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090130

March 17, 2009

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-VIA HAND DELIVERY -

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

Re: Docket No. 09 _____-EI and Docket No. 080677-EI

Dear Ms. Cole:

Pursuant to Florida Public Service Commission Rule 25-6.0436(8)(a), Florida Administrative Code, I am enclosing for filing in the above dockets the original and twenty-one (21) copies of Florida Power and Light Company's ("FPL's") 2009 Depreciation Study and an Appendix consisting of Status Reports for 2004 - 2007. Also enclosed for filing in the above dockets are the original and twenty-one (21) copies of FPL's 2009 Dismantlement Study, which Order No. PSC-08-0095-PAA-EI directed FPL to file in conjunction with its depreciation study.

If there are any questions regarding this transmittal, please contact me at 561-304-5639.

Sincerely,

John T. Butler
John T. Butler

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ECR 4
GCL 4
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RCP 1
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SGA 3
ADM 1
CLK 4 reporter

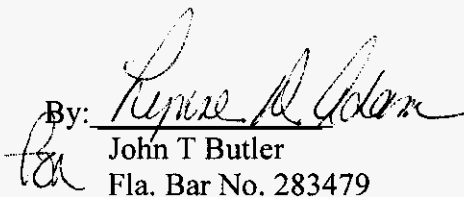
CERTIFICATE OF SERVICE

Docket No.09 _____-EI and Docket No. 080677-EI

I HEREBY CERTIFY that a true and correct copy of Florida Power & Light Company's 2009 Depreciation Study and accompanying Appendix, and FPL's 2009 Dismantlement Study, have been furnished by hand delivery this 17th day of March, 2009, to the following:

Jennifer Brubaker
Florida Public Service Commission
Office of the General Counsel
2540 Shumard Oak Boulevard
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By: 
John T Butler
Fla. Bar No. 283479

090130

**BEFORE THE FLORIDA
PUBLIC SERVICE COMMISSION**

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

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

FPL WITNESS C. RICHARD CLARKE

EXHIBIT CRC-1:

DEPRECIATION STUDY

VOLUME 1 OF 3

DOCUMENT NUMBER: 080677-EI

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FPSC-COMMISSION CLERK

FLORIDA POWER & LIGHT COMPANY

JUNO BEACH, FLORIDA

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2009



Gannett Fleming
Valuation and Rate Division

Harrisburg, Pennsylvania

Calgary, Alberta

Valley Forge, Pennsylvania

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

FLORIDA POWER & LIGHT COMPANY

Juno Beach, Florida

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2009

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Calgary, Alberta

Valley Forge, Pennsylvania



GANNETT FLEMING, INC.
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March 16, 2009

Florida Power & Light Company.
9250 West Flagler Street
P.O. Box 029100
Miami, FL 33102

Attention Mr. H. Antonio Cuba
Director, Regulatory & Tax Accounting

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Florida Power & Light Company as of December 31, 2009. 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, INC.

A handwritten signature in black ink, appearing to read 'Richard Clarke', written over a horizontal line.

RICHARD CLARKE
Director, Western U. S. Services
Valuation and Rate Division

RC:krm

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PART I. INTRODUCTION

FLORIDA POWER & LIGHT COMPANY
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2009

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Florida Power & Light Company (Company) as applied to electric plant in service as of December 31, 2007 and recorded and estimated plant at December 31, 2009. This report covers electric plant in service as it relates to the concepts; methods and basic judgments which underlie recommended annual depreciation accrual rates related to current and estimated electric plant in service at December 31, 2009.

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 2007; a review of Company practices and outlook as they relate to plant operation and retirement; and consideration of current practices in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the summary results of the study, including a description of the results and summaries separated by Functional Class of Plant. Part IV presents the detail results of the generation class of plant

including the depreciation calculations, the life analysis and salvage analysis relating to generation and graphs for each generation account. Part V provides a detailed description of transmission, distribution and general plant including the detailed results of the life analysis, the salvage analysis and the depreciation calculations.

BASIS OF STUDY

Depreciation

The annual and accrued depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

As a requirement of the Florida Public Service Commission (FPSC) and the rules of depreciation prescribed in subsection No. 25-6.0436, Florida Administrative Code (F.A.C.), depreciation rates were also calculated using the whole life method. Theoretical reserves were calculated using the remaining life method and compared with the actual book reserves.

The underlying methods and procedures utilized in this depreciation study are the same as the existing parameters for the transmission, distribution and general plant accounts. The calculation of depreciation for electric production plant is determined by using the average service life procedure with the life span technique. This study reflects forecasted interim retirement activity for production plant.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2007 from the Company's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts. The life analysis was performed using various experience bands ending in 2007. The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement. The result of the salvage analysis is presented within this study.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through field trips and discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. The life span technique was used for certain electric production facilities. In this technique an average date of final retirements was estimated for each production account and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of the final retirement.

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric 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 the causes to be given consideration is wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and 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 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 calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

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. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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 and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

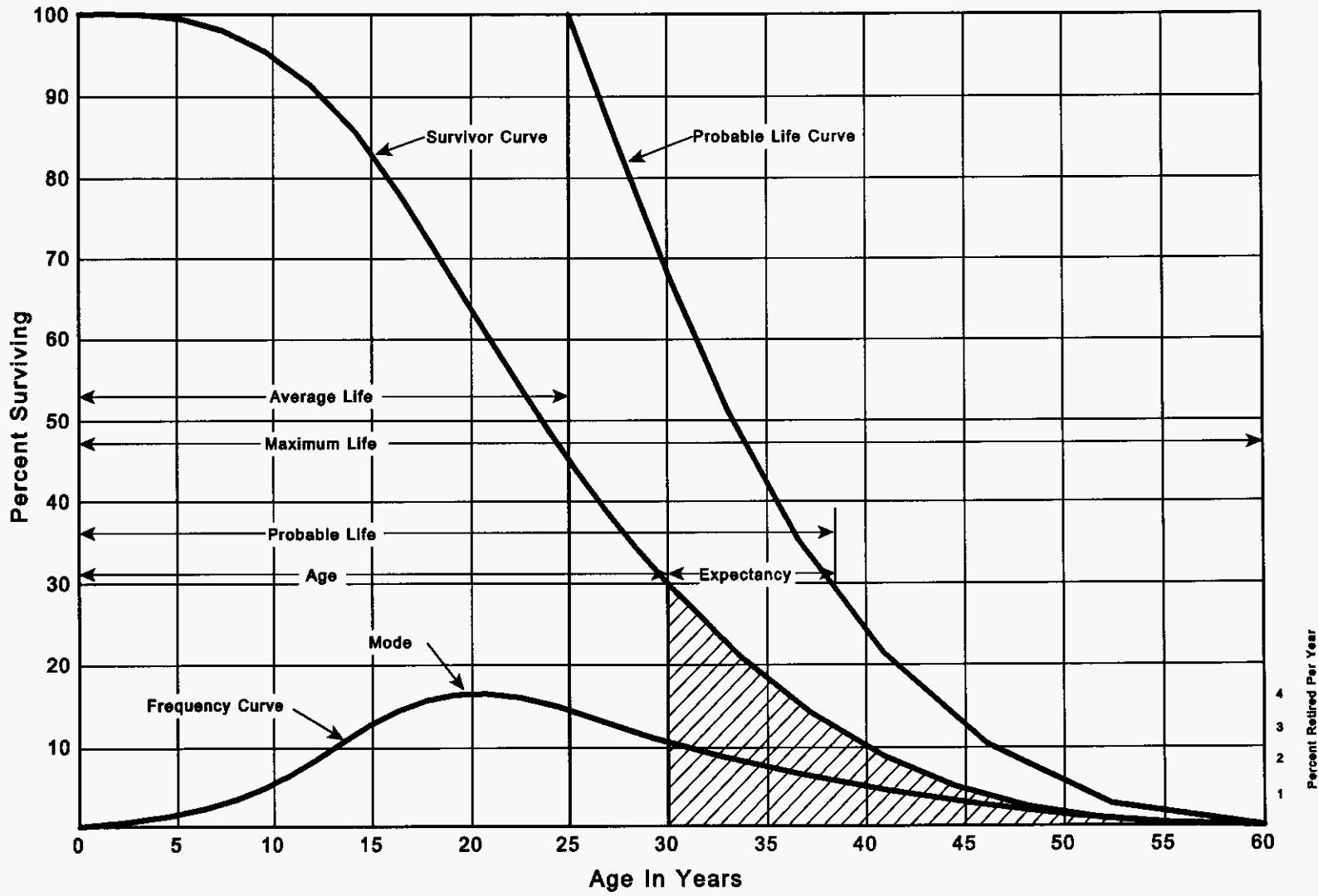


Figure 1. A Typical Survivor Curve and Derived Curves

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 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.

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 125.¹ These type curves have also been presented in subsequent Experiment Station

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

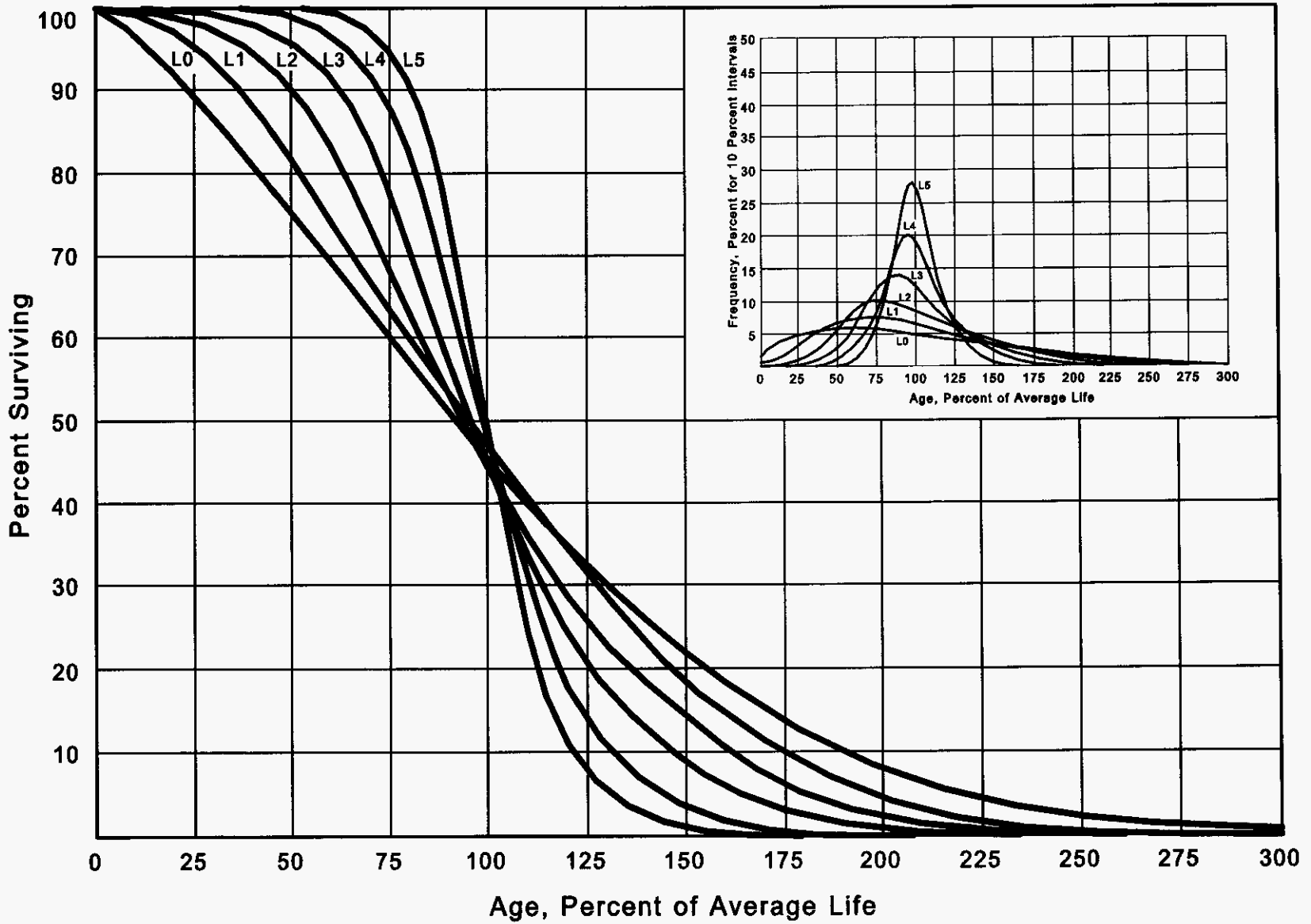


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

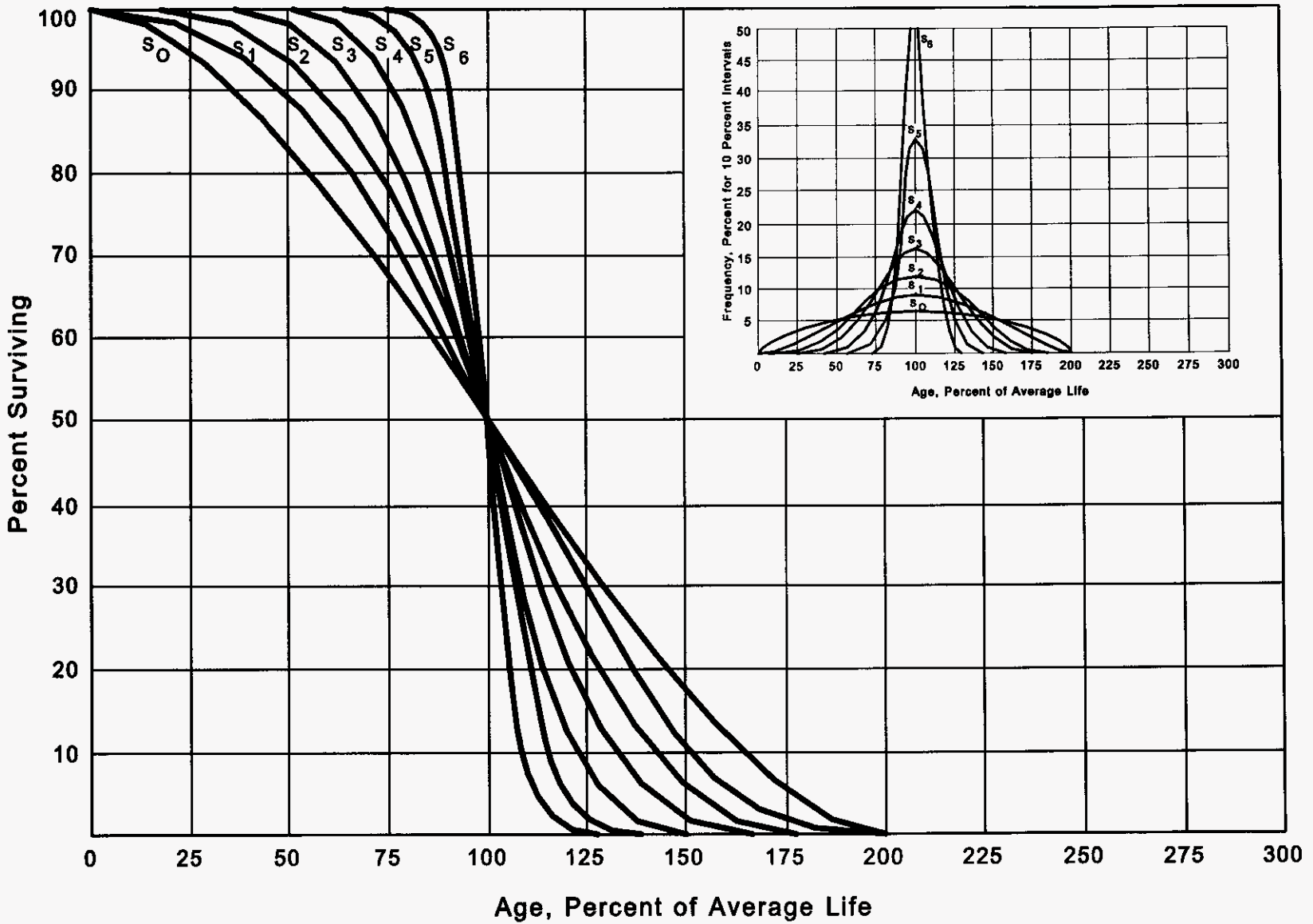


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

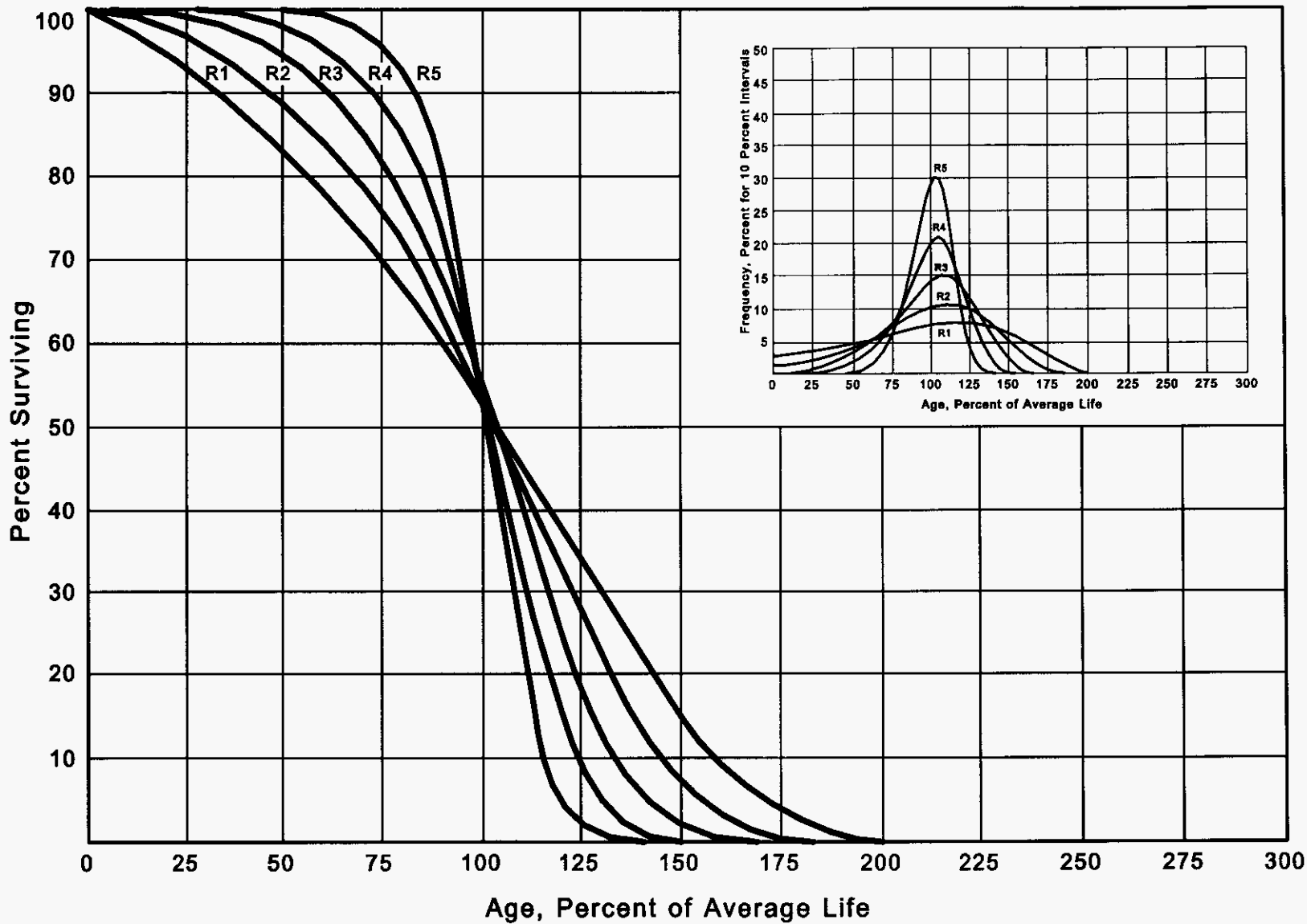


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

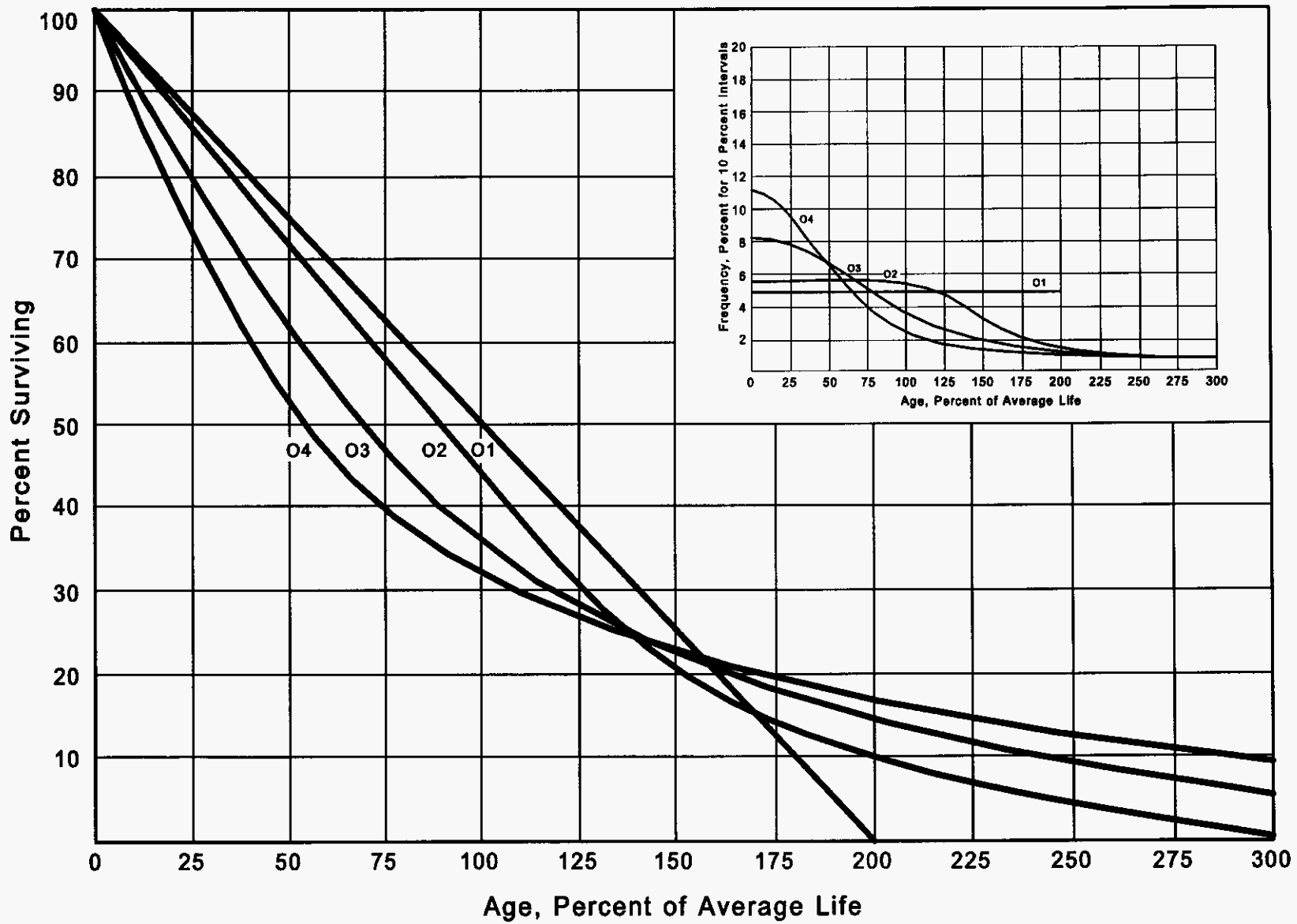


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ 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 or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop an original stub survivor curve. 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,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

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 beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience

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

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

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.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1999-2008 during which there were placements during the years 1994-2008. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 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 1994 was retired in 1999. 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 Table 1 immediately above the stairstep line drawn on the table

TABLE 1. RETIREMENTS FOR EACH YEAR 1998-2007
SUMMARIZED BY AGE INTERVAL

Experience Band 1998-2007

Placement Band 1993-2007

Year Placed (1)	Retirements, Thousands of Dollars During Year										Total During Age Interval (12)	Age Interval (13)
	1998 (2)	1999 (3)	2000 (4)	2001 (5)	2002 (6)	2003 (7)	2004 (8)	2005 (9)	2006 (10)	2007 (11)		
1993	10	11	12	13	14	16	23	24	25	26	26	13½-4½
1994	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1995	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1996	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1997	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1998	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1999		5	11	12	13	14	15	16	18	20	113	7½-8½
2000			6	12	13	15	16	17	19	19	124	6½-7½
2001				6	13	15	16	17	19	19	131	5½-6½
2002					7	14	16	17	19	20	143	4½-5½
2003						8	18	20	22	23	146	3½-4½
2004							9	20	22	25	150	2½-3½
2005								11	23	25	151	1½-2½
2006									11	24	153	½-1½
2007										13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

II-12

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1998-2007

SUMMARIZED BY AGE INTERVAL

Experience Band 1998-2007

Placement Band 1993-2007

Year Placed	Acquisitions, Transfers, and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1993	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1994	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1995	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1996	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1997	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
1998	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
1999	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2000	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2001	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2002	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2003	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2004	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2005	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2006	-	-	-	-	-	-	-	-	-	-	-	½-1½
2007	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

^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.

II-13

beginning with the 1999 retirements of 1994 installations and ending with the 2008 retirements of the 2003 installations. Thus, the total amount of 143 for age interval 4½ -5½ equals the sum of:

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

In Table 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 Table 3 on page II-15.

The surviving plant at the beginning of each year from 1998 through 2007 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 Table 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Tables 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

TABLE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 1998-2007
SUMMARIZED BY AGE INTERVAL

Experience Band 1998-2007											Placement Band 1993-2007	
Exposures, Thousands of Dollars												
Year Placed	Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1993	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1994	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1995	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1996	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1997	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1998	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1999		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2000			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2001				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2002					660 ^a	653	639	623	628	609	3,789	4½-5½
2003						750 ^a	742	724	685	663	4,332	3½-4½
2004							850 ^a	841	821	799	4,955	2½-3½
2005								960 ^a	949	926	5,719	1½-2½
2006									1,080 ^a	1,069	6,579	½-1½
2007											7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^a Additions during the year.

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 2003 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

For the entire experience band 1999-2008, 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 (Table 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 Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 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 retire-

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

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (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 Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 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.

ment 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) × (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 Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 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.

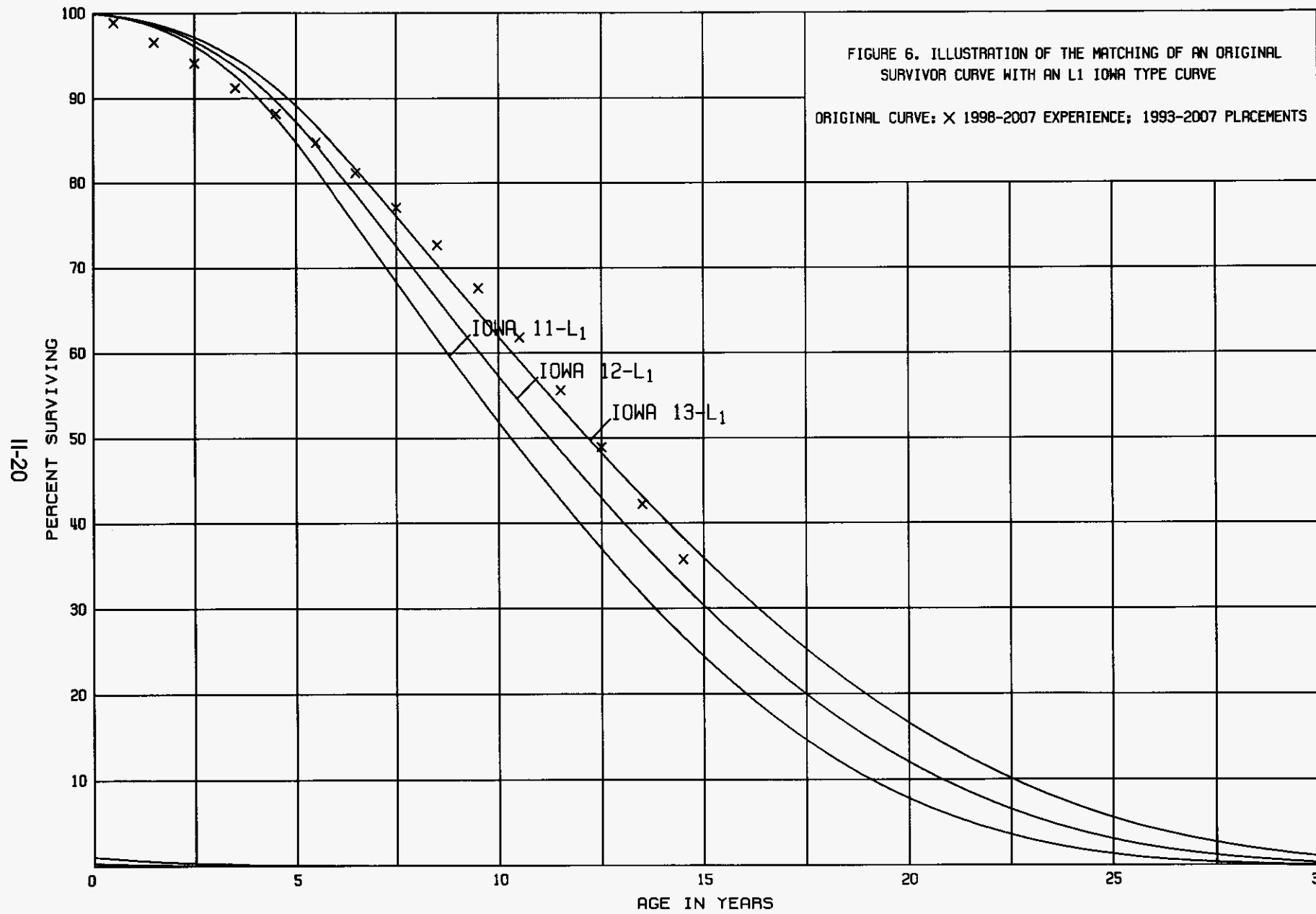
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, 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. The smoothing of the original curve with established type curves is used to eliminate irregularities in the original curve.

The lowa 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 is compared to the lowa 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 Table 4 is compared with the L, S, and R lowa 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 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

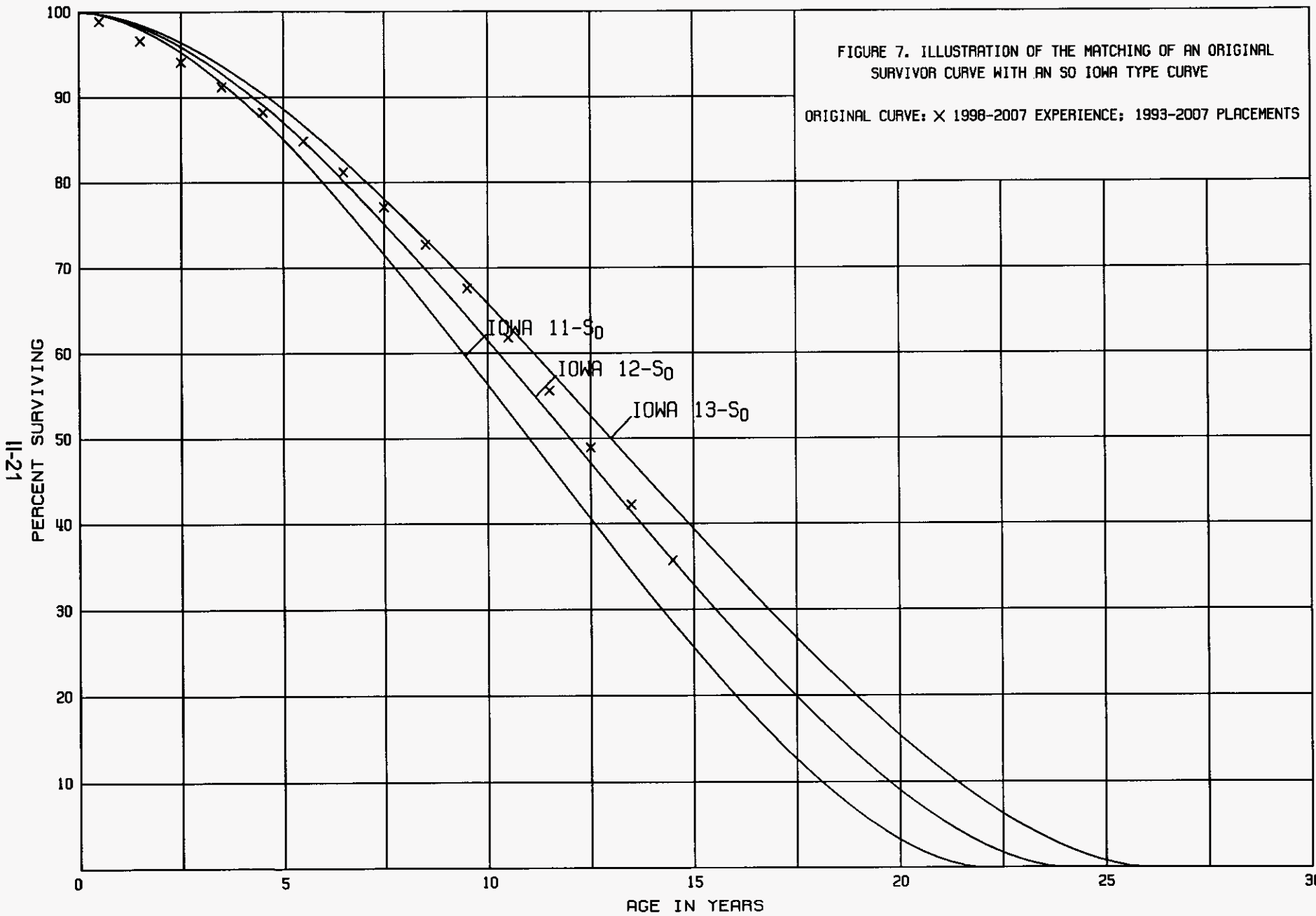
Simulated Plant Balance Method

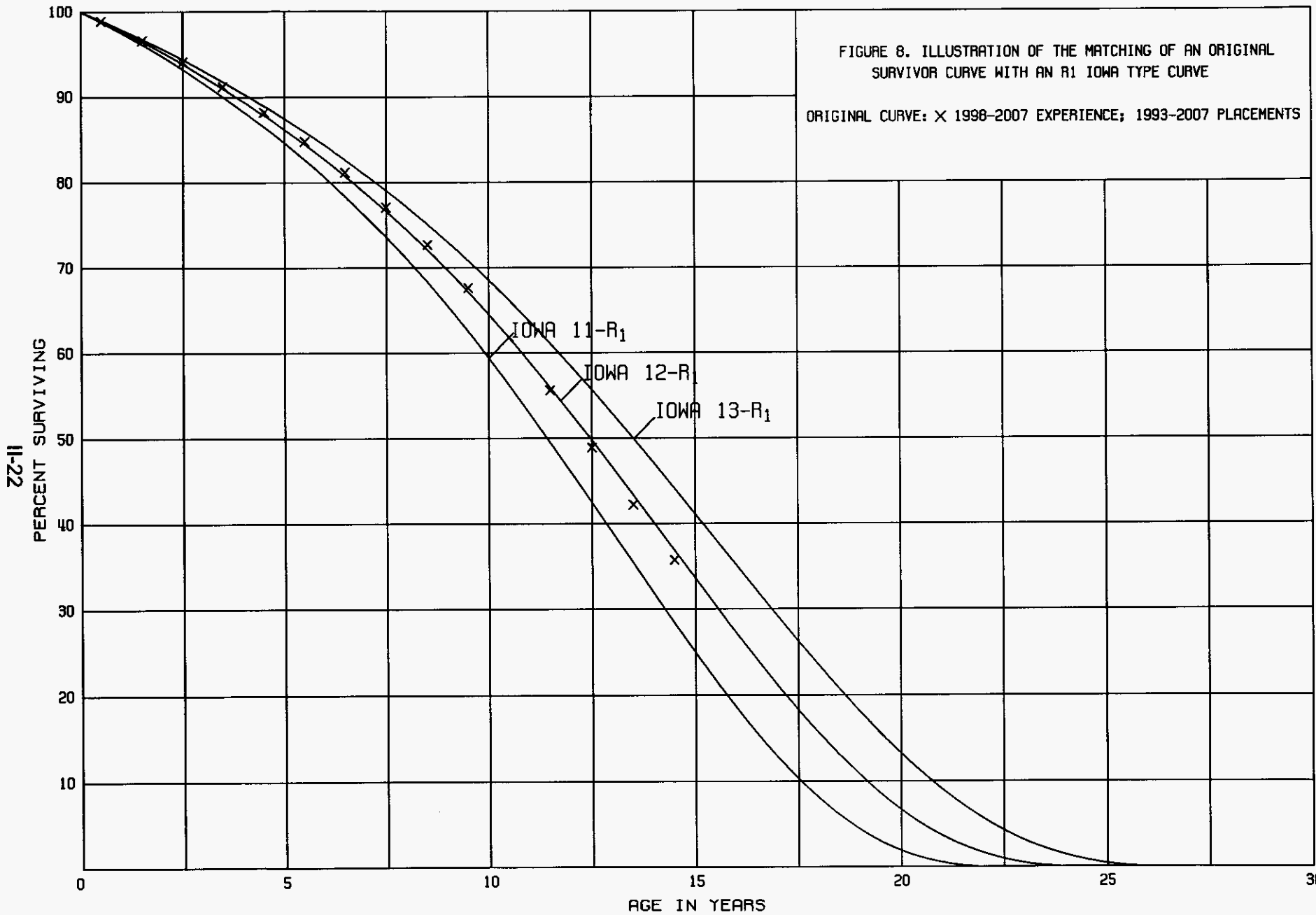
The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.

Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant



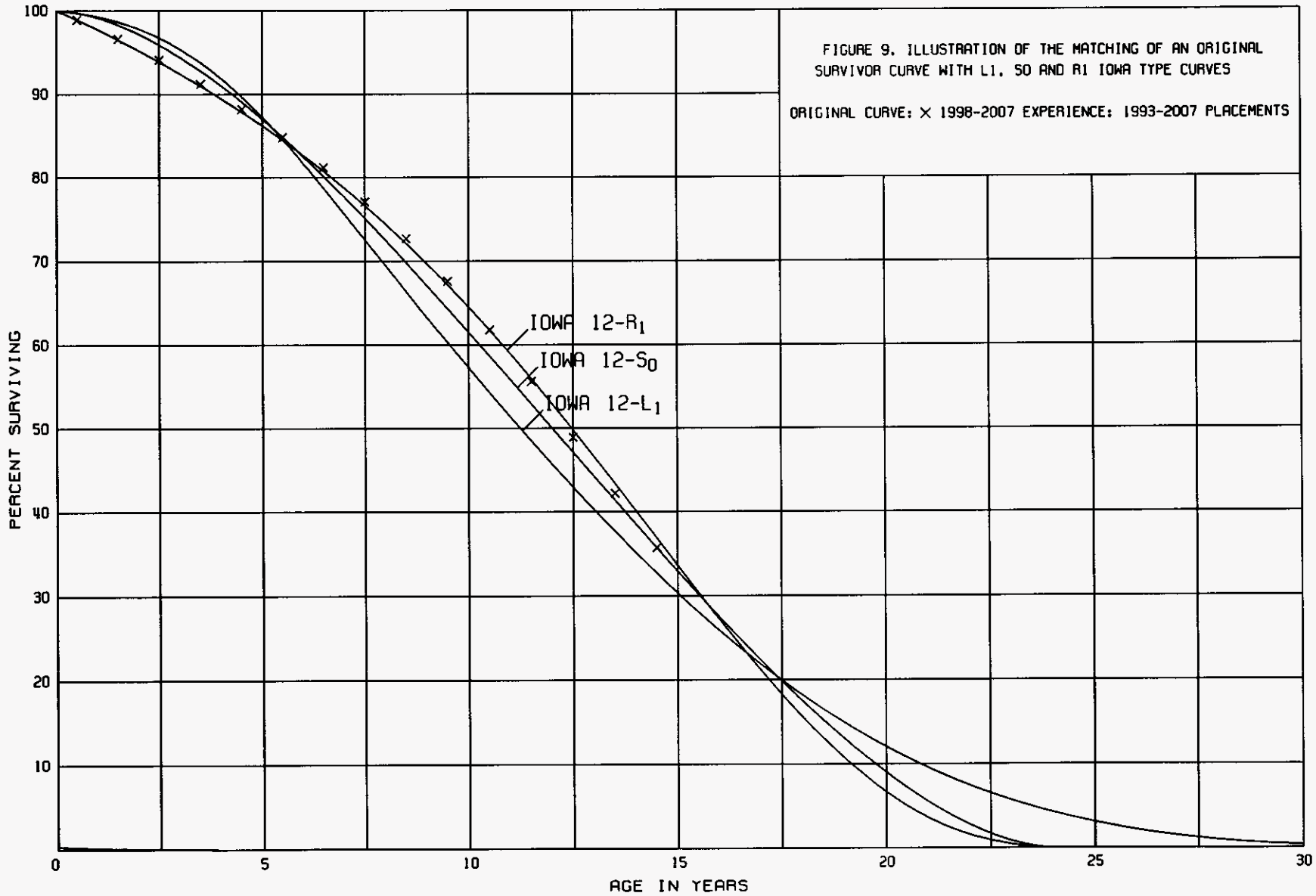
II-20





II-22
 PERCENT SURVIVING

AGE IN YEARS



surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances is calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant balance method was not used in this report for Florida Power & Light and is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life."⁷

Service Life Considerations

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. The electric plant accounts and subaccounts for which survivor curves were estimated and provided an indication of service life using the retirement rate method are set forth in the table below. The statistical support for the service life estimates is presented in the section beginning on page III-19 the remainder of the plant accounts used life span approach which is described later in this report.

⁷ A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

TRANSMISSION PLANT

350.2	Easements	50-S4
352	Structures and Improvements	60-R3
353	Station Equipment	38-R1.5
353.1	Station Equipment-Step up Transformers	33-R2
354	Towers and Fixtures	40-R5
355	Poles and Fixtures	44-R2
356	Overhead Conductors and Devices	47-R1.5
357	Underground Conduit	60-R4
358	Underground Conductor & Devices	60-L3
359	Roads and Trails	50-SQ

DISTRIBUTION PLANT

361	Structures and Improvements	60-R3
362	Station Equipment	41-R1.5
364	Poles, Towers and Fixtures	37-R2
365	Overhead Conductors and Devices	40-S0
366.6	Underground Conduit, Duct System	70-S1.5
366.7	Underground Conduit, Direct Buried	50-R4
367.6	Underground Conductors and Devices, DS	38-S0
367.7	Underground Conductors And Devices, DB	35-R2
368	Line Transformers	32-L1.5
369.1	Services-Overhead	48-R1
369.7	Services-Underground	34-R2
370	Meters	36-R2.5
370.1	Meters-AMI	20-R2.5
371	Installations on Customers Premises	30-L0
373	Street Lighting and Signal Systems	30-R0.5

GENERAL PLANT

390	Structures & Improvements	50-R1.5
392.01	Aircraft Fixed Wing - Jet	7-SQ
392.02	Aircraft Rotary Wing	7-SQ
392.1	Automobiles	6-L2
392.2	Light Trucks	9-L3
392.3	Heavy Trucks	12-S3
392.4	Tractor Trailers	9-L2.5
392.9	Trailers	20-L1
396.1	Power Operated Equipment	10-L0.5
396.8	Other Power Operated Equipment	9-L0.5
396.8	Communication Equipment-Fiber Optic	10-L0

Life Span Properties

Inasmuch as electric production plant has specific retirement dates, the life span technique was employed. In this method the account follows the survivor curve until the

selected date of retirement at which time the curve is truncated. The life span for each account was based on the make-up of the property within that account, experience in the industry, current forecasted life spans, the Company's resource plan, and information from Company personnel.

For each of the facilities for which the life span technique was used, the Company provided its anticipated probable retirement date for each unit. This data was reviewed and determined--based on general knowledge and experience in the industry: based on interviews of Company personnel, and based on trends in the industry--that these retirement dates were appropriate for use in the depreciation study. These retirement dates are established for depreciation accounting and do not commit the Company to actually retire any production units on these dates. The retirement dates for each of the steam and other production facilities used in this study are summarized below. The retirement dates are the same for all units at the station unless noted.

STEAM PRODUCTION

Cape Canaveral	2010
Cutler	2020
Manatee	2020
Martin	2020
Pt. Everglades	2020
Riviera	2011
Sanford	2020
Scherer	2029
SJRPP	2028
Turkey Point	2020

NUCLEAR PRODUCTION

St. Lucie Unit 1	2036
St. Lucie Unit 2	2043
St. Lucie Common	2040
Turkey Point Unit 3	2032
Turkey Point Unit 4	2033
Turkey Point Common	2033

OTHER PRODUCTION

Gas Turbines	
Ft. Myers	2020
Lauderdale	2020
Pt. Everglades	2020
Combined Cycle Units	
Ft. Myers	2028
Lauderdale	2020
Manatee	2030
Martin	2020
Martin Unit 8	2030
Putman	2020
Sanford Unit 4	2028
Sanford Unit 5	2027
Sanford Common	2028
Turkey Point	2032

Salvage Analysis

Net salvage by account was reviewed on historical data compiled through 2007. Cost of removal and 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 salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on the above mentioned criteria.

Electric Plant Account 368, Line Transformers is used to illustrate the manner in which the study was conducted. Net salvage data for the period 1986 through 2007 were analyzed for this account. The data includes cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. The data shows the cost of removal is staying fairly constant at around 20-30 percent, the salvage is decreasing to nothing in the more recent years. The net of these produce an overall percentage of negative 25-30 percent. According to the Company the primary cause of the high levels of cost of removal is the extra effort required to replace and upgrade line transformers. The salvage is decreasing because there is no use for used transformers in today's market. This is typical of today's industry trends.

The net salvage percent based on the overall period, 1986-2007, is negative 25 percent. The current approved net salvage percent is negative 35 percent. The range of estimates made by other electric companies for Line Transformers is 5 to negative 25 percent. This is in line with what FPL is showing; therefore we recommended using negative 25 percent for net salvage for this account.

The analyses of historical cost of removal and salvage data are presented in this report in Parts IV and V under the details of each class of plant in sections titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied on.

For production accounts only interim net salvage was included. A net salvage percentage was developed and adjusted for interim retirement activity only.

Field Trips

In order to be familiar with the operation of the Company and to observe representative portions of the plant, a field trip was conducted. A general understanding of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements was obtained during this trip. This knowledge and information was incorporated in the interpretation and extrapolation of the statistical analysis for life and net salvage factors.

On September 12, 2008 I met with Company personnel at the Corporate offices in Juno Beach and the following day had meetings at the Corporate office in Miami. In addition to meeting with Company personnel at these offices we received a tour of the facilities. The following plant facilities were visited and meetings held.

December 16, 2008

- Turkey Point Nuclear Plant
- Turkey Point Steam Generating Plant
- Turkey Point Combined Cycle Plant

December 17, 2008

- Lauderdale Combined Cycle Plant
- Lauderdale Gas Turbine Facilities
- FPL System Control Center
- Meter Technology Center

During the site visit and throughout the field trip meetings were held with representative Company personnel in the areas of accounting, fleet services, transmission, distribution, planning, nuclear, steam production and other production. Throughout the conduct of this depreciation study, many meetings and conversations were held with Company personnel in the accounting areas of the Company. Information attained through conversation and discussions were incorporated into the life analysis and net salvage analysis of this report.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

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 the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

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:

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

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of 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. The average service life procedure was used in this case.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2009, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2009, are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly 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 III. SUMMARY RESULTS OF STUDY

PART III. SUMMARY RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates 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 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. All rates are 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, 2009. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2009, is reasonable for a period of three to five years. The life analysis data and the salvage analysis data were provided through December 31, 2007. The development of average service lives and net salvage rates were developed on this data and then used to calculate depreciation rates as of December 31, 2009.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the detail sections for generation, transmission, distribution and general plant.

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the detail sections for generation, transmission, distribution and general plant. The tabulations present annual cost of removal and 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.

DESCRIPTION OF DEPRECIATION SUMMARY RESULTS

Table 1 shows a summary of the remaining life accruals by class of plant at December 31, 2009.

Table 2 Shows a summary of the whole life annual and accrued depreciation at December 31, 2009.

Table 3 shows a summary comparison of depreciation accrual using existing and proposed depreciation rates using the remaining life method

Table 4 shows a summary comparison of depreciation accrual using existing and proposed depreciation rates using the whole life method.

Table 5 shows a summary comparison of the theoretical reserve to the book reserve by production account and by transmission, distribution and general plant.

Table 6 shows a comparison of existing and proposed depreciation parameters and rates by FERC Account

Table 7 shows capital recovery schedules for short-lived property.

Table 8 shows the proposed depreciation parameters and rates proposed for future generation.

Table 9 shows the breakdown of the depreciation rate by component for financial reporting purposes

Table 10 shows the allocation of the annual depreciation expense credit by class of plant and by account.

Florida Power & Light Company

**Table 1. Calculated Remaining Life Annual Depreciation Accruals
Related to Original Cost of Electric Generation Plant at December 31, 2009**

<u>Functional Group</u> (1)	<u>Original Cost</u> (2)	<u>Book Reserve</u> (3)	<u>Annual Accrual</u>	
			<u>Amount</u> (4)	<u>Rate</u> (5)
Steam	3,036,663,354	2,072,703,705	99,476,072	3.28
Nuclear	3,970,492,937	2,121,178,163	93,658,545	2.36
Combined Cycle	4,116,385,564	1,303,547,150	204,079,249	4.96
Combustion Turbine	215,678,824	173,778,844	10,133,223	4.70
Transmission	3,122,536,023	1,032,681,912	94,218,582	3.02
Distribution	10,050,556,894	3,899,924,205	337,640,039	3.36
General	672,093,362	310,935,651	14,968,698	2.23
TOTAL	<u>25,184,406,957</u>	<u>10,914,749,630</u>	<u>854,174,408</u>	3.39
Future Units	2,754,008,811	-	132,892,978	
Capital Recovery	774,610,189	569,263,547	78,555,754	
GRAND TOTAL	<u>28,713,025,957</u>	<u>11,484,013,177</u>	<u>1,065,623,140</u>	

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

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Florida Power & Light Company

**Table 2. Calculated Whole Life Annual and Accrued Depreciation
Related to Original Cost of Electric Plant at December 31, 2009**

<u>Functional Group</u> (1)	<u>Original Cost</u> (2)	<u>Calculated Accrued Depreciation</u> (3)	<u>Annual Accrual</u>	
			<u>Amount</u> (4)	<u>Rate</u> (5)
Steam	3,036,663,354	1,662,593,531	135,588,555	4.47
Nuclear	3,970,492,937	1,743,670,904	115,152,401	2.90
Combined Cycle	4,116,385,564	1,277,602,440	206,930,428	5.03
Combustion Turbine	215,678,824	145,751,058	10,050,901	4.66
Transmission	3,122,536,023	1,048,319,348	91,765,744	2.94
Distribution	10,050,556,894	3,559,394,856	351,161,135	3.49
General	672,093,362	232,057,078	26,898,536	4.00
TOTAL	<u>25,184,406,957</u>	<u>9,669,389,215</u>	<u>937,547,700</u>	3.72
Future Units	2,754,008,811	39,572,954	132,892,978	
Capital Recovery	774,610,189	-	78,555,754	
GRAND TOTAL	<u>28,713,025,957</u>	<u>9,708,962,169</u>	<u>1,148,996,432</u>	

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Florida Power & Light Company

Table 3. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Plant in Service as of December 31, 2009

Functional Group (1)	2009 Plant Balance (2)	2009 Book Reserve (3)	Existing Annual Depreciation		Proposed Annual Depreciation		Increase/ (Decrease) (8)
			Composite Rate (4)	Accrual Amount (5)	Composite Rate (6)	Accrual Amount (7)	
Steam	3,036,663,354	2,072,703,705	2.48	75,219,159	3.28	99,476,072	24,256,913
Nuclear	3,970,492,937	2,121,178,163	1.36	53,848,962	2.36	93,658,545	39,809,583
Combined Cycle	4,116,385,566	1,303,547,150	5.13	211,237,995	4.96	204,079,249	(7,158,746)
Combustion Turbine	215,678,824	173,778,844	2.46	5,298,372	4.70	10,133,223	4,834,851
Transmission	3,122,536,022	1,032,681,912	2.98	92,953,365	3.02	94,218,582	1,265,217
Distribution	10,050,556,895	3,899,924,205	3.52	354,194,320	3.36	337,640,039	(16,554,281)
General	672,093,362	310,935,651	5.78	38,846,017	2.23	14,968,698	(23,877,319)
TOTAL	25,184,406,960	10,914,749,630	3.30	831,598,190	3.39	854,174,408	22,576,218
Future Units	2,754,008,811	-				132,892,978	132,892,978
Capital Recovery	774,610,189	569,263,547				78,555,754	78,555,754
GRAND TOTAL	28,713,025,960	11,484,013,177		831,598,190		1,065,623,140	234,024,950

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

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Florida Power & Light Company

Table 4. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Plant in Service as of December 31, 2009

Functional Group (1)	2009 Plant Balance (2)	Existing Annual Depreciation		Proposed Annual Depreciation		Increase/ (Decrease) (7)
		Composite Rate (3)	Accrual Amount (4)	Composite Rate (5)	Accrual Amount (6)	
Steam	3,036,663,354	4.38	133,157,645	4.47	135,588,555	2,430,910
Nuclear	3,970,492,937	2.61	103,493,752	2.90	115,152,401	11,658,649
Combined Cycle	4,116,385,565	5.22	215,035,609	5.03	206,930,428	(8,105,181)
Combustion Turbine	215,678,824	3.99	8,611,592	4.66	10,050,901	1,439,309
Transmission	3,122,536,022	2.93	91,520,642	2.94	91,765,744	245,102
Distribution	10,050,556,895	3.57	358,693,020	3.49	351,161,135	(7,531,885)
General	672,093,362	4.71	31,677,211	4.00	26,898,536	(4,778,675)
TOTAL	25,184,406,959	3.74	942,189,471	3.72	937,547,700	(4,641,771)
Future Units	2,754,008,811				132,892,978	132,892,978
Capital Recovery	774,610,189				78,555,754	78,555,754
GRAND TOTAL	28,713,025,959		942,189,471		1,148,996,432	206,806,961

Florida Power & Light Company

Table 5. Comparison of Theoretical Reserve and Book Reserve based on Plant in Service as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
Steam				
311 Structures & Improvements	607,363,884	371,032,445	450,480,572	79,448,127
312 Boiler Plant Equipment	1,520,058,000	827,286,045	1,022,923,266	195,637,221
314 Turbogenerator Units	656,903,762	324,858,642	420,826,473	95,967,831
315 Accessory Electric Equipment	215,129,268	118,935,460	150,422,294	31,486,834
316 Miscellaneous Equipment	37,208,440	20,480,939	28,051,100	7,570,161
Total Steam	3,036,663,354	1,662,593,531	2,072,703,705	410,110,174
Nuclear				
321 Structures & Improvements	1,174,690,191	563,046,279	661,926,379	98,880,100
322 Reactor Plant Equipment	1,862,733,318	694,663,703	855,060,882	160,397,179
323 Turbogenerator Units	282,505,086	126,028,876	186,406,688	60,377,812
324 Accessory Electric Equipment	561,096,429	322,433,151	362,757,426	40,324,275
325 Miscellaneous Equipment	89,467,913	37,498,895	55,026,788	17,527,893
Total Nuclear	3,970,492,937	1,743,670,904	2,121,178,163	377,507,259
Combined Cycle				
341 Structures & Improvements	368,040,843	179,939,429	159,404,481	(20,534,948)
342 Fuel Holders, Producers & Accessories	82,917,606	37,534,832	41,033,160	3,498,328
343 Prime Movers	2,893,397,511	753,421,499	801,742,016	48,320,517
344 Generators	322,410,125	136,588,910	105,796,420	(30,792,490)
345 Accessory Electric Equipment	399,746,476	153,152,145	172,286,784	19,134,639
346 Misc. Power Plant Equipment	49,873,002	16,965,625	23,284,289	6,318,664
Total Combined Cycle	4,116,385,564	1,277,602,440	1,303,547,150	25,944,710
Combustion Turbine				
341 Structures & Improvements	13,869,690	12,464,080	12,046,516	(417,564)
342 Fuel Holders, Producers & Accessories	15,203,834	10,513,390	15,585,942	5,072,552
343 Prime Movers	112,800,506	62,987,847	91,301,391	28,313,544
344 Generators	51,167,664	46,554,280	42,187,783	(4,366,497)
345 Accessory Electric Equipment	22,215,820	12,853,378	12,286,406	(566,972)
346 Misc. Power Plant Equipment	421,309	378,083	370,806	(7,277)
Total Combustion Turbine	215,678,824	145,751,058	173,778,844	28,027,786
T, D and G				
Transmission	3,122,536,022	1,048,319,348	1,032,681,912	(15,637,436)
Distribution	10,050,556,895	3,559,394,856	3,899,924,205	340,529,349
General	672,093,362	232,057,078	310,935,651	78,878,573
Total T, D and G	13,845,186,279	4,839,771,282	5,243,541,768	403,770,486
TOTAL PLANT IN SERVICE	25,184,406,958	9,669,389,215	10,914,749,630	1,245,360,415

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

Florida Power & Light Company

Table 6. Comparison of Existing and Proposed Depreciation Parameters and Rates

		Existing Estimate				Proposed Estimate			
Account		Survivor Curve	Salvage	WL Rate	RL Rate	Survivor Curve	Salvage	WL Rate	RL Rate
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
350.2	Easements	50 - S4	0	2.00%	2.30%	50 - S4	0	2.00%	2.31%
352	Structures & Improvements	47 - S4	-10	2.30%	2.50%	60 - R3	-15	1.92%	1.82%
353	Station Equipment	36 - R1.5	5	2.60%	2.80%	38 - R1.5	-10	2.89%	3.17%
353.1	Station Equipment - Step-Up Transformers	35 - S3	5	2.70%	3.00%	33 - R2	0	3.03%	3.41%
354	Towers & Fixtures	45 - R5	-15	2.60%	2.50%	40 - R5	-15	2.87%	3.58%
355	Poles & Fixtures	41 - R2	-50	3.70%	3.60%	44 - R2	-50	3.40%	3.21%
356	Overhead Conductors & Devices	44 - R1.5	-45	3.30%	3.20%	47 - R1.5	-50	3.19%	3.04%
357	Underground Conduit	46 - S3	0	2.20%	1.70%	60 - R4	0	1.67%	1.15%
358	Underground Conductors & Devices	35 - S3	0	2.90%	2.50%	60 - L3	-10	1.84%	1.11%
359	Roads & Trails	50 - SQ	0	2.00%	2.10%	50 - SQ	-10	2.20%	2.48%
361	Structures & Improvements	45 - L3	-15	2.60%	2.60%	60 - R3	-15	1.92%	1.76%
362	Station Equipment	38 - R1.5	-10	2.90%	2.80%	41 - R1.5	-10	2.68%	2.48%
364	Poles, Towers & Fixtures	34 - R1.5	-40	4.10%	4.00%	37 - R2	-125	6.08%	7.35%
365	Overhead Conductors & Devices	35 - S0.5	-50	4.30%	4.20%	40 - S0	-100	5.00%	4.97%
366.6	Underground Conduit, Duct System	48 - S3	-10	2.30%	2.30%	70 - S1.5	-5	1.50%	1.34%
366.7	Underground Conduit, Direct Buried	41 - S3	0	2.40%	2.30%	50 - R4	0	2.00%	1.80%
367.6	Underground Conductors & Devices, DS	38 - S0	-5	2.80%	2.70%	38 - S0	-5	2.76%	2.68%
367.7	Underground Conductors & Devices, DB	34 - R2.5	0	2.90%	2.30%	35 - R2	0	2.86%	1.88%
368	Line Transformers	31 - L2	-35	4.40%	4.80%	32 - L1.5	-25	3.91%	3.59%
369.1	Services, Overhead	36 - R1.5	-60	4.40%	4.60%	48 - R1	-125	4.68%	4.69%
369.7	Services, Underground	34 - R2	-10	3.20%	3.10%	34 - R2	-10	3.23%	3.00%
370	Meters	34 - S2	-30	3.80%	4.00%	36 - R2.5	-55	4.31%	5.05%
370.1	Meters - AMI					20 - R2.5	-55	7.75%	7.97%
371	Installations on Customer's Premises	15 - L1	-15	7.70%	5.90%	30 - L0	-25	4.16%	1.41%
373	Street Lighting & Signal Systems	20 - S-.5	-35	6.80%	5.90%	30 - R0.5	-20	4.00%	2.26%
390	Structures & Improvements	38 - S1	0	2.60%	2.70%	50 - R1.5	-10	2.20%	1.91%
392.01	Aircraft - Fixed Wing (Jet)	7 - SQ	50	7.10%	7.80%	7 - SQ	50	3.60%	0.00%
392.02	Aircraft - Rotary Wing	7 - SQ	50	7.10%	7.50%	7 - SQ	50	7.14%	4.50%
392.1	Automobiles	8 - L3	10	11.30%	14.50%	6 - L2	15	14.17%	12.18%
392.2	Light Trucks	9 - S3	15	9.40%	11.80%	9 - L3	15	9.44%	6.37%
392.3	Heavy Trucks	11 - S3	10	8.20%	11.70%	12 - S3	15	7.08%	2.47%
392.4	Tractor Trailers	11 - S2	15	7.70%	9.50%	9 - L2.5	0	11.11%	11.87%
392.9	Trailers	18 - L2	30	3.90%	5.10%	20 - L1	15	4.25%	3.01%
396.1	Power Operated Equipment	9 - L0	20	8.90%	10.60%	10 - L0.5	20	8.00%	2.92%
396.8	Other Power Operated Equipment	9 - S1	20	8.90%	4.80%	9 - L0.5	20	8.89%	0.00%
397.8	Communication Equipment - Fiber Optics	10 - L0	5	9.50%	9.20%	10 - L0	0	10.00%	4.39%

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Florida Power & Light Company

Table 7. Capital Recovery Schedule

	Original Cost (1)	Book Reserve (2)	Estimated Cost of Removal (3)	Total Unrecovered Cost (4)	Amortization Period (5)	Annual Accrual Amount (6)
CAPITAL RECOVERY ACCOUNTS						
Steam Plant Retirements						
<i>Cape Canaveral Common</i>						
311 Structures & Improvements	14,150,126	12,611,980	-	1,538,146	4	384,537
312 Boiler Plant Equipment	1,849,558	674,585	-	1,174,973	4	293,743
314 Turbogenerator Units	1,022,283	537,299	-	484,984	4	121,246
315 Accessory Electric Equipment	727,205	400,288	-	326,917	4	81,729
316 Miscellaneous Equipment	649,164	635,515	-	13,649	4	3,412
<i>Total Cape Canaveral Common</i>	<u>18,398,336</u>	<u>14,859,667</u>	-	<u>3,538,669</u>		<u>884,667</u>
<i>Cape Canaveral Unit 1</i>						
311 Structures & Improvements	1,699,261	1,185,805	-	513,456	4	128,364
312 Boiler Plant Equipment	58,317,673	49,045,408	-	9,272,265	4	2,318,066
314 Turbogenerator Units	29,691,699	17,501,297	-	12,190,402	4	3,047,601
315 Accessory Electric Equipment	4,575,178	3,411,278	-	1,163,900	4	290,975
316 Miscellaneous Equipment	454,247	446,053	-	8,194	4	2,049
<i>Total Cape Canaveral Unit 1</i>	<u>94,738,058</u>	<u>71,589,841</u>	-	<u>23,148,217</u>		<u>5,787,055</u>
<i>Cape Canaveral Unit 2</i>						
311 Structures & Improvements	1,460,458	1,476,474	-	(16,016)	4	(4,004)
312 Boiler Plant Equipment	49,029,068	45,864,642	-	3,164,426	4	791,107
314 Turbogenerator Units	18,405,448	12,974,004	-	5,431,444	4	1,357,861
315 Accessory Electric Equipment	4,980,181	4,984,124	-	(3,943)	4	(986)
316 Miscellaneous Equipment	516,363	476,595	-	39,768	4	9,942
<i>Total Cape Canaveral Unit 2</i>	<u>74,391,518</u>	<u>65,775,839</u>	-	<u>8,615,679</u>		<u>2,153,920</u>

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Florida Power & Light Company

Table 7. Capital Recovery Schedule

	Original Cost (1)	Book Reserve (2)	Estimated Cost of Removal (3)	Total Unrecovered Cost (4)	Amortization Period (5)	Annual Accrual Amount (6)
<i>Riviera Common</i>						
311 Structures & Improvements	9,194,438	9,378,835	-	(184,397)	4	(46,099)
312 Boiler Plant Equipment	651,151	580,853	-	70,298	4	17,575
314 Turbogenerator Units	1,221,674	1,115,841	-	105,833	4	26,458
315 Accessory Electric Equipment	2,048,442	2,056,365	-	(7,923)	4	(1,981)
316 <i>Miscellaneous Equipment</i>	838,293	765,531	-	72,762	4	18,191
<i>Total Riviera Common</i>	<u>13,953,998</u>	<u>13,897,425</u>	-	<u>56,573</u>		<u>14,144</u>
<i>Riviera Unit 3</i>						
311 Structures & Improvements	323,577	169,948	-	153,629	4	38,407
312 Boiler Plant Equipment	26,644,720	24,867,091	-	1,777,629	4	444,407
314 Turbogenerator Units	20,348,570	16,753,158	-	3,595,412	4	898,853
315 Accessory Electric Equipment	2,480,171	2,404,136	-	76,035	4	19,009
316 <i>Miscellaneous Equipment</i>	117,897	57,070	-	60,827	4	15,207
<i>Total Riviera Unit 3</i>	<u>49,914,935</u>	<u>44,251,403</u>	-	<u>5,663,532</u>		<u>1,415,883</u>
<i>Riviera Unit 4</i>						
311 Structures & Improvements	107,740	105,392	-	2,348	4	587
312 Boiler Plant Equipment	20,735,379	18,833,063	-	1,902,316	4	475,579
314 Turbogenerator Units	15,546,279	14,814,446	-	731,833	4	182,958
315 Accessory Electric Equipment	3,401,126	2,156,145	-	1,244,981	4	311,245
316 <i>Miscellaneous Equipment</i>	47,438	45,433	-	2,005	4	501
	<u>39,837,962</u>	<u>35,954,479</u>	-	<u>3,883,483</u>		<u>970,870</u>
Total Steam Plant Retirements	291,234,807	246,328,654	-	44,906,153		11,226,539

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Florida Power & Light Company

Table 7. Capital Recovery Schedule

	Original Cost (1)	Book Reserve (2)	Estimated Cost of Removal (3)	Total Unrecovered Cost (4)	Amortization Period (5)	Annual Accrual Amount (6)
Nuclear Upgrades						
<i>St. Lucie Unit 1</i>						
322 Reactor Plant Equipment	3,089,857	1,285,383	2,171,874	3,976,348	4	994,087
323 Turbogenerator Units	46,415,739	23,026,980	11,780,444	35,169,203	4	8,792,301
324 Accessory Electric Equipment	108,098	107,964	1,675,065	1,675,199	4	418,800
<i>Total St. Lucie Unit 1</i>	<u>49,613,694</u>	<u>24,420,327</u>	<u>15,627,383</u>	<u>40,820,750</u>		<u>10,205,188</u>
<i>St. Lucie Unit 2</i>						
322 Reactor Plant Equipment	8,170,947	5,445,563	788,236	3,513,620	4	878,405
323 Turbogenerator Units	68,116,907	47,503,584	12,173,427	32,786,750	4	8,196,688
324 Accessory Electric Equipment	444,059	280,915	984,302	1,147,446	4	286,862
<i>Total St. Lucie Unit 2</i>	<u>76,731,913</u>	<u>53,230,062</u>	<u>13,945,965</u>	<u>37,447,816</u>		<u>9,361,955</u>
<i>Turkey Point Common</i>						
322 Reactor Plant Equipment	254,355	26,072	-	228,283	4	57,071
323 Turbogenerator Units	2,065,043	144,410	-	1,920,633	4	480,158
<i>Total Turkey Point Common</i>	<u>2,319,398</u>	<u>170,482</u>	<u>-</u>	<u>2,148,916</u>		<u>537,229</u>
<i>Turkey Point Unit 3</i>						
321 Structures & Improvements	541,965	440,388	289,308	390,885	4	97,721
322 Reactor Plant Equipment	13,326,530	12,658,412	15,309,927	15,978,045	4	3,994,511
323 Turbogenerator Units	37,480,833	22,160,888	12,054,706	27,374,651	4	6,843,663
324 Accessory Electric Equipment	371,220	366,648	183,116	187,688	4	46,922
<i>Total Turkey Point Unit 3</i>	<u>51,720,548</u>	<u>35,626,336</u>	<u>27,837,057</u>	<u>43,931,269</u>		<u>10,982,817</u>
<i>Turkey Point Unit 4</i>						
321 Structures & Improvements	192,250	192,250	290,492	290,492	4	72,623
322 Reactor Plant Equipment	13,393,985	13,120,597	15,326,786	15,600,174	4	3,900,044
323 Turbogenerator Units	40,012,223	24,247,736	12,047,391	27,811,878	4	6,952,970
324 Accessory Electric Equipment	314,044	314,044	183,694	183,694	4	45,924
<i>Total Turkey Point Unit 4</i>	<u>53,912,502</u>	<u>37,874,627</u>	<u>27,848,363</u>	<u>43,886,238</u>		<u>10,971,561</u>
Total Nuclear Upgrades	234,298,055	151,321,834	85,258,768	168,234,989		42,058,750
370 Meters - Obsolete by AMI	249,077,327	171,613,059	23,617,590	101,081,858	4	25,270,465
TOTAL CAPITAL RECOVERY ACCOUNTS	<u>774,610,189</u>	<u>569,263,547</u>	<u>108,876,358</u>	<u>314,223,000</u>		<u>78,555,754</u>

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Cape Canaveral Steam Generating Plant

The Cape Canaveral Plant is located on an 81.6-acre site in Brevard County on the West Bank of the Indian River. This site is approximately 8 miles north of the city of Cocoa, Florida. There are two generating units, a switchyard, and related facilities for a commercial generating station. The original Bechtel Corporation plant design for Unit Nos. 1 and 2 was for oil-fired operation with provisions for future conversion to natural gas or coal. The units have a once through cooling system using the Indian River for both intake and discharge. The two units have a combined name plate rating of 804 megawatts. Unit Nos. 1 and 2 went into commercial operation during 1965 and 1969, respectively.

The units are normally fueled by natural gas, but alternatively can be operated by #6 heavy oil. Fuel oil is provided primarily through pipeline, but can also be fed from barges or ships via the Indian River. Florida Gas Transmission is connected to the Metering Station on the site providing fuel gas. Emission control is effected through mechanical collectors and through use of low sulfur fuel.

Florida Power & Light Company's current depreciation rates for the Cape Canaveral Plant were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. These units are planned to be removed from service in 2010 and modernized as combined cycle units. Therefore, in this study, the Company plans to remove these units from normal depreciation and establish a capital recovery schedule to recover the net book value. This capital recovery schedule is provided in Table 7.

Riviera Power Plant

The Riviera Plant is located on a 21.7-acre oceanfront site at Riviera Beach, which is approximately 10 miles north of the city of West Palm Beach, Florida. The site consists of two generating units, a switchyard, and all related facilities for a commercial generating station. The original Ebasco Service design for Unit Nos. 3 & 4 was for natural gas or oil-fired operation. The plant has a once-through cooling system using the Atlantic Ocean for both intake and discharge. The two units have a combined maximum generator name plate rating of 621 megawatts. Unit Nos. 3 and 4 went into commercial operation during 1962 and 1963, respectively.

Unit Nos. 3 and 4 essentially consist of, one complete General Electric Company condensing steam turbine coupled to a hydrogen-cooled electric generator. Each unit has a Foster Wheeler Corporation outdoor, front-fired, natural circulation, waterwall, radiant-convection, reheat type steam generator. Although normally fueled by natural gas, the units can alternately be operated by #6 heavy oil. Fuel, oil or gas, is provided primarily through separate pipelines from the Port of Palm Beach, but can also be fed from barges or ships via the ocean. Control of emissions is through mechanical collectors and through controlled sulfur content of the fuel.

Florida Power & Light Company's current depreciation rates for the Riviera Plant were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. These units are planned to be removed from service in 2011 and modernized as combined cycle units. Therefore, in this study, the Company plans to remove these units from normal depreciation and establish a capital recovery schedule to recover the net book value. This capital recovery schedule is provided in Table 7.

**Florida Power & Light Company
Future Generating Plants**

Table 8. Service Life and Net Salvage Estimates and Annual Depreciation Rates for Future Generation

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
FUTURE GENERATION							
COMBINED CYCLE PRODUCTION PLANT							
<i>In Service as of 12/31/2009</i>							
	<i>West County Unit 1</i>						
341 Structures & Improvements	6-2034	25 - R5	(12)	87,967,441	4,157,693	4.73	2,078,847
342 Fuel Holders, Producers & Accessories	6-2034	22 - R3	(3)	16,816,412	827,939	4.92	405,309
343 Prime Movers	6-2034	50 - R1 (a)	(2)	501,156,064	27,990,084	5.59	9,006,060
344 Generators	6-2034	30 - R5	(11)	4,064,100	182,702	4.50	91,125
345 Accessory Electric Equipment	6-2034	28 - R4	(3)	51,816,586	2,246,923	4.34	1,120,793
346 Misc. Power Plant Equipment	6-2034	22 - R4	0	13,454,397	626,975	4.66	313,487
				<u>675,275,000</u>	<u>36,032,316</u>		<u>13,015,621</u>
	<i>West County Unit 2</i>						
341 Structures & Improvements	6-2034	25 - R5	(12)	74,765,193	3,533,702	4.73	1,766,851
342 Fuel Holders, Producers & Accessories	6-2034	22 - R3	(3)	14,292,587	703,681	4.92	344,480
343 Prime Movers	6-2034	50 - R1 (a)	(2)	425,942,021	23,789,301	5.59	7,654,422
344 Generators	6-2034	30 - R5	(11)	3,454,155	155,282	4.50	77,449
345 Accessory Electric Equipment	6-2034	28 - R4	(3)	44,039,897	1,909,702	4.34	952,583
346 Misc. Power Plant Equipment	6-2034	22 - R4	0	11,435,147	532,878	4.66	266,439
				<u>573,929,000</u>	<u>30,624,546</u>		<u>11,062,224</u>
	<i>In Service as of 12/31/2011</i>						
	<i>West County Unit 3</i>						
341 Structures & Improvements	6-2036	25 - R5	(12)	104,725,308	4,949,737	4.73	2,474,868
342 Fuel Holders, Producers & Accessories	6-2036	22 - R3	(3)	20,019,951	985,662	4.92	482,521
343 Prime Movers	6-2036	50 - R1 (a)	(2)	596,626,689	33,322,217	5.59	10,721,723
344 Generators	6-2036	30 - R5	(11)	4,838,314	217,506	4.50	108,485
345 Accessory Electric Equipment	6-2036	28 - R4	(3)	61,687,687	2,674,963	4.34	1,334,305
346 Misc. Power Plant Equipment	6-2036	22 - R4	0	16,017,471	746,414	4.66	373,207
				<u>803,915,420</u>	<u>42,896,499</u>		<u>15,495,109</u>
TOTAL COMBINED CYCLE PRODUCTION PLANT				<u>2,053,119,420</u>	<u>109,553,361</u>		<u>39,572,954</u>

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**Florida Power & Light Company
Future Generating Plants**

Table 8. Service Life and Net Salvage Estimates and Annual Depreciation Rates for Future Generation

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
SOLAR							
Desoto Solar Energy Center				163,288,608	5,437,511	3.33	-
Spacecoast Solar Energy Center				75,786,701	2,523,697	3.33	-
Martin Solar Energy Center				461,814,082	15,378,409	3.33	-
TOTAL SOLAR				700,889,391	23,339,617		-
TOTAL FUTURE GENERATION				2,754,008,811	132,892,978		39,572,954

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-O3 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

West County Energy Center (WCEC)

West County Energy Center Units 1 & 2 are natural gas fired generating stations currently under construction. Units 1 & 2 will be completed in 2009. Unit 3 is planned for construction with an expected in-service date of 2011.

The project site is located in Palm Beach County, west of Seminole Pratt-Whitney Road and north of State Road 80 (also known as State Road 441 and US Highway 98).

The three units are configured as 3-on-1, i.e., three combustion turbines to one steam generator. Each unit will produce approximately 1,250 megawatts. The three units are capable of serving the equivalent of 750,000 homes and businesses, using state-of-the-art, natural gas fired combined cycle technology. They will be clean, efficient, reliable and cost effective.

The combustion turbines are Mitsubishi 501G1's (at about 250 MW's each), The Steam Turbines are Toshiba (at about 500 MW's each). The Heat Recovery Steam Generators (HRSG's) are made by Nooter, and the Distributed Control System (DCS) is made by Emerson Ovation.

Initial primary cooling water will come from the Floridan Aquifer and with a transition to Reclaimed Water from Palm Beach County by January 2011. The Aquifer wells will be maintained as a back-up water source.

Combustion controls and selective catalytic reduction (SCR) will minimize emissions. The use of inherently clean natural gas as fuel and combined cycle design will result in one of the cleanest new power plants in the state.

Emergency/back-up fuel will be ultra low sulfur light oil. The site will be served by an extension of Gulfstream's natural gas pipeline. The site is located to a transmission substation and major transmission lines needed to deliver power to urban areas.

The company is proposing a probable retirement date of 2034 for West County Units 1 &2 and 2036 for Unit 3.

DeSoto Solar Energy Center

The site of DeSoto Next Generation Solar Energy Center is near Arcadia, in West Florida. The 25 MW facility is expected to go in-service by the end of 2009 and will be the largest solar photovoltaic (PV) power plant in the world. Its solar panels will provide electricity for about 3,000 homes over 30 years.

The plant will employ new technologies that will make its solar energy generation capability more efficient than other photovoltaic plants.

The use of bifacial (two-sided) solar panels will permit the capture of indirect as well as direct rays of the sun, thus permitting more power to be generated per solar cell. Special surfaces on the back of the new-technology solar panels capture and convert the indirect sunlight into additional electricity, thereby improving efficiency.

The economic recovery date of this solar energy station is 2039.

Space Coast Solar Energy Center

Space Coast Solar Energy Center is located at the NASA Kennedy Space Center (NASA-KSC) near Cape Canaveral, Florida. The 10 MW facilities are expected to go in-service by the end of 2009 and will be a photovoltaic (PV) power plant. The NASA Kennedy Space Center and Florida Power & Light have entered into a lease agreement for the use of property encompassing about 60 acres, for the purpose of developing and operating this PV facility to generate renewable energy for use and distribution by FPL and a separate 1 MW plant for NASA-KSC.

The economic recovery date of this solar energy station is 2038, which is the end of Florida Power & Light's lease.

Martin Solar Energy Center

Martin Solar Center is scheduled to go in-service in 2010 near Indiantown. The 75-MW facility will be the United States second largest solar power plant and the largest solar thermal facility outside of California. Martin Next Generation Solar Energy Center will provide enough power to serve about 11,000 homes and will, over its 30 year life, prevent the emissions of more than 2.74 million tons of greenhouse gases.

The project will consist of approximately 180,000 mirrors over about 500 acres at the FPL Martin Plant site. The solar technology used at Martin site uses solar collectors with mirrored surfaces that reflect the sunlight onto a receiver that heats up a liquid.

This heated liquid is used to make steam that produces electricity. Because solar power can be generated only when the sun is up, the Martin solar site will not produce energy on a continuous basis.

The economic recovery date of this solar energy station is 2039.

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**Table 9. Calculated Annual Accrual Rates by Component
 as of December 31, 2009**

Account (1)	Total Accrual Rate (2)	Capital Recovery Rate (3)	Net Salvage Rate (4)	Cost of Removal Rate (5)	Gross Salvage Rate (6)
DEPRECIABLE PLANT					
STEAM PRODUCTION PLANT					
311 Structures & Improvements	2.45	2.33	0.12	0.12	0.00
312 Boiler Plant Equipment	3.64	3.28	0.36	0.36	0.00
314 Turbogenerator Units	3.13	3.13	0.00	0.00	0.00
315 Accessory Electric Equipment	3.60	3.21	0.39	0.39	0.00
316 Miscellaneous Equipment	2.29	2.20	0.09	0.09	0.00
NUCLEAR PRODUCTION PLANT					
321 Structures & Improvements	2.25	2.25	0.00	0.00	0.00
322 Reactor Plant Equipment	2.47	2.38	0.10	0.10	0.00
323 Turbogenerator Units	1.88	1.88	0.00	0.00	0.00
324 Accessory Electric Equipment	2.58	2.19	0.39	0.39	0.00
325 Miscellaneous Equipment	1.58	1.58	0.00	0.00	0.00
COMBINED CYCLE PRODUCTION PLANT					
341 Structures & Improvements	5.86	5.23	0.63	0.63	0.00
342 Fuel Holders, Producers & Accessories	4.07	3.95	0.12	0.12	0.00
343 Prime Movers	4.90	5.18	(0.28)	0.09	(0.36)
344 Generators	5.92	5.33	0.59	0.59	0.00
345 Accessory Electric Equipment	4.10	3.98	0.12	0.12	0.00
346 Misc. Power Plant Equipment	3.94	3.94	0.00	0.00	0.00
GAS TURBINES					
341 Structures & Improvements	4.61	4.12	0.49	0.49	0.00
342 Fuel Holders, Producers & Accessories	0.10	0.10	0.00	0.00	0.00
343 Prime Movers	2.11	2.07	0.04	0.04	0.00
344 Generators	11.20	10.09	1.11	1.11	0.00
345 Accessory Electric Equipment	6.10	5.92	0.18	0.18	0.00
346 Misc. Power Plant Equipment	3.28	3.28	0.00	0.00	0.00
TRANSMISSION PLANT					
350.2 Easements	2.31	2.31	0.00	0.00	0.00
352 Structures & Improvements	1.82	1.58	0.24	0.24	0.00
353 Station Equipment	3.17	2.88	0.29	0.43	(0.14)
353.1 Station Equipment - Step-Up Transformers	3.41	3.41	0.00	0.00	0.00
354 Towers & Fixtures	3.58	3.11	0.47	0.47	0.00
355 Poles & Fixtures	3.21	2.14	1.07	2.14	(1.07)
356 Overhead Conductors & Devices	3.04	2.03	1.01	1.22	(0.20)
357 Underground Conduit	1.15	1.15	0.00	0.00	0.00
358 Underground Conductors & Devices	1.11	1.01	0.10	0.10	0.00
359 Roads & Trails	2.48	2.25	0.23	0.23	0.00

Florida Power & Light Company

**Table 9. Calculated Annual Accrual Rates by Component
 as of December 31, 2009**

Account (1)	Total Accrual Rate (2)	Capital Recovery Rate (3)	Net Salvage Rate (4)	Cost of Removal Rate (5)	Gross Salvage Rate (6)
DISTRIBUTION PLANT					
361 Structures & Improvements	1.76	1.53	0.23	0.23	0.00
362 Station Equipment	2.48	2.25	0.23	0.34	(0.11)
364 Poles, Towers & Fixtures	7.35	3.27	4.08	5.06	(0.98)
365 Overhead Conductors & Devices	4.97	2.49	2.49	2.98	(0.50)
366.6 Underground Conduit, Duct System	1.34	1.28	0.06	0.19	(0.13)
366.7 Underground Conduit, Direct Buried	1.80	1.80	0.00	0.00	0.00
367.6 Underground Conductors & Devices, DS	2.68	2.55	0.13	0.38	(0.26)
367.7 Underground Conductors & Devices, DB	1.88	1.88	0.00	0.00	0.00
368 Line Transformers	3.59	2.87	0.72	0.72	0.00
369.1 Services, Overhead	4.69	2.08	2.61	2.81	(0.21)
369.7 Services, Underground	3.00	2.73	0.27	0.55	(0.27)
370 Meters	5.05	3.26	1.79	1.79	0.00
370.1 Meters - AMI	7.97	5.14	2.83	2.83	0.00
371 Installations on Customer's Premises	1.41	1.13	0.28	0.28	0.00
373 Street Lighting & Signal Systems	2.26	1.88	0.38	0.66	(0.28)
GENERAL PLANT					
390 Structures & Improvements	1.91	1.74	0.17	0.17	0.00
392.01 Aircraft - Fixed Wing (Jet)	0.00	0.00	0.00	0.00	0.00
392.02 Aircraft - Rotary Wing	4.50	9.00	(4.50)	0.00	(4.50)
392.1 Automobiles	12.18	14.33	(2.15)	0.00	(2.15)
392.2 Light Trucks	6.37	7.49	(1.12)	0.00	(1.12)
392.3 Heavy Trucks	2.47	2.91	(0.44)	0.00	(0.44)
392.4 Tractor Trailers	11.87	11.87	0.00	0.00	0.00
392.9 Trailers	3.01	3.54	(0.53)	0.00	(0.53)
396.1 Power Operated Equipment	2.92	3.65	(0.73)	0.00	(0.73)
396.8 Other Power Operated Equipment	0.00	0.00	0.00	0.00	0.00
397.8 Communication Equipment - Fiber Optics	4.39	4.39	0.00	0.00	0.00

Florida Power & Light Company

**Table 10A. Allocation To Functions of \$500 Million Depreciation Expense Credit
Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Function	Reserve Variance From Last Study Where Book Reserve Exceeded Theoretical (1)	Projected 2009 Book Reserve (2)	Credit To Allocate (3)	2009 Book Reserve with \$500 M Depreciation Expense Credit (4)
STEAM PRODUCTION PLANT	545,592,586	2,242,351,298	(169,647,593)	2,072,703,705
NUCLEAR PRODUCTION PLANT	986,533,249	2,427,932,682	(306,754,519)	2,121,178,163
COMBINED CYCLE	29,683,127	1,312,776,878	(9,229,728)	1,303,547,150
COMBUSTION TURBINES	18,049,926	179,391,322	(5,612,478)	173,778,844
TOTAL PRODUCTION	1,579,858,888	6,162,452,180	(491,244,318)	5,671,207,862
TRANSMISSION PLANT	0	1,032,681,912	0	1,032,681,912
DISTRIBUTION PLANT	28,158,581	3,908,679,887	(8,755,682)	3,899,924,205
GENERAL PLANT	0	310,935,651	0	310,935,651
TOTAL NON-PRODUCTION	28,158,581	5,252,297,450	(8,755,682)	5,243,541,768
GRAND TOTAL	1,608,017,469	11,414,749,630	(500,000,000)	10,914,749,630

Note: Reserve Variance shown in column (1) is after the allocation of the \$329.75 Million bottom-line adjustment made in 2005 depreciation study.

Florida Power & Light Company

**Table 10B. Allocation to Electric Plant Accounts of \$500 Depreciation Expense Credit
 Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
STEAM PRODUCTION PLANT			
311 Structures & Improvements	487,001,367	(36,520,795)	450,480,572
312 Boiler Plant Equipment	1,112,903,125	(89,979,859)	1,022,923,266
314 Turbogenerator Units	460,938,959	(40,112,486)	420,826,473
315 Accessory Electric Equipment	153,456,747	(3,034,453)	150,422,294
316 Miscellaneous Power Plant Equipment	28,051,100	0	28,051,100
TOTAL STEAM PRODUCTION PLANT	2,242,351,298	(169,647,593)	2,072,703,705
NUCLEAR PRODUCTION PLANT			
321 Structures & Improvements	746,848,092	(84,921,713)	661,926,379
322 Reactor Plant Equipment	991,910,961	(136,850,079)	855,060,882
323 Turbogenerator Units	236,759,755	(50,353,067)	186,406,688
324 Accessory Electric Equipment	390,239,363	(27,481,937)	362,757,426
325 Miscellaneous Power Plant Equipment	62,174,511	(7,147,723)	55,026,788
TOTAL NUCLEAR PRODUCTION PLANT	2,427,932,682	(306,754,519)	2,121,178,163
COMBINED CYCLE			
341 Structures & Improvements	159,404,481	0	159,404,481
342 Fuel Holders, Producers & Accessories	41,033,160	0	41,033,160
343 Prime Movers	809,587,085	(7,845,069)	801,742,016
344 Generators	105,796,420	0	105,796,420
345 Accessory Electric Equipment	173,671,443	(1,384,659)	172,286,784
346 Miscellaneous Power Plant Equipment	23,284,289	0	23,284,289
TOTAL COMBINED CYCLE	1,312,776,878	(9,229,728)	1,303,547,150
COMBUSTION TURBINES			
341 Structures & Improvements	12,046,516	0	12,046,516
342 Fuel Holders, Producers & Accessories	15,585,942	0	15,585,942
343 Prime Movers	96,913,869	(5,612,478)	91,301,391
344 Generators	42,187,783	0	42,187,783
345 Accessory Electric Equipment	12,286,406	0	12,286,406
346 Miscellaneous Power Plant Equipment	370,806	0	370,806
TOTAL COMBUSTION TURBINES	179,391,322	(5,612,478)	173,778,844
DISTRIBUTION PLANT			
361 Structures & Improvements	44,493,245	(169,202)	44,324,043
362 Station Equipment	430,046,817	(999,462)	429,047,355
365 Overhead Conductors & Devices	624,579,780	(109,793)	624,469,987
366.6 Underground Conduit, Duct System	319,445,365	(1,671,160)	317,774,205
367.6 Underground Conductors & Devices, DS	325,126,345	(435,168)	324,691,177
367.7 Underground Conductors & Devices, DB	248,817,311	(892,932)	247,924,379
368 Line Transformers	774,299,388	(1,637,611)	772,661,777
369.7 Services, Underground	247,816,830	(378,392)	247,438,438
371 Installations on Customer's Premises	57,662,835	(594,729)	57,068,106
373 Street Lighting & Signal Systems	232,623,565	(1,867,233)	230,756,332
TOTAL DISTRIBUTION PLANT	3,304,911,481	(8,755,682)	3,296,155,799
GRAND TOTAL	9,467,363,661	(500,000,000)	8,967,363,661

Note: This schedule does not show the total 2009 book reserve. It only shows where the \$500 million Depreciation Expense Credit was allocated.

Florida Power & Light Company

**Table 10C. Allocation to Generating Units and Electric Plant Accounts of \$500 M Depreciation Expense Credit
 Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
STEAM PRODUCTION PLANT			
<i>Cutler Common</i>			
311 Structures & Improvements	6,074,928	0	6,074,928
312 Boiler Plant Equipment	692,141	0	692,141
314 Turbogenerator Units	1,356,414	0	1,356,414
315 Accessory Electric Equipment	1,023,308	0	1,023,308
316 Miscellaneous Equipment	671,750	0	671,750
<i>Total Cutler Common</i>	<u>9,818,541</u>	<u>0</u>	<u>9,818,541</u>
<i>Cutler Unit 5</i>			
311 Structures & Improvements	402,046	0	402,046
312 Boiler Plant Equipment	5,441,757	0	5,441,757
314 Turbogenerator Units	5,038,174	0	5,038,174
315 Accessory Electric Equipment	2,230,375	0	2,230,375
316 Miscellaneous Equipment	94,141	0	94,141
<i>Total Cutler Unit 5</i>	<u>13,206,493</u>	<u>0</u>	<u>13,206,493</u>
<i>Cutler Unit 6</i>			
311 Structures & Improvements	390,736	0	390,736
312 Boiler Plant Equipment	9,717,420	0	9,717,420
314 Turbogenerator Units	8,178,602	0	8,178,602
315 Accessory Electric Equipment	3,115,214	0	3,115,214
316 Miscellaneous Equipment	70,178	0	70,178
<i>Total Cutler Unit 6</i>	<u>21,472,150</u>	<u>0</u>	<u>21,472,150</u>
<i>Manatee Common</i>			
311 Structures & Improvements	69,648,021	(3,465,844)	66,182,177
312 Boiler Plant Equipment	2,351,080	0	2,351,080
314 Turbogenerator Units	7,381,751	0	7,381,751
315 Accessory Electric Equipment	7,480,218	0	7,480,218
316 Miscellaneous Equipment	2,163,270	0	2,163,270
<i>Total Manatee Common</i>	<u>89,024,340</u>	<u>(3,465,844)</u>	<u>85,558,496</u>
<i>Manatee Unit 1</i>			
311 Structures & Improvements	6,056,272	0	6,056,272
312 Boiler Plant Equipment	97,162,000	(8,414,801)	88,747,199
314 Turbogenerator Units	50,506,002	(6,847,142)	43,658,860
315 Accessory Electric Equipment	8,484,911	0	8,484,911
316 Miscellaneous Equipment	2,300,726	0	2,300,726
<i>Total Manatee Unit 1</i>	<u>164,509,911</u>	<u>(15,261,943)</u>	<u>149,247,968</u>
<i>Manatee Unit 2</i>			
311 Structures & Improvements	4,349,570	0	4,349,570
312 Boiler Plant Equipment	71,031,109	(5,581,547)	65,449,562
314 Turbogenerator Units	47,866,381	0	47,866,381
315 Accessory Electric Equipment	6,159,150	0	6,159,150
316 Miscellaneous Equipment	1,713,083	0	1,713,083
<i>Total Manatee Unit 2</i>	<u>131,119,293</u>	<u>(5,581,547)</u>	<u>125,537,746</u>

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Table 10C. Allocation to Generating Units and Electric Plant Accounts of \$500 Depreciation Expense Credit Accrued During 2006 Through 2009 Period (At \$125M /Year)

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
<i>Martin Common</i>			
311 Structures & Improvements	221,170,789	(21,434,024)	199,736,765
312 Boiler Plant Equipment	3,968,319	0	3,968,319
314 Turbogenerator Units	23,695,519	(3,622,566)	20,072,953
315 Accessory Electric Equipment	6,646,272	0	6,646,272
316 Miscellaneous Equipment	2,658,816	0	2,658,816
<i>Total Martin Common</i>	<u>258,139,715</u>	<u>(25,056,590)</u>	<u>233,083,125</u>
<i>Martin Pipeline</i>			
312 Boiler Plant Equipment	370,942	0	370,942
<i>Total Martin Pipeline</i>	<u>370,942</u>	<u>0</u>	<u>370,942</u>
<i>Martin Unit 1</i>			
311 Structures & Improvements	14,323,981	0	14,323,981
312 Boiler Plant Equipment	128,627,799	(11,078,424)	117,549,375
314 Turbogenerator Units	67,334,407	(9,117,080)	58,217,327
315 Accessory Electric Equipment	18,525,818	0	18,525,818
316 Miscellaneous Equipment	2,316,994	0	2,316,994
<i>Total Martin Unit 1</i>	<u>231,128,999</u>	<u>(20,195,504)</u>	<u>210,933,495</u>
<i>Martin Unit 2</i>			
311 Structures & Improvements	10,371,694	0	10,371,694
312 Boiler Plant Equipment	117,877,508	(7,449,733)	110,427,775
314 Turbogenerator Units	49,041,673	(5,422,336)	43,619,337
315 Accessory Electric Equipment	14,174,047	0	14,174,047
316 Miscellaneous Equipment	1,984,288	0	1,984,288
<i>Total Martin Unit 2</i>	<u>193,449,210</u>	<u>(12,872,069)</u>	<u>180,577,141</u>
<i>Pt. Everglades Common</i>			
311 Structures & Improvements	19,474,779	0	19,474,779
312 Boiler Plant Equipment	1,063,962	0	1,063,962
314 Turbogenerator Units	2,708,107	0	2,708,107
315 Accessory Electric Equipment	4,948,543	0	4,948,543
316 Miscellaneous Equipment	1,561,640	0	1,561,640
<i>Total Pt. Everglades Common</i>	<u>29,757,031</u>	<u>0</u>	<u>29,757,031</u>
<i>Pt. Everglades Unit 1</i>			
311 Structures & Improvements	1,413,369	0	1,413,369
312 Boiler Plant Equipment	35,433,550	(4,648,481)	30,785,069
314 Turbogenerator Units	13,273,559	0	13,273,559
315 Accessory Electric Equipment	3,317,503	0	3,317,503
316 Miscellaneous Equipment	155,795	0	155,795
<i>Total Pt. Everglades Unit 1</i>	<u>53,593,776</u>	<u>(4,648,481)</u>	<u>48,945,295</u>
<i>Pt. Everglades Unit 2</i>			
311 Structures & Improvements	1,073,033	0	1,073,033
312 Boiler Plant Equipment	38,065,027	(5,038,519)	33,026,508
314 Turbogenerator Units	9,730,189	0	9,730,189
315 Accessory Electric Equipment	5,518,068	0	5,518,068
316 Miscellaneous Equipment	191,522	0	191,522
<i>Total Pt. Everglades Unit 2</i>	<u>54,577,839</u>	<u>(5,038,519)</u>	<u>49,539,320</u>

Florida Power & Light Company

**Table 10C. Allocation to Generating Units and Electric Plant Accounts of \$500 Depreciation
 Expense Credit Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
<i>Pt. Everglades Unit 3</i>			
311 Structures & Improvements	799,291	0	799,291
312 Boiler Plant Equipment	47,344,027	(2,373,845)	44,970,182
314 Turbogenerator Units	10,888,684	0	10,888,684
315 Accessory Electric Equipment	7,492,120	0	7,492,120
316 Miscellaneous Equipment	225,808	0	225,808
<i>Total Pt. Everglades Unit 3</i>	<u>66,749,930</u>	<u>(2,373,845)</u>	<u>64,376,085</u>
<i>Pt. Everglades Unit 4</i>			
311 Structures & Improvements	568,650	0	568,650
312 Boiler Plant Equipment	55,145,849	0	55,145,849
314 Turbogenerator Units	11,544,450	0	11,544,450
315 Accessory Electric Equipment	8,876,213	0	8,876,213
316 Miscellaneous Equipment	145,870	0	145,870
<i>Total Pt. Everglades Unit 4</i>	<u>76,281,032</u>	<u>0</u>	<u>76,281,032</u>
<i>Sanford Unit 3</i>			
311 Structures & Improvements	3,657,094	0	3,657,094
312 Boiler Plant Equipment	10,049,469	0	10,049,469
314 Turbogenerator Units	4,491,872	0	4,491,872
315 Accessory Electric Equipment	1,729,645	0	1,729,645
316 Miscellaneous Equipment	354,395	0	354,395
<i>Total Sanford Unit 3</i>	<u>20,282,475</u>	<u>0</u>	<u>20,282,475</u>
<i>Scherer Coal Cars</i>			
312 Boiler Plant Equipment	32,938,994	0	32,938,994
<i>Total Scherer Coal Cars</i>	<u>32,938,994</u>	<u>0</u>	<u>32,938,994</u>
<i>Scherer Common</i>			
311 Structures & Improvements	30,621,211	(5,346,474)	25,274,737
312 Boiler Plant Equipment	16,741,371	(2,586,077)	14,155,294
314 Turbogenerator Units	3,203,638	0	3,203,638
315 Accessory Electric Equipment	993,051	0	993,051
316 Miscellaneous Equipment	2,367,100	0	2,367,100
<i>Total Scherer Common</i>	<u>53,926,371</u>	<u>(7,932,551)</u>	<u>45,993,820</u>
<i>Scherer Common Unit 3 & 4</i>			
311 Structures & Improvements	2,518,453	0	2,518,453
312 Boiler Plant Equipment	11,531,752	0	11,531,752
314 Turbogenerator Units	285,101	0	285,101
315 Accessory Electric Equipment	212,548	0	212,548
<i>Total Scherer Common Unit 3 & 4</i>	<u>14,547,854</u>	<u>0</u>	<u>14,547,854</u>
<i>Scherer Unit 4</i>			
311 Structures & Improvements	45,028,735	(6,274,453)	38,754,282
312 Boiler Plant Equipment	199,945,943	(27,945,828)	172,000,115
314 Turbogenerator Units	80,812,346	(12,936,297)	67,876,049
315 Accessory Electric Equipment	18,727,894	(3,034,453)	15,693,441
316 Miscellaneous Equipment	2,879,628	0	2,879,628
<i>Total Scherer Unit 4</i>	<u>347,394,546</u>	<u>(50,191,031)</u>	<u>297,203,515</u>

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**Table 10C. Allocation to Electric Plant Accounts of \$500 Depreciation Expense Credit
 Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
<i>SJRPP Coal & Limestone</i>			
311 Structures & Improvements	2,348,432	0	2,348,432
312 Boiler Plant Equipment	20,733,572	0	20,733,572
315 Accessory Electric Equipment	2,942,226	0	2,942,226
316 Miscellaneous Equipment	248,280	0	248,280
<i>Total SJRPP Coal & Limestone</i>	<u>26,272,510</u>	<u>0</u>	<u>26,272,510</u>
<i>SJRPP Coal Cars</i>			
312 Boiler Plant Equipment	2,672,650	0	2,672,650
<i>Total SJRPP Coal Cars</i>	<u>2,672,650</u>	<u>0</u>	<u>2,672,650</u>
<i>SJRPP Common</i>			
311 Structures & Improvements	22,008,384	0	22,008,384
312 Boiler Plant Equipment	2,114,111	0	2,114,111
314 Turbogenerator Units	1,649,923	0	1,649,923
315 Accessory Electric Equipment	4,659,423	0	4,659,423
316 Miscellaneous Equipment	1,463,580	0	1,463,580
<i>Total SJRPP Common</i>	<u>31,895,421</u>	<u>0</u>	<u>31,895,421</u>
<i>SJRPP Gypsum & Ash</i>			
311 Structures & Improvements	1,437,419	0	1,437,419
312 Boiler Plant Equipment	14,372,745	0	14,372,745
315 Accessory Electric Equipment	32,364	0	32,364
316 Miscellaneous Equipment	81,078	0	81,078
<i>Total SJRPP Gypsum & Ash</i>	<u>15,923,606</u>	<u>0</u>	<u>15,923,606</u>
<i>SJRPP Unit 1</i>			
311 Structures & Improvements	6,330,456	0	6,330,456
312 Boiler Plant Equipment	53,331,855	(4,058,578)	49,273,277
314 Turbogenerator Units	17,987,246	(2,167,065)	15,820,181
315 Accessory Electric Equipment	9,748,498	0	9,748,498
316 Miscellaneous Equipment	1,525,561	0	1,525,561
<i>Total SJRPP Unit 1</i>	<u>88,923,616</u>	<u>(6,225,643)</u>	<u>82,697,973</u>
<i>SJRPP Unit 2</i>			
311 Structures & Improvements	4,920,104	0	4,920,104
312 Boiler Plant Equipment	45,738,479	(3,581,881)	42,156,598
314 Turbogenerator Units	14,806,356	0	14,806,356
315 Accessory Electric Equipment	7,694,036	0	7,694,036
316 Miscellaneous Equipment	1,132,958	0	1,132,958
<i>Total SJRPP Unit 2</i>	<u>74,291,933</u>	<u>(3,581,881)</u>	<u>70,710,052</u>
<i>Turkey Point Common</i>			
311 Structures & Improvements	8,508,390	0	8,508,390
312 Boiler Plant Equipment	1,662,708	0	1,662,708
314 Turbogenerator Units	1,113,631	0	1,113,631
315 Accessory Electric Equipment	3,146,875	0	3,146,875
316 Miscellaneous Equipment	932,326	0	932,326
<i>Total Turkey Point Common</i>	<u>15,363,930</u>	<u>0</u>	<u>15,363,930</u>

Florida Power & Light Company

**Table 10C. Allocation to Electric Plant Accounts of \$500 Depreciation Expense Credit
 Accrued During 2006 Through 2009 Period (At \$125M /Year)**

<u>Account</u>	<u>Projected 2009 Book Reserve (1)</u>	<u>Credit to Allocate (2)</u>	<u>2009 Book Reserve with \$500 M Depreciation Expense Credit (3)</u>
<i>Turkey Point Unit 1</i>			
311 Structures & Improvements	1,657,463	0	1,657,463
312 Boiler Plant Equipment	50,614,631	(3,877,464)	46,737,167
314 Turbogenerator Units	15,434,221	0	15,434,221
315 Accessory Electric Equipment	2,992,130	0	2,992,130
316 Miscellaneous Equipment	484,001	0	484,001
<i>Total Turkey Point Unit 1</i>	<u>71,182,446</u>	<u>(3,877,464)</u>	<u>67,304,982</u>
<i>Turkey Point Unit 2</i>			
311 Structures & Improvements	1,848,067	0	1,848,067
312 Boiler Plant Equipment	36,162,355	(3,344,681)	32,817,674
314 Turbogenerator Units	12,610,713	0	12,610,713
315 Accessory Electric Equipment	2,586,297	0	2,586,297
316 Miscellaneous Equipment	328,312	0	328,312
<i>Total Turkey Point Unit 2</i>	<u>53,535,744</u>	<u>(3,344,681)</u>	<u>50,191,063</u>
TOTAL STEAM PRODUCTION PLANT	<u>2,242,351,298</u>	<u>(169,647,593)</u>	<u>2,072,703,705</u>

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**Table 10C. Allocation to Electric Plant Accounts of \$500 Depreciation Expense Credit
 Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
NUCLEAR PRODUCTION PLANT			
<i>St. Lucie Common</i>			
321 Structures & Improvements	214,008,886	(25,067,131)	188,941,755
322 Reactor Plant Equipment	33,489,651	(6,354,677)	27,134,974
323 Turbogenerator Units	5,568,051	(2,439,256)	3,128,795
324 Accessory Electric Equipment	20,419,506	0	20,419,506
325 Miscellaneous Equipment	16,432,553	(3,346,739)	13,085,814
<i>Total St. Lucie Common</i>	<u>289,918,647</u>	<u>(37,207,803)</u>	<u>252,710,844</u>
<i>St. Lucie Unit 1</i>			
321 Structures & Improvements	100,907,366	(5,159,124)	95,748,242
322 Reactor Plant Equipment	249,708,975	(30,816,198)	218,892,777
323 Turbogenerator Units	61,865,527	(14,996,686)	46,868,841
324 Accessory Electric Equipment	50,499,654	0	50,499,654
325 Miscellaneous Equipment	8,460,696	0	8,460,696
<i>Total St. Lucie Unit 1</i>	<u>471,442,218</u>	<u>(50,972,008)</u>	<u>420,470,210</u>
<i>St. Lucie Unit 2</i>			
321 Structures & Improvements	180,791,632	(18,521,462)	162,270,170
322 Reactor Plant Equipment	310,897,661	(24,270,094)	286,627,567
323 Turbogenerator Units	73,791,180	(16,197,870)	57,593,310
324 Accessory Electric Equipment	101,989,968	(2,816,320)	99,173,648
325 Miscellaneous Equipment	14,209,133	0	14,209,133
<i>Total St. Lucie Unit 2</i>	<u>681,679,574</u>	<u>(61,805,746)</u>	<u>619,873,828</u>
<i>Turkey Point Common</i>			
321 Structures & Improvements	179,810,386	(29,097,109)	150,713,277
322 Reactor Plant Equipment	37,826,035	(7,887,405)	29,938,630
323 Turbogenerator Units	4,547,145	0	4,547,145
324 Accessory Electric Equipment	34,706,407	(5,457,125)	29,249,282
325 Miscellaneous Equipment	18,023,960	(3,800,984)	14,222,976
<i>Total Turkey Point Common</i>	<u>274,913,933</u>	<u>(46,242,623)</u>	<u>228,671,310</u>
<i>Turkey Point Unit 3</i>			
321 Structures & Improvements	28,437,733	(2,415,858)	26,021,875
322 Reactor Plant Equipment	183,128,524	(34,363,422)	148,765,102
323 Turbogenerator Units	33,946,051	(6,035,444)	27,910,607
324 Accessory Electric Equipment	77,335,583	(8,218,875)	69,116,708
325 Miscellaneous Equipment	2,132,477	0	2,132,477
<i>Total Turkey Point Unit 3</i>	<u>324,980,368</u>	<u>(51,033,599)</u>	<u>273,946,769</u>
<i>Turkey Point Unit 4</i>			
321 Structures & Improvements	42,892,089	(4,661,029)	38,231,060
322 Reactor Plant Equipment	176,860,115	(33,158,283)	143,701,832
323 Turbogenerator Units	57,041,801	(10,683,811)	46,357,990
324 Accessory Electric Equipment	105,288,245	(10,989,617)	94,298,628
325 Miscellaneous Equipment	2,915,692	0	2,915,692
<i>Total Turkey Point Unit 4</i>	<u>384,997,942</u>	<u>(59,492,740)</u>	<u>325,505,202</u>
TOTAL NUCLEAR PRODUCTION PLANT	<u>2,427,932,682</u>	<u>(306,754,519)</u>	<u>2,121,178,163</u>

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**Table 10C. Allocation to Electric Plant Accounts of \$500 Depreciation Expense Credit
 Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
COMBINED CYCLE GAS TURBINES			
<i>Lauderdale Common</i>			
341 Structures & Improvements	50,852,187	0	50,852,187
342 Fuel Holders, Producers & Accessories	5,588,631	0	5,588,631
343 Prime Movers	4,724,080	0	4,724,080
344 Generators	916,636	0	916,636
345 Accessory Electric Equipment	7,746,021	0	7,746,021
346 Misc. Power Plant Equipment	571,382	0	571,382
<i>Total Lauderdale Common</i>	<u>70,398,937</u>	<u>0</u>	<u>70,398,937</u>
<i>Lauderdale Unit 4</i>			
341 Structures & Improvements	4,026,215	0	4,026,215
342 Fuel Holders, Producers & Accessories	399,889	0	399,889
343 Prime Movers	84,988,020	(1,057,489)	83,930,531
344 Generators	15,841,475	0	15,841,475
345 Accessory Electric Equipment	18,566,718	0	18,566,718
346 Misc. Power Plant Equipment	1,902,133	0	1,902,133
<i>Total Lauderdale Unit 4</i>	<u>125,724,450</u>	<u>(1,057,489)</u>	<u>124,666,961</u>
<i>Lauderdale Unit 5</i>			
341 Structures & Improvements	2,163,032	0	2,163,032
342 Fuel Holders, Producers & Accessories	388,555	0	388,555
343 Prime Movers	72,370,213	0	72,370,213
344 Generators	16,922,352	0	16,922,352
345 Accessory Electric Equipment	15,692,247	0	15,692,247
346 Misc. Power Plant Equipment	1,240,205	0	1,240,205
<i>Total Lauderdale Unit 5</i>	<u>108,776,604</u>	<u>0</u>	<u>108,776,604</u>
<i>Ft. Myers Common</i>			
341 Structures & Improvements	3,876,401	0	3,876,401
342 Fuel Holders, Producers & Accessories	701,717	0	701,717
343 Prime Movers	8,568,229	0	8,568,229
344 Generators	(983)	0	(983)
345 Accessory Electric Equipment	(93,693)	0	(93,693)
346 Misc. Power Plant Equipment	464,100	0	464,100
<i>Total Ft. Myers Common</i>	<u>13,515,771</u>	<u>0</u>	<u>13,515,771</u>
<i>Ft. Myers Unit 2</i>			
341 Structures & Improvements	9,294,651	0	9,294,651
342 Fuel Holders, Producers & Accessories	1,882,844	0	1,882,844
343 Prime Movers	80,959,040	0	80,959,040
344 Generators	11,698,164	0	11,698,164
345 Accessory Electric Equipment	18,844,162	0	18,844,162
346 Misc. Power Plant Equipment	875,951	0	875,951
<i>Total Ft. Myers Unit 2</i>	<u>123,554,812</u>	<u>0</u>	<u>123,554,812</u>
<i>Ft. Myers Unit 3</i>			
341 Structures & Improvements	451,954	0	451,954
342 Fuel Holders, Producers & Accessories	753,381	0	753,381
343 Prime Movers	4,907,365	0	4,907,365
344 Generators	1,935,596	0	1,935,596
345 Accessory Electric Equipment	1,821,193	0	1,821,193
346 Misc. Power Plant Equipment	72,428	0	72,428
<i>Total Ft. Myers Unit 3</i>	<u>9,941,917</u>	<u>0</u>	<u>9,941,917</u>

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**Table 10C. Allocation to Electric Plant Accounts of \$500 Depreciation Expense Credit
 Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
<i>Manatee Unit 3</i>			
341 Structures & Improvements	6,281,544	0	6,281,544
342 Fuel Holders, Producers & Accessories	1,947,711	0	1,947,711
343 Prime Movers	24,615,580	0	24,615,580
344 Generators	5,849,399	0	5,849,399
345 Accessory Electric Equipment	14,208,420	(621,263)	13,587,157
346 Misc. Power Plant Equipment	4,334,772	0	4,334,772
<i>Total Manatee Unit 3</i>	<u>57,237,426</u>	<u>(621,263)</u>	<u>56,616,163</u>
<i>Martin Common</i>			
341 Structures & Improvements	29,835,777	0	29,835,777
342 Fuel Holders, Producers & Accessories	2,525,715	0	2,525,715
343 Prime Movers	17,897,057	(857,288)	17,039,769
345 Accessory Electric Equipment	3,221,098	0	3,221,098
346 Misc. Power Plant Equipment	3,513,934	0	3,513,934
<i>Total Martin Common</i>	<u>56,993,581</u>	<u>(857,288)</u>	<u>56,136,293</u>
<i>Martin Pipeline</i>			
342 Fuel Holders, Producers & Accessories	13,292,886	0	13,292,886
<i>Total Martin Pipeline</i>	<u>13,292,886</u>	<u>0</u>	<u>13,292,886</u>
<i>Martin Unit 3</i>			
341 Structures & Improvements	926,983	0	926,983
342 Fuel Holders, Producers & Accessories	99,346	0	99,346
343 Prime Movers	90,011,193	0	90,011,193
344 Generators	9,557,237	0	9,557,237
345 Accessory Electric Equipment	18,422,527	0	18,422,527
346 Misc. Power Plant Equipment	310,279	0	310,279
<i>Total Martin Unit 3</i>	<u>119,327,565</u>	<u>0</u>	<u>119,327,565</u>
<i>Martin Unit 4</i>			
341 Structures & Improvements	666,386	0	666,386
342 Fuel Holders, Producers & Accessories	89,093	0	89,093
343 Prime Movers	86,401,865	0	86,401,865
344 Generators	11,636,365	0	11,636,365
345 Accessory Electric Equipment	16,519,213	0	16,519,213
346 Misc. Power Plant Equipment	250,911	0	250,911
<i>Total Martin Unit 4</i>	<u>115,563,833</u>	<u>0</u>	<u>115,563,833</u>
<i>Martin Unit 8</i>			
341 Structures & Improvements	4,305,227	0	4,305,227
342 Fuel Holders, Producers & Accessories	2,372,256	0	2,372,256
343 Prime Movers	53,780,305	0	53,780,305
344 Generators	6,565,908	0	6,565,908
345 Accessory Electric Equipment	18,814,012	(763,396)	18,050,616
346 Misc. Power Plant Equipment	3,585,699	0	3,585,699
<i>Total Martin Unit 8</i>	<u>89,423,407</u>	<u>(763,396)</u>	<u>88,660,011</u>
<i>Putnam Common</i>			
341 Structures & Improvements	9,449,327	0	9,449,327
342 Fuel Holders, Producers & Accessories	8,470,029	0	8,470,029
343 Prime Movers	11,834,606	0	11,834,606
344 Generators	47,851	0	47,851
345 Accessory Electric Equipment	1,111,862	0	1,111,862
346 Misc. Power Plant Equipment	981,618	0	981,618
<i>Total Putnam Common</i>	<u>31,895,293</u>	<u>0</u>	<u>31,895,293</u>

Florida Power & Light Company

**Table 10C. Allocation to Electric Plant Accounts of \$500 Depreciation Expense Credit
 Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
<i>Putnam Unit 1</i>			
341 Structures & Improvements	31,993	0	31,993
342 Fuel Holders, Producers & Accessories	56,084	0	56,084
343 Prime Movers	43,709,300	(1,374,376)	42,334,924
344 Generators	5,576,593	0	5,576,593
345 Accessory Electric Equipment	5,892,353	0	5,892,353
346 Misc. Power Plant Equipment	332,744	0	332,744
<i>Total Putnam Unit 1</i>	<u>55,599,067</u>	<u>(1,374,376)</u>	<u>54,224,691</u>
<i>Putnam Unit 2</i>			
341 Structures & Improvements	27,826	0	27,826
342 Fuel Holders, Producers & Accessories	48,851	0	48,851
343 Prime Movers	40,483,086	(983,504)	39,499,582
344 Generators	6,074,669	0	6,074,669
345 Accessory Electric Equipment	5,184,098	0	5,184,098
346 Misc. Power Plant Equipment	278,918	0	278,918
<i>Total Putnam Unit 2</i>	<u>52,097,448</u>	<u>(983,504)</u>	<u>51,113,944</u>
<i>Sanford Common</i>			
341 Structures & Improvements	25,257,552	0	25,257,552
342 Fuel Holders, Producers & Accessories	59,142	0	59,142
343 Prime Movers	16,184,667	(1,335,997)	14,848,670
345 Accessory Electric Equipment	739,852	0	739,852
346 Misc. Power Plant Equipment	905,341	0	905,341
<i>Total Sanford Common</i>	<u>43,146,554</u>	<u>(1,335,997)</u>	<u>41,810,557</u>
<i>Sanford Unit 4</i>			
341 Structures & Improvements	3,129,303	0	3,129,303
342 Fuel Holders, Producers & Accessories	564,066	0	564,066
343 Prime Movers	53,940,671	0	53,940,671
344 Generators	5,550,264	0	5,550,264
345 Accessory Electric Equipment	12,453,807	0	12,453,807
346 Misc. Power Plant Equipment	1,121,261	0	1,121,261
<i>Total Sanford Unit 4</i>	<u>76,759,372</u>	<u>0</u>	<u>76,759,372</u>
<i>Sanford Unit 5</i>			
341 Structures & Improvements	1,694,577	0	1,694,577
342 Fuel Holders, Producers & Accessories	429,358	0	429,358
343 Prime Movers	58,741,579	0	58,741,579
344 Generators	7,303,520	0	7,303,520
345 Accessory Electric Equipment	9,125,661	0	9,125,661
346 Misc. Power Plant Equipment	670,798	0	670,798
<i>Total Sanford Unit 5</i>	<u>77,965,493</u>	<u>0</u>	<u>77,965,493</u>
<i>Turkey Point Unit 5</i>			
341 Structures & Improvements	7,133,546	0	7,133,546
342 Fuel Holders, Producers & Accessories	1,363,606	0	1,363,606
343 Prime Movers	55,470,229	(2,236,415)	53,233,814
344 Generators	321,374	0	321,374
345 Accessory Electric Equipment	5,401,892	0	5,401,892
346 Misc. Power Plant Equipment	1,871,815	0	1,871,815
<i>Total Turkey Point Unit 5</i>	<u>71,562,462</u>	<u>(2,236,415)</u>	<u>69,326,047</u>
TOTAL COMBINED CYCLE	<u>1,312,776,878</u>	<u>(9,229,728)</u>	<u>1,303,547,150</u>

Florida Power & Light Company

**Table 10C. Allocation to Electric Plant Accounts of \$500 Depreciation Expense Credit
 Accrued During 2006 Through 2009 Period (At \$125M /Year)**

Account	Projected 2009 Book Reserve (1)	Credit to Allocate (2)	2009 Book Reserve with \$500 M Depreciation Expense Credit (3)
GAS TURBINES			
<i>Lauderdale GTs</i>			
341 Structures & Improvements	5,275,911	0	5,275,911
342 Fuel Holders, Producers & Accessories	2,169,355	0	2,169,355
343 Prime Movers	43,609,928	(3,510,352)	40,099,576
344 Generators	16,254,071	0	16,254,071
345 Accessory Electric Equipment	4,240,719	0	4,240,719
346 Misc. Power Plant Equipment	213,624	0	213,624
<i>Total Lauderdale GTs</i>	<u>71,763,608</u>	<u>(3,510,352)</u>	<u>68,253,256</u>
<i>Ft. Myers GTs</i>			
341 Structures & Improvements	3,477,292	0	3,477,292
342 Fuel Holders, Producers & Accessories	3,185,872	0	3,185,872
343 Prime Movers	36,835,972	(2,102,126)	34,733,846
344 Generators	15,865,315	0	15,865,315
345 Accessory Electric Equipment	5,166,929	0	5,166,929
346 Misc. Power Plant Equipment	78,920	0	78,920
<i>Total Ft. Myers GTs</i>	<u>64,610,300</u>	<u>(2,102,126)</u>	<u>62,508,174</u>
<i>Pt. Everglades GTs</i>			
341 Structures & Improvements	3,293,313	0	3,293,313
342 Fuel Holders, Producers & Accessories	10,230,715	0	10,230,715
343 Prime Movers	16,467,969	0	16,467,969
344 Generators	10,068,397	0	10,068,397
345 Accessory Electric Equipment	2,878,758	0	2,878,758
346 Misc. Power Plant Equipment	78,262	0	78,262
<i>Total Pt. Everglades GTs</i>	<u>43,017,414</u>	<u>0</u>	<u>43,017,414</u>
TOTAL GAS TURBINES	<u>179,391,322</u>	<u>(5,612,478)</u>	<u>173,778,844</u>
DISTRIBUTION			
361 Structures & Improvements	44,493,245	(169,202)	44,324,043
362 Station Equipment	430,046,817	(999,462)	429,047,355
364 Poles, Towers & Fixtures	406,815,277	0	406,815,277
365 Overhead Conductors & Devices	624,579,780	(109,793)	624,469,987
366.6 Underground Conduit, Duct System	319,445,365	(1,671,160)	317,774,205
366.7 Underground Conduit, Direct Buried	19,429,379	0	19,429,379
367.6 Underground Conductors & Devices, DS	325,126,345	(435,168)	324,691,177
367.7 Underground Conductors & Devices, DB	248,817,311	(892,932)	247,924,379
368 Line Transformers	774,299,388	(1,637,611)	772,661,777
369.1 Services, Overhead	95,646,630	0	95,646,630
369.7 Services, Underground	247,816,830	(378,392)	247,438,438
370 Meters	81,144,078	0	81,144,078
370.1 Meters - AMI	733,042	0	733,042
371 Installations on Customer's Premises	57,662,835	(594,729)	57,068,106
373 Street Lighting & Signal Systems	232,623,565	(1,867,233)	230,756,332
TOTAL DISTRIBUTION	<u>3,908,679,887</u>	<u>(8,755,682)</u>	<u>3,899,924,205</u>
GRAND TOTAL	<u>10,071,132,067</u>	<u>(500,000,000)</u>	<u>9,571,132,067</u>

PART IV. DETAIL RESULTS FOR GENERATION PLANT

PART IV. DETAIL RESULTS FOR GENERATION

Quantification of Results

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

Table 11 provides a detail by account and by generating station of the remaining life accruals

Table 12 provides detail by account and by generating station of the accruals developed on a whole life basis

Table 13 provides a comparison of remaining life accruals for existing and proposed depreciation rates by account for each generating unit

Table 14 provides a comparison of whole life accruals for existing and proposed depreciation rates by account for each generating unit.

Table 15 shows a comparison of the theoretical reserve to the book reserve by account and by generating unit. (Summary Level)

The section following the Tables showing the results is entitled "Depreciation Calculations" and provides a description of each generating station and the depreciation calculations for that station.

The life analysis for generation was performed by account for each class of plant. The analysis for each account by class is shown including graphs of the selected curves under the section "Service Life Statistics".

The salvage analysis for each generating account by class of plant is shown next, under the section entitled "Salvage Analysis". The salvage analysis was performed for interim retirements only. Final net salvage or decommissioning has been estimated and is

not part of the depreciation study. The net salvage analysis was performed for each account within generation. Since the results only apply to interim retirements the net salvage percentages were adjusted for only that portion of the account relating to interim retirements.

Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001

	Probable Retirement Date (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost (4)	Book Reserve (5)	Future Accruals (6)	Composite Remaining Life (7)	Annual Accrual	
								Amount (8)	Rate (9)
STEAM PRODUCTION PLANT									
<i>Cutler Steam Plant</i>									
<i>Cutler Common</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	5,973,901	6,074,928	197,665	10.4	18,968	0.32
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	817,291	692,141	215,050	10.0	21,558	2.64
314 Turbogenerator Units	6-2020	40 - R1	0	1,234,614	1,356,414	(121,799)	0.0	-	0.00
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	1,058,634	1,023,308	162,362	10.2	15,859	1.50
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	627,886	671,750	(18,750)	0.0	-	0.00
<i>Total Cutler Common</i>				<u>9,712,325</u>	<u>9,818,541</u>	<u>434,528</u>		<u>56,385</u>	
<i>Cutler Unit 5</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	423,784	402,046	42,928	10.3	4,166	0.98
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	5,530,327	5,441,757	696,902	10.0	69,390	1.25
314 Turbogenerator Units	6-2020	40 - R1	0	5,999,465	5,038,174	961,291	10.0	96,231	1.60
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	2,340,096	2,230,375	390,533	10.0	38,863	1.66
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	233,543	94,141	148,744	10.1	14,777	6.33
<i>Total Cutler Unit 5</i>				<u>14,527,216</u>	<u>13,206,493</u>	<u>2,240,398</u>		<u>223,427</u>	
<i>Cutler Unit 6</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	412,315	390,736	42,196	9.7	4,346	1.05
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	17,878,953	9,717,420	10,128,219	10.2	994,427	5.56
314 Turbogenerator Units	6-2020	40 - R1	0	8,588,788	8,178,602	410,185	10.1	40,738	0.47
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	3,055,523	3,115,214	306,971	10.1	30,373	0.99
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	123,506	70,178	58,288	9.7	5,979	4.84
<i>Total Cutler Unit 6</i>				<u>30,059,086</u>	<u>21,472,150</u>	<u>10,945,839</u>		<u>1,075,863</u>	
Total Cutler Steam Plant				54,298,626	44,497,184	13,620,765		1,355,675	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount (8)	Rate (9)
Manatee Steam Plant									
<i>Manatee Common</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	96,350,477	66,182,177	34,985,825	10.2	3,423,959	3.55
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	2,032,783	2,351,080	(94,690)	0.0	-	0.00
314 Turbogenerator Units	6-2020	40 - R1	0	11,281,165	7,381,751	3,899,413	9.9	395,105	3.50
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	9,282,558	7,480,218	2,916,246	9.8	302,558	3.26
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,505,571	2,163,270	442,525	10.3	43,085	1.72
<i>Total Manatee Common</i>				<u>121,452,553</u>	<u>85,558,496</u>	<u>42,149,319</u>		<u>4,164,707</u>	
<i>Manatee Unit 1</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	7,311,443	6,056,272	1,820,744	10.1	160,093	2.19
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	125,082,972	88,747,199	50,094,897	10.0	4,986,604	3.99
314 Turbogenerator Units	6-2020	40 - R1	0	64,713,219	43,658,860	21,054,361	9.9	2,118,431	3.27
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	10,668,482	8,484,911	3,463,790	10.3	335,111	3.14
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	3,065,530	2,300,726	887,425	9.4	94,561	3.08
<i>Total Manatee Unit 1</i>				<u>210,841,646</u>	<u>149,247,968</u>	<u>77,121,217</u>		<u>7,694,800</u>	
<i>Manatee Unit 2</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	5,286,225	4,349,570	1,200,967	10.1	118,563	2.24
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	116,916,975	65,449,562	64,328,279	9.9	6,504,955	5.56
314 Turbogenerator Units	6-2020	40 - R1	0	61,991,571	47,866,381	14,125,190	10.0	1,411,121	2.28
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	7,832,693	6,159,150	2,613,466	10.4	252,241	3.22
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,217,093	1,713,083	592,693	9.5	62,330	2.81
<i>Total Manatee Unit 2</i>				<u>194,244,557</u>	<u>125,537,746</u>	<u>82,860,595</u>		<u>8,349,210</u>	
Total Manatee Steam Plant				526,538,756	360,344,210	202,131,131		20,208,717	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount (8)	Rate (9)
Martin Steam Plant									
<i>Martin Common</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	236,118,421	199,736,765	48,187,578	10.1	4,748,635	2.01
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	4,159,551	3,968,319	648,781	10.1	63,988	1.54
314 Turbogenerator Units	6-2020	40 - R1	0	26,277,902	20,072,953	6,204,950	9.9	627,676	2.39
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	7,648,705	6,646,272	1,920,279	10.0	191,355	2.50
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,788,671	2,658,816	241,402	10.3	23,544	0.84
<i>Total Martin Common</i>				<u>276,993,251</u>	<u>233,083,125</u>	<u>57,202,990</u>		<u>5,655,198</u>	
<i>Martin Pipeline</i>									
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	370,940	370,942	40,801	9.9	4,121	1.11
<i>Total Martin Pipeline</i>				<u>370,940</u>	<u>370,942</u>	<u>40,801</u>		<u>4,121</u>	
<i>Martin Unit 1</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	15,381,834	14,323,981	1,826,946	10.1	180,122	1.17
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	138,526,135	117,549,375	36,214,636	9.6	3,769,275	2.72
314 Turbogenerator Units	6-2020	40 - R1	0	76,392,977	58,217,327	18,175,651	9.8	1,849,645	2.42
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	20,097,362	18,525,818	3,983,228	10.1	393,089	1.96
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,580,596	2,316,994	366,826	9.8	37,251	1.44
<i>Total Martin Unit 1</i>				<u>252,978,903</u>	<u>210,933,495</u>	<u>60,567,287</u>		<u>6,229,382</u>	
<i>Martin Unit 2</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	11,123,219	10,371,694	1,307,686	10.2	128,802	1.16
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	143,922,027	110,427,775	49,325,676	9.7	5,088,444	3.54
314 Turbogenerator Units	6-2020	40 - R1	0	62,777,097	43,619,337	19,157,760	9.8	1,954,223	3.11
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	17,891,013	14,174,047	5,863,886	10.2	572,538	3.20
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,200,607	1,984,288	304,343	9.7	31,261	1.42
<i>Total Martin Unit 2</i>				<u>237,913,963</u>	<u>180,577,141</u>	<u>75,959,351</u>		<u>7,775,268</u>	
Total Martin Steam Plant				768,257,056	624,964,703	193,770,429		19,663,969	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001

	Probable Retirement Date (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost (4)	Book Reserve (5)	Future Accruals (6)	Composite Remaining Life (7)	Annual Accrual	
								Amount (8)	Rate (9)
<i>Pt. Everglades Steam Plant</i>									
<i>Pt. Everglades Common</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	24,463,219	19,474,779	6,211,600	10.4	598,639	2.45
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	2,831,767	1,063,962	2,079,298	10.1	206,004	7.27
314 Turbogenerator Units	6-2020	40 - R1	0	4,830,537	2,708,107	2,122,430	10.0	212,056	4.39
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	6,006,107	4,948,543	1,778,295	10.3	172,131	2.87
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,005,034	1,561,640	523,593	10.1	51,932	2.59
<i>Total Pt. Everglades Common</i>				<u>40,136,662</u>	<u>29,757,031</u>	<u>12,715,216</u>		<u>1,240,762</u>	
<i>Pt. Everglades Unit 1</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	1,840,592	1,413,369	519,252	9.9	52,289	2.84
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	34,942,212	30,785,069	8,000,788	10.3	777,851	2.23
314 Turbogenerator Units	6-2020	40 - R1	0	17,391,669	13,273,559	4,118,111	10.1	409,242	2.35
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	7,962,611	3,317,503	5,600,621	10.4	540,353	6.79
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	503,103	155,795	367,431	9.4	39,100	7.77
<i>Total Pt. Everglades Unit 1</i>				<u>62,640,186</u>	<u>48,945,295</u>	<u>18,606,203</u>		<u>1,818,835</u>	
<i>Pt. Everglades Unit 2</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	1,732,046	1,073,033	745,615	10.1	74,053	4.28
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	39,657,434	33,026,508	10,993,244	10.3	1,069,561	2.70
314 Turbogenerator Units	6-2020	40 - R1	0	17,170,811	9,730,189	7,440,621	9.8	760,450	4.43
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	9,508,129	5,518,068	5,131,036	10.4	495,192	5.21
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	549,842	191,522	380,313	9.6	39,438	7.17
<i>Total Pt. Everglades Unit 2</i>				<u>68,618,261</u>	<u>49,539,320</u>	<u>24,690,829</u>		<u>2,438,694</u>	

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Florida Power & Light Company

**Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and
Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001**

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual	
								Amount	Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<i>Pt. Everglades Unit 3</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	5,811,192	799,291	5,302,461	10.4	511,057	8.79
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	78,802,927	44,970,182	42,501,069	10.1	4,211,675	5.34
314 Turbogenerator Units	6-2020	40 - R1	0	25,278,630	10,888,684	14,389,944	9.8	1,461,444	5.78
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	13,169,884	7,492,120	7,258,150	10.2	709,219	5.39
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	402,449	225,808	192,739	10.2	18,818	4.68
<i>Total Pt. Everglades Unit 3</i>				<u>123,465,082</u>	<u>64,376,085</u>	<u>69,644,363</u>		<u>6,912,213</u>	
<i>Pt. Everglades Unit 4</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	787,556	568,650	258,284	10.4	24,880	3.16
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	97,124,127	55,145,849	52,661,932	10.1	5,213,411	5.37
314 Turbogenerator Units	6-2020	40 - R1	0	23,073,436	11,544,450	11,528,987	9.8	1,174,273	5.09
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	15,289,269	8,876,213	8,247,771	10.2	805,051	5.27
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	172,080	145,870	33,093	10.3	3,223	1.87
<i>Total Pt. Everglades Unit 4</i>				<u>136,446,469</u>	<u>76,281,032</u>	<u>72,730,067</u>		<u>7,220,838</u>	
Total Pt. Everglades Steam Plant				431,306,661	268,898,763	198,386,678		19,631,342	
Sanford Steam Plant									
<i>Sanford Unit 3</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	4,701,046	3,657,094	1,279,005	10.4	123,202	2.62
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	10,679,201	10,049,469	1,804,443	10.2	176,144	1.65
314 Turbogenerator Units	6-2020	40 - R1	0	13,119,005	4,491,872	8,627,132	9.5	909,191	6.93
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	4,585,245	1,729,645	3,405,831	10.2	334,704	7.30
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	399,034	354,395	60,600	10.3	5,883	1.47
<i>Total Sanford Unit 3</i>				<u>33,483,531</u>	<u>20,282,475</u>	<u>15,177,011</u>		<u>1,549,124</u>	
Total Sanford Steam Plant				33,483,531	20,282,475	15,177,011		1,549,124	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001

	<u>Probable Retirement Date</u>	<u>Survivor Curve</u>	<u>Net Salvage</u>	<u>Original Cost</u>	<u>Book Reserve</u>	<u>Future Accruals</u>	<u>Composite Remaining Life</u>	<u>Annual Accrual</u>	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Scherer Steam Plant									
<i>Scherer Coal Cars</i>									
312 Boiler Plant Equipment	6-2029	40 - R2	(11)	34,174,990	32,938,994	4,995,245	18.3	272,689	0.80
<i>Total Scherer Coal Cars</i>				34,174,990	32,938,994	4,995,245		272,689	
<i>Scherer Common</i>									
311 Structures & Improvements	6-2029	55 - R2.5	(5)	38,262,666	25,274,737	14,901,062	18.7	798,633	2.09
312 Boiler Plant Equipment	6-2029	40 - R2	(11)	21,879,850	14,155,294	10,131,341	17.4	581,938	2.66
314 Turbogenerator Units	6-2029	40 - R1	0	4,044,832	3,203,638	841,195	17.0	49,567	1.23
315 Accessory Electric Equipment	6-2029	45 - R2.5	(12)	1,235,563	993,051	390,778	18.0	21,736	1.76
316 Miscellaneous Equipment	6-2029	40 - R2	(4)	3,160,922	2,367,100	920,257	17.4	52,764	1.67
<i>Total Scherer Common</i>				68,583,833	45,993,820	27,184,633		1,504,638	
<i>Scherer Common Unit 3 & 4</i>									
311 Structures & Improvements	6-2029	55 - R2.5	(5)	2,955,496	2,518,453	584,817	18.6	31,392	1.06
312 Boiler Plant Equipment	6-2029	40 - R2	(11)	17,081,036	11,531,752	7,428,197	17.4	426,951	2.50
314 Turbogenerator Units	6-2029	40 - R1	0	335,873	285,101	50,772	17.0	2,980	0.89
315 Accessory Electric Equipment	6-2029	45 - R2.5	(12)	292,934	212,548	115,540	18.1	6,369	2.17
<i>Total Scherer Common Unit 3 & 4</i>				20,665,339	14,547,854	8,179,326		467,692	
<i>Scherer Unit 4</i>									
311 Structures & Improvements	6-2029	55 - R2.5	(5)	84,076,617	38,754,282	28,526,167	18.6	1,535,168	2.40
312 Boiler Plant Equipment	6-2029	40 - R2	(11)	276,755,766	172,000,115	135,198,786	17.3	7,818,631	2.83
314 Turbogenerator Units	6-2029	40 - R1	0	116,669,482	67,876,049	48,793,433	16.9	2,884,899	2.47
315 Accessory Electric Equipment	6-2029	45 - R2.5	(12)	22,875,511	15,693,441	9,927,131	18.0	551,748	2.41
316 Miscellaneous Equipment	6-2029	40 - R2	(4)	4,337,834	2,879,628	1,631,718	17.9	90,985	2.10
<i>Total Scherer Unit 4</i>				484,715,209	297,203,515	224,077,235		12,881,431	
Total Scherer Steam Plant				608,139,371	390,684,183	264,436,439		15,126,450	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount (8)	Rate (9)
<i>SJRPP Steam Plant</i>									
<i>SJRPP Coal & Limestone</i>									
311 Structures & Improvements	6-2028	55 - R2.5	(5)	3,835,845	2,348,432	1,679,206	17.4	96,407	2.51
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	31,307,987	20,733,572	14,018,293	15.8	884,944	2.83
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	3,776,787	2,942,226	1,287,777	16.6	77,460	2.05
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	306,801	248,280	70,794	15.5	4,554	1.48
<i>Total SJRPP Coal & Limestone</i>				<u>39,227,421</u>	<u>26,272,510</u>	<u>17,056,070</u>		<u>1,063,365</u>	
<i>SJRPP Coal Cars</i>									
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	2,725,310	2,672,650	352,444	17.7	19,878	0.73
<i>Total SJRPP Coal Cars</i>				<u>2,725,310</u>	<u>2,672,650</u>	<u>352,444</u>		<u>19,878</u>	
<i>SJRPP Common</i>									
311 Structures & Improvements	6-2028	55 - R2.5	(5)	43,483,249	22,008,384	23,649,027	17.8	1,329,160	3.06
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	4,841,873	2,114,111	3,260,368	16.8	194,405	4.02
314 Turbogenerator Units	6-2028	40 - R1	0	3,464,477	1,649,923	1,814,553	16.3	111,178	3.21
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	7,914,407	4,659,423	4,204,713	17.3	243,016	3.07
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	2,173,083	1,463,580	796,427	17.5	45,479	2.09
<i>Total SJRPP Common</i>				<u>61,877,089</u>	<u>31,895,421</u>	<u>33,725,088</u>		<u>1,923,238</u>	
<i>SJRPP Gypsum & Ash</i>									
311 Structures & Improvements	6-2028	55 - R2.5	(5)	2,079,386	1,437,419	745,934	17.4	42,912	2.06
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	17,574,970	14,372,745	5,135,472	16.0	321,134	1.83
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	53,709	32,364	27,789	17.1	1,625	3.03
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	112,764	81,078	36,197	15.5	2,333	2.07
<i>Total SJRPP Gypsum & Ash</i>				<u>19,820,828</u>	<u>15,923,606</u>	<u>5,945,392</u>		<u>368,004</u>	

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Florida Power & Light Company

**Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and
Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001**

	<u>Probable Retirement Date</u>	<u>Survivor Curve</u>	<u>Net Salvage</u>	<u>Original Cost</u>	<u>Book Reserve</u>	<u>Future Accruals</u>	<u>Composite Remaining Life</u>	<u>Annual Accrual</u>	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<i>SJRPP Unit 1</i>									
311 Structures & Improvements	6-2028	55 - R2.5	(5)	12,636,281	6,330,456	6,937,640	17.7	390,867	3.09
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	100,097,129	49,273,277	61,834,538	16.6	3,721,876	3.72
314 Turbogenerator Units	6-2028	40 - R1	0	35,745,341	15,820,181	19,925,160	16.4	1,213,181	3.39
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	15,979,993	9,748,498	8,149,093	17.4	468,881	2.93
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	2,799,432	1,525,561	1,385,849	16.8	82,574	2.95
<i>Total SJRPP Unit 1</i>				<u>167,258,176</u>	<u>82,697,973</u>	<u>98,232,280</u>		<u>5,877,379</u>	
<i>SJRPP Unit 2</i>									
311 Structures & Improvements	6-2028	55 - R2.5	(5)	7,487,417	4,920,104	2,941,684	17.4	169,117	2.26
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	85,614,711	42,156,598	30,675,730	15.9	1,924,591	2.93
314 Turbogenerator Units	6-2028	40 - R1	0	24,131,830	14,806,356	9,325,475	16.1	579,661	2.40
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	9,798,705	7,694,036	3,280,515	16.6	197,046	2.01
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	1,622,572	1,132,958	554,516	15.9	34,823	2.15
<i>Total SJRPP Unit 2</i>				<u>108,655,234</u>	<u>70,710,052</u>	<u>46,777,920</u>		<u>2,905,238</u>	
Total SJRPP Steam Plant				399,564,058	230,172,212	202,089,194		12,157,102	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual	
								Amount	Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Turkey Point Steam Plant									
<i>Turkey Point Common</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	9,974,936	8,508,390	1,965,293	10.4	188,940	1.89
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	2,839,101	1,662,708	1,488,694	10.2	145,609	5.13
314 Turbogenerator Units	6-2020	40 - R1	0	1,590,774	1,113,631	477,144	10.1	47,399	2.98
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	3,671,052	3,146,875	964,704	10.3	93,777	2.55
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	1,189,610	932,326	304,868	10.3	29,629	2.49
<i>Total Turkey Point Common</i>				<u>19,265,472</u>	<u>15,363,930</u>	<u>5,200,703</u>		<u>505,354</u>	
<i>Turkey Point Unit 1</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	2,269,026	1,657,463	725,015	10.3	70,186	3.09
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	71,130,814	46,737,167	32,218,036	10.1	3,175,700	4.46
314 Turbogenerator Units	6-2020	40 - R1	0	25,082,846	15,434,221	9,648,626	10.0	964,711	3.85
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	5,105,015	2,992,130	2,725,489	10.1	270,562	5.30
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	729,112	484,001	274,276	10.3	26,751	3.67
<i>Total Turkey Point Unit 1</i>				<u>104,316,813</u>	<u>67,304,982</u>	<u>45,591,442</u>		<u>4,507,910</u>	
<i>Turkey Point Unit 2</i>									
311 Structures & Improvements	6-2020	55 - R2.5	(5)	2,585,697	1,848,067	866,914	10.4	83,509	3.23
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	54,758,844	32,817,674	27,964,643	10.2	2,736,884	5.00
314 Turbogenerator Units	6-2020	40 - R1	0	25,717,422	12,610,713	13,106,710	10.0	1,315,564	5.12
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	8,029,283	2,586,297	6,406,500	10.2	625,087	7.79
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	401,764	328,312	89,521	9.5	9,385	2.34
<i>Total Turkey Point Unit 2</i>				<u>91,493,010</u>	<u>50,191,063</u>	<u>48,434,288</u>		<u>4,770,429</u>	
Total Turkey Point Steam Plant				<u>215,075,295</u>	<u>132,859,975</u>	<u>99,226,433</u>		<u>9,783,693</u>	
TOTAL STEAM PRODUCTION PLANT				<u>3,036,663,354</u>	<u>2,072,703,705</u>	<u>1,188,838,080</u>		<u>99,476,072</u>	

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

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2009

	<u>Probable Retirement Date</u>	<u>Survivor Curve</u>	<u>Net Salvage</u>	<u>Original Cost</u>	<u>Book Reserve</u>	<u>Future Accruals</u>	<u>Composite Remaining Life</u>	<u>Annual Accrual</u>	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
NUCLEAR PRODUCTION PLANT									
<i>St. Lucie Nuclear Plant</i>									
<i>St. Lucie Common</i>									
321 Structures & Improvements	6-2040	40 - R3	0	343,585,840	188,941,755	154,644,087	20.9	7,397,355	2.15
322 Reactor Plant Equipment	6-2040	45 - R2.5	(4)	78,860,497	27,134,974	54,879,940	27.0	2,030,488	2.57
323 Turbogenerator Units	6-2040	35 - R1	0	673,278	3,128,795	(2,455,517)	0.0	-	0.00
324 Accessory Electric Equipment	6-2040	45 - R3	(18)	31,186,353	20,419,506	16,380,392	23.9	684,826	2.20
325 Miscellaneous Equipment	6-2040	55 - R2.5	0	23,912,279	13,085,814	10,826,463	27.0	400,714	1.68
<i>Total St. Lucie Common</i>				<u>478,218,247</u>	<u>252,710,844</u>	<u>234,275,365</u>		<u>10,513,383</u>	
<i>St. Lucie Unit 1</i>									
321 Structures & Improvements	6-2036	40 - R3	0	162,204,629	95,748,242	66,456,387	16.7	3,968,425	2.45
322 Reactor Plant Equipment	6-2036	45 - R2.5	(4)	484,411,228	218,892,777	284,894,899	22.8	12,486,836	2.58
323 Turbogenerator Units	6-2036	35 - R1	0	60,630,329	46,868,841	13,761,488	20.9	657,344	1.08
324 Accessory Electric Equipment	6-2036	45 - R3	(18)	78,893,831	50,499,654	42,595,064	19.9	2,137,453	2.71
325 Miscellaneous Equipment	6-2036	55 - R2.5	0	10,597,550	8,460,696	2,136,855	22.7	94,042	0.89
<i>Total St. Lucie Unit 1</i>				<u>796,737,566</u>	<u>420,470,210</u>	<u>409,844,693</u>		<u>19,344,100</u>	
<i>St. Lucie Unit 2</i>									
321 Structures & Improvements	6-2043	40 - R3	0	252,865,619	162,270,170	90,595,449	17.8	5,094,733	2.01
322 Reactor Plant Equipment	6-2043	45 - R2.5	(4)	701,058,570	286,627,567	442,473,346	25.7	17,212,635	2.46
323 Turbogenerator Units	6-2043	35 - R1	0	81,377,496	57,593,310	23,784,187	18.6	1,276,398	1.57
324 Accessory Electric Equipment	6-2043	45 - R3	(18)	160,196,421	99,173,648	89,858,125	21.7	4,149,839	2.59
325 Miscellaneous Equipment	6-2043	55 - R2.5	0	20,747,433	14,209,133	6,538,300	26.8	244,194	1.18
<i>Total St. Lucie Unit 2</i>				<u>1,216,245,539</u>	<u>619,873,828</u>	<u>653,249,407</u>		<u>27,977,799</u>	
Total St. Lucie Nuclear Plant				2,491,201,353	1,293,054,882	1,297,369,465		57,835,282	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2009

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount (8)	Rate (9)
Turkey Point Nuclear Plant									
<i>Turkey Point Common</i>									
321 Structures & Improvements	6-2033	40 - R3	0	280,753,503	150,713,277	130,040,224	20.5	6,337,601	2.26
322 Reactor Plant Equipment	6-2033	45 - R2.5	(4)	53,315,074	29,938,630	25,509,048	21.4	1,194,585	2.24
323 Turbogenerator Units	6-2033	35 - R1	0	21,037,774	4,547,145	16,490,631	20.4	809,137	3.85
324 Accessory Electric Equipment	6-2033	45 - R3	(18)	48,095,983	29,249,282	27,503,977	21.1	1,301,200	2.71
325 Miscellaneous Equipment	6-2033	55 - R2.5	0	27,575,932	14,222,976	13,352,957	22.2	600,175	2.18
<i>Total Turkey Point Common</i>				<u>430,778,265</u>	<u>228,671,310</u>	<u>212,896,837</u>		<u>10,242,698</u>	
<i>Turkey Point Unit 3</i>									
321 Structures & Improvements	6-2032	40 - R3	0	51,568,621	26,021,875	25,546,745	18.6	1,376,031	2.67
322 Reactor Plant Equipment	6-2032	45 - R2.5	(4)	272,369,788	148,765,102	134,499,478	20.6	6,538,674	2.40
323 Turbogenerator Units	6-2032	35 - R1	0	41,927,456	27,910,607	14,016,851	16.5	848,191	2.02
324 Accessory Electric Equipment	6-2032	45 - R3	(18)	97,160,938	69,116,708	45,533,200	19.0	2,395,375	2.47
325 Miscellaneous Equipment	6-2032	55 - R2.5	0	2,722,122	2,132,477	589,645	20.7	28,495	1.05
<i>Total Turkey Point Unit 3</i>				<u>465,748,926</u>	<u>273,946,769</u>	<u>220,185,919</u>		<u>11,186,766</u>	
<i>Turkey Point Unit 4</i>									
321 Structures & Improvements	6-2033	40 - R3	0	83,711,978	38,231,060	45,480,919	20.2	2,250,520	2.69
322 Reactor Plant Equipment	6-2033	45 - R2.5	(4)	272,718,161	143,701,832	139,925,058	21.3	6,555,177	2.40
323 Turbogenerator Units	6-2033	35 - R1	0	76,858,753	46,357,990	30,500,764	17.7	1,718,411	2.24
324 Accessory Electric Equipment	6-2033	45 - R3	(18)	145,562,903	94,298,628	77,465,597	20.3	3,823,960	2.63
325 Miscellaneous Equipment	6-2033	55 - R2.5	0	3,912,597	2,915,692	996,904	21.8	45,731	1.17
<i>Total Turkey Point Unit 4</i>				<u>582,764,393</u>	<u>325,505,202</u>	<u>294,369,242</u>		<u>14,393,799</u>	
<i>Total Turkey Point Nuclear Plant</i>				<u>1,479,291,584</u>	<u>828,123,281</u>	<u>727,451,998</u>		<u>35,823,263</u>	
TOTAL NUCLEAR PRODUCTION PLANT				<u>3,970,492,937</u>	<u>2,121,178,163</u>	<u>2,024,821,463</u>		<u>93,658,545</u>	

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

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2009

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount (8)	Rate (9)
COMBINED CYCLE PRODUCTION PLANT									
<i>Lauderdale Combined Cycle Plant</i>									
<i>Lauderdale Common</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	74,718,137	50,852,187	32,832,124	8.4	3,889,663	5.21
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	9,414,115	5,588,631	4,107,909	7.7	533,025	5.66
343 Prime Movers	6-2020	50 - R1 (a)	(2)	35,523,207	4,724,080	29,135,335	8.9	3,265,779	9.19
344 Generators	6-2020	30 - R5	(11)	1,646,834	916,636	911,350	6.2	146,478	8.89
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	12,033,813	7,746,021	4,648,806	9.2	505,979	4.20
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	930,984	571,382	359,601	8.1	44,307	4.76
<i>Total Lauderdale Common</i>				<u>134,267,089</u>	<u>70,398,937</u>	<u>71,995,125</u>		<u>8,385,231</u>	
<i>Lauderdale Unit 4</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	4,790,462	4,026,215	1,339,103	8.4	159,912	3.34
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	665,939	399,889	286,028	8.6	33,408	5.02
343 Prime Movers	6-2020	50 - R1 (a)	(2)	144,270,473	83,930,531	60,093,756	10.0	5,996,444	4.16
344 Generators	6-2020	30 - R5	(11)	27,385,918	15,841,475	14,558,895	10.0	1,453,117	5.31
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	27,691,585	18,566,718	9,955,615	9.3	1,074,731	3.88
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	2,602,044	1,902,133	699,911	7.5	93,627	3.60
<i>Total Lauderdale Unit 4</i>				<u>207,406,420</u>	<u>124,666,961</u>	<u>86,931,308</u>		<u>8,811,239</u>	
<i>Lauderdale Unit 5</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	2,978,287	2,163,032	1,172,650	8.3	140,468	4.72
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	665,779	388,555	297,197	8.6	34,488	5.18
343 Prime Movers	6-2020	50 - R1 (a)	(2)	129,534,725	72,370,213	57,555,453	9.9	5,810,106	4.49
344 Generators	6-2020	30 - R5	(11)	29,242,014	16,922,352	15,536,284	10.1	1,544,312	5.28
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	22,925,535	15,692,247	7,921,053	9.2	857,118	3.74
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	1,767,721	1,240,205	527,517	7.1	73,835	4.18
<i>Total Lauderdale Unit 5</i>				<u>187,114,061</u>	<u>108,776,604</u>	<u>83,010,154</u>		<u>8,460,327</u>	
Total Lauderdale Combined Cycle Plant				528,787,570	303,842,502	241,936,587		25,656,797	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2009

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount (8)	Rate (9)
<i>Ft. Myers Combined Cycle Plant</i>									
<i>Ft. Myers Common</i>									
341 Structures & Improvements	6-2028	25 - R5	(12)	6,239,915	3,876,401	3,112,305	2.6	1,200,043	19.23
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	791,798	701,717	113,835	13.0	8,726	1.10
343 Prime Movers	6-2028	50 - R1 (a)	(2)	65,228,776	8,568,229	53,771,105	13.8	3,809,033	5.99
344 Generators	6-2028	30 - R5	(11)	8,965	(983)	10,934	8.3	1,315	14.67
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	129,090	(93,693)	226,654	1.7	134,114	103.89
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	549,339	464,100	85,237	14.8	5,777	1.05
<i>Total Ft. Myers Common</i>				<u>72,947,882</u>	<u>13,515,771</u>	<u>57,320,070</u>		<u>5,259,008</u>	
<i>Ft. Myers Unit 2</i>									
341 Structures & Improvements	6-2028	25 - R5	(12)	24,646,981	9,294,651	18,309,968	15.8	1,162,475	4.72
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	6,389,579	1,882,844	4,698,422	13.0	362,062	5.67
343 Prime Movers	6-2028	50 - R1 (a)	(2)	372,701,340	80,959,040	292,361,449	16.5	17,699,535	4.75
344 Generators	6-2028	30 - R5	(11)	40,107,032	11,698,164	32,820,641	15.1	2,172,385	5.42
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	51,228,656	18,844,162	33,921,352	16.7	2,031,929	3.97
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	3,111,202	875,951	2,235,251	13.4	166,767	5.36
<i>Total Ft. Myers Unit 2</i>				<u>498,184,790</u>	<u>123,554,812</u>	<u>384,347,083</u>		<u>23,595,153</u>	
<i>Ft. Myers Unit 3</i>									
341 Structures & Improvements	6-2028	25 - R5	(12)	2,971,874	451,954	2,876,544	17.3	166,583	5.61
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	3,896,617	753,381	3,260,134	14.8	220,051	5.65
343 Prime Movers	6-2028	50 - R1 (a)	(2)	74,167,566	4,907,365	67,299,291	14.7	4,571,043	6.16
344 Generators	6-2028	30 - R5	(11)	13,759,002	1,935,596	13,336,897	18.2	731,641	5.32
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	9,683,556	1,821,193	8,152,870	17.4	469,436	4.85
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	481,988	72,428	409,560	15.2	27,031	5.61
<i>Total Ft. Myers Unit 3</i>				<u>104,960,604</u>	<u>9,941,917</u>	<u>95,335,296</u>		<u>6,185,785</u>	
<i>Total Ft. Myers Combined Cycle Plant</i>				<u>676,093,276</u>	<u>147,012,500</u>	<u>537,002,449</u>		<u>35,039,946</u>	
<i>Manatee Combined Cycle Plant</i>									
<i>Manatee Unit 3</i>									
341 Structures & Improvements	6-2030	25 - R5	(12)	29,469,798	6,281,544	26,724,629	19.2	1,392,070	4.72
342 Fuel Holders, Producers & Accessories	6-2030	22 - R3	(3)	4,590,462	1,947,711	2,780,465	16.6	167,418	3.65
343 Prime Movers	6-2030	50 - R1 (a)	(2)	322,367,885	24,615,580	297,683,296	17.7	16,827,424	5.22
344 Generators	6-2030	30 - R5	(11)	42,301,618	5,849,399	41,105,396	20.2	2,033,100	4.81
345 Accessory Electric Equipment	6-2030	28 - R4	(3)	45,805,658	13,587,157	33,592,671	19.4	1,734,115	3.79
346 Misc. Power Plant Equipment	6-2030	22 - R4	0	11,065,051	4,334,772	6,730,279	17.0	396,832	3.59
<i>Total Manatee Unit 3</i>				<u>455,600,471</u>	<u>56,616,163</u>	<u>408,616,736</u>		<u>22,550,959</u>	
<i>Total Manatee Combined Cycle Plant</i>				<u>455,600,471</u>	<u>56,616,163</u>	<u>408,616,736</u>		<u>22,550,959</u>	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2009

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount (8)	Rate (9)
Martin Combined Cycle Plant									
<i>Martin Common</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	42,702,563	29,835,777	17,991,094	8.9	2,017,356	4.72
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	4,060,727	2,525,715	1,656,833	7.9	208,532	5.14
343 Prime Movers	6-2020	50 - R1 (a)	(2)	19,947,437	17,039,769	2,900,282	8.9	326,989	1.64
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	4,854,959	3,221,098	1,779,510	9.5	188,040	3.87
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	4,094,951	3,513,934	581,017	8.2	71,146	1.74
<i>Total Martin Common</i>				<u>75,660,637</u>	<u>56,136,293</u>	<u>24,908,736</u>		<u>2,812,063</u>	
<i>Martin Pipeline</i>									
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	13,328,900	13,292,886	435,880	7.1	61,055	0.46
<i>Total Martin Pipeline</i>				<u>13,328,900</u>	<u>13,292,886</u>	<u>435,880</u>		<u>61,055</u>	
<i>Martin Unit 3</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	1,605,301	926,983	870,955	9.0	96,821	6.03
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	170,896	99,346	76,677	7.6	10,150	5.94
343 Prime Movers	6-2020	50 - R1 (a)	(2)	166,838,305	90,011,193	77,702,928	9.9	7,865,847	4.71
344 Generators	6-2020	30 - R5	(11)	20,771,119	9,557,237	13,498,706	10.2	1,326,415	6.39
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	25,965,635	18,422,527	8,322,077	9.5	878,551	3.38
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	644,629	310,279	234,349	7.2	32,413	5.95
<i>Total Martin Unit 3</i>				<u>215,895,885</u>	<u>119,327,565</u>	<u>100,705,692</u>		<u>10,210,197</u>	
<i>Martin Unit 4</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	1,275,326	666,386	761,979	8.8	86,609	6.79
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	170,507	89,093	86,529	7.5	11,477	6.73
343 Prime Movers	6-2020	50 - R1 (a)	(2)	179,942,423	86,401,865	94,400,917	10.0	9,458,517	5.26
344 Generators	6-2020	30 - R5	(11)	29,820,193	11,636,365	21,464,050	10.3	2,092,123	7.02
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	24,224,816	16,519,213	8,432,348	9.5	885,665	3.66
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	487,415	250,911	236,504	7.2	32,787	6.73
<i>Total Martin Unit 4</i>				<u>235,920,680</u>	<u>115,563,833</u>	<u>125,382,327</u>		<u>12,567,178</u>	
<i>Martin Unit 8</i>									
341 Structures & Improvements	6-2030	25 - R5	(12)	23,380,329	4,305,227	21,880,742	18.9	1,159,586	4.96
342 Fuel Holders, Producers & Accessories	6-2030	22 - R3	(3)	11,051,816	2,372,256	9,011,115	15.8	568,548	5.14
343 Prime Movers	6-2030	50 - R1 (a)	(2)	328,996,497	53,780,305	275,087,940	17.8	15,442,602	4.69
344 Generators	6-2030	30 - R5	(11)	40,363,598	6,565,908	38,237,686	20.0	1,912,307	4.74
345 Accessory Electric Equipment	6-2030	28 - R4	(3)	52,690,040	18,050,616	36,220,126	19.1	1,900,662	3.61
346 Misc. Power Plant Equipment	6-2030	22 - R4	0	4,345,319	3,585,699	759,620	17.2	44,110	1.02
<i>Total Martin Unit 8</i>				<u>460,827,600</u>	<u>88,660,011</u>	<u>381,197,229</u>		<u>21,027,815</u>	
Total Martin Combined Cycle Plant				1,001,633,702	392,980,588	632,629,864		46,678,308	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2009

	Probable Retirement Date (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost (4)	Book Reserve (5)	Future Accruals (6)	Composite Remaining Life (7)	Annual Accrual	
								Amount (8)	Rate (9)
Putnam Combined Cycle Plant									
<i>Putnam Common</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	12,728,938	9,449,327	4,807,083	2.0	2,414,572	18.97
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	11,435,670	8,470,029	3,308,710	9.8	339,209	2.97
343 Prime Movers	6-2020	50 - R1 (a)	(2)	20,146,555	11,834,606	7,892,491	9.4	840,832	4.17
344 Generators	6-2020	30 - R5	(11)	170,569	47,851	141,480	10.3	13,712	8.04
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	1,523,346	1,111,862	457,183	4.8	95,007	6.24
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	1,440,520	981,618	458,902	4.5	102,062	7.09
<i>Total Putnam Common</i>				<u>47,445,597</u>	<u>31,895,293</u>	<u>17,065,849</u>		<u>3,805,394</u>	
<i>Putnam Unit 1</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	38,546	31,993	11,179	1.6	6,832	17.72
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	68,736	56,084	14,714	5.9	2,499	3.64
343 Prime Movers	6-2020	50 - R1 (a)	(2)	61,302,516	42,334,924	18,029,021	9.7	1,859,389	3.03
344 Generators	6-2020	30 - R5	(11)	7,708,123	5,576,593	2,979,423	6.1	488,792	6.34
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	7,159,774	5,892,353	1,482,214	6.2	237,861	3.32
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	407,803	332,744	75,059	2.4	31,836	7.81
<i>Total Putnam Unit 1</i>				<u>76,685,497</u>	<u>54,224,691</u>	<u>22,591,610</u>		<u>2,627,209</u>	
<i>Putnam Unit 2</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	38,546	27,826	15,346	1.4	10,964	28.44
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	68,672	48,851	21,880	4.4	4,935	7.19
343 Prime Movers	6-2020	50 - R1 (a)	(2)	59,896,463	39,499,582	20,409,540	9.8	2,078,665	3.47
344 Generators	6-2020	30 - R5	(11)	7,979,237	6,074,669	2,782,285	7.6	368,010	4.61
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	7,332,410	5,184,098	2,368,284	4.1	581,068	7.92
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	392,093	278,918	113,174	1.6	68,668	17.51
<i>Total Putnam Unit 2</i>				<u>75,707,420</u>	<u>51,113,944</u>	<u>25,710,509</u>		<u>3,112,310</u>	
Total Putnam Combined Cycle Plant				199,838,515	137,233,928	65,367,968		9,544,913	

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2009

	Probable Retirement Date (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost (4)	Book Reserve (5)	Future Accruals (6)	Composite Remaining Life (7)	Annual Accrual	
								Amount (8)	Rate (9)
Sanford Combined Cycle Plant									
<i>Sanford Common</i>									
341 Structures & Improvements	6-2028	25 - R5	(12)	60,722,293	25,257,552	42,751,417	11.1	3,840,276	6.32
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	86,458	59,142	29,910	14.2	2,104	2.43
343 Prime Movers	6-2028	50 - R1 (a)	(2)	9,672,403	14,848,670	(5,233,251)	0.0	-	0.00
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	1,165,661	739,852	460,778	17.3	26,706	2.29
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	1,612,112	905,341	706,769	15.6	45,407	2.82
<i>Total Sanford Common</i>				<u>73,258,928</u>	<u>41,810,557</u>	<u>38,715,623</u>		<u>3,914,493</u>	
<i>Sanford Unit 4</i>									
341 Structures & Improvements	6-2028	25 - R5	(12)	7,273,005	3,129,303	5,016,463	15.6	320,566	4.41
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	1,754,676	564,066	1,243,250	14.7	84,423	4.81
343 Prime Movers	6-2028	50 - R1 (a)	(2)	274,509,559	53,940,671	216,778,296	15.4	14,065,881	5.12
344 Generators	6-2028	30 - R5	(11)	28,084,480	5,550,264	25,623,509	11.0	2,327,577	8.29
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	33,206,417	12,453,807	21,748,804	17.3	1,255,924	3.78
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	3,248,040	1,121,261	2,126,779	15.1	141,172	4.35
<i>Total Sanford Unit 4</i>				<u>348,076,177</u>	<u>76,759,372</u>	<u>272,537,101</u>		<u>18,195,543</u>	
<i>Sanford Unit 5</i>									
341 Structures & Improvements	6-2027	25 - R5	(12)	6,858,890	1,694,577	5,987,380	15.6	382,994	5.58
342 Fuel Holders, Producers & Accessories	6-2027	22 - R3	(3)	1,765,435	429,358	1,389,039	13.8	100,556	5.70
343 Prime Movers	6-2027	50 - R1 (a)	(2)	254,614,619	58,741,579	196,564,894	15.8	12,422,282	4.88
344 Generators	6-2027	30 - R5	(11)	30,030,624	7,303,520	26,030,471	11.1	2,342,756	7.80
345 Accessory Electric Equipment	6-2027	28 - R4	(3)	33,483,343	9,125,661	25,362,183	13.3	1,913,123	5.71
346 Misc. Power Plant Equipment	6-2027	22 - R4	0	2,758,184	670,798	2,087,386	13.3	156,776	5.68
<i>Total Sanford Unit 5</i>				<u>329,511,094</u>	<u>77,965,493</u>	<u>257,421,353</u>		<u>17,318,487</u>	
Total Sanford Combined Cycle Plant				750,846,199	196,535,422	568,674,077		39,428,523	
Turkey Point Combined Cycle Plant									
<i>Turkey Point Unit 5</i>									
341 Structures & Improvements	6-2032	25 - R5	(12)	65,601,654	7,133,546	66,340,308	21.2	3,132,788	4.78
342 Fuel Holders, Producers & Accessories	6-2032	22 - R3	(3)	12,540,827	1,363,606	11,553,446	18.5	625,544	4.99
343 Prime Movers	6-2032	50 - R1 (a)	(2)	373,736,762	53,233,814	305,727,430	15.9	19,241,595	5.15
344 Generators	6-2032	30 - R5	(11)	3,030,799	321,374	3,042,813	22.2	136,991	4.52
345 Accessory Electric Equipment	6-2032	28 - R4	(3)	38,642,181	5,401,892	34,399,555	21.3	1,612,748	4.17
346 Misc. Power Plant Equipment	6-2032	22 - R4	0	10,033,608	1,871,815	8,161,793	19.0	430,137	4.29
<i>Total Turkey Point Unit 5</i>				<u>503,585,831</u>	<u>69,326,047</u>	<u>429,225,345</u>		<u>25,179,803</u>	
Total Turkey Point Combined Cycle Plant				503,585,831	69,326,047	429,225,345		25,179,803	
TOTAL COMBINED CYCLE PRODUCTION PLANT				4,116,385,564	1,303,547,150	2,883,453,026		204,079,249	

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-03 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

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

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Florida Power & Light Company

Table 11. Estimated Survivor Curve, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Generation Plant in Service as of December 31, 2001

	Probable Retirement Date	Survivor Curve	Net Salvage	Original Cost	Book Reserve	Future Accruals	Composite Remaining Life	Annual Accrual Amount	Annual Accrual Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GAS TURBINES									
<i>Lauderdale GTs</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	5,855,526	5,275,911	1,282,278	9.5	134,551	2.30
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	2,028,370	2,169,355	(80,134)	0.0	-	0.00
343 Prime Movers	6-2020	50 - R1 (a)	(2)	45,124,101	40,099,576	5,222,316	7.9	657,712	1.46
344 Generators	6-2020	30 - R5	(11)	17,811,067	16,254,071	3,516,213	1.3	2,744,747	15.41
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	4,596,633	4,240,719	493,811	10.1	48,889	1.06
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	234,584	213,624	20,960	3.3	6,329	2.70
<i>Total Lauderdale GTs</i>				<u>75,650,280</u>	<u>68,253,256</u>	<u>10,455,444</u>		<u>3,592,228</u>	
<i>Ft. Myers GTs</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	4,027,168	3,477,292	1,033,135	2.7	385,582	9.57
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	3,232,602	3,185,872	143,709	10.3	13,970	0.43
343 Prime Movers	6-2020	50 - R1 (a)	(2)	46,543,314	34,733,846	11,895,548	9.4	1,266,616	2.72
344 Generators	6-2020	30 - R5	(11)	21,981,629	15,865,315	8,534,293	3.6	2,394,321	10.89
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	14,207,743	5,166,929	9,467,045	7.6	1,244,851	8.76
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	91,395	78,920	12,477	2.5	4,967	5.43
<i>Total Ft. Myers GTs</i>				<u>90,083,851</u>	<u>62,508,174</u>	<u>31,086,207</u>		<u>5,310,307</u>	
<i>Pt. Everglades GTs</i>									
341 Structures & Improvements	6-2020	25 - R5	(12)	3,986,996	3,293,313	1,172,123	9.8	119,911	3.01
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	9,942,862	10,230,715	10,433	10.3	1,011	0.01
343 Prime Movers	6-2020	50 - R1 (a)	(2)	21,133,092	16,467,969	4,504,108	10.0	452,491	2.14
344 Generators	6-2020	30 - R5	(11)	11,374,968	10,068,397	2,557,818	4.3	592,241	5.21
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	3,411,445	2,878,758	635,028	10.2	62,510	1.83
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	95,330	78,262	17,069	6.8	2,524	2.65
<i>Total Pt. Everglades GTs</i>				<u>49,944,693</u>	<u>43,017,414</u>	<u>8,896,579</u>		<u>1,230,688</u>	
TOTAL GAS TURBINES				<u>215,678,824</u>	<u>173,778,844</u>	<u>50,438,230</u>		<u>10,133,223</u>	

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-O3 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

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

Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual Amount (5)	Rate (6)	Calculated Accrued Depreciation (7)
STEAM PRODUCTION PLANT							
<i>Cutler Steam Plant</i>							
<i>Cutler Common</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	5,973,901	188,991	3.16	4,428,387
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	817,291	35,515	4.35	585,817
314 Turbogenerator Units	6-2020	40 - R1	0	1,234,614	46,262	3.75	813,201
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	1,058,634	46,523	4.39	724,235
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	627,886	23,171	3.69	448,408
<i>Total Cutler Common</i>				9,712,325	340,462		7,000,048
<i>Cutler Unit 5</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	423,784	11,519	2.72	340,021
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	5,530,327	207,366	3.75	4,487,794
314 Turbogenerator Units	6-2020	40 - R1	0	5,999,465	242,273	4.04	3,803,978
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	2,340,096	85,419	3.65	1,826,864
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	233,543	14,307	6.13	98,654
<i>Total Cutler Unit 5</i>				14,527,216	560,884		10,557,311
<i>Cutler Unit 6</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	412,315	10,554	2.56	339,026
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	17,878,953	1,166,151	6.52	8,475,489
314 Turbogenerator Units	6-2020	40 - R1	0	8,588,788	298,178	3.47	5,875,882
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	3,055,523	107,702	3.52	2,418,052
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	123,506	6,068	4.91	69,361
<i>Total Cutler Unit 6</i>				30,059,086	1,588,653		17,177,810
Total Cutler Steam Plant				54,298,626	2,489,999		34,735,169

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
Manatee Steam Plant							
<i>Manatee Common</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	96,350,477	4,061,406	4.22	59,862,732
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	2,032,783	99,123	4.88	1,296,656
314 Turbogenerator Units	6-2020	40 - R1	0	11,281,165	546,390	4.84	5,992,395
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	9,282,558	348,070	3.75	7,059,020
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,505,571	110,156	4.40	1,545,099
<i>Total Manatee Common</i>				121,452,553	5,165,145		75,755,902
<i>Manatee Unit 1</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	7,311,443	246,393	3.37	5,207,058
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	125,082,972	6,722,190	5.37	73,120,910
314 Turbogenerator Units	6-2020	40 - R1	0	64,713,219	3,179,400	4.91	33,708,360
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	10,668,482	543,761	5.10	6,505,819
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	3,065,530	116,901	3.81	2,105,995
<i>Total Manatee Unit 1</i>				210,841,646	10,808,645		120,648,142
<i>Manatee Unit 2</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	5,286,225	179,282	3.39	3,751,277
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	116,916,975	6,640,050	5.68	64,184,142
314 Turbogenerator Units	6-2020	40 - R1	0	61,991,571	2,874,897	4.64	34,045,753
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	7,832,693	448,309	5.72	4,223,002
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,217,093	84,860	3.83	1,512,903
<i>Total Manatee Unit 2</i>				194,244,557	10,227,398		107,717,077
Total Manatee Steam Plant				526,538,756	26,201,188		304,121,121

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
Martin Steam Plant							
<i>Martin Common</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	236,118,421	7,890,600	3.34	168,260,464
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	4,159,551	184,287	4.43	2,819,345
314 Turbogenerator Units	6-2020	40 - R1	0	26,277,902	1,174,351	4.47	14,815,039
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	7,648,705	315,206	4.12	5,458,544
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,788,671	108,160	3.88	1,864,476
<i>Total Martin Common</i>				<u>276,993,251</u>	<u>9,672,604</u>		<u>193,217,868</u>
<i>Martin Pipeline</i>							
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	370,940	16,387	4.42	249,475
<i>Total Martin Pipeline</i>				<u>370,940</u>	<u>16,387</u>		<u>249,475</u>
<i>Martin Unit 1</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	15,381,834	478,666	3.11	11,339,558
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	138,526,135	5,581,569	4.03	100,959,900
314 Turbogenerator Units	6-2020	40 - R1	0	76,392,977	3,252,712	4.26	44,864,397
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	20,097,362	819,421	4.08	14,427,700
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,580,596	95,171	3.69	1,785,206
<i>Total Martin Unit 1</i>				<u>252,978,903</u>	<u>10,227,539</u>		<u>173,376,761</u>
<i>Martin Unit 2</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	11,123,219	350,468	3.15	8,150,937
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	143,922,027	6,292,768	4.37	99,315,357
314 Turbogenerator Units	6-2020	40 - R1	0	62,777,097	2,790,427	4.44	35,742,178
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	17,891,013	889,588	4.97	11,089,437
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,200,607	79,268	3.60	1,539,797
<i>Total Martin Unit 2</i>				<u>237,913,963</u>	<u>10,402,519</u>		<u>155,837,706</u>
Total Martin Steam Plant				768,257,056	30,319,049		522,681,810

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
<i>Pt. Everglades Steam Plant</i>							
<i>Pt. Everglades Common</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	24,463,219	1,072,008	4.38	14,796,302
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	2,831,767	204,385	7.22	1,078,711
314 Turbogenerator Units	6-2020	40 - R1	0	4,830,537	273,143	5.65	2,173,664
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	6,006,107	326,039	5.43	3,401,549
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	2,005,034	90,371	4.51	1,207,395
<i>Total Pt. Everglades Common</i>				<u>40,136,662</u>	<u>1,965,946</u>		<u>22,657,621</u>
<i>Pt. Everglades Unit 1</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	1,840,592	65,914	3.58	1,291,563
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	34,942,212	2,144,594	6.14	17,795,888
314 Turbogenerator Units	6-2020	40 - R1	0	17,391,669	877,718	5.05	9,030,779
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	7,962,611	598,613	7.52	2,775,022
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	503,103	30,069	5.98	227,550
<i>Total Pt. Everglades Unit 1</i>				<u>62,640,186</u>	<u>3,716,908</u>		<u>31,120,802</u>
<i>Pt. Everglades Unit 2</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	1,732,046	79,412	4.58	1,024,430
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	39,657,434	2,508,298	6.32	19,237,614
314 Turbogenerator Units	6-2020	40 - R1	0	17,170,811	903,229	5.26	8,543,572
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	9,508,129	686,640	7.22	3,575,664
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	549,842	32,407	5.89	250,920
<i>Total Pt. Everglades Unit 2</i>				<u>68,618,261</u>	<u>4,209,986</u>		<u>32,632,200</u>

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
<i>Pt. Everglades Unit 3</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	5,811,192	455,930	7.85	1,360,070
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	78,802,927	4,824,592	6.12	39,447,754
314 Turbogenerator Units	6-2020	40 - R1	0	25,278,630	1,539,065	6.09	10,210,373
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	13,169,884	784,359	5.96	6,760,595
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	402,449	25,086	6.23	164,578
<i>Total Pt. Everglades Unit 3</i>				<u>123,465,082</u>	<u>7,629,032</u>		<u>57,943,370</u>
<i>Pt. Everglades Unit 4</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	787,556	36,838	4.68	452,418
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	97,124,127	5,926,389	6.10	48,498,564
314 Turbogenerator Units	6-2020	40 - R1	0	23,073,436	1,286,073	5.57	10,557,926
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	15,289,269	900,978	5.89	7,929,013
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	172,080	10,662	6.20	70,764
<i>Total Pt. Everglades Unit 4</i>				<u>136,446,469</u>	<u>8,160,940</u>		<u>67,508,685</u>
Total Pt. Everglades Steam Plant				431,306,661	25,682,812		211,862,678
Sanford Steam Plant							
<i>Sanford Unit 3</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	4,701,046	204,675	4.35	2,863,161
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	10,679,201	476,810	4.46	7,581,581
314 Turbogenerator Units	6-2020	40 - R1	0	13,119,005	778,436	5.93	5,576,090
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	4,585,245	327,863	7.15	1,790,549
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	399,034	16,837	4.22	274,010
<i>Total Sanford Unit 3</i>				<u>33,483,531</u>	<u>1,804,621</u>		<u>18,085,391</u>
Total Sanford Steam Plant				33,483,531	1,804,621		18,085,391

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
Scherer Steam Plant							
<i>Scherer Coal Cars</i>							
312 Boiler Plant Equipment	6-2029	40 - R2	(11)	34,174,990	1,351,252	3.95	14,073,578
<i>Total Scherer Coal Cars</i>				<u>34,174,990</u>	<u>1,351,252</u>		<u>14,073,578</u>
<i>Scherer Common</i>							
311 Structures & Improvements	6-2029	55 - R2.5	(5)	38,262,666	1,245,350	3.25	16,989,813
312 Boiler Plant Equipment	6-2029	40 - R2	(11)	21,879,850	820,692	3.75	10,073,014
314 Turbogenerator Units	6-2029	40 - R1	0	4,044,832	137,846	3.41	1,722,117
315 Accessory Electric Equipment	6-2029	45 - R2.5	(12)	1,235,563	42,662	3.45	620,331
316 Miscellaneous Equipment	6-2029	40 - R2	(4)	3,160,922	109,336	3.46	1,402,341
<i>Total Scherer Common</i>				<u>68,583,833</u>	<u>2,355,886</u>		<u>30,807,616</u>
<i>Scherer Common Unit 3 & 4</i>							
311 Structures & Improvements	6-2029	55 - R2.5	(5)	2,955,496	92,875	3.14	1,379,786
312 Boiler Plant Equipment	6-2029	40 - R2	(11)	17,081,036	637,353	3.73	7,935,468
314 Turbogenerator Units	6-2029	40 - R1	0	335,873	11,445	3.41	143,021
315 Accessory Electric Equipment	6-2029	45 - R2.5	(12)	292,934	10,517	3.59	138,425
<i>Total Scherer Common Unit 3 & 4</i>				<u>20,665,339</u>	<u>752,190</u>		<u>9,596,700</u>
<i>Scherer Unit 4</i>							
311 Structures & Improvements	6-2029	55 - R2.5	(5)	64,076,617	2,026,826	3.16	29,647,329
312 Boiler Plant Equipment	6-2029	40 - R2	(11)	276,755,766	10,211,004	3.69	131,170,512
314 Turbogenerator Units	6-2029	40 - R1	0	116,669,482	4,004,655	3.43	49,099,873
315 Accessory Electric Equipment	6-2029	45 - R2.5	(12)	22,875,511	799,227	3.49	11,289,135
316 Miscellaneous Equipment	6-2029	40 - R2	(4)	4,337,834	162,857	3.75	1,651,023
<i>Total Scherer Unit 4</i>				<u>484,715,209</u>	<u>17,204,569</u>		<u>222,857,872</u>
Total Scherer Steam Plant				<u>608,139,371</u>	<u>21,663,897</u>		<u>277,335,766</u>

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
SJRPP Steam Plant							
<i>SJRPP Coal & Limestone</i>							
311 Structures & Improvements	6-2028	55 - R2.5	(5)	3,835,845	111,487	2.91	2,085,077
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	31,307,987	1,087,230	3.47	17,595,675
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	3,776,787	121,796	3.22	2,213,951
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	306,801	9,460	3.08	172,901
<i>Total SJRPP Coal & Limestone</i>				<u>39,227,421</u>	<u>1,329,973</u>		<u>22,067,604</u>
<i>SJRPP Coal Cars</i>							
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	2,725,310	112,340	4.12	1,171,282
<i>Total SJRPP Coal Cars</i>				<u>2,725,310</u>	<u>112,340</u>		<u>1,171,282</u>
<i>SJRPP Common</i>							
311 Structures & Improvements	6-2028	55 - R2.5	(5)	43,483,249	1,572,737	3.62	17,803,381
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	4,841,873	208,031	4.30	1,900,116
314 Turbogenerator Units	6-2028	40 - R1	0	3,464,477	132,508	3.82	1,318,491
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	7,914,407	308,830	3.90	3,583,433
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	2,173,083	85,503	3.93	836,944
<i>Total SJRPP Common</i>				<u>61,877,089</u>	<u>2,307,609</u>		<u>25,442,365</u>
<i>SJRPP Gypsum & Ash</i>							
311 Structures & Improvements	6-2028	55 - R2.5	(5)	2,079,386	59,647	2.87	1,147,310
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	17,574,970	606,770	3.45	9,955,909
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	53,709	1,892	3.52	27,793
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	112,764	3,487	3.09	63,304
<i>Total SJRPP Gypsum & Ash</i>				<u>19,820,828</u>	<u>671,796</u>		<u>11,194,316</u>

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
<i>SJRPP Unit 1</i>							
311 Structures & Improvements	6-2028	55 - R2.5	(5)	12,636,281	449,635	3.56	5,318,708
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	100,097,129	4,127,661	4.12	42,958,944
314 Turbogenerator Units	6-2028	40 - R1	0	35,745,341	1,415,116	3.96	12,674,830
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	15,979,993	628,122	3.93	7,146,681
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	2,799,432	107,405	3.84	1,140,963
<i>Total SJRPP Unit 1</i>				<u>167,258,176</u>	<u>6,727,939</u>		<u>69,240,126</u>
<i>SJRPP Unit 2</i>							
311 Structures & Improvements	6-2028	55 - R2.5	(5)	7,487,417	215,843	2.88	4,105,152
312 Boiler Plant Equipment	6-2028	40 - R2	(11)	65,614,711	2,308,543	3.52	36,191,191
314 Turbogenerator Units	6-2028	40 - R1	0	24,131,830	837,187	3.47	10,775,661
315 Accessory Electric Equipment	6-2028	45 - R2.5	(12)	9,798,705	317,068	3.24	5,722,609
316 Miscellaneous Equipment	6-2028	40 - R2	(4)	1,622,572	52,606	3.24	856,525
<i>Total SJRPP Unit 2</i>				<u>108,655,234</u>	<u>3,731,247</u>		<u>57,651,138</u>
Total SJRPP Steam Plant				399,564,058	14,880,904		186,766,831

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
Turkey Point Steam Plant							
<i>Turkey Point Common</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	9,974,936	408,619	4.10	6,344,176
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	2,839,101	186,805	6.58	1,268,896
314 Turbogenerator Units	6-2020	40 - R1	0	1,590,774	79,460	5.00	832,734
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	3,671,052	169,088	4.61	2,454,000
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	1,189,610	70,610	5.94	522,747
<i>Total Turkey Point Common</i>				<u>19,265,472</u>	<u>914,582</u>		<u>11,422,553</u>
<i>Turkey Point Unit 1</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	2,269,026	100,812	4.44	1,355,937
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	71,130,814	4,104,451	5.77	37,981,384
314 Turbogenerator Units	6-2020	40 - R1	0	25,082,846	1,339,777	5.34	12,012,630
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	5,105,015	281,925	5.52	2,886,018
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	729,112	38,537	5.29	388,495
<i>Total Turkey Point Unit 1</i>				<u>104,316,813</u>	<u>5,865,502</u>		<u>54,624,464</u>
<i>Turkey Point Unit 2</i>							
311 Structures & Improvements	6-2020	55 - R2.5	(5)	2,585,697	129,276	5.00	1,388,372
312 Boiler Plant Equipment	6-2020	40 - R2	(11)	54,758,844	3,484,678	6.36	25,875,079
314 Turbogenerator Units	6-2020	40 - R1	0	25,717,422	1,542,409	6.00	10,525,698
315 Accessory Electric Equipment	6-2020	45 - R2.5	(12)	8,029,283	594,045	7.40	2,888,019
316 Miscellaneous Equipment	6-2020	40 - R2	(4)	401,764	15,593	3.88	280,580
<i>Total Turkey Point Unit 2</i>				<u>91,493,010</u>	<u>5,766,001</u>		<u>40,957,748</u>
Turkey Point Steam Plant				<u>215,075,295</u>	<u>12,546,085</u>		<u>107,004,765</u>
TOTAL STEAM PRODUCTION PLANT				<u>3,036,663,354</u>	<u>135,588,555</u>		<u>1,662,593,531</u>

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost	Annual Accrual		Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	Amount	Rate	(7)
NUCLEAR PRODUCTION PLANT							
<i>St. Lucie Nuclear Plant</i>							
<i>St. Lucie Common</i>							
321 Structures & Improvements	6-2040	40 - R3	0	343,585,840	9,270,429	2.70	160,215,792
322 Reactor Plant Equipment	6-2040	45 - R2.5	(4)	78,860,497	2,361,854	2.99	19,686,879
323 Turbogenerator Units	6-2040	35 - R1	0	673,278	20,862	3.10	269,829
324 Accessory Electric Equipment	6-2040	45 - R3	(18)	31,186,353	905,531	2.90	15,797,544
325 Miscellaneous Equipment	6-2040	55 - R2.5	0	23,912,279	552,400	2.31	9,163,218
<i>Total St. Lucie Common</i>				<u>478,218,247</u>	<u>13,111,076</u>		<u>205,133,262</u>
<i>St. Lucie Unit 1</i>							
321 Structures & Improvements	6-2036	40 - R3	0	162,204,629	4,452,514	2.74	89,701,414
322 Reactor Plant Equipment	6-2036	45 - R2.5	(4)	484,411,228	14,361,781	2.96	182,774,191
323 Turbogenerator Units	6-2036	35 - R1	0	60,630,329	1,892,086	3.12	29,260,144
324 Accessory Electric Equipment	6-2036	45 - R3	(18)	78,893,831	2,340,195	2.97	47,007,957
325 Miscellaneous Equipment	6-2036	55 - R2.5	0	10,597,550	226,744	2.14	5,612,679
<i>Total St. Lucie Unit 1</i>				<u>796,737,566</u>	<u>23,273,320</u>		<u>354,356,385</u>
<i>St. Lucie Unit 2</i>							
321 Structures & Improvements	6-2043	40 - R3	0	252,865,619	6,401,363	2.53	140,561,814
322 Reactor Plant Equipment	6-2043	45 - R2.5	(4)	701,058,570	18,510,076	2.64	258,181,441
323 Turbogenerator Units	6-2043	35 - R1	0	81,377,496	2,359,387	2.90	38,585,551
324 Accessory Electric Equipment	6-2043	45 - R3	(18)	160,196,421	4,304,296	2.69	95,872,737
325 Miscellaneous Equipment	6-2043	55 - R2.5	0	20,747,433	415,546	2.00	9,641,215
<i>Total St. Lucie Unit 2</i>				<u>1,216,245,539</u>	<u>31,990,668</u>		<u>542,842,758</u>
Total St. Lucie Nuclear Plant				2,491,201,353	68,375,064		1,102,332,405

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date (1)	Estimated Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual		Calculated Accrued Depreciation (7)
					Amount (5)	Rate (6)	
Turkey Point Nuclear Plant							
<i>Turkey Point Common</i>							
321 Structures & Improvements	6-2033	40 - R3	0	280,753,503	8,626,801	3.07	116,608,896
322 Reactor Plant Equipment	6-2033	45 - R2.5	(4)	53,315,074	1,680,010	3.15	20,694,078
323 Turbogenerator Units	6-2033	35 - R1	0	21,037,774	892,642	4.24	3,240,808
324 Accessory Electric Equipment	6-2033	45 - R3	(18)	48,095,983	1,623,178	3.37	22,853,178
325 Miscellaneous Equipment	6-2033	55 - R2.5	0	27,575,932	808,662	2.93	9,767,975
<i>Total Turkey Point Common</i>				<u>430,778,265</u>	<u>13,631,293</u>		<u>173,164,935</u>
<i>Turkey Point Unit 3</i>							
321 Structures & Improvements	6-2032	40 - R3	0	51,568,621	1,598,817	3.10	23,190,332
322 Reactor Plant Equipment	6-2032	45 - R2.5	(4)	272,369,788	8,829,694	3.24	108,488,939
323 Turbogenerator Units	6-2032	35 - R1	0	41,927,456	1,328,199	3.17	20,836,674
324 Accessory Electric Equipment	6-2032	45 - R3	(18)	97,160,938	2,928,707	3.01	59,483,653
325 Miscellaneous Equipment	6-2032	55 - R2.5	0	2,722,122	64,744	2.38	1,443,761
<i>Total Turkey Point Unit 3</i>				<u>465,748,926</u>	<u>14,750,161</u>		<u>213,443,359</u>
<i>Turkey Point Unit 4</i>							
321 Structures & Improvements	6-2033	40 - R3	0	83,711,978	2,600,456	3.11	32,768,031
322 Reactor Plant Equipment	6-2033	45 - R2.5	(4)	272,718,161	8,706,180	3.19	104,838,175
323 Turbogenerator Units	6-2033	35 - R1	0	76,858,753	2,514,434	3.27	33,835,870
324 Accessory Electric Equipment	6-2033	45 - R3	(18)	145,562,903	4,478,190	3.08	81,418,082
325 Miscellaneous Equipment	6-2033	55 - R2.5	0	3,912,597	96,623	2.47	1,870,047
<i>Total Turkey Point Unit 4</i>				<u>582,764,393</u>	<u>18,395,883</u>		<u>254,730,205</u>
Total Turkey Point Nuclear Plant				<u>1,479,291,584</u>	<u>46,777,337</u>		<u>641,338,499</u>
TOTAL NUCLEAR PRODUCTION PLANT				<u>3,970,492,937</u>	<u>115,152,401</u>		<u>1,743,670,904</u>

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost	Annual Accrual		Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	Amount	Rate	(7)
COMBINED CYCLE PRODUCTION PLANT							
<i>Lauderdale Combined Cycle Plant</i>							
<i>Lauderdale Common</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	74,718,137	3,589,054	4.80	53,263,760
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	9,414,115	485,648	5.16	5,900,122
343 Prime Movers	6-2020	50 - R1 (a)	(2)	35,523,207	3,099,576	8.73	6,469,767
344 Generators	6-2020	30 - R5	(11)	1,646,834	92,340	5.61	1,033,872
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	12,033,813	514,894	4.28	7,667,405
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	930,984	50,766	5.45	532,513
<i>Total Lauderdale Common</i>				<u>134,267,089</u>	<u>7,832,278</u>		<u>74,867,439</u>
<i>Lauderdale Unit 4</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	4,790,462	227,918	4.76	3,472,485
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	665,939	34,241	5.14	392,878
343 Prime Movers	6-2020	50 - R1 (a)	(2)	144,270,473	7,858,685	5.45	70,341,316
344 Generators	6-2020	30 - R5	(11)	27,385,918	1,263,299	4.61	17,726,325
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	27,691,585	1,200,239	4.33	17,436,710
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	2,802,044	129,816	4.98	1,665,637
<i>Total Lauderdale Unit 4</i>				<u>207,406,420</u>	<u>10,713,998</u>		<u>111,035,351</u>
<i>Lauderdale Unit 5</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	2,978,287	142,240	4.78	2,148,285
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	665,779	35,087	5.27	383,463
343 Prime Movers	6-2020	50 - R1 (a)	(2)	129,534,725	6,883,045	5.31	64,523,421
344 Generators	6-2020	30 - R5	(11)	29,242,014	1,415,213	4.84	18,206,751
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	22,925,535	980,883	4.28	14,569,424
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	1,767,721	86,325	4.88	1,158,150
<i>Total Lauderdale Unit 5</i>				<u>187,114,061</u>	<u>9,542,793</u>		<u>100,989,494</u>
Total Lauderdale Combined Cycle Plant				528,787,570	28,089,069		286,892,284

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost	Annual Accrual		Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	Amount	Rate	(7)
<i>Ft. Myers Combined Cycle Plant</i>							
<i>Ft. Myers Common</i>							
341 Structures & Improvements	6-2028	25 - R5	(12)	6,239,915	226,600	3.63	5,582,303
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	791,798	4,600	0.58	744,619
343 Prime Movers	6-2028	50 - R1 (a)	(2)	65,228,776	4,197,212	6.43	4,231,647
344 Generators	6-2028	30 - R5	(11)	8,965	346	3.86	6,759
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	129,090	4,171	3.23	99,794
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	549,339	23,148	4.21	315,020
<i>Total Ft. Myers Common</i>				<u>72,947,882</u>	<u>4,456,077</u>		<u>10,980,142</u>
<i>Ft. Myers Unit 2</i>							
341 Structures & Improvements	6-2028	25 - R5	(12)	24,646,981	1,076,062	4.37	10,617,043
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	6,389,579	305,572	4.78	2,610,765
343 Prime Movers	6-2028	50 - R1 (a)	(2)	372,701,340	17,846,813	4.79	89,352,121
344 Generators	6-2028	30 - R5	(11)	40,107,032	1,661,885	4.14	15,797,651
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	51,228,656	2,111,757	4.12	17,532,617
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	3,111,202	142,914	4.59	1,189,909
<i>Total Ft. Myers Unit 2</i>				<u>498,184,790</u>	<u>23,145,003</u>		<u>137,100,106</u>
<i>Ft. Myers Unit 3</i>							
341 Structures & Improvements	6-2028	25 - R5	(12)	2,971,874	142,693	4.80	860,288
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	3,896,617	193,895	4.98	1,134,760
343 Prime Movers	6-2028	50 - R1 (a)	(2)	74,167,566	4,126,383	5.56	12,922,648
344 Generators	6-2028	30 - R5	(11)	13,759,002	629,416	4.57	3,806,660
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	9,683,556	426,758	4.41	2,567,701
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	481,988	22,692	4.71	137,245
<i>Total Ft. Myers Unit 3</i>				<u>104,960,604</u>	<u>5,541,837</u>		<u>21,429,302</u>
Total Ft. Myers Combined Cycle Plant				676,093,276	33,142,917		169,509,550

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost	Annual Accrual		Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	Amount	Rate	(7)
Manatee Combined Cycle Plant							
<i>Manatee Unit 3</i>							
341 Structures & Improvements	6-2030	25 - R5	(12)	29,469,798	1,397,079	4.74	6,155,424
342 Fuel Holders, Producers & Accessories	6-2030	22 - R3	(3)	4,590,462	226,545	4.94	965,598
343 Prime Movers	6-2030	50 - R1 (a)	(2)	322,367,885	15,613,635	4.84	50,957,192
344 Generators	6-2030	30 - R5	(11)	42,301,618	1,911,044	4.52	8,343,062
345 Accessory Electric Equipment	6-2030	28 - R4	(3)	45,805,658	2,009,695	4.39	8,300,134
346 Misc. Power Plant Equipment	6-2030	22 - R4	0	11,065,051	515,631	4.66	2,312,596
<i>Total Manatee Unit 3</i>				<u>455,600,471</u>	<u>21,673,629</u>		<u>77,034,006</u>
Total Manatee Combined Cycle Plant				455,600,471	21,673,629		77,034,006
Martin Combined Cycle Plant							
<i>Martin Common</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	42,702,563	2,088,567	4.89	29,203,823
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	4,060,727	206,587	5.09	2,539,916
343 Prime Movers	6-2020	50 - R1 (a)	(2)	19,947,437	1,177,503	5.90	8,776,037
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	4,854,959	211,809	4.36	2,996,559
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	4,094,951	198,557	4.85	2,599,740
<i>Total Martin Common</i>				<u>75,660,637</u>	<u>3,883,023</u>		<u>46,116,075</u>
<i>Martin Pipeline</i>							
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	13,328,900	641,185	4.81	9,241,102
<i>Total Martin Pipeline</i>				<u>13,328,900</u>	<u>641,185</u>		<u>9,241,102</u>

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Florida Power & Light Company

Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation Related to Original Cost of Electric Generation Plant at December 31, 2009

	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost	Annual Accrual		Calculated Accrued Depreciation
					Amount	Rate	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
370.2 Martin Unit 3							
341 Structures & Improvements	6-2020	25 - R5	(12)	1,605,301	78,859	4.91	1,085,679
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	170,896	8,516	4.98	111,423
343 Prime Movers	6-2020	50 - R1 (a)	(2)	166,838,305	9,081,344	5.44	80,302,479
344 Generators	6-2020	30 - R5	(11)	20,771,119	1,028,656	4.95	12,569,886
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	25,965,635	1,134,733	4.37	16,012,622
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	544,629	25,803	4.74	356,956
<i>Total Martin Unit 3</i>				<u>215,895,885</u>	<u>11,357,971</u>		<u>110,439,045</u>
Martin Unit 4							
341 Structures & Improvements	6-2020	25 - R5	(12)	1,275,326	61,139	4.79	888,316
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	170,507	8,497	4.98	111,169
343 Prime Movers	6-2020	50 - R1 (a)	(2)	179,942,423	10,126,325	5.63	83,262,510
344 Generators	6-2020	30 - R5	(11)	29,820,193	1,659,633	5.57	16,028,370
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	24,224,816	1,074,657	4.44	14,735,269
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	487,415	23,092	4.74	319,456
<i>Total Martin Unit 4</i>				<u>235,920,680</u>	<u>12,953,343</u>		<u>115,345,090</u>
Martin Unit 8							
341 Structures & Improvements	6-2030	25 - R5	(12)	23,380,329	1,102,938	4.72	5,335,677
342 Fuel Holders, Producers & Accessories	6-2030	22 - R3	(3)	11,051,816	539,839	4.88	2,804,467
343 Prime Movers	6-2030	50 - R1 (a)	(2)	328,996,497	15,774,152	4.79	55,447,858
344 Generators	6-2030	30 - R5	(11)	40,363,598	1,769,742	4.38	9,404,577
345 Accessory Electric Equipment	6-2030	28 - R4	(3)	52,690,040	2,248,876	4.27	11,554,021
346 Misc. Power Plant Equipment	6-2030	22 - R4	0	4,345,319	202,685	4.66	935,280
<i>Total Martin Unit 8</i>				<u>460,827,600</u>	<u>21,638,232</u>		<u>85,481,880</u>
Total Martin Combined Cycle Plant				1,001,633,702	50,473,694		366,623,192

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Florida Power & Light Company

**Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation
Related to Original Cost of Electric Generation Plant at December 31, 2009**

	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost	Annual Accrual		Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	Amount	Rate	(7)
<i>Putnam Combined Cycle Plant</i>							
<i>Putnam Common</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	12,728,938	664,575	5.22	11,734,986
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	11,435,670	656,281	5.74	7,823,146
343 Prime Movers	6-2020	50 - R1 (a)	(2)	20,146,555	1,360,680	6.75	7,401,170
344 Generators	6-2020	30 - R5	(11)	170,569	12,983	7.61	54,922
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	1,523,346	68,612	4.50	1,184,974
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	1,440,520	77,789	5.40	1,045,656
<i>Total Putnam Common</i>				<u>47,445,597</u>	<u>2,840,920</u>		<u>29,244,854</u>
<i>Putnam Unit 1</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	38,546	1,976	5.13	37,410
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	68,736	3,609	5.25	52,998
343 Prime Movers	6-2020	50 - R1 (a)	(2)	61,302,516	3,557,493	5.80	28,240,503
344 Generators	6-2020	30 - R5	(11)	7,708,123	408,339	5.30	5,784,096
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	7,159,774	318,669	4.45	5,654,443
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	407,803	20,664	5.07	352,588
<i>Total Putnam Unit 1</i>				<u>76,685,497</u>	<u>4,310,750</u>		<u>40,122,038</u>
<i>Putnam Unit 2</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	38,546	1,976	5.13	37,776
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	68,672	3,613	5.26	52,542
343 Prime Movers	6-2020	50 - R1 (a)	(2)	59,896,463	3,299,930	5.51	28,747,930
344 Generators	6-2020	30 - R5	(11)	7,979,237	427,595	5.36	5,939,596
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	7,332,410	327,917	4.47	5,844,645
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	392,093	19,868	5.07	341,448
<i>Total Putnam Unit 2</i>				<u>75,707,420</u>	<u>4,080,899</u>		<u>40,963,937</u>
Total Putnam Combined Cycle Plant				199,838,515	11,232,569		110,330,829

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Florida Power & Light Company

**Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation
Related to Original Cost of Electric Generation Plant at December 31, 2009**

	Probable Retirement Date	Estimated Survivor Curve	Net Salvage Percent	Original Cost	Annual Accrual		Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	Amount	Rate	(7)
Sanford Combined Cycle Plant							
<i>Sanford Common</i>							
341 Structures & Improvements	6-2028	25 - R5	(12)	60,722,293	2,334,155	3.84	33,576,214
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	86,458	4,213	4.87	29,416
343 Prime Movers	6-2028	50 - R1 (a)	(2)	9,672,403	462,440	4.78	2,581,446
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	1,165,661	47,991	4.12	633,783
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	1,612,112	74,775	4.64	609,060
<i>Total Sanford Common</i>				<u>73,258,928</u>	<u>2,923,574</u>		<u>37,429,919</u>
<i>Sanford Unit 4</i>							
341 Structures & Improvements	6-2028	25 - R5	(12)	7,273,005	232,868	3.20	4,209,929
342 Fuel Holders, Producers & Accessories	6-2028	22 - R3	(3)	1,754,676	86,738	4.94	528,951
343 Prime Movers	6-2028	50 - R1 (a)	(2)	274,509,559	13,995,401	5.10	61,817,637
344 Generators	6-2028	30 - R5	(11)	28,084,480	1,251,737	4.46	9,766,054
345 Accessory Electric Equipment	6-2028	28 - R4	(3)	33,206,417	1,433,050	4.32	10,814,480
346 Misc. Power Plant Equipment	6-2028	22 - R4	0	3,248,040	151,903	4.68	982,886
<i>Total Sanford Unit 4</i>				<u>348,076,177</u>	<u>17,151,697</u>		<u>88,119,937</u>
<i>Sanford Unit 5</i>							
341 Structures & Improvements	6-2027	25 - R5	(12)	6,858,890	228,217	3.33	4,019,649
342 Fuel Holders, Producers & Accessories	6-2027	22 - R3	(3)	1,765,435	87,369	4.95	609,596
343 Prime Movers	6-2027	50 - R1 (a)	(2)	254,614,619	12,432,719	4.88	65,884,822
344 Generators	6-2027	30 - R5	(11)	30,030,624	1,334,730	4.44	11,782,103
345 Accessory Electric Equipment	6-2027	28 - R4	(3)	33,483,343	1,456,141	4.35	11,672,784
346 Misc. Power Plant Equipment	6-2027	22 - R4	0	2,758,184	129,134	4.68	962,508
<i>Total Sanford Unit 5</i>				<u>329,511,094</u>	<u>15,668,310</u>		<u>94,931,462</u>
Total Sanford Combined Cycle Plant				750,846,199	35,743,581		220,481,318

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Florida Power & Light Company

**Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation
Related to Original Cost of Electric Generation Plant at December 31, 2009**

	Probable	Estimated	Net	Original	Annual Accrual		Calculated
	Retirement	Survivor	Salvage		Amount	Rate	
	Date	Curve	Percent	Cost			Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Turkey Point Combined Cycle Plant							
<i>Turkey Point Unit 5</i>							
341 Structures & Improvements	6-2032	25 - R5	(12)	65,601,654	3,102,016	4.73	7,710,382
342 Fuel Holders, Producers & Accessories	6-2032	22 - R3	(3)	12,540,827	617,637	4.93	1,497,901
343 Prime Movers	6-2032	50 - R1 (a)	(2)	373,736,762	20,565,526	5.50	32,160,995
344 Generators	6-2032	30 - R5	(11)	3,030,799	136,339	4.50	338,226
345 Accessory Electric Equipment	6-2032	28 - R4	(3)	38,642,181	1,685,621	4.36	3,874,780
346 Misc. Power Plant Equipment	6-2032	22 - R4	0	10,033,608	467,830	4.66	1,148,977
<i>Total Turkey Point Unit 5</i>				<u>503,585,831</u>	<u>26,574,969</u>		<u>46,731,261</u>
Total Turkey Point Combined Cycle Plant				<u>503,585,831</u>	<u>26,574,969</u>		<u>46,731,261</u>
TOTAL COMBINED CYCLE PRODUCTION PLANT				<u>4,116,385,564</u>	<u>206,930,428</u>		<u>1,277,602,440</u>

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-03 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

Florida Power & Light Company

**Table 12. Summary of Service Life and Net Salvage Estimates and Calculated Whole Life Annual and Accrued Depreciation
Related to Original Cost of Electric Generation Plant at December 31, 2009**

	Probable	Estimated	Net	Original	Annual Accrual		Calculated
	Retirement	Survivor	Salvage		Amount	Rate	
	Date	Curve	Percent	Cost			Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
GAS TURBINES							
<i>Lauderdale GTs</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	5,855,526	175,291	2.99	5,037,628
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	2,028,370	70,815	3.49	1,455,829
343 Prime Movers	6-2020	50 - R1 (a)	(2)	45,124,101	2,037,264	4.51	26,265,209
344 Generators	6-2020	30 - R5	(11)	17,811,067	692,497	3.89	18,540,943
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	4,596,633	190,023	4.13	3,932,751
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	234,584	1,860	0.79	228,225
<i>Total Lauderdale GTs</i>				<u>75,650,280</u>	<u>3,167,750</u>		<u>55,460,585</u>
<i>Ft. Myers GTs</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	4,027,168	59,425	1.48	4,043,444
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	3,232,602	155,474	4.81	2,445,064
343 Prime Movers	6-2020	50 - R1 (a)	(2)	46,543,314	2,228,813	4.79	25,880,851
344 Generators	6-2020	30 - R5	(11)	21,981,629	1,109,276	5.05	17,740,405
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	14,207,743	894,116	6.29	6,248,985
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	91,395	2,052	2.25	83,442
<i>Total Ft. Myers GTs</i>				<u>90,083,851</u>	<u>4,449,156</u>		<u>56,442,191</u>
<i>Pt. Everglades GTs</i>							
341 Structures & Improvements	6-2020	25 - R5	(12)	3,986,996	109,040	2.73	3,383,008
342 Fuel Holders, Producers & Accessories	6-2020	22 - R3	(3)	9,942,862	527,090	5.30	6,612,497
343 Prime Movers	6-2020	50 - R1 (a)	(2)	21,133,092	1,114,979	5.28	10,841,787
344 Generators	6-2020	30 - R5	(11)	11,374,968	524,405	4.61	10,272,932
345 Accessory Electric Equipment	6-2020	28 - R4	(3)	3,411,445	153,843	4.51	2,671,642
346 Misc. Power Plant Equipment	6-2020	22 - R4	0	95,330	4,638	4.87	66,416
<i>Total Pt. Everglades GTs</i>				<u>49,944,693</u>	<u>2,433,995</u>		<u>33,848,282</u>
TOTAL GAS TURBINES				<u>215,678,824</u>	<u>10,050,901</u>		<u>145,751,058</u>

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-O3 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 200

	Original Cost (1)	Book Reserve (2)	Existing			Proposed					Increase/ Decrease (11) = (10) - (5)
			Net Salvage (3)	Annual Depreciation		Life Span Date (6)	Survivor Curve (7)	Net Salvage (8)	Annual Depreciation		
				Rate (4)	Amount (5)				Rate (9)	Amount (10)	
STEAM PRODUCTION PLANT											
<i>Cutler Steam Plant</i>											
<i>Cutler Common</i>											
311 Structures & Improvements	5,973,901	6,074,928	(9)	-0.20	(11,948)	6-2020	55 - R2.5	(5)	0.32	18,968	30,916
312 Boiler Plant Equipment	817,291	692,141	(6)	0.50	4,086	6-2020	40 - R2	(11)	2.64	21,558	17,472
314 Turbogenerator Units	1,234,614	1,356,414	(2)	-3.10	(38,273)	6-2020	40 - R1	0	0.00	-	38,273
315 Accessory Electric Equipment	1,058,634	1,023,308	(6)	0.50	5,293	6-2020	45 - R2.5	(12)	1.50	15,859	10,566
316 Miscellaneous Equipment	627,886	671,750	0	-1.90	(11,930)	6-2020	40 - R2	(4)	0.00	-	11,930
<i>Total Cutler Common</i>	<u>9,712,325</u>	<u>9,818,541</u>			<u>(52,772)</u>					<u>56,385</u>	<u>109,157</u>
<i>Cutler Unit 5</i>											
311 Structures & Improvements	423,784	402,046	(9)	1.00	4,238	6-2020	55 - R2.5	(5)	0.98	4,166	(72)
312 Boiler Plant Equipment	5,530,327	5,441,757	(6)	-0.40	(22,121)	6-2020	40 - R2	(11)	1.25	69,390	91,511
314 Turbogenerator Units	5,999,465	5,038,174	(2)	-1.20	(71,994)	6-2020	40 - R1	0	1.60	96,231	168,225
315 Accessory Electric Equipment	2,340,096	2,230,375	(6)	0.20	4,680	6-2020	45 - R2.5	(12)	1.66	38,863	34,183
316 Miscellaneous Equipment	233,543	94,141	0	0.00	-	6-2020	40 - R2	(4)	6.33	14,777	14,777
<i>Total Cutler Unit 5</i>	<u>14,527,216</u>	<u>13,206,493</u>			<u>(85,197)</u>					<u>223,427</u>	<u>308,624</u>
<i>Cutler Unit 6</i>											
311 Structures & Improvements	412,315	390,736	(9)	1.30	5,360	6-2020	55 - R2.5	(5)	1.05	4,346	(1,014)
312 Boiler Plant Equipment	17,878,953	9,717,420	(6)	1.00	178,790	6-2020	40 - R2	(11)	5.56	994,427	815,637
314 Turbogenerator Units	8,588,788	8,178,602	(2)	0.70	60,122	6-2020	40 - R1	0	0.47	40,738	(19,384)
315 Accessory Electric Equipment	3,055,523	3,115,214	(6)	0.80	24,444	6-2020	45 - R2.5	(12)	0.99	30,373	5,929
316 Miscellaneous Equipment	123,506	70,178	0	0.60	741	6-2020	40 - R2	(4)	4.84	5,979	5,238
<i>Total Cutler Unit 6</i>	<u>30,059,086</u>	<u>21,472,150</u>			<u>269,457</u>					<u>1,075,863</u>	<u>806,406</u>
Total Cutler Steam Plant	54,298,626	44,497,184			131,488					1,355,675	1,224,187

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 200

	Original Cost (1)	Book Reserve (2)	Existing			Proposed					Increase/Decrease (11) = (10) - (5)
			Net Salvage (3)	Annual Depreciation		Life Span Date (6)	Survivor Curve (7)	Net Salvage (8)	Annual Depreciation		
				Rate (4)	Amount (5)				Rate (9)	Amount (10)	
STEAM PRODUCTION PLANT											
<i>Manatee Steam Plant</i>											
<i>Manatee Common</i>											
311 Structures & Improvements	96,350,477	66,182,177	(9)	4.90	4,721,173	6-2020	55 - R2.5	(5)	3.55	3,423,959	(1,297,214)
312 Boiler Plant Equipment	2,032,783	2,351,080	(6)	14.10	286,622	6-2020	40 - R2	(11)	0.00	-	(286,622)
314 Turbogenerator Units	11,281,165	7,381,751	(2)	0.40	45,125	6-2020	40 - R1	0	3.50	395,105	349,980
315 Accessory Electric Equipment	9,282,558	7,480,218	(6)	3.70	343,455	6-2020	45 - R2.5	(12)	3.26	302,558	(40,897)
316 Miscellaneous Equipment	2,505,571	2,163,270	0	6.00	150,334	6-2020	40 - R2	(4)	1.72	43,085	(107,249)
<i>Total Manatee Common</i>	<u>121,452,553</u>	<u>85,558,496</u>			<u>5,546,709</u>					<u>4,164,707</u>	<u>(1,382,002)</u>
<i>Manatee Unit 1</i>											
311 Structures & Improvements	7,311,443	6,056,272	(9)	4.10	299,769	6-2020	55 - R2.5	(5)	2.19	160,093	(139,676)
312 Boiler Plant Equipment	125,082,972	88,747,199	(6)	4.80	6,003,983	6-2020	40 - R2	(11)	3.99	4,986,604	(1,017,379)
314 Turbogenerator Units	64,713,219	43,658,860	(2)	3.70	2,394,389	6-2020	40 - R1	0	3.27	2,118,431	(275,958)
315 Accessory Electric Equipment	10,668,482	8,484,911	(6)	3.60	384,065	6-2020	45 - R2.5	(12)	3.14	335,111	(48,954)
316 Miscellaneous Equipment	3,065,530	2,300,726	0	2.70	82,769	6-2020	40 - R2	(4)	3.08	94,561	11,792
<i>Total Manatee Unit 1</i>	<u>210,841,646</u>	<u>149,247,968</u>			<u>9,164,975</u>					<u>7,694,800</u>	<u>(1,470,175)</u>
<i>Manatee Unit 2</i>											
311 Structures & Improvements	5,286,225	4,349,570	(9)	4.10	216,735	6-2020	55 - R2.5	(5)	2.24	118,563	(98,172)
312 Boiler Plant Equipment	116,916,975	65,449,562	(6)	4.00	4,676,679	6-2020	40 - R2	(11)	5.56	6,504,955	1,828,276
314 Turbogenerator Units	61,991,571	47,866,381	(2)	3.00	1,859,747	6-2020	40 - R1	0	2.28	1,411,121	(448,626)
315 Accessory Electric Equipment	7,832,693	6,159,150	(6)	3.60	281,977	6-2020	45 - R2.5	(12)	3.22	252,241	(29,736)
316 Miscellaneous Equipment	2,217,093	1,713,083	0	2.60	57,644	6-2020	40 - R2	(4)	2.81	62,330	4,686
<i>Total Manatee Unit 2</i>	<u>194,244,557</u>	<u>125,537,746</u>			<u>7,092,782</u>					<u>8,349,210</u>	<u>1,256,428</u>
Total Manatee Steam Plant	526,538,756	360,344,210			21,804,466					20,208,717	(1,595,749)

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 200

	Original Cost (1)	Book Reserve (2)	Existing			Proposed					Increase/ Decrease (11) = (10) - (5)
			Net Salvage (3)	Annual Depreciation		Life Span Date (6)	Survivor Curve (7)	Net Salvage (8)	Annual Depreciation		
				Rate (4)	Amount (5)				Rate (9)	Amount (10)	
STEAM PRODUCTION PLANT											
Martin Steam Plant											
<i>Martin Common</i>											
311 Structures & Improvements	236,118,421	199,736,765	(9)	1.70	4,014,013	6-2020	55 - R2.5	(5)	2.01	4,748,635	734,622
312 Boiler Plant Equipment	4,159,551	3,968,319	(6)	4.10	170,542	6-2020	40 - R2	(11)	1.54	63,988	(106,554)
314 Turbogenerator Units	26,277,902	20,072,953	(2)	0.80	210,223	6-2020	40 - R1	0	2.39	627,676	417,453
315 Accessory Electric Equipment	7,648,705	6,646,272	(6)	1.30	99,433	6-2020	45 - R2.5	(12)	2.50	191,355	91,922
316 Miscellaneous Equipment	2,788,671	2,658,816	0	3.20	89,237	6-2020	40 - R2	(4)	0.84	23,544	(65,693)
Total Martin Common	276,993,251	233,083,125			4,583,448					5,655,198	1,071,750
<i>Martin Pipeline</i>											
312 Boiler Plant Equipment	370,940	370,942	0	0.00	-	6-2020	40 - R2	(11)	1.11	4,121	4,121
Total Martin Pipeline	370,940	370,942			-					4,121	4,121
<i>Martin Unit 1</i>											
311 Structures & Improvements	15,381,834	14,323,981	(9)	1.50	230,728	6-2020	55 - R2.5	(5)	1.17	180,122	(50,606)
312 Boiler Plant Equipment	138,526,135	117,549,375	(6)	1.80	2,493,470	6-2020	40 - R2	(11)	2.72	3,769,275	1,275,805
314 Turbogenerator Units	76,392,977	58,217,327	(2)	1.30	993,109	6-2020	40 - R1	0	2.42	1,849,645	856,536
315 Accessory Electric Equipment	20,097,362	18,525,818	(6)	1.30	261,266	6-2020	45 - R2.5	(12)	1.96	393,089	131,823
316 Miscellaneous Equipment	2,580,596	2,316,994	0	0.60	15,484	6-2020	40 - R2	(4)	1.44	37,251	21,767
Total Martin Unit 1	252,978,903	210,933,495			3,994,057					6,229,382	2,235,325
<i>Martin Unit 2</i>											
311 Structures & Improvements	11,123,219	10,371,694	(9)	1.50	166,848	6-2020	55 - R2.5	(5)	1.16	128,802	(38,046)
312 Boiler Plant Equipment	143,922,027	110,427,775	(6)	1.50	2,158,830	6-2020	40 - R2	(11)	3.54	5,088,444	2,929,614
314 Turbogenerator Units	62,777,097	43,619,337	(2)	0.80	502,217	6-2020	40 - R1	0	3.11	1,954,223	1,452,006
315 Accessory Electric Equipment	17,891,013	14,174,047	(6)	1.50	268,365	6-2020	45 - R2.5	(12)	3.20	572,538	304,173
316 Miscellaneous Equipment	2,200,607	1,984,288	0	0.70	15,404	6-2020	40 - R2	(4)	1.42	31,261	15,857
Total Martin Unit 2	237,913,963	180,577,141			3,111,664					7,775,268	4,663,604
Total Martin Steam Plant	768,257,056	624,964,703			11,689,169					19,663,969	7,974,800

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 200

	Original Cost (1)	Book Reserve (2)	Existing			Proposed					Increase/ Decrease (11) = (10) - (5)
			Net Salvage (3)	Annual Depreciation		Life Span Date (6)	Survivor Curve (7)	Net Salvage (8)	Annual Depreciation		
				Rate (4)	Amount (5)				Rate (9)	Amount (10)	
STEAM PRODUCTION PLANT											
Pt. Everglades Steam Plant											
<i>Pt. Everglades Common</i>											
311 Structures & Improvements	24,463,219	19,474,779	(9)	2.70	660,507	6-2020	55 - R2.5	(5)	2.45	598,639	(61,668)
312 Boiler Plant Equipment	2,831,767	1,063,962	(6)	2.20	62,299	6-2020	40 - R2	(11)	7.27	206,004	143,705
314 Turbogenerator Units	4,830,537	2,708,107	(2)	1.40	67,628	6-2020	40 - R1	0	4.39	212,056	144,428
315 Accessory Electric Equipment	6,006,107	4,948,543	(6)	2.30	138,140	6-2020	45 - R2.5	(12)	2.87	172,131	33,991
316 Miscellaneous Equipment	2,005,034	1,561,640	0	1.30	26,065	6-2020	40 - R2	(4)	2.59	51,932	25,867
Total Pt. Everglades Common	40,136,662	29,757,031			954,639					1,240,762	286,123
<i>Pt. Everglades Unit 1</i>											
311 Structures & Improvements	1,840,592	1,413,369	(9)	2.60	47,855	6-2020	55 - R2.5	(5)	2.84	52,289	4,434
312 Boiler Plant Equipment	34,942,212	30,785,069	(6)	6.70	2,341,128	6-2020	40 - R2	(11)	2.23	777,851	(1,563,277)
314 Turbogenerator Units	17,391,669	13,273,559	(2)	1.40	243,483	6-2020	40 - R1	0	2.35	409,242	165,759
315 Accessory Electric Equipment	7,962,811	3,317,503	(6)	2.00	159,252	6-2020	45 - R2.5	(12)	6.79	540,353	381,101
316 Miscellaneous Equipment	503,103	155,795	0	1.00	5,031	6-2020	40 - R2	(4)	7.77	39,100	34,069
Total Pt. Everglades Unit 1	62,640,186	48,945,295			2,796,749					1,818,835	(977,914)
<i>Pt. Everglades Unit 2</i>											
311 Structures & Improvements	1,732,046	1,073,033	(9)	2.60	45,033	6-2020	55 - R2.5	(5)	4.28	74,053	29,020
312 Boiler Plant Equipment	39,657,434	33,026,508	(6)	6.10	2,419,103	6-2020	40 - R2	(11)	2.70	1,069,561	(1,349,542)
314 Turbogenerator Units	17,170,811	9,730,189	(2)	1.50	257,562	6-2020	40 - R1	0	4.43	760,450	502,888
315 Accessory Electric Equipment	9,508,129	5,518,068	(6)	2.10	199,671	6-2020	45 - R2.5	(12)	5.21	495,192	295,521
316 Miscellaneous Equipment	549,842	191,522	0	1.70	9,347	6-2020	40 - R2	(4)	7.17	39,438	30,091
Total Pt. Everglades Unit 2	68,618,261	49,539,320			2,930,716					2,438,694	(492,022)
<i>Pt. Everglades Unit 3</i>											
311 Structures & Improvements	5,811,192	799,291	(9)	2.60	151,091	6-2020	55 - R2.5	(5)	8.79	511,057	359,966
312 Boiler Plant Equipment	78,802,927	44,970,182	(6)	4.00	3,152,117	6-2020	40 - R2	(11)	5.34	4,211,675	1,059,558
314 Turbogenerator Units	25,278,630	10,888,684	(2)	1.50	379,179	6-2020	40 - R1	0	5.78	1,461,444	1,082,265
315 Accessory Electric Equipment	13,169,884	7,492,120	(6)	2.20	289,737	6-2020	45 - R2.5	(12)	5.39	709,219	419,482
316 Miscellaneous Equipment	402,449	225,808	0	1.00	4,024	6-2020	40 - R2	(4)	4.68	18,818	14,794
Total Pt. Everglades Unit 3	123,465,082	64,378,085			3,976,148					6,912,213	2,936,065
<i>Pt. Everglades Unit 4</i>											
311 Structures & Improvements	787,556	568,650	(9)	2.60	20,476	6-2020	55 - R2.5	(5)	3.16	24,880	4,404
312 Boiler Plant Equipment	97,124,127	55,145,849	(6)	3.60	3,496,469	6-2020	40 - R2	(11)	5.37	5,213,411	1,716,942
314 Turbogenerator Units	23,073,436	11,544,450	(2)	1.40	323,028	6-2020	40 - R1	0	5.09	1,174,273	851,245
315 Accessory Electric Equipment	15,289,269	8,876,213	(6)	2.10	321,075	6-2020	45 - R2.5	(12)	5.27	805,051	483,976
316 Miscellaneous Equipment	172,080	145,870	0	1.30	2,237	6-2020	40 - R2	(4)	1.87	3,223	986
Total Pt. Everglades Unit 4	136,446,469	76,281,032			4,163,285					7,220,838	3,057,553
Total Pt. Everglades Steam Plant	431,306,661	268,898,763			14,821,537					19,631,342	4,809,805

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 200

	Original Cost (1)	Book Reserve (2)	Existing		Proposed					Increase/Decrease (11) = (10) - (5)	
			Net Salvage (3)	Annual Depreciation Rate (4)	Life Span Date (6)	Survivor Curve (7)	Net Salvage (8)	Annual Depreciation Rate (9)	Annual Depreciation Amount (10)		
STEAM PRODUCTION PLANT											
Sanford Steam Plant											
<i>Sanford Unit 3</i>											
311 Structures & Improvements	4,701,046	3,657,094	(9)	4.00	188,042	6-2020	55 - R2.5	(5)	2.62	123,202	(64,840)
312 Boiler Plant Equipment	10,679,201	10,049,469	(6)	3.60	384,451	6-2020	40 - R2	(11)	1.65	176,144	(208,307)
314 Turbogenerator Units	13,119,005	4,491,872	(2)	2.80	367,332	6-2020	40 - R1	0	6.93	909,191	541,859
315 Accessory Electric Equipment	4,585,245	1,729,645	(6)	3.50	160,484	6-2020	45 - R2.5	(12)	7.30	334,704	174,220
316 Miscellaneous Equipment	399,034	354,395	0	2.30	9,178	6-2020	40 - R2	(4)	1.47	5,883	(3,295)
<i>Total Sanford Unit 3</i>	<u>33,483,531</u>	<u>20,282,475</u>			<u>1,109,487</u>					<u>1,549,124</u>	<u>439,637</u>
Total Sanford Steam Plant	33,483,531	20,282,475			1,109,487					1,549,124	439,637
Scherer Steam Plant											
<i>Scherer Coal Cars</i>											
312 Boiler Plant Equipment	34,174,990	32,938,994	0	7.00	2,392,249	6-2029	40 - R2	(11)	0.80	272,689	(2,119,560)
<i>Total Scherer Coal Cars</i>	<u>34,174,990</u>	<u>32,938,994</u>			<u>2,392,249</u>					<u>272,689</u>	<u>(2,119,560)</u>
<i>Scherer Common</i>											
311 Structures & Improvements	38,262,666	25,274,737	(9)	1.60	612,203	6-2029	55 - R2.5	(5)	2.09	798,633	186,430
312 Boiler Plant Equipment	21,879,850	14,155,294	(6)	1.60	350,078	6-2029	40 - R2	(11)	2.66	581,938	231,860
314 Turbogenerator Units	4,044,832	3,203,638	(2)	1.00	40,448	6-2029	40 - R1	0	1.23	49,567	9,119
315 Accessory Electric Equipment	1,235,563	993,051	(6)	1.30	16,062	6-2029	45 - R2.5	(12)	1.76	21,736	5,674
316 Miscellaneous Equipment	3,160,922	2,367,100	0	1.00	31,609	6-2029	40 - R2	(4)	1.67	52,764	21,155
<i>Total Scherer Common</i>	<u>68,563,833</u>	<u>45,993,820</u>			<u>1,050,400</u>					<u>1,504,638</u>	<u>454,238</u>
<i>Scherer Common Unit 3 & 4</i>											
311 Structures & Improvements	2,955,496	2,518,453	(9)	1.90	56,154	6-2029	55 - R2.5	(5)	1.06	31,392	(24,762)
312 Boiler Plant Equipment	17,081,036	11,531,752	(6)	1.80	307,459	6-2029	40 - R2	(11)	2.50	426,951	119,492
314 Turbogenerator Units	335,873	285,101	(2)	0.90	3,023	6-2029	40 - R1	0	0.89	2,980	(43)
315 Accessory Electric Equipment	292,934	212,548	(6)	1.10	3,222	6-2029	45 - R2.5	(12)	2.17	6,369	3,147
316 Miscellaneous Equipment	-	-	0	0.00	-	1-1900	0 - 0	0	0.00	-	-
<i>Total Scherer Common Unit 3 & 4</i>	<u>20,665,339</u>	<u>14,547,854</u>			<u>369,858</u>					<u>467,692</u>	<u>97,834</u>
<i>Scherer Unit 4</i>											
311 Structures & Improvements	64,076,617	38,754,282	(9)	2.20	1,409,686	6-2029	55 - R2.5	(5)	2.40	1,535,168	125,482
312 Boiler Plant Equipment	276,755,766	172,000,115	(6)	1.90	5,258,360	6-2029	40 - R2	(11)	2.83	7,818,631	2,560,271
314 Turbogenerator Units	116,669,482	67,876,049	(2)	1.50	1,750,042	6-2029	40 - R1	0	2.47	2,884,899	1,134,857
315 Accessory Electric Equipment	22,875,511	15,693,441	(6)	2.30	526,137	6-2029	45 - R2.5	(12)	2.41	551,748	25,611
316 Miscellaneous Equipment	4,337,834	2,879,628	0	1.80	78,081	6-2029	40 - R2	(4)	2.10	90,985	12,904
<i>Total Scherer Unit 4</i>	<u>484,715,209</u>	<u>297,203,515</u>			<u>9,022,306</u>					<u>12,881,431</u>	<u>3,859,125</u>
Total Scherer Steam Plant	608,139,371	390,684,183			12,834,813					15,126,450	2,291,637

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 200

	Original Cost (1)	Book Reserve (2)	Existing			Proposed					Increase/ Decrease (11) = (10) - (5)
			Net Salvage (3)	Annual Depreciation		Life Span Date (6)	Survivor Curve (7)	Net Salvage (8)	Annual Depreciation		
				Rate (4)	Amount (5)				Rate (9)	Amount (10)	
STEAM PRODUCTION PLANT											
SJRPP Steam Plant											
<i>SJRPP Coal & Limestone</i>											
311 Structures & Improvements	3,835,845	2,348,432	(9)	2.70	103,568	6-2028	55 - R2.5	(5)	2.51	96,407	(7,161)
312 Boiler Plant Equipment	31,307,987	20,733,572	(6)	2.50	782,700	6-2028	40 - R2	(11)	2.83	884,944	102,244
315 Accessory Electric Equipment	3,776,787	2,942,226	(6)	1.60	60,429	6-2028	45 - R2.5	(12)	2.05	77,460	17,031
316 Miscellaneous Equipment	306,801	248,280	0	1.00	3,068	6-2028	40 - R2	(4)	1.48	4,554	1,486
Total SJRPP Coal & Limestone	39,227,421	26,272,510			949,765					1,063,365	113,600
<i>SJRPP Coal Cars</i>											
312 Boiler Plant Equipment	2,725,310	2,672,650	0	0.00	-	6-2028	40 - R2	(11)	0.73	19,878	19,878
Total SJRPP Coal Cars	2,725,310	2,672,650			-					19,878	19,878
<i>SJRPP Common</i>											
311 Structures & Improvements	43,483,249	22,008,384	(9)	3.10	1,347,981	6-2028	55 - R2.5	(5)	3.06	1,329,160	(18,821)
312 Boiler Plant Equipment	4,841,873	2,114,111	(6)	2.00	96,837	6-2028	40 - R2	(11)	4.02	194,405	97,568
314 Turbogenerator Units	3,464,477	1,649,923	(2)	2.20	76,218	6-2028	40 - R1	0	3.21	111,178	34,960
315 Accessory Electric Equipment	7,914,407	4,659,423	(6)	1.30	102,887	6-2028	45 - R2.5	(12)	3.07	243,016	140,129
316 Miscellaneous Equipment	2,173,083	1,463,580	0	0.60	13,038	6-2028	40 - R2	(4)	2.09	45,479	32,441
Total SJRPP Common	61,877,089	31,895,421			1,636,961					1,923,238	286,277
<i>SJRPP Gypsum & Ash</i>											
311 Structures & Improvements	2,079,386	1,437,419	(9)	3.40	70,699	6-2028	55 - R2.5	(5)	2.06	42,912	(27,787)
312 Boiler Plant Equipment	17,574,970	14,372,745	(6)	0.90	158,175	6-2028	40 - R2	(11)	1.83	321,134	162,959
315 Accessory Electric Equipment	53,709	32,364	(6)	2.40	1,289	6-2028	45 - R2.5	(12)	3.03	1,625	336
316 Miscellaneous Equipment	112,764	81,078	0	1.40	1,579	6-2028	40 - R2	(4)	2.07	2,333	754
Total SJRPP Gypsum & Ash	19,820,828	15,923,606			231,742					368,004	136,262
<i>SJRPP Unit 1</i>											
311 Structures & Improvements	12,636,281	6,330,456	(9)	2.40	303,271	6-2028	55 - R2.5	(5)	3.09	390,867	87,596
312 Boiler Plant Equipment	100,097,129	49,273,277	(6)	2.20	2,202,137	6-2028	40 - R2	(11)	3.72	3,721,876	1,519,739
314 Turbogenerator Units	35,745,341	15,820,181	(2)	2.40	857,888	6-2028	40 - R1	0	3.39	1,213,181	355,293
315 Accessory Electric Equipment	15,979,993	9,748,498	(6)	1.60	255,680	6-2028	45 - R2.5	(12)	2.93	468,881	213,201
316 Miscellaneous Equipment	2,799,432	1,525,561	0	2.40	67,186	6-2028	40 - R2	(4)	2.95	82,574	15,388
Total SJRPP Unit 1	167,258,176	82,697,973			3,686,162					5,877,379	2,191,217
<i>SJRPP Unit 2</i>											
311 Structures & Improvements	7,487,417	4,920,104	(9)	2.50	187,185	6-2028	55 - R2.5	(5)	2.26	169,117	(18,068)
312 Boiler Plant Equipment	65,614,711	42,156,598	(6)	2.30	1,509,138	6-2028	40 - R2	(11)	2.93	1,924,591	415,453
314 Turbogenerator Units	24,131,830	14,806,356	(2)	2.30	555,032	6-2028	40 - R1	0	2.40	579,661	24,629
315 Accessory Electric Equipment	9,798,705	7,694,036	(6)	1.90	186,175	6-2028	45 - R2.5	(12)	2.01	197,046	10,871
316 Miscellaneous Equipment	1,622,572	1,132,958	0	2.10	34,074	6-2028	40 - R2	(4)	2.15	34,823	749
Total SJRPP Unit 2	108,655,234	70,710,052			2,471,604					2,905,238	433,634
Total SJRPP Steam Plant	399,564,058	230,172,212			8,976,234					12,157,102	3,180,868

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 200

	Original Cost (1)	Book Reserve (2)	Existing			Proposed					Increase/ Decrease (11) = (10) - (5)
			Net Salvage (3)	Annual Depreciation Rate (4)	Amount (5)	Life Span Date (6)	Survivor Curve (7)	Net Salvage (8)	Annual Depreciation Rate (9)	Amount (10)	
STEAM PRODUCTION PLANT											
<i>Turkey Point Steam Plant</i>											
<i>Turkey Point Common</i>											
311 Structures & Improvements	9,974,936	8,508,390	(9)	2.30	229,424	6-2020	55 - R2.5	(5)	1.89	188,940	(40,484)
312 Boiler Plant Equipment	2,839,101	1,662,708	(6)	2.10	59,621	6-2020	40 - R2	(11)	5.13	145,609	85,988
314 Turbogenerator Units	1,590,774	1,113,631	(2)	1.20	19,089	6-2020	40 - R1	0	2.98	47,399	28,310
315 Accessory Electric Equipment	3,671,052	3,146,875	(6)	2.10	77,092	6-2020	45 - R2.5	(12)	2.55	93,777	16,685
316 Miscellaneous Equipment	1,189,610	932,326	0	1.00	11,896	6-2020	40 - R2	(4)	2.49	29,629	17,733
Total Turkey Point Common	19,265,472	15,363,930			397,122					505,354	108,232
<i>Turkey Point Unit 1</i>											
311 Structures & Improvements	2,269,026	1,657,463	(9)	2.50	56,726	6-2020	55 - R2.5	(5)	3.09	70,186	13,460
312 Boiler Plant Equipment	71,130,814	46,737,167	(6)	2.00	1,422,616	6-2020	40 - R2	(11)	4.46	3,175,700	1,753,084
314 Turbogenerator Units	25,082,846	15,434,221	(2)	1.40	351,160	6-2020	40 - R1	0	3.85	964,711	613,551
315 Accessory Electric Equipment	5,105,015	2,992,130	(6)	2.20	112,310	6-2020	45 - R2.5	(12)	5.30	270,562	158,252
316 Miscellaneous Equipment	729,112	484,001	0	1.00	7,291	6-2020	40 - R2	(4)	3.67	26,751	19,460
Total Turkey Point Unit 1	104,316,813	67,304,982			1,950,103					4,507,910	2,557,807
<i>Turkey Point Unit 2</i>											
311 Structures & Improvements	2,585,697	1,848,067	(9)	2.10	54,300	6-2020	55 - R2.5	(5)	3.23	83,509	29,209
312 Boiler Plant Equipment	54,758,844	32,817,674	(6)	1.80	985,659	6-2020	40 - R2	(11)	5.00	2,736,884	1,751,225
314 Turbogenerator Units	25,717,422	12,610,713	(2)	1.20	308,609	6-2020	40 - R1	0	5.12	1,315,564	1,006,955
315 Accessory Electric Equipment	8,029,283	2,586,297	(6)	1.90	152,556	6-2020	45 - R2.5	(12)	7.79	625,087	472,531
316 Miscellaneous Equipment	401,764	328,312	0	0.90	3,616	6-2020	40 - R2	(4)	2.34	9,385	5,769
Total Turkey Point Unit 2	91,493,010	50,191,063			1,504,740					4,770,429	3,265,689
Total Turkey Point Steam Plant	215,075,295	132,859,975			3,851,965					9,783,693	5,931,728
TOTAL STEAM PRODUCTION	3,036,663,354	2,072,703,705			75,219,159					99,476,072	24,256,913

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

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Book Reserve (2)	Existing		Life Span Date (6)	Survivor Curve (7)	Proposed			Increase/ Decrease (11) = (10) - (5)	
			Net Salvage (3)	Annual Depreciation Rate (4)			Annual Depreciation Amount (5)	Net Salvage (8)	Annual Depreciation Rate (9)		Annual Depreciation Amount (10)
NUCLEAR PRODUCTION PLANT											
<i>St. Lucie Nuclear Plant</i>											
<i>St. Lucie Common</i>											
321 Structures & Improvements	343,585,840	188,941,755	(1)	1.40	4,810,202	6-2040	40 - R3	0	2.15	7,397,355	2,587,153
322 Reactor Plant Equipment	78,860,497	27,134,974	(2)	3.10	2,444,675	6-2040	45 - R2.5	(4)	2.57	2,030,488	(414,187)
323 Turbogenerator Units	673,278	3,128,795	(4)	6.40	43,090	6-2040	35 - R1	0	0.00	-	(43,090)
324 Accessory Electric Equipment	31,186,353	20,419,506	(2)	1.20	374,236	6-2040	45 - R3	(18)	2.20	684,826	310,590
325 Miscellaneous Equipment	23,912,279	13,085,814	(1)	2.50	597,807	6-2040	55 - R2.5	0	1.68	400,714	(197,093)
<i>Total St. Lucie Common</i>	<u>478,218,247</u>	<u>252,710,844</u>			<u>8,270,010</u>					<u>10,513,383</u>	<u>2,243,373</u>
<i>St. Lucie Unit 1</i>											
321 Structures & Improvements	162,204,629	95,748,242	(1)	1.10	1,784,251	6-2036	40 - R3	0	2.45	3,968,425	2,184,174
322 Reactor Plant Equipment	484,411,228	218,892,777	(2)	1.80	8,719,402	6-2036	45 - R2.5	(4)	2.58	12,486,836	3,767,434
323 Turbogenerator Units	60,830,329	46,868,841	(4)	1.20	727,564	6-2036	35 - R1	0	1.08	657,344	(70,220)
324 Accessory Electric Equipment	78,893,831	50,499,654	(2)	1.70	1,341,195	6-2036	45 - R3	(18)	2.71	2,137,453	796,258
325 Miscellaneous Equipment	10,597,550	8,480,696	(1)	1.00	105,975	6-2036	55 - R2.5	0	0.89	94,042	(11,933)
<i>Total St. Lucie Unit 1</i>	<u>796,737,566</u>	<u>420,470,210</u>			<u>12,678,387</u>					<u>19,344,100</u>	<u>6,665,713</u>
<i>St. Lucie Unit 2</i>											
321 Structures & Improvements	252,865,619	162,270,170	(1)	1.00	2,528,656	6-2043	40 - R3	0	2.01	5,094,733	2,566,077
322 Reactor Plant Equipment	701,058,570	286,627,567	(2)	1.10	7,711,644	6-2043	45 - R2.5	(4)	2.46	17,212,635	9,500,991
323 Turbogenerator Units	81,377,496	57,593,310	(4)	1.90	1,546,172	6-2043	35 - R1	0	1.57	1,276,398	(269,774)
324 Accessory Electric Equipment	160,196,421	99,173,648	(2)	1.60	2,563,143	6-2043	45 - R3	(18)	2.59	4,149,839	1,586,696
325 Miscellaneous Equipment	20,747,433	14,209,133	(1)	1.30	269,717	6-2043	55 - R2.5	0	1.18	244,194	(25,523)
<i>Total St. Lucie Unit 2</i>	<u>1,216,245,539</u>	<u>619,873,828</u>			<u>14,619,332</u>					<u>27,977,799</u>	<u>13,358,467</u>
Total St. Lucie Nuclear Plant	2,491,201,353	1,293,054,882			35,567,729					57,835,282	22,267,553

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Book Reserve (2)	Existing		Life Span Date (6)	Survivor Curve (7)	Proposed		Annual Depreciation Amount (10)	Increase/Decrease (11) = (10) - (5)
			Net Salvage (3)	Annual Depreciation Rate (4)			Net Salvage (8)	Annual Depreciation Rate (9)		
Turkey Point Nuclear										
<i>Turkey Point Common</i>										
321 Structures & Improvements	280,753,503	150,713,277	(1)	1.10	6-2033	40 - R3	0	2.26	6,337,601	3,249,312
322 Reactor Plant Equipment	53,315,074	29,938,630	(2)	1.50	6-2033	45 - R2.5	(4)	2.24	1,194,585	394,859
323 Turbogenerator Units	21,037,774	4,547,145	(4)	1.40	6-2033	35 - R1	0	3.85	809,137	514,608
324 Accessory Electric Equipment	48,095,983	29,249,282	(2)	0.90	6-2033	45 - R3	(18)	2.71	1,301,200	868,336
325 Miscellaneous Equipment	27,575,932	14,222,976	(1)	1.20	6-2033	55 - R2.5	0	2.18	600,175	269,264
<i>Total Turkey Point Common</i>	<u>430,778,265</u>	<u>228,671,310</u>							<u>10,242,698</u>	<u>5,296,379</u>
<i>Turkey Point Unit 3</i>										
321 Structures & Improvements	51,568,621	26,021,875	(1)	0.80	6-2032	40 - R3	0	2.67	1,376,031	963,482
322 Reactor Plant Equipment	272,369,788	148,765,102	(2)	1.30	6-2032	45 - R2.5	(4)	2.40	6,538,674	2,997,867
323 Turbogenerator Units	41,927,456	27,910,607	(4)	1.50	6-2032	35 - R1	0	2.02	848,191	219,279
324 Accessory Electric Equipment	97,160,938	69,116,708	(2)	1.00	6-2032	45 - R3	(18)	2.47	2,395,375	1,423,766
325 Miscellaneous Equipment	2,722,122	2,132,477	(1)	1.40	6-2032	55 - R2.5	0	1.05	28,495	(9,615)
<i>Total Turkey Point Unit 3</i>	<u>465,748,926</u>	<u>273,946,769</u>							<u>11,186,766</u>	<u>5,594,779</u>
<i>Turkey Point Unit 4</i>										
321 Structures & Improvements	83,711,978	38,231,060	(1)	0.80	6-2033	40 - R3	0	2.69	2,250,520	1,580,824
322 Reactor Plant Equipment	272,718,161	143,701,832	(2)	1.50	6-2033	45 - R2.5	(4)	2.40	6,555,177	2,484,405
323 Turbogenerator Units	76,858,753	46,357,990	(4)	1.90	6-2033	35 - R1	0	2.24	1,718,411	258,095
324 Accessory Electric Equipment	145,562,903	94,298,628	(2)	1.00	6-2033	45 - R3	(18)	2.63	3,823,960	2,368,331
325 Miscellaneous Equipment	3,912,597	2,915,692	(1)	1.70	6-2033	55 - R2.5	0	1.17	45,731	(20,783)
<i>Total Turkey Point Unit 4</i>	<u>582,764,393</u>	<u>325,505,202</u>							<u>14,393,799</u>	<u>6,650,872</u>
Total Turkey Point Nuclear	<u>1,479,291,584</u>	<u>828,123,281</u>							<u>35,823,263</u>	<u>17,542,030</u>
TOTAL NUCLEAR PRODUCTION PLANT	<u>3,970,492,937</u>	<u>2,121,178,163</u>							<u>93,658,545</u>	<u>39,809,583</u>

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

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Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Book Reserve (2)	Existing			Life Span Date (6)	Survivor Curve (7)	Proposed			Increase/Decrease (11) = (10) - (5)
			Net Salvage (3)	Rate (4)	Annual Depreciation Amount (5)			Net Salvage (8)	Rate (9)	Annual Depreciation Amount (10)	
COMBINED CYCLE PRODUCTION PLANT											
<i>Lauderdale Combined Cycle</i>											
<i>Lauderdale Common</i>											
341 Structures & Improvements	74,718,137	50,852,187	(2)	4.10	3,063,444	6-2020	25 - R5	(12)	5.21	3,889,663	826,219
342 Fuel Holders, Producers & Accessories	9,414,115	5,588,631	0	4.40	414,221	6-2020	22 - R3	(3)	5.66	533,025	118,804
343 Prime Movers	35,523,207	4,724,080	0	1.80	639,418	6-2020	50 - R1 (a)	(2)	9.19	3,265,779	2,626,361
344 Generators	1,646,834	916,636	(1)	3.50	57,639	6-2020	30 - R5	(11)	8.89	146,478	88,839
345 Accessory Electric Equipment	12,033,813	7,746,021	(1)	4.10	493,386	6-2020	28 - R4	(3)	4.20	505,979	12,593
346 Misc. Power Plant Equipment	930,984	571,382	0	0.00	-	6-2020	22 - R4	0	4.76	44,307	44,307
<i>Total Lauderdale Common</i>	<i>134,267,089</i>	<i>70,398,937</i>			<i>4,668,108</i>					<i>8,385,231</i>	<i>3,717,123</i>
<i>Lauderdale Unit 4</i>											
341 Structures & Improvements	4,790,462	4,026,215	(2)	1.70	81,438	6-2020	25 - R5	(12)	3.34	159,912	78,474
342 Fuel Holders, Producers & Accessories	665,939	399,889	0	4.40	29,301	6-2020	22 - R3	(3)	5.02	33,408	4,107
343 Prime Movers	144,270,472	83,930,531	0	5.00	7,213,524	6-2020	50 - R1 (a)	(2)	4.16	5,996,444	(1,217,080)
344 Generators	27,385,918	15,841,475	(1)	4.90	1,341,910	6-2020	30 - R5	(11)	5.31	1,453,117	111,207
345 Accessory Electric Equipment	27,691,585	18,566,718	(1)	4.00	1,107,663	6-2020	28 - R4	(3)	3.88	1,074,731	(32,932)
346 Misc. Power Plant Equipment	2,602,044	1,902,133	0	1.10	28,522	6-2020	22 - R4	0	3.80	93,627	65,005
<i>Total Lauderdale Unit 4</i>	<i>207,406,420</i>	<i>124,666,961</i>			<i>9,802,458</i>					<i>8,611,239</i>	<i>(991,219)</i>
<i>Lauderdale Unit 5</i>											
341 Structures & Improvements	2,978,287	2,163,032	(2)	3.00	89,349	6-2020	25 - R5	(12)	4.72	140,468	51,119
342 Fuel Holders, Producers & Accessories	865,779	388,555	0	4.70	31,292	6-2020	22 - R3	(3)	5.18	34,488	3,196
343 Prime Movers	129,534,725	72,370,213	0	3.70	4,792,785	6-2020	50 - R1 (a)	(2)	4.49	5,810,106	1,017,321
344 Generators	29,242,014	16,922,352	(1)	3.90	1,140,439	6-2020	30 - R5	(11)	5.28	1,544,312	403,873
345 Accessory Electric Equipment	22,925,535	15,692,247	(1)	3.80	871,170	6-2020	28 - R4	(3)	3.74	857,118	(14,052)
346 Misc. Power Plant Equipment	1,767,721	1,240,205	0	1.10	19,445	6-2020	22 - R4	0	4.18	73,835	54,390
<i>Total Lauderdale Unit 5</i>	<i>187,114,061</i>	<i>108,776,604</i>			<i>6,944,460</i>					<i>8,460,327</i>	<i>1,515,847</i>
Total Lauderdale Combined Cycle	528,787,569	303,842,502			21,415,046					25,656,797	4,241,751

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Book Reserve (2)	Existing			Life Span Date (6)	Survivor Curve (7)	Proposed			Increase/Decrease (11) = (10) - (5)
			Net Salvage (3)	Rate (4)	Annual Depreciation Amount (5)			Net Salvage (8)	Rate (9)	Annual Depreciation Amount (10)	
COMBINED CYCLE PRODUCTION PLANT											
<i>Ft. Myers Combined Cycle</i>											
<i>Ft. Myers Common</i>											
341 Structures & Improvements	6,239,915	3,876,401	(2)	3.50	218,397	6-2028	25 - R5	(12)	19.23	1,200,043	981,646
342 Fuel Holders, Producers & Accessories	791,798	701,717	0	3.40	26,921	6-2028	22 - R3	(3)	1.10	8,726	(18,195)
343 Prime Movers	65,228,776	8,568,229	0	5.10	3,326,868	6-2028	50 - R1 (a)	(2)	5.99	3,909,033	582,365
344 Generators	8,965	(983)	(1)	3.50	314	6-2028	30 - R5	(11)	14.67	1,315	1,001
345 Accessory Electric Equipment	129,090	(93,693)	(1)	4.50	5,809	6-2028	28 - R4	(3)	103.89	134,114	128,305
346 Misc. Power Plant Equipment	549,339	464,100	0	3.40	18,678	6-2028	22 - R4	0	1.05	5,777	(12,901)
<i>Total Ft. Myers Common</i>	<u>72,947,882</u>	<u>13,515,771</u>			<u>3,596,787</u>					<u>5,259,008</u>	<u>1,662,221</u>
<i>Ft. Myers Unit 2</i>											
341 Structures & Improvements	24,646,981	9,294,651	(2)	3.50	862,644	6-2028	25 - R5	(12)	4.72	1,162,475	299,831
342 Fuel Holders, Producers & Accessories	6,389,579	1,882,844	0	3.80	242,804	6-2028	22 - R3	(3)	5.67	362,062	119,258
343 Prime Movers	372,701,341	80,959,040	0	5.50	20,498,574	6-2028	50 - R1 (a)	(2)	4.75	17,699,535	(2,799,039)
344 Generators	40,107,032	11,698,164	(1)	4.00	1,604,281	6-2028	30 - R5	(11)	5.42	2,172,385	568,104
345 Accessory Electric Equipment	51,228,656	18,844,162	(1)	4.60	2,356,518	6-2028	28 - R4	(3)	3.97	2,031,929	(324,589)
346 Misc. Power Plant Equipment	3,111,202	875,951	0	3.30	102,670	6-2028	22 - R4	0	5.36	168,767	84,097
<i>Total Ft. Myers Unit 2</i>	<u>498,184,791</u>	<u>123,554,812</u>			<u>25,667,491</u>					<u>23,595,153</u>	<u>(2,072,338)</u>
<i>Ft. Myers Unit 3</i>											
341 Structures & Improvements	2,971,874	451,954	(2)	4.30	127,791	6-2028	25 - R5	(12)	5.61	166,583	38,792
342 Fuel Holders, Producers & Accessories	3,896,617	753,381	0	3.90	151,968	6-2028	22 - R3	(3)	5.65	220,051	68,083
343 Prime Movers	74,167,566	4,907,365	0	5.60	4,153,384	6-2028	50 - R1 (a)	(2)	6.16	4,571,043	417,659
344 Generators	13,759,002	1,935,596	(1)	4.10	564,119	6-2028	30 - R5	(11)	5.32	731,641	167,522
345 Accessory Electric Equipment	9,683,556	1,821,193	(1)	4.80	464,811	6-2028	28 - R4	(3)	4.85	469,436	4,625
346 Misc. Power Plant Equipment	481,988	72,426	0	3.80	18,316	6-2028	22 - R4	0	5.61	27,031	8,715
<i>Total Ft. Myers Unit 3</i>	<u>104,960,804</u>	<u>9,941,917</u>			<u>5,480,389</u>					<u>6,185,785</u>	<u>705,396</u>
Total Ft. Myers Combined Cycle Plant	676,093,277	147,012,500			34,744,667					35,039,946	295,279
<i>Manatee Combined Cycle Plant</i>											
<i>Manatee Unit 3</i>											
341 Structures & Improvements	29,469,798	6,281,544	(4)	4.20	1,237,731	6-2030	25 - R5	(12)	4.72	1,392,070	154,339
342 Fuel Holders, Producers & Accessories	4,590,462	1,947,711	0	4.80	220,342	6-2030	22 - R3	(3)	3.65	167,418	(52,924)
343 Prime Movers	322,367,886	24,615,580	(2)	5.50	17,730,234	6-2030	50 - R1 (a)	(2)	5.22	16,827,424	(902,810)
344 Generators	42,301,618	5,849,399	0	4.00	1,892,065	6-2030	30 - R5	(11)	4.81	2,033,100	341,035
345 Accessory Electric Equipment	45,805,658	13,587,157	(1)	7.00	3,206,396	6-2030	28 - R4	(3)	3.79	1,734,115	(1,472,281)
346 Misc. Power Plant Equipment	11,065,051	4,334,772	0	6.70	741,358	6-2030	22 - R4	0	3.59	396,832	(344,526)
<i>Total Manatee Unit 3</i>	<u>455,600,472</u>	<u>56,616,163</u>			<u>24,828,126</u>					<u>22,550,959</u>	<u>(2,277,167)</u>
Total Manatee Combined Cycle Plant	455,600,472	56,616,163			24,828,126					22,550,959	(2,277,167)

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Book Reserve (2)	Existing			Life Span Date (6)	Survivor Curve (7)	Proposed			Increase/Decrease (11) = (10) - (5)
			Net Salvage (3)	Rate (4)	Annual Depreciation Amount (5)			Net Salvage (8)	Rate (9)	Annual Depreciation Amount (10)	
COMBINED CYCLE PRODUCTION PLANT											
<i>Martin Combined Cycle Plant</i>											
<i>Martin Common</i>											
341 Structures & Improvements	42,702,563	29,835,777	(2)	3.40	1,451,887	6-2020	25 - R5	(12)	4.72	2,017,356	565,469
342 Fuel Holders, Producers & Accessories	4,060,727	2,525,715	0	3.80	154,308	6-2020	22 - R3	(3)	5.14	208,532	54,224
343 Prime Movers	19,947,437	17,039,769	0	3.50	698,160	6-2020	50 - R1 (a)	(2)	1.64	326,989	(371,171)
345 Accessory Electric Equipment	4,854,959	3,221,098	(1)	3.80	184,488	6-2020	28 - R4	(3)	3.87	188,040	3,552
346 Misc. Power Plant Equipment	4,094,951	3,513,934	0	1.00	40,950	6-2020	22 - R4	0	1.74	71,146	30,196
Total Martin Common	75,660,637	56,136,293			2,529,793					2,812,063	282,270
<i>Martin Pipeline</i>											
342 Fuel Holders, Producers & Accessories	13,328,900	13,292,886	0	0.00	-	6-2020	22 - R3	(3)	0.46	61,055	61,055
Total Martin Pipeline	13,328,900	13,292,886			-					61,055	61,055
<i>Martin Unit 3</i>											
341 Structures & Improvements	1,605,301	926,983	(2)	4.00	64,212	6-2020	25 - R5	(12)	6.03	96,821	32,609
342 Fuel Holders, Producers & Accessories	170,896	99,346	0	4.10	7,007	6-2020	22 - R3	(3)	5.94	10,150	3,143
343 Prime Movers	166,838,305	90,011,193	0	5.80	9,676,622	6-2020	50 - R1 (a)	(2)	4.71	7,865,847	(1,810,775)
344 Generators	20,771,119	9,557,237	(1)	3.90	810,074	6-2020	30 - R5	(11)	6.39	1,326,415	516,341
345 Accessory Electric Equipment	25,965,635	18,422,527	(1)	7.50	1,947,423	6-2020	28 - R4	(3)	3.38	878,551	(1,068,872)
346 Misc. Power Plant Equipment	544,629	310,279	0	3.80	20,696	6-2020	22 - R4	0	5.95	32,413	11,717
Total Martin Unit 3	215,895,885	119,327,565			12,526,034					10,210,197	(2,315,837)
<i>Martin Unit 4</i>											
341 Structures & Improvements	1,275,326	666,386	(2)	4.60	58,665	6-2020	25 - R5	(12)	6.79	86,609	27,944
342 Fuel Holders, Producers & Accessories	170,507	89,093	0	4.60	7,843	6-2020	22 - R3	(3)	6.73	11,477	3,634
343 Prime Movers	179,942,423	86,401,865	0	5.70	10,256,718	6-2020	50 - R1 (a)	(2)	5.26	9,458,517	(798,201)
344 Generators	29,820,193	11,636,365	(1)	3.80	1,133,167	6-2020	30 - R5	(11)	7.02	2,092,123	958,956
345 Accessory Electric Equipment	24,224,816	16,519,213	(1)	8.80	2,131,784	6-2020	28 - R4	(3)	3.66	885,665	(1,246,119)
346 Misc. Power Plant Equipment	487,415	250,911	0	4.40	21,446	6-2020	22 - R4	0	6.73	32,787	11,341
Total Martin Unit 4	235,920,680	115,563,833			13,609,623					12,567,178	(1,042,445)
<i>Martin Unit 5</i>											
341 Structures & Improvements	23,380,329	4,305,227	(4)	4.20	981,974	6-2030	25 - R5	(12)	4.96	1,159,586	177,612
342 Fuel Holders, Producers & Accessories	11,051,816	2,372,256	0	4.80	530,487	6-2030	22 - R3	(3)	5.14	588,548	38,061
343 Prime Movers	328,996,497	53,780,305	(2)	5.50	18,094,807	6-2030	50 - R1 (a)	(2)	4.69	15,442,602	(2,652,205)
344 Generators	40,363,598	6,565,908	0	4.00	1,614,544	6-2030	30 - R5	(11)	4.74	1,912,307	297,763
345 Accessory Electric Equipment	52,690,040	18,050,616	(1)	7.00	3,688,303	6-2030	28 - R4	(3)	3.61	1,900,662	(1,787,641)
346 Misc. Power Plant Equipment	4,345,319	3,585,699	0	6.70	291,136	6-2030	22 - R4	0	1.02	44,110	(247,026)
Total Martin Unit 5	460,827,600	88,660,011			25,201,251					21,027,815	(4,173,436)
Total Martin Combined Cycle Plant	1,001,633,702	392,980,588			53,866,701					46,678,308	(7,188,393)

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Book Reserve (2)	Existing Annual Depreciation		Life Span Date (6)	Survivor Curve (7)	Proposed Annual Depreciation		Increase/Decrease (11) = (10) - (5)		
			Net Salvage (3)	Rate (4)			Net Salvage (8)	Rate (9)			
COMBINED CYCLE PRODUCTION PLANT											
<i>Putnam Combined Cycle Plant</i>											
<i>Putnam Common</i>											
341 Structures & Improvements	12,728,938	9,449,327	(2)	4.10	521,886	6-2020	25 - R5	(12)	18.97	2,414,572	1,892,686
342 Fuel Holders, Producers & Accessories	11,435,670	8,470,029	0	3.70	423,120	6-2020	22 - R3	(3)	2.97	339,209	(83,911)
343 Prime Movers	20,146,555	11,834,606	0	6.30	1,269,233	6-2020	50 - R1 (a)	(2)	4.17	840,832	(428,401)
344 Generators	170,569	47,851	(1)	3.80	6,482	6-2020	30 - R5	(11)	8.04	13,712	7,230
345 Accessory Electric Equipment	1,523,346	1,111,862	(1)	4.20	63,981	6-2020	28 - R4	(3)	6.24	95,007	31,026
346 Misc. Power Plant Equipment	1,440,520	981,618	0	3.70	53,299	6-2020	22 - R4	0	7.09	102,062	48,763
<i>Total Putnam Common</i>	<u>47,445,598</u>	<u>31,895,293</u>			<u>2,338,001</u>					<u>3,805,394</u>	<u>1,467,393</u>
<i>Putnam Unit 1</i>											
341 Structures & Improvements	38,546	31,993	(2)	4.50	1,735	6-2020	25 - R5	(12)	17.72	6,832	5,097
342 Fuel Holders, Producers & Accessories	68,736	56,084	0	4.10	2,818	6-2020	22 - R3	(3)	3.64	2,499	(319)
343 Prime Movers	61,302,516	42,334,924	0	5.20	3,187,731	6-2020	50 - R1 (a)	(2)	3.03	1,859,389	(1,328,342)
344 Generators	7,708,123	5,576,593	(1)	5.40	416,239	6-2020	30 - R5	(11)	6.34	488,792	72,553
345 Accessory Electric Equipment	7,159,774	5,892,353	(1)	4.30	307,870	6-2020	28 - R4	(3)	3.32	237,861	(70,009)
346 Misc. Power Plant Equipment	407,803	332,744	0	4.10	16,720	6-2020	22 - R4	0	7.81	31,836	15,116
<i>Total Putnam Unit 1</i>	<u>76,685,497</u>	<u>54,224,691</u>			<u>3,933,113</u>					<u>2,627,209</u>	<u>(1,305,904)</u>
<i>Putnam Unit 2</i>											
341 Structures & Improvements	38,546	27,826	(2)	4.40	1,696	6-2020	25 - R5	(12)	28.44	10,964	9,268
342 Fuel Holders, Producers & Accessories	68,672	48,851	0	4.10	2,816	6-2020	22 - R3	(3)	7.19	4,935	2,119
343 Prime Movers	59,896,462	39,499,582	0	5.40	3,234,409	6-2020	50 - R1 (a)	(2)	3.47	2,078,665	(1,155,744)
344 Generators	7,979,237	6,074,669	(1)	6.60	526,630	6-2020	30 - R5	(11)	4.61	368,010	(158,620)
345 Accessory Electric Equipment	7,332,410	5,184,098	(1)	4.20	307,961	6-2020	28 - R4	(3)	7.92	581,088	273,107
346 Misc. Power Plant Equipment	392,093	278,918	0	4.10	16,076	6-2020	22 - R4	0	17.51	68,668	52,592
<i>Total Putnam Unit 2</i>	<u>75,707,420</u>	<u>51,113,944</u>			<u>4,089,588</u>					<u>3,112,310</u>	<u>(977,276)</u>
Total Putnam Combined Cycle Plant	199,838,515	137,233,928			10,360,702					9,544,913	(815,789)

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Book Reserve (2)	Existing			Proposed					Increase/ Decrease (11) = (10) - (5)
			Net Salvage (3)	Annual Depreciation		Life Span Date (6)	Survivor Curve (7)	Net Salvage (8)	Annual Depreciation		
				Rate (4)	Amount (5)				Rate (9)	Amount (10)	
COMBINED CYCLE PRODUCTION PLANT											
Sanford Combined Cycle Plant											
<i>Sanford Common</i>											
341 Structures & Improvements	60,722,293	25,257,552	(2)	3.30	2,003,836	6-2028	25 - R5	(12)	6.32	3,840,276	1,836,440
342 Fuel Holders, Producers & Accessories	86,458	59,142	0	1.70	1,470	6-2028	22 - R3	(3)	2.43	2,104	634
343 Prime Movers	9,672,404	14,848,670	0	5.90	570,672	6-2028	50 - R1 (a)	(2)	0.00	-	(570,672)
345 Accessory Electric Equipment	1,165,661	739,852	(1)	2.10	24,479	6-2028	28 - R4	(3)	2.29	26,706	2,227
346 Misc. Power Plant Equipment	1,612,112	905,341	0	1.60	25,794	6-2028	22 - R4	0	2.82	45,407	19,613
Total Sanford Common	73,258,928	41,810,557			2,626,251					3,914,493	1,288,242
<i>Sanford Unit 4</i>											
341 Structures & Improvements	7,273,005	3,129,303	(2)	3.30	240,009	6-2028	25 - R5	(12)	4.41	320,566	80,557
342 Fuel Holders, Producers & Accessories	1,754,676	564,066	0	3.70	64,923	6-2028	22 - R3	(3)	4.81	84,423	19,500
343 Prime Movers	274,509,559	53,940,671	0	5.60	15,372,536	6-2028	50 - R1 (a)	(2)	5.12	14,065,881	(1,306,655)
344 Generators	28,084,480	5,550,264	(1)	4.50	1,263,802	6-2028	30 - R5	(11)	8.29	2,327,577	1,063,775
345 Accessory Electric Equipment	33,206,417	12,453,807	(1)	4.50	1,494,289	6-2028	28 - R4	(3)	3.78	1,255,924	(238,365)
346 Misc. Power Plant Equipment	3,248,040	1,121,261	0	3.60	116,929	6-2028	22 - R4	0	4.35	141,172	24,243
Total Sanford Unit 4	348,076,177	76,758,372			18,552,488					18,195,543	(356,945)
<i>Sanford Unit 5</i>											
341 Structures & Improvements	6,858,890	1,694,577	(2)	3.90	267,497	6-2027	25 - R5	(12)	5.58	382,994	115,497
342 Fuel Holders, Producers & Accessories	1,765,435	429,358	0	3.80	67,087	6-2027	22 - R3	(3)	5.70	100,556	33,469
343 Prime Movers	254,614,619	58,741,579	0	5.70	14,513,034	6-2027	50 - R1 (a)	(2)	4.88	12,422,282	(2,090,752)
344 Generators	30,030,624	7,303,520	(1)	3.80	1,141,164	6-2027	30 - R5	(11)	7.80	2,342,756	1,201,592
345 Accessory Electric Equipment	33,483,343	9,125,661	(1)	4.80	1,607,200	6-2027	28 - R4	(3)	5.71	1,913,123	305,923
346 Misc. Power Plant Equipment	2,758,184	670,798	0	3.80	104,811	6-2027	22 - R4	0	5.88	156,776	51,965
Total Sanford Unit 5	329,511,095	77,965,493			17,700,793					17,318,467	(382,306)
Total Sanford Combined Cycle Plant	750,846,200	196,535,422			38,879,532					39,428,523	548,991
Turkey Point Combined Cycle Plant											
<i>Turkey Point Unit 5</i>											
341 Structures & Improvements	65,601,654	7,133,546	(2)	4.10	2,689,668	6-2032	25 - R5	(12)	4.78	3,132,788	443,120
342 Fuel Holders, Producers & Accessories	12,540,827	1,363,606	0	4.20	526,715	6-2032	22 - R3	(3)	4.99	625,544	98,829
343 Prime Movers	373,736,762	53,233,814	0	5.60	20,929,258	6-2032	50 - R1 (a)	(2)	5.15	19,241,595	(1,687,663)
344 Generators	3,030,799	321,374	(1)	4.00	121,232	6-2032	30 - R5	(11)	4.52	136,991	15,759
345 Accessory Electric Equipment	38,642,181	5,401,892	(1)	5.60	2,163,962	6-2032	28 - R4	(3)	4.17	1,612,748	(551,214)
346 Misc. Power Plant Equipment	10,033,608	1,871,815	0	7.10	712,386	6-2032	22 - R4	0	4.29	430,137	(282,249)
Total Turkey Point Unit 5	503,585,831	69,326,047			27,143,221					25,179,803	(1,963,418)
Total Turkey Point Combined Cycle Plant	503,585,831	69,326,047			27,143,221					25,179,803	(1,963,418)
TOTAL COMBINED CYCLE GAS TURBINES	4,116,385,566	1,303,547,150			211,237,995					204,079,249	(7,158,746)

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-03 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

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Florida Power & Light Company

Table 13. Comparison of Existing and Proposed Remaining Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Book Reserve (2)	Existing Annual Depreciation			Life Span Date (6)	Survivor Curve (7)	Proposed Annual Depreciation			Increase/ Decrease (11) = (10) - (5)
			Net Salvage (3)	Rate (4)	Amount (5)			Net Salvage (8)	Rate (9)	Amount (10)	
GAS TURBINES											
<i>Lauderdale GTs</i>											
341 Structures & Improvements	5,855,526	5,275,911	(2)	2.20	128,822	6-2020	25 - R5	(12)	2.30	134,551	5,729
342 Fuel Holders, Producers & Accessories	2,028,370	2,169,355	0	4.50	91,277	6-2020	22 - R3	(3)	0.00	-	(91,277)
343 Prime Movers	45,124,100	40,099,576	0	2.20	992,730	6-2020	50 - R1 (a)	(2)	1.46	657,712	(335,018)
344 Generators	17,811,067	16,254,071	(1)	1.10	195,922	6-2020	30 - R5	(11)	15.41	2,744,747	2,548,825
345 Accessory Electric Equipment	4,596,833	4,240,719	(1)	1.10	50,563	6-2020	28 - R4	(3)	1.06	48,889	(1,874)
346 Misc. Power Plant Equipment	234,584	213,624	0	0.60	1,408	6-2020	22 - R4	0	2.70	6,329	4,921
<i>Total Lauderdale GTs</i>	<u>75,650,280</u>	<u>68,253,256</u>			<u>1,460,722</u>					<u>3,592,228</u>	<u>2,131,506</u>
<i>Ft. Myers GTs</i>											
341 Structures & Improvements	4,027,188	3,477,292	(2)	2.10	84,571	6-2020	25 - R5	(12)	9.57	385,582	301,011
342 Fuel Holders, Producers & Accessories	3,232,602	3,185,872	0	5.00	161,630	6-2020	22 - R3	(3)	0.43	13,970	(147,660)
343 Prime Movers	46,543,315	34,733,846	0	3.10	1,442,842	6-2020	50 - R1 (a)	(2)	2.72	1,266,616	(176,226)
344 Generators	21,981,629	15,865,315	(1)	1.90	417,851	6-2020	30 - R5	(11)	10.89	2,394,321	1,976,670
345 Accessory Electric Equipment	14,207,743	5,186,929	(1)	2.90	412,025	6-2020	28 - R4	(3)	8.76	1,244,851	832,826
346 Misc. Power Plant Equipment	91,395	78,920	0	2.00	1,828	6-2020	22 - R4	0	5.43	4,987	3,139
<i>Total Ft. Myers GTs</i>	<u>90,083,852</u>	<u>62,508,174</u>			<u>2,520,547</u>					<u>5,310,307</u>	<u>2,789,760</u>
<i>Pl. Everglades GTs</i>											
341 Structures & Improvements	3,986,996	3,293,313	(2)	1.50	59,805	6-2020	25 - R5	(12)	3.01	119,911	80,106
342 Fuel Holders, Producers & Accessories	9,942,862	10,230,715	0	5.10	507,086	6-2020	22 - R3	(3)	0.01	1,011	(506,075)
343 Prime Movers	21,133,091	16,467,969	0	2.60	549,460	6-2020	50 - R1 (a)	(2)	2.14	452,491	(96,969)
344 Generators	11,374,968	10,068,397	(1)	1.60	181,999	6-2020	30 - R5	(11)	5.21	592,241	410,242
345 Accessory Electric Equipment	3,411,445	2,878,758	(1)	0.60	20,469	6-2020	28 - R4	(3)	1.83	62,510	42,041
346 Misc. Power Plant Equipment	95,330	78,262	0	-1.80	(1,716)	6-2020	22 - R4	0	2.65	2,524	4,240
<i>Total Pl. Everglades GTs</i>	<u>49,944,693</u>	<u>43,017,414</u>			<u>1,317,103</u>					<u>1,230,688</u>	<u>(86,415)</u>
TOTAL GAS TURBINES	215,678,824	173,778,844			5,298,372					10,133,223	4,834,851

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-03 survivor curve and a net salvage estimate of 40.

The rates and accruals shown are the totals for this account.

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

IV-54

Florida Power & Light Company

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing			Life Span Date (5)	Survivor Curve (6)	Proposed			Increase/ Decrease (10) = (9) - (4)
		Net Salvage (2)	Annual Depreciation				Net Salvage (7)	Annual Depreciation		
			Rate (3)	Amount (4)				Rate (8)	Amount (9)	
STEAM PRODUCTION PLANT										
Cutler Steam Plant										
<i>Cutler Common</i>										
311 Structures & Improvements	5,973,901	(9)	3.90	232,982	6-2020	55 - R2.5	(5)	3.16	188,991	(43,991)
312 Boiler Plant Equipment	817,291	(6)	4.30	35,143	6-2020	40 - R2	(11)	4.35	35,515	372
314 Turbogenerator Units	1,234,614	(2)	4.20	51,854	6-2020	40 - R1	0	3.75	46,262	(5,592)
315 Accessory Electric Equipment	1,058,634	(6)	5.90	62,459	6-2020	45 - R2.5	(12)	4.39	46,523	(15,936)
316 Miscellaneous Equipment	627,886	0	4.40	27,627	6-2020	40 - R2	(4)	3.69	23,171	(4,456)
<i>Total Cutler Common</i>	<u>9,712,325</u>			<u>410,065</u>					<u>340,462</u>	<u>(69,603)</u>
<i>Cutler Unit 5</i>										
311 Structures & Improvements	423,784	(9)	2.80	11,866	6-2020	55 - R2.5	(5)	2.72	11,519	(347)
312 Boiler Plant Equipment	5,530,327	(6)	3.80	210,152	6-2020	40 - R2	(11)	3.75	207,366	(2,786)
314 Turbogenerator Units	5,999,465	(2)	3.50	209,981	6-2020	40 - R1	0	4.04	242,273	32,292
315 Accessory Electric Equipment	2,340,096	(6)	4.00	93,604	6-2020	45 - R2.5	(12)	3.65	85,419	(8,185)
316 Miscellaneous Equipment	233,543	0	4.20	9,809	6-2020	40 - R2	(4)	6.13	14,307	4,498
<i>Total Cutler Unit 5</i>	<u>14,527,216</u>			<u>535,412</u>					<u>560,884</u>	<u>25,472</u>
<i>Cutler Unit 6</i>										
311 Structures & Improvements	412,315	(9)	2.30	9,483	6-2020	55 - R2.5	(5)	2.56	10,554	1,071
312 Boiler Plant Equipment	17,878,953	(6)	4.60	822,432	6-2020	40 - R2	(11)	6.52	1,166,151	343,719
314 Turbogenerator Units	8,588,788	(2)	3.60	309,196	6-2020	40 - R1	0	3.47	298,178	(11,018)
315 Accessory Electric Equipment	3,055,523	(6)	3.80	116,110	6-2020	45 - R2.5	(12)	3.52	107,702	(8,408)
316 Miscellaneous Equipment	123,506	0	3.90	4,817	6-2020	40 - R2	(4)	4.91	6,068	1,251
<i>Total Cutler Unit 6</i>	<u>30,059,086</u>			<u>1,262,038</u>					<u>1,588,653</u>	<u>326,615</u>
Total Cutler Steam Plant	54,298,626			2,207,515					2,489,999	282,484

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Florida Power & Light Company

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing			Life Span Date (5)	Survivor Curve (6)	Proposed			Increase/ Decrease (10) = (9) - (4)
		Net Salvage (2)	Annual Depreciation				Net Salvage (7)	Annual Depreciation		
			Rate (3)	Amount (4)				Rate (8)	Amount (9)	
STEAM PRODUCTION PLANT										
Manatee Steam Plant										
<i>Manatee Common</i>										
311 Structures & Improvements	96,350,477	(9)	3.60	3,468,617	6-2020	55 - R2.5	(5)	4.22	4,061,406	592,789
312 Boiler Plant Equipment	2,032,783	(6)	13.80	280,524	6-2020	40 - R2	(11)	4.88	99,123	(181,401)
314 Turbogenerator Units	11,281,165	(2)	3.50	394,841	6-2020	40 - R1	0	4.84	546,390	151,549
315 Accessory Electric Equipment	9,282,558	(6)	3.10	287,759	6-2020	45 - R2.5	(12)	3.75	348,070	60,311
316 Miscellaneous Equipment	2,505,571	0	5.10	127,784	6-2020	40 - R2	(4)	4.40	110,156	(17,628)
<i>Total Manatee Common</i>	<u>121,452,553</u>			<u>4,559,525</u>					<u>5,165,145</u>	<u>605,620</u>
<i>Manatee Unit 1</i>										
311 Structures & Improvements	7,311,443	(9)	3.10	226,655	6-2020	55 - R2.5	(5)	3.37	246,393	19,738
312 Boiler Plant Equipment	125,082,972	(6)	5.20	6,504,315	6-2020	40 - R2	(11)	5.37	6,722,190	217,875
314 Turbogenerator Units	64,713,219	(2)	5.80	3,753,367	6-2020	40 - R1	0	4.91	3,179,400	(573,967)
315 Accessory Electric Equipment	10,668,482	(6)	6.30	672,114	6-2020	45 - R2.5	(12)	5.10	543,761	(128,353)
316 Miscellaneous Equipment	3,065,530	0	3.20	98,097	6-2020	40 - R2	(4)	3.81	116,901	18,804
<i>Total Manatee Unit 1</i>	<u>210,841,646</u>			<u>11,254,548</u>					<u>10,808,645</u>	<u>(445,903)</u>
<i>Manatee Unit 2</i>										
311 Structures & Improvements	5,286,225	(9)	3.20	169,159	6-2020	55 - R2.5	(5)	3.39	179,282	10,123
312 Boiler Plant Equipment	116,916,975	(6)	5.10	5,962,766	6-2020	40 - R2	(11)	5.68	6,640,050	677,284
314 Turbogenerator Units	61,991,571	(2)	5.50	3,409,536	6-2020	40 - R1	0	4.64	2,874,897	(534,639)
315 Accessory Electric Equipment	7,832,693	(6)	8.10	634,448	6-2020	45 - R2.5	(12)	5.72	448,309	(186,139)
316 Miscellaneous Equipment	2,217,093	0	3.40	75,381	6-2020	40 - R2	(4)	3.83	84,860	9,479
<i>Total Manatee Unit 2</i>	<u>194,244,557</u>			<u>10,251,290</u>					<u>10,227,398</u>	<u>(23,892)</u>
Total Manatee Steam Plant	526,538,756			26,065,363					26,201,188	135,825

IV-56

Florida Power & Light Company

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing			Life Span Date (5)	Survivor Curve (6)	Proposed			Increase/ Decrease (10) = (9) - (4)
		Net Salvage (2)	Annual Depreciation				Net Salvage (7)	Annual Depreciation		
			Rate (3)	Amount (4)				Rate (8)	Amount (9)	
STEAM PRODUCTION PLANT										
<i>Martin Steam Plant</i>										
<i>Martin Common</i>										
311 Structures & Improvements	236,118,421	(9)	3.30	7,791,908	6-2020	55 - R2.5	(5)	3.34	7,890,600	98,692
312 Boiler Plant Equipment	4,159,551	(6)	5.30	220,456	6-2020	40 - R2	(11)	4.43	184,287	(36,169)
314 Turbogenerator Units	26,277,902	(2)	5.00	1,313,895	6-2020	40 - R1	0	4.47	1,174,351	(139,544)
315 Accessory Electric Equipment	7,648,705	(6)	3.70	283,002	6-2020	45 - R2.5	(12)	4.12	315,206	32,204
316 Miscellaneous Equipment	2,788,671	0	4.50	125,490	6-2020	40 - R2	(4)	3.88	108,160	(17,330)
<i>Total Martin Common</i>	<u>276,993,251</u>			<u>9,734,751</u>					<u>9,672,604</u>	<u>(62,147)</u>
<i>Martin Pipeline</i>										
312 Boiler Plant Equipment	370,940	0	8.30	30,788	6-2020	40 - R2	(11)	4.42	16,387	(14,401)
<i>Total Martin Pipeline</i>	<u>370,940</u>			<u>30,788</u>					<u>16,387</u>	<u>(14,401)</u>
<i>Martin Unit 1</i>										
311 Structures & Improvements	15,381,834	(9)	3.20	492,219	6-2020	55 - R2.5	(5)	3.11	478,666	(13,553)
312 Boiler Plant Equipment	138,526,135	(6)	3.80	5,263,993	6-2020	40 - R2	(11)	4.03	5,581,569	317,576
314 Turbogenerator Units	76,392,977	(2)	4.20	3,208,505	6-2020	40 - R1	0	4.26	3,252,712	44,207
315 Accessory Electric Equipment	20,097,362	(6)	4.20	844,089	6-2020	45 - R2.5	(12)	4.08	819,421	(24,668)
316 Miscellaneous Equipment	2,580,596	0	3.60	92,901	6-2020	40 - R2	(4)	3.69	95,171	2,270
<i>Total Martin Unit 1</i>	<u>252,978,903</u>			<u>9,901,707</u>					<u>10,227,539</u>	<u>325,832</u>
<i>Martin Unit 2</i>										
311 Structures & Improvements	11,123,219	(9)	3.20	355,943	6-2020	55 - R2.5	(5)	3.15	350,468	(5,475)
312 Boiler Plant Equipment	143,922,027	(6)	3.60	5,181,193	6-2020	40 - R2	(11)	4.37	6,292,768	1,111,575
314 Turbogenerator Units	62,777,097	(2)	3.60	2,259,976	6-2020	40 - R1	0	4.44	2,790,427	530,451
315 Accessory Electric Equipment	17,891,013	(6)	4.60	822,987	6-2020	45 - R2.5	(12)	4.97	889,588	66,601
316 Miscellaneous Equipment	2,200,607	0	3.60	79,222	6-2020	40 - R2	(4)	3.60	79,268	46
<i>Total Martin Unit 2</i>	<u>237,913,963</u>			<u>8,699,321</u>					<u>10,402,519</u>	<u>1,703,198</u>
Total Martin Steam Plant	768,257,056			28,366,567					30,319,049	1,952,482

IV-57

Florida Power & Light Company

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing			Proposed					Increase/ Decrease (10) = (9) - (4)
		Net Salvage (2)	Annual Depreciation		Life Span Date (5)	Survivor Curve (6)	Net Salvage (7)	Annual Depreciation		
			Rate (3)	Amount (4)				Rate (8)	Amount (9)	
STEAM PRODUCTION PLANT										
Pt. Everglades Steam Plant										
<i>Pt. Everglades Common</i>										
311 Structures & Improvements	24,463,219	(9)	4.50	1,100,845	6-2020	55 - R2.5	(5)	4.38	1,072,008	(28,837)
312 Boiler Plant Equipment	2,831,767	(6)	6.30	178,401	6-2020	40 - R2	(11)	7.22	204,385	25,984
314 Turbogenerator Units	4,830,537	(2)	4.70	227,035	6-2020	40 - R1	0	5.65	273,143	46,108
315 Accessory Electric Equipment	6,006,107	(6)	5.10	306,311	6-2020	45 - R2.5	(12)	5.43	326,039	19,728
316 Miscellaneous Equipment	2,005,034	0	5.40	108,272	6-2020	40 - R2	(4)	4.51	90,371	(17,901)
Total Pt. Everglades Common	40,136,662			1,920,864					1,965,946	45,082
<i>Pt. Everglades Unit 1</i>										
311 Structures & Improvements	1,840,592	(9)	2.40	44,174	6-2020	55 - R2.5	(5)	3.58	65,914	21,740
312 Boiler Plant Equipment	34,942,212	(6)	8.30	2,900,204	6-2020	40 - R2	(11)	6.14	2,144,594	(755,610)
314 Turbogenerator Units	17,391,669	(2)	5.60	973,933	6-2020	40 - R1	0	5.05	877,718	(96,215)
315 Accessory Electric Equipment	7,962,611	(6)	10.50	836,074	6-2020	45 - R2.5	(12)	7.52	598,613	(237,461)
316 Miscellaneous Equipment	503,103	0	2.50	12,578	6-2020	40 - R2	(4)	5.98	30,069	17,491
Total Pt. Everglades Unit 1	62,640,186			4,766,963					3,716,908	(1,050,055)
<i>Pt. Everglades Unit 2</i>										
311 Structures & Improvements	1,732,046	(9)	2.40	41,569	6-2020	55 - R2.5	(5)	4.58	79,412	37,843
312 Boiler Plant Equipment	39,657,434	(6)	8.70	3,450,197	6-2020	40 - R2	(11)	6.32	2,508,298	(941,899)
314 Turbogenerator Units	17,170,811	(2)	3.60	618,149	6-2020	40 - R1	0	5.26	903,229	285,080
315 Accessory Electric Equipment	9,508,129	(6)	13.10	1,245,565	6-2020	45 - R2.5	(12)	7.22	686,640	(568,925)
316 Miscellaneous Equipment	549,842	0	3.10	17,045	6-2020	40 - R2	(4)	5.89	32,407	15,362
Total Pt. Everglades Unit 2	68,618,261			5,372,525					4,209,986	(1,162,539)
<i>Pt. Everglades Unit 3</i>										
311 Structures & Improvements	5,811,192	(9)	3.90	226,636	6-2020	55 - R2.5	(5)	7.85	455,930	229,294
312 Boiler Plant Equipment	78,802,927	(6)	6.30	4,964,584	6-2020	40 - R2	(11)	6.12	4,824,592	(139,992)
314 Turbogenerator Units	25,278,630	(2)	3.90	985,867	6-2020	40 - R1	0	6.09	1,539,065	553,198
315 Accessory Electric Equipment	13,169,884	(6)	5.20	684,834	6-2020	45 - R2.5	(12)	5.96	784,359	99,525
316 Miscellaneous Equipment	402,449	0	4.30	17,305	6-2020	40 - R2	(4)	6.23	25,086	7,781
Total Pt. Everglades Unit 3	123,465,082			6,879,226					7,629,032	749,806
<i>Pt. Everglades Unit 4</i>										
311 Structures & Improvements	787,556	(9)	4.10	32,290	6-2020	55 - R2.5	(5)	4.68	36,838	4,548
312 Boiler Plant Equipment	97,124,127	(6)	6.40	6,215,944	6-2020	40 - R2	(11)	6.10	5,926,389	(289,555)
314 Turbogenerator Units	23,073,436	(2)	10.50	2,422,711	6-2020	40 - R1	0	5.57	1,286,073	(1,136,638)
315 Accessory Electric Equipment	15,289,269	(6)	7.50	1,146,695	6-2020	45 - R2.5	(12)	5.89	900,978	(245,717)
316 Miscellaneous Equipment	172,080	0	5.20	8,948	6-2020	40 - R2	(4)	6.20	10,662	1,714
Total Pt. Everglades Unit 4	136,446,469			9,826,588					8,160,940	(1,665,648)
Total Pt. Everglades Steam Plant	431,306,661			28,766,166					25,682,812	(3,083,354)

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Florida Power & Light Company

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing		Life Span Date (5)	Survivor Curve (6)	Proposed		Increase/ Decrease (10) = (9) - (4)		
		Net Salvage (2)	Annual Depreciation Rate (3)			Net Salvage (7)	Annual Depreciation Rate (8)			
STEAM PRODUCTION PLANT										
Sanford Steam Plant										
<i>Sanford Unit 3</i>										
311 Structures & Improvements	4,701,046	(9)	4.20	197,444	6-2020	55 - R2.5	(5)	4.35	204,675	7,231
312 Boiler Plant Equipment	10,679,201	(6)	6.70	715,506	6-2020	40 - R2	(11)	4.46	476,810	(238,696)
314 Turbogenerator Units	13,119,005	(2)	3.40	446,046	6-2020	40 - R1	0	5.93	778,436	332,390
315 Accessory Electric Equipment	4,585,245	(6)	8.20	375,990	6-2020	45 - R2.5	(12)	7.15	327,863	(48,127)
316 Miscellaneous Equipment	399,034	0	7.60	30,327	6-2020	40 - R2	(4)	4.22	16,837	(13,490)
<i>Total Sanford Unit 3</i>	<u>33,483,531</u>			<u>1,765,313</u>					<u>1,804,621</u>	<u>39,308</u>
Total Sanford Steam Plant	33,483,531			1,765,313					1,804,621	39,308
Scherer Steam Plant										
<i>Scherer Coal Cars</i>										
312 Boiler Plant Equipment	34,174,990	0	9.00	3,075,749	6-2029	40 - R2	(11)	3.95	1,351,252	(1,724,497)
<i>Total Scherer Coal Cars</i>	<u>34,174,990</u>			<u>3,075,749</u>					<u>1,351,252</u>	<u>(1,724,497)</u>
<i>Scherer Common</i>										
311 Structures & Improvements	38,262,666	(9)	3.40	1,300,931	6-2029	55 - R2.5	(5)	3.25	1,245,350	(55,581)
312 Boiler Plant Equipment	21,879,850	(6)	3.90	853,314	6-2029	40 - R2	(11)	3.75	820,692	(32,622)
314 Turbogenerator Units	4,044,832	(2)	2.80	113,255	6-2029	40 - R1	0	3.41	137,846	24,591
315 Accessory Electric Equipment	1,235,563	(6)	3.10	38,302	6-2029	45 - R2.5	(12)	3.45	42,662	4,360
316 Miscellaneous Equipment	3,160,922	0	3.00	94,828	6-2029	40 - R2	(4)	3.46	109,336	14,508
<i>Total Scherer Common</i>	<u>68,583,833</u>			<u>2,400,630</u>					<u>2,355,886</u>	<u>(44,744)</u>
<i>Scherer Common Unit 3 & 4</i>										
311 Structures & Improvements	2,955,496	(9)	4.00	118,220	6-2029	55 - R2.5	(5)	3.14	92,875	(25,345)
312 Boiler Plant Equipment	17,081,036	(6)	3.30	563,674	6-2029	40 - R2	(11)	3.73	637,353	73,679
314 Turbogenerator Units	335,873	(2)	3.20	10,748	6-2029	40 - R1	0	3.41	11,445	697
315 Accessory Electric Equipment	292,934	(6)	3.00	8,788	6-2029	45 - R2.5	(12)	3.59	10,517	1,729
316 Miscellaneous Equipment	-	0	0.00	-	1-1900	0 - 0	0	0.00	-	-
<i>Total Scherer Common Unit 3 & 4</i>	<u>20,665,339</u>			<u>701,430</u>					<u>752,190</u>	<u>50,760</u>
<i>Scherer Unit 4</i>										
311 Structures & Improvements	64,076,617	(9)	3.30	2,114,528	6-2029	55 - R2.5	(5)	3.16	2,026,826	(87,702)
312 Boiler Plant Equipment	276,755,766	(6)	3.40	9,409,696	6-2029	40 - R2	(11)	3.69	10,211,004	801,308
314 Turbogenerator Units	116,669,482	(2)	2.90	3,383,415	6-2029	40 - R1	0	3.43	4,004,655	621,240
315 Accessory Electric Equipment	22,875,511	(6)	4.30	983,647	6-2029	45 - R2.5	(12)	3.49	799,227	(184,420)
316 Miscellaneous Equipment	4,337,834	0	3.90	169,176	6-2029	40 - R2	(4)	3.75	162,857	(6,319)
<i>Total Scherer Unit 4</i>	<u>484,715,209</u>			<u>16,060,462</u>					<u>17,204,569</u>	<u>1,144,107</u>
Total Scherer Steam Plant	608,139,371			22,238,271					21,663,897	(574,374)

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Florida Power & Light Company

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing			Life Span Date (5)	Survivor Curve (6)	Proposed			Increase/ Decrease (10) = (9) - (4)
		Net Salvage (2)	Annual Depreciation				Net Salvage (7)	Annual Depreciation		
			Rate (3)	Amount (4)				Rate (8)	Amount (9)	
STEAM PRODUCTION PLANT										
SJRPP Steam Plant										
<i>SJRPP Coal & Limestone</i>										
311 Structures & Improvements	3,835,845	(9)	2.90	111,240	6-2028	55 - R2.5	(5)	2.91	111,487	247
312 Boiler Plant Equipment	31,307,987	(6)	3.20	1,001,856	6-2028	40 - R2	(11)	3.47	1,087,230	85,374
315 Accessory Electric Equipment	3,776,787	(6)	2.90	109,527	6-2028	45 - R2.5	(12)	3.22	121,796	12,269
316 Miscellaneous Equipment	306,801	0	2.60	7,977	6-2028	40 - R2	(4)	3.08	9,460	1,483
Total SJRPP Coal & Limestone	39,227,421			1,230,600					1,329,973	99,373
<i>SJRPP Coal Cars</i>										
312 Boiler Plant Equipment	2,725,310	0	5.60	152,617	6-2028	40 - R2	(11)	4.12	112,340	(40,277)
Total SJRPP Coal Cars	2,725,310			152,617					112,340	(40,277)
<i>SJRPP Common</i>										
311 Structures & Improvements	43,483,249	(9)	3.30	1,434,947	6-2028	55 - R2.5	(5)	3.62	1,572,737	137,790
312 Boiler Plant Equipment	4,841,873	(6)	2.70	130,731	6-2028	40 - R2	(11)	4.30	208,031	77,300
314 Turbogenerator Units	3,464,477	(2)	2.70	93,541	6-2028	40 - R1	0	3.82	132,508	38,967
315 Accessory Electric Equipment	7,914,407	(6)	2.60	205,775	6-2028	45 - R2.5	(12)	3.90	308,830	103,055
316 Miscellaneous Equipment	2,173,083	0	3.30	71,712	6-2028	40 - R2	(4)	3.93	85,503	13,791
Total SJRPP Common	61,877,089			1,936,706					2,307,609	370,903
<i>SJRPP Gypsum & Ash</i>										
311 Structures & Improvements	2,079,386	(9)	3.30	68,620	6-2028	55 - R2.5	(5)	2.87	59,647	(8,973)
312 Boiler Plant Equipment	17,574,970	(6)	2.70	474,524	6-2028	40 - R2	(11)	3.45	606,770	132,246
315 Accessory Electric Equipment	53,709	(6)	3.10	1,665	6-2028	45 - R2.5	(12)	3.52	1,892	227
316 Miscellaneous Equipment	112,764	0	2.50	2,819	6-2028	40 - R2	(4)	3.09	3,487	668
Total SJRPP Gypsum & Ash	19,820,828			547,628					671,796	124,168
<i>SJRPP Unit 1</i>										
311 Structures & Improvements	12,636,281	(9)	2.80	353,816	6-2028	55 - R2.5	(5)	3.56	449,635	95,819
312 Boiler Plant Equipment	100,097,129	(6)	3.20	3,203,108	6-2028	40 - R2	(11)	4.12	4,127,661	924,553
314 Turbogenerator Units	35,745,341	(2)	3.20	1,143,851	6-2028	40 - R1	0	3.96	1,415,116	271,265
315 Accessory Electric Equipment	15,979,993	(6)	3.10	495,380	6-2028	45 - R2.5	(12)	3.93	628,122	132,742
316 Miscellaneous Equipment	2,799,432	0	3.10	86,782	6-2028	40 - R2	(4)	3.84	107,405	20,623
Total SJRPP Unit 1	167,258,176			5,282,937					6,727,939	1,445,002
<i>SJRPP Unit 2</i>										
311 Structures & Improvements	7,487,417	(9)	2.90	217,135	6-2028	55 - R2.5	(5)	2.88	215,843	(1,292)
312 Boiler Plant Equipment	65,614,711	(6)	3.20	2,099,671	6-2028	40 - R2	(11)	3.52	2,308,543	208,872
314 Turbogenerator Units	24,131,830	(2)	3.10	748,087	6-2028	40 - R1	0	3.47	837,187	89,100
315 Accessory Electric Equipment	9,798,705	(6)	3.20	313,559	6-2028	45 - R2.5	(12)	3.24	317,068	3,509
316 Miscellaneous Equipment	1,622,572	0	3.10	50,300	6-2028	40 - R2	(4)	3.24	52,606	2,306
Total SJRPP Unit 2	108,655,234			3,428,752					3,731,247	302,495
Total SJRPP Steam Plant	399,564,058			12,579,240					14,880,904	2,301,664

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Florida Power & Light Company

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing			Life Span Date (5)	Survivor Curve (6)	Proposed			Increase/ Decrease (10) = (9) - (4)
		Net Salvage (2)	Annual Depreciation				Net Salvage (7)	Annual Depreciation		
			Rate (3)	Amount (4)				Rate (8)	Amount (9)	
STEAM PRODUCTION PLANT										
<i>Turkey Point Steam Plant</i>										
<i>Turkey Point Common</i>										
311 Structures & Improvements	9,974,936	(9)	3.70	369,073	6-2020	55 - R2.5	(5)	4.10	408,619	39,546
312 Boiler Plant Equipment	2,839,101	(6)	5.00	141,955	6-2020	40 - R2	(11)	6.58	186,805	44,850
314 Turbogenerator Units	1,590,774	(2)	3.80	60,449	6-2020	40 - R1	0	5.00	79,460	19,011
315 Accessory Electric Equipment	3,671,052	(6)	4.10	150,513	6-2020	45 - R2.5	(12)	4.61	169,088	18,575
316 Miscellaneous Equipment	1,189,610	0	6.80	80,893	6-2020	40 - R2	(4)	5.94	70,610	(10,283)
<i>Total Turkey Point Common</i>	<u>19,265,472</u>			<u>802,883</u>					<u>914,582</u>	<u>111,699</u>
<i>Turkey Point Unit 1</i>										
311 Structures & Improvements	2,269,026	(9)	3.80	86,223	6-2020	55 - R2.5	(5)	4.44	100,812	14,589
312 Boiler Plant Equipment	71,130,814	(6)	5.60	3,983,326	6-2020	40 - R2	(11)	5.77	4,104,451	121,125
314 Turbogenerator Units	25,082,846	(2)	4.30	1,078,562	6-2020	40 - R1	0	5.34	1,339,777	261,215
315 Accessory Electric Equipment	5,105,015	(6)	4.80	245,041	6-2020	45 - R2.5	(12)	5.52	281,925	36,884
316 Miscellaneous Equipment	729,112	0	4.60	33,539	6-2020	40 - R2	(4)	5.29	38,537	4,998
<i>Total Turkey Point Unit 1</i>	<u>104,316,813</u>			<u>5,426,691</u>					<u>5,865,502</u>	<u>438,811</u>
<i>Turkey Point Unit 2</i>										
311 Structures & Improvements	2,585,697	(9)	4.30	111,185	6-2020	55 - R2.5	(5)	5.00	129,276	18,091
312 Boiler Plant Equipment	54,758,844	(6)	6.20	3,395,048	6-2020	40 - R2	(11)	6.36	3,484,678	89,630
314 Turbogenerator Units	25,717,422	(2)	4.10	1,054,414	6-2020	40 - R1	0	6.00	1,542,409	487,995
315 Accessory Electric Equipment	8,029,283	(6)	4.60	369,347	6-2020	45 - R2.5	(12)	7.40	594,045	224,698
316 Miscellaneous Equipment	401,764	0	2.40	9,642	6-2020	40 - R2	(4)	3.88	15,593	5,951
<i>Total Turkey Point Unit 2</i>	<u>91,493,010</u>			<u>4,939,636</u>					<u>5,766,001</u>	<u>826,365</u>
Total Turkey Point Steam Plant	<u>215,075,295</u>			<u>11,169,210</u>					<u>12,546,085</u>	<u>1,376,875</u>
TOTAL STEAM PRODUCTION	<u>3,036,663,354</u>			<u>133,157,645</u>					<u>135,588,555</u>	<u>2,430,910</u>

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Florida Power & Light Company

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 200:

	Original Cost (1)	Existing		Proposed					Increase/ Decrease (10) = (9) - (4)	
		Net Salvage (2)	Annual Depreciation Rate (3)	Annual Depreciation Amount (4)	Life Span Date (5)	Survivor Curve (6)	Net Salvage (7)	Annual Depreciation Rate (8)		Annual Depreciation Amount (9)
NUCLEAR PRODUCTION PLANT										
<i>St. Lucie Nuclear Plant</i>										
<i>St. Lucie Common</i>										
321 Structures & Improvements	343,585,840	(1)	2.20	7,558,888	6-2040	40 - R3	0	2.70	9,270,429	1,711,541
322 Reactor Plant Equipment	78,860,497	(2)	3.80	2,838,978	06-2040	45 - R2.5	(4)	2.99	2,361,854	(477,124)
323 Turbogenerator Units	673,278	(4)	3.80	25,585	06-2040	35 - R1	0	3.10	20,862	(4,723)
324 Accessory Electric Equipment	31,186,353	(2)	2.10	654,913	06-2040	45 - R3	(18)	2.90	905,531	250,618
325 Miscellaneous Equipment	23,912,279	(1)	2.80	669,544	06-2040	55 - R2.5	0	2.31	552,400	(117,144)
<i>Total St. Lucie Common</i>	<u>478,218,247</u>			<u>11,747,908</u>					<u>13,111,076</u>	<u>1,363,168</u>
<i>St. Lucie Unit 1</i>										
321 Structures & Improvements	162,204,629	(1)	1.90	3,081,888	6-2036	40 - R3	0	2.74	4,452,514	1,370,626
322 Reactor Plant Equipment	484,411,228	(2)	2.80	13,563,514	06-2036	45 - R2.5	(4)	2.96	14,361,781	798,267
323 Turbogenerator Units	60,630,329	(4)	3.00	1,818,910	06-2036	35 - R1	0	3.12	1,892,086	73,176
324 Accessory Electric Equipment	78,893,831	(2)	2.30	1,814,558	06-2036	45 - R3	(18)	2.97	2,340,195	525,637
325 Miscellaneous Equipment	10,597,550	(1)	2.10	222,549	06-2036	55 - R2.5	0	2.14	226,744	4,195
<i>Total St. Lucie Unit 1</i>	<u>796,737,566</u>			<u>20,501,419</u>					<u>23,273,320</u>	<u>2,771,901</u>
<i>St. Lucie Unit 2</i>										
321 Structures & Improvements	252,865,619	(1)	1.90	4,804,447	06-2043	40 - R3	0	2.53	6,401,363	1,596,916
322 Reactor Plant Equipment	701,058,570	(2)	2.40	16,825,406	06-2043	45 - R2.5	(4)	2.64	18,510,076	1,684,670
323 Turbogenerator Units	81,377,496	(4)	3.10	2,522,702	06-2043	35 - R1	0	2.90	2,359,387	(163,315)
324 Accessory Electric Equipment	160,196,421	(2)	2.10	3,364,125	06-2043	45 - R3	(18)	2.69	4,304,296	940,171
325 Miscellaneous Equipment	20,747,433	(1)	1.90	394,201	06-2043	55 - R2.5	0	2.00	415,546	21,345
<i>Total St. Lucie Unit 2</i>	<u>1,216,245,539</u>			<u>27,910,881</u>					<u>31,990,668</u>	<u>4,079,787</u>
Total St. Lucie Nuclear Plant	2,491,201,353			60,160,208					68,375,064	8,214,856

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Florida Power & Light Company

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 200:

	Original Cost (1)	Net Salvage (2)	Existing		Life Span Date (5)	Survivor Curve (6)	Proposed			Increase/Decrease (10) = (9) - (4)
			Annual Depreciation Rate (3)	Amount (4)			Net Salvage (7)	Annual Depreciation Rate (8)	Amount (9)	
Turkey Point Nuclear Plant										
<i>Turkey Point Common</i>										
321 Structures & Improvements	280,753,503	(1)	2.80	7,299,591	6-2033	40 - R3	0	3.07	8,626,801	1,327,210
322 Reactor Plant Equipment	53,315,074	(2)	3.50	1,866,028	06-2033	45 - R2.5	(4)	3.15	1,680,010	(186,018)
323 Turbogenerator Units	21,037,774	(4)	3.40	715,284	06-2033	35 - R1	0	4.24	892,642	177,358
324 Accessory Electric Equipment	48,095,983	(2)	2.50	1,202,400	06-2033	45 - R3	(18)	3.37	1,623,178	420,778
325 Miscellaneous Equipment	27,575,932	(1)	3.40	937,582	06-2033	55 - R2.5	0	2.93	808,662	(128,920)
<i>Total Turkey Point Common</i>	<u>430,778,265</u>			<u>12,020,885</u>					<u>13,631,293</u>	<u>1,610,408</u>
<i>Turkey Point Unit 3</i>										
321 Structures & Improvements	51,568,621	(1)	2.20	1,134,510	6-2032	40 - R3	0	3.10	1,598,817	464,307
322 Reactor Plant Equipment	272,369,788	(2)	3.20	8,715,833	06-2032	45 - R2.5	(4)	3.24	8,829,694	113,861
323 Turbogenerator Units	41,927,456	(4)	3.10	1,299,751	06-2032	35 - R1	0	3.17	1,328,199	28,448
324 Accessory Electric Equipment	97,160,938	(2)	2.50	2,429,023	06-2032	45 - R3	(18)	3.01	2,928,707	499,684
325 Miscellaneous Equipment	2,722,122	(1)	3.30	89,830	06-2032	55 - R2.5	0	2.38	64,744	(25,086)
<i>Total Turkey Point Unit 3</i>	<u>465,748,926</u>			<u>13,668,947</u>					<u>14,750,161</u>	<u>1,081,214</u>
<i>Turkey Point Unit 4</i>										
321 Structures & Improvements	83,711,978	(1)	2.30	1,925,376	06-2033	40 - R3	0	3.11	2,600,456	675,080
322 Reactor Plant Equipment	272,718,161	(2)	3.20	8,726,981	06-2033	45 - R2.5	(4)	3.19	8,706,180	(20,801)
323 Turbogenerator Units	76,858,753	(4)	3.60	2,766,915	06-2033	35 - R1	0	3.27	2,514,434	(252,481)
324 Accessory Electric Equipment	145,562,903	(2)	2.80	4,075,761	06-2033	45 - R3	(18)	3.08	4,478,190	402,429
325 Miscellaneous Equipment	3,912,597	(1)	3.80	148,679	06-2033	55 - R2.5	0	2.47	96,623	(52,056)
<i>Total Turkey Point Unit 4</i>	<u>582,764,393</u>			<u>17,643,712</u>					<u>18,395,883</u>	<u>752,171</u>
Total Turkey Point Nuclear Plant	<u>1,479,291,584</u>			<u>43,333,544</u>					<u>46,777,337</u>	<u>3,443,793</u>
TOTAL NUCLEAR PRODUCTION PLANT	<u>3,970,492,937</u>			<u>103,493,752</u>					<u>115,152,401</u>	<u>11,658,649</u>

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**Florida Power & Light Company
Combined Cycle Plant**

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing		Life Span Date (5)	Survivor Curve (6)	Proposed			Increase/ Decrease (10) = (9) - (4)	
		Net Salvage (2)	Annual Depreciation Rate (3)			Net Salvage (7)	Annual Depreciation Rate (8)	Amount (9)		
COMBINED CYCLE PRODUCTION PLANT										
<i>Lauderdale Combined Cycle Plant</i>										
<i>Lauderdale Common</i>										
341 Structures & Improvements	74,718,137	(2)	4.30	3,212,880	6-2020	25 - R5	(12)	4.80	3,589,054	376,174
342 Fuel Holders, Producers & Accessories	9,414,115	0	4.30	404,807	6-2020	22 - R3	(3)	5.16	485,648	80,841
343 Prime Movers	35,523,207	0	6.00	1,792,213	6-2020	50 - R1 (a)	(2)	8.73	3,099,576	1,307,363
344 Generators	1,646,834	(1)	4.20	69,167	6-2020	30 - R5	(11)	5.61	92,340	23,173
345 Accessory Electric Equipment	12,033,813	(1)	4.10	493,386	6-2020	28 - R4	(3)	4.28	514,894	21,508
346 Misc. Power Plant Equipment	930,984	0	0.00	-	6-2020	22 - R4	0	5.45	50,766	50,766
<i>Total Lauderdale Common</i>	<u>134,267,069</u>			<u>5,972,453</u>					<u>7,832,278</u>	<u>1,859,825</u>
<i>Lauderdale Unit 4</i>										
341 Structures & Improvements	4,790,462	(2)	4.10	196,409	6-2020	25 - R5	(12)	4.76	227,918	31,509
342 Fuel Holders, Producers & Accessories	665,939	0	4.60	30,633	6-2020	22 - R3	(3)	5.14	34,241	3,608
343 Prime Movers	144,270,473	0	6.00	8,208,858	6-2020	50 - R1 (a)	(2)	5.45	7,858,685	(350,173)
344 Generators	27,385,918	(1)	4.30	1,177,594	6-2020	30 - R5	(11)	4.61	1,263,299	85,705
345 Accessory Electric Equipment	27,691,585	(1)	4.20	1,163,047	6-2020	28 - R4	(3)	4.33	1,200,239	37,192
346 Misc. Power Plant Equipment	2,602,044	0	7.70	200,357	6-2020	22 - R4	0	4.98	129,616	(70,741)
<i>Total Lauderdale Unit 4</i>	<u>207,406,420</u>			<u>10,976,898</u>					<u>10,713,998</u>	<u>(262,900)</u>
<i>Lauderdale Unit 5</i>										
341 Structures & Improvements	2,978,287	(2)	4.10	122,110	6-2020	25 - R5	(12)	4.78	142,240	20,130
342 Fuel Holders, Producers & Accessories	665,779	0	4.70	31,292	6-2020	22 - R3	(3)	5.27	35,087	3,795
343 Prime Movers	129,534,725	0	5.30	6,587,752	6-2020	50 - R1 (a)	(2)	5.31	6,883,045	295,293
344 Generators	29,242,014	(1)	4.00	1,169,681	6-2020	30 - R5	(11)	4.84	1,415,213	245,532
345 Accessory Electric Equipment	22,925,535	(1)	4.20	962,872	6-2020	28 - R4	(3)	4.28	980,883	18,011
346 Misc. Power Plant Equipment	1,767,721	0	7.70	136,115	6-2020	22 - R4	0	4.88	86,325	(49,790)
<i>Total Lauderdale Unit 5</i>	<u>187,114,061</u>			<u>9,009,822</u>					<u>9,542,793</u>	<u>532,971</u>
Total Lauderdale Combined Cycle Plant	528,787,570			25,959,173					28,089,069	2,129,896

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**Florida Power & Light Company
Combined Cycle Plant**

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing		Proposed					Increase/Decrease (10) = (9) - (4)	
		Net Salvage (2)	Annual Depreciation Rate (3)	Annual Depreciation Amount (4)	Life Span Date (5)	Survivor Curve (6)	Net Salvage (7)	Annual Depreciation Rate (8)		Annual Depreciation Amount (9)
COMBINED CYCLE PRODUCTION PLANT										
Ft. Myers Combined Cycle Plant										
<i>Ft. Myers Common</i>										
341 Structures & Improvements	6,239,915	(2)	4.10	255,837	6-2028	25 - R5	(12)	3.63	226,600	(29,237)
342 Fuel Holders, Producers & Accessories	791,798	0	4.00	31,672	6-2028	22 - R3	(3)	0.58	4,600	(27,072)
343 Prime Movers	65,228,776	0	5.60	3,093,609	6-2028	50 - R1 (a)	(2)	6.43	4,197,212	1,103,603
344 Generators	8,965	(1)	1.70	152	6-2028	30 - R5	(11)	3.86	346	194
345 Accessory Electric Equipment	129,090	(1)	5.00	6,454	6-2028	28 - R4	(3)	3.23	4,171	(2,283)
346 Misc. Power Plant Equipment	549,339	0	4.00	21,974	6-2028	22 - R4	0	4.21	23,148	1,174
Total Ft. Myers Common	72,947,882			3,409,698					4,456,077	1,046,379
<i>Ft. Myers Unit 2</i>										
341 Structures & Improvements	24,646,981	(2)	4.10	1,010,526	6-2028	25 - R5	(12)	4.37	1,076,062	65,536
342 Fuel Holders, Producers & Accessories	6,389,579	0	4.00	255,583	6-2028	22 - R3	(3)	4.78	305,572	49,989
343 Prime Movers	372,701,340	0	5.60	19,959,958	6-2028	50 - R1 (a)	(2)	4.79	17,846,813	(2,113,145)
344 Generators	40,107,032	(1)	1.70	681,820	6-2028	30 - R5	(11)	4.14	1,661,885	980,065
345 Accessory Electric Equipment	51,228,656	(1)	5.00	2,561,433	6-2028	28 - R4	(3)	4.12	2,111,757	(449,676)
346 Misc. Power Plant Equipment	3,111,202	0	4.00	124,448	6-2028	22 - R4	0	4.59	142,914	18,466
Total Ft. Myers Unit 2	498,184,790			24,593,768					23,145,003	(1,448,765)
<i>Ft. Myers Unit 3</i>										
341 Structures & Improvements	2,971,874	(2)	4.20	124,819	6-2028	25 - R5	(12)	4.80	142,693	17,874
342 Fuel Holders, Producers & Accessories	3,896,617	0	4.00	155,865	6-2028	22 - R3	(3)	4.98	193,895	38,030
343 Prime Movers	74,167,566	0	5.60	3,694,149	6-2028	50 - R1 (a)	(2)	5.56	4,126,383	432,234
344 Generators	13,759,002	(1)	4.00	550,360	6-2028	30 - R5	(11)	4.57	629,416	79,056
345 Accessory Electric Equipment	9,683,556	(1)	5.00	484,178	6-2028	28 - R4	(3)	4.41	426,758	(57,420)
346 Misc. Power Plant Equipment	481,988	0	4.00	19,280	6-2028	22 - R4	0	4.71	22,692	3,412
Total Ft. Myers Unit 3	104,960,604			5,028,651					5,541,837	513,186
Total Ft. Myers Combined Cycle Plant	676,093,276			33,032,117					33,142,917	110,800
Manatee Combined Cycle Plant										
<i>Manatee Unit 3</i>										
341 Structures & Improvements	29,469,798	(4)	4.20	1,237,731	6-2030	25 - R5	(12)	4.74	1,397,079	159,348
342 Fuel Holders, Producers & Accessories	4,590,462	0	4.80	220,342	6-2030	22 - R3	(3)	4.94	226,545	6,203
343 Prime Movers	322,367,885	(2)	5.50	16,876,900	6-2030	50 - R1 (a)	(2)	4.84	15,613,635	(1,263,265)
344 Generators	42,301,618	0	4.00	1,692,065	6-2030	30 - R5	(11)	4.52	1,911,044	218,979
345 Accessory Electric Equipment	45,805,658	(1)	7.00	3,206,396	6-2030	28 - R4	(3)	4.39	2,009,695	(1,196,701)
346 Misc. Power Plant Equipment	11,065,051	0	6.70	741,358	6-2030	22 - R4	0	4.66	515,631	(225,727)
Total Manatee Unit 3	455,600,471			23,974,792					21,673,629	(2,301,163)
Total Manatee Combined Cycle Plant	455,600,471			23,974,792					21,673,629	(2,301,163)

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**Florida Power & Light Company
Combined Cycle Plant**

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing		Proposed			Increase/ Decrease (10) = (9) - (4)			
		Net Salvage (2)	Annual Depreciation Rate (3)	Amount (4)	Life Span Date (5)	Survivor Curve (6)		Net Salvage (7)	Annual Depreciation Rate (8)	Amount (9)
COMBINED CYCLE PRODUCTION PLANT										
Martin Combined Cycle Plant										
<i>Martin Common</i>										
341 Structures & Improvements	42,702,563	(2)	4.30	1,836,210	6-2020	25 - R5	(12)	4.89	2,088,567	252,357
342 Fuel Holders, Producers & Accessories	4,060,727	0	4.20	170,551	6-2020	22 - R3	(3)	5.09	206,587	36,036
343 Prime Movers	19,947,437	0	5.80	1,100,839	6-2020	50 - R1 (a)	(2)	5.90	1,177,503	76,664
345 Accessory Electric Equipment	4,854,959	(1)	4.30	208,763	6-2020	28 - R4	(3)	4.36	211,809	3,046
346 Misc. Power Plant Equipment	4,094,951	0	7.10	290,742	6-2020	22 - R4	0	4.85	198,557	(92,185)
Total Martin Common	75,660,637			3,607,105					3,883,023	275,918
<i>Martin Pipeline</i>										
342 Fuel Holders, Producers & Accessories	13,328,900	0	8.30	1,106,299	6-2020	22 - R3	(3)	4.81	641,185	(465,114)
Total Martin Pipeline	13,328,900			1,106,299					641,185	(465,114)
<i>Martin Unit 3</i>										
341 Structures & Improvements	1,605,301	(2)	4.10	65,817	6-2020	25 - R5	(12)	4.91	78,859	13,042
342 Fuel Holders, Producers & Accessories	170,896	0	4.10	7,007	6-2020	22 - R3	(3)	4.98	8,516	1,509
343 Prime Movers	166,838,305	0	5.90	9,497,755	6-2020	50 - R1 (a)	(2)	5.44	9,081,344	(416,411)
344 Generators	20,771,119	(1)	4.00	830,845	6-2020	30 - R5	(11)	4.95	1,028,656	197,811
345 Accessory Electric Equipment	25,965,635	(1)	5.50	1,428,110	6-2020	28 - R4	(3)	4.37	1,134,733	(293,377)
346 Misc. Power Plant Equipment	544,629	0	7.10	38,669	6-2020	22 - R4	0	4.74	25,803	(12,866)
Total Martin Unit 3	215,895,885			11,868,203					11,357,911	(510,292)
<i>Martin Unit 4</i>										
341 Structures & Improvements	1,275,326	(2)	4.10	52,288	6-2020	25 - R5	(12)	4.79	61,139	8,851
342 Fuel Holders, Producers & Accessories	170,507	0	4.10	6,991	6-2020	22 - R3	(3)	4.98	8,497	1,506
343 Prime Movers	179,942,423	0	5.60	10,076,776	6-2020	50 - R1 (a)	(2)	5.63	10,126,325	49,549
344 Generators	29,820,193	(1)	4.00	1,192,808	6-2020	30 - R5	(11)	5.57	1,659,633	466,825
345 Accessory Electric Equipment	24,224,816	(1)	5.60	1,356,590	6-2020	28 - R4	(3)	4.44	1,074,657	(281,933)
346 Misc. Power Plant Equipment	487,415	0	7.10	34,606	6-2020	22 - R4	0	4.74	23,092	(11,514)
Total Martin Unit 4	235,920,680			12,720,059					12,953,343	233,284
<i>Martin Unit 8</i>										
341 Structures & Improvements	23,380,329	(4)	4.20	981,974	6-2030	25 - R5	(12)	4.72	1,102,938	120,964
342 Fuel Holders, Producers & Accessories	11,051,816	0	4.80	530,487	6-2030	22 - R3	(3)	4.88	539,839	9,352
343 Prime Movers	328,996,497	(2)	5.50	18,094,807	6-2030	50 - R1 (a)	(2)	4.79	15,774,152	(2,320,655)
344 Generators	40,363,598	0	4.00	1,614,544	6-2030	30 - R5	(11)	4.38	1,769,742	155,198
345 Accessory Electric Equipment	52,690,040	(1)	7.00	3,688,303	6-2030	28 - R4	(3)	4.27	2,248,876	(1,439,427)
346 Misc. Power Plant Equipment	4,345,319	0	6.70	291,136	6-2030	22 - R4	0	4.66	202,685	(88,451)
Total Martin Unit 8	460,827,599			25,201,251					21,638,232	(3,563,019)
Total Martin Combined Cycle Plant	1,001,633,701			54,502,917					50,473,694	(4,029,223)

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**Florida Power & Light Company
Combined Cycle Plant**

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing		Proposed			Increase/ Decrease (10) = (9) - (4)			
		Net Salvage (2)	Annual Depreciation Rate (3)	Annual Depreciation Amount (4)	Life Span Date (5)	Survivor Curve (6)		Net Salvage (7)	Annual Depreciation Rate (8)	Annual Depreciation Amount (9)
COMBINED CYCLE PRODUCTION PLANT										
Putnam Combined Cycle Plant										
<i>Putnam Common</i>										
341 Structures & Improvements	12,728,938	(2)	3.40	432,784	6-2020	25 - R5	(12)	5.22	664,575	231,791
342 Fuel Holders, Producers & Accessories	11,435,670	0	6.30	720,447	6-2020	22 - R3	(3)	5.74	656,281	(64,166)
343 Prime Movers	20,146,555	0	8.70	1,752,751	6-2020	50 - R1 (a)	(2)	6.75	1,360,680	(392,071)
344 Generators	170,569	(1)	4.80	8,187	6-2020	30 - R5	(11)	7.61	12,983	4,796
345 Accessory Electric Equipment	1,523,346	(1)	3.30	50,270	6-2020	28 - R4	(3)	4.50	68,612	18,342
346 Misc. Power Plant Equipment	1,440,520	0	16.70	240,567	6-2020	22 - R4	0	5.40	77,789	(162,778)
Total Putnam Common	47,445,598			3,205,006					2,840,920	(364,086)
<i>Putnam Unit 1</i>										
341 Structures & Improvements	38,546	(2)	3.10	1,195	6-2020	25 - R5	(12)	5.13	1,976	781
342 Fuel Holders, Producers & Accessories	68,736	0	3.90	2,681	6-2020	22 - R3	(3)	5.25	3,609	928
343 Prime Movers	61,302,516	0	6.50	3,984,663	6-2020	50 - R1 (a)	(2)	5.80	3,557,493	(427,170)
344 Generators	7,708,123	(1)	4.40	339,157	6-2020	30 - R5	(11)	5.30	408,339	69,182
345 Accessory Electric Equipment	7,159,774	(1)	3.60	257,752	6-2020	28 - R4	(3)	4.45	318,669	60,917
346 Misc. Power Plant Equipment	407,803	0	16.70	68,103	6-2020	22 - R4	0	5.07	20,664	(47,439)
Total Putnam Unit 1	76,685,498			4,653,551					4,310,750	(342,801)
<i>Putnam Unit 2</i>										
341 Structures & Improvements	38,546	(2)	3.00	1,156	6-2020	25 - R5	(12)	5.13	1,976	820
342 Fuel Holders, Producers & Accessories	68,672	0	4.00	2,747	6-2020	22 - R3	(3)	5.26	3,613	866
343 Prime Movers	59,896,462	0	6.10	3,653,684	6-2020	50 - R1 (a)	(2)	5.51	3,299,930	(353,754)
344 Generators	7,979,237	(1)	6.10	486,733	6-2020	30 - R5	(11)	5.36	427,595	(59,138)
345 Accessory Electric Equipment	7,332,410	(1)	3.50	256,634	6-2020	28 - R4	(3)	4.47	327,917	71,283
346 Misc. Power Plant Equipment	392,093	0	16.70	65,480	6-2020	22 - R4	0	5.07	19,868	(45,612)
Total Putnam Unit 2	75,707,420			4,466,434					4,080,899	(385,535)
Total Putnam Combined Cycle Plant	199,838,516			12,324,991					11,232,569	(1,092,422)

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**Florida Power & Light Company
Combined Cycle Plant**

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2009

	Original Cost (1)	Existing			Proposed					Increase/ Decrease (10) = (9) - (4)
		Net Salvage (2)	Rate (3)	Annual Depreciation Amount (4)	Life Span Date (5)	Survivor Curve (6)	Net Salvage (7)	Rate (8)	Annual Depreciation Amount (9)	
COMBINED CYCLE PRODUCTION PLANT										
Sanford Combined Cycle Plant										
<i>Sanford Common</i>										
341 Structures & Improvements	60,722,293	(2)	3.90	2,368,169	6-2028	25 - R5	(12)	3.84	2,334,155	(34,014)
342 Fuel Holders, Producers & Accessories	86,458	0	3.80	3,285	6-2028	22 - R3	(3)	4.87	4,213	928
343 Prime Movers	9,672,404	0	5.40	522,309	6-2028	50 - R1 (a)	(2)	4.78	462,440	(59,869)
344 Generators	-	0	0.00	-	1-1900	0 - 0	0	0.00	-	-
345 Accessory Electric Equipment	1,165,661	(1)	4.90	57,117	6-2028	28 - R4	(3)	4.12	47,991	(9,126)
346 Misc. Power Plant Equipment	1,612,112	0	3.80	61,260	6-2028	22 - R4	0	4.64	74,775	13,515
Total Sanford Common	73,258,928			3,012,140					2,923,574	(88,566)
<i>Sanford Unit 4</i>										
341 Structures & Improvements	7,273,005	(2)	4.10	298,193	6-2028	25 - R5	(12)	3.20	232,868	(65,325)
342 Fuel Holders, Producers & Accessories	1,754,676	0	4.00	70,187	6-2028	22 - R3	(3)	4.94	86,738	16,551
343 Prime Movers	274,509,559	0	5.60	15,372,536	6-2028	50 - R1 (a)	(2)	5.10	13,995,401	(1,377,135)
344 Generators	28,084,480	(1)	2.10	589,774	6-2028	30 - R5	(11)	4.46	1,251,737	661,963
345 Accessory Electric Equipment	33,206,417	(1)	5.00	1,660,321	6-2028	28 - R4	(3)	4.32	1,433,050	(227,271)
346 Misc. Power Plant Equipment	3,248,040	0	4.00	129,922	6-2028	22 - R4	0	4.68	151,903	21,981
Total Sanford Unit 4	348,076,177			18,120,933					17,151,697	(969,236)
<i>Sanford Unit 5</i>										
341 Structures & Improvements	6,858,890	(2)	4.10	281,214	6-2027	25 - R5	(12)	3.33	228,217	(52,997)
342 Fuel Holders, Producers & Accessories	1,765,435	0	4.00	70,617	6-2027	22 - R3	(3)	4.95	87,369	16,752
343 Prime Movers	254,614,619	0	5.60	14,258,418	6-2027	50 - R1 (a)	(2)	4.88	12,432,719	(1,825,699)
344 Generators	30,030,624	(1)	1.90	570,582	6-2027	30 - R5	(11)	4.44	1,334,730	764,148
345 Accessory Electric Equipment	33,483,343	(1)	5.00	1,674,167	6-2027	28 - R4	(3)	4.35	1,456,141	(218,026)
346 Misc. Power Plant Equipment	2,758,184	0	4.00	110,327	6-2027	22 - R4	0	4.68	129,134	18,807
Total Sanford Unit 5	329,511,095			16,965,325					15,668,310	(1,297,015)
Total Sanford Combined Cycle Plant	750,846,200			38,098,398					35,743,581	(2,354,817)
Turkey Point Combined Cycle Plant										
<i>Turkey Point Unit 5</i>										
341 Structures & Improvements	65,601,654	(2)	4.10	2,689,668	6-2032	25 - R5	(12)	4.73	3,102,016	412,348
342 Fuel Holders, Producers & Accessories	12,540,827	0	4.20	526,715	6-2032	22 - R3	(3)	4.93	617,637	90,922
343 Prime Movers	373,736,762	0	5.60	20,929,258	6-2032	50 - R1 (a)	(2)	5.50	20,565,526	(363,732)
344 Generators	3,030,799	(1)	4.00	121,232	6-2032	30 - R5	(11)	4.50	136,339	15,107
345 Accessory Electric Equipment	38,642,181	(1)	5.60	2,163,962	6-2032	28 - R4	(3)	4.36	1,685,621	(478,341)
346 Misc. Power Plant Equipment	10,033,608	0	7.10	712,386	6-2032	22 - R4	0	4.66	467,830	(244,556)
Total Turkey Point Unit 5	503,585,831			27,143,221					26,574,969	(568,252)
Total Turkey Point Combined Cycle Plant	503,585,831			27,143,221					26,574,969	(568,252)
TOTAL COMBINED CYCLE PRODUCTION PLANT	4,116,385,565			215,035,609					206,930,428	(8,105,181)

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-03 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

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**Florida Power & Light Company
Gas Turbines**

Table 14. Comparison of Existing and Proposed Whole Life Depreciation Rates based on Electric Generation Plant in Service as of December 31, 2001

	Original Cost (1)	Existing		Life Span Date (5)	Survivor Curve (6)	Proposed			Increase/ Decrease (10) = (9) - (4)	
		Net Salvage (2)	Annual Depreciation Rate (3)			Amount (4)	Net Salvage (7)	Rate (8)		Annual Depreciation Amount (9)
GAS TURBINES										
<i>Lauderdale GTs</i>										
341 Structures & Improvements	5,855,526	(2)	4.00	234,221	6-2020	25 - R5	(12)	2.99	175,291	(58,930)
342 Fuel Holders, Producers & Accessories	2,028,370	0	6.20	125,759	6-2020	22 - R3	(3)	3.49	70,815	(54,944)
343 Prime Movers	45,124,101	0	4.30	1,868,189	6-2020	50 - R1 (a)	(2)	4.51	2,037,264	169,075
344 Generators	17,811,067	(1)	3.20	569,954	6-2020	30 - R5	(11)	3.89	692,497	122,543
345 Accessory Electric Equipment	4,596,633	(1)	3.80	174,672	6-2020	28 - R4	(3)	4.13	190,023	15,351
346 Misc. Power Plant Equipment	234,584	0	2.90	6,803	6-2020	22 - R4	0	0.79	1,860	(4,943)
<i>Total Lauderdale GTs</i>	<u>75,650,280</u>			<u>2,979,598</u>					<u>3,167,750</u>	<u>188,152</u>
<i>Ft. Myers GTs</i>										
341 Structures & Improvements	4,027,168	(2)	2.90	116,788	6-2020	25 - R5	(12)	1.48	59,425	(57,363)
342 Fuel Holders, Producers & Accessories	3,232,602	0	6.00	193,956	6-2020	22 - R3	(3)	4.81	155,474	(38,482)
343 Prime Movers	46,543,314	0	4.30	1,914,872	6-2020	50 - R1 (a)	(2)	4.79	2,228,813	313,941
344 Generators	21,981,629	(1)	2.90	637,467	6-2020	30 - R5	(11)	5.05	1,109,276	471,809
345 Accessory Electric Equipment	14,207,743	(1)	4.40	625,141	6-2020	28 - R4	(3)	6.29	894,116	268,975
346 Misc. Power Plant Equipment	91,395	0	3.50	3,199	6-2020	22 - R4	0	2.25	2,052	(1,147)
<i>Total Ft. Myers GTs</i>	<u>90,083,851</u>			<u>3,491,423</u>					<u>4,449,156</u>	<u>957,733</u>
<i>Pt. Everglades GTs</i>										
341 Structures & Improvements	3,986,996	(2)	3.20	127,584	6-2020	25 - R5	(12)	2.73	109,040	(18,544)
342 Fuel Holders, Producers & Accessories	9,942,862	0	6.60	656,229	6-2020	22 - R3	(3)	5.30	527,090	(129,139)
343 Prime Movers	21,133,092	0	4.30	848,965	6-2020	50 - R1 (a)	(2)	5.28	1,114,979	266,014
344 Generators	11,374,968	(1)	3.30	375,374	6-2020	30 - R5	(11)	4.61	524,405	149,031
345 Accessory Electric Equipment	3,411,445	(1)	3.70	126,223	6-2020	28 - R4	(3)	4.51	153,843	27,620
346 Misc. Power Plant Equipment	95,330	0	6.50	6,196	6-2020	22 - R4	0	4.87	4,638	(1,558)
<i>Total Pt. Everglades GTs</i>	<u>49,944,693</u>			<u>2,140,571</u>					<u>2,433,995</u>	<u>293,424</u>
TOTAL GAS TURBINES	<u>215,678,824</u>			<u>8,611,592</u>					<u>10,050,901</u>	<u>1,439,309</u>

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-03 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
STEAM PRODUCTION PLANT				
<i>Cutler Steam Plant</i>				
<i>Cutler Common</i>				
311 Structures & Improvements	5,973,901	4,428,387	6,074,928	1,646,541
312 Boiler Plant Equipment	817,291	585,817	692,141	106,324
314 Turbogenerator Units	1,234,614	813,201	1,356,414	543,213
315 Accessory Electric Equipment	1,058,634	724,235	1,023,308	299,073
316 Miscellaneous Equipment	627,886	448,408	671,750	223,342
<i>Total Cutler Common</i>	9,712,325	7,000,048	9,818,541	2,818,493
<i>Cutler Unit 5</i>				
311 Structures & Improvements	423,784	340,021	402,046	62,025
312 Boiler Plant Equipment	5,530,327	4,487,794	5,441,757	953,963
314 Turbogenerator Units	5,999,465	3,803,978	5,038,174	1,234,196
315 Accessory Electric Equipment	2,340,096	1,826,864	2,230,375	403,511
316 Miscellaneous Equipment	233,543	98,654	94,141	(4,513)
<i>Total Cutler Unit 5</i>	14,527,216	10,557,311	13,206,493	2,649,182
<i>Cutler Unit 6</i>				
311 Structures & Improvements	412,315	339,026	390,736	51,710
312 Boiler Plant Equipment	17,878,953	8,475,489	9,717,420	1,241,931
314 Turbogenerator Units	8,588,788	5,875,882	8,178,602	2,302,720
315 Accessory Electric Equipment	3,055,523	2,418,052	3,115,214	697,162
316 Miscellaneous Equipment	123,506	69,361	70,178	817
<i>Total Cutler Unit 6</i>	30,059,086	17,177,810	21,472,150	4,294,340
Total Cutler Steam Plant	54,298,626	34,735,169	44,497,184	9,762,015

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
STEAM PRODUCTION PLANT				
<i>Manatee Steam Plant</i>				
<i>Manatee Common</i>				
311 Structures & Improvements	96,350,477	59,862,732	66,182,177	6,319,445
312 Boiler Plant Equipment	2,032,783	1,296,656	2,351,080	1,054,424
314 Turbogenerator Units	11,281,165	5,992,395	7,381,751	1,389,356
315 Accessory Electric Equipment	9,282,558	7,059,020	7,480,218	421,198
316 Miscellaneous Equipment	2,505,571	1,545,099	2,163,270	618,171
<i>Total Manatee Common</i>	<i>121,452,553</i>	<i>75,755,902</i>	<i>85,558,496</i>	<i>9,802,594</i>
<i>Manatee Unit 1</i>				
311 Structures & Improvements	7,311,443	5,207,058	6,056,272	849,214
312 Boiler Plant Equipment	125,082,972	73,120,910	88,747,199	15,626,289
314 Turbogenerator Units	64,713,219	33,708,360	43,658,860	9,950,500
315 Accessory Electric Equipment	10,668,482	6,505,819	8,484,911	1,979,092
316 Miscellaneous Equipment	3,065,530	2,105,995	2,300,726	194,731
<i>Total Manatee Unit 1</i>	<i>210,841,646</i>	<i>120,648,142</i>	<i>149,247,968</i>	<i>28,599,826</i>
<i>Manatee Unit 2</i>				
311 Structures & Improvements	5,286,225	3,751,277	4,349,570	598,293
312 Boiler Plant Equipment	116,916,975	64,184,142	65,449,562	1,265,420
314 Turbogenerator Units	61,991,571	34,045,753	47,866,381	13,820,628
315 Accessory Electric Equipment	7,832,693	4,223,002	6,159,150	1,936,148
316 Miscellaneous Equipment	2,217,093	1,512,903	1,713,083	200,180
<i>Total Manatee Unit 2</i>	<i>194,244,557</i>	<i>107,717,077</i>	<i>125,537,746</i>	<i>17,820,669</i>
Total Manatee Steam Plant	526,538,756	304,121,121	360,344,210	56,223,089

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
STEAM PRODUCTION PLANT				
<i>Martin Steam Plant</i>				
<i>Martin Common</i>				
311 Structures & Improvements	236,118,421	168,260,464	199,736,765	31,476,301
312 Boiler Plant Equipment	4,159,551	2,819,345	3,968,319	1,148,974
314 Turbogenerator Units	26,277,902	14,815,039	20,072,953	5,257,914
315 Accessory Electric Equipment	7,648,705	5,458,544	6,646,272	1,187,728
316 Miscellaneous Equipment	2,788,671	1,864,476	2,658,816	794,340
<i>Total Martin Common</i>	276,993,251	193,217,868	233,083,125	39,865,257
<i>Martin Pipeline</i>				
312 Boiler Plant Equipment	370,940	249,475	370,942	121,467
<i>Total Martin Pipeline</i>	370,940	249,475	370,942	121,467
<i>Martin Unit 1</i>				
311 Structures & Improvements	15,381,834	11,339,558	14,323,981	2,984,423
312 Boiler Plant Equipment	138,526,135	100,959,900	117,549,375	16,589,475
314 Turbogenerator Units	76,392,977	44,864,397	58,217,327	13,352,930
315 Accessory Electric Equipment	20,097,362	14,427,700	18,525,818	4,098,118
316 Miscellaneous Equipment	2,580,596	1,785,206	2,316,994	531,788
<i>Total Martin Unit 1</i>	252,978,903	173,376,761	210,933,495	37,556,734
<i>Martin Unit 2</i>				
311 Structures & Improvements	11,123,219	8,150,937	10,371,694	2,220,757
312 Boiler Plant Equipment	143,922,027	99,315,357	110,427,775	11,112,418
314 Turbogenerator Units	62,777,097	35,742,178	43,619,337	7,877,159
315 Accessory Electric Equipment	17,891,013	11,089,437	14,174,047	3,084,610
316 Miscellaneous Equipment	2,200,607	1,539,797	1,984,288	444,491
<i>Total Martin Unit 2</i>	237,913,963	155,837,706	180,577,141	24,739,435
Total Martin Steam Plant	768,257,056	522,681,810	624,964,703	102,282,893

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
STEAM PRODUCTION PLANT				
<i>Pt. Everglades Steam Plant</i>				
<i>Pt. Everglades Common</i>				
311 Structures & Improvements	24,463,219	14,796,302	19,474,779	4,678,477
312 Boiler Plant Equipment	2,831,767	1,078,711	1,063,962	(14,749)
314 Turbogenerator Units	4,830,537	2,173,664	2,708,107	534,443
315 Accessory Electric Equipment	6,006,107	3,401,549	4,948,543	1,546,994
316 Miscellaneous Equipment	2,005,034	1,207,395	1,561,640	354,245
<i>Total Pt. Everglades Common</i>	<u>40,136,662</u>	<u>22,657,621</u>	<u>29,757,031</u>	<u>7,099,410</u>
<i>Pt. Everglades Unit 1</i>				
311 Structures & Improvements	1,840,592	1,291,563	1,413,369	121,806
312 Boiler Plant Equipment	34,942,212	17,795,888	30,785,069	12,989,181
314 Turbogenerator Units	17,391,669	9,030,779	13,273,559	4,242,780
315 Accessory Electric Equipment	7,962,611	2,775,022	3,317,503	542,481
316 Miscellaneous Equipment	503,103	227,550	155,795	(71,755)
<i>Total Pt. Everglades Unit 1</i>	<u>62,640,186</u>	<u>31,120,802</u>	<u>48,945,295</u>	<u>17,824,493</u>
<i>Pt. Everglades Unit 2</i>				
311 Structures & Improvements	1,732,046	1,024,430	1,073,033	48,603
312 Boiler Plant Equipment	39,657,434	19,237,614	33,026,508	13,788,894
314 Turbogenerator Units	17,170,811	8,543,572	9,730,189	1,186,617
315 Accessory Electric Equipment	9,508,129	3,575,664	5,518,068	1,942,404
316 Miscellaneous Equipment	549,842	250,920	191,522	(59,398)
<i>Total Pt. Everglades Unit 2</i>	<u>68,618,261</u>	<u>32,632,200</u>	<u>49,539,320</u>	<u>16,907,120</u>

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost <u>(1)</u>	Theoretical Reserve <u>(2)</u>	Book Reserve <u>(3)</u>	Reserve Variance <u>(4) = (3) - (2)</u>
STEAM PRODUCTION PLANT				
<i>Pt. Everglades Unit 3</i>				
311 Structures & Improvements	5,811,192	1,360,070	799,291	(560,779)
312 Boiler Plant Equipment	78,802,927	39,447,754	44,970,182	5,522,428
314 Turbogenerator Units	25,278,630	10,210,373	10,888,684	678,311
315 Accessory Electric Equipment	13,169,884	6,760,595	7,492,120	731,525
316 Miscellaneous Equipment	402,449	164,578	225,808	61,230
<i>Total Pt. Everglades Unit 3</i>	<u>123,465,082</u>	<u>57,943,370</u>	<u>64,376,085</u>	<u>6,432,715</u>
<i>Pt. Everglades Unit 4</i>				
311 Structures & Improvements	787,556	452,418	568,650	116,232
312 Boiler Plant Equipment	97,124,127	48,498,564	55,145,849	6,647,285
314 Turbogenerator Units	23,073,436	10,557,926	11,544,450	986,524
315 Accessory Electric Equipment	15,289,269	7,929,013	8,876,213	947,200
316 Miscellaneous Equipment	172,080	70,764	145,870	75,106
<i>Total Pt. Everglades Unit 4</i>	<u>136,446,469</u>	<u>67,508,685</u>	<u>76,281,032</u>	<u>8,772,347</u>
Total Pt. Everglades Steam Plant	431,306,661	211,862,678	268,898,763	57,036,085
Sanford Steam Plant				
<i>Sanford Unit 3</i>				
311 Structures & Improvements	4,701,046	2,863,161	3,657,094	793,933
312 Boiler Plant Equipment	10,679,201	7,581,581	10,049,469	2,467,888
314 Turbogenerator Units	13,119,005	5,576,090	4,491,872	(1,084,218)
315 Accessory Electric Equipment	4,585,245	1,790,549	1,729,645	(60,904)
316 Miscellaneous Equipment	399,034	274,010	354,395	80,385
<i>Total Sanford Unit 3</i>	<u>33,483,531</u>	<u>18,085,391</u>	<u>20,282,475</u>	<u>2,197,084</u>
Total Sanford Steam Plant	33,483,531	18,085,391	20,282,475	2,197,084

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
STEAM PRODUCTION PLANT				
<i>Scherer Steam Plant</i>				
<i>Scherer Coal Cars</i>				
312 Boiler Plant Equipment	34,174,990	14,073,578	32,938,994	18,865,416
<i>Total Scherer Coal Cars</i>	34,174,990	14,073,578	32,938,994	18,865,416
<i>Scherer Common</i>				
311 Structures & Improvements	38,262,666	16,989,813	25,274,737	8,284,924
312 Boiler Plant Equipment	21,879,850	10,073,014	14,155,294	4,082,280
314 Turbogenerator Units	4,044,832	1,722,117	3,203,638	1,481,521
315 Accessory Electric Equipment	1,235,563	620,331	993,051	372,720
316 Miscellaneous Equipment	3,160,922	1,402,341	2,367,100	964,759
<i>Total Scherer Common</i>	68,583,833	30,807,616	45,993,820	15,186,204
<i>Scherer Common Unit 3 & 4</i>				
311 Structures & Improvements	2,955,496	1,379,786	2,518,453	1,138,667
312 Boiler Plant Equipment	17,081,036	7,935,468	11,531,752	3,596,284
314 Turbogenerator Units	335,873	143,021	285,101	142,080
315 Accessory Electric Equipment	292,934	138,425	212,548	74,123
<i>Total Scherer Common Unit 3 & 4</i>	20,665,339	9,596,700	14,547,854	4,951,154
<i>Scherer Unit 4</i>				
311 Structures & Improvements	64,076,617	29,647,329	38,754,282	9,106,953
312 Boiler Plant Equipment	276,755,766	131,170,512	172,000,115	40,829,603
314 Turbogenerator Units	116,669,482	49,099,873	67,876,049	18,776,176
315 Accessory Electric Equipment	22,875,511	11,289,135	15,693,441	4,404,306
316 Miscellaneous Equipment	4,337,834	1,651,023	2,879,628	1,228,605
<i>Total Scherer Unit 4</i>	484,715,209	222,857,872	297,203,515	74,345,643
Total Scherer Steam Plant	608,139,371	277,335,766	390,684,183	113,348,417

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
STEAM PRODUCTION PLANT				
<i>SJRPP Steam Plant</i>				
<i>SJRPP Coal & Limestone</i>				
311 Structures & Improvements	3,835,845	2,085,077	2,348,432	263,355
312 Boiler Plant Equipment	31,307,987	17,595,675	20,733,572	3,137,897
315 Accessory Electric Equipment	3,776,787	2,213,951	2,942,226	728,275
316 Miscellaneous Equipment	306,801	172,901	248,280	75,379
<i>Total SJRPP Coal & Limestone</i>	<i>39,227,421</i>	<i>22,067,604</i>	<i>26,272,510</i>	<i>4,204,906</i>
<i>SJRPP Coal Cars</i>				
312 Boiler Plant Equipment	2,725,310	1,171,282	2,672,650	1,501,368
<i>Total SJRPP Coal Cars</i>	<i>2,725,310</i>	<i>1,171,282</i>	<i>2,672,650</i>	<i>1,501,368</i>
<i>SJRPP Common</i>				
311 Structures & Improvements	43,483,249	17,803,381	22,008,384	4,205,003
312 Boiler Plant Equipment	4,841,873	1,900,116	2,114,111	213,995
314 Turbogenerator Units	3,464,477	1,318,491	1,649,923	331,432
315 Accessory Electric Equipment	7,914,407	3,583,433	4,659,423	1,075,990
316 Miscellaneous Equipment	2,173,083	836,944	1,463,580	626,636
<i>Total SJRPP Common</i>	<i>61,877,089</i>	<i>25,442,365</i>	<i>31,895,421</i>	<i>6,453,056</i>
<i>SJRPP Gypsum & Ash</i>				
311 Structures & Improvements	2,079,386	1,147,310	1,437,419	290,109
312 Boiler Plant Equipment	17,574,970	9,955,909	14,372,745	4,416,836
315 Accessory Electric Equipment	53,709	27,793	32,364	4,571
316 Miscellaneous Equipment	112,764	63,304	81,078	17,774
<i>Total SJRPP Gypsum & Ash</i>	<i>19,820,828</i>	<i>11,194,316</i>	<i>15,923,606</i>	<i>4,729,290</i>

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	<u>Original Cost</u> (1)	<u>Theoretical Reserve</u> (2)	<u>Book Reserve</u> (3)	<u>Reserve Variance</u> (4) = (3) - (2)
STEAM PRODUCTION PLANT				
<i>SJRPP Unit 1</i>				
311 Structures & Improvements	12,636,281	5,318,708	6,330,456	1,011,748
312 Boiler Plant Equipment	100,097,129	42,958,944	49,273,277	6,314,333
314 Turbogenerator Units	35,745,341	12,674,830	15,820,181	3,145,351
315 Accessory Electric Equipment	15,979,993	7,146,681	9,748,498	2,601,817
316 Miscellaneous Equipment	2,799,432	1,140,963	1,525,561	384,598
<i>Total SJRPP Unit 1</i>	<u>167,258,176</u>	<u>69,240,126</u>	<u>82,697,973</u>	<u>13,457,847</u>
<i>SJRPP Unit 2</i>				
311 Structures & Improvements	7,487,417	4,105,152	4,920,104	814,952
312 Boiler Plant Equipment	65,614,711	36,191,191	42,156,598	5,965,407
314 Turbogenerator Units	24,131,830	10,775,661	14,806,356	4,030,695
315 Accessory Electric Equipment	9,798,705	5,722,609	7,694,036	1,971,427
316 Miscellaneous Equipment	1,622,572	856,525	1,132,958	276,433
<i>Total SJRPP Unit 2</i>	<u>108,655,234</u>	<u>57,651,138</u>	<u>70,710,052</u>	<u>13,058,914</u>
Total SJRPP Steam Plant	399,564,058	186,766,831	230,172,212	43,405,381

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
STEAM PRODUCTION PLANT				
<i>Turkey Point Steam Plant</i>				
<i>Turkey Point Common</i>				
311 Structures & Improvements	9,974,936	6,344,176	8,508,390	2,164,214
312 Boiler Plant Equipment	2,839,101	1,268,896	1,662,708	393,812
314 Turbogenerator Units	1,590,774	832,734	1,113,631	280,897
315 Accessory Electric Equipment	3,671,052	2,454,000	3,146,875	692,875
316 Miscellaneous Equipment	1,189,610	522,747	932,326	409,579
<i>Total Turkey Point Common</i>	<i>19,265,472</i>	<i>11,422,553</i>	<i>15,363,930</i>	<i>3,941,377</i>
<i>Turkey Point Unit 1</i>				
311 Structures & Improvements	2,269,026	1,355,937	1,657,463	301,526
312 Boiler Plant Equipment	71,130,814	37,981,384	46,737,167	8,755,783
314 Turbogenerator Units	25,082,846	12,012,630	15,434,221	3,421,591
315 Accessory Electric Equipment	5,105,015	2,886,018	2,992,130	106,112
316 Miscellaneous Equipment	729,112	388,495	484,001	95,506
<i>Total Turkey Point Unit 1</i>	<i>104,316,813</i>	<i>54,624,464</i>	<i>67,304,982</i>	<i>12,680,518</i>
<i>Turkey Point Unit 2</i>				
311 Structures & Improvements	2,585,697	1,388,372	1,848,067	459,695
312 Boiler Plant Equipment	54,758,844	25,875,079	32,817,674	6,942,595
314 Turbogenerator Units	25,717,422	10,525,698	12,610,713	2,085,015
315 Accessory Electric Equipment	8,029,283	2,888,019	2,586,297	(301,722)
316 Miscellaneous Equipment	401,764	280,580	328,312	47,732
<i>Total Turkey Point Unit 2</i>	<i>91,493,010</i>	<i>40,957,748</i>	<i>50,191,063</i>	<i>9,233,315</i>
Total Turkey Point Steam Plant	215,075,295	107,004,765	132,859,975	25,855,210
TOTAL STEAM PRODUCTION	3,036,663,354	1,662,593,531	2,072,703,705	410,110,174

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

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
NUCLEAR PRODUCTION PLANT				
<i>St. Lucie Nuclear Plant</i>				
<i>St. Lucie Common</i>				
321 Structures & Improvements	343,585,840	160,215,792	188,941,755	28,725,963
322 Reactor Plant Equipment	78,860,497	19,686,879	27,134,974	7,448,095
323 Turbogenerator Units	673,278	269,829	3,128,795	2,858,966
324 Accessory Electric Equipment	31,186,353	15,797,544	20,419,506	4,621,962
325 Miscellaneous Equipment	23,912,279	9,163,218	13,085,814	3,922,596
<i>Total St. Lucie Common</i>	<i>478,218,247</i>	<i>205,133,262</i>	<i>252,710,844</i>	<i>47,577,582</i>
<i>St. Lucie Unit 1</i>				
321 Structures & Improvements	162,204,629	89,701,414	95,748,242	6,046,828
322 Reactor Plant Equipment	484,411,228	182,774,191	218,892,777	36,118,586
323 Turbogenerator Units	60,630,329	29,260,144	46,868,841	17,608,697
324 Accessory Electric Equipment	78,893,831	47,007,957	50,499,654	3,491,697
325 Miscellaneous Equipment	10,597,550	5,612,679	8,460,696	2,848,017
<i>Total St. Lucie Unit 1</i>	<i>796,737,566</i>	<i>354,356,385</i>	<i>420,470,210</i>	<i>66,113,825</i>
<i>St. Lucie Unit 2</i>				
321 Structures & Improvements	252,865,619	140,561,814	162,270,170	21,708,356
322 Reactor Plant Equipment	701,058,570	258,181,441	286,627,567	28,446,126
323 Turbogenerator Units	81,377,496	38,585,551	57,593,310	19,007,759
324 Accessory Electric Equipment	160,196,421	95,872,737	99,173,648	3,300,911
325 Miscellaneous Equipment	20,747,433	9,641,215	14,209,133	4,567,918
<i>Total St. Lucie Unit 2</i>	<i>1,216,245,539</i>	<i>542,842,758</i>	<i>619,873,828</i>	<i>77,031,070</i>
Total St. Lucie Nuclear Plant	2,491,201,353	1,102,332,405	1,293,054,882	190,722,477

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
<i>Turkey Point Nuclear Plant</i>				
<i>Turkey Point Common</i>				
321 Structures & Improvements	280,753,503	116,608,896	150,713,277	34,104,381
322 Reactor Plant Equipment	53,315,074	20,694,078	29,938,630	9,244,552
323 Turbogenerator Units	21,037,774	3,240,808	4,547,145	1,306,337
324 Accessory Electric Equipment	48,095,983	22,853,178	29,249,282	6,396,104
325 Miscellaneous Equipment	27,575,932	9,767,975	14,222,976	4,455,001
<i>Total Turkey Point Common</i>	430,778,265	173,164,935	228,671,310	55,506,375
<i>Turkey Point Unit 3</i>				
321 Structures & Improvements	51,568,621	23,190,332	26,021,875	2,831,543
322 Reactor Plant Equipment	272,369,788	108,488,939	148,765,102	40,276,163
323 Turbogenerator Units	41,927,456	20,836,674	27,910,607	7,073,933
324 Accessory Electric Equipment	97,160,938	59,483,653	69,116,708	9,633,055
325 Miscellaneous Equipment	2,722,122	1,443,761	2,132,477	688,716
<i>Total Turkey Point Unit 3</i>	465,748,926	213,443,359	273,946,769	60,503,410
<i>Turkey Point Unit 4</i>				
321 Structures & Improvements	83,711,978	32,768,031	38,231,060	5,463,029
322 Reactor Plant Equipment	272,718,161	104,838,175	143,701,832	38,863,657
323 Turbogenerator Units	76,858,753	33,835,870	46,357,990	12,522,120
324 Accessory Electric Equipment	145,562,903	81,418,082	94,298,628	12,880,546
325 Miscellaneous Equipment	3,912,597	1,870,047	2,915,692	1,045,645
<i>Total Turkey Point Unit 4</i>	582,764,393	254,730,205	325,505,202	70,774,997
<i>Total Turkey Point Nuclear Plant</i>	1,479,291,584	641,338,499	828,123,281	186,784,782
TOTAL NUCLEAR PRODUCTION PLANT	3,970,492,937	1,743,670,904	2,121,178,163	377,507,259

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

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
COMBINED CYCLE PRODUCTION PLANT				
<i>Lauderdale Combined Cycle Plant</i>				
<i>Lauderdale Common</i>				
341 Structures & Improvements	74,718,137	53,263,760	50,852,187	(2,411,573)
342 Fuel Holders, Producers & Accessories	9,414,115	5,900,122	5,588,631	(311,491)
343 Prime Movers	35,523,207	6,469,767	4,724,080	(1,745,687)
344 Generators	1,646,834	1,033,872	916,636	(117,236)
345 Accessory Electric Equipment	12,033,813	7,667,405	7,746,021	78,616
346 Misc. Power Plant Equipment	930,984	532,513	571,382	38,869
<i>Total Lauderdale Common</i>	<i>134,267,089</i>	<i>74,867,439</i>	<i>70,398,937</i>	<i>(4,468,502)</i>
<i>Lauderdale Unit 4</i>				
341 Structures & Improvements	4,790,462	3,472,485	4,026,215	553,730
342 Fuel Holders, Producers & Accessories	665,939	392,878	399,889	7,011
343 Prime Movers	144,270,473	70,341,316	83,930,531	13,589,215
344 Generators	27,385,918	17,726,325	15,841,475	(1,884,850)
345 Accessory Electric Equipment	27,691,585	17,436,710	18,566,718	1,130,008
346 Misc. Power Plant Equipment	2,602,044	1,665,637	1,902,133	236,496
<i>Total Lauderdale Unit 4</i>	<i>207,406,420</i>	<i>111,035,351</i>	<i>124,666,961</i>	<i>13,631,610</i>
<i>Lauderdale Unit 5</i>				
341 Structures & Improvements	2,978,287	2,148,285	2,163,032	14,747
342 Fuel Holders, Producers & Accessories	665,779	383,463	388,555	5,092
343 Prime Movers	129,534,725	64,523,421	72,370,213	7,846,792
344 Generators	29,242,014	18,206,751	16,922,352	(1,284,399)
345 Accessory Electric Equipment	22,925,535	14,569,424	15,692,247	1,122,823
346 Misc. Power Plant Equipment	1,767,721	1,158,150	1,240,205	82,055
<i>Total Lauderdale Unit 5</i>	<i>187,114,061</i>	<i>100,989,494</i>	<i>108,776,604</i>	<i>7,787,110</i>
Total Lauderdale Combined Cycle Plant	528,787,570	286,892,284	303,842,502	16,950,218

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
COMBINED CYCLE PRODUCTION PLANT				
<i>Ft. Myers Combined Cycle Plant</i>				
<i>Ft. Myers Common</i>				
341 Structures & Improvements	6,239,915	5,582,303	3,876,401	(1,705,902)
342 Fuel Holders, Producers & Accessories	791,798	744,619	701,717	(42,902)
343 Prime Movers	65,228,776	4,231,647	8,568,229	4,336,582
344 Generators	8,965	6,759	(983)	(7,742)
345 Accessory Electric Equipment	129,090	99,794	(93,693)	(193,487)
346 Misc. Power Plant Equipment	549,339	315,020	464,100	149,080
<i>Total Ft. Myers Common</i>	<i>72,947,882</i>	<i>10,980,142</i>	<i>13,515,771</i>	<i>2,535,629</i>
<i>Ft. Myers Unit 2</i>				
341 Structures & Improvements	24,646,981	10,617,043	9,294,651	(1,322,392)
342 Fuel Holders, Producers & Accessories	6,389,579	2,610,765	1,882,844	(727,921)
343 Prime Movers	372,701,340	89,352,121	80,959,040	(8,393,081)
344 Generators	40,107,032	15,797,651	11,698,164	(4,099,487)
345 Accessory Electric Equipment	51,228,656	17,532,617	18,844,162	1,311,545
346 Misc. Power Plant Equipment	3,111,202	1,189,909	875,951	(313,958)
<i>Total Ft. Myers Unit 2</i>	<i>498,184,790</i>	<i>137,100,106</i>	<i>123,554,812</i>	<i>(13,545,294)</i>
<i>Ft. Myers Unit 3</i>				
341 Structures & Improvements	2,971,874	860,288	451,954	(408,334)
342 Fuel Holders, Producers & Accessories	3,896,617	1,134,760	753,381	(381,379)
343 Prime Movers	74,167,566	12,922,648	4,907,365	(8,015,283)
344 Generators	13,759,002	3,806,660	1,935,596	(1,871,064)
345 Accessory Electric Equipment	9,683,556	2,567,701	1,821,193	(746,508)
346 Misc. Power Plant Equipment	481,988	137,245	72,428	(64,817)
<i>Total Ft. Myers Unit 3</i>	<i>104,960,604</i>	<i>21,429,302</i>	<i>9,941,917</i>	<i>(11,487,385)</i>
Total Ft. Myers Combined Cycle Plant	676,093,276	169,509,550	147,012,500	(22,497,050)

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
COMBINED CYCLE PRODUCTION PLANT				
<i>Manatee Combined Cycle Plant</i>				
<i>Manatee Unit 3</i>				
341 Structures & Improvements	29,469,798	6,155,424	6,281,544	126,120
342 Fuel Holders, Producers & Accessories	4,590,462	965,598	1,947,711	982,113
343 Prime Movers	322,367,885	50,957,192	24,615,580	(26,341,612)
344 Generators	42,301,618	8,343,062	5,849,399	(2,493,663)
345 Accessory Electric Equipment	45,805,658	8,300,134	13,587,157	5,287,023
346 Misc. Power Plant Equipment	11,065,051	2,312,596	4,334,772	2,022,176
<i>Total Manatee Unit 3</i>	<i>455,600,471</i>	<i>77,034,006</i>	<i>56,616,163</i>	<i>(20,417,843)</i>
Total Manatee Combined Cycle Plant	455,600,471	77,034,006	56,616,163	(20,417,843)
<i>Martin Combined Cycle Plant</i>				
<i>Martin Common</i>				
341 Structures & Improvements	42,702,563	29,203,823	29,835,777	631,954
342 Fuel Holders, Producers & Accessories	4,060,727	2,539,916	2,525,715	(14,201)
343 Prime Movers	19,947,437	8,776,037	17,039,769	8,263,732
345 Accessory Electric Equipment	4,854,959	2,996,559	3,221,098	224,539
346 Misc. Power Plant Equipment	4,094,951	2,599,740	3,513,934	914,194
<i>Total Martin Common</i>	<i>75,660,637</i>	<i>46,116,075</i>	<i>56,136,293</i>	<i>10,020,218</i>
<i>Martin Pipeline</i>				
342 Fuel Holders, Producers & Accessories	13,328,900	9,241,102	13,292,886	4,051,784
<i>Total Martin Pipeline</i>	<i>13,328,900</i>	<i>9,241,102</i>	<i>13,292,886</i>	<i>4,051,784</i>

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
COMBINED CYCLE PRODUCTION PLANT				
<i>Martin Unit 3</i>				
341 Structures & Improvements	1,605,301	1,085,679	926,983	(158,696)
342 Fuel Holders, Producers & Accessories	170,896	111,423	99,346	(12,077)
343 Prime Movers	166,838,305	80,302,479	90,011,193	9,708,714
344 Generators	20,771,119	12,569,886	9,557,237	(3,012,649)
345 Accessory Electric Equipment	25,965,635	16,012,622	18,422,527	2,409,905
346 Misc. Power Plant Equipment	544,629	356,956	310,279	(46,677)
<i>Total Martin Unit 3</i>	<i>215,895,885</i>	<i>110,439,045</i>	<i>119,327,565</i>	<i>8,888,520</i>
<i>Martin Unit 4</i>				
341 Structures & Improvements	1,275,326	888,316	666,386	(221,930)
342 Fuel Holders, Producers & Accessories	170,507	111,169	89,093	(22,076)
343 Prime Movers	179,942,423	83,262,510	86,401,865	3,139,355
344 Generators	29,820,193	16,028,370	11,636,365	(4,392,005)
345 Accessory Electric Equipment	24,224,816	14,735,269	16,519,213	1,783,944
346 Misc. Power Plant Equipment	487,415	319,456	250,911	(68,545)
<i>Total Martin Unit 4</i>	<i>235,920,680</i>	<i>115,345,090</i>	<i>115,563,833</i>	<i>218,743</i>
<i>Martin Unit 8</i>				
341 Structures & Improvements	23,380,329	5,335,677	4,305,227	(1,030,450)
342 Fuel Holders, Producers & Accessories	11,051,816	2,804,467	2,372,256	(432,211)
343 Prime Movers	328,996,497	55,447,858	53,780,305	(1,667,553)
344 Generators	40,363,598	9,404,577	6,565,908	(2,838,669)
345 Accessory Electric Equipment	52,690,040	11,554,021	18,050,616	6,496,595
346 Misc. Power Plant Equipment	4,345,319	935,280	3,585,699	2,650,419
<i>Total Martin Unit 8</i>	<i>460,827,600</i>	<i>85,481,860</i>	<i>88,660,011</i>	<i>3,178,131</i>
Total Martin Combined Cycle Plant	1,001,633,702	366,623,192	392,980,588	26,357,396

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
COMBINED CYCLE PRODUCTION PLANT				
<i>Putnam Combined Cycle Plant</i>				
<i>Putnam Common</i>				
341 Structures & Improvements	12,728,938	11,734,986	9,449,327	(2,285,659)
342 Fuel Holders, Producers & Accessories	11,435,670	7,823,146	8,470,029	646,883
343 Prime Movers	20,146,555	7,401,170	11,834,606	4,433,436
344 Generators	170,569	54,922	47,851	(7,071)
345 Accessory Electric Equipment	1,523,346	1,184,974	1,111,862	(73,112)
346 Misc. Power Plant Equipment	1,440,520	1,045,656	981,618	(64,038)
<i>Total Putnam Common</i>	<i>47,445,597</i>	<i>29,244,854</i>	<i>31,895,293</i>	<i>2,650,439</i>
<i>Putnam Unit 1</i>				
341 Structures & Improvements	38,546	37,410	31,993	(5,417)
342 Fuel Holders, Producers & Accessories	68,736	52,998	56,084	3,086
343 Prime Movers	61,302,516	28,240,503	42,334,924	14,094,421
344 Generators	7,708,123	5,784,096	5,576,593	(207,503)
345 Accessory Electric Equipment	7,159,774	5,654,443	5,892,353	237,910
346 Misc. Power Plant Equipment	407,803	352,588	332,744	(19,844)
<i>Total Putnam Unit 1</i>	<i>76,685,497</i>	<i>40,122,038</i>	<i>54,224,691</i>	<i>14,102,653</i>
<i>Putnam Unit 2</i>				
341 Structures & Improvements	38,546	37,776	27,826	(9,950)
342 Fuel Holders, Producers & Accessories	68,672	52,542	48,851	(3,691)
343 Prime Movers	59,896,463	28,747,930	39,499,582	10,751,652
344 Generators	7,979,237	5,939,596	6,074,669	135,073
345 Accessory Electric Equipment	7,332,410	5,844,645	5,184,098	(660,547)
346 Misc. Power Plant Equipment	392,093	341,448	278,918	(62,530)
<i>Total Putnam Unit 2</i>	<i>75,707,420</i>	<i>40,963,937</i>	<i>51,113,944</i>	<i>10,150,007</i>
Total Putnam Combined Cycle Plant	199,838,515	110,330,829	137,233,928	26,903,099

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Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
COMBINED CYCLE PRODUCTION PLANT				
<i>Sanford Combined Cycle Plant</i>				
<i>Sanford Common</i>				
341 Structures & Improvements	60,722,293	33,576,214	25,257,552	(8,318,662)
342 Fuel Holders, Producers & Accessories	86,458	29,416	59,142	29,726
343 Prime Movers	9,672,403	2,581,446	14,848,670	12,267,224
345 Accessory Electric Equipment	1,165,661	633,783	739,852	106,069
346 Misc. Power Plant Equipment	1,612,112	609,060	905,341	296,281
<i>Total Sanford Common</i>	<i>73,258,928</i>	<i>37,429,919</i>	<i>41,810,557</i>	<i>4,380,638</i>
<i>Sanford Unit 4</i>				
341 Structures & Improvements	7,273,005	4,209,929	3,129,303	(1,080,626)
342 Fuel Holders, Producers & Accessories	1,754,676	528,951	564,066	35,115
343 Prime Movers	274,509,559	61,817,637	53,940,671	(7,876,966)
344 Generators	28,084,480	9,766,054	5,550,264	(4,215,790)
345 Accessory Electric Equipment	33,206,417	10,814,480	12,453,807	1,639,327
346 Misc. Power Plant Equipment	3,248,040	982,886	1,121,261	138,375
<i>Total Sanford Unit 4</i>	<i>348,076,177</i>	<i>88,119,937</i>	<i>76,759,372</i>	<i>(11,360,565)</i>
<i>Sanford Unit 5</i>				
341 Structures & Improvements	6,858,890	4,019,649	1,694,577	(2,325,072)
342 Fuel Holders, Producers & Accessories	1,765,435	609,596	429,358	(180,238)
343 Prime Movers	254,614,619	65,884,822	58,741,579	(7,143,243)
344 Generators	30,030,624	11,782,103	7,303,520	(4,478,583)
345 Accessory Electric Equipment	33,483,343	11,672,784	9,125,661	(2,547,123)
346 Misc. Power Plant Equipment	2,758,184	962,508	670,798	(291,710)
<i>Total Sanford Unit 5</i>	<i>329,511,094</i>	<i>94,931,462</i>	<i>77,965,493</i>	<i>(16,965,969)</i>
Total Sanford Combined Cycle Plant	750,846,199	220,481,318	196,535,422	(23,945,896)

IV-86

Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
COMBINED CYCLE PRODUCTION PLANT				
<i>Turkey Point Combined Cycle Plant</i>				
<i>Turkey Point Unit 5</i>				
341 Structures & Improvements	65,601,654	7,710,382	7,133,546	(576,836)
342 Fuel Holders, Producers & Accessories	12,540,827	1,497,901	1,363,606	(134,295)
343 Prime Movers	373,736,762	32,160,995	53,233,814	21,072,819
344 Generators	3,030,799	338,226	321,374	(16,852)
345 Accessory Electric Equipment	38,642,181	3,874,780	5,401,892	1,527,112
346 Misc. Power Plant Equipment	10,033,608	1,148,977	1,871,815	722,838
<i>Total Turkey Point Unit 5</i>	<i>503,585,831</i>	<i>46,731,261</i>	<i>69,326,047</i>	<i>22,594,786</i>
Total Turkey Point Combined Cycle Plant	503,585,831	46,731,261	69,326,047	22,594,786
TOTAL COMBINED CYCLE PRODUCTION PLANT	4,116,385,564	1,277,602,440	1,303,547,150	25,944,710

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-O3 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

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

Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
GAS TURBINES				
<i>Lauderdale GTs</i>				
341 Structures & Improvements	5,855,526	5,037,628	5,275,911	238,283
342 Fuel Holders, Producers & Accessories	2,028,370	1,455,829	2,169,355	713,526
343 Prime Movers	45,124,101	26,265,209	40,099,576	13,834,367
344 Generators	17,811,067	18,540,943	16,254,071	(2,286,872)
345 Accessory Electric Equipment	4,596,633	3,932,751	4,240,719	307,968
346 Misc. Power Plant Equipment	234,584	228,225	213,624	(14,601)
<i>Total Lauderdale GTs</i>	75,650,280	55,460,585	68,253,256	12,792,671
<i>Ft. Myers GTs</i>				
341 Structures & Improvements	4,027,168	4,043,444	3,477,292	(566,152)
342 Fuel Holders, Producers & Accessories	3,232,602	2,445,064	3,185,872	740,808
343 Prime Movers	46,543,314	25,880,851	34,733,846	8,852,995
344 Generators	21,981,629	17,740,405	15,865,315	(1,875,090)
345 Accessory Electric Equipment	14,207,743	6,248,985	5,166,929	(1,082,056)
346 Misc. Power Plant Equipment	91,395	83,442	78,920	(4,522)
<i>Total Ft. Myers GTs</i>	90,083,851	56,442,191	62,508,174	6,065,983
<i>Pt. Everglades GTs</i>				
341 Structures & Improvements	3,986,996	3,383,008	3,293,313	(89,695)
342 Fuel Holders, Producers & Accessories	9,942,862	6,612,497	10,230,715	3,618,218
343 Prime Movers	21,133,092	10,841,787	16,467,969	5,626,182
344 Generators	11,374,968	10,272,932	10,068,397	(204,535)
345 Accessory Electric Equipment	3,411,445	2,671,642	2,878,758	207,116
346 Misc. Power Plant Equipment	95,330	66,416	78,262	11,846
<i>Total Pt. Everglades GTs</i>	49,944,693	33,848,282	43,017,414	9,169,132
TOTAL GAS TURBINES	215,678,824	145,751,058	173,778,844	28,027,786

(a) Account 343, Prime Movers contains Capitalized Spare Parts, for which depreciation accruals were calculated using a 5-O3 survivor curve and a net salvage estimate of 40. The rates and accruals shown are the totals for this account.

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

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Docket No. 080677-E1
Depreciation Study
Exhibit CRC-1, Page 168 of 720

DEPRECIATION CALCULATIONS

Florida Power & Light Company

Table 15. Comparison of Theoretical Reserve and Book Reserve for Electric Generation Plant as of December 31, 2009

	Original Cost (1)	Theoretical Reserve (2)	Book Reserve (3)	Reserve Variance (4) = (3) - (2)
COMBINED CYCLE PRODUCTION PLANT				
<i>Martin Unit 3</i>				
341 Structures & Improvements	1,605,301	1,085,679	926,983	(158,696)
342 Fuel Holders, Producers & Accessories	170,896	111,423	99,346	(12,077)
343 Prime Movers	166,838,305	80,302,479	90,011,193	9,708,714
344 Generators	20,771,119	12,569,886	9,557,237	(3,012,649)
345 Accessory Electric Equipment	25,965,635	16,012,622	18,422,527	2,409,905
346 Misc. Power Plant Equipment	544,629	356,956	310,279	(46,677)
<i>Total Martin Unit 3</i>	<i>215,895,885</i>	<i>110,439,045</i>	<i>119,327,565</i>	<i>8,888,520</i>
<i>Martin Unit 4</i>				
341 Structures & Improvements	1,275,326	888,316	666,386	(221,930)
342 Fuel Holders, Producers & Accessories	170,507	111,169	89,093	(22,076)
343 Prime Movers	179,942,423	83,262,510	86,401,865	3,139,355
344 Generators	29,820,193	16,028,370	11,636,365	(4,392,005)
345 Accessory Electric Equipment	24,224,816	14,735,269	16,519,213	1,783,944
346 Misc. Power Plant Equipment	487,415	319,456	250,911	(68,545)
<i>Total Martin Unit 4</i>	<i>235,920,680</i>	<i>115,345,090</i>	<i>115,563,833</i>	<i>218,743</i>
<i>Martin Unit 8</i>				
341 Structures & Improvements	23,380,329	5,335,677	4,305,227	(1,030,450)
342 Fuel Holders, Producers & Accessories	11,051,816	2,804,467	2,372,256	(432,211)
343 Prime Movers	328,996,497	55,447,858	53,780,305	(1,667,553)
344 Generators	40,363,598	9,404,577	6,565,908	(2,838,669)
345 Accessory Electric Equipment	52,690,040	11,554,021	18,050,616	6,496,595
346 Misc. Power Plant Equipment	4,345,319	935,280	3,585,699	2,650,419
<i>Total Martin Unit 8</i>	<i>460,827,600</i>	<i>85,481,880</i>	<i>88,660,011</i>	<i>3,178,131</i>
Total Martin Combined Cycle Plant	1,001,633,702	366,623,192	392,980,588	26,357,396

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FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1950	692,883.33	624,219	727,527			
1952	482,419.98	431,624	506,541			
1954	192,170.47	170,725	201,779			
1955	272,274.45	240,975	285,888			
1957	1,941.84	1,706	2,039			
1963	49,144.15	42,081	51,601			
1964	13,576.56	11,574	14,255			
1965	39,641.43	33,640	41,624			
1967	3,780.65	3,177	3,970			
1970	6,731.72	5,567	7,068			
1972	74,821.48	61,161	78,563			
1973	13,854.37	11,257	14,547			
1974	360,945.25	291,369	378,993			
1975	82,686.56	66,288	86,821			
1976	7,363.52	5,862	7,732			
1978	493.40	387	518			
1980	8,280.83	6,386	8,695			
1981	31,290.31	23,908	32,855			
1982	963,537.28	729,142	1,011,714			
1983	59,008.78	44,189	61,959			
1984	183,402.87	135,802	192,573			
1985	10,307.04	7,544	10,822			
1986	1,310.59	947	1,376			
1987	2,279.51	1,625	2,393			
1988	459,557.81	322,865	482,536			
1990	302,375.33	205,482	317,494			
1991	550,833.70	367,384	578,375			
1992	190,668.09	124,645	200,201			
1993	233,465.07	149,191	245,138			
1994	338,058.32	210,847	354,961			
1995	11,226.96	6,810	11,561	227	10.30	22
1996	89,419.67	52,607	89,312	4,579	10.31	444
1999	22,341.31	11,678	19,826	3,632	10.35	351
2001	7,592.37	3,552	6,030	1,942	10.37	187
2004	24,767.70	8,915	15,136	10,870	10.39	1,046
2008	51,804.69	6,767	11,488	42,907	10.42	4,118
2009	137,643.30	6,489	11,017	133,508	10.43	12,800
	5,973,900.69	4,428,387	6,074,928	197,665		18,968

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1954	303,178.88	269,346	318,338			
1988	13,522.84	9,501	11,253	2,946	10.18	289
1990	86,527.97	58,801	69,644	21,210	10.22	2,075
2007	7,114.04	1,433	1,697	5,773	10.41	555
2008	3,675.32	480	569	3,290	10.42	316
2009	9,765.44	460	545	9,709	10.43	931
	423,784.49	340,021	402,046	42,928		4,166
CUTLER UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1955	345,188.67	305,508	352,106	10,342	8.19	1,263
1972	17,098.83	13,977	16,109	1,845	9.64	191
1973	1,457.88	1,185	1,366	165	9.69	17
1991	22,108.03	14,745	16,993	6,220	10.24	607
2007	13,384.49	2,696	3,107	10,947	10.41	1,052
2008	3,576.69	467	538	3,218	10.42	309
2009	9,500.74	448	517	9,459	10.43	907
	412,315.33	339,026	390,736	42,196		4,346
	6,810,000.51	5,107,434	6,867,710	282,789		27,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	0.40

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1957	233,318.96	222,545	258,984			
1964	1,440.58	1,319	1,573	26	6.88	4
1971	2,925.84	2,561	3,054	194	7.99	24
1975	126,618.02	107,644	128,352	12,194	8.52	1,431
1983	28,621.44	22,601	26,949	4,821	9.32	517
1984	43,398.59	33,870	40,386	7,786	9.40	828
1989	51,021.85	37,141	44,286	12,348	9.71	1,272
1992	32,941.01	22,655	27,013	9,552	9.86	969
1997	185,131.97	110,722	132,022	73,474	10.05	7,311
2002	1,703.68	781	931	960	10.19	94
2004	25,427.46	9,622	11,473	16,751	10.23	1,637
2007	58,826.42	12,433	14,825	50,472	10.29	4,905
2008	7,083.90	976	1,164	6,699	10.30	650
2009	18,830.78	947	1,129	19,773	10.32	1,916
	817,290.50	585,817	692,141	215,050		21,558

CUTLER UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 40-R2
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. -11

1952	74,079.26	72,895	82,228			
1954	2,931,508.48	2,846,902	3,253,974			
1974	2,154.47	1,845	2,391			
1982	16,352.46	13,053	17,529	622	9.24	67
1983	14,135.62	11,162	14,989	702	9.32	75
1988	216,194.11	159,872	214,690	25,285	9.66	2,617
1989	219,859.90	160,044	214,921	29,123	9.71	2,999
1990	645,831.78	461,881	620,254	96,619	9.77	9,889
1991	42,492.27	29,837	40,068	7,098	9.81	724
1992	83,567.83	57,474	77,181	15,579	9.86	1,580
1993	331,795.01	223,148	299,662	68,630	9.90	6,932
1994	290,291.59	190,466	255,774	66,450	9.94	6,685
1995	21,110.50	13,474	18,094	5,339	9.98	535
2000	232,699.80	121,606	163,303	94,994	10.14	9,368
2001	206,167.04	101,584	136,416	92,429	10.16	9,097
2003	10,612.04	4,468	6,000	5,779	10.21	566

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
2004	9,984.51	3,778	5,073	6,010	10.23	587
2007	6,118.43	1,293	1,736	5,055	10.29	491
2008	47,945.39	6,605	8,870	44,349	10.30	4,306
2009	127,426.19	6,407	8,604	132,839	10.32	12,872
	5,530,326.68	4,487,794	5,441,757	696,902		69,390
CUTLER UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1955	3,312,300.59	3,197,218	3,665,713	10,941	5.21	2,100
1964	3,243.99	2,970	3,405	196	6.88	28
1972	1,623,293.90	1,411,034	1,617,796	184,060	8.13	22,640
1974	2,763.91	2,368	2,715	353	8.40	42
1982	15,000.91	11,974	13,729	2,922	9.24	316
1983	101,624.92	80,249	92,008	20,796	9.32	2,231
1988	498,483.16	368,619	422,633	130,683	9.66	13,528
1989	137,150.12	99,837	114,466	37,771	9.71	3,890
1990	1,272,212.56	909,852	1,043,175	368,981	9.77	37,767
1991	81,751.12	57,404	65,816	24,928	9.81	2,541
1992	342,107.78	235,287	269,764	109,976	9.86	11,154
1993	364,132.30	244,897	280,782	123,405	9.90	12,465
1994	276,494.16	181,414	207,997	98,912	9.94	9,951
1996	82,247.18	50,887	58,344	32,950	10.02	3,288
2001	149,511.69	73,669	84,464	81,494	10.16	8,021
2003	10,266.14	4,322	4,955	6,440	10.21	631
2004	1,049,911.70	397,286	455,501	709,901	10.23	69,394
2006	22,665.26	6,244	7,159	17,999	10.27	1,753
2007	6,017.00	1,272	1,458	5,221	10.29	507
2008	8,115,927.64	1,117,977	1,281,796	7,726,884	10.30	750,183
2009	411,846.86	20,709	23,744	433,406	10.32	41,997
	17,878,952.89	8,475,489	9,717,420	10,128,219		994,427
	24,226,570.07	13,549,100	15,851,318	11,040,171		1,085,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	4.48

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1952	12,284.37	10,336	17,240	4,956-		
1954	161,170.05	134,142	223,748	62,578-		
1955	232,330.07	192,346	320,832	88,502-		
1983	15,088.53	10,447	17,426	2,337-		
1989	138,024.31	88,198	147,114	9,090-		
1990	43,953.13	27,616	46,063	2,110-		
1992	367,598.64	222,066	370,405	2,806-		
1993	54,302.50	32,066	53,486	817		
1994	129,894.09	74,897	124,927	4,967		
1998	28,678.77	14,503	24,191	4,488		
2004	12,142.64	4,047	6,750	5,393		
2008	10,701.12	1,297	2,164	8,537		
2009	28,445.55	1,240	2,068	26,378		
	1,234,613.77	813,201	1,356,414	121,799-		

CUTLER UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 40-R1
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. 0

1954	2,341,134.25	1,948,526	2,341,134			
1972	695.51	527	696			
1981	76,393.38	53,972	76,393			
1982	184,186.95	128,876	184,187			
1984	3,046.18	2,086	3,039	7	9.45	1
1988	877,517.28	569,772	830,004	47,513	9.62	4,939
1989	55,666.78	35,571	51,817	3,850	9.66	399
1990	910,257.88	571,915	833,125	77,133	9.69	7,960
1991	354,597.15	218,680	318,558	36,039	9.72	3,708
1992	91,060.97	55,010	80,135	10,926	9.76	1,119
1994	19,415.78	11,195	16,308	3,108	9.81	317
2002	123,549.77	49,889	72,675	50,875	9.98	5,098
2006	18,277.76	4,436	6,462	11,816	10.05	1,176
2007	753,437.05	141,194	205,681	547,756	10.06	54,449
2008	52,000.16	6,302	9,180	42,820	10.08	4,248
2009	138,228.33	6,027	8,780	129,448	10.10	12,817
	5,999,465.18	3,803,978	5,038,174	961,291		96,231

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1955	723,996.79	599,397	723,997			
1972	5,414,838.02	4,099,032	5,414,838			
1976	4,554.56	3,356	4,555			
1988	598,057.99	388,319	598,058			
1989	86,870.91	55,511	86,871			
1990	680,264.02	427,410	680,264			
1992	11,865.33	7,168	11,865			
2002	421,929.46	170,375	379,226	42,703	9.98	4,279
2003	239,992.27	88,965	198,021	41,971	10.00	4,197
2007	36,973.40	6,929	15,423	21,550	10.06	2,142
2008	171,552.33	20,792	46,280	125,272	10.08	12,428
2009	197,893.10	8,628	19,204	178,689	10.10	17,692
	8,588,788.18	5,875,882	8,178,602	410,185		40,738
	15,822,867.13	10,493,061	14,573,190	1,249,677		136,969
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.1	0.87

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1954	44,794.67	43,543	50,170			
1955	36,576.18	35,410	40,965			
1972	35,340.10	31,103	39,581			
1976	8,946.74	7,643	10,020			
1978	347.83	292	390			
1982	100,762.90	81,526	112,854			
1984	1,803.04	1,427	2,019			
1985	12,265.89	9,592	13,738			
1989	10,500.05	7,752	11,372	388	9.99	39
1990	49,570.45	35,960	52,752	2,767	10.03	276
1992	100,516.54	70,125	102,870	9,709	10.09	962
1993	460,672.78	314,267	461,014	54,940	10.12	5,429
1999	28,600.85	15,952	23,401	8,632	10.27	841
2001	134,374.78	67,108	98,443	52,057	10.30	5,054
2008	9,171.60	1,281	1,879	8,393	10.39	808
2009	24,389.38	1,254	1,840	25,476	10.40	2,450
	1,058,633.78	724,235	1,023,308	162,362		15,859

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

1954	554,174.43	538,684	620,675			
1957	22,009.11	21,123	24,650			
1976	1,659.60	1,418	1,774	85	9.16	9
1982	358,809.00	290,308	363,167	38,699	9.64	4,014
1984	11,772.93	9,317	11,655	1,531	9.76	157
1988	1,079,636.07	809,917	1,013,181	196,011	9.95	19,700
1989	49,643.98	36,652	45,851	9,750	9.99	976
1992	95,120.20	66,360	83,014	23,521	10.09	2,331
1993	51,539.77	35,160	43,984	13,741	10.12	1,358
2005	28,312.61	9,484	11,864	19,846	10.36	1,916
2007	13,217.78	2,836	3,548	11,256	10.38	1,084
2008	20,283.92	2,833	3,544	19,174	10.39	1,845
2009	53,916.56	2,772	3,468	56,919	10.40	5,473
	2,340,095.96	1,826,864	2,230,375	390,533		38,863

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1955	490,250.38	474,625	549,080			
1957	22,014.79	21,128	24,657			
1969	1,586.44	1,425	1,777			
1972	566,958.57	498,978	634,994			
1973	4,135.92	3,614	4,632			
1976	3,319.85	2,836	3,718			
1982	373,892.20	302,512	405,293	13,466	9.64	1,397
1983	13,079.51	10,471	14,029	620	9.70	64
1984	4,775.42	3,779	5,063	285	9.76	29
1985	8,986.91	7,028	9,416	649	9.81	66
1988	1,238,798.34	929,317	1,245,060	142,394	9.95	14,311
1991	29,840.32	21,249	28,469	4,952	10.06	492
1992	78,181.45	54,543	73,074	14,489	10.09	1,436
1994	92,330.07	61,446	82,323	21,087	10.15	2,078
1998	30,486.25	17,783	23,825	10,320	10.25	1,007
2008	26,485.68	3,699	4,956	24,708	10.39	2,378
2009	70,400.83	3,619	4,848	74,001	10.40	7,115
	3,055,522.93	2,418,052	3,115,214	306,971		30,373
	6,454,252.67	4,969,151	6,368,897	859,866		85,095
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.1	1.32

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1950	55,888.47	52,253	78,279	20,155-		
1951	73.89	69	103	26-		
1953	146.57	134	201	49-		
1954	63,970.14	58,206	87,197	20,668-		
1955	28,163.11	25,470	38,156	8,866-		
1956	488.70	439	658	150-		
1957	3,120.56	2,789	4,178	933-		
1958	5,413.68	4,810	7,206	1,576-		
1959	283.45	250	375	80-		
1962	8,494.50	7,376	11,050	2,216-		
1964	2,306.42	1,979	2,965	566-		
1965	79.55	68	102	19-		
1972	669.51	545	816	120-		
1973	18,667.33	15,092	22,609	3,195-		
1974	6,698.21	5,376	8,054	1,088-		
1975	9,386.22	7,476	11,200	1,438-		
1976	61.16	48	72	8-		
1981	12,374.35	9,351	14,008	1,139-		
1983	74,645.57	55,227	82,734	5,103-		
1989	42,025.09	28,662	42,938	768		
1990	9,488.93	6,358	9,525	343		
1991	133,824.27	88,044	131,896	7,281		
1993	31,485.96	19,840	29,722	3,023		
1995	4,145.42	2,479	3,714	597		
1996	86,904.50	50,378	75,470	14,911		
1999	5,155.92	2,659	3,983	1,379		
2001	920.56	425	637	320		
2003	3,096.07	1,221	1,829	1,391		
2008	5,441.88	702	1,051	4,609		
2009	14,466.14	682	1,022	14,023		
	627,886.13	448,408	671,750	18,750-		

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CUTLER UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1977	25,216.63	19,766	18,862	7,363	8.75	841
1988	82,702.11	57,300	54,679	31,331	9.66	3,243
2006	45,060.35	11,631	11,099	35,764	10.27	3,482
2008	75,184.37	9,704	9,260	68,932	10.30	6,692
2009	5,379.80	253	241	5,354	10.32	519
	233,543.26	98,654	94,141	148,744		14,777
CUTLER UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1955	8,304.89	7,511	7,599	1,038	5.21	199
1977	29,875.00	23,417	23,693	7,377	8.75	843
1986	32,104.99	22,905	23,175	10,214	9.53	1,072
2005	49,306.96	15,256	15,436	35,843	10.25	3,497
2008	1,069.61	138	140	972	10.30	94
2009	2,844.72	134	135	2,824	10.32	274
	123,506.17	69,361	70,178	58,268		5,979
	984,935.56	616,423	836,069	188,262		20,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.1	2.11

Manatee Steam Generating Plant

The Manatee Plant is located in Manatee County, approximately six miles east of Parrish, Florida. Approximately 4,000 acres of the 6,748-acre site is utilized as a cooling water reservoir for the units. The site has two identical steam generating units (Units 1 and 2), designed for oil-fired generation, and one combined cycle unit (Unit 3). The oil is transported by underground pipeline from Port Manatee. The two steam units have a combined maximum generator name plate rating of 1,727 megawatts. Unit Nos. 1 and 2 went into commercial operation during 1976 and 1977, respectively.

The steam generator for each steam unit is a Foster Wheeler Corporation outdoor, twin-drum, radiant, reheat, natural circulation type with a water-cooled furnace. Each unit has essentially one complete Westinghouse Electric condensing steam turbine coupled to a hydrogen-cooled electric generator.

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

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1976	59,427,435.01	47,310,775	52,305,165	10,093,642	9.83	1,026,820
1977	2,495,905.41	1,972,339	2,180,550	440,151	9.87	44,595
1978	2,748.55	2,156	2,384	502	9.90	51
1979	27,665.22	21,516	23,787	5,261	9.94	529
1980	108,656.86	83,787	92,632	21,458	9.97	2,152
1981	113,001.03	86,342	95,457	23,194	10.00	2,319
1982	715,519.45	541,459	598,618	152,677	10.03	15,222
1983	215,692.86	161,524	178,575	47,903	10.06	4,762
1984	83,782.55	62,038	68,587	19,385	10.09	1,921
1985	264,275.96	193,438	213,858	63,632	10.11	6,294
1986	422,215.09	305,053	337,256	106,070	10.14	10,461
1987	26,746.06	19,066	21,079	7,004	10.16	689
1988	116,422.29	81,793	90,428	31,815	10.18	3,125
1989	466,137.30	322,299	356,323	133,121	10.20	13,051
1990	1,005,519.25	683,311	755,445	300,350	10.22	29,388
1991	515,983.42	344,140	380,469	161,314	10.24	15,753
1992	927,222.99	606,153	670,142	303,442	10.25	29,604
1993	536,723.90	342,983	379,190	184,370	10.27	17,952
1994	582,908.36	363,560	401,939	210,115	10.28	20,439
1995	646,554.92	392,191	433,593	245,290	10.30	23,815
1996	1,351,318.78	795,001	878,926	539,959	10.31	52,372
1997	1,727,773.81	982,369	1,086,074	728,089	10.32	70,551
1998	696,960.80	380,833	421,036	310,773	10.34	30,055
1999	173,093.00	90,474	100,025	81,723	10.35	7,896
2002	97,078.13	42,292	46,757	55,175	10.38	5,316
2003	66,775.75	26,700	29,519	40,596	10.39	3,907
2004	4,162.33	1,498	1,656	2,714	10.39	261
2005	2,299,612.83	721,239	797,377	1,617,216	10.40	155,502
2006	867,698.87	226,769	250,708	660,376	10.41	63,437
2007	10,165,410.59	2,047,212	2,263,327	8,410,354	10.41	807,911
2008	2,055,320.43	268,466	296,807	1,861,279	10.42	178,626
2009	8,144,154.94	383,956	424,488	8,126,875	10.43	779,183
	96,350,476.74	59,862,732	66,182,177	34,985,825		3,423,959

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1976	6,318,992.65	5,030,613	5,851,051	783,891	9.83	79,745
1979	32,192.96	25,038	29,121	4,682	9.94	471
1985	67,312.03	49,269	57,304	13,374	10.11	1,323
1994	56,047.51	34,957	40,658	18,192	10.28	1,770
2005	37,344.64	11,713	13,623	25,589	10.40	2,460
2007	37,069.21	7,465	8,683	30,240	10.41	2,905
2008	144,429.42	18,865	21,942	129,709	10.42	12,448
2009	618,054.26	29,138	33,890	615,067	10.43	58,971
	7,311,442.68	5,207,058	6,056,272	1,620,744		160,093
MANATEE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1977	4,589,241.73	3,626,556	4,204,957	613,747	9.87	62,183
1985	67,282.43	49,248	57,103	13,544	10.11	1,340
1994	55,938.61	34,889	40,453	18,283	10.28	1,779
2006	22,493.15	5,878	6,816	16,802	10.41	1,614
2008	104,419.30	13,639	15,814	93,826	10.42	9,004
2009	446,849.57	21,067	24,427	444,765	10.43	42,643
	5,286,224.79	3,751,277	4,349,570	1,200,967		118,563
	108,948,144.21	68,821,067	76,588,019	37,807,536		3,702,615
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	3.40

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1976	761,274.68	642,042	1,164,142	319,127-		
1977	255,514.16	213,765	387,596	103,975-		
1979	40.90	34	62	17-		
1981	4,080.83	3,291	5,967	1,437-		
1985	94,435.63	72,821	132,038	27,214-		
1987	56,970.58	42,761	77,534	14,297-		
1991	9,183.95	6,449	11,693	1,499-		
1992	111,423.72	76,632	138,948	15,268-		
1993	26,354.22	17,725	32,139	2,886-		
1994	12,553.06	8,236	14,933	999-		
1998	137,124.50	78,874	143,013	9,195		
1999	35,237.71	19,393	35,163	3,951		
2002	19,558.58	8,966	16,257	5,453		
2003	4,992.71	2,102	3,811	1,731		
2004	26,578.08	10,057	18,235	11,267		
2005	125,710.77	41,513	75,272	64,267		
2006	97,164.17	26,769	48,537	59,315		
2007	70,424.32	14,884	26,988	51,183		
2008	12,359.93	1,703	3,088	10,632		
2009	171,800.59	8,639	15,664	175,035		
	2,032,783.09	1,296,656	2,351,080	94,690-		

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

1976	63,164,209.06	53,271,304	64,655,637	5,456,635	8.64	631,555
1977	37,793.98	31,619	38,376	3,575	8.75	409
1982	25,183.88	20,102	24,398	3,556	9.24	385
1984	72,134.73	56,297	68,328	11,742	9.40	1,249
1985	944,830.30	728,575	884,275	164,487	9.47	17,369
1987	19,374.20	14,542	17,650	3,855	9.60	402
1988	266,082.29	196,763	238,812	56,539	9.66	5,853
1989	490,060.66	356,734	432,970	110,997	9.71	11,431
1990	1,702,600.22	1,217,654	1,477,872	412,014	9.77	42,171
1991	106,395.79	74,710	90,676	27,423	9.81	2,795

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1992	249,122.80	171,336	207,951	68,575	9.86	6,955
1993	12,330.85	8,293	10,065	3,622	9.90	366
1994	428,093.67	280,881	340,907	134,277	9.94	13,509
1995	2,366,500.32	1,510,419	1,833,203	793,612	9.98	79,520
1996	224,381.42	138,828	168,496	80,567	10.02	8,041
1997	156,912.98	93,845	113,900	60,273	10.05	5,997
1998	731,982.87	421,038	511,016	301,485	10.08	29,909
1999	148,348.08	81,642	99,089	65,577	10.11	6,486
2000	1,017,837.91	531,910	645,582	484,218	10.14	47,753
2001	3,605,930.58	1,776,747	2,156,446	1,846,137	10.16	181,706
2002	798,720.86	366,158	444,408	442,172	10.19	43,393
2003	4,893,510.94	2,060,281	2,500,573	2,931,224	10.21	287,093
2005	21,895,690.84	7,230,505	8,775,699	15,528,518	10.25	1,514,977
2007	5,607,850.07	1,185,185	1,438,465	4,786,249	10.29	465,136
2008	5,546,324.63	764,012	927,285	5,229,135	10.30	507,683
2009	10,570,768.41	531,530	645,120	11,088,433	10.32	1,074,461
	125,082,972.34	73,120,910	88,747,199	50,094,897		4,986,604
MANATEE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1977	52,477,897.66	43,903,377	44,768,952	13,481,514	8.75	1,540,744
1982	26,571.55	21,209	21,627	7,867	9.24	851
1984	150,953.88	117,811	120,134	47,425	9.40	5,045
1985	810,570.86	625,045	637,368	262,366	9.47	27,705
1986	7,573.57	5,767	5,881	2,526	9.53	265
1987	1,321,384.93	991,808	1,011,362	455,375	9.60	47,435
1988	418,947.12	309,804	315,912	149,119	9.66	15,437
1990	250,390.90	179,073	182,604	95,330	9.77	9,757
1991	244,334.83	171,568	174,951	96,261	9.81	9,813
1992	182,044.67	125,202	127,670	74,400	9.86	7,546
1993	617,261.19	415,138	423,323	261,837	9.90	26,448
1994	535,623.09	351,434	358,363	236,179	9.94	23,760
1995	382,473.39	244,114	248,927	175,618	9.98	17,597
1996	1,699,153.55	1,051,290	1,072,017	814,043	10.02	81,242

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1997	140,918.05	84,279	85,941	70,478	10.05	7,013
1998	106,420.63	61,213	62,420	55,707	10.08	5,526
1999	203,145.10	111,798	114,002	111,489	10.11	11,028
2000	3,491,614.79	1,824,676	1,860,650	2,015,042	10.14	198,722
2001	3,622,949.64	1,785,132	1,820,326	2,201,148	10.16	216,648
2002	972,555.06	445,848	454,638	624,898	10.19	61,325
2003	713,662.62	300,468	306,392	485,774	10.21	47,578
2004	5,510,834.40	2,085,294	2,126,406	3,990,620	10.23	390,090
2005	1,541,282.52	508,970	519,005	1,191,819	10.25	116,275
2006	23,068,796.17	6,355,499	6,480,800	19,125,564	10.27	1,862,275
2007	5,913,599.32	1,249,804	1,274,444	5,289,651	10.29	514,057
2008	2,625,879.70	361,718	368,849	2,545,877	10.30	247,173
2009	9,880,135.45	496,803	506,598	10,460,352	10.32	1,013,600
	116,916,974.64	64,184,142	65,449,562	64,328,279		6,504,955
	244,032,730.07	138,601,708	156,547,841	114,328,486		11,491,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.9	4.71

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1976	6,477,776.52	4,772,826	5,879,421	598,356	9.00	66,484
1977	21,752.47	15,910	19,599	2,153	9.06	238
1979	23,149.49	16,661	20,524	2,625	9.18	286
1984	6,773.33	4,638	5,713	1,060	9.45	112
1987	46,543.17	30,672	37,783	8,760	9.58	914
1989	75,700.18	48,372	59,587	16,113	9.66	1,668
1992	152,293.21	92,000	113,331	38,962	9.76	3,992
1993	203,563.90	120,204	148,074	55,490	9.79	5,668
1996	593,928.22	323,216	398,155	195,773	9.86	19,855
2004	143,316.56	47,767	58,842	84,475	10.02	8,431
2006	168,562.84	40,910	50,395	118,168	10.05	11,758
2007	2,190,714.75	410,540	505,725	1,684,990	10.06	167,494
2008	223,684.31	27,111	33,397	190,287	10.08	18,878
2009	953,405.60	41,568	51,205	902,201	10.10	89,327
	11,281,164.55	5,992,395	7,381,751	3,899,413		395,105

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

1976	24,170,481.05	17,808,810	23,065,861	1,104,620	9.00	122,736
1982	24,040.12	16,821	21,786	2,254	9.35	241
1983	21,398.94	14,817	19,191	2,208	9.40	235
1985	13,083.75	8,855	11,469	1,615	9.49	170
1986	32,251.68	21,541	27,900	4,352	9.54	456
1988	115,312.81	74,873	96,975	18,338	9.62	1,906
1989	164,442.19	105,079	136,098	28,344	9.66	2,934
1992	17,333,920.67	10,471,421	13,562,520	3,771,401	9.76	386,414
1994	22,731.63	13,107	16,976	5,756	9.81	587
1995	128,966.20	72,337	93,690	35,276	9.84	3,585
2001	352,470.16	152,690	197,763	154,707	9.97	15,517
2002	408,477.08	164,943	213,633	194,844	9.98	19,523
2003	1,731,477.65	641,859	831,332	900,146	10.00	90,015
2005	12,169,689.53	3,543,814	4,589,926	7,579,764	10.03	755,709
2006	191,174.22	46,398	60,094	131,080	10.05	13,043
2007	392,505.80	73,556	95,269	297,237	10.06	29,546

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
2008	1,971,903.53	238,995	309,545	1,662,359	10.08	164,917
2009	5,468,891.75	238,444	308,832	5,160,060	10.10	510,897
	64,713,218.76	33,708,360	43,658,860	21,054,361		2,118,431
MANATEE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1976	31,710.19	23,364	31,710			
1977	26,205,139.55	19,166,439	26,205,140			
1982	24,883.83	17,411	24,884			
1983	3,701.49	2,563	3,701			
1986	12,249.85	8,182	11,913	337	9.54	35
1987	243,444.36	160,430	233,584	9,860	9.58	1,029
1988	22,690.24	14,733	21,451	1,239	9.62	129
1989	160,623.95	102,639	149,441	11,183	9.66	1,158
1990	153,200.79	96,256	140,147	13,054	9.69	1,347
1991	188,512.22	116,255	169,265	19,247	9.72	1,980
1992	29,917.24	18,073	26,314	3,603	9.76	369
1993	17,063,954.00	10,076,265	14,670,882	2,393,072	9.79	244,440
1994	25,722.93	14,832	21,595	4,128	9.81	421
1995	89,426.01	50,159	73,031	16,395	9.84	1,666
2000	315,783.22	145,197	211,405	104,378	9.95	10,490
2001	1,221,961.61	529,354	770,731	451,231	9.97	45,259
2002	209,143.65	84,452	122,961	86,183	9.98	8,636
2004	8,409,996.62	2,803,052	4,081,199	4,328,798	10.02	432,016
2005	5,010.69	1,459	2,124	2,887	10.03	288
2006	837,574.37	203,279	295,971	541,603	10.05	53,891
2007	21,096.37	3,953	5,756	15,340	10.06	1,525
2008	1,476,758.03	178,983	260,596	1,216,162	10.08	120,651
2009	5,239,069.90	228,423	332,580	4,906,490	10.10	485,791
	61,991,571.11	34,045,753	47,866,381	14,125,190		1,411,121
	137,985,954.42	73,746,508	98,906,992	39,078,964		3,924,657
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.0	2.84

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1975	122,329.98	105,306	111,589	25,421	9.06	2,806
1976	5,499,802.45	4,698,063	4,978,388	1,181,391	9.16	128,973
1977	1,949,632.97	1,652,103	1,750,681	432,908	9.25	46,801
1979	54,483.62	45,388	48,096	12,926	9.42	1,372
1981	1,514.40	1,238	1,312	384	9.57	40
1982	415,042.80	335,806	355,843	109,005	9.64	11,308
1983	14,210.79	11,377	12,056	3,860	9.70	398
1984	37.80	30	32	10	9.76	1
1985	39,880.77	31,186	33,047	11,619	9.81	1,184
1990	24,972.60	18,116	19,197	8,772	10.03	875
1992	43,628.84	30,438	32,254	16,610	10.09	1,646
1993	43,649.32	29,777	31,554	17,333	10.12	1,713
1994	11,816.80	7,864	8,333	4,902	10.15	483
1995	8,439.60	5,462	5,788	3,664	10.18	360
1996	11,510.20	7,226	7,657	5,234	10.20	513
2005	17,469.21	5,852	6,201	13,365	10.36	1,290
2008	239,519.35	33,452	35,448	232,814	10.39	22,408
2009	784,616.21	40,336	42,742	836,028	10.40	80,387
	9,282,557.71	7,059,020	7,480,218	2,916,246		302,558

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

1975	175,835.87	151,365	196,936			
1976	5,073,612.30	4,334,001	5,652,742	29,704	9.16	3,243
1982	94,881.12	76,767	100,126	6,141	9.64	637
1984	18,290.08	14,475	18,879	1,606	9.76	165
1990	26,560.93	19,268	25,131	4,617	10.03	460
1992	51,732.50	36,091	47,073	10,867	10.09	1,077
1993	33,939.78	23,153	30,198	7,815	10.12	772
2000	183,770.32	97,375	127,004	78,819	10.29	7,660
2001	747,781.37	373,448	487,080	350,435	10.30	34,023
2003	2,919,096.29	1,245,964	1,625,084	1,644,304	10.33	159,178
2005	71,505.20	23,954	31,243	48,843	10.36	4,715
2007	159,489.65	34,225	44,639	133,989	10.38	12,908

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
2008	210,381.04	29,383	38,323	197,304	10.39	18,990
2009	901,605.91	46,350	60,453	949,346	10.40	91,283
	10,668,482.36	6,505,819	8,484,911	3,463,790		335,111
MANATEE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1975	127,327.37	109,607	142,607			
1977	2,613,912.57	2,215,009	2,927,582			
1982	94,621.17	76,557	105,976			
1983	11,470.05	9,183	12,846			
1984	18,241.80	14,436	20,431			
1990	14,216.89	10,313	15,923			
1992	52,011.82	36,286	58,253			
1993	33,865.14	23,103	37,927	2	10.12	
1998	172,764.13	100,773	165,434	28,062	10.25	2,738
1999	3,591.48	2,003	3,288	734	10.27	71
2000	701,507.18	371,709	610,216	175,472	10.29	17,053
2001	36,994.16	18,475	30,329	11,104	10.30	1,078
2004	3,001,963.35	1,151,217	1,889,896	1,472,303	10.35	142,251
2007	133,949.12	28,744	47,188	102,835	10.38	9,907
2008	154,378.81	21,561	35,395	137,509	10.39	13,235
2009	661,878.32	34,026	55,859	685,445	10.40	65,908
	7,832,693.36	4,223,002	6,159,150	2,613,466		252,241
	27,783,733.43	17,787,841	22,124,279	8,993,502		889,910
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.1	3.20

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1976	943,213.55	745,320	980,942			
1977	244,648.91	191,768	254,435			
1978	24,834.31	19,298	25,828			
1979	25,731.12	19,821	26,760			
1980	38,897.76	29,681	40,454			
1982	125,182.02	93,619	130,189			
1983	3,822.91	2,828	3,976			
1984	27,040.44	19,773	28,122			
1985	494.29	357	514			
1986	29,479.39	21,032	30,659			
1987	52,432.33	36,873	54,530			
1988	23,264.79	16,119	24,195			
1989	26,192.91	17,864	27,241			
1990	9,203.09	6,167	9,571			
1991	39,021.11	25,672	40,582			
1992	49,622.09	31,976	51,607			
1993	40,445.99	25,486	41,405	659	9.90	67
1994	5,676.78	3,490	5,670	234	9.94	24
1996	23,604.48	13,683	22,230	2,319	10.02	231
1998	123,257.11	66,427	107,920	20,267	10.08	2,011
1999	78,168.25	40,306	65,482	15,813	10.11	1,564
2001	82,470.11	38,073	61,855	23,914	10.16	2,354
2003	44,115.56	17,402	28,272	17,608	10.21	1,725
2004	40,353.40	14,307	23,244	18,724	10.23	1,830
2005	50,722.13	15,693	25,495	27,256	10.25	2,659
2006	14,211.78	3,668	5,959	8,821	10.27	859
2007	28,094.02	5,563	9,038	20,180	10.29	1,961
2008	99,608.11	12,856	20,886	82,706	10.30	8,030
2009	211,762.02	9,977	16,209	204,024	10.32	19,770
	2,505,570.76	1,545,099	2,163,270	442,525		43,085

MANATEE UNIT 1
 INTERIM SURVIVOR CURVE.. IOWA 40-R2
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. -4

1976	2,505,251.73	1,979,630	2,162,677	442,785	8.64	51,248
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FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANATEE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1986	50,344.47	35,918	39,239	13,119	9.53	1,377
2002	124,306.75	53,392	58,329	70,950	10.19	6,963
2006	66,014.38	17,040	18,615	50,040	10.27	4,872
2008	60,499.99	7,808	8,530	54,390	10.30	5,281
2009	259,112.55	12,207	13,336	256,141	10.32	24,820
	3,065,529.87	2,105,995	2,300,726	887,425		94,561
MANATEE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1977	1,771,013.93	1,388,206	1,571,887	269,967	8.75	30,853
1986	1,055.11	753	853	244	9.53	26
1994	37,952.56	23,331	26,418	13,053	9.94	1,313
2000	175,922.32	86,137	97,534	85,425	10.14	8,425
2008	43,752.88	5,647	6,394	39,109	10.30	3,797
2009	187,396.29	8,829	9,997	184,895	10.32	17,916
	2,217,093.09	1,512,903	1,713,083	592,693		62,330
	7,788,193.72	5,163,997	6,177,079	1,922,643		199,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.6	2.57

Martin Steam Generating Plant

The Martin Plant is located on an 11,267.4-acre site in Martin County east of Lake Okeechobee and approximately 40 miles northwest of the city of West Palm Beach, Florida. The site consists of two steam generating units (Units 1 & 2) and three combined cycle units (Units 3 and 4). Also on site are a cooling water reservoir, switchyard, and all related facilities for a commercial generating station.

The plant uses the Martin Reservoir, a 6,800-acre (outside area) cooling water reservoir, for both intake and discharge. The cooling pond operates as a closed cycle system, however, water withdrawals can be accomplished, if necessary, through a pump station from the St. Lucie Canal. The reservoir was designed for an ultimate site generating capacity of 4,000 megawatts. The two steam units have a combined maximum generator name plate rating of 1,727 megawatts. Unit Nos. 1 and 2 went into commercial operation during 1980 and 1981, respectively.

Each outdoor-type unit consists of a Westinghouse Electric Corporation tandem-compound, double flow reheat turbine and a Foster Wheeler Corporation outdoor reheat steam generator, utilizing a regenerative reheat cycle with all necessary auxiliaries and subsystems. Although the original design, by Mid-Valley, Inc. for both units was for oil-fired generation (#6 heavy oil), the units were converted in 1986 to also allow the burning of natural gas and oil/gas mixtures. Fuel, oil or gas, is provided through pipeline from the West Palm Beach Oil Terminal. Control of emissions is through mechanical collectors, flue gas recirculation, and controlled sulfur content of the fuel.

The West Palm Beach Fuel Oil Facility consists of the Port of Palm Beach Unloading Facility, the Riviera Plant Pumping Station, the pipeline from the Port of Palm Beach to the West

Palm Beach Fuel Oil Terminal, the West Palm Beach Fuel Storage Facility, and the pipeline from West Palm Beach Storage Facility to the Martin Power Plant Fuel Storage Facility.

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

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1980	199,511,892.69	153,847,611	182,627,715	26,859,772	9.97	2,694,059
1981	5,518,130.95	4,216,321	5,005,064	788,973	10.00	78,897
1983	17,141.83	12,837	15,238	2,761	10.06	274
1984	301,006.43	222,883	264,577	51,480	10.09	5,102
1985	23,286.03	17,044	20,232	4,218	10.11	417
1986	2,917,471.51	2,107,888	2,502,209	561,136	10.14	55,339
1987	9,572.89	6,824	8,101	1,951	10.16	192
1988	50,192.79	35,263	41,860	10,842	10.18	1,065
1989	230,992.03	159,714	189,592	52,950	10.20	5,191
1990	81,479.98	55,371	65,729	19,825	10.22	1,940
1991	1,006,311.93	671,170	796,725	259,903	10.24	25,381
1992	266,673.15	174,332	206,944	73,063	10.25	7,128
1993	1,037,112.39	662,746	786,725	302,243	10.27	29,430
1994	875,353.04	545,958	648,090	271,031	10.28	26,365
1996	376,648.52	221,588	263,040	132,441	10.31	12,846
1997	46,489.78	26,433	31,378	17,436	10.32	1,690
1998	699,870.44	382,423	453,962	280,902	10.34	27,167
1999	462,722.07	241,860	287,104	198,754	10.35	19,203
2000	46,405.62	23,047	27,358	21,368	10.36	2,063
2001	95,645.99	44,741	53,111	47,317	10.37	4,563
2002	23,392.20	10,191	12,097	12,465	10.38	1,201
2003	635,158.19	253,962	301,470	365,446	10.39	35,173
2005	10,965,013.41	3,439,012	4,082,345	7,430,919	10.40	714,511
2007	584,838.68	117,781	139,814	474,267	10.41	45,559
2008	3,308,671.28	432,179	513,027	2,961,078	10.42	284,173
2009	7,026,947.66	331,285	393,258	6,985,037	10.43	669,706
	236,118,421.48	168,260,464	199,736,765	48,187,578		4,748,635

MARTIN UNIT 1
 INTERIM SURVIVOR CURVE.. IOWA 55-R2.5
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. -5

1980	14,381,058.80	11,089,522	14,008,139	1,091,973	9.97	109,526
1981	38,599.70	29,493	37,255	3,275	10.00	328
1986	22,199.16	16,039	20,260	3,049	10.14	301
1994	53,072.86	33,102	41,814	13,913	10.28	1,353

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1995	175,426.38	106,411	134,417	49,781	10.30	4,833
2001	29,380.50	13,743	17,360	13,490	10.37	1,301
2007	5,164.93	1,040	1,314	4,109	10.41	395
2008	219,157.55	28,626	36,160	193,955	10.42	18,614
2009	457,774.02	21,582	27,262	453,401	10.43	43,471
	15,381,833.90	11,339,558	14,323,981	1,826,946		180,122
MARTIN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1981	10,542,623.35	8,055,460	10,250,204	819,551	10.00	81,955
1988	21,047.25	14,787	18,816	3,284	10.18	323
1994	53,098.32	33,117	42,140	13,613	10.28	1,324
2001	26,853.49	12,561	15,983	12,213	10.37	1,178
2008	148,566.16	19,406	24,693	131,301	10.42	12,601
2009	331,030.73	15,606	19,858	327,724	10.43	31,421
	11,123,219.30	8,150,937	10,371,694	1,307,686		128,802
	262,623,474.68	187,750,959	224,432,440	51,322,210		5,057,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.1	1.93

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1980	294,980.90	240,235	327,429			
1981	87,797.24	70,811	97,455			
1983	5,324.59	4,205	5,910			
1986	2,835,339.66	2,158,998	3,050,009	97,218	9.53	10,201
1987	27,916.33	20,953	29,600	1,387	9.60	144
1988	17,568.56	12,992	18,354	1,147	9.66	119
1989	4,018.76	2,925	4,132	329	9.71	34
1990	20,094.55	14,371	20,302	2,003	9.77	205
1991	8,682.90	6,097	8,613	1,025	9.81	104
1993	100,347.27	67,488	95,340	16,045	9.90	1,621
1995	64,287.50	41,031	57,964	13,395	9.98	1,342
1997	147,236.32	88,057	124,398	39,034	10.05	3,884
2007	364,217.37	76,975	108,743	295,538	10.29	28,721
2008	57,946.06	7,982	11,276	53,044	10.30	5,150
2009	123,792.83	6,225	8,794	128,616	10.32	12,463
	4,159,550.84	2,819,345	3,968,319	648,781		63,988
MARTIN PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1993	370,939.56	249,475	370,942	40,801	9.90	4,121
MARTIN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1980	109,621,415.83	89,276,448	103,946,128	17,733,644	9.06	1,957,356
1981	59,889.11	48,302	56,239	10,238	9.15	1,119
1982	16,256.49	12,976	15,108	2,937	9.24	318
1984	203,392.39	158,736	184,819	40,947	9.40	4,356
1986	3,119,771.11	2,375,581	2,765,930	697,016	9.53	73,139
1988	442,375.52	327,129	380,882	110,155	9.66	11,403
1989	33,837.97	24,632	28,679	8,881	9.71	915
1990	785,536.78	561,795	654,108	217,838	9.77	22,297

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1991	1,259,500.15	884,403	1,029,726	368,319	9.81	37,545
1994	406,933.80	266,998	310,870	140,827	9.94	14,168
1995	123,522.94	78,839	91,794	45,316	9.98	4,541
1996	452,379.07	279,893	325,884	176,257	10.02	17,591
1997	119,220.64	71,302	83,018	49,317	10.05	4,907
1999	3,323,114.00	1,828,836	2,129,346	1,559,311	10.11	154,235
2001	151,401.27	74,600	86,858	81,197	10.16	7,992
2002	1,931,241.53	885,339	1,030,816	1,112,862	10.19	109,211
2003	1,421,752.45	598,590	696,949	881,196	10.21	86,307
2004	393,050.37	148,730	173,169	263,117	10.23	25,720
2005	6,762,786.18	2,233,241	2,600,202	4,906,491	10.25	478,682
2006	686,546.24	189,145	220,225	541,841	10.27	52,760
2007	20,605.23	4,355	5,071	17,801	10.29	1,730
2008	3,068,709.18	422,718	492,177	2,914,090	10.30	282,921
2009	4,122,896.42	207,312	241,377	4,335,038	10.32	420,062
	138,526,134.67	100,959,900	117,549,375	36,214,636		3,769,275

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

1981	108,328,848.55	87,370,033	97,145,886	23,099,136	9.15	2,524,496
1984	49,495.57	38,628	42,950	11,990	9.40	1,276
1985	92,598.76	71,404	79,393	23,392	9.47	2,470
1986	3,298,185.76	2,511,437	2,792,442	868,544	9.53	91,138
1988	511,287.05	378,088	420,392	147,137	9.66	15,232
1989	1,560,799.12	1,136,165	1,263,291	469,196	9.71	48,321
1990	138,114.35	98,776	109,828	43,479	9.77	4,450
1991	207,954.58	146,023	162,362	68,468	9.81	6,979
1992	101,789.45	70,006	77,839	35,147	9.86	3,565
1993	58,215.79	39,153	43,534	21,086	9.90	2,130
1994	409,982.53	268,998	299,096	155,985	9.94	15,693
1995	27,019.30	17,245	19,175	10,816	9.98	1,084
1996	29,449.30	18,221	20,260	12,429	10.02	1,240
1997	78,805.24	47,131	52,404	35,070	10.05	3,490
1999	50,323.50	27,695	30,794	25,065	10.11	2,479

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
2001	4,109,791.40	2,025,013	2,251,592	2,310,276	10.16	227,389
2002	913.54	419	466	548	10.19	54
2003	1,721,964.66	724,987	806,106	1,105,275	10.21	108,254
2004	110,906.68	41,967	46,663	76,443	10.23	7,472
2005	1,634,039.11	539,601	599,977	1,213,806	10.25	118,420
2006	2,371,844.84	653,448	726,562	1,906,186	10.27	185,607
2007	11,471,426.60	2,424,417	2,695,686	10,037,598	10.29	975,471
2008	3,274,902.40	451,121	501,597	3,133,545	10.30	304,228
2009	4,283,368.45	215,381	239,480	4,515,059	10.32	437,506
	143,922,026.53	99,315,357	110,427,775	49,325,676		5,088,444
	286,978,651.60	203,344,077	232,316,411	86,229,894		8,925,828
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.7	3.11

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1980	6,308,542.67	4,499,883	6,096,909	211,634	9.24	22,904
1981	246,006.82	173,804	235,488	10,519	9.30	1,131
1983	1,583.65	1,097	1,486	98	9.40	10
1984	479.03	328	444	35	9.45	4
1990	42,149.34	26,482	35,881	6,268	9.69	647
1991	9,488.13	5,851	7,928	1,560	9.72	160
1992	75,861.41	45,828	62,093	13,768	9.76	1,411
1994	16,969,050.16	9,784,354	13,256,857	3,712,193	9.81	378,409
2005	23,850.55	6,945	9,410	14,441	10.03	1,440
2007	240,554.29	45,080	61,079	179,475	10.06	17,840
2008	1,578,311.70	191,291	259,181	1,319,131	10.08	130,866
2009	782,024.60	34,096	46,197	735,828	10.10	72,854
	26,277,902.35	14,815,039	20,072,953	6,204,950		627,676

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

1976	52,117.08	38,400	49,829	2,288	9.00	254
1980	32,115,215.82	22,907,783	29,725,796	2,389,420	9.24	258,595
1982	60,638.80	42,429	55,057	5,582	9.35	597
1983	11,310.35	7,831	10,162	1,148	9.40	122
1987	144,257.66	95,066	123,360	20,898	9.58	2,181
1988	12,211.41	7,929	10,289	1,922	9.62	200
1989	164,702.57	105,245	136,569	28,134	9.66	2,912
1990	60,723.04	38,152	49,507	11,216	9.69	1,157
1991	19,041,993.58	11,743,197	15,238,309	3,803,685	9.72	391,326
1992	25,422.68	15,358	19,929	5,494	9.76	563
1993	43,206.03	25,513	33,106	10,100	9.79	1,032
1995	10,889,215.46	6,107,761	7,925,606	2,963,609	9.84	301,180
1999	441,686.93	213,732	277,345	164,342	9.93	16,550
2002	3,193,044.72	1,289,351	1,673,099	1,519,946	9.98	152,299
2003	1,932,787.58	716,484	929,730	1,003,058	10.00	100,306
2004	2,743.00	914	1,186	1,557	10.02	155
2005	3,038,794.90	884,897	1,148,267	1,890,528	10.03	188,487
2006	885,174.25	214,832	278,772	606,402	10.05	60,339

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
2007	1,019,445.06	191,044	247,904	771,541	10.06	76,694
2008	984,768.94	119,354	154,877	829,892	10.08	82,331
2009	2,273,516.81	99,125	128,628	2,144,889	10.10	212,365
	76,392,976.67	44,864,397	58,217,327	18,175,651		1,849,645
MARTIN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1981	34,864,001.22	24,631,417	30,059,894	4,804,107	9.30	516,571
1983	4,639.91	3,213	3,921	719	9.40	76
1988	7,398,084.94	4,803,577	5,862,229	1,535,856	9.62	159,652
1989	341,480.38	218,206	266,296	75,184	9.66	7,783
1990	2,955.14	1,857	2,266	689	9.69	71
1991	197.32	122	149	48	9.72	5
1992	15,797.23	9,543	11,646	4,151	9.76	425
1993	63,639.43	37,579	45,861	17,778	9.79	1,816
1995	55,083.73	30,896	37,705	17,379	9.84	1,766
1996	100,656.92	54,777	66,849	33,808	9.86	3,429
1997	8,396,678.11	4,414,134	5,386,958	3,009,720	9.89	304,320
2001	558,502.50	241,943	295,265	263,238	9.97	26,403
2005	165,687.55	48,248	58,881	106,807	10.03	10,649
2006	540,304.90	131,132	160,032	380,273	10.05	37,838
2007	239,627.03	44,906	54,803	184,824	10.06	18,372
2008	8,161,479.00	989,171	1,207,173	6,954,306	10.08	689,911
2009	1,868,282.17	81,457	99,409	1,768,873	10.10	175,136
	62,777,097.48	35,742,178	43,619,337	19,157,760		1,954,223
	165,447,976.50	95,421,614	121,909,617	43,538,361		4,431,544
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.8	2.68

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1980	5,143,492.97	4,245,069	5,168,756	591,956	9.50	62,311
1981	687,770.16	562,244	684,583	85,720	9.57	8,957
1983	1,247.79	999	1,216	182	9.70	19
1984	17,532.43	13,875	16,894	2,742	9.76	281
1985	10,936.23	8,552	10,413	1,836	9.81	187
1986	3,934.20	3,037	3,698	708	9.86	72
1989	109,283.40	80,684	98,240	24,157	9.99	2,418
1990	5,884.88	4,269	5,198	1,393	10.03	139
1993	1,523.77	1,040	1,266	441	10.12	44
1994	85,621.19	56,981	69,380	26,516	10.15	2,612
1995	97,169.59	62,882	76,565	32,265	10.18	3,169
2002	708,446.12	329,286	400,935	392,525	10.32	38,035
2007	18,094.22	3,883	4,728	15,538	10.38	1,497
2008	530,126.55	74,040	90,151	503,591	10.39	48,469
2009	227,641.10	11,703	14,249	240,709	10.40	23,145
	7,648,704.60	5,458,544	6,646,272	1,920,279		191,355

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

1980	14,493,644.32	11,962,010	15,359,761	873,121	9.50	91,907
1982	13,672.35	11,062	14,204	1,109	9.64	115
1985	41,314.48	32,307	41,484	4,788	9.81	488
1986	442,733.03	341,797	438,883	56,978	9.86	5,779
1987	16,341.01	12,445	15,980	2,322	9.90	235
1988	234,477.05	175,899	225,862	36,752	9.95	3,694
1990	28,567.05	20,723	26,609	5,386	10.03	537
1991	155,741.60	110,903	142,404	32,027	10.06	3,184
1992	28,242.34	19,703	25,300	6,331	10.09	627
1999	526,165.16	293,474	376,834	212,471	10.27	20,689
2001	17,145.58	8,563	10,995	8,208	10.30	797
2002	87,634.73	40,733	52,303	45,848	10.32	4,443
2003	3,041,364.40	1,298,152	1,666,886	1,739,442	10.33	168,387
2005	48,909.63	16,384	21,038	33,741	10.36	3,257
2006	54,882.69	15,312	19,661	41,808	10.37	4,032

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
2008	268,386.43	37,484	48,131	252,462	10.39	24,299
2009	598,139.97	30,749	39,483	630,434	10.40	60,619
	20,097,361.82	14,427,700	18,525,818	3,983,228		393,089
MARTIN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1981	10,382,210.43	8,487,332	10,848,147	779,929	9.57	81,497
1982	14,658.98	11,860	15,159	1,259	9.64	131
1985	78,742.74	61,576	78,704	9,488	9.81	967
1986	406,370.61	313,725	400,990	54,145	9.86	5,491
1987	216,620.94	164,979	210,869	31,746	9.90	3,207
1988	66,900.99	50,188	64,148	10,781	9.95	1,084
1989	7,733.92	5,710	7,298	1,364	9.99	137
1990	27,667.88	20,071	25,654	5,334	10.03	532
1991	17,485.10	12,451	15,914	3,669	10.06	365
1992	27,401.59	19,117	24,435	6,255	10.09	620
2001	625,346.61	312,303	399,172	301,216	10.30	29,244
2002	87,002.53	40,439	51,687	45,756	10.32	4,434
2003	2,730,557.34	1,165,489	1,489,679	1,568,545	10.33	151,844
2006	171,819.08	47,936	61,270	131,167	10.37	12,649
2008	2,498,063.30	348,890	445,937	2,351,894	10.39	226,361
2009	532,430.77	27,371	34,984	561,338	10.40	53,975
	17,891,012.81	11,089,437	14,174,047	5,863,886		572,538
	45,637,079.23	30,975,681	39,346,137	11,767,393		1,156,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	2.54

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1980	1,235,719.16	942,913	1,285,148			
1981	339,621.38	256,640	353,206			
1982	1,886.83	1,411	1,962			
1983	64,473.38	47,701	67,052			
1984	35,572.77	26,012	36,996			
1985	93,631.02	67,647	97,376			
1986	72,088.80	51,431	74,972			
1987	19,969.80	14,044	20,769			
1988	1,073.08	743	1,116			
1989	10,144.66	6,919	10,550			
1990	140,750.74	94,313	146,381			
1991	135,120.87	88,897	140,526			
1992	129,114.47	83,199	132,328	1,951	9.86	198
1993	50,225.89	31,649	50,338	1,897	9.90	192
1997	36,503.71	20,455	32,534	5,430	10.05	540
1998	22,935.05	12,360	19,658	4,194	10.08	416
1999	124,860.28	64,382	102,399	27,456	10.11	2,716
2003	18,572.88	7,326	11,652	7,664	10.21	751
2005	96,552.58	29,873	47,513	52,902	10.25	5,161
2007	39,616.61	7,845	12,477	28,724	10.29	2,791
2008	37,240.36	4,806	7,644	31,086	10.30	3,018
2009	82,997.05	3,910	6,219	80,098	10.32	7,761
	2,788,671.37	1,864,476	2,658,816	241,402		23,544

MARTIN UNIT 1
 INTERIM SURVIVOR CURVE.. IOWA 40-R2
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. -4

1980	1,965,340.10	1,499,649	1,946,374	97,580	9.06	10,770
1986	119,565.68	85,303	110,713	13,635	9.53	1,431
1991	114,133.00	75,089	97,457	21,241	9.81	2,165
2001	155,980.69	72,009	93,460	68,760	10.16	6,768
2003	114,305.82	45,090	58,521	60,357	10.21	5,912
2008	34,465.21	4,448	5,773	30,071	10.30	2,920
2009	76,805.66	3,618	4,696	75,182	10.32	7,285
	2,580,596.16	1,785,206	2,316,994	366,826		37,251

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARTIN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1981	1,601,254.88	1,210,011	1,559,303	106,002	9.15	11,585
1986	126,996.85	90,605	116,760	15,317	9.53	1,607
1987	162,984.75	114,619	147,706	21,798	9.60	2,271
1990	32,154.95	21,546	27,766	5,675	9.77	581
1991	91,915.36	60,471	77,927	17,665	9.81	1,801
2003	90,414.16	35,666	45,961	48,070	10.21	4,708
2008	29,389.42	3,793	4,888	25,677	10.30	2,493
2009	65,496.43	3,086	3,977	64,139	10.32	6,215
	2,200,606.80	1,539,797	1,984,288	304,343		31,261
	7,569,874.33	5,189,479	6,960,098	912,571		92,056
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.9	1.22

Port Everglades Steam Generating Plant

The Port Everglades Plant is located on a 93-acre site in Broward County at the Port Everglades seaport, which is near the cities of Hollywood and Ft. Lauderdale, Florida. Unit Nos. 1 and 2 are identical consisting of two complete Westinghouse Electric Corporation condensing turbines driving hydrogen cooled generators. The turbine generators are supplied with steam by two complete Combustion Engineering Incorporated, steam generating units which are the integral furnace, single steam drum, waterwall, radiant, reheat type. Unit Nos. 1 and 2 went into commercial operation during 1960 and 1961, respectively.

Unit Nos. 3 and 4 are also identical and consist of two General Electric Company condensing steam turbines driving liquid and gas cooled generators. Each turbine generator is served by a complete Foster Wheeler Corporation gas fired, natural circulation, reheat type unit, containing an economizer, waterwall heating surface, a combination radiant convection superheater, a convection reheater and an air preheater. Unit Nos. 3 and 4 went into commercial operation during 1964 and 1965, respectively. The four units have a combined maximum generator name plate rating of 1255 megawatts.

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

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1960	1,947,799.90	1,690,145	2,045,190			
1961	793,964.09	685,937	833,662			
1962	10,307.32	8,866	10,823			
1964	1,274,275.28	1,086,313	1,337,989			
1965	587,594.06	498,638	616,974			
1968	289,151.49	241,734	303,609			
1970	107,952.80	89,275	113,350			
1971	1,087.50	894	1,142			
1972	47,708.97	38,999	50,094			
1973	34,439.24	27,982	36,161			
1974	300,489.35	242,567	315,514			
1975	64,852.71	51,991	68,095			
1976	76,318.92	60,758	80,135			
1977	346,176.87	273,559	363,486			
1978	2,173,974.49	1,705,157	2,282,673			
1979	384,463.49	299,011	403,687			
1980	106,443.24	82,081	111,753	12	9.97	1
1981	155,599.87	118,892	161,872	1,508	10.00	151
1982	278,931.09	211,077	287,382	5,496	10.03	548
1983	228,751.43	171,303	233,229	6,960	10.06	692
1984	183,972.37	136,224	185,469	7,702	10.09	763
1985	115,258.32	84,364	114,862	6,159	10.11	609
1986	333,396.12	240,880	327,959	22,107	10.14	2,180
1987	29,344.72	20,918	28,480	2,332	10.16	230
1988	136,448.07	95,862	130,516	12,754	10.18	1,253
1989	604,287.71	417,820	568,863	65,639	10.20	6,435
1990	799,054.78	543,006	739,304	99,704	10.22	9,756
1991	358,959.84	239,412	325,960	50,948	10.24	4,975
1992	3,654,381.55	2,388,979	3,252,600	584,501	10.25	57,024
1993	927,604.72	592,767	807,053	166,932	10.27	16,254
1994	1,579,036.76	984,845	1,340,868	317,121	10.28	30,848
1995	375,054.92	227,503	309,746	84,062	10.30	8,161
1996	48,290.63	28,410	38,680	12,025	10.31	1,166
1997	160,224.13	91,099	124,032	44,203	10.32	4,283
2000	294,965.62	146,495	199,453	110,261	10.36	10,643
2002	144,286.90	62,858	85,581	65,920	10.38	6,351
2003	164,636.55	65,828	89,625	83,243	10.39	8,012
2004	90,967.50	32,743	44,580	50,936	10.39	4,902

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
2005	532,307.97	166,950	227,303	331,620	10.40	31,887
2006	113,069.29	29,550	40,232	78,491	10.41	7,540
2007	1,628,147.73	327,893	446,427	1,263,128	10.41	121,338
2008	1,752,150.27	228,866	311,602	1,528,156	10.42	146,656
2009	1,227,089.94	57,851	78,764	1,209,680	10.43	115,981
	24,463,218.52	14,796,302	19,474,779	6,211,600		598,639
PT. EVERGLADES UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1960	1,254,650.38	1,088,685	1,191,358	126,025	8.73	14,436
1987	62,376.33	44,465	48,658	16,837	10.16	1,657
1992	82,650.89	54,031	59,127	27,656	10.25	2,698
2005	297,777.88	93,394	102,202	210,465	10.40	20,237
2008	50,791.52	6,634	7,259	46,072	10.42	4,421
2009	92,344.57	4,354	4,765	92,197	10.43	8,840
	1,840,591.57	1,291,563	1,413,369	519,252		52,289
PT. EVERGLADES UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1961	959,194.27	828,686	868,002	139,152	8.83	15,759
1992	80,230.30	52,449	54,937	29,305	10.25	2,859
2005	183,457.88	57,539	60,269	132,362	10.40	12,727
2007	374,482.29	75,417	78,995	314,211	10.41	30,184
2008	47,787.93	6,242	6,538	43,639	10.42	4,188
2009	86,892.86	4,097	4,292	86,946	10.43	8,336
	1,732,045.53	1,024,430	1,073,033	745,615		74,053

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1964	197,875.86	168,688	99,135	108,635	9.10	11,938
1984	47,710.73	35,328	20,762	29,334	10.09	2,907
1987	1,804.95	1,287	756	1,139	10.16	112
1991	15,460.38	10,311	6,060	10,173	10.24	993
1992	81,739.64	53,436	31,403	54,424	10.25	5,310
1996	106,542.79	62,681	36,837	75,033	10.31	7,278
2004	10,172.05	3,661	2,152	8,529	10.39	821
2005	64,743.19	20,306	11,933	56,047	10.40	5,389
2006	2,323.36	607	357	2,083	10.41	200
2007	4,776,610.80	961,962	565,329	4,450,112	10.41	427,484
2008	214,889.27	28,069	16,496	209,138	10.42	20,071
2009	291,318.95	13,734	8,071	297,814	10.43	28,554
	5,811,191.97	1,360,070	799,291	5,302,461		511,057
PT. EVERGLADES UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1965	281,775.40	239,117	295,864			
1989	35,731.66	24,706	31,596	5,922	10.20	581
1992	118,786.76	77,654	99,310	25,416	10.25	2,480
1996	97,962.19	57,633	73,706	29,154	10.31	2,828
2004	1,379.37	496	634	814	10.39	78
2005	10,028.22	3,145	4,022	6,508	10.40	626
2006	158,355.90	41,386	52,928	113,346	10.41	10,888
2007	9,433.31	1,900	2,430	7,475	10.41	718
2008	34,599.22	4,519	5,779	30,550	10.42	2,932
2009	39,504.46	1,862	2,381	39,099	10.43	3,749
	787,556.49	452,418	568,650	258,284		24,880
	34,634,604.08	18,924,783	23,329,122	13,037,212		1,260,918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	3.64

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1960	110,248.90	103,335	101,922	20,454	6.18	3,310
1961	3,689.16	3,438	3,391	704	6.36	111
1964	66,118.62	60,541	59,713	13,679	6.88	1,988
1965	38,383.67	34,933	34,455	8,151	7.05	1,156
1978	2,981.93	2,473	2,439	871	8.86	98
1981	72,295.60	58,308	57,511	22,737	9.15	2,485
1982	126,190.13	100,725	99,348	40,723	9.24	4,407
1984	12,989.00	10,137	9,998	4,420	9.40	470
1986	10,170.72	7,745	7,639	3,650	9.53	383
1989	45,837.93	33,367	32,911	17,969	9.71	1,851
1990	76,381.47	54,626	53,879	30,904	9.77	3,163
1994	88,382.02	57,989	57,196	40,908	9.94	4,115
1997	177,570.77	106,199	104,747	92,357	10.05	9,190
1998	145,071.56	83,445	82,304	78,725	10.08	7,810
2004	35,723.11	13,518	13,333	26,320	10.23	2,573
2006	79,472.20	21,895	21,596	66,618	10.27	6,487
2007	1,341,549.95	283,529	279,653	1,209,467	10.29	117,538
2008	256,784.74	35,372	34,889	250,142	10.30	24,286
2009	141,925.40	7,136	7,038	150,499	10.32	14,583
	2,831,766.88	1,078,711	1,063,962	2,079,298		206,004

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

1961	8,221,482.00	7,661,147	9,125,845
1964	2,999.11	2,746	3,329
1965	101,167.53	92,071	112,296
1967	2,533.21	2,277	2,812
1968	26,388.62	23,568	29,291
1969	1,710.36	1,517	1,898
1970	2,313.71	2,039	2,568
1973	2,140.30	1,847	2,376
1974	146,290.82	125,311	162,383
1975	13,453.66	11,438	14,934
1978	57,070.67	47,334	63,348

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1979	11,928.98	9,808	13,241			
1982	17,258.18	13,775	19,157			
1985	162,441.06	125,261	180,310			
1987	883,902.40	663,441	981,132			
1988	516,186.11	381,710	572,967			
1989	52,451.63	38,182	58,221			
1990	42,846.70	30,643	47,560			
1991	17,787.85	12,490	19,745			
1993	3,275,444.83	2,202,897	3,635,744			
1994	1,513,379.85	992,960	1,679,852			
1995	168,827.02	107,754	187,398			
1997	46,363.12	27,728	51,463			
1999	60,361.21	33,219	67,001			
2001	289,291.12	142,542	321,113			
2002	20,261.20	9,288	22,490			
2003	68,477.50	28,831	76,010			
2004	475,196.42	179,814	479,016	48,452	10.23	4,736
2005	12,243,623.12	4,043,150	10,770,756	2,819,666	10.25	275,089
2006	209,549.86	57,731	153,793	78,807	10.27	7,674
2007	139,779.30	29,542	78,698	76,457	10.29	7,430
2008	4,397,278.60	605,730	1,613,636	3,267,343	10.30	317,218
2009	1,752,025.78	88,097	234,686	1,710,063	10.32	165,704
	34,942,211.83	17,795,888	30,785,069	8,000,788		777,851

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

1961	7,486,746.10	6,976,487	8,310,288			
1963	750.64	691	833			
1964	2,223.81	2,036	2,468			
1965	97,973.56	89,165	108,751			
1967	2,559.73	2,301	2,841			
1968	26,660.07	23,810	29,593			
1970	1,203.76	1,061	1,336			
1972	2,465.34	2,143	2,737			

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1973	2,160.49	1,864	2,398			
1974	89.21	76	99			
1975	13,758.17	11,696	15,272			
1979	69,975.55	57,532	77,673			
1980	231,188.75	188,282	256,620			
1982	13,322.61	10,634	14,788			
1985	143,307.28	110,507	159,071			
1987	550,443.22	413,153	610,992			
1988	1,914,842.62	1,415,992	2,125,475			
1989	52,828.93	38,456	58,640			
1991	66,181.31	46,472	73,461			
1992	185,502.86	127,581	205,908			
1993	165,279.41	111,159	183,460			
1994	4,136,961.12	2,714,347	4,592,027			
1995	231,034.79	147,458	256,449			
1997	46,717.61	27,940	51,857			
1999	65,801.02	36,213	73,039			
2000	405,775.09	212,053	450,410			
2001	27,714.75	13,656	30,763			
2002	67,264.46	30,836	73,231	1,433	10.19	141
2003	37,085.58	15,614	37,081	4,084	10.21	400
2004	922,610.66	349,115	829,094	195,004	10.23	19,062
2005	13,743,748.61	4,538,529	10,778,297	4,477,264	10.25	436,806
2006	471,905.64	130,011	308,756	215,059	10.27	20,941
2007	5,404,301.53	1,142,167	2,712,468	3,286,307	10.29	319,369
2008	1,078,754.73	148,600	352,902	844,516	10.30	81,992
2009	1,988,294.50	99,977	237,430	1,969,577	10.32	190,850
	39,657,433.51	19,237,614	33,026,508	10,993,244		1,069,561

PT. EVERGLADES UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 40-R2
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. -11

1964	9,505,871.94	8,703,947	9,922,443	629,075	6.88	91,435
1968	26,744.86	23,886	27,230	2,457	7.54	326
1974	4,988.51	4,273	4,871	666	8.40	79

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1975	8,833.20	7,510	8,561	1,244	8.52	146
1976	2,293.39	1,934	2,205	341	8.64	39
1977	4,886.24	4,088	4,660	764	8.75	87
1978	7,982.04	6,620	7,547	1,313	8.86	148
1979	21,376.63	17,575	20,035	3,693	8.96	412
1980	49,689.12	40,467	46,132	9,023	9.06	996
1981	124,869.06	100,710	114,809	23,796	9.15	2,601
1982	88,666.43	70,774	80,682	17,738	9.24	1,920
1985	26,237.64	20,232	23,064	6,060	9.47	640
1986	1,600,442.38	1,218,673	1,389,279	387,212	9.53	40,631
1987	18,455.04	13,852	15,791	4,694	9.60	489
1988	754,652.03	558,052	636,176	201,488	9.66	20,858
1989	24,015,746.47	17,481,974	19,929,337	6,728,142	9.71	692,909
1991	16,381.25	11,503	13,113	5,070	9.81	517
1992	4,037,548.70	2,776,848	3,165,589	1,316,090	9.86	133,478
1993	180,686.22	121,520	138,532	62,030	9.90	6,266
1994	564,581.36	370,434	422,292	204,393	9.94	20,563
1995	33,472.91	21,364	24,355	12,800	9.98	1,283
1996	44,915.01	27,790	31,680	18,176	10.02	1,814
1997	429,344.43	256,777	292,724	183,848	10.05	18,293
1999	42,193.89	23,221	26,472	20,363	10.11	2,014
2001	25,307.17	12,470	14,216	13,875	10.16	1,366
2003	1,952,144.95	821,898	936,958	1,229,923	10.21	120,463
2004	4,476.13	1,694	1,931	3,038	10.23	297
2006	444,381.95	122,428	139,567	353,697	10.27	34,440
2007	29,375,045.19	6,208,240	7,077,354	25,528,946	10.29	2,480,947
2008	1,439,820.58	198,337	226,103	1,372,098	10.30	133,213
2009	3,950,892.32	198,663	226,474	4,159,016	10.32	403,005
	78,802,927.04	39,447,754	44,970,182	42,501,069		4,211,675

PT. EVERGLADES UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 40-R2
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. -11

1965	7,842,387.75	7,137,271	8,115,516	589,534	7.05	83,622
1967	101,469.29	91,197	103,697	8,934	7.38	1,211

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1968	16,907.77	15,100	17,170	1,598	7.54	212
1971	207,231.55	181,399	206,262	23,765	7.99	2,974
1974	27,497.02	23,554	26,782	3,740	8.40	445
1975	8,828.75	7,506	8,535	1,265	8.52	148
1976	2,292.26	1,933	2,198	346	8.64	40
1977	9,667.55	8,088	9,197	1,534	8.75	175
1979	21,366.96	17,567	19,975	3,742	8.96	418
1980	51,221.84	41,715	47,433	9,423	9.06	1,040
1982	195,413.37	155,979	177,358	39,551	9.24	4,280
1985	24,245.05	18,696	21,259	5,653	9.47	597
1986	31,765.89	24,188	27,503	7,757	9.53	814
1987	149,453.44	112,177	127,552	38,341	9.60	3,994
1989	2,969,541.55	2,161,642	2,457,920	838,271	9.71	86,331
1990	35,730,283.70	25,553,334	29,055,710	10,604,905	9.77	1,085,456
1992	3,868,672.32	2,660,703	3,025,383	1,268,843	9.86	128,686
1993	178,153.71	119,817	136,239	61,512	9.90	6,213
1994	723,233.81	474,529	539,569	263,221	9.94	26,481
2004	475,834.70	180,055	204,734	323,443	10.23	31,617
2005	31,308.74	10,339	11,756	22,997	10.25	2,244
2006	14,430,099.28	3,975,521	4,520,411	11,496,999	10.27	1,119,474
2007	24,674,582.88	5,214,825	5,929,576	21,459,211	10.29	2,085,443
2008	483,383.20	66,587	75,714	460,841	10.30	44,742
2009	4,869,284.42	244,842	278,400	5,126,506	10.32	496,754
	97,124,126.80	48,498,564	55,145,849	52,661,932		5,213,411
	253,358,466.06	126,058,531	164,991,570	116,236,331		11,478,502
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.1	4.53

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1960	462,819.80	373,681	462,820			
1961	208,388.87	167,378	208,389			
1964	327,415.26	259,084	323,243	4,172	7.98	523
1965	300,566.75	236,666	295,273	5,294	8.08	655
1974	3,214.04	2,402	2,997	217	8.86	24
1976	29,573.33	21,790	27,186	2,387	9.00	265
1982	46,470.27	32,515	40,567	5,903	9.35	631
1983	20,892.29	14,466	18,048	2,844	9.40	303
1984	50,899.60	34,851	43,481	7,419	9.45	785
1985	23,107.29	15,639	19,512	3,595	9.49	379
1987	112,820.79	74,349	92,761	20,060	9.58	2,094
1988	13,046.55	8,471	10,569	2,478	9.62	258
1989	78,006.23	49,846	62,190	15,816	9.66	1,637
1990	22,026.65	13,839	17,266	4,761	9.69	491
1993	197,220.80	116,459	145,298	51,923	9.79	5,304
1995	49,372.49	27,693	34,551	14,821	9.84	1,506
2004	650,077.65	216,671	270,327	379,751	10.02	37,899
2005	776,707.10	226,177	282,186	494,521	10.03	49,304
2006	153,237.96	37,191	46,401	106,837	10.05	10,631
2007	1,304,673.02	244,496	305,042	999,631	10.06	99,367
	4,830,536.74	2,173,664	2,708,107	2,122,430		212,056

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

1961	6,691,608.47	5,374,700	6,691,608			
1963	2,101.85	1,672	2,102			
1965	12,705.41	10,004	12,705			
1978	59,929.52	43,491	59,930			
1979	3,434.29	2,472	3,434			
1980	4,951.66	3,532	4,952			
1982	17,093.89	11,961	17,094			
1984	819,506.33	561,116	819,506			
1985	33,087.68	22,394	33,088			
1986	27,733.63	18,523	27,734			

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1987	196,976.92	129,808	196,977			
1991	23,122.68	14,260	23,123			
1992	42,356.81	25,588	42,357			
1993	1,585,369.40	936,161	1,585,369			
1996	37,721.31	20,528	37,721			
2001	364,961.62	158,101	316,775	48,187	9.97	4,833
2002	744,587.81	300,665	602,420	142,168	9.98	14,245
2003	46,283.63	17,157	34,376	11,908	10.00	1,191
2004	2,011,994.96	670,598	1,343,626	668,369	10.02	66,703
2005	1,221,457.31	355,688	712,665	508,792	10.03	50,727
2006	1,484.59	360	721	764	10.05	76
2007	35,746.27	6,699	13,422	22,324	10.06	2,219
2008	2,535,267.64	307,274	615,662	1,919,606	10.08	190,437
2009	872,185.23	38,027	76,192	795,993	10.10	78,811
	17,391,668.91	9,030,779	13,273,559	4,118,111		409,242

PT. EVERGLADES UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 40-R1
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. 0

1961	6,546,500.95	5,258,150	5,988,455	558,046	7.64	73,043
1963	2,240.52	1,782	2,030	211	7.87	27
1966	219.28	172	196	23	8.18	3
1978	11,052.34	8,021	9,135	1,917	9.12	210
1979	34,429.24	24,779	28,221	6,208	9.18	676
1980	3,355.35	2,393	2,725	630	9.24	68
1981	953,008.81	673,301	766,816	186,193	9.30	20,021
1984	22,535.57	15,430	17,573	4,963	9.45	525
1985	14,040.33	9,502	10,822	3,218	9.49	339
1988	177,270.80	115,102	131,088	46,183	9.62	4,801
1991	19,801.23	12,211	13,907	5,894	9.72	606
1992	41,173.61	24,873	28,328	12,846	9.76	1,316
1993	110,613.37	65,317	74,389	36,224	9.79	3,700
1994	1,770,616.78	1,020,938	1,162,735	607,882	9.81	61,966
1995	9,431.22	5,290	6,025	3,406	9.84	346
1996	20,939.20	11,395	12,978	7,961	9.86	807

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
2002	195,339.90	78,878	89,833	105,507	9.98	10,572
2003	55,623.12	20,619	23,483	32,140	10.00	3,214
2004	343,643.47	114,536	130,444	213,199	10.02	21,277
2007	4,816,010.26	902,520	1,027,870	3,788,140	10.06	376,555
2008	1,161,874.15	140,819	160,377	1,001,497	10.08	99,355
2009	861,091.93	37,544	42,759	818,333	10.10	81,023
	17,170,811.43	8,543,572	9,730,189	7,440,621		760,450

PT. EVERGLADES UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 40-R1
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. 0

1964	6,426,169.28	5,085,028	5,422,844	1,003,325	7.98	125,730
1974	681.93	510	544	138	8.86	16
1980	4,494.22	3,206	3,419	1,075	9.24	116
1981	1,195,617.87	844,704	900,821	294,797	9.30	31,699
1982	334,206.03	233,844	249,379	84,827	9.35	9,072
1983	7,653.36	5,299	5,651	2,002	9.40	213
1984	27,414.90	18,771	20,018	7,397	9.45	783
1986	350,458.54	234,071	249,621	100,838	9.54	10,570
1989	562,206.36	359,250	383,116	179,090	9.66	18,539
1991	33,729.39	20,801	22,183	11,546	9.72	1,188
1993	89,209.37	52,678	56,178	33,031	9.79	3,374
1995	119,966.80	67,289	71,759	48,208	9.84	4,899
1996	583,171.47	317,362	338,445	244,726	9.86	24,820
2003	946,326.00	350,803	374,108	572,218	10.00	57,222
2004	843,746.84	281,221	299,904	543,843	10.02	54,276
2005	151,875.25	44,226	47,164	104,711	10.03	10,440
2006	47,107.12	11,433	12,193	34,914	10.05	3,474
2007	11,108,892.30	2,081,806	2,220,107	8,888,785	10.06	883,577
2008	1,178,328.28	142,813	152,301	1,026,027	10.08	101,788
2009	1,267,374.62	55,258	58,929	1,208,446	10.10	119,648
	25,278,629.93	10,210,373	10,888,684	14,389,944		1,461,444

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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 RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1965	6,852,615.45	5,395,749	5,899,923	952,692	8.08	117,907
1969	2,900.74	2,236	2,445	456	8.46	54
1974	684.02	511	559	125	8.86	14
1980	59,687.31	42,575	46,553	13,134	9.24	1,421
1982	75,266.52	52,664	57,585	17,682	9.35	1,891
1983	9,770.55	6,765	7,397	2,374	9.40	253
1985	1,400,395.17	947,787	1,036,347	364,048	9.49	38,361
1986	22,887.79	15,287	16,715	6,173	9.54	647
1987	54,657.94	36,020	39,386	15,272	9.58	1,594
1990	1,101,622.80	692,150	756,824	344,799	9.69	35,583
2000	299,556.99	137,736	150,606	148,951	9.95	14,970
2001	1,149,511.73	497,968	544,498	605,014	9.97	60,683
2002	567,457.17	229,139	250,550	316,907	9.98	31,754
2003	7,940.12	2,943	3,218	4,722	10.00	472
2004	488,917.04	162,956	178,182	310,735	10.02	31,011
2005	203,034.73	59,124	64,649	138,386	10.03	13,797
2006	8,645,022.79	2,098,147	2,294,196	6,350,827	10.05	631,923
2007	145,176.62	27,206	29,748	115,429	10.06	11,474
2008	829,371.29	100,520	109,913	719,458	10.08	71,375
2009	1,156,958.92	50,443	55,156	1,101,803	10.10	109,089
	23,073,435.69	10,557,926	11,544,450	11,528,987		1,174,273
	87,745,082.70	40,516,314	48,144,989	39,600,093		4,017,465
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.9	4.58

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1960	7,321.92	6,927	8,201			
1964	5,111.86	4,734	5,725			
1965	333.46	307	373			
1968	22,285.29	20,140	24,960			
1977	2,363.44	2,003	2,647			
1978	33,244.80	27,937	37,234			
1980	2,547.38	2,102	2,853			
1982	204,749.00	165,660	229,319			
1985	11,877.26	9,288	13,303			
1986	8,426.23	6,505	9,437			
1987	444,712.63	338,693	495,223	2,855	9.90	288
1988	69,108.47	51,844	75,804	1,597	9.95	161
1989	42,868.71	31,650	46,277	1,736	9.99	174
1990	2,409,800.91	1,748,127	2,556,037	142,940	10.03	14,251
1993	293,079.48	199,936	292,338	35,911	10.12	3,549
1994	76,482.95	50,900	74,424	11,237	10.15	1,107
1995	116,472.22	75,373	110,207	20,242	10.18	1,988
1996	87,713.42	55,063	80,511	17,728	10.20	1,738
2005	1,665,549.53	557,946	815,805	1,049,610	10.36	101,314
2007	38,333.06	8,226	12,028	30,905	10.38	2,977
2008	162,584.26	22,707	33,201	148,893	10.39	14,330
2009	301,140.29	15,481	22,636	314,641	10.40	30,254
	6,006,106.57	3,401,549	4,948,543	1,778,295		172,131

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

1961	667,284.67	627,931	747,359			
1968	13,347.03	12,062	14,439	510	8.16	63
1973	3,322.19	2,903	3,475	246	8.83	28
1976	5,696.88	4,866	5,825	556	9.16	61
1980	2,055.69	1,697	2,031	271	9.50	29
1982	52,304.72	42,319	50,657	7,924	9.64	822
1983	7,593.04	6,079	7,277	1,227	9.70	126
1984	1,800.41	1,425	1,706	310	9.76	32

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1985	134,886.69	105,479	126,262	24,811	9.81	2,529
1987	40,375.88	30,750	36,809	8,412	9.90	850
1989	22,256.91	16,432	19,670	5,258	9.99	526
1990	91,424.37	66,321	79,389	23,006	10.03	2,294
1993	9,750.45	6,652	7,963	2,958	10.12	292
1994	32,243.00	21,458	25,686	10,426	10.15	1,027
1995	11,596.72	7,505	8,984	4,004	10.18	393
1999	184,432.12	102,869	123,138	83,426	10.27	8,123
2004	20,698.65	7,938	9,502	13,680	10.35	1,322
2005	4,173,366.78	1,398,044	1,673,507	3,000,664	10.36	289,639
2008	2,089,152.63	291,779	349,269	1,990,582	10.39	191,586
2009	399,022.22	20,513	24,555	422,350	10.40	40,611
	7,962,611.05	2,775,022	3,317,503	5,600,621		540,353

PT. EVERGLADES UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5
 PROBABLE RETIREMENT YEAR.. 6-2020
 NET SALVAGE PERCENT.. -12

1961	333,802.29	314,116	373,859			
1963	3,063.24	2,852	3,431			
1968	15,024.43	13,578	16,827			
1973	7,680.72	6,712	8,602			
1976	6,223.66	5,316	6,970			
1980	2,218.78	1,831	2,485			
1981	67,498.02	55,179	75,598			
1983	8,129.65	6,508	9,105			
1984	190,236.34	150,552	213,065			
1987	45,778.65	34,865	51,272			
1989	23,497.24	17,348	26,317			
1990	50,834.71	36,877	56,935			
1993	7,973.33	5,439	8,676	254	10.12	25
1994	33,704.62	22,431	35,780	1,969	10.15	194
1995	19,347.54	12,520	19,971	1,698	10.18	167
1999	178,445.12	99,530	158,763	41,096	10.27	4,002
2000	39,805.42	21,092	33,644	10,938	10.29	1,063
2001	161,574.12	80,691	128,712	52,251	10.30	5,073

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
2004	1,844,499.61	707,343	1,128,300	937,540	10.35	90,584
2005	5,731,270.41	1,919,930	3,062,527	3,356,496	10.36	323,986
2008	261,047.90	36,459	58,157	234,217	10.39	22,543
2009	476,472.71	24,495	39,072	494,577	10.40	47,555
	9,508,128.51	3,575,664	5,518,068	5,131,036		495,192
PT. EVERGLADES UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1964	702,279.76	650,322	720,690	65,863	7.52	8,758
1968	8,937.68	8,077	8,951	1,059	8.16	130
1973	2,476.08	2,164	2,398	375	8.83	42
1980	0.01					
1984	305,675.25	241,909	268,085	74,271	9.76	7,610
1985	33,753.09	26,394	29,250	8,553	9.81	872
1987	265,626.70	202,301	224,191	73,311	9.90	7,405
1988	1,787,033.75	1,340,590	1,485,647	515,831	9.95	51,842
1989	3,598,110.05	2,656,499	2,943,943	1,085,940	9.99	108,703
1992	36,957.67	25,783	28,573	12,820	10.09	1,271
1994	187,324.31	124,665	138,154	71,649	10.15	7,059
1996	197,651.85	124,078	137,504	83,866	10.20	8,222
1999	206,605.16	115,236	127,705	103,693	10.27	10,097
2002	7,759.46	3,607	3,997	4,694	10.32	455
2003	494,509.86	211,073	233,912	319,939	10.33	30,972
2004	43,564.27	16,706	18,514	30,278	10.35	2,925
2007	4,409,782.92	946,304	1,048,698	3,890,259	10.38	374,784
2008	221,563.14	30,944	34,292	213,859	10.39	20,583
2009	660,272.85	33,943	37,616	701,890	10.40	67,489
	13,169,883.86	6,760,595	7,492,120	7,258,150		709,219

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1965	628,143.45	578,153	647,219	56,302	7.69	7,321
1968	15,224.91	13,759	15,403	1,649	8.16	202
1971	7,427.85	6,582	7,368	951	8.58	111
1973	2,475.86	2,163	2,421	352	8.83	40
1976	5,220.62	4,460	4,993	854	9.16	93
1980	2,241.16	1,850	2,071	439	9.50	46
1984	1,940.27	1,536	1,719	454	9.76	47
1985	380,667.02	297,676	333,236	93,111	9.81	9,491
1987	11,482.70	8,745	9,790	3,071	9.90	310
1988	232,109.52	174,123	194,924	65,039	9.95	6,537
1989	23,683.60	17,486	19,575	6,951	9.99	696
1990	6,489,617.80	4,707,725	5,270,110	1,998,262	10.03	199,229
1992	700,464.81	488,678	547,056	237,465	10.09	23,535
1994	162,156.01	107,915	120,807	60,808	10.15	5,991
1995	48,144.07	31,156	34,878	19,043	10.18	1,871
1996	6,809.11	4,274	4,785	2,841	10.20	279
1999	188,812.58	105,312	117,892	93,578	10.27	9,112
2002	7,677.75	3,569	3,995	4,604	10.32	446
2003	47,794.38	20,400	22,837	30,693	10.33	2,971
2004	34,486.44	13,225	14,805	23,820	10.35	2,301
2005	40,762.40	13,655	15,286	30,368	10.36	2,931
2006	2,206,256.79	615,528	689,059	1,781,949	10.37	171,837
2007	2,851,528.93	611,915	685,014	2,508,698	10.38	241,686
2008	427,617.50	59,723	66,858	412,074	10.39	39,661
2009	766,523.95	39,405	44,112	814,395	10.40	78,307
	15,289,269.48	7,929,013	8,876,213	8,247,771		805,051
	51,935,999.47	24,441,843	30,152,447	28,015,873		2,721,946
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	5.24

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1960	31,304.52	27,491	32,557			
1961	15,918.99	13,899	16,556			
1964	43,341.83	37,183	45,076			
1965	49,897.51	42,547	51,893			
1969	183.17	152	190			
1970	8,350.97	6,895	8,685			
1971	6,423.51	5,268	6,680			
1972	31,211.30	25,419	32,460			
1973	35,458.62	28,668	36,877			
1974	12,968.58	10,408	13,487			
1975	19,026.09	15,155	19,775	12	8.52	1
1976	5,610.91	4,434	5,786	49	8.64	6
1977	3,432.89	2,691	3,511	59	8.75	7
1978	28,512.18	22,156	28,910	743	8.86	84
1979	18,656.16	14,371	18,752	650	8.96	73
1980	3,846.54	2,935	3,830	170	9.06	19
1981	59,927.78	45,285	59,089	3,236	9.15	354
1982	24,192.59	18,093	23,608	1,552	9.24	168
1983	137,400.27	101,656	132,644	10,252	9.32	1,100
1984	13,228.07	9,673	12,622	1,135	9.40	121
1985	391,898.07	283,142	369,451	38,123	9.47	4,026
1986	39,995.19	28,534	37,232	4,363	9.53	458
1988	61,100.30	42,333	55,237	8,307	9.66	860
1989	66,584.66	45,413	59,256	9,992	9.71	1,029
1990	11,321.35	7,586	9,898	1,876	9.77	192
1991	25,655.64	16,879	22,024	4,658	9.81	475
1992	317,548.09	204,623	266,998	63,252	9.86	6,415
1993	57,880.11	36,472	47,590	12,605	9.90	1,273
1994	2,323.92	1,429	1,865	552	9.94	56
1999	41,140.47	21,213	27,679	15,107	10.11	1,494
2001	51,412.17	23,735	30,970	22,499	10.16	2,214
2002	51,771.83	22,237	29,016	24,827	10.19	2,436
2007	59,452.71	11,773	15,362	46,469	10.29	4,516
2008	177,506.63	22,910	29,893	154,714	10.30	15,021
2009	100,550.10	4,737	6,181	98,391	10.32	9,534
	2,005,033.72	1,207,395	1,561,640	523,593		51,932

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1961	120,971.36	105,618	72,313	53,497	6.36	8,411
1992	18,543.42	11,949	8,181	11,104	9.86	1,126
1993	17,654.09	11,124	7,616	10,744	9.90	1,085
1995	3,250.04	1,944	1,331	2,049	9.98	205
2005	303,621.88	93,941	64,318	251,449	10.25	24,532
2008	13,837.69	1,786	1,223	13,168	10.30	1,278
2009	25,224.40	1,188	813	25,420	10.32	2,463
	503,102.88	227,550	155,795	367,431		39,100
PT. EVERGLADES UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1961	85,335.60	74,505	56,868	31,881	6.36	5,013
1982	84,752.04	63,383	48,379	39,763	9.24	4,303
1992	13,507.93	8,704	6,644	7,404	9.86	751
1993	2,041.68	1,287	982	1,141	9.90	115
1995	1,083.02	648	495	631	9.98	63
2005	320,432.58	99,142	75,673	257,577	10.25	25,129
2008	15,122.33	1,952	1,490	14,237	10.30	1,382
2009	27,567.24	1,299	991	27,679	10.32	2,682
	549,842.42	250,920	191,522	380,313		39,438
PT. EVERGLADES UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1982	11,408.36	8,532	11,706	159	9.24	17
1985	105,948.71	76,547	105,026	5,161	9.47	545
1988	18,076.00	12,524	17,183	1,616	9.66	167
1992	10,907.56	7,029	9,644	1,700	9.86	172
1994	2,669.88	1,641	2,252	525	9.94	53
2000	18,343.63	8,982	12,324	6,753	10.14	666
2004	91,517.77	32,446	44,517	50,661	10.23	4,952

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PT. EVERGLADES UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
2008	123,405.07	15,927	21,853	106,488	10.30	10,339
2009	20,172.02	950	1,303	19,676	10.32	1,907
	402,449.00	164,578	225,808	192,739		18,818
PT. EVERGLADES UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1976	100.94	80	105			
1982	22,766.72	17,026	23,677			
1991	17,011.80	11,192	17,692			
1994	2,684.66	1,650	2,792			
1999	18,655.59	9,619	19,402			
2005	97,572.69	30,189	79,546	21,930	10.25	2,140
2008	4,662.93	602	1,586	3,263	10.30	317
2009	8,624.89	406	1,070	7,900	10.32	766
	172,080.22	70,764	145,870	33,093		3,223
	3,632,508.24	1,921,207	2,280,635	1,497,169		152,511
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.8	4.20

Sanford Power Plant

The Sanford Plant is located on a 1,700-acre site in Volusia County, approximately five miles west of Sanford, Florida. The site has three generating units, Unit Nos. 3, 4 and 5. The original design of Unit 3 was for oil or gas fired operation, and currently operates on natural gas. Heavy No. 6 oil is an alternative fuel. Units 4 and 5 have been repowered and restored to service in 2002 and 2003 as combined cycle units. The commercial operation date for Unit No. 3 is 1959.

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

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

Florida Power & Light Company's current depreciation rates for the Sanford Unit 3 were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing a probable retirement date of 2020 for Unit 3.

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1959	656,676.08	572,155	689,510			
1965	1,741.99	1,478	1,829			
1966	1,801.50	1,521	1,892			
1972	1,343,389.14	1,098,120	1,410,559			
1976	21,026.78	16,740	21,853	225	9.83	23
1977	4,295.48	3,394	4,431	79	9.87	8
1978	9,119.56	7,153	9,338	238	9.90	24
1979	8,218.68	6,392	8,344	286	9.94	29
1980	78,259.07	60,347	78,778	3,394	9.97	340
1981	87,224.61	66,647	87,002	4,584	10.00	458
1984	51,211.89	37,920	49,502	4,270	10.09	423
1991	88,316.67	58,904	76,895	15,838	10.24	1,547
1993	77,506.07	49,529	64,656	16,725	10.27	1,629
1994	136,238.21	84,972	110,924	32,126	10.28	3,125
1995	601,446.42	364,828	476,254	155,265	10.30	15,074
1996	268,280.96	157,834	206,040	75,655	10.31	7,338
2001	154,380.24	72,215	94,271	67,828	10.37	6,541
2003	18,471.09	7,385	9,641	9,754	10.39	939
2004	1,949.55	702	916	1,131	10.39	109
2005	210,689.73	66,080	86,262	134,962	10.40	12,977
2006	150,323.30	39,286	51,285	106,554	10.41	10,236
2008	660,319.20	86,251	112,594	580,741	10.42	55,733
2009	70,160.04	3,308	4,318	69,350	10.43	6,649
	4,701,046.26	2,863,161	3,657,094	1,279,005		123,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.4	2.62

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -11						
1959	4,457,213.05	4,202,412	4,947,506			
1960	486.18	456	540			
1973	841.89	726	934			
1974	14,877.07	12,744	16,514			
1976	15,931.44	13,436	17,684			
1977	9,075.40	7,593	10,074			
1979	1,074,632.14	883,538	1,192,842			
1981	196,179.09	158,224	217,759			
1982	145,723.27	116,316	161,753			
1983	9,855.06	7,782	10,939			
1984	42,590.28	33,239	47,275			
1989	608,782.19	443,156	675,748			
1991	50,538.41	35,487	56,098			
1992	43,350.57	29,815	48,119			
1994	706,321.80	463,433	749,147	34,870	9.94	3,508
1995	28,600.28	18,254	29,508	2,238	9.98	224
1996	100,973.95	62,474	100,990	11,091	10.02	1,107
1997	280,959.58	168,033	271,628	40,237	10.05	4,004
1999	20,684.08	11,383	18,401	4,558	10.11	451
2001	135,880.26	66,952	108,229	42,598	10.16	4,193
2002	246,530.59	113,017	182,694	90,955	10.19	8,926
2003	71,311.19	30,024	48,534	30,621	10.21	2,999
2004	22,528.24	8,525	13,781	11,225	10.23	1,097
2005	651,101.63	215,010	347,568	375,155	10.25	36,600
2006	1,728,828.03	476,296	769,941	1,149,058	10.27	111,885
2007	15,405.32	3,256	5,263	11,837	10.29	1,150
	10,679,200.99	7,581,581	10,049,469	1,804,443		176,144
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	1.65

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1941	2,919.53	2,643	2,129	791	3.79	209
1959	3,999,036.57	3,244,818	2,613,894	1,385,143	7.38	187,689
1974	9,061.85	6,772	5,455	3,607	8.86	407
1977	22,641.20	16,560	13,340	9,301	9.06	1,027
1981	11,033.43	7,795	6,279	4,754	9.30	511
1982	2,889.69	2,022	1,629	1,261	9.35	135
1983	36,458.34	25,244	20,336	16,122	9.40	1,715
1986	17,868.41	11,934	9,614	8,254	9.54	865
1987	148,621.22	97,941	78,897	69,724	9.58	7,278
1990	28,633.82	17,991	14,493	14,141	9.69	1,459
1991	9,666.18	5,961	4,802	4,864	9.72	500
1992	19,450.92	11,750	9,465	9,986	9.76	1,023
1995	5,131.05	2,878	2,318	2,813	9.84	286
2003	179,992.79	66,723	53,749	126,244	10.00	12,624
2005	199,115.32	57,982	46,708	152,407	10.03	15,195
2006	8,156,219.12	1,979,514	1,594,617	6,561,602	10.05	652,896
2008	74,460.96	9,025	7,270	67,191	10.08	6,666
2009	195,804.32	8,537	6,877	188,927	10.10	18,706
	13,119,004.72	5,576,090	4,491,872	8,627,132		909,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.5	6.93

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -12						
1959	528,738.47	502,648	485,551	106,636	6.70	15,916
1960	2,151.41	2,035	1,966	444	6.86	65
1963	5,700.29	5,307	5,126	1,258	7.36	171
1972	1,841.38	1,621	1,566	496	8.71	57
1975	9,656.96	8,313	8,030	2,786	9.06	308
1982	17,585.30	14,228	13,744	5,952	9.64	617
1983	20,679.07	16,555	15,992	7,169	9.70	739
1985	24,385.61	19,069	18,420	8,892	9.81	906
1986	156,387.40	120,734	116,627	58,527	9.86	5,936
1994	16,385.87	10,905	10,534	7,818	10.15	770
1999	154,393.31	86,114	83,185	89,736	10.27	8,738
2002	73,303.28	34,071	32,912	49,188	10.32	4,766
2004	159,672.61	61,233	59,150	119,683	10.35	11,564
2005	491,117.12	164,520	158,924	391,127	10.36	37,754
2006	2,447,190.84	682,747	659,525	2,081,329	10.37	200,707
2008	407,624.99	56,931	54,995	401,545	10.39	38,647
2009	68,430.86	3,518	3,398	73,245	10.40	7,043
	4,585,244.77	1,790,549	1,729,645	3,405,831		334,704
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	7.30

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 316 - MISCELLANEOUS EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANFORD UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -4						
1959	287,616.78	254,074	299,121			
1992	10,300.65	6,638	10,713			
2007	10,659.70	2,111	7,074	4,012	10.29	390
2008	84,500.87	10,906	36,545	51,336	10.30	4,984
2009	5,956.11	281	942	5,252	10.32	509
	399,034.11	274,010	354,395	60,600		5,883
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	1.47

Scherer Steam Generating Plant

The Scherer Steam Plant is a coal fired generating station consisting of four units and all the common facilities required in generating electricity. It is located on 12,000 acres of land (the main operating area of the plant site is approximately 3,500 acres) in Monroe County near the Ocmulgee River about 17 miles north of Macon, Georgia. Although built for Georgia Power Corporation (GPC), Florida Power & Light Company (FPL) and Jacksonville Electric Authority (JEA) have completed the purchase of one generating unit, Scherer Unit 4, and related common facilities. The installment purchase of these facilities was effected in four installments over the period from 1991 to 1995. Now that the purchase is complete, FPL owns 76.36% and JEA owns 23.64% of Unit 4. FPL owns 38.18% of the common facilities related to Units 3 and 4 and 19.09% of those common facilities related to all four units.

Scherer Unit 4 achieved initial operation on December 21, 1988 and was declared commercial on February 28, 1989. The unit consists of a boiler turbine generator, condenser, a 530-foot high natural draft-cooling tower, a shared smokestack (shared with Unit 3), electrical switching equipment, and water and fuel facilities. Common facilities include the power house (which houses the four generating units at the site), Lake Juliette (a man-made 3,600 acre lake), a 750 acre ash disposal pond, a 300 acre ash settling pond, a 40 acre retention pond, a 90 acre coal storage yard and a 500 kV switchyard to interconnect the 4 units at the site to Georgia Powers transmission system.

Scherer Unit 4 can produce 818 megawatts of electricity. The boiler is capable of producing 5,790,000 pounds of steam per hour at 2,400 pounds per square inch pressure at 1,000 degrees Fahrenheit. Under full load conditions the boiler burns 322 tons of coal per hour (7,728 tons per

day). The coal burned at Scherer is delivered by rail from Powder River Basin and is unloaded by a sophisticated coal handling system which is capable of unloading an 80 car train in a half hour. The unit uses a closed loop steam cycle with a separate loop of water drawn from Lake Juliette to serve as a coolant in the condensers. The turbine generators, manufactured by General Electric have a name plate generating capacity of 818 megawatts and at full load produces 1.2 million horse power. Electrostatic precipitators are used to remove more than 99% of the fly ash from the flue gasses that leave the boiler after the coal burning process. Emissions are monitored by an automatic opacity sensor in the 1,000-foot stack.

Florida Power & Light Company's current depreciation rates for the Scherer Unit 4 and related common facilities were originally filed in Docket No. 050188-EI, and became part of Docket No. 050045-EI which was approved in stipulation agreement, Order No. 05-0902-S-EI. In this study, the Company is proposing a probable retirement date of 2029 for Unit 4 and all Common facilities including those facilities common to Units 3 and 4.

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHERER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -5						
1991	7,234,748.62	3,706,326	5,513,681	2,082,805	18.39	113,257
1993	13,780,141.66	6,641,339	9,879,926	4,589,223	18.52	247,798
1994	7,632,558.16	3,553,490	5,286,317	2,727,869	18.58	146,817
1995	4,669,226.52	2,091,487	3,111,381	1,791,307	18.64	96,100
1996	1,359.93	584	869	559	18.69	30
1997	7,915.33	3,248	4,832	3,479	18.74	186
1998	47,692.50	18,574	27,631	22,446	18.79	1,195
2000	1,044.86	359	534	563	18.88	30
2001	269,900.63	85,982	127,910	155,486	18.92	8,218
2003	2,694,946.85	706,292	1,050,709	1,778,985	19.00	93,631
2004	42,514.02	9,812	14,597	30,043	19.03	1,579
2005	72,274.33	14,206	21,133	54,755	19.06	2,873
2006	624,453.52	99,597	148,165	507,511	19.09	26,585
2008	571,920.39	42,517	63,250	537,266	19.15	28,056
2009	611,968.48	16,000	23,802	618,765	19.17	32,278
	38,262,665.80	16,989,813	25,274,737	14,901,062		798,633

SCHERER COMMON UNIT 3 & 4
 INTERIM SURVIVOR CURVE.. IOWA 55-R2.5
 PROBABLE RETIREMENT YEAR.. 6-2029
 NET SALVAGE PERCENT.. -5

1991	627,732.69	321,584	586,971	72,148	18.39	3,923
1993	1,202,620.21	579,603	1,057,920	204,831	18.52	11,060
1994	628,024.33	292,389	533,683	125,743	18.58	6,768
1995	405,555.17	181,660	331,574	94,259	18.64	5,057
2003	113.59	30	55	64	19.00	3
2008	44,178.52	3,284	5,994	40,393	19.15	2,109
2009	47,271.01	1,236	2,256	47,379	19.17	2,472
	2,955,495.52	1,379,786	2,518,453	584,817		31,392

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 311 - STRUCTURES & IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHERER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -5						
1991	14,402,526.59	7,378,342	9,644,793	5,477,860	18.39	297,872
1993	24,993,767.00	12,045,746	15,745,912	10,497,543	18.52	566,822
1994	13,267,645.66	6,177,018	8,074,451	5,856,577	18.58	315,209
1995	8,488,884.30	3,802,426	4,970,440	3,942,889	18.64	211,528
2004	2,100.92	485	634	1,572	19.03	83
2005	24,706.47	4,856	6,348	19,594	19.06	1,028
2006	815,753.28	130,109	170,075	686,466	19.09	35,959
2007	67,855.07	8,065	10,542	60,706	19.12	3,175
2008	988,526.37	73,487	96,061	941,892	19.15	49,185
2009	1,024,851.13	26,795	35,026	1,041,068	19.17	54,307
	64,076,616.79	29,647,329	38,754,282	28,526,167		1,535,168
	105,294,778.11	48,016,928	66,547,472	44,012,046		2,365,193
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.6	2.25

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHERER COAL CARS						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -11						
1995	21,860,707.81	10,426,836	24,265,386			
1997	4,054,960.31	1,766,645	4,201,884	299,122	17.58	17,015
2004	7,440,346.72	1,815,281	4,317,562	3,941,223	18.32	215,132
2008	818,975.17	64,816	154,162	754,900	18.62	40,542
	34,174,990.01	14,073,578	32,938,994	4,995,245		272,689
SCHERER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -11						
1991	3,760,286.34	2,061,081	2,896,373	1,277,545	16.65	76,729
1993	7,875,482.09	4,047,447	5,687,752	3,054,033	17.00	179,649
1994	4,085,692.42	2,026,291	2,847,484	1,687,635	17.16	98,347
1995	2,593,414.36	1,236,973	1,738,280	1,140,410	17.31	65,882
1998	796.34	329	462	422	17.71	24
2000	988.34	360	506	591	17.94	33
2001	17,251.26	5,821	8,180	10,969	18.04	608
2003	1,253,692.97	348,039	489,088	902,511	18.23	49,507
2004	234,687.93	57,259	80,464	180,040	18.32	9,828
2005	535,325.83	111,296	156,401	437,811	18.40	23,794
2006	844,953.01	142,467	200,205	737,693	18.48	39,918
2008	327,243.87	25,899	36,395	326,846	18.62	17,553
2009	350,035.41	9,752	13,704	374,835	18.68	20,066
	21,879,850.17	10,073,014	14,155,294	10,131,341		581,938
SCHERER COMMON UNIT 3 & 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -11						
1991	3,106,055.35	1,702,485	2,474,036	973,685	16.65	58,480
1993	6,002,741.07	3,084,989	4,483,079	2,179,964	17.00	128,233
1994	3,134,355.21	1,554,477	2,258,952	1,220,182	17.16	71,106
1995	2,024,065.76	965,413	1,402,930	843,783	17.31	48,745
1998	84,551.12	34,932	50,763	43,089	17.71	2,433

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 312 - BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHERER COMMON UNIT 3 & 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -11						
2000	33,714.65	12,279	17,844	19,579	17.94	1,091
2001	500,413.61	168,860	245,386	310,073	18.04	17,188
2003	426,225.25	118,325	171,949	301,161	18.23	16,520
2004	222,876.86	54,377	79,020	168,373	18.32	9,191
2005	1,017,297.40	211,499	307,348	821,852	18.40	44,666
2008	255,474.88	20,219	29,382	254,195	18.62	13,652
2009	273,264.90	7,613	11,063	292,261	18.68	15,646
	17,081,036.06	7,935,468	11,531,752	7,428,197		426,951
SCHERER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -11						
1991	55,095,637.73	30,198,911	39,598,962	21,557,196	16.65	1,294,726
1993	99,571,502.71	51,172,782	67,101,396	43,422,972	17.00	2,554,292
1994	53,274,482.91	26,421,373	34,645,585	24,489,091	17.16	1,427,103
1995	34,063,642.25	16,247,233	21,304,529	16,506,114	17.31	953,559
1996	56,287.35	25,710	33,713	28,766	17.45	1,648
1997	650,186.46	283,270	371,444	350,263	17.58	19,924
1998	2,370,550.60	979,374	1,284,225	1,347,086	17.71	76,064
2000	427,132.38	155,558	203,979	270,138	17.94	15,058
2001	826,320.35	278,834	365,627	551,589	18.04	30,576
2002	7,097,067.40	2,189,225	2,870,667	5,007,078	18.14	276,024
2003	3,374,722.42	936,860	1,228,478	2,517,464	18.23	138,095
2004	2,550,043.92	622,155	815,814	2,014,735	18.32	109,975
2005	1,137,357.55	236,460	310,063	952,404	18.40	51,761
2006	1,990,101.36	335,549	439,996	1,769,017	18.48	95,726
2007	3,964,937.80	498,642	653,855	3,747,226	18.55	202,007
2008	5,878,202.19	465,219	610,028	5,914,776	18.62	317,657
2009	4,427,590.13	123,357	161,754	4,752,871	18.68	254,436
	276,755,765.51	131,170,512	172,000,115	135,198,786		7,818,631
	349,891,641.75	163,252,572	230,626,155	157,753,569		9,100,209
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.3	2.60

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHERER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1991	861,234.17	402,971	749,643	111,591	16.57	6,735
1993	1,618,109.02	710,997	1,322,661	295,448	16.80	17,586
1994	893,618.66	379,252	705,519	188,100	16.90	11,130
1995	546,658.06	223,200	415,217	131,441	17.00	7,732
2008	60,501.58	4,150	7,720	52,782	17.92	2,945
2009	64,710.75	1,547	2,878	61,833	17.98	3,439
	4,044,832.24	1,722,117	3,203,638	841,195		49,567
SCHERER COMMON UNIT 3 & 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1991	71,441.83	33,428	66,636	4,806	16.57	290
1993	136,624.56	60,033	119,671	16,954	16.80	1,009
1994	71,341.10	30,277	60,355	10,986	16.90	650
1995	46,069.08	18,810	37,496	8,573	17.00	504
2008	5,023.33	345	688	4,335	17.92	242
2009	5,373.32	128	255	5,118	17.98	285
	335,873.22	143,021	285,101	50,772		2,980
SCHERER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1991	25,824,556.52	12,083,310	16,704,062	9,120,495	16.57	550,422
1993	45,262,160.21	19,888,193	27,493,594	17,768,566	16.80	1,057,653
1994	24,105,344.07	10,230,308	14,142,458	9,962,886	16.90	589,520
1995	15,423,003.86	6,297,212	8,705,315	6,717,689	17.00	395,158
1996	67,987.32	26,597	36,768	31,219	17.10	1,826
1997	16,940.55	6,324	8,742	8,199	17.19	477
1998	81,998.07	29,077	40,196	41,802	17.27	2,420
2001	91,426.42	26,523	36,666	54,760	17.50	3,129
2003	275,521.18	65,877	91,069	184,452	17.63	10,462
2004	277,321.55	58,404	80,738	196,584	17.69	11,113

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 314 - TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHERER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R1						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
2005	313,093.06	56,169	77,649	235,444	17.75	13,264
2006	998,771.23	145,621	201,308	797,463	17.81	44,776
2008	2,064,839.04	141,648	195,815	1,869,024	17.92	104,298
2009	1,866,519.22	44,610	61,669	1,804,850	17.98	100,381
	116,669,482.30	49,099,873	67,876,049	48,793,433		2,884,899
	121,050,187.76	50,965,011	71,364,788	49,685,400		2,937,446
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.9	2.43

FLORIDA POWER & LIGHT COMPANY

ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCHERER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -12						
1991	261,086.74	144,396	231,155	61,262	17.58	3,485
1993	490,536.76	254,812	407,913	141,488	17.84	7,931
1994	270,904.49	135,808	217,407	86,006	17.96	4,789
1995	165,721.85	79,904	127,914	57,694	18.07	3,193
1998	716.29	300	480	322	18.36	18
2000	8,347.90	3,077	4,926	4,424	18.53	239
2008	18,482.39	1,478	2,366	18,334	19.00	965
2009	19,766.14	556	890	21,248	19.04	1,116
	1,235,562.56	620,331	993,051	390,778		21,736
SCHERER COMMON UNIT 3 & 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -12						
1991	53,845.26	29,779	45,725	14,582	17.58	829
1993	102,977.39	53,492	82,136	33,199	17.84	1,861
1994	53,770.03	26,956	41,390	18,832	17.96	1,049
1995	34,721.43	16,741	25,705	13,183	18.07	730
1998	3,007.70	1,259	1,933	1,436	18.36	78
2003	27,811.22	7,809	11,991	19,158	18.74	1,022
2004	7,733.81	1,907	2,928	5,734	18.80	305
2008	4,380.88	350	537	4,370	19.00	230
2009	4,686.59	132	203	5,046	19.04	265
	292,934.31	138,425	212,548	115,540		6,369
SCHERER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -12						
1991	4,939,020.71	2,731,555	3,797,235	1,734,468	17.58	98,661
1993	8,835,133.60	4,589,463	6,379,981	3,515,369	17.84	197,050
1994	4,689,554.14	2,350,930	3,268,114	1,984,187	17.96	110,478
1995	3,000,455.33	1,446,700	2,011,111	1,349,399	18.07	74,676
1998	1,959.51	820	1,140	1,055	18.36	57