2.86	573,842.38	32.23	0.9209	18,476,521
2021	29,874,523.10	35.00	2.86	854,411.36	32.84	0.9383	28,030,966
2022	20,251,039.58	35.00	2.86	579,179.73	33.45	0.9557	19,354,121
2023	82,174,236.52	35.00	2.86	2,350,183.16	34.07	0.9734	79,990,867
2024	48,721,167.46	35.00	2.86	1,393,425.39	34.69	0.9911	48,289,498
	423,332,086.45			12,104,057.41			359,492,815
						29.70	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 392.1 PASSENGER CARS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 9-R3								
1998	15,683.00							
2002	231,903.35							
2003	86,109.05							
2004	1,998,842.17							
2005	135,429.07							
2006	107,213.42							
2013	67,630.89	9.00	11.11	7,513.79	0.93	0.1033	6,988	
2017	1,534.77	9.00	11.11	170.51	2.64	0.2933	450	
2023	226,650.79	9.00	11.11	25,180.90	7.54	0.8378	189,883	
2024	226,904.56	9.00	11.11	25,209.10	8.51	0.9456	214,552	
	3,097,901.07			58,074.30			411,873	
	COMPOSITE REMAINING LIFE, YEARS..						7.09	

DUKE ENERGY FLORIDA

ACCOUNT 392.2 LIGHT TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 9-S3								
2001	939.13							
2004	37,431.27							
2006	68,719.43							
2008	202,721.98	9.00	11.11	22,522.41	0.18	0.0200	4,054	
2009	85,355.58	9.00	11.11	9,483.00	0.31	0.0344	2,940	
2011	84,348.58	9.00	11.11	9,371.13	0.62	0.0689	5,811	
2013	394,192.54	9.00	11.11	43,794.79	1.03	0.1144	45,111	
2017	349,047.91	9.00	11.11	38,779.22	2.46	0.2733	95,405	
2019	75,378.73	9.00	11.11	8,374.58	3.76	0.4178	31,492	
2023	1,531,919.50	9.00	11.11	170,196.26	7.50	0.8333	1,276,594	
2024	1,533,635.55	9.00	11.11	170,386.91	8.50	0.9444	1,448,427	
	4,363,690.20			472,908.30			2,909,834	
	COMPOSITE REMAINING LIFE, YEARS..					6.15		

DUKE ENERGY FLORIDA

ACCOUNT 392.3 HEAVY TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-S2							
2006	35,104.31	12.00	8.33	2,924.19	1.10	0.0917	3,218
2008	28,749.62	12.00	8.33	2,394.84	1.59	0.1325	3,809
2009	317,236.68	12.00	8.33	26,425.82	1.87	0.1558	49,435
2013	20,098,561.37	12.00	8.33	1,674,210.16	3.24	0.2700	5,426,612
2017	898,932.79	12.00	8.33	74,881.10	5.35	0.4458	400,771
2018	902,730.80	12.00	8.33	75,197.48	6.04	0.5033	454,371
2019	220,165.21	12.00	8.33	18,339.76	6.81	0.5675	124,944
2020	1,156,775.71	12.00	8.33	96,359.42	7.65	0.6375	737,445
2021	1,544,982.49	12.00	8.33	128,697.04	8.56	0.7133	1,102,082
2022	178,545.23	12.00	8.33	14,872.82	9.51	0.7925	141,497
2023	755,715.97	12.00	8.33	62,951.14	10.50	0.8750	661,251
2024	756,562.20	12.00	8.33	63,021.63	11.50	0.9583	725,036
	26,894,062.38			2,240,275.40			9,830,471
						4.39	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 392.4 SPECIAL TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-L2.5							
1995	96,085.23	15.00	6.67	6,408.88	2.22	0.1480	14,221
2001	341,099.51	15.00	6.67	22,751.34	3.30	0.2200	75,042
2002	1,512,859.25	15.00	6.67	100,907.71	3.52	0.2347	355,023
2003	2,146,115.88	15.00	6.67	143,145.93	3.76	0.2507	537,967
2004	2,764,840.03	15.00	6.67	184,414.83	3.99	0.2660	735,447
2005	1,483,332.76	15.00	6.67	98,938.30	4.23	0.2820	418,300
2006	5,545,581.26	15.00	6.67	369,890.27	4.47	0.2980	1,652,583
2007	258,323.01	15.00	6.67	17,230.14	4.69	0.3127	80,770
2009	2,807,075.33	15.00	6.67	187,231.92	5.08	0.3387	950,672
2011	318,362.50	15.00	6.67	21,234.78	5.47	0.3647	116,097
2012	557,351.48	15.00	6.67	37,175.34	5.72	0.3813	212,535
2014	14,917.89	15.00	6.67	995.02	6.43	0.4287	6,395
2015	43,405.94	15.00	6.67	2,895.18	6.93	0.4620	20,054
2019	79,006.81	15.00	6.67	5,269.75	9.80	0.6533	51,618
2023	1,576,639.68	15.00	6.67	105,161.87	13.51	0.9007	1,420,032
2024	1,578,431.02	15.00	6.67	105,281.35	14.50	0.9667	1,525,822
	21,123,427.58			1,408,932.61			8,172,578
						5.80	
							COMPOSITE REMAINING LIFE, YEARS..

DUKE ENERGY FLORIDA

ACCOUNT 392.5 TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 22-S0							
1981	13,154.48	22.00	4.55	598.53	0.19	0.0086	114
1982	8,541.53	22.00	4.55	388.64	0.55	0.0250	214
1983	10,344.37	22.00	4.55	470.67	0.92	0.0418	433
1988	9,980.50	22.00	4.55	454.11	2.80	0.1273	1,270
1989	43,893.45	22.00	4.55	1,997.15	3.18	0.1446	6,345
1990	48,056.33	22.00	4.55	2,186.56	3.57	0.1623	7,798
1991	36,180.31	22.00	4.55	1,646.20	3.96	0.1800	6,512
1992	139,020.05	22.00	4.55	6,325.41	4.35	0.1977	27,488
1993	125,076.69	22.00	4.55	5,690.99	4.75	0.2159	27,005
1994	114,668.96	22.00	4.55	5,217.44	5.15	0.2341	26,843
1995	86,351.66	22.00	4.55	3,929.00	5.55	0.2523	21,784
1996	21,603.47	22.00	4.55	982.96	5.96	0.2709	5,853
2002	629,637.07	22.00	4.55	28,648.49	8.52	0.3873	243,840
2003	481,562.33	22.00	4.55	21,911.09	8.97	0.4077	196,347
2004	412,875.20	22.00	4.55	18,785.82	9.43	0.4286	176,975
2005	261,534.54	22.00	4.55	11,899.82	9.89	0.4496	117,573
2006	165,437.88	22.00	4.55	7,527.42	10.36	0.4709	77,906
2008	21,656.04	22.00	4.55	985.35	11.32	0.5146	11,143
2009	999,641.11	22.00	4.55	45,483.67	11.82	0.5373	537,077
2010	61,580.71	22.00	4.55	2,801.92	12.33	0.5605	34,513
2011	1,531,814.28	22.00	4.55	69,697.55	12.85	0.5841	894,717
2012	849,706.74	22.00	4.55	38,661.66	13.38	0.6082	516,775
2013	7,802,058.71	22.00	4.55	354,993.67	13.93	0.6332	4,940,108
2014	131,857.22	22.00	4.55	5,999.50	14.49	0.6586	86,846
2017	880,887.49	22.00	4.55	40,080.38	16.28	0.7400	651,857
2018	1,617,087.89	22.00	4.55	73,577.50	16.92	0.7691	1,243,686
2019	176,865.61	22.00	4.55	8,047.39	17.59	0.7996	141,413
2020	1,535,779.58	22.00	4.55	69,877.97	18.29	0.8314	1,276,786
2021	1,168,686.85	22.00	4.55	53,175.25	19.02	0.8646	1,010,388
2022	255,611.71	22.00	4.55	11,630.33	19.80	0.9000	230,051
2023	1,630,997.66	22.00	4.55	74,210.39	20.63	0.9377	1,529,435
2024	1,635,325.13	22.00	4.55	74,407.29	21.52	0.9782	1,599,642
	22,907,475.55			1,042,290.12			15,648,737

COMPOSITE REMAINING LIFE, YEARS..

15.01

DUKE ENERGY FLORIDA

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 18-L1.5							
2005	339,353.79	18.00	5.56	18,868.07	7.33	0.4072	138,192
2006	168,963.36	18.00	5.56	9,394.36	7.59	0.4217	71,247
2007	13,139.66	18.00	5.56	730.57	7.86	0.4367	5,738
2008	11,716.01	18.00	5.56	651.41	8.14	0.4522	5,298
2009	900,890.57	18.00	5.56	50,089.52	8.42	0.4678	421,419
2011	34,440.71	18.00	5.56	1,914.90	9.04	0.5022	17,297
2012	1,273,133.50	18.00	5.56	70,786.22	9.39	0.5217	664,156
2013	117,393.38	18.00	5.56	6,527.07	9.77	0.5428	63,719
2017	4,689,003.87	18.00	5.56	260,708.62	11.82	0.6567	3,079,128
2018	851,142.78	18.00	5.56	47,323.54	12.48	0.6933	590,123
2019	2,870,898.32	18.00	5.56	159,621.95	13.20	0.7333	2,105,316
2020	4,940,308.30	18.00	5.56	274,681.14	13.97	0.7761	3,834,223
2021	249,118.64	18.00	5.56	13,851.00	14.79	0.8217	204,693
2022	1,337,845.55	18.00	5.56	74,384.21	15.66	0.8700	1,163,926
2023	1,389,071.98	18.00	5.56	77,232.40	16.57	0.9206	1,278,724
2024	1,390,627.27	18.00	5.56	77,318.88	17.52	0.9733	1,353,539
	20,577,047.69			1,144,083.86			14,996,738
						13.11	
							COMPOSITE REMAINING LIFE, YEARS..

PART X. DETAIL OF PRODUCTION PLANT

STEAM PRODUCTION PLANT

DEF's steam production fleet consists of two production facilities. Crystal River Units 4 and 5 are coal-fired generating units. Anclote was converted to burn natural gas in 2013. DEF has retired multiple steam production generating units in the time since the last study. A summary of the Company's current steam plants is provided in the table below.

<u>Plant</u>	<u>Fuel</u>	<u>Status</u>
Crystal River Units 4 and 5	Coal	Owner
Anclote	Natural Gas	Owner

The service lives for each plant are based on estimated probable retirement dates for each unit, combined with interim survivor curves estimated for each plant account. Net salvage for interim retirements has been incorporated into the depreciation rates. The capital recovery of terminal net salvage is estimated in a separate dismantlement study.

Interim survivor curves and interim net salvage were estimated for each account based on judgment incorporating a number of factors, including the historical analysis of interim retirements, cost of removal and gross salvage. The probable retirement dates estimated for each unit are consistent with the Company's current expectations for these facilities and result in life spans of 50 to 55 years.

DEF has retired a number of steam generating plants in recent years. The table below summarizes the retirement date and life span of each of these generating units. The average life span for these retired facilities was approximately 54 years.

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Crystal River Unit 1	2018	52
Crystal River Unit 2	2018	49
Bartow Unit 1	2009	51
Bartow Unit 2	2009	48
Bartow Unit 3	2009	46
Suwannee River Unit 1	2016	63
Suwannee River Unit 2	2016	62
Suwannee River Unit 3	2016	60

A description of each generating site, as well the estimated probable retirement dates for each generating unit, is included in the pages that follow. An account by account discussion of the development of the service life and net salvage parameters for interim retirements follows the discussion of each site.

Anclote Steam Generating Plant

The Anclote Plant is a two-unit natural gas-fired facility located at the mouth of the Anclote River, one mile west of Tarpon Springs, Florida. The site consists of two steam generating units (Units 1 and 2). Both units were constructed as oil-fired units. Unit 1 was placed in service in 1974 and Unit 2 was placed in service in 1978. In 2013, both units were converted to burn 100 percent natural gas. Unit 1 has a net summer capacity of 498 MW and Unit 2 has a net summer capacity of 505 MW.

The current depreciation rates for the Anclote plant are based on a probable retirement date of 2029, which has remained the expectation in the current depreciation study. This retirement date results in a 55-year life span for Unit 1 and a 51-year life span for Unit 2. These life spans are consistent with the experienced life spans of DEF steam generating facilities that have been retired and with the life spans of other steam production facilities in the industry.

Crystal River Units 4 and 5

The Crystal River Energy Complex is located near the mouth of the Crystal River in Citrus County Florida. Crystal River Units 1 and 2 were coal-fired generating units that were retired in 2018. Crystal River Unit 3 was a nuclear generating plant that was retired in 2013. Crystal River Units 4 and 5 are coal-fired units placed into service in 1982 and 1984. The Citrus Combined Cycle Station is also located on the site and was placed in service in 2018.

Crystal River Unit 4 has a net summer capacity of 712 MW and Unit 5 has a net summer capacity of 710 MW. Major work at the plant has included boiler work, generator rewinds and turbine work. A flue-gas desulfurization (FGD) system and other pollution-control equipment were installed in 2010. The current depreciation rates for Crystal River Units 4 and 5 are based on a probable retirement date of 2034. The recommendation in this study is to maintain a retirement date of 2034, which corresponds to life spans of 52 and 54 years for Units 4 and 5, respectively.

Account 311: Structures and Improvements

This account includes the cost of structures and improvements for steam power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's steam power plants. Interim retirements for this account have averaged over \$1 million per year over the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: The 90-R2 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

Bands analyzed for this account include the overall band, as well as the most recent twenty year experience band. Most of the Company's older steam plants have been or are planned to be retired. For this reason, the data points through age 48 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service.

Recommendation: The 100-R2 survivor curve represents a good fit of the data through the significant data points. The recommendation is to change the currently authorized curve to the 100-R2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (1) percent, which is a composite estimate that applies to the full account. The net salvage analysis for the current study based on forty-seven years of historical data from 1976 to 2022 indicates a more negative estimate is more appropriate than the estimate from the last study. Cost of removal has been recorded every year but gross salvage has not been. The overall average cost of removal is (101) percent, the average gross salvage is 15 percent, and the average net salvage is (86) percent. However, there have been a number of major projects in the last 10 to 15 years, such as work related to the natural gas conversion at Anclote and pollution control equipment for Crystal River Units 4 and 5 that impact the overall average net salvage. The most recent five-year average net salvage is (81) percent.

Recommendation: The data supports a negative net salvage estimate. The recommendation is for a (35) percent net salvage estimate, which is conservative relative to the overall average net salvage. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

Account 312: Boiler Plant Equipment

This account includes the cost installed of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus and accessories used in the production of steam, mercury, or other vapor, to be used primarily for generating electricity.

GENERAL INFORMATION:

Some of the assets in this account, such as stacks, are likely to be in service for the full life of the plant. Other equipment, such as pumps, motors and piping, will be retired as interim retirements. Interim retirements for this account have averaged about \$14 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 55-R1 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

Bands analyzed for this account include the overall band, as well as the most recent twenty year experience band. The life indications for each band were similar. The data points through age 48 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service. The 55-R1 survivor curve still represents a good fit of the data.

Recommendation: Maintain the currently authorized 55-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (2) percent, which is a composite estimate that applies to the full account. Forty-eight years of data, from 1975 through 2022 were available for the historical net salvage analysis. Most years have experienced cost of removal and gross salvage, with removal costs normally exceeding gross salvage. The overall average cost of removal is (41) percent, the average gross salvage is 6 percent, and the average net salvage is (36) percent. The most recent five year average is (47) percent.

Recommendation: The recommendation is to use the negative net salvage estimate of (30) percent, which is conservative compared to the data but gives less consideration to some of the larger cost of removal amounts recorded in recent years. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent.

Account 314: Turbogenerator Units

This account includes the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

GENERAL INFORMATION:

Interim retirements have averaged over \$3 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 50-R1 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

In this study, bands analyzed for this account include the overall band, as well as the most recent twenty year experience band. The data points through age 48 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service. The 50-R1 survivor curve remains a good fit of the data.

Recommendation: Maintain the currently authorized 50-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (2) percent, which is a composite estimate that applies to the full account. Data available for the net salvage analysis encompassed forty-seven years of historical data, from 1976 through 2022. Most years have cost of removal and gross salvage. There are large gross salvage amounts in many years. Most of these transactions are the gross salvage for components that were refurbished and reused. Going forward, the Company will continue to refurbish components when possible, but as assets age the opportunity for refurbishment may be less frequent than in the historical data.

The overall average cost of removal is (33) percent, the average gross salvage is 8 percent, and the average net salvage is (25) percent. The most recent five-year average and the most recent ten-year average net salvage have trended more negative at (130) and (59) percent.

Recommendation: Use a negative net salvage estimate of (25) percent, which is conservative when compared to the data. This estimate is adjusted for interim retirements to a (3) percent composite net salvage percent for Anclote and Crystal River.

Account 315: Accessory Electric Equipment

This account includes the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

GENERAL INFORMATION:

This account includes accessory electric equipment at the Company's steam power plants. Step-up transformers are not contained in the account, and are instead in Account 353.01, Step-Up Transformers. Interim retirements for this account have averaged about \$500,000 per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 70-R1.5 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

Bands analyzed for this account include the overall band, as well as the most recent twenty year experience band. The data points through age 48 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service. The 70-R1.5 survivor curve still represents a good fit of the historical data.

Recommendation: The recommendation is to maintain the currently authorized 70-R1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (1) percent, which is a composite estimate that applies to the full account. Historical data available for the net salvage analysis encompassed a forty-eight year period, from 1975 through 2022. Cost of removal has exceeded gross salvage in most years, with little gross salvage recorded since 2002. The overall average cost of removal is (23) percent, the average gross salvage is 4 percent, and the average net salvage is (19) percent. More recent years have experienced more negative net salvage, with the most recent the ten-year average of (82) percent and the most recent five-year average of (138) percent.

Recommendation: The recommendation is to use the net salvage estimate of (25) percent, which is supported by the historical data. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

Account 316: Miscellaneous Power Plant Equipment

This account includes the cost installed of miscellaneous equipment in and about the steam generating plant devoted to general station use, and which is not properly includable in any of the foregoing steam-power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged around \$400,000 per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 45-R1 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

In this study, bands analyzed for this account include the overall band, as well as the most recent twenty year experience band. The data points through age 48 are considered to be most relevant to the Company's current steam production plants, as these are the only ages that represent the experience of the plants still in service. The 45-R1 survivor curve still represents a good fit of the data, with less consideration given to the larger retirement at age 38.

Recommendation: The recommendation is to maintain the currently approved 45-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (1) percent, which is a composite estimate that applies to the full account. Forty-seven years of historical data, ranging from 1976 through 2022, was available for the net salvage analysis. There has been cost of removal and gross salvage in most years, and cost of removal has normally exceeded gross salvage. The overall average cost of removal is (15) percent, the average gross salvage is 6 percent, and the average net salvage is (9) percent.

Recommendation: Use an estimate of (10) percent. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

OTHER PRODUCTION PLANT

DEF's Other Production generating stations include five combined cycle plants, six simple cycle power plants, and multiple solar generating facilities. The Company has plans to construct additional solar generating plants. Some of the simple cycle facilities have different generations of generating technologies. The individual units at each facility were grouped together based on the estimated retirement date. For example, Debary Units 2 through 6 are older technologies than Units 7 through 10 and are expected to retire sooner than Units 7 through 10. Debary Units 2 through 6 were studied together and Units 7 through 10 were studied together for the depreciation study.

The table below shows DEF's Other Production fleet by type of plant. The table is organized consistent with how the units are grouped in the depreciation study. The solar facilities are listed later in this report.

<u>Plant</u>	<u>Type</u>
Bartow Unit 4	Combined Cycle
Citrus Combined Cycle Plant	Combined Cycle
Osprey Combined Cycle Plant	Combined Cycle
Hines Energy Complex Unit 1	Combined Cycle
Hines Energy Complex Unit 2	Combined Cycle
Hines Energy Complex Unit 3	Combined Cycle
Hines Energy Complex Unit 4	Combined Cycle
Tiger Bay	Combined Cycle
Bartow Units 1 and 3	Simple Cycle Frame Units
Bartow Units 2 and 4	Simple Cycle Frame Units
Bayboro Units 1 through 4	Simple Cycle Aeroderivative Units
Debary Units 2 through 6	Simple Cycle Frame Units
Debary Units 7 through 10	Simple Cycle Frame Units
Intercession City Units 1 through 6	Simple Cycle Aeroderivative Units
Intercession City Units 7 through 10	Simple Cycle Frame Units
Intercession City Unit 11	Simple Cycle Frame Units
Intercession City Units 12 through 14	Simple Cycle Frame Units
Suwannee River Units 1 through 3	Simple Cycle Aeroderivative Units
University of Florida Cogeneration	Cogeneration

GENERAL INFORMATION:

Combined Cycle

The plants in DEF's combined cycle fleet range in age and efficiency. As an example, the Tiger Bay facility was placed in service in the 1990s whereas Citrus was placed in service in 2018. Citrus is a more efficient plant and also operates for more hours during the year. In general, many of the combined cycle plants are cycled to follow the load on the system. Even for baseload plants there may be some variation in output or cycling depending on the needs on the system. The additions of more solar facilities may impact the need to cycle plants in order to meet the load on the system. Cycling of facilities can have an impact on the service lives of components of the facilities and can potentially impact the overall life spans of facilities as well.

Combined cycle plants typically have life span estimates of 30 to 40 years. The current life spans for DEF's combined cycle plants are 40 years. This estimate is within the industry range and consistent with the expected timing of major capital expenditures on assets such as rotors, generators and the heat recovery steam generators. DEF has made investments in recent years to replace upgrade components at some of its combined cycle facilities. For example, there have been rotor replacements and advanced gas path upgrades for units at Hines. However, not all plants have had similar investments and upgraded parts may have more of an impact on interim retirements than the overall life span of the facilities.

DEF's combined cycles are still relatively young in terms of their overall life cycle and there is not historical experience for DEF that supports an overall expectation for the life span of these facilities. Modern combined cycle plants are highly efficient machines that require capital investments at scheduled intervals in order to ensure optimal

operating conditions. Each unit is on a schedule that requires inspection, refurbishment and/or replacement of major gas turbine components. As a result, many assets in each combined cycle plant have significantly shorter lives than the plants themselves. These assets were categorized as rotatable parts in the prior study. The recommendation is that the subaccount for rotatable parts continue to be studied as a separate depreciable group. Rotatable parts are expected to have shorter service lives and more positive net salvage than most of the other assets at each plant.

The table below provides a summary of the configuration, in-service date, proposed retirement date and life span of each of the Company's combined cycle plants.

<u>PLANT</u>	<u>PLANT TYPE</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>Combined Cycle</u>				
Bartow	4 x 1	2009	2049	40
Citrus	2 x 1 (2 units)	2018	2058	40
Osprey	2 x 1	2004	2044	40
Hines Unit 1	2 x 1	1999	2039	40
Hines Unit 2	2 x 1	2003	2043	40
Hines Unit 3	2 x 1	2005	2045	40
Hines Unit 4	2 x 1	2007	2047	40
Tiger Bay	1 x 1	1995	2035	40

Simple Cycle

DEF's simple cycle fleet includes both aeroderivative units and frame units. While some units are older, the frame units are relatively similar to the combustion turbines found at the Company's combined cycle plants, but with no steam cycle. The life spans of the simple cycle plants vary based on the specifics of each facility. DEF has retired simple cycle plants at Turner, Higgins, Rio Pinar, Debary and Avon Park in recent years.

Additional units are planned to retire within the next five years, including Debarry Units 2-6, two units at Bartow and Bayboro Units 1-4. The life spans for the remaining plants are 45 years or longer.

With the exception of the life analysis for rotatable parts, the simple cycle plants have been combined with the combined cycle plants for the analyses of interim survivor curves and interim net salvage. For most assets, the expected lives and net salvage costs are considered similar enough that the benefit of a larger sample size for the combined analysis results in the most appropriate results for each account. A separate estimate for rotatable parts was not used for simple cycle plants because the frame units have fewer run hours than the combined cycle plants and, therefore, do not have components replaced as frequently as is the case for the combined cycles.

The table below provides a summary of the plant type, in-service date, proposed retirement date and life span of each of the Company's simple cycle plants.

<u>DEPRECIABLE GROUP</u>	<u>PLANT TYPE</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>Simple Cycle Plants</u>				
Bartow Units 1 and 3	Frame Units	1972	2034	62
Bartow Units 2 and 4	Frame Units	1972	2027	55
Suwannee River	Aeroderivative Units	1980	2034	54
Bayboro	Aeroderivative Units	1973	2026	53
Debarry Units 2-6	Frame Units	1975	2027	52
Debarry Units 7-10	Frame Units	1992	2037	45
Intercession City Units 1-6	Aeroderivative Units	1974	2034	60
Intercession City Units 7-10	Frame Units	1993	2038	45
Intercession City Units 11	Frame Units	1997	2042	45
Intercession City Units 12-14	Frame Units	2000	2045	45
University of Florida	Cogeneration	1993	2041	48

Solar

The Company's current plants are photovoltaic solar plants. Newer plants have tracking systems. The Company also plans to add new solar plants in the coming years. The service lives for each plant are based on estimated probable retirement dates for each unit. A 30-year life span is currently used for each solar facility and the recommendation is to continue to use the 30-year life span. There have been minimal interim retirements for the Company's solar plants, and so there are currently no estimated interim retirements and no interim net salvage estimates incorporated with the proposed depreciation rates for solar production. However, it is possible that some assets such as inverters, will require capital replacements in the future.

The table below provides a summary of the in-service date, proposed retirement date and life span of each of the Company's solar plants.

<u>DEPRECIABLE GROUP</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>Solar</u>			
Osceola	2016	2046	30
Perry	2016	2046	30
Hamilton	2018	2048	30
Suwannee	2017	2047	30
Debary	2020	2050	30
Lake Placid	2019	2049	30
Trenton	2019	2049	30
Columbia	2020	2050	30
Duette	2021	2051	30
Santa Fe	2021	2051	30
Twin Rivers	2021	2051	30
St Pete Pier	2019	2049	30
Bay Trail	2022	2052	30
Fort Green	2022	2052	30
Sandy Creek	2022	2052	30

<u>DEPRECIABLE GROUP</u>	<u>MAJOR YEAR IN SERVICE</u>	<u>PROBABLE RETIREMENT YEAR</u>	<u>LIFE SPAN</u>
<u>Solar</u>			
Charlie Creek	2022	2052	30
New Solar 2023	2023	2053	30
New Solar 2024	2024	2054	30

Battery Storage

The Company has added battery storage assets to its system since the prior depreciation study. A typical service life for these types of assets is in the 10 to 20 year range. The 10-S3 survivor curve is recommended with 0 net salvage.

LIFE AND NET SALVAGE ESTIMATES

The probable retirement dates for each type of facility are provided in the preceding sections. Interim survivor curves and interim net salvage were also estimated for each account based on judgment incorporating a number of factors, including the historical analysis of interim retirements, cost of removal and gross salvage. An account by account discussion of the development of the life and net salvage parameters for interim retirements is included in the pages that follow.

Account 341: Structures and Improvements

This account includes the cost of structures and improvements for other power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's other production plants. Interim retirements for this account have averaged about \$1 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 85-R1.5 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

For this study, bands analyzed included the overall experience, as well as the most recent twenty year experience band. The 85-R1.5 survivor curve still represents a good fit of the historical data.

Recommendation: The recommendation is to maintain currently authorized 85-R1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (2) percent for combined cycle plant and (1) percent for simple cycle plant, which is a composite estimate that applies to the full account. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022. The overall average cost of removal is (44) percent, the average gross salvage is 8 percent, and the average net salvage is (36) percent. More recent years show more negative net salvage. The most recent ten year average is (53) percent and the most recent five year average is (81). More recent years are also more representative of the current fleet of combined cycle plants.

The data supports a negative net salvage estimate. A more gradual change to (30), which is consistent with typical estimates for structures and improvements, is recommended at this time. This estimate is somewhat less negative than the net salvage percentage proposed for structures and improvements for steam production plant.

Recommendation: The recommendation is an interim net salvage estimate of (30) percent. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent for simple cycle plants and a (3) for combined cycle plants.

Account 342: Fuel Holders, Producers and Accessories

This account includes the cost installed of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine, also the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

GENERAL INFORMATION

Interim retirements have averaged around \$1.2 million per year for this account.

SERVICE LIFE ANALYSIS:

Discussion: The 50-R1 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

For this study, bands analyzed included the overall experience, as well as the most recent twenty year experience band. The 50-R1 survivor curve still represents a good fit of the historical data.

Recommendation: Maintain the currently authorized 50-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (3) percent for combined cycle plants and (2) for simple cycle plants, which is a composite estimate that applies to the full account. In the historical net salvage analysis, which consists of data from 1979 through 2022, most years have experienced cost of removal, while fewer have experienced gross salvage. The overall average cost of removal was (39) percent, the average gross salvage was 12 percent, and the average net salvage is (26) percent. More recent years have shown higher removal costs. The most recent ten year average for net salvage is (48) percent and the most recent five year average is (61) percent. More recent years are also more representative of the current fleet of combined cycle plants.

The data indicates that there is typically negative net salvage for this account. While more recent years show more negative net salvage, an estimate of (20) percent is a reasonable, although conservative, indication of future expectations for this account.

Recommendation:

The recommendation is to use an interim negative net salvage estimate of (20) percent. This estimate is adjusted for interim retirements to a (5) percent composite net salvage percent for combined cycle plants and a (3) simple cycle plants.

Account 343: Prime Movers - General

This account includes the cost installed of Diesel or other prime movers devoted to the generation of electric energy, together with their auxiliaries.

GENERAL INFORMATION:

Consistent with the 2019 depreciation study, this account be divided into two subaccounts – one for Rotable Parts and the other for the remaining assets in Account 343, referred to as Prime Movers – General. Rotable parts include components of the gas cycle of the Company's plants such as hot gas path and combustor components that are inspected and refurbished at regular intervals. The Prime Movers – General depreciable group includes all non-rotable parts components included in Account 343. The assets in Prime Movers – General are expected to have longer service lives than rotatable parts and also to experience lower levels of gross salvage.

For Prime Movers – General, interim retirements have averaged over \$26 million per year for the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: The 40-R0.5 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

For this study, bands analyzed included the overall experience and a 15-year experience band from 2008-2022, which excludes the period prior to 2008 when data for rotatable parts was not available.

The 40-R0.5 survivor curve remains a reasonable estimate for this account, and as more data becomes available in future studies, the service life can be reviewed.

Recommendation: Maintain the currently authorized 40-R0.5 interim survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (0) percent for combined and simple cycle plants, which is a composite estimate that applies to the full account. Analyses were performed for all of Account 343 and, for the period for which data was available, separate analyses were performed for rotatable parts and the other assets in the accounts. For the separate analyses, data was available from 2008 through 2022 although, because the account has not historically had subaccounts the data has not been tracked separately on the Company's books. The combined analysis for Account 343 was given more

consideration because a longer period of history was available and because the types of assets have not been accounted for in separate accounts previously. In future studies, the expectation is that more data will be available to perform separate net salvage analyses.

For the combined analysis, the overall average cost of removal is (10) percent and the overall average gross salvage is 58 percent. However, most of the gross salvage is related to rotatable parts. Further, while there may be negative net salvage, on average, for this account, the data is not as definitive.

For other companies that have separate accounts for rotatable parts, this account typically has a net salvage estimate that is zero or somewhat negative.

Recommendation:

The recommendation is to continue to use zero percent net salvage for this account. The estimate can be reviewed in future studies when more data specific to the non-rotatable parts is available.

Account 343.1: Prime Movers – Rotable Parts

FERC Account 343 includes the cost installed of diesel or other prime movers devoted to the generation of electric energy, together with their auxiliaries.

GENERAL INFORMATION:

Consistent with the 2019 depreciation study, this account has been segregated between rotatable parts and the remaining assets in Account 343, referred to as Prime Movers – General. Rotatable parts at DEF's combined cycle plants includes components such as blades, buckets and transition components.

Rotable parts include components of the gas cycle of the Company's combined cycle that have shorter service lives than the plants themselves. During these inspections, many assets are removed and refurbished. DEF retires each asset when refurbished and records a salvage value for the retired component. This amount, plus the refurbishment cost is then recapitalized when returned to service. Typically, after three replacement cycles, the assets can no longer be refurbished and are retired. DEF has upgraded components at some combined cycle plants, which could lead to longer intervals between inspections.

For Prime Movers – General, interim retirements have averaged approximately \$66 million per year for the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: The 7-L0.5 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

The overall experience band was studied for combined cycle rotatable parts. This band incorporates data from 2008 through 2022, which is the period for which data on rotatable parts was available for DEF. The 7-L0.5 survivor curve still represents a good fit of the historical data.

Recommendation: Maintain the currently authorized 7-L0.5 survivor curve. This estimate is somewhat longer than the better fitting curves but it incorporates the potential for component upgrades resulting in longer inspection intervals for some units.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is 40 percent for combined and simple cycle plants, which is a composite estimate that applies to the full account.

As discussed for Account 343, Prime Movers – General, both separate and combined net salvage analyses were

performed. The combined data was given more consideration in this study. For the combined analysis, the overall net salvage was positive 36 percent. Most of the net salvage is likely related to rotatable parts. However, given the age of the Company's combined cycle plants, most of this gross salvage is likely for refurbishments and there will be a higher percentage of retirements for which scrap is the only gross salvage in the future (since the assets will eventually reach the number of replacements for which parts cannot be refurbished and are instead scrapped). As a result, there is the potential for gross salvage to be, on average, lower overall than indicated by the historical data.

Recommendation: Maintain the currently authorized positive 40 percent estimate. Based on the 7-L0.5 survivor curve estimate for rotatables, the majority of the retirements of plant in service will be interim retirements, and so the 40 percent net salvage estimate applies to all combined and simple cycle rotatable parts.

Account 344: Generators

This account includes the cost installed of diesel or other power-driven main generators.

GENERAL INFORMATION

Interim retirements for this account have averaged about \$2.9 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 65-R1 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

In the analysis for this study, bands studied include the overall band, as well as the most recent twenty year experience band. The statistical indications are similar across each of the bands, and the 65-R1 survivor curve represents a good fit of the historical data.

Recommendation: Maintain the currently authorized 65-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (1) percent, which is a composite estimate that applies to both combined and simple cycle plant. Thirty-five years of data were available for the net salvage analysis, ranging from 1988 through 2022. In aggregate, the gross salvage has been similar to the historic cost of removal recorded to this account. The overall average cost of removal was (26) percent, the average gross salvage was 9 percent, and the average net salvage was (17) percent. However, the gross salvage is influenced by two large gross salvage entries in 2003 and 2012. In recent years, the trend has been towards higher cost of removal and the five-year average of the net salvage percentage is (46).

The more recent data supports a more negative net salvage estimate than the approved (5) percent estimate.

Recommendation: The recommendation is for an interim net salvage estimate of (15) percent. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent for both combined cycle and simple cycle plants.

Account 345: Accessory Electric Equipment

This account includes cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in other power generating stations, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which it is associated is included.

GENERAL INFORMATION:

The Company's step-up transformers are not contained in the account, and are instead in Account 353.01, Step-Up Transformers. Interim retirements have averaged \$1.6 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 60-S0 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

Bands studied in the life analysis for this study include the overall experience, as well as the most recent twenty year band. The historical data provide good indications of the service life for interim retirements. The 60-S0 survivor curve remains a good fit of the historical data.

Recommendation: Maintain the currently authorized 60-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (2) percent for combined cycle plant and (1) percent for simple cycle plant, which is a composite estimate that applies to the full account. The historical data available for the net salvage analysis ranged from 1978 through 2022. The overall average cost of removal was (24) percent, the average gross salvage was 2 percent, and the average net salvage was (21) percent. The most recent ten-year net salvage average was (26) percent and the most recent five-year average was (45) percent.

Recommendation: The recommendation is for a net salvage estimate of (15) percent. This estimate is adjusted for interim retirements to a (3) percent composite net salvage percent for combined cycle plants and a (2) percent composite net salvage percent for simple cycle plants.

Account 346: Miscellaneous Power Plant Equipment

This account includes the cost installed of miscellaneous equipment in and about the other power generating plant, devoted to general station use, and which is not properly includable in any of the foregoing other power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged around \$400,000 per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 60-S0 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement.

The statistical analysis indicates a relatively short service life for this account. The recommendation is for a more gradual change from both the approved and proposed estimates from the last depreciation study.

Recommendation: Maintain the currently authorized 35-R1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate is (5) percent for combined cycle plant and (2) for simple cycle plant, which is a composite estimate that applies to the full account. Forty-seven years of data were available for the net salvage analysis, ranging from 1976 through 2022. Most recent years with retirements show some cost of removal and limited gross salvage. The overall average cost of removal is (40) percent, the average gross salvage is 6 percent, and the average net salvage is (34) percent. The most recent ten-year (36) and five year (38) net salvage averages have been consistent with the overall average.

Recommendation: The recommendation is for a (15) percent estimate, which considers the historic net salvage data and the estimate used for steam's miscellaneous equipment of (10). This estimate is adjusted for interim retirements to a (6) percent estimate for combined cycle and a (2) percent estimate for simple cycle plants.

PART XI. DETAIL OF TRANSMISSION, DISTRIBUTION AND GENERAL PLANT

Account 350.01: Rights of Way

This account includes the cost of land and land rights for electric transmission.

GENERAL INFORMATION

This account includes easements used for transmission plant, both for substations and for transmission lines.

SERVICE LIFE ANALYSIS:

Discussion: For land rights accounts it is not uncommon to have a limited level of retirements in the historical data, and therefore the results of the life analyses do not provide definite results for this account. Typical average lives in the industry for this account are in the 60 to 80-year range. In the 2019 depreciation study, a 75-R3 was recommended. The settlement in that case resulted in the continued use of the 75-R3 and the depreciation rate approved in the 2009 depreciation study. The historical data does not provide support for modifying the current 75-R3 estimate.

Recommendation: Continue to use the approved 75-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: There has been limited historical activity in this account. Typically estimates of 0 percent are used for land rights, as there is generally neither cost of removal nor gross salvage when land rights are retired.

Recommendation: Retain currently authorized net salvage rate of 0 percent.

Account 352: Structures and Improvements

This account includes the cost of structures and improvements for electric transmission. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

GENERAL INFORMATION

Structures in this account are transmission buildings that usually house controls for substations and offices. There are also other types of property associated with transmission included fencing, walkways, lighting, etc. The buildings are a mix of masonry and prefab construction. Retirements are generally the result of deterioration or inadequacy. Structures are also retired when an entire substation is removed from service.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study a 75-R2.5 survivor curve was recommended for this account. The settlement in that case resulted in the continued use of the 75-R2.5 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed in the statistical analysis include the overall experience band with activity since 1943, as well as more recent twenty-year experience band. The current estimate continues to be a reasonable fit for the historical data.

Recommendation: Continue to use the approved 75-R2.5.

NET SALVAGE ANALYSIS:

Discussion: The net salvage recommended in the 2019 depreciation study was (15) percent. The settlement in that case resulted in the continued use of (15) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022. The overall average for the net salvage is (16) percent, which supports the existing estimate.

Recommendation: Recommendation is to continue to use (15) percent net salvage for this account.

Account 353: Station Equipment

This account includes the cost of station equipment for electric transmission, specifically transforming, conversion and switching equipment.

GENERAL INFORMATION

This account is made up of all transmission substation equipment and is the largest transmission account. Two types of assets that make up the largest portion of the investment in this account are transformers and circuit breakers. Transformers and circuit breakers are typically retired due to failure, proactive replacement and due to capacity needs or upgrades. Predictive replacements (i.e., the replacement of assets predicted to fail due to the results of analyses such as dissolved gas analysis) have become more common, and DEF has installed dissolved gas analysis monitoring on larger transformers. DEF has a program to replace older oil-filled breakers. Additionally, the expectation is that newer transformers and breakers may not last as long as those installed thirty or forty years ago due to the fact that newer transformers have tighter design tolerances. There is also a program to replace relays. Solid state relays are being replaced with microprocessor-based relays, which typically have shorter lives than the older style relays.

Retirement, cost of removal and gross salvage transactions related to events not expected to reoccur, such as the early failure of a transformer, were excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion: The 53-R0.5 survivor curve was recommended in the 2019 depreciation study. The settlement in that case resulted in the continued use of the 53-R0.5 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed in the statistical analysis include the overall experience band with activity since 1943 and the most recent twenty year band. Both bands produced fairly similar results, with the best fitting curves having average service lives around 50 years and low to mid mode R and S type curves.

The statistical analysis is considered to be indicative of the future experience for this account. While some factors, such as tighter design tolerances and changes to the system resulting from increased renewable generation and higher capacity needs, could lead to shorter service lives in the future, these may be offset by predictive maintenance and other programs. Even though the historical data indicates a slight trend towards shorter lives (and specifically in the more recent bands) the currently approved 53-R0.5 survivor curve estimate is still a reasonable fit for the data. This survivor

curve estimate is consistent with estimates for other utilities for this type of property.

Recommendation: Continue to use the 53-R0.5 survivor curve for this account. This estimate takes into consideration the statistical analysis as well as information provided by DEF personnel and experience of the industry.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study, the recommendation was for (5) percent net salvage. The settlement in that case resulted in the continued use of 0 percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022. In part because of the shorter history for which there is separate data for each subaccount, net salvage analysis was performed in which this subaccount was combined with 353.01 and 353.04, which contain assets related to the step-up transformers and equipment. The overall average cost of removal is (23) percent, the overall average gross salvage is 16 percent and the overall average net salvage is (7) percent. Cost of removal has trended upwards in the last ten years. The most recent ten-year average cost of removal is (27) percent.

Gross salvage has trended lower overall, although there have been some larger gross salvage amounts in recent years. Gross salvage was consistently recorded through 2002, but since that time has been more moderate. The most recent 20-year gross salvage is 11 percent and the most recent 10-year average gross salvage is 12 percent. Both are somewhat lower than the overall average gross salvage.

As a result of the decrease in gross salvage since 2002, net salvage has trended somewhat more negative. The most recent 20-year net salvage is (14) percent and the most recent ten-year average is (15) percent. The most recent five-year average is (30).

Recommendation: The overall net salvage data supports the recommended estimate of (5) percent, which is conservative when compared to the more recent data. If trends in cost of removal continue a more negative net salvage estimate may be appropriate in the future.

Account 353.01: Station Equipment – Step-Up Transformers

This account includes the cost of station equipment located at the Company's generating facilities, specifically step-up transformers.

GENERAL INFORMATION

Step-up transformers were part of Account 353, Station Equipment, until 2014 when the Company moved these assets to a separate subaccount. Historical data for the account are available from 2014 through 2022. The service life for assets in this account are impacted both by the physical life of the equipment as well as the potential retirement of generating facilities. Many of DEF's facilities, such as combined cycle plants and solar plants, have life spans of 40 years or less.

SERVICE LIFE ANALYSIS:

Discussion: A 30-R1.5 survivor curve was recommended in the 2019 depreciation study. The settlement in that case resulted in the continued use of the 53-R0.5 (same as Acct 353.00) and the depreciation rate approved in the 2009 depreciation study. Data was available for actuarial analysis from 2014 through 2022. This account was studied in combination with Account 353.04, Step-Up Equipment. The statistical analysis indicated shorter service lives than the 53-R0.5 estimate used for Account 353, with best fitting curves having average service lives in the 30-year range, which is consistent with the typical expectation for this type of equipment.

Recommendation: The 30-R1.5 survivor curve is recommended for this account. This estimate is the same as the 2019 depreciation study's proposal.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study, the recommendation was for (5) percent net salvage. The settlement in that case resulted in the continued use of 0 percent net salvage (same as Acct 353.00). Net salvage analysis was performed for this account in combination with Accounts 353 and 353.04 and the estimate for this account is the same as for those subaccounts.

Recommendation: Recommend a (5) percent net salvage, consistent with Account 353.

Account 353.02: Station Equipment – Major Equipment

This account includes the cost of station equipment located at the Company's generating facilities.

GENERAL INFORMATION

The service life for assets in this account are impacted both by the physical life of the equipment as well as the potential retirement of generating facilities. Many of DEF's facilities, such as combined cycle plants and solar plants, have life spans of 40 years or less.

SERVICE LIFE ANALYSIS:

Discussion: A 30-R1.5 survivor curve was recommended in the 2019 depreciation study. The settlement in that case resulted in the continued use of the 53-R0.5 (same as Acct 353.00) and the depreciation rate approved in the 2009 depreciation study. Data was available for actuarial analysis from 2014 through 2022. This account was studied in combination with account 353.01 Step-Up Transformers. The recommended service life is the same as for that account.

Recommendation: The recommendation is to use the same 30-R1.5 survivor curve as is recommended for Account 353.01.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study, the recommendation was for (5) percent net salvage. The settlement in that case resulted in the continued use of 0 percent net salvage (same as Acct 353.00). Net salvage analysis was performed for this account in combination with Accounts 353 and 353.01 and the estimate for this account is the same as for those subaccounts.

Recommendation: Recommend a (5) percent net salvage, consistent with Account 353.

Account 353.91: Station Equipment – Energy Control

This account includes costs related to the Company's control centers. The largest investment in the account is for the energy control center placed in service in 1991.

GENERAL INFORMATION

DEF's St. Petersburg control center was placed in service in 1991 and was recently renovated.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study, the 30-S0.5 survivor curve was recommended. However, the settlement in that case resulted in the continued use of the 17-L2 and the depreciation rate approved in the 2009 depreciation study. Data was available for actuarial analysis from 1980 through 2022. The statistical analysis indicates longer service lives than the currently authorized 17-year life. The longer service lives are the result of fewer retirements since 2000. Additionally, some assets in the account have newer technologies that will likely have shorter lives than older types of assets.

Recommendation: The 30-S0.5 survivor curve is recommended for this account, consistent with the proposal from the 2019 depreciation study. This estimate is longer than the currently approved estimate, but it is a reasonable fit of the available data while also considering the age and outlook for the control center as well as newer equipment.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study, the recommendation was for 0 percent net salvage. The settlement in that case resulted in the continued use of 0 percent net salvage, which was approved in the 2009 depreciation study. Fifteen years of data were available for the net salvage analysis, ranging from 2008 to 2022. This account has had no gross salvage in that period. The overall cost of removal and overall net salvage has been (94) percent. However, given the somewhat limited data, there is no basis to move from the currently approved net salvage percent.

Recommendation: Continue to use the approved 0 percent net salvage.

Account 354: Towers and Fixtures

This account includes the cost of towers and fixtures used in electric transmission.

GENERAL INFORMATION

Most of the assets in this account were placed in service between 1966 and 1986, corresponding with the construction of the Company's nuclear plants and coal plants. Most lattice towers built in the 1950s and 1960s are on 230 kV circuits. Many towers built in the 1970s and 1980s are on 500 kV circuits.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study the 70-R3 survivor curve was recommended. The settlement in that case resulted in the continued use of the 65-R3 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed in the statistical analysis include the overall experience band with activity since 1943 and the more recent twenty-year band. The statistical results are not definitive, though they do show an increase in retirement rates in the 20-to-30-year age ranges. Estimates for other utilities typically range from 50 to 75 years. Higher mode R curves are also the most common for survivor curve estimates for this account.

A higher mode curve is indicative of the causes of retirement for these types of assets. Towers are generally retired when the transmission line is rerouted or replaced with conductors upgraded for heavier duty. Towers also are replaced due to foundation decay. It is possible that the environmental and climate conditions in Florida could impact the service lives of towers, as is the case with other types of assets.

Because there have been relatively few retirements through age 40, an increase in the average service life is appropriate for this account. The 70-R3 fits the available data well and represents a five-year increase in average service life. The R3 survivor curve is consistent with the currently authorized estimate.

Recommendation: The recommendation is for a change in the estimated survivor curve to the 70-R3, consistent with the proposal in the 2019 depreciation study.

NET SALVAGE ANALYSIS:

Discussion

(50) net salvage was proposed in the 2019 depreciation study. The settlement in that case resulted in the continued use of (25) percent net salvage, which was approved in the 2009 depreciation study. The overall net salvage percentage for this account is (85). After not experiencing any cost of removal from the period 1996 through 2002, DEF has experienced more regular net salvage in the last 20 years. The 20-year average net salvage percentage is (126).

The data therefore supports a negative net salvage estimate. It is reasonable to expect negative net salvage for towers, as large transmission towers require manpower and equipment to remove.

Recommendation:

A more negative estimate is supported by the historical data. However, there has not been as much activity for this account as for other overhead transmission line accounts. For this reason, consideration was also given to Accounts 355 and 356. An estimate of (50) percent net salvage is recommended. This estimate is consistent with the recommended net salvage percentage for Accounts 355 and 356. This is a conservative estimate compared to the overall average net salvage of (85) percent. This is the same estimate that was proposed in the 2019 depreciation study.

Account 355: Poles and Fixtures

This account includes cost of poles (all types) and fixtures used in electric transmission.

GENERAL INFORMATION

Most transmission poles currently in service are wood. However, as a part of DEF's storm protection plan, the Company plans to replace wood poles on 69 kV or higher circuits with concrete or steel poles over the next five years. Retirements for transmission poles typically occur due to damage, deterioration, loading, capacity and relocations. Retirements also occur as a result of storm hardening.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study, the 40-R2 survivor curve was proposed. The settlement in that case resulted in the continued use of the 38-R2 and the depreciation rate approved in the 2009 depreciation study. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1943 and the most recent twenty-year band. The most recent twenty-year placement band was also analyzed. The actuarial analysis indicated best fitting curves with average service lives of around 40 years with the better fitting curves having average service lives that are somewhat shorter than 40 years. The R2 type curve continues to be a good fit of the historical data.

Due to the replacement of wood poles with steel poles, the overall composition of this account has changed and will continue to change. Of the approximately 50,000 transmission poles on the system, approximately 18,000 are wood and the remainder are steel or concrete. Steel and concrete poles are expected to have a longer average service life than wood poles. As a result, the service life for the account going forward may be for a longer life than experienced in the historical data.

Recommendation: Increase the average service life and retain the same curve type. The 50-R2 survivor curve is recommended, which is a longer service life than the best fitting survivor curves from the statistical analysis. A 50-year life is reasonable for the surviving poles in this account as of the depreciation study's test year.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study, (50) percent net salvage was proposed. The settlement in that case resulted in the

continued use of (25) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022. The overall average cost of removal is (91) percent, the average gross salvage is 9 percent, and the overall average net salvage was (83) percent. The most recent five-year average net salvage was (82) percent. Thus, the data supports a more negative estimate than the current estimate of (25) percent.

A portion of the increase in cost of removal in recent years has been due to the volume of work performed (both for DEF and across the state), in particular for storm hardening work. The volume of work has impacted the cost for pole replacements, in part due to contractor costs. In the future, it is possible that these costs will moderate.

Given these considerations, the overall and more recent averages are considered to provide a reasonable basis for the net salvage estimates for this account. However, a more gradual change in net salvage is appropriate at this time because over the long-term costs may moderate.

Recommendation:

The overall and five-year average of net salvage is more negative than the approved estimate. The recommendation is to use the previously proposed net salvage estimate of (50) percent, which is conservative and a gradual change when compared to the historical data. This is the same estimate that was proposed in the 2019 depreciation study.

Account 356: Overhead Conductors and Devices

This account includes the cost of overhead conductors and devices on tower lines used for electric transmission.

GENERAL INFORMATION

Transmission conductor is primarily for capacity and relocations. Damage and failure can also result in the replacement of conductor, as conductors exposed to greater wind loading suffer more metal fatigue.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study, the 60-R1 survivor curve was proposed. The settlement in that case resulted in the continued use of the 55-R1.5 and the depreciation rate approved in the 2009 depreciation study. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1958 as well as the most recent twenty-year band. Most bands indicate similar service life indications.

The actuarial analysis indicates average service lives of around 60 years, with low to mid mode curves resulting in the best fits. The statistical analysis therefore indicates that an increase in average service life is appropriate for this account. The analysis also indicates a slightly lower mode curve type. The R1 curves and S0 curves fit the historical data better than the existing R1.5 curve.

The impact of the storm hardening program on conductor is uncertain at this time. The design of the program is to increase the strength of the structural assets on transmission and distribution lines (i.e., the poles). With stronger structures, more force from storms and wind could be transferred to the conductor, resulting in more retirements due to deterioration and damage. However, as many of the retirements for conductor occur due to capacity and relocations, the impact could be limited. For these reasons, the statistical analysis is considered to be indicative of future experience for this account.

The 60-R1 is a good fit for the representative data points. The data also indicates that historically all assets have retired before age 100, which provides an indication of the maximum life of the curve.

Recommendation: Modify currently authorized 55-R1.5 service life and curve to the 60-R1 life and curve, which is a good fit of the historical data in the statistical life analysis.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study, (50) percent net salvage was proposed and the Commission adopted a (20) percent net salvage. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022. The overall average cost of removal was (94) percent, the average gross salvage was 22 percent and the overall average net salvage was (94) percent. More recent averages have experienced slightly more negative net salvage; the most recent five-year average is (102) percent and the most recent ten-year average at (118) percent. The historical data therefore supports a more negative estimate than the approved (20) percent.

Recommendation: Increase the currently authorized net salvage estimate from (20) percent to (50) percent. This estimate is conservative, but it is consistent with the other transmission overhead line accounts. This is the same estimate that was proposed in the 2019 depreciation study.

To the extent conduit is retired in place, there should be limited cost of removal and gross salvage, which supports the approved 0 percent net salvage. However, oil-filled conduit in St. Petersburg may have removal requirements, which could result in cost of removal for oil-filled pipe.

Recommendation:

The recommendation at this time is to retain the currently authorized 0 percent net salvage rate. In future studies a negative net salvage estimate may be appropriate.

Account 358: Underground Conductors and Devices

This account includes the cost of underground conductors and devices for electric transmission.

GENERAL INFORMATION

Similar to Account 357, a large portion of the account was added in 2009 (about 76% of the surviving plant balance of account) related to the construction of the Bartow combined cycle plant.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study the 55-R3 survivor curve was recommended. The settlement in that case resulted in the continued use of the 50-R3 and the depreciation rate approved in the 2009 depreciation study. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1957, as well as the most recent twenty-year band. The statistical analysis indicated a longer service life than the approved estimate, with the better fitting curves having longer average service lives.

The R3 curve continues to be a good fit of the historical data. An average service life of 55 is a better fit than the currently approved 50 years and is consistent with the average service life approved for Account 357.

Recommendation: The recommendation is to use the 55-R3 survivor curve. This is a good fit of the available historical data.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study, the recommendation was for 0 percent net salvage. The settlement in that case resulted in the continued use of 0 percent net salvage, which was approved in the 2009 depreciation study. Forty-six years of data were available for the net salvage analysis, ranging from 1977 to 2022. The overall average cost of removal was (3) percent, the overall gross salvage was 1 percent and the overall average net salvage was (1) percent. There has not been any gross salvage since 1977.

Recommendation: The recommendation is to continue to use 0 percent net salvage.

Account 359: Roads and Trails

This account includes the cost of roads and trails for access to electric transmission facilities.

GENERAL INFORMATION

Most of the assets in this account have been installed since the 1970s, with 99.6 percent of the surviving assets as of 2022 are from vintages 1974 and subsequent. As a result, the retirement experience is somewhat limited.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study, the 75-R3 was recommended. The settlement in that case resulted in the continued use of the 90-R3 and the depreciation rate approved in the 2009 depreciation study. For the current study, bands analyzed in the statistical analysis include the overall experience band with activity since 1943, and more recent twenty-year bands. Because most of the assets are 50 years old or less, there have been relatively few retirements for the account. The statistical analysis is therefore inconclusive.

Most estimates for others in the industry are in the 55-to-75-year range. A 90-year average service life is long for roads and trails and outside of the typical industry range.

Recommendation: The 75-R3 survivor curve is recommended. This curve was proposed in the previous study and has the same average service life as the estimate for easements in Account 350.01.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study the recommended net salvage estimate was 0 percent. The settlement in that case resulted in the continued use of 0 percent net salvage, which was approved in the 2009 depreciation study. The net salvage analysis is somewhat limited, with cost of removal and gross salvage not recorded each year. The overall net salvage is (8) percent.

Recommendation: The recommendation is to continue to use the approved 0 percent net salvage.

Account 360.01: Rights of Way

This account includes the cost of land and land rights for electric distribution.

GENERAL INFORMATION:

This account includes easements used for distribution lines and structures.

SERVICE LIFE ANALYSIS:

Discussion: For land rights accounts it is not uncommon to have a limited level of retirements in the historical data, and therefore the results of the life analyses do not provide definite results for this account. Typical average lives in the industry for this account are in the 60-to-80-year range. In the 2019 depreciation study, a 75-R3 was proposed. The settlement in that case resulted in the continued use of the 75-R3 and the depreciation rate approved in the 2009 depreciation study. There is no new information based on the life analysis that would support a change in service life estimate.

Recommendation: Continue to use the approved 75-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: There has been limited historical activity in this account. Typically estimates of 0 percent are used for land rights, as there is generally neither cost of removal nor gross salvage when land rights are retired.

Recommendation: Retain currently authorized net salvage rate of 0 percent.

Account 361: Structures and Improvements

This account includes the cost of structures and improvements used in connection with electric distribution substations. This includes the cost of all buildings and fixtures permanently attached to the structures.

GENERAL INFORMATION:

The structures in this account are typically small control buildings with the majority being constructed of concrete or metal. Improvements such as fencing are also included in the account.

SERVICE LIFE ANALYSIS:

Discussion: The 65-R2.5 survivor curve was recommended in the 2019 depreciation study. The settlement in that case resulted in the continued use of the 75-R2 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band.

The statistical analysis indicates a shorter life than the approved curve. The 65-R2.5 life and curve is a good fit of the most representative data points and is within the range of other estimates for this account in the industry.

Recommendation: The 65-R2.5 curve is recommended. This estimate is a better fit to the historic data and the curve type is consistent with what was recommended for transmission structures and improvements.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study a net salvage estimate of (10) percent was recommended. The settlement in that case resulted in the continued use of (10) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022. The overall cost of removal was (6) percent and the overall gross salvage is 1 percent. The overall net salvage was (5) percent. Little gross salvage has been recorded in more recent years, but the overall net salvage has been relatively consistent over time. The most recent 10- and 5-year averages of net salvage have been (3) percent and (2) percent respectively. The approved (10) percent continues to be a reasonable estimate for this account.

Recommendation: The recommendation is to continue to use the approved (10) percent net salvage.

Account 362: Station Equipment

This account includes the cost of station equipment used for the purpose of changing the characteristics of electricity in connection with its distribution.

GENERAL INFORMATION:

This account includes distribution substation equipment. The two types of property that make up the largest portion of the investment in this account are circuit breakers and transformers. Transformers and circuit breakers are typically retired due to failure, proactive replacement and due to capacity needs or upgrades. Additionally, due to tighter design tolerances, the expectation is that newer transformers and breakers may not last as long as those installed thirty or forty years ago. There is also a program to replace relays. Solid state relays are being replaced with microprocessor based relays, which typically have shorter lives than the older style relays.

SERVICE LIFE ANALYSIS:**Discussion:**

The service life estimate for this account in the 2019 depreciation study was 50-R1. The settlement in that case resulted in the continued use of the 60-R0.5 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band. The actuarial analysis indicates a trend to a somewhat shorter service life than the approved 60-R0.5, with the best fitting curves having average service lives around 50 years. More recent bands also support a trend towards a somewhat shorter average service life.

Newer transformers may not last as long as the older ones due to tighter design tolerances. Environmental and climate conditions in DEF's service territory, such as heat, rain, wind, lightening, and salt spray all have an impact on the life of substation equipment. Additionally, load growth and changes to the load profile from electrification of transportation or other energy uses can impact the service life of transformers and other substation equipment due to higher loading and the potential of obsolescence for capacity needs.

The 50-R1 is a good fit of the historical data for the most representative data points.

Recommendation:

Use the 50-R1 survivor curve. This estimate is a good fit to the historic data and consistent with expectations for this account.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study the net salvage estimate was (10) percent. The settlement in that case resulted in the continued use of (10) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022. The overall average cost of removal for this period was (23) percent, the average gross salvage was 9 percent and the overall average net salvage was (13) percent. The more recent five-year average indicates slightly less negative net salvage at (20) percent. Thus, the historical data supports continuing to use the approved estimate for this account.

Recommendation: Retain the current approved (10) percent net salvage for this account, which is consistent with the historical data.

Account 363: Energy Storage Equipment

This account includes the cost of energy storage equipment.

GENERAL INFORMATION:

The Company plans to add energy storage equipment assets to its system beginning in 2023 and 2024.

SERVICE LIFE ANALYSIS:

Discussion: This plant account is not in-service as of the time of this depreciation study. The existing rate of 6.90% aligns with the rate for Account 351 Battery Storage for Duke Energy Progress.

Recommendation: The recommendation is to use the 10-S3 survivor curve, which is consistent with the proposed survivor curve for Account 348.

NET SALVAGE ANALYSIS:

Discussion: This plant account is not in-service as of the time of this depreciation study, and the estimate of net salvage for Duke Energy Progress' Account 351 is zero percent.

Recommendation: The recommendation is for 0 percent net salvage, which is consistent with the proposed net salvage for Account 348.

Account 364: Poles, Towers and Fixtures

This account includes the cost of poles, towers, and appurtenant fixtures for supporting electric overhead distribution conductors and service wires.

GENERAL INFORMATION

The majority of DEF's distribution poles are wood poles. The Company's storm hardening program has led to the replacement of many wood poles with newer poles that are stronger, often spaced closer together and consistent with current standard. Most of these new poles are wood.

SERVICE LIFE ANALYSIS:

Discussion: The causes of pole retirements are from the pole replacement program due to deterioration, as well as loading, storms, road widening, inadequacy, reconductoring and car accidents. In the 2019 depreciation study the 40-R3 survivor curve was proposed. The settlement in that case resulted in the continued use of the 32-R4 and the depreciation rate approved in the 2009 depreciation study.

Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent forty- and twenty-year experience bands.

The results of the statistical analysis showed that the best fitting curves had average service lives in the 40-year range. The statistical indications for poles were for slightly lower modes than the current estimate.

The 40-R3 survivor curve is a good fit of the historical data for poles. This is an increase in service life from the approved estimate and represents a lower mode curve type as approved estimate.

Recommendation: The 40-R3 survivor curve is recommended. This estimate is in-line with the overall indications in the historical data and an increase in service life is supported by the analysis of more recent bands and by information provided by management.

NET SALVAGE ANALYSIS:

Discussion: In general, distribution poles have become more costly to replace over the past 10 to 15 years. Reasons for increased costs include increases in labor and contractor costs, increases in permitting costs and traffic control costs. In the

2019 depreciation study, a net salvage estimate of (60) was proposed. The settlement in that case resulted in the continued use of (35) percent net salvage, which was approved in the 2009 depreciation study.

The historical data supports that a more negative estimate than the approved (35) percent is appropriate for this account. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022. The overall average cost of removal was (184) percent, the overall average gross salvage was 25 percent, and the overall average net salvage was (159) percent. While removal costs have trended higher in recent years for the reasons described above, gross salvage has trended lower. Gross salvage for wood poles is lower due to disposal retirements, as wood poles typically can no longer be sold to third parties to use as mulch due to environmental rules.

The combination of higher removal costs and lower gross salvage results in the more recent data indicating even more negative net salvage. While the overall net salvage is (159) percent, the most recent five-year average (471) percent. The three-year moving averages have exceeded (90) percent each year since the 2004-2006 period.

As noted above, discussions with Company management support that removal costs have been increasing for a number of reasons. However, there is also the potential that the storm hardening work in recent years has resulted in higher costs of removal and that costs may moderate somewhat going forward. Also, because storm hardening work typically occurs on critical lines, it is more likely to be located near main roads. Due to permitting and other work requirements, costs can be higher for this type of work than is the case for work on lateral lines. Thus, while it should be expected that much of the increase in removal costs should continue for the future, costs may moderate somewhat once the storm hardening program is completed and be lower than the (471) percent or more that has been experienced in the last five years.

Recommendation:

The overall average supports an estimate of at least (75) percent. The recommendation at this time is for an estimate of (75) percent, which is conservative compared to the historical data. If trends for more negative net salvage continue, a more negative estimate will be appropriate in future studies.

Account 365: Overhead Conductors and Devices

This account includes the cost of electric overhead conductors and devices used for distribution purposes.

GENERAL INFORMATION:

AAC is the most common type of conductor used on the system with 1.0 being the most common size. Overhead conductor is retired as the result of deterioration or too many splices, inadequate capacity or clearance, road widening, and storms. Older copper and open wire may also be proactively replaced. DEF is undergrounding many of its conductors as a part of its storm hardening program.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for the 45-R1 survivor curve. The settlement in that case resulted in the continued use of the 36-R0.5 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band. The R0.5 is still a reasonable fit for the historic data; however, in recent years, many assets have been retired at earlier ages than is expected going forward. Given this, the R1 is more consistent with future retirement expectations, while also being a good fit to the historic data.

The impact of the storm hardening program on conductor is uncertain at this time. The design of the program is to increase the strength of the structural assets on transmission and distribution lines (i.e., the poles). With stronger structures, more force from storms and wind could be transferred to the conductor, resulting in more retirements for conductor due to deterioration. However, as many of the retirements for conductor occur due to capacity and relocations, the impact could be limited. The 45-R1 survivor curve is a good fit of the representative data points for this account. This estimate represents an increase over the approved estimate.

Recommendation: Change currently authorized service life and curve from the 36-R0.5 to the 45-R1.

NET SALVAGE ANALYSIS:

Discussion:

In the 2019 depreciation study the proposed net salvage estimate was (30) percent. The settlement in that case resulted in the continued use of (20) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of historical net salvage data were available for the net salvage analysis, ranging from 1975 to 2022. The overall average cost of removal for this period was (78) percent, the overall average gross salvage was 18 percent, and the overall average net salvage was (60) percent. However, cost of removal has trended significantly higher and gross salvage lower in recent years. The most recent five-year average net salvage is (115) percent.

The reasons for increasing costs for overhead conductor are similar to those for poles, and include permitting requirements, safety requirements and traffic control requirements. However, similar to poles there is the possibility that storm hardening work, which is more likely to be adjacent to major roads, could experience higher removal costs. It is therefore possible that costs could moderate somewhat in the future.

Recommendation:

The historical data supports a more negative net salvage estimate than the approved estimate. The recommendation is for a (50) percent net salvage estimate. This estimate is conservative when compared to recent trends in the data.

Account 366: Underground Conduit

This account includes the cost of electric underground conduit and tunnels used for housing distribution cables.

GENERAL INFORMATION:

Underground distribution conduit can be thin-wall conduit or PVC. DEF also has network systems in downtown Clearwater, Downtown St. Petersburg and Treasure Island. Underground conduit is generally retired only when accidentally dug up or abandoned due to relocations or upgrades. Over 97 percent of DEF's surviving investment in this account is vintage 1980 or newer. Starting in 2019, new installations have been in PVC conduit.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for the 70-R3 survivor curve. The settlement in that case resulted in the continued use of the 67-R2.5 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band. The statistical analysis indicated a higher mode curve than the approved R2.5. The 70-R3 is a better fit of the historical data than the approved estimate for the representative data points.

Recommendation: Use the 70-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study the proposed net salvage estimate was (10) percent. The settlement in that case resulted in the continued use of (5) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of historical net salvage data were available for the net salvage analysis, ranging from 1975 through 2022. The overall cost of removal has been (114) percent, the overall gross salvage 23 percent and the overall net salvage has been (91) percent. Both cost of removal and gross salvage have trended more negative in recent years. The most recent ten-year net salvage percent is (117) percent.

Recommendation: The recommendation is (10) percent net salvage for this account. This estimate is conservative relative to the historic trends but incorporates that many assets will be retired in place in the future.

salvage was 14 percent. The overall average net salvage was (24) percent. The most recent ten- and five-year averages have been more negative than the overall average at (32) percent and (40) percent respectively.

Conductor in the network system is often removed when replaced, as the conductor is pulled from the duct to make room for new conductor. Costs can also be higher due to traffic control and other requirements. When conductor is abandoned in place the Company has to cut the cable at each joint and intersection below grade. There is no gross salvage when cable is abandoned in place.

The data, as well as the Company's practices, support that a negative net salvage estimate is appropriate for this account.

Recommendation:

The recommendation is for an estimate of (15) percent net salvage, which is conservative.

Account 368: Line Transformers

This account includes the cost installed of overhead and underground distribution line transformers and pole type and underground voltage regulators owned by the utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.

GENERAL INFORMATION:

DEF has overhead, underground and pad mount transformers. Overhead transformers are more subject to lightning but pad mount transformers are more exposed to irrigation and other factors that can cause corrosion. Since 2000, DEF has installed stainless steel within 1,000 feet of coastline, which could mitigate corrosion.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for the 35-R0.5 survivor curve. The settlement in that case resulted in the continued use of the 31-R2 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band.

The statistical analysis indicated slightly longer average service lives than the approved estimate. Retirements in the past 15 years have been on average younger than those recorded in previous years. The result has been for a lower mode curve to be indicated in the data. A change of curve type to the R0.5 curve, which represents a good fit of the historical data for the representative data points, is recommended. The 35-R0.5 survivor curve represents a slight increase in average service over the approved estimate and is a good fit of the historical data.

Recommendation: The recommendation is to change the approved 31-R2 survivor curve to the 35-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for (10) percent net salvage. The settlement in that case resulted in the continued use of (10) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data was available for the net salvage analysis, ranging from 1975 through 2022. The overall average cost of removal for this period was (35) percent, the overall gross salvage was 11

percent and the overall average net salvage was (23) percent.
The most recent ten-year average is (34).

Recommendation: The recommendation is to change from the approved (10) net salvage estimate to (15) percent.

Account 369.01: Services - Underground

This account includes the cost of electric distribution underground services.

GENERAL INFORMATION

Retirements of underground services typically occur due to third party damage, failure (i.e., if there are three or more outages), capacity, and customer requirements. The assets in the account have been installed since 1966, with almost 90 percent installed since 1985.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for the 40-R2.5 survivor curve. The settlement in that case resulted in the continued use of the 43-R0.5 and the depreciation rate approved in the 2009 depreciation study. This account was studied in conjunction with Account 369.02 Services – Overhead. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band. An analysis was also performed for the combined data of Accounts 369.01 and 369.02.

The statistical analysis for Account 369.01 data was not conclusive but the combined analysis indicated a slightly shorter service life than the approved estimate for this account. Earlier-aged retirements have occurred in recent years that impact the original life table but are not expected to be reflective of future experience. Because the analysis for Account 369.01 is not conclusive, more consideration was given to the combined analysis. The 40-R2.5 curve is a better fit to the combined data than the existing curve.

Recommendation: The recommendation is to decrease the approved 43-R3 survivor curve to the 40-R2.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for (15) percent net salvage. The settlement in that case resulted in the continued use of (5) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data was available for the net salvage analysis, ranging from 1975 through 2022. The overall average cost of removal was (20) percent, the overall gross salvage was 7 percent and the overall average net salvage was (13) percent. There has

been very little gross salvage recorded since 2002. The ten-year average net salvage is (21) percent.

Recommendation:

The recommendation is for a (15) percent net salvage estimate, which is similar to the overall average net salvage.

Account 369.02: Services - Overhead

This account includes the cost of electric distribution overhead services.

GENERAL INFORMATION:

Overhead services are retired as the result of deterioration, weather or capacity. Services may also be replaced due to customer requirements.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for the 40-R2.5 survivor curve. The settlement in that case resulted in the continued use of the 34-R3 and the depreciation rate approved in the 2009 depreciation study. This account was studied in conjunction with Account 369.01 Services – Underground. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band. An analysis was also performed for the combined data of Accounts 369.01 and 369.02. The statistical analysis indicated that higher mode curves were better fits for the combination account than the approved R0.5. Similar to Account 369.01, retirements that have occurred at earlier ages have impacted the original life table, but these retirements are not anticipated in the future. The 40-R2.5 curve is a better fit to the data than the existing curve.

Recommendation: The recommendation is to use the 40-R2.5 survivor curve, which is the same recommendation as for Account 369.01 Services - Underground.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study an estimate of (20) percent net salvage was recommended. The settlement in that case resulted in the continued use of (40) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data were available for the net salvage analysis, with years ranging from 1975 through 2022. The overall average cost of removal for this period was (16) percent, the average gross salvage was 3 percent and the average net salvage was (13) percent. Cost of removal has trended higher over the past decade while gross salvage has not experienced much activity since 2001.

In discussions with Company personnel, management indicated that one of the reasons for high removal costs is the fact that overhead services are small in quantity but are often in harder to get at places. This is especially true around residential neighborhoods. The removal is often time consuming due to safety requirements. Often distribution services are stretched across roads in high residential areas and with the spring effect of conductor more manpower is required. Factors that have influenced cost of removal for other distribution line accounts, such as permitting requirements, have also influenced the cost of removal for this account.

The historical data supports a less negative net salvage estimate than the approved (40) percent.

Recommendation:

The recommendation is for a net salvage estimate of (20) percent. This estimate is consistent with averages in recent years.

Account 370: Meters

This account includes the cost of meters or devices for use in measuring the electricity delivered to customers.

GENERAL INFORMATION:

DEF has replaced its existing meters with AMI meters. Most of the assets that remain in this account are related assets such as meter boxes and instrument transformers. AMI meters are in Account 370.02. Retirements related to the AMI program have been excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion: The 25-R1 survivor curve was proposed in the 2019 depreciation study. The settlement in that case resulted in the continued use of the 18-R0.5 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band. The statistical analysis indicated a somewhat longer service life than the approved estimate. Since most assets that remain in this account are not meters, but other related equipment, a longer life is reasonable. The 25-R1 survivor curve is longer than the best fitting curves but incorporates that an expectation that the assets currently in this account may have longer lives than meters had historically experienced.

Recommendation: Increase the current approved 18-R0.5 survivor curve to the 25-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for (10) percent net salvage. The settlement in that case resulted in the continued use of (8) percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data were available for the net salvage analysis, ranging from 1975-2022. The overall average net salvage for this period was (11) percent. The historic data supports the (10) percent net salvage, which was proposed in the previous study.

Recommendation: Use the (10) percent net salvage estimate. This estimate is consistent with the overall average net salvage.

Account 370.02: Meters - AMI

This account includes the cost of meters or devices for use in measuring the electricity delivered to customers. This account includes all new AMI meters.

GENERAL INFORMATION:

DEF has replaced the vast majority of its analog meters with AMI meters. This account contains the AMI meters.

SERVICE ANALYSIS:

Discussion: The 15-R2.5 survivor curve was proposed in the 2019 depreciation study. The settlement in that case resulted in the continued use of the 15-S2.5 and the depreciation rate approved in Docket No. PSC-2017-0451-AS-EU. Because all of the assets in this account have been installed since 2015, there is limited historical data for the life analysis. The approved 15-year average service life is consistent AMI meters used for other utilities continues to be reasonable for this account. The R2.5 curve type is recommended for this account.

Recommendation: The recommendation is to use the 15-R2.5 survivor curve for this account.

NET SALVAGE ANALYSIS:

Discussion: (10) percent net salvage was proposed in the 2019 depreciation study. The settlement in that case resulted in the continued use of zero percent net salvage which was approved in Docket No. PSC-2017-0451-AS-EU. Because the AMI meters are new, there is limited net salvage data available specific to AMI meters. However, the historical experience for Account 370 should be representative of the net salvage experience for AMI meters. It is reasonable to use the same net salvage estimate for both accounts.

Recommendation: The recommendation is to use (10) percent net salvage, which is the same estimate recommended for Account 370.

Account 370.7: EV Chargers – DC Fast Chargers

This account includes the cost of DC EV charging equipment.

GENERAL INFORMATION:

Assets in this account are dedicated to supporting electric vehicle rapid DC charging infrastructure.

SERVICE LIFE ANALYSIS:

Discussion: This plant account is not in-service as of the time of this depreciation study. The existing rate for this account is 10%, approved in Order No. PSC-2022-0183-PAA-EI. The manufacturer of these chargers expects this equipment to last 10 years.

Recommendation: The recommendation is to use the 10-R2.5 survivor curve, which is consistent with manufacturer's expectations.

NET SALVAGE ANALYSIS:

Discussion: This plant account is not in-service as of the time of this depreciation study, and there is no currently approved net salvage rate by the Commission.

Recommendation: The recommendation is for 0 percent net salvage.

Account 371: Installation on Customers' Premises

This account includes the cost of equipment on the customer's side of the meter when the utility retains responsibility for same.

GENERAL INFORMATION:

Assets in this account primarily include lighting on customer premises, as well as assets associated with customer lighting, such as poles and conductor.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for the 25-R2 survivor curve. The settlement in that case resulted in the continued use of the 25-R2 and the depreciation rate approved in the 2009 depreciation study. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band. Almost all of the assets in this account have been added since the 1980s, and most have been added within the past 35 years. The approved 25-R2 survivor curve remains a reasonable fit to the historical data and is consistent with industry expectation for these types of assets.

Recommendation: The recommendation is to retain the approved 25-R2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for a (10) net salvage estimate. The settlement in that case resulted in the continued use of 0 percent net salvage, which was approved in the 2009 depreciation study. Forty-eight years of data was available for the net salvage analysis, ranging from 1975 through 2022. The overall average cost of removal for this period was (41) percent, the overall average gross salvage was 5 percent and the overall average net salvage was (37) percent. Retirements, cost of removal and gross salvage have been relatively limited since 2000. Negative cost of removal has usually accompanied retirements when they have occurred. The most recent 5- and 10-year average net salvage percentages are (61) percent and (68) percent. The data in recent years is not definitive, but it does support a negative net salvage estimate.

Most of the assets in this account are related to customer lighting, for which the net salvage expectations should be

similar to Account 373. It is reasonable to use the same estimate for this account as for Account 373.

Recommendation: The recommendation is for (15) percent net salvage, which is the same estimate as is recommended for Account 373.

Account 371.7: EV Chargers – L2 Chargers

This account includes the cost of Level 2 EV charging equipment.

GENERAL INFORMATION:

Assets in this account are dedicated to supporting Level 2 electric vehicle charging infrastructure in residential, commercial, and public spaces.

SERVICE LIFE ANALYSIS:

Discussion: This plant account is not in-service as of the time of this depreciation study. The existing rate of 10% aligns with the rate that Duke Energy Florida is using for DC Fast Chargers. The manufacturer of these chargers expects this equipment to last 7 years.

Recommendation: The recommendation is to use the 7-R2.5 survivor curve, which is consistent with manufacturer's expectations.

NET SALVAGE ANALYSIS:

Discussion: This plant account is not in-service as of the time of this depreciation study, and there is no currently approved net salvage rate by the Commission.

Recommendation: The recommendation is for 0 percent net salvage.

Account 373: Street Lighting and Signal Systems

This account includes the cost installed of equipment used wholly for public street and highway lighting; or traffic, fire alarm, police, and other signal systems.

GENERAL INFORMATION:

Assets in this account include street lighting, as well as assets associated with street lighting, such as poles and conductor. New lighting is LED and the Company replaces a number of streetlights each year due to customer requests for LED lighting. When LED lights are replaced, the entire fixture is replaced.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2019 depreciation study was for the 25-S0 survivor curve, which was adopted in a settlement agreement. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band. The statistical analysis indicated a longer service life than the approved estimate, and the more recent bands were even longer. The overall band supports the current estimate and the 25-S0 survivor curve remains a good fit of the most representative data points.

About 10% of DEF's current lighting population is LED; however, all future street light installations will be LED, which are expected to have around a 20-year life.

Recommendation: The recommendation is to maintain the 25-S0 survivor curve. This curve is a good fit to the historical data, and also incorporates expectations for DEF's future LED investment.

NET SALVAGE ANALYSIS:

Discussion: The recommendation in the 2019 depreciation study was for a net salvage estimate of (10) percent, which the Commission approved. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 through 2022. The overall average cost of removal for this period was (28) percent, the overall average gross salvage was 11 percent and the overall average net salvage was (17) percent. There has been little gross salvage since 2002, which has made the average net salvage more negative in recent years.

The overall average and more recent averages are supportive of a somewhat more negative net salvage estimate.

Recommendation: The recommendation is for a net salvage estimate of (15) percent.

Account 390: Structures and Improvements

This account includes the cost of structures and improvements for general plant. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

GENERAL DISCUSSION:

This account includes the Company's office buildings as well as service centers and other buildings. DEF has a mix of leased and owned facilities; the St. Petersburg office is leased while most other operation centers are owned. Sales for buildings that occurred prior to the end of their useful lives have been excluded from both the life and net salvage analysis, as these transactions are not indicative of the future experience for buildings that will remain in service to the end of their useful lives.

SERVICE LIFE ANALYSIS:

Discussion: In the 2019 depreciation study the recommendation was for the 35-R0.5 survivor curve, which was adopted in a settlement agreement. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1943 and the most recent twenty-year experience band.

The 35-R0.5 survivor curve remains a good fit of the historical data.

Recommendation: Maintain the 35-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2019 depreciation study, a net salvage estimate of (5) percent was recommended, and approved by the Commission. Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022.

The historical data suggests that a negative net salvage estimate is appropriate. The overall cost of removal was (14) percent. The overall gross salvage was 3 percent. The most recent ten- and five-year net salvage averages were (17) and (22).

The more recent net salvage data indicates that an estimate of (10) percent or more could be appropriate; however, a (5) percent estimate reflects that there could be some value of the Company's buildings once they reach the end of their useful lives. This is the same estimate as proposed in the 2019 depreciation study.

Recommendation: The recommendation is to maintain the currently authorized (5) percent net salvage.

Account 392.1: Transportation Equipment – Passenger Cars

This account includes the cost of automobiles used in utility operations.

GENERAL INFORMATION:

This account includes automobiles such as cars.

SERVICE LIFE ANALYSIS:

Discussion: This 9-R3 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1944 and an experience band for the period 2000 through 2022. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of automobiles.

The statistical analysis indicated that the 9-R3 survivor curve remains good fit of the historical data.

Recommendation: Use the 9-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Net salvage analysis was performed for this subaccount and in combination with transportation Accounts 392.2, 392.3 and 392.4. The combined net salvage analysis was given the most consideration. Thirty-three years of data were available for the net salvage analysis, ranging from 1990 to 2022. The overall cost of removal was (5) percent and the overall average gross salvage is 22 percent. The overall net salvage was 17 percent. The five-year average for the net salvage was 37 percent.

Recommendation: The recommendation is to continue to use the currently authorized estimate of 20 percent.

Account 392.2: Transportation Equipment - Light Trucks

This account includes the cost of light trucks such as pick-up trucks used in utility operations.

GENERAL INFORMATION:

This account primarily includes trucks that weigh less than 13,000 lbs.

SERVICE LIFE ANALYSIS:

Discussion: This 9-S3 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1958 and an experience band for the period 2004 through 2022. The more recent bands were given the most consideration, as these bands are more representative of the current fleet of light trucks.

The statistical analysis indicated that the 9-S3 survivor curve remains a good fit of the historical data.

Recommendation: Maintain the currently authorized 9-S3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Net salvage analysis was performed for this subaccount and in combination with transportation Accounts 392.1, 392.3 and 392.4. The combined net salvage analysis was given the most consideration. Thirty-three years of data were available for the net salvage analysis, ranging from 1990 to 2022. The overall cost of removal was (5) percent and the overall average gross salvage is 22 percent. The overall net salvage was 17 percent. The five-year average for the net salvage was 37 percent.

Recommendation: The recommendation is to continue to use the currently authorized estimate of 20 percent.

Account 392.3: Transportation Equipment – Heavy Trucks

This account includes the cost of larger trucks used in the operations of the utility.

GENERAL INFORMATION:

This account primarily includes trucks that weigh more than 13,000 lbs.

SERVICE LIFE ANALYSIS:

Discussion: This 12-S2 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1958 and an experience band for the period 2006 through 2022. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of heavy trucks.

The statistical analysis indicated that the 12-S2 survivor curve remains a good fit of the historical data.

Recommendation: Maintain the currently authorized 12-S2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Net salvage analysis was performed for this subaccount and in combination with transportation Accounts 392.1, 392.2 and 392.4. The combined net salvage analysis was given the most consideration. Thirty-three years of data were available for the net salvage analysis, ranging from 1990 to 2022. The overall cost of removal was (5) percent and the overall average gross salvage is 22 percent. The overall net salvage was 17 percent. The five-year average for the net salvage was 37 percent.

Recommendation: The recommendation is to continue to use the currently authorized estimate of 20 percent.

Account 392.4: Transportation Equipment – Special Trucks

This account includes the cost of specialized trucks used in utility operations.

GENERAL INFORMATION:

This account includes special trucks.

SERVICE LIFE ANALYSIS:

Discussion: This 15-L2.5 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1990 and an experience band for the period 2006 through 2022. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of special trucks.

The statistical analysis indicated that the 15-L2.5 survivor curve remains a good fit of the overall band.

Recommendation: Maintain the currently authorized 15-L2.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Net salvage analysis was performed for this subaccount and in combination with transportation Accounts 392.1, 392.2 and 392.3. The combined net salvage analysis was given the most consideration. Thirty-three years of data were available for the net salvage analysis, ranging from 1990 to 2022. The overall cost of removal was (5) percent and the overall average gross salvage is 22 percent. The overall net salvage was 17 percent. The five-year average for the net salvage was 37 percent.

Recommendation: The recommendation is to continue to use the currently authorized estimate of 20 percent.

Account 392.5: Transportation Equipment – Trailers

This account includes the cost of trailers used in utility operations.

GENERAL INFORMATION:

Trailers are included in this account.

SERVICE LIFE ANALYSIS:

Discussion: This 22-S0 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1944 and the most recent twenty-year experience band. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of trailers.

The statistical analysis indicated that the 22-S0 survivor curve remains a good fit of the overall band.

Recommendation: Maintain the currently authorized 22-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Thirty-three years of data were available for the net salvage analysis, ranging from 1990 to 2022. The overall cost of removal was (2) percent and the overall average gross salvage is 16 percent. The overall net salvage was 13 percent.

Recommendation: The recommendation is to use the estimate of 0 percent.

Account 396: Power Operated Equipment

This account includes the cost of power operated equipment used in utility operations.

GENERAL INFORMATION:

This account includes power operated equipment such as backhoes, bulldozers, front-end loaders and cranes.

SERVICE LIFE ANALYSIS:

Discussion: This 18-L1.5 survivor curve was proposed in the 2019 depreciation study and adopted in a settlement agreement. Bands analyzed using the retirement rate method for this account include the overall experience band with activity since 1963 and the most recent twenty-year experience band. The 18-L1.5 survivor curve remains a good fit of the historical data.

Recommendation: Use the 18-L1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: Forty-eight years of data were available for the net salvage analysis, ranging from 1975 to 2022. The overall cost of removal was 0 percent and the overall gross salvage is 6 percent. The overall net salvage was 6 percent.

Recommendation: The recommendation is to maintain the currently authorized 5 percent net salvage estimate.

LIST OF CASES IN WHICH NED W. ALLIS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
01.	2013	NV	13-06004	Sierra Pacific Power Company	Depreciation
02.	2013	NY	13-E-0030, 13-G-0031 & 13-S-0032	Consolidated Edison Company of New York	Depreciation
03.	2013	DC	Case No. 1103	Pepco	Depreciation
04.	2014	NY	14-G-0494	Orange and Rockland - Gas	Depreciation
05.	2014	NY	14-E-0493	Orange and Rockland - Electric	Depreciation
06.	2014	NY	15-E-0050	Consolidated Edison Company of New York - Electric	Depreciation
07.	2015	FERC	ER15-2294-000	Pacific Gas & Electric Company TO17	Depreciation
08.	2015	NY	16-E-0060	Consolidated Edison Company of New York - Electric	Depreciation
09.	2015	NY	16-G-0061	Consolidated Edison Company of New York - Gas	Depreciation
10.	2016	FL	160021-EI	Florida Power & Light Company	Depreciation
11.	2016	NV	16-06008	Sierra Pacific Power Company - Electric	Depreciation
12.	2016	NV	16-06009	Sierra Pacific Power Company - Gas	Depreciation
13.	2016	NJ	ER 16050428	Rockland Electric Company	Depreciation
14.	2016	FERC	ER16-2320-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
15.	2016	DC	Case No. 1139	Pepco	Depreciation
16.	2017	NV	17-06004	Nevada Power Company	Depreciation
17.	2017	FERC	ER17-2154-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
18.	2017	CT	17-10-46	Connecticut Light & Power	Depreciation
19.	2017	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
20.	2017	RI	4770	Narragansett Electric Company	Depreciation
21.	2017	DC	Case No. 1150	Pepco	Depreciation
22.	2018	CT	18-05-10	Yankee Gas Services Company	Depreciation
23.	2018	NY	18-E-0067	Orange and Rockland – Electric	Depreciation
24.	2018	NY	18-G-0068	Orange and Rockland – Gas	Depreciation
25.	2018	NJ	ER18080925	Atlantic City Electric Company	Depreciation
26.	2018	FERC	ER19-13-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
27.	2018	FERC	ER19-284-000	Florida Power & Light Company	Depreciation
28.	2018	CA	A. 18-12-009	Pacific Gas & Electric Company	Depreciation
29.	2018	NY	19-E-0065	Consolidated Edison Company of New York - Electric	Depreciation
30.	2018	NY	19-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
31.	2019	MA	D.P.U. 18-150	Massachusetts Electric Company	PBR / Depreciation
32.	2019	MD	9610	Baltimore Gas & Electric Company	Depreciation
33.	2019	KS	19-ATMG-525-RTS	Atmos Energy	Depreciation
34.	2019	MA	D.P.U. 19-130	Fitchburg Gas and Electric Light Company d/b/a Unitil (Electric Division)	Depreciation
35.	2019	MA	D.P.U. 19-131	Fitchburg Gas and Electric Light Company d/b/a Unitil (Gas Division)	Depreciation
36.	2020	FERC	ER21-83-000	Pepco	Depreciation
37.	2020	MA	D.P.U. 20-120	Boston Gas Company	Depreciation
38.	2020	FERC	ER20-2878-00	PG&E – Wholesale Distribution	Depreciation
39.	2020	NH	DW 20-184	Aquarion Water Company	Depreciation
40.	2021	FERC	RP21-100-000	National Grid Liquified Natural Gas	Depreciation
41.	2021	FL	20210016-EI	Duke Energy Florida	Depreciation
42.	2021	NY	21-E-0074	Orange and Rockland – Electric	Depreciation
43.	2021	NY	21-G-0073	Orange and Rockland – Gas	Depreciation
44.	2021	NH	DE 21-030	Until Energy Systems, Inc.	Depreciation
45.	2021	FL	20210015-EI	Florida Power & Light Company	Depreciation
46.	2021	FERC	ER21-1822-000	GridLiance High Plains	Depreciation
47.	2021	NH	DG 21-104	Northern Utilities, Inc.	Depreciation
48.	2021	NJ	ER2105823	Rockland Electric Company	Depreciation
49.	2021	MD	9670	Delmarva Power and Light	Depreciation
50.	2021	CA	A. 21-06-021	Pacific Gas & Electric Company	Depreciation
51.	2021	FERC	ER22-306	Duke Energy Florida	Depreciation
52.	2021	FERC	ER22-2-000	ITC Transmission	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
53.	2021	FERC	ER22-3-000	ITC Midwest	Depreciation
54.	2021	FERC	ER22-4-000	Michigan Electric Transmission Company	Depreciation
55.	2022	NY	22-E-0064	Consolidated Edison Company of New York - Electric	Depreciation
56.	2022	NY	22-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
57.	2022	WA	UE-220066 / UG-22067	Puget Sound Energy	Depreciation
58.	2022	MD	9680	Columbia Gas of Maryland	Depreciation
59.	2022	FERC	ER-22-1195-000	Alabama Power Company	Depreciation
60.	2022	FERC	ER-22-1196-000	Southern Electric Generating Company	Depreciation
61.	2022	FERC	ER-20-2411-002, et al	Tri-State Generation and Transmission Association	Depreciation
62.	2022	CT	22-07-01	Aquarion Water Company of Connecticut	Depreciation
63.	2022	FL	20220069-GU	Florida City Gas	Depreciation
64.	2022	NV	22-06015, 22-06016	Sierra Pacific Power Company	Depreciation
65.	2022	FERC	ER22-2200	Atlantic City Electric Company	Depreciation
66.	2022	FERC	ER22-2201	Delmarva Power & Light	Depreciation
67.	2022	MO	WR-2023-0006	CSWR, LLC	Depreciation
68.	2022	MD	Case No. 9680	Columbia Gas of Maryland, Inc.	Depreciation
69.	2023	IL	23-0055	Commonwealth Edison	Depreciation
70.	2023	NY	22-S-0659	Consolidated Edison Company of New York – Steam	Depreciation
71.	2023	MD	9692	Baltimore Gas & Electric Company	Depreciation
72.	2023	DC	Case No. 1176	Pepco	Depreciation
73.	2023	NY	23-G-0225	National Grid – Brooklyn Union Gas	Depreciation
74.	2023	NY	23-G-0226	National Grid – KeySpan Gas East Corp.	Depreciation
75.	2023	ME	2023-00051	Northern Utilities	Depreciation
76.	2023	VA	PUR-2023-00008	Atmos Energy Corporation	Depreciation
77.	2023	TN	23-00050	Atmos Energy Corporation	Depreciation
78.	2023	MA	D.P.U. 23-80	Fitchburg Gas and Electric Light Company d/b/a Unitil (Electric Division)	Depreciation
79.	2023	MA	D.P.U. 23-81	Fitchburg Gas and Electric Light Company d/b/a Unitil (Gas Division)	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
80.	2023	MD	Case No. 9701	Columbia Gas of Maryland, Inc.	Depreciation
81.	2023	MD	Case No. 9702	Pepco	Depreciation
82.	2023	NV	23-06008	Nevada Power Company	Depreciation
83.	2023	FERC	ER23-____-000	ITC Great Plains LLC	Depreciation
84.	2023	CT	23-11-02	Connecticut Natural Gas Corporation	Depreciation
85.	2023	CT	23-11-02	The Southern Connecticut Gas Company	Depreciation
86.	2023	MA	D.P.U. 23-150	National Grid – Massachusetts Electric	Depreciation
87.	2023	FERC	ER24-96	Pacific Gas and Electric Company – TO21	Depreciation
88.	2023	FERC	ER24-754	Baltimore Gas & Electric Company	Depreciation
89.	2023	CA	A. 23-05-010	Southern California Edison	Depreciation
90.	2024	WA	UG-240005	Puget Sound Energy	Depreciation

DUKE ENERGY FLORIDA

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2024 AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	RESERVE RATIO * (3)=(2)/(1)	AVERAGE AGE (4)	AVERAGE LIFE		NET SALVAGE (7)	RECOMMENDED RATES DEPRECIATION RATES		ANNUAL ACCRUAL		CHANGE IN ANNUAL ACCRUAL (12)
					SERVICE LIFE (5)	REMAINING LIFE (6)		WHOLE LIFE (8)	REMAINING LIFE (9)	WHOLE LIFE 10=(1)x(8) (10)	REMAINING LIFE (11)	
STEAM PRODUCTION PLANT												
ANCLOTE STEAM PLANT												
ANCLOTE UNITS 1 AND 2												
311.00 STRUCTURES AND IMPROVEMENTS	47,582,599.77	27,275,304	57.32	33.30	21.81	4.48	(1)	4.63	9.75	2,203,074	4,639,090	4,215,605
312.00 BOILER PLANT EQUIPMENT	232,566,150.49	146,555,760	63.02	20.10	16.97	4.42	(2)	6.01	8.82	13,977,226	20,511,700	(3,605,410)
314.00 TURBOGENERATOR UNITS	164,605,220.27	103,153,710	62.67	23.30	17.25	4.40	(3)	5.97	9.17	9,826,932	15,089,560	2,496,261
315.00 ACCESSORY ELECTRIC EQUIPMENT	40,416,326.37	26,546,938	65.68	28.60	18.57	4.45	(1)	5.44	7.94	2,198,948	3,207,562	984,664
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,260,469.57	6,773,657	66.02	23.30	16.48	4.38	(1)	6.13	7.99	628,967	819,502	252,098
TOTAL ANCLOTE UNITS 1 AND 2	495,430,766.47	310,305,270	62.63					5.82	8.93	28,834,847	44,266,414	4,343,218
TOTAL ANCLOTE STEAM PLANT	495,430,766.47	310,305,270	62.63					5.82	8.93	28,834,847	44,266,414	4,343,218
CRYSTAL RIVER STEAM PLANT												
CRYSTAL RIVER UNITS 4 AND 5												
311.00 STRUCTURES AND IMPROVEMENTS	491,942,810.31	260,776,727	53.01	22.10	23.99	9.33	(1)	4.21	5.14	20,710,792	25,303,913	6,314,921
312.00 BOILER PLANT EQUIPMENT	1,748,756,395.50	1,024,816,847	58.60	19.70	23.50	9.05	(2)	4.34	4.80	75,896,028	83,857,975	(3,055,218)
314.00 TURBOGENERATOR UNITS	353,386,402.73	218,962,928	61.96	27.40	27.61	8.86	(3)	3.73	4.63	13,181,313	16,368,518	(1,901,559)
315.00 ACCESSORY ELECTRIC EQUIPMENT	189,292,302.54	113,118,422	59.76	25.90	28.37	9.17	(1)	3.56	4.50	6,738,806	8,513,283	32,988
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	41,549,297.74	23,442,989	56.42	16.30	20.82	8.96	(1)	4.85	4.98	2,015,141	2,067,165	(218,046)
TOTAL CRYSTAL RIVER UNITS 4 AND 5	2,824,927,208.82	1,641,117,914	58.09					4.20	4.82	118,542,080	136,110,854	1,173,086
CRYSTAL RIVER RAIL CARS												
312.00 BOILER PLANT EQUIPMENT	3,679,303.33	2,547,149	69.23	29.10	32.69	8.92	(2)	3.12	3.67	114,794	135,173	47,974
TOTAL CRYSTAL RIVER RAIL CARS	3,679,303.33	2,547,149	69.23					3.12	3.67	114,794	135,173	47,974
TOTAL CRYSTAL RIVER STEAM PLANT	2,828,606,512.15	1,643,665,063	58.11					4.19	4.82	118,656,874	136,246,027	1,221,060
TOTAL STEAM PRODUCTION PLANT	3,324,037,278.62	1,953,970,333	58.78					4.44	5.43	147,491,720	180,512,441	5,564,278
COMBINED CYCLE PRODUCTION PLANT												
BARTOW COMBINED CYCLE PLANT												
BARTOW UNIT 4												
341.00 STRUCTURES AND IMPROVEMENTS	93,720,402.36	51,298,938	54.74	17.40	37.05	23.38	(3)	2.78	2.06	2,605,427	1,934,691	(2,142,147)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	45,199,468.01	23,688,627	52.41	14.20	32.31	21.65	(5)	3.25	2.43	1,468,983	1,097,959	(2,020,804)
343.00 PRIME MOVERS - GENERAL	429,196,967.18	66,827,715	15.57	13.30	29.50	20.29	0	3.39	4.16	14,549,777	17,859,500	3,953,518
343.10 PRIME MOVERS - ROTABLE PARTS	95,956,331.77	14,543,791	15.16	2.40	7.00	5.63	40	8.57	7.97	8,223,458	7,642,985	(6,481,787)
344.00 GENERATORS	44,532,239.27	(4,140,696)	(9.30)	10.10	30.63	22.80	(2)	3.33	4.88	1,482,924	2,173,841	606,306
345.00 ACCESSORY ELECTRIC EQUIPMENT	40,947,935.84	13,880,162	33.90	13.60	33.88	22.15	(3)	3.04	3.12	1,244,817	1,277,481	114,560
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	32,981,650.53	5,694,422	17.27	9.50	27.39	20.41	(6)	3.87	4.35	1,276,390	1,433,911	104,750
TOTAL BARTOW UNIT 4	782,534,994.96	171,792,958	21.95					3.94	4.27	30,851,775	33,420,368	(5,865,604)
TOTAL BARTOW COMBINED CYCLE PLANT	782,534,994.96	171,792,958	21.95					3.94	4.27	30,851,775	33,420,368	(5,865,604)
CITRUS COMBINED CYCLE PLANT												
CITRUS UNITS 1 AND 2												
341.00 STRUCTURES AND IMPROVEMENTS	128,195,624.36	103,677,217	80.87	6.40	37.59	31.75	(3)	2.74	0.70	3,512,560	893,363	(2,555,099)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	221,420,258.97	13,028,918	5.88	6.20	34.09	28.96	(5)	3.08	3.42	6,819,744	7,578,120	935,512
343.00 PRIME MOVERS - GENERAL	741,297,562.49	61,953,476	8.36	6.40	31.15	26.56	0	3.21	3.45	23,795,652	25,577,714	1,707,532
343.10 PRIME MOVERS - ROTABLE PARTS	183,280,962.27	18,257,079	9.96	3.50	7.00	4.95	40	8.57	10.11	15,707,178	18,527,576	1,702,384
344.00 GENERATORS	16,200,754.81	15,449,583	95.36	6.30	35.79	30.39	(2)	2.85	0.22	461,722	35,380	(416,621)
345.00 ACCESSORY ELECTRIC EQUIPMENT	121,897,707.10	30,240,468	24.81	6.40	35.76	29.78	(3)	2.88	2.63	3,510,654	3,200,610	(273,475)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,228,549.19	6,237,979	101.11	5.90	31.09	26.20	(6)	3.41	0.19	212,394	11,614	(137,865)
TOTAL CITRUS UNITS 1 AND 2	1,418,521,419.19	248,904,720	17.55					3.81	3.94	54,019,903	55,824,377	902,968
TOTAL CITRUS COMBINED CYCLE PLANT	1,418,521,419.19	248,904,720	17.55					3.81	3.94	54,019,903	55,824,377	902,968

DUKE ENERGY FLORIDA

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2024 AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	RESERVE RATIO * (3)=(2)/(1)	AVERAGE AGE (4)	AVERAGE LIFE			RECOMMENDED RATES		ANNUAL ACCRUAL		CHANGE IN ANNUAL ACCRUAL (12)		
					SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES		WHOLE LIFE (8)	REMAINING LIFE (9)		10=(1)x(8)	REMAINING LIFE (11)
								WHOLE LIFE (8)	REMAINING LIFE (9)					
OSPREY COMBINED CYCLE PLANT														
<i>OSPREY ENERGY CENTER</i>														
341.00 STRUCTURES AND IMPROVEMENTS	90,271,971.20	42,640,950	47.24	15.90	31.50	18.85	(3)	3.27	2.96	2,951,893	2,670,514	874,102		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	14,540,305.99	8,238,264	56.66	19.20	32.71	17.50	(5)	3.21	2.76	466,744	401,660	74,503		
343.00 PRIME MOVERS - GENERAL	185,111,622.50	86,887,630	46.94	17.40	28.49	16.61	0	3.51	3.19	6,497,418	5,913,546	582,331		
343.10 PRIME MOVERS - ROTABLE PARTS	58,678,433.74	21,356,554	36.40	9.70	7.00	3.42	40	8.57	6.90	5,028,742	4,049,856	(110,445)		
344.00 GENERATORS	33,164,304.94	16,656,177	50.19	19.10	34.11	18.24	(2)	2.99	2.84	992,217	942,545	139,480		
345.00 ACCESSORY ELECTRIC EQUIPMENT	42,994,257.49	24,548,565	57.10	18.90	33.77	17.83	(3)	3.05	2.57	1,311,325	1,106,872	238,368		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	9,901,465.48	4,686,134	47.33	13.70	26.43	16.48	(6)	4.01	3.56	397,049	352,513	69,331		
TOTAL OSPREY ENERGY CENTER	434,682,561.24	205,014,273	47.16					4.06	3.55	17,645,387	15,437,506	1,867,690		
TOTAL OSPREY COMBINED CYCLE PLANT														
434,682,561.24 205,014,273 47.16 4.06 3.55 17,645,387 15,437,506 1,867,690														
HINES ENERGY COMBINED CYCLE PLANT														
<i>HINES ENERGY COMPLEX UNIT 1</i>														
341.00 STRUCTURES AND IMPROVEMENTS	68,493,890.37	33,743,452	49.26	18.00	27.91	14.14	(3)	3.69	3.80	2,527,425	2,602,918	335,770		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	19,474,758.27	14,652,731	75.24	20.90	28.69	13.40	(5)	3.66	2.22	712,776	432,520	111,186		
343.00 PRIME MOVERS - GENERAL	214,754,508.30	70,352,127	32.76	13.20	21.32	13.11	0	4.69	5.13	10,071,986	11,014,674	(1,398,137)		
343.10 PRIME MOVERS - ROTABLE PARTS	91,643,841.96	19,580,222	21.37	6.10	6.99	4.03	40	8.58	9.59	7,863,042	8,785,629	(3,311,358)		
344.00 GENERATORS	48,657,531.65	32,047,267	65.86	23.20	31.88	13.78	(2)	3.20	2.62	1,557,041	1,276,010	239,605		
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,828,131.76	22,943,438	38.35	12.10	22.20	13.89	(3)	4.64	4.65	2,776,025	2,784,704	469,355		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,510,368.97	3,197,512	27.78	11.90	21.33	13.12	(6)	4.97	5.96	572,065	686,241	(15,892)		
TOTAL HINES ENERGY COMPLEX UNIT 1	514,363,031.28	196,516,749	38.21					5.07	5.36	26,080,360	27,582,696	(3,569,471)		
<i>HINES ENERGY COMPLEX UNIT 2</i>														
341.00 STRUCTURES AND IMPROVEMENTS	21,325,632.99	14,478,147	67.89	18.80	33.66	17.88	(3)	3.06	1.96	652,564	418,750	214,024		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,989,944.47	7,677,656	59.10	20.70	33.12	16.63	(5)	3.17	2.76	411,781	358,496	48,036		
343.00 PRIME MOVERS - GENERAL	110,382,497.52	16,759,063	15.18	14.90	25.97	16.08	0	3.85	5.27	4,249,726	5,822,352	(303,876)		
343.10 PRIME MOVERS - ROTABLE PARTS	66,184,577.50	6,460,399	9.76	5.90	7.00	4.13	40	8.57	12.16	5,672,018	8,050,932	(182,429)		
344.00 GENERATORS	37,907,796.52	16,701,978	44.06	19.90	33.89	17.36	(2)	3.01	3.34	1,141,025	1,265,206	150,717		
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,333,719.67	8,234,157	42.59	18.40	32.49	17.02	(3)	3.17	3.55	612,879	686,226	(40,722)		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,052,178.75	1,519,120	49.77	19.10	29.36	14.87	(6)	3.61	3.78	110,184	115,413	7,976		
TOTAL HINES ENERGY COMPLEX UNIT 2	271,176,337.42	71,830,522	26.49					4.74	6.16	12,850,177	16,717,375	(106,274)		
<i>HINES ENERGY COMPLEX UNIT 3</i>														
341.00 STRUCTURES AND IMPROVEMENTS	11,336,174.87	7,270,297	64.13	18.30	36.27	19.72	(3)	2.84	1.97	321,947	223,426	22,776		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	15,089,457.52	10,319,149	68.39	18.70	33.33	18.31	(5)	3.15	2.00	475,318	301,736	1,039,610		
343.00 PRIME MOVERS - GENERAL	128,203,896.82	26,505,555	20.67	14.80	27.78	17.49	0	3.60	4.54	4,615,340	5,814,656	(1,621,170)		
343.10 PRIME MOVERS - ROTABLE PARTS	15,094,251.97	4,037,886	26.75	4.10	7.00	4.64	40	8.57	7.17	1,293,577	1,081,609	(1,217,246)		
344.00 GENERATORS	54,825,570.98	32,522,285	59.32	18.20	34.58	19.12	(2)	2.95	2.23	1,617,354	1,223,839	45,089		
345.00 ACCESSORY ELECTRIC EQUIPMENT	23,403,938.11	15,250,305	65.16	18.20	34.33	18.65	(3)	3.00	2.03	702,118	474,839	41,866		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,686,136.13	1,010,375	37.90	11.90	25.92	17.42	(6)	4.09	3.91	109,045	104,232	20,782		
TOTAL HINES ENERGY COMPLEX UNIT 3	250,619,426.40	96,915,851	38.67					3.64	3.68	9,134,700	9,224,337	(1,668,293)		
<i>HINES ENERGY COMPLEX UNIT 4</i>														
341.00 STRUCTURES AND IMPROVEMENTS	15,099,834.63	7,908,846	52.38	14.90	34.45	21.63	(3)	2.99	2.34	451,485	353,397	54,420		
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,787,851.96	4,401,019	56.51	16.70	33.33	19.98	(5)	3.15	2.43	245,317	189,000	9,879		
343.00 PRIME MOVERS - GENERAL	153,428,720.80	43,618,239	28.43	11.80	27.25	19.11	0	3.67	3.75	5,630,834	5,746,231	(482,975)		
343.10 PRIME MOVERS - ROTABLE PARTS	57,837,107.77	9,872,050	17.07	4.80	7.00	4.56	40	8.57	9.41	4,956,840	5,445,223	(1,709,227)		
344.00 GENERATORS	47,487,798.71	19,319,277	40.68	16.70	34.93	20.88	(2)	2.92	2.94	1,386,644	1,394,554	17,408		
345.00 ACCESSORY ELECTRIC EQUIPMENT	28,914,929.67	12,940,118	44.76	15.40	33.66	20.44	(3)	3.06	2.69	823,597	723,202	18,031		
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,174,447.90	2,493,513	30.50	14.90	29.36	18.02	(6)	3.61	4.19	295,098	342,475	59,639		
TOTAL HINES ENERGY COMPLEX UNIT 4	316,730,691.44	100,553,062	31.75					4.35	4.48	13,789,615	14,194,082	(2,032,825)		
TOTAL HINES ENERGY COMBINED CYCLE PLANT														
1,352,889,486.54 465,816,183 34.43 4.57 5.01 61,854,852 67,718,490 (7,376,863)														

DUKE ENERGY FLORIDA

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2024 AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	RESERVE RATIO * (3)=(2)/(1)	AVERAGE AGE (4)	AVERAGE LIFE		NET SALVAGE (7)	RECOMMENDED RATES DEPRECIATION RATES		ANNUAL ACCRUAL		CHANGE IN ANNUAL ACCRUAL (12)
					SERVICE LIFE (5)	REMAINING LIFE (6)		WHOLE LIFE (8)	REMAINING LIFE (9)	WHOLE LIFE 10=(1)x(8)	REMAINING LIFE (11)	
TIGER BAY COGENERATION												
TIGER BAY COGENERATION												
341.00 STRUCTURES AND IMPROVEMENTS	12,006,530.32	8,106,913	67.52	24.00	29.43	10.29	(3)	3.50	3.45	420,229	413,976	12,958
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,651,591.32	1,779,901	31.49	12.60	19.70	10.07	(5)	5.33	7.30	301,230	412,539	(131,144)
343.00 PRIME MOVERS - GENERAL	31,070,538.39	8,354,183	26.89	14.70	19.57	9.76	0	5.11	7.49	1,587,705	2,327,495	317,231
343.10 PRIME MOVERS - ROTABLE PARTS	23,463,898.76	4,677,274	19.93	12.00	6.99	2.61	40	8.58	15.35	2,013,203	3,601,941	600,908
344.00 GENERATORS	10,850,295.54	3,629,662	33.45	23.00	27.64	10.13	(2)	3.69	6.77	400,376	734,219	(102,339)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,033,735.97	3,371,715	37.32	15.60	22.15	10.13	(3)	4.85	6.48	420,069	585,689	(146,044)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,745,446.32	1,142,887	65.48	21.00	24.48	9.34	(6)	4.33	4.34	75,578	75,727	(3,167)
TOTAL TIGER BAY COGENERATION	93,822,036.52	31,062,534	33.11					5.56	8.69	5,218,388	8,151,586	548,403
TOTAL TIGER BAY COGENERATION	93,822,036.52	31,062,534	33.11					5.56	8.69	5,218,388	8,151,586	548,403
TOTAL COMBINED CYCLE PRODUCTION PLANT	4,082,450,498.45	1,122,590,669	27.50					4.15	4.42	169,590,306	180,552,327	(9,923,406)
SIMPLE CYCLE PRODUCTION PLANT												
BARTOW PEAKING												
BARTOW UNITS 1 AND 3												
341.00 STRUCTURES AND IMPROVEMENTS	2,024,591.17	1,315,448	64.97	16.00	18.17	9.37	(1)	5.56	3.84	112,567	77,843	(74,406)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,417,718.30	2,598,896	76.04	22.20	23.52	9.02	(3)	4.38	2.99	149,696	102,146	(95,056)
343.00 PRIME MOVERS - GENERAL	11,261,919.71	5,760,507	51.15	24.30	20.83	8.68	0	4.80	5.63	540,572	633,803	(84,707)
344.00 GENERATORS	4,817,918.84	4,747,170	98.53	46.80	39.38	8.96	(2)	2.59	0.39	124,784	18,650	(159,131)
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,846,400.78	2,067,271	53.75	25.10	22.87	9.15	(2)	4.46	5.27	171,549	202,848	(28,705)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	288,160.46	67,903	23.56	17.60	18.68	8.73	(2)	5.46	8.98	15,734	25,890	10,473
TOTAL BARTOW UNITS 1 AND 3	25,656,709.26	16,557,195	64.53					4.35	4.14	1,114,903	1,061,180	(431,532)
BARTOW UNITS 2 AND 4												
341.00 STRUCTURES AND IMPROVEMENTS	606,249.55	176,005	29.03	46.30	21.31	2.49	(1)	4.74	28.90	28,736	175,224	155,157
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	167,146.01	163,225	97.65	42.70	19.43	2.45	(3)	5.30	2.18	8,859	3,647	(3,072)
343.00 PRIME MOVERS - GENERAL	13,744,069.55	6,590,932	47.95	14.40	10.49	2.46	0	9.53	21.16	1,309,810	2,907,779	1,503,135
344.00 GENERATORS	2,494,674.18	2,011,967	80.65	37.40	18.58	2.48	(2)	5.49	8.61	136,958	214,758	98,506
345.00 ACCESSORY ELECTRIC EQUIPMENT	298,332.54	187,256	62.77	33.50	13.78	2.48	(2)	7.40	15.82	22,077	47,195	31,682
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,304,654.21	396,020	9.20	1.50	3.96	2.48	(2)	25.73	37.42	1,107,588	1,610,777	1,347,763
TOTAL BARTOW UNITS 2 AND 4	21,615,126.04	9,525,405	44.07					12.09	22.94	2,614,027	4,959,380	3,133,171
TOTAL BARTOW PEAKING	47,271,835.30	26,082,600	55.18					7.89	12.74	3,728,929	6,020,560	2,701,639
BAYBORO PEAKING												
BAYBORO UNITS 1 THROUGH 4												
341.00 STRUCTURES AND IMPROVEMENTS	2,000,348.95	1,691,582	84.56	32.20	20.00	1.75	(1)	5.05	9.39	101,018	187,869	1,036
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,918,698.73	1,794,050	93.50	30.10	20.32	1.73	(3)	5.07	5.49	97,278	105,324	(60,068)
343.00 PRIME MOVERS - GENERAL	17,747,817.33	12,896,824	72.67	32.70	22.03	1.72	0	4.54	15.89	805,751	2,820,345	2,563,002
344.00 GENERATORS	3,896,002.33	3,649,362	93.67	34.40	22.97	1.74	(2)	4.44	4.79	172,983	186,529	(150,865)
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,512,283.31	986,008	65.20	31.10	15.84	1.74	(2)	6.44	21.15	97,391	319,840	186,910
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	577,277.04	491,024	85.06	27.10	15.60	1.73	(2)	6.54	9.79	37,754	56,531	(3,506)
TOTAL BAYBORO UNITS 1 THROUGH 4	27,652,427.69	21,508,851	77.78					4.75	13.30	1,312,174	3,676,438	2,536,509
TOTAL BARTOW PEAKING	27,652,427.69	21,508,851	77.78					4.75	13.30	1,312,174	3,676,438	2,536,509
DEBARY PEAKING												
DEBARY UNITS 2 THROUGH 6												
341.00 STRUCTURES AND IMPROVEMENTS	6,210,264.52	5,662,450	91.18	31.80	19.92	2.49	(1)	5.07	3.94	314,860	244,947	(32,031)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,282,898.23	7,636,776	76.21	33.50	18.63	2.46	(3)	5.53	10.89	568,644	1,119,760	552,144
343.00 PRIME MOVERS - GENERAL	26,653,742.68	28,301,450	106.18	34.70	24.33	2.42	0	4.11	(2.55)	1,095,469	(680,871)	(1,536,456)
344.00 GENERATORS	7,868,742.04	8,807,544	111.93	46.80	41.63	2.47	(2)	2.45	(4.02)	192,784	(316,368)	(801,083)
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,007,923.65	6,372,188	90.93	34.20	18.99	2.47	(2)	5.37	4.48	376,326	314,127	(47,482)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,489,071.94	827,655	55.58	18.70	12.16	2.45	(2)	8.39	18.95	124,933	282,122	220,326
TOTAL DEBARY UNITS 2 THROUGH 6	59,512,643.06	57,808,063	97.14					4.49	1.62	2,673,016	963,717	(1,644,582)

DUKE ENERGY FLORIDA

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2024 AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	RESERVE RATIO * (3)=(2)/(1)	AVERAGE AGE (4)	AVERAGE LIFE			RECOMMENDED RATES		ANNUAL ACCRUAL		CHANGE IN ANNUAL ACCRUAL (12)
					SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES		WHOLE LIFE (8)	REMAINING LIFE (9)	
								WHOLE LIFE (10)=(1)x(8)	REMAINING LIFE (11)			
DEBARY UNITS 7 THROUGH 10												
341.00 STRUCTURES AND IMPROVEMENTS	7,382,724.97	3,506,430	47.50	18.90	22.75	12.25	(1)	4.44	4.37	327,793	322,459	239,772
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,691,276.44	6,511,849	84.67	27.70	31.21	11.51	(3)	3.30	1.59	253,812	122,517	(109,760)
343.00 PRIME MOVERS - GENERAL	77,093,329.41	62,080,457	80.53	23.60	25.58	11.13	0	3.91	1.75	3,014,349	1,348,865	647,316
343.10 PRIME MOVERS - ROTABLE PARTS	3,349,494.52	30,957	0.92	1.00	6.84	6.06	38	9.06	10.08	303,464	337,579	307,099
344.00 GENERATORS	19,827,030.40	17,259,259	87.05	28.90	33.77	11.89	(2)	3.02	1.26	598,776	249,311	78,799
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,731,185.34	4,420,012	57.17	20.50	24.06	11.94	(2)	4.24	3.75	327,802	290,268	205,998
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,138,152.60	760,616	66.95	20.70	25.37	10.84	(2)	4.02	3.23	45,673	36,740	36,967
TOTAL DEBARY UNITS 7 THROUGH 10	124,211,193.68	94,569,579	76.14						2.18	4,871,670	2,707,739	1,406,191
TOTAL DEBARY PEAKING	183,723,836.74	152,377,642	82.94					4.11	2.00	7,544,687	3,671,456	(238,391)
INTERCESSION CITY PEAKING												
INTERCESSION CITY UNITS 1 THROUGH 6												
341.00 STRUCTURES AND IMPROVEMENTS	6,460,210.45	3,595,743	55.66	22.80	19.50	9.36	(1)	5.18	4.84	334,639	312,935	154,014
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,218,886.58	2,409,027	38.74	16.80	18.20	9.11	(3)	5.66	7.05	351,989	438,686	785,700
343.00 PRIME MOVERS - GENERAL	30,598,075.01	19,198,773	62.75	25.00	21.60	8.66	0	4.63	4.30	1,416,691	1,316,317	(452,252)
344.00 GENERATORS	6,033,618.14	3,137,153	51.99	25.00	19.50	9.21	(2)	5.23	5.43	315,558	327,594	168,910
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,260,250.93	3,936,378	62.88	21.60	22.22	9.17	(2)	4.59	4.27	287,346	267,075	(60,336)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,918,301.36	1,309,752	68.28	14.70	19.28	8.86	(2)	5.29	3.81	101,478	73,015	(32,683)
TOTAL INTERCESSION CITY UNITS 1 THROUGH 6	57,489,342.49	33,586,826	58.42					4.88	4.76	2,807,701	2,735,622	563,353
INTERCESSION CITY UNITS 7 THROUGH 10												
341.00 STRUCTURES AND IMPROVEMENTS	10,458,627.44	7,714,104	73.76	28.40	35.82	13.10	(1)	2.82	2.08	294,933	217,489	26,096
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,223,597.18	5,773,029	70.20	27.10	31.40	12.35	(3)	3.28	2.66	269,734	218,403	11,168
343.00 PRIME MOVERS - GENERAL	79,743,189.19	45,202,287	56.68	19.80	23.58	12.06	0	4.24	3.59	3,381,111	2,864,088	431,921
343.10 PRIME MOVERS - ROTABLE PARTS	6,316,102.71	1,470,902	23.29	2.10	6.95	5.46	38	8.92	7.09	563,396	447,817	255,176
344.00 GENERATORS	18,478,191.88	13,314,144	72.05	27.50	33.99	12.90	(2)	3.01	2.34	556,194	432,313	1,771
345.00 ACCESSORY ELECTRIC EQUIPMENT	7,326,245.55	4,535,590	61.91	22.60	28.25	12.73	(2)	3.61	3.15	264,477	230,729	(22,759)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,091,865.99	584,326	53.52	21.10	26.36	11.45	(2)	3.87	4.23	42,255	46,234	(389)
TOTAL INTERCESSION CITY UNITS 7 THROUGH 10	131,637,819.94	78,594,381	59.71					4.08	3.39	5,372,101	4,457,073	702,994
INTERCESSION CITY UNIT 11												
341.00 STRUCTURES AND IMPROVEMENTS	2,123,396.81	1,680,725	79.15	25.20	38.85	16.85	(1)	2.60	1.30	55,208	27,531	7,783
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,930,823.85	1,366,232	70.77	27.10	37.18	15.45	(3)	2.77	2.09	53,478	40,279	20,587
343.00 PRIME MOVERS - GENERAL	25,196,412.69	20,778,342	82.47	22.20	30.03	14.81	0	3.33	1.18	839,041	290,317	(61,992)
344.00 GENERATORS	4,183,183.34	3,644,123	87.11	27.40	39.53	16.26	(2)	2.58	0.92	107,926	38,298	(9,809)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,785,400.55	3,843,938	80.33	26.60	38.06	15.77	(2)	2.68	1.37	128,249	65,769	(10,319)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	257,487.22	181,396	70.45	18.80	28.98	14.33	(2)	3.52	2.20	9,064	5,669	(614)
TOTAL INTERCESSION CITY UNIT 11	38,476,504.46	31,494,756	81.85					3.10	1.24	1,192,966	475,863	(54,364)
INTERCESSION CITY UNITS 12 THROUGH 14												
341.00 STRUCTURES AND IMPROVEMENTS	1,569,822.33	766,453	48.82	21.50	37.41	19.68	(1)	2.70	2.65	42,385	41,619	1,746
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,206,204.18	922,711	17.72	19.50	32.59	18.28	(3)	3.16	4.67	164,516	242,871	22,128
343.00 PRIME MOVERS - GENERAL	65,026,103.12	28,529,494	43.87	16.20	27.86	17.35	0	3.59	3.23	2,334,437	2,103,551	672,977
343.10 PRIME MOVERS - ROTABLE PARTS	1,410,035.11	46,531	3.30	1.50	7.00	5.88	38	8.86	9.98	124,929	140,764	109,743
344.00 GENERATORS	17,766,619.90	10,675,555	60.09	22.30	36.82	18.98	(2)	2.77	2.21	492,135	392,329	138,266
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,840,894.39	4,625,172	47.00	18.20	32.59	18.72	(2)	3.13	2.94	308,020	289,131	114,947
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	158,572.66	153,275	96.66	10.50	26.63	17.75	(2)	3.83	0.30	6,073	477	(3,947)
TOTAL INTERCESSION CITY UNITS 12 THROUGH 14	100,978,251.69	45,719,192	45.28					3.44	3.18	3,472,496	3,210,742	1,055,860
TOTAL INTERCESSION CITY PEAKING	328,581,918.58	189,395,155	57.64					3.91	3.31	12,845,263	10,879,300	2,267,833
SUWANNEE RIVER PEAKING												
SUWANNEE RIVER UNITS 1 THROUGH 3												
341.00 STRUCTURES AND IMPROVEMENTS	7,469,390.35	2,703,023	36.19	15.40	16.19	9.38	(1)	6.24	6.91	466,090	516,105	270,362
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,575,734.49	4,686,311	61.86	23.70	23.09	18.28	(3)	4.46	4.56	337,878	453,532	93,260
343.00 PRIME MOVERS - GENERAL	29,049,006.77	16,041,523	55.22	26.30	21.19	8.02	0	4.72	5.19	1,371,113	1,508,989	288,531
344.00 GENERATORS	7,189,869.25	4,183,247	58.18	27.80	21.94	9.19	(2)	4.65	4.77	334,329	342,809	34,364
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,570,026.31	1,858,313	28.28	15.30	18.51	9.23	(2)	5.51	7.99	362,008	524,714	293,449
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,247,634.80	488,884	21.74	9.20	15.55	9.04	(2)	6.56	8.88	147,445	199,547	125,150
TOTAL SUWANNEE RIVER UNITS 1 THROUGH 3	60,101,661.97	29,961,101	49.85					5.02	5.72	3,018,863	3,437,696	1,105,516
TOTAL SUWANNEE RIVER PEAKING	60,101,661.97	29,961,101	49.85					5.02	5.72	3,018,863	3,437,696	1,105,516

DUKE ENERGY FLORIDA

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2024 AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	RESERVE RATIO * (3)=(2)/(1)	AVERAGE AGE (4)	AVERAGE LIFE		NET SALVAGE (7)	RECOMMENDED RATES DEPRECIATION RATES		ANNUAL ACCRUAL		CHANGE IN ANNUAL ACCRUAL (12)
					SERVICE LIFE (5)	REMAINING LIFE (6)		WHOLE LIFE (8)	REMAINING LIFE (9)	WHOLE LIFE (10)=(1)x(8)	REMAINING LIFE (11)	
UNIVERSITY OF FLORIDA COGENERATION												
<i>UNIVERSITY OF FLORIDA COGENERATION</i>												
341.00 STRUCTURES AND IMPROVEMENTS	8,662,876.52	8,533,293	98.50	22.80	31.86	16.32	(1)	3.17	0.15	274,613	13,248	(484,867)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,655,241.68	5,066,879	75.98	24.50	32.59	15.12	(3)	3.16	1.79	210,306	118,917	(534,628)
343.00 PRIME MOVERS - GENERAL	32,206,792.65	17,925,854	55.66	13.80	22.94	14.88	0	4.36	2.98	1,404,216	959,741	(6,409,173)
344.00 GENERATORS	5,811,572.48	1,708,812	29.40	16.50	26.36	15.97	(2)	3.87	4.55	224,908	264,182	(63,010)
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,393,743.95	3,631,391	56.80	23.20	33.12	15.50	(2)	3.08	2.92	196,927	186,466	(221,455)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,598,782.66	1,047,359	66.85	20.40	26.98	13.55	(2)	3.78	2.59	59,224	40,645	(85,166)
TOTAL UNIVERSITY OF FLORIDA COGENERATION	61,296,989.94	37,903,588	61.84					3.87	2.58	2,370,194	1,583,199	(7,798,299)
TOTAL UNIVERSITY OF FLORIDA COGENERATION	61,296,989.94	37,903,588	61.84					3.87	2.58	2,370,194	1,583,199	(7,798,299)
TOTAL SIMPLE CYCLE PRODUCTION PLANT	708,628,670.22	457,228,937	64.52					4.35	4.13	30,820,110	29,268,649	574,807
SOLAR PRODUCTION PLANT												
<i>OSCEOLA</i>												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	85,628.96	24,255	28.33	11.70	32.47	21.51	0	3.08	3.33	2,637	2,853	(14,932)
344.66 GENERATORS - SOLAR	6,419,235.56	1,527,160	23.79	8.50	30.03	21.52	0	3.33	3.54	213,761	227,327	13,566
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	1,106,226.34	260,386	23.54	8.40	29.94	21.52	0	3.34	3.55	36,948	39,305	2,468
TOTAL OSCEOLA	7,611,090.86	1,811,800	23.80					3.33	3.54	253,346	269,485	1,102
<i>PERRY</i>												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	346,780.78	62,489	18.02	5.50	27.03	21.52	0	3.70	3.81	12,831	13,211	33
344.66 GENERATORS - SOLAR	9,270,669.08	2,535,329	27.35	8.50	30.03	21.52	0	3.33	3.38	308,713	312,980	1,486
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	1,495,673.04	319,683	21.37	8.50	30.03	21.52	0	3.33	3.65	49,806	54,646	4,391
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	14,558.00	3,440	23.63	7.50	28.99	21.49	0	3.45	3.55	502	517	
TOTAL PERRY	11,127,680.90	2,920,940	26.25					3.34	3.43	371,852	381,354	5,910
<i>HAMILTON</i>												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,579,609.22	510,053	19.77	6.50	30.03	23.52	0	3.33	3.41	85,901	87,991	6,991
344.66 GENERATORS - SOLAR	97,250,268.38	19,572,646	20.13	6.50	30.03	23.52	0	3.33	3.40	3,238,434	3,302,620	(3,889)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	10,772,233.22	1,881,141	17.46	6.20	29.67	23.52	0	3.37	3.51	363,024	378,023	11,767
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	73,504.54	105,217	143.14	3.20	26.67	23.49	0	3.75	(1.84)	2,756	(1,350)	(3,849)
TOTAL HAMILTON	110,675,615.36	22,069,058	19.94					3.33	3.40	3,690,116	3,767,284	11,020
<i>SUWANNEE</i>												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	60,101.96	14,133	23.52	7.50	30.03	22.52	0	3.33	3.40	2,001	2,041	(2)
344.66 GENERATORS - SOLAR	14,110,951.20	3,484,481	24.69	7.50	30.03	22.52	0	3.33	3.34	469,895	471,868	(6,493)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	2,543,836.04	457,988	18.00	7.50	30.03	22.52	0	3.33	3.64	84,710	92,622	6,640
TOTAL SUWANNEE	16,714,889.20	3,956,602	23.67					3.33	3.39	556,606	566,531	745
<i>DEBARY</i>												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,406,595.22	565,428	23.49	4.50	30.03	25.53	0	3.33	3.00	80,140	72,118	(8,744)
344.66 GENERATORS - SOLAR	74,033,927.89	10,971,830	14.82	4.50	30.03	25.53	0	3.33	3.34	2,465,330	2,470,117	(17,423)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	10,721,272.50	1,836,370	17.13	4.50	30.03	25.53	0	3.33	3.25	357,018	348,018	(12,217)
TOTAL DEBARY	87,161,795.61	13,373,628	15.34					3.33	3.32	2,902,488	2,890,253	(38,384)
<i>LAKE PLACID</i>												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	2,613,404.17	430,102	16.46	5.50	30.03	24.52	0	3.33	3.41	87,026	89,042	448
344.66 GENERATORS - SOLAR	45,157,987.58	7,696,433	17.04	5.50	30.03	24.52	0	3.33	3.38	1,503,761	1,527,796	(3,060)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	11,603,522.09	1,819,703	15.68	5.40	29.94	24.52	0	3.34	3.44	387,558	399,014	5,655
TOTAL LAKE PLACID	59,374,913.84	9,946,238	16.75					3.33	3.40	1,978,345	2,015,852	3,043
<i>TRENTON</i>												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	6,242,044.90	1,032,699	16.54	5.50	30.03	24.52	0	3.33	3.40	207,860	212,453	223
344.66 GENERATORS - SOLAR	75,345,223.17	13,121,635	17.42	5.50	30.03	24.52	0	3.33	3.37	2,508,996	2,537,667	(24,071)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	15,840,878.87	2,183,325	13.78	5.50	30.03	24.52	0	3.33	3.52	527,501	556,996	18,406
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	64,881.13	5,499	8.48	3.00	27.47	24.52	0	3.64	3.73	2,362	2,422	216
TOTAL TRENTON	97,493,028.07	16,343,158	16.76					3.33	3.39	3,246,719	3,309,538	(5,226)
<i>COLUMBIA</i>												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	8,690,697.13	993,144	11.43	4.50	30.03	25.53	0	3.33	3.47	289,400	301,510	10,372
344.66 GENERATORS - SOLAR	87,198,878.11	13,937,474	15.98	4.50	30.03	25.53	0	3.33	3.29	2,903,656	2,869,542	(60,273)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	8,985,123.89	1,419,889	15.80	4.50	30.03	25.52	0	3.33	3.30	299,205	296,443	(4,559)
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	10,573.15	1,385	13.10	4.50	30.03	25.52	0	3.33	3.40	352	360	6
TOTAL COLUMBIA	104,883,272.28	16,351,892	15.59					3.33	3.31	3,492,613	3,467,855	(54,454)

DUKE ENERGY FLORIDA

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2024 AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021 (1)	BOOK DEPRECIATION RESERVE (2)	RESERVE RATIO * (3)=(2)/(1)	AVERAGE AGE (4)	AVERAGE LIFE			RECOMMENDED RATES		ANNUAL ACCRUAL		CHANGE IN ANNUAL ACCRUAL (12)
					SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	DEPRECIATION RATES		WHOLE LIFE (8)	REMAINING LIFE (9)	
								WHOLE LIFE (10)=(1)x(8)	REMAINING LIFE (11)			
DUJETTE												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	6,931,804.09	970,099	13.99	3.50	30.03	26.53	0	3.33	3.24	230,832	224,719	(6,113)
344.66 GENERATORS - SOLAR	83,728,381.62	8,482,336	10.13	3.50	30.03	26.53	0	3.33	3.39	2,788,155	2,836,263	48,108
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	7,251,594.77	1,013,419	13.98	3.50	30.03	26.53	0	3.33	3.24	241,478	235,137	(6,341)
TOTAL DUJETTE	97,911,870.48	10,465,853	10.69					3.33	3.37	3,260,465	3,296,119	35,654
SANTA FE												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	10,043,404.40	1,455,113	14.49	3.50	30.03	26.53	0	3.33	3.22	334,445	323,720	(10,725)
344.66 GENERATORS - SOLAR	84,537,374.36	10,233,025	12.10	3.50	30.03	26.53	0	3.33	3.31	2,815,095	2,800,767	(14,328)
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	8,805,821.91	1,275,809	14.49	3.50	30.03	26.53	0	3.33	3.22	293,234	283,830	(9,404)
TOTAL SANTA FE	103,386,600.67	12,963,948	12.54					3.33	3.30	3,442,774	3,408,317	(34,457)
TWIN RIVERS												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	7,305,874.14	1,080,887	14.79	3.50	30.03	26.53	0	3.33	3.21	243,286	234,640	(8,646)
344.66 GENERATORS - SOLAR	67,787,978.36	7,094,700	10.45	3.50	30.03	26.53	0	3.33	3.38	2,257,340	2,286,099	30,759
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	19,089,172.67	2,824,198	14.79	3.50	30.03	26.53	0	3.33	3.21	635,869	613,079	(22,890)
TOTAL TWIN RIVERS	94,183,025.17	10,999,785	11.67					3.33	3.33	3,136,295	3,135,616	(477)
ST PETE PIER												
344.66 GENERATORS - SOLAR	1,452,082.97	222,865	15.35	5.50	30.03	24.52	0	3.33	3.45	48,354	50,131	905
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	93,871.18	14,377	15.35	5.50	30.03	24.52	0	3.33	3.45	3,119	3,234	59
TOTAL ST PETE PIER	1,545,954.15	237,242	15.35					3.33	3.45	51,474	53,365	964
BAY TRAIL												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	13,057,220.46	1,044,332	8.00	2.50	30.03	27.53	0	3.33	3.34	434,805	436,356	1,551
344.66 GENERATORS - SOLAR	67,565,184.36	5,403,944	8.00	2.50	30.03	27.53	0	3.33	3.34	2,249,921	2,257,946	8,025
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	26,988,429.25	2,158,567	8.00	2.50	30.03	27.53	0	3.33	3.34	898,715	901,920	3,205
TOTAL BAY TRAIL	107,610,834.07	8,606,842	8.00					3.33	3.34	3,583,441	3,596,222	12,781
FORT GREEN												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	10,321,964.99	856,466	8.30	2.50	30.03	27.53	0	3.33	3.33	343,721	343,825	104
344.66 GENERATORS - SOLAR	86,882,074.88	7,209,046	8.30	2.50	30.03	27.53	0	3.33	3.33	2,893,173	2,894,044	871
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	9,050,057.31	750,929	8.30	2.50	30.03	27.53	0	3.33	3.33	301,367	301,458	91
TOTAL FORT GREEN	106,254,097.18	8,816,440	8.30					3.33	3.33	3,538,261	3,539,327	1,066
SANDY CREEK												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	8,845,437.26	735,011	8.31	2.50	30.03	27.53	0	3.33	3.33	294,553	294,603	50
344.66 GENERATORS - SOLAR	74,453,841.01	6,186,737	8.31	2.50	30.03	27.53	0	3.33	3.33	2,479,313	2,479,735	422
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	7,755,472.34	644,440	8.31	2.50	30.03	27.53	0	3.33	3.33	258,257	258,301	44
TOTAL SANDY CREEK	91,054,750.61	7,566,188	8.31					3.33	3.33	3,032,123	3,032,639	516
CHARLIE CREEK												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	9,148,229.52	698,254	7.63	2.50	30.03	27.53	0	3.33	3.36	304,636	306,937	2,301
344.66 GENERATORS - SOLAR	75,166,899.80	5,716,375	7.61	2.50	30.03	27.53	0	3.33	3.36	2,503,051	2,522,707	19,656
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	13,780,900.37	1,050,324	7.63	2.50	30.03	27.53	0	3.33	3.36	458,238	461,699	3,461
TOTAL CHARLIE CREEK	98,076,029.69	7,465,153	7.61					3.33	3.36	3,265,925	3,291,343	25,418
NEW SOLAR 2023												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	32,471,053.95	1,621,929	5.00	1.50	30.03	28.53	0	3.33	3.33	1,081,286	1,081,287	1
344.66 GENERATORS - SOLAR	348,114,858.77	17,388,327	5.00	1.50	30.03	28.53	0	3.33	3.33	11,592,218	11,592,230	12
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	57,085,820.56	2,851,422	4.99	1.50	30.03	28.53	0	3.33	3.33	1,900,948	1,900,950	2
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	59,941.63	2,994	5.00	1.50	30.03	28.53	0	3.33	3.33	1,996	1,996	-
TOTAL NEW SOLAR 2023	437,731,174.91	21,864,672	5.00					3.33	3.33	14,576,448	14,576,463	15
NEW SOLAR 2024												
341.66 STRUCTURES AND IMPROVEMENTS - SOLAR	34,744,917.36	578,503	1.66	0.50	30.03	29.53	0	3.33	3.33	1,157,006	1,157,007	1
344.66 GENERATORS - SOLAR	372,492,222.44	6,201,996	1.66	0.50	30.03	29.53	0	3.33	3.33	12,403,991	12,404,004	13
345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR	61,083,071.01	1,017,033	1.66	0.50	30.03	29.53	0	3.33	3.33	2,034,066	2,034,068	2
346.66 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	64,139.18	1,068	1.67	0.50	30.03	29.53	0	3.33	3.33	2,136	2,136	-
TOTAL NEW SOLAR 2024	468,384,349.99	7,798,599	1.66					3.33	3.33	15,597,199	15,597,215	16
348.00 BATTERY STORAGE	24,055,701.49	4,774,534	19.85	3.50	10.00	6.51	0	10.00	12.31	2,405,570	2,961,777	1,316,367
TOTAL SOLAR PRODUCTION PLANT	2,125,236,274.53	188,322,573	8.86					3.41	3.44	72,382,059	73,156,757	1,281,019
TOTAL PRODUCTION PLANT	10,240,352,721.82	3,722,112,511	36.35					4.10	4.53	420,284,197	463,490,174	(2,503,302)

