

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 160021-EI
FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES**

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

FPL WITNESS NED W. ALLIS

EXHIBIT NWA-1

DEPRECIATION STUDY

APPENDIX 2

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED		NET SALVAGE (5)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
			AVERAGE LIFE			WHOLE LIFE (6)	REMAINING LIFE (7)	
			SERVICE LIFE (3)	REMAINING LIFE (4)				
STEAM PRODUCTION PLANT								
MANATEE STEAM PLANT								
<i>MANATEE COMMON</i>								
311 STRUCTURES AND IMPROVEMENTS	114,283,078	64.47	47	17.0	(2)	2.1	2.1	2,399,945
312 BOILER PLANT EQUIPMENT	7,864,883	60.95	40	16.1	(7)	2.6	2.6	204,487
314 TURBOGENERATOR UNITS	9,839,031	58.68	38	15.7	0	2.6	2.6	255,815
315 ACCESSORY ELECTRIC EQUIPMENT	9,833,462	65.15	44	16.7	(6)	2.4	2.4	236,003
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,498,111	61.56	42	16.4	0	2.4	2.4	59,955
TOTAL MANATEE COMMON	144,318,565					2.2	2.2	3,156,205
<i>MANATEE UNIT 1</i>								
311 STRUCTURES AND IMPROVEMENTS	6,968,574	64.47	47	17.0	(2)	2.1	2.1	146,340
312 BOILER PLANT EQUIPMENT	184,992,668	60.95	40	16.1	(7)	2.6	2.6	4,809,809
314 TURBOGENERATOR UNITS	74,066,121	58.68	38	15.7	0	2.6	2.6	1,925,719
315 ACCESSORY ELECTRIC EQUIPMENT	14,537,673	65.15	44	16.7	(6)	2.4	2.4	348,904
316 MISCELLANEOUS POWER PLANT EQUIPMENT	4,000,323	61.56	42	16.4	0	2.4	2.4	96,008
TOTAL MANATEE UNIT 1	284,565,358					2.6	2.6	7,326,780
<i>MANATEE UNIT 2</i>								
311 STRUCTURES AND IMPROVEMENTS	5,083,211	64.47	47	17.0	(2)	2.1	2.1	106,747
312 BOILER PLANT EQUIPMENT	187,516,002	60.95	40	16.1	(7)	2.6	2.6	4,875,416
314 TURBOGENERATOR UNITS	72,134,310	58.68	38	15.7	0	2.6	2.6	1,875,492
315 ACCESSORY ELECTRIC EQUIPMENT	12,511,249	65.15	44	16.7	(6)	2.4	2.4	300,270
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,520,594	61.56	42	16.4	0	2.4	2.4	84,494
TOTAL MANATEE UNIT 2	280,765,366					2.6	2.6	7,242,419
TOTAL MANATEE STEAM PLANT	709,649,290					2.5	2.5	17,725,404
MARTIN STEAM PLANT								
<i>MARTIN COMMON</i>								
311 STRUCTURES AND IMPROVEMENTS	241,400,701	55.87	47	21	(2)	2.1	2.1	5,069,415
312 BOILER PLANT EQUIPMENT	7,052,455	54.08	40	19.4	(7)	2.6	2.6	183,364
314 TURBOGENERATOR UNITS	27,411,866	50.53	38	18.8	0	2.6	2.6	712,709
315 ACCESSORY ELECTRIC EQUIPMENT	10,271,934	57.27	44	20	(6)	2.4	2.4	246,526
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,879,629	52.62	42	19.9	0	2.4	2.4	93,111
TOTAL MARTIN COMMON	290,016,584					2.2	2.2	6,305,125
<i>MARTIN PIPELINE</i>								
312 BOILER PLANT EQUIPMENT	370,942	54.08	40	19.4	(7)	2.6	2.6	9,644
TOTAL MARTIN PIPELINE	370,942					2.6	2.6	9,644
<i>MARTIN UNIT 1</i>								
311 STRUCTURES AND IMPROVEMENTS	16,367,428	55.87	47	21	(2)	2.1	2.1	343,716
312 BOILER PLANT EQUIPMENT	212,347,651	54.08	40	19.4	(7)	2.6	2.6	5,521,039
314 TURBOGENERATOR UNITS	89,915,730	50.53	38	18.8	0	2.6	2.6	2,337,809
315 ACCESSORY ELECTRIC EQUIPMENT	24,335,747	57.27	44	20	(6)	2.4	2.4	584,058
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,586,003	52.62	42	19.9	0	2.4	2.4	86,064
TOTAL MARTIN UNIT 1	346,552,559					2.6	2.6	8,872,686
<i>MARTIN UNIT 2</i>								
311 STRUCTURES AND IMPROVEMENTS	11,241,257	55.87	47	21	(2)	2.1	2.1	236,066
312 BOILER PLANT EQUIPMENT	214,665,917	54.08	40	19.4	(7)	2.6	2.6	5,581,314
314 TURBOGENERATOR UNITS	82,668,791	50.53	38	18.8	0	2.6	2.6	2,149,389
315 ACCESSORY ELECTRIC EQUIPMENT	22,992,823	57.27	44	20	(6)	2.4	2.4	551,828
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,273,365	52.62	42	19.9	0	2.4	2.4	78,561
TOTAL MARTIN UNIT 2	334,842,153					2.6	2.6	8,597,158
TOTAL MARTIN STEAM PLANT	971,782,238					2.4	2.4	23,784,613

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	AVERAGE LIFE		NET SALVAGE (5)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
			SERVICE LIFE (3)	REMAINING LIFE (4)		WHOLE LIFE (6)	REMAINING LIFE (7)	
			APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED					
SCHERER STEAM PLANT								
<i>SCHERER COAL CARS</i>								
312 BOILER PLANT EQUIPMENT	33,149,442	36.75	40	26	(7)	2.6	2.6	861,885
TOTAL SCHERER COAL CARS	<u>33,149,442</u>					2.6	2.6	<u>861,885</u>
<i>SCHERER COMMON</i>								
311 STRUCTURES AND IMPROVEMENTS	40,048,943	40.83	47	28	(2)	2.1	2.1	841,028
312 BOILER PLANT EQUIPMENT	26,275,279	36.75	40	26	(7)	2.6	2.6	683,157
314 TURBOGENERATOR UNITS	4,409,079	34.21	38	25	0	2.6	2.6	114,636
315 ACCESSORY ELECTRIC EQUIPMENT	1,246,718	40.18	44	27	(6)	2.4	2.4	29,921
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,720,892	36.07	42	27	0	2.4	2.4	89,301
TOTAL SCHERER COMMON	<u>75,700,910</u>					2.3	2.3	<u>1,758,043</u>
<i>SCHERER COMMON UNIT 3 AND 4</i>								
311 STRUCTURES AND IMPROVEMENTS	3,049,496	41.23	47	28	(2)	2.2	2.2	67,089
312 BOILER PLANT EQUIPMENT	22,708,658	37.10	40	26	(7)	2.7	2.7	613,134
314 TURBOGENERATOR UNITS	2,878,398	34.21	38	25	0	2.6	2.6	74,838
315 ACCESSORY ELECTRIC EQUIPMENT	2,865,605	40.57	44	27	(6)	2.4	2.4	68,775
TOTAL SCHERER COMMON UNIT 3 AND 4	<u>31,502,156</u>					2.6	2.6	<u>823,836</u>
<i>SCHERER UNIT 4</i>								
311 STRUCTURES AND IMPROVEMENTS	161,759,188	40.83	47	28	(2)	2.1	2.1	3,396,943
312 BOILER PLANT EQUIPMENT	682,720,321	36.75	40	26	(7)	2.6	2.6	17,750,728
314 TURBOGENERATOR UNITS	124,903,381	34.21	38	25	0	2.6	2.6	3,247,488
315 ACCESSORY ELECTRIC EQUIPMENT	50,198,264	40.18	44	27	(6)	2.4	2.4	1,204,758
316 MISCELLANEOUS POWER PLANT EQUIPMENT	5,202,651	36.07	42	27	0	2.4	2.4	124,864
TOTAL SCHERER UNIT 4	<u>1,024,783,804</u>					2.5	2.5	<u>25,724,787</u>
TOTAL SCHERER STEAM PLANT	1,165,136,313					2.5	2.5	29,168,545

FLORIDA POWER AND LIGHT COMPANY

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	APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED							ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	AVERAGE LIFE		NET SALVAGE (5)	DEPRECIATION RATES		
			SERVICE LIFE (3)	REMAINING LIFE (4)		WHOLE LIFE (6)	REMAINING LIFE (7)	
SJRPP STEAM PLANT								
<i>SJRPP COAL AND LIMESTONE</i>								
311 STRUCTURES AND IMPROVEMENTS	3,538,786	40.83	47	28	(2)	2.1	2.1	74,315
312 BOILER PLANT EQUIPMENT	30,678,752	36.75	40	26	(7)	2.6	2.6	797,648
315 ACCESSORY ELECTRIC EQUIPMENT	3,748,250	40.18	44	27	(6)	2.4	2.4	89,958
316 MISCELLANEOUS POWER PLANT EQUIPMENT	298,312	36.07	42	27	0	2.4	2.4	7,159
<i>TOTAL SJRPP COAL AND LIMESTONE</i>	<u>38,264,100</u>					2.5	2.5	<u>969,080</u>
<i>SJRPP COAL CARS</i>								
312 BOILER PLANT EQUIPMENT	52,105	36.75	40	26	(7)	2.6	2.6	1,355
<i>TOTAL SJRPP COAL CARS</i>	<u>52,105</u>					2.6	2.6	<u>1,355</u>
<i>SJRPP COMMON</i>								
311 STRUCTURES AND IMPROVEMENTS	33,324,991	42.98	47	27	(2)	2.1	2.1	699,825
312 BOILER PLANT EQUIPMENT	3,714,736	39.38	40	25	(7)	2.6	2.6	96,583
314 TURBOGENERATOR UNITS	2,511,326	36.84	38	24	0	2.6	2.6	65,294
315 ACCESSORY ELECTRIC EQUIPMENT	5,865,107	42.55	44	26	(6)	2.4	2.4	140,763
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,607,470	38.48	42	26	0	2.4	2.4	38,579
<i>TOTAL SJRPP COMMON</i>	<u>47,023,630</u>					2.2	2.2	<u>1,041,044</u>
<i>SJRPP GYPSUM AND ASH</i>								
311 STRUCTURES AND IMPROVEMENTS	2,158,590	42.98	47	27	(2)	2.1	2.1	45,330
312 BOILER PLANT EQUIPMENT	16,972,048	39.38	40	25	(7)	2.6	2.6	441,273
315 ACCESSORY ELECTRIC EQUIPMENT	52,223	42.55	44	26	(6)	2.4	2.4	1,253
316 MISCELLANEOUS POWER PLANT EQUIPMENT	153,866	38.48	42	26	0	2.4	2.4	3,693
<i>TOTAL SJRPP GYPSUM AND ASH</i>	<u>19,336,727</u>					2.5	2.5	<u>491,549</u>
<i>SJRPP UNIT 1</i>								
311 STRUCTURES AND IMPROVEMENTS	9,098,352	42.98	47	27	(2)	2.1	2.1	191,065
312 BOILER PLANT EQUIPMENT	100,163,072	39.38	40	25	(7)	2.6	2.6	2,604,240
314 TURBOGENERATOR UNITS	31,632,809	36.84	38	24	0	2.6	2.6	822,453
315 ACCESSORY ELECTRIC EQUIPMENT	12,543,007	42.55	44	26	(6)	2.4	2.4	301,032
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,049,400	38.48	42	26	0	2.4	2.4	49,186
<i>TOTAL SJRPP UNIT 1</i>	<u>155,486,641</u>					2.6	2.6	<u>3,967,976</u>
<i>SJRPP UNIT 2</i>								
311 STRUCTURES AND IMPROVEMENTS	7,123,662	42.98	47	27	(2)	2.1	2.1	149,597
312 BOILER PLANT EQUIPMENT	89,481,419	39.38	40	25	(7)	2.6	2.6	2,326,517
314 TURBOGENERATOR UNITS	28,267,582	36.84	38	24	0	2.6	2.6	734,957
315 ACCESSORY ELECTRIC EQUIPMENT	10,030,603	42.55	44	26	(6)	2.4	2.4	240,734
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,560,108	38.48	42	26	0	2.4	2.4	37,443
<i>TOTAL SJRPP UNIT 2</i>	<u>136,463,375</u>					2.6	2.6	<u>3,489,248</u>
TOTAL SJRPP STEAM PLANT	<u>396,626,577</u>					2.5	2.5	<u>9,960,252</u>
TOTAL STEAM PRODUCTION	<u>3,243,194,417</u>					2.5	2.5	<u>80,638,814</u>

FLORIDA POWER AND LIGHT COMPANY

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	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	AVERAGE LIFE		NET SALVAGE (5)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
			SERVICE LIFE (3)	REMAINING LIFE (4)		WHOLE LIFE (6)	REMAINING LIFE (7)	
NUCLEAR PRODUCTION PLANT								
ST. LUCIE NUCLEAR PLANT								
<i>ST. LUCIE COMMON</i>								
321 STRUCTURES AND IMPROVEMENTS	397,119,196	42.86	56	32	0	1.8	1.8	7,148,146
322 REACTOR PLANT EQUIPMENT	55,584,107	42.00	51	30	(2)	2.0	2.0	1,111,682
323 TURBOGENERATOR UNITS	12,406,916	34.15	41	27	0	2.4	2.4	297,766
324 ACCESSORY ELECTRIC EQUIPMENT	34,379,626	43.97	58	33	(2)	1.8	1.8	618,833
325 MISCELLANEOUS POWER PLANT EQUIPMENT	20,728,941	41.82	55	32	0	1.8	1.8	373,121
TOTAL ST. LUCIE COMMON	520,218,785					1.8	1.8	9,549,548
<i>ST. LUCIE UNIT 1</i>								
321 STRUCTURES AND IMPROVEMENTS	196,854,866	53.57	56	26	0	1.8	1.8	3,543,388
322 REACTOR PLANT EQUIPMENT	845,363,775	52.00	51	25	(2)	2.0	2.0	16,907,276
323 TURBOGENERATOR UNITS	413,333,704	46.34	41	22	0	2.4	2.4	9,920,009
324 ACCESSORY ELECTRIC EQUIPMENT	120,786,348	56.28	58	26	(2)	1.8	1.8	2,174,154
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,438,745	54.55	55	25	0	1.8	1.8	205,897
TOTAL ST. LUCIE UNIT 1	1,587,777,438					2.1	2.1	32,750,724
<i>ST. LUCIE UNIT 2</i>								
321 STRUCTURES AND IMPROVEMENTS	298,911,837	42.86	56	32	0	1.8	1.8	5,380,413
322 REACTOR PLANT EQUIPMENT	1,057,336,501	42.00	51	30	(2)	2.0	2.0	21,146,730
323 TURBOGENERATOR UNITS	350,466,490	34.15	41	27	0	2.4	2.4	8,411,196
324 ACCESSORY ELECTRIC EQUIPMENT	189,637,025	43.97	58	33	(2)	1.8	1.8	3,413,466
325 MISCELLANEOUS POWER PLANT EQUIPMENT	24,225,433	41.82	55	32	0	1.8	1.8	436,058
TOTAL ST. LUCIE UNIT 2	1,920,577,286					2.0	2.0	38,787,863
TOTAL ST. LUCIE NUCLEAR PLANT	4,028,573,509					2.0	2.0	81,088,135
TURKEY POINT NUCLEAR PLANT								
<i>TURKEY POINT COMMON</i>								
321 STRUCTURES AND IMPROVEMENTS	380,704,673	58.93	56	23	0	1.8	1.8	6,852,684
322 REACTOR PLANT EQUIPMENT	144,884,580	58.00	51	22	(2)	2.0	2.0	2,897,692
323 TURBOGENERATOR UNITS	22,821,886	51.46	41	19.9	0	2.4	2.4	547,725
324 ACCESSORY ELECTRIC EQUIPMENT	56,769,858	61.55	58	23	(2)	1.8	1.8	1,021,857
325 MISCELLANEOUS POWER PLANT EQUIPMENT	39,215,641	58.18	55	23	0	1.8	1.8	705,882
TOTAL TURKEY POINT COMMON	644,396,638					1.9	1.9	12,025,840
<i>TURKEY POINT UNIT 3</i>								
321 STRUCTURES AND IMPROVEMENTS	185,601,316	58.93	56	23	0	1.8	1.8	3,340,824
322 REACTOR PLANT EQUIPMENT	595,235,354	58.00	51	22	(2)	2.0	2.0	11,904,707
323 TURBOGENERATOR UNITS	758,820,503	51.46	41	19.9	0	2.4	2.4	18,211,692
324 ACCESSORY ELECTRIC EQUIPMENT	153,810,948	61.55	58	23	(2)	1.8	1.8	2,768,597
325 MISCELLANEOUS POWER PLANT EQUIPMENT	16,088,188	58.18	55	23	0	1.8	1.8	289,587
TOTAL TURKEY POINT UNIT 3	1,709,556,309					2.1	2.1	36,515,407
<i>TURKEY POINT UNIT 4</i>								
321 STRUCTURES AND IMPROVEMENTS	129,681,130	58.93	56	23	0	1.8	1.8	2,334,260
322 REACTOR PLANT EQUIPMENT	518,893,111	58.00	51	22	(2)	2.0	2.0	10,377,862
323 TURBOGENERATOR UNITS	601,429,270	51.46	41	19.9	0	2.4	2.4	14,434,302
324 ACCESSORY ELECTRIC EQUIPMENT	177,722,654	61.55	58	23	(2)	1.8	1.8	3,199,008
325 MISCELLANEOUS POWER PLANT EQUIPMENT	12,121,306	58.18	55	23	0	1.8	1.8	218,184
TOTAL TURKEY POINT UNIT 4	1,439,847,471					2.1	2.1	30,563,616
TOTAL TURKEY POINT NUCLEAR PLANT	3,793,800,418					2.1	2.1	79,104,863
TOTAL NUCLEAR PRODUCTION PLANT	7,822,373,927					2.0	2.0	160,192,998

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	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	AVERAGE LIFE		NET SALVAGE (5)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
			SERVICE LIFE (3)	REMAINING LIFE (4)		WHOLE LIFE (6)	REMAINING LIFE (7)	
COMBINED CYCLE PRODUCTION PLANT								
LAUDERDALE COMBINED CYCLE PLANT								
<i>LAUDERDALE COMMON</i>								
341 STRUCTURES AND IMPROVEMENTS	87,455,288	55.22	29	13.3	(2)	3.5	3.5	3,060,935
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,879,795	51.54	26	12.6	0	3.8	3.8	451,432
343 PRIME MOVERS - GENERAL	29,161,926	47.02 *	16.8	** 8.9	** 0	6.0	6.0	1,749,716
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	37,564,239	47.02 *	16.8	** 8.9	** 0	6.0	6.0	2,253,854
344 GENERATORS	702,078	56.22	30	13.3	(1)	3.4	3.4	23,871
345 ACCESSORY ELECTRIC EQUIPMENT	12,506,640	55.89	30	13.4	(1)	3.4	3.4	425,226
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,273,681	54.48	29	13.2	0	3.4	3.4	43,305
TOTAL LAUDERDALE COMMON	180,543,646					4.4	4.4	8,008,339
<i>LAUDERDALE UNIT 4</i>								
341 STRUCTURES AND IMPROVEMENTS	5,252,477	55.22	29	13.3	(2)	3.5	3.5	183,837
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	695,047	51.54	26	12.6	0	3.8	3.8	26,412
343 PRIME MOVERS - GENERAL	130,963,584	51.30 *	23	** 11.2	** 0	4.3	4.3	5,631,434
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	64,498,883	51.30 *	23	** 11.2	** 0	4.3	4.3	2,773,452
344 GENERATORS	29,715,225	56.22	30	13.3	(1)	3.4	3.4	1,010,318
345 ACCESSORY ELECTRIC EQUIPMENT	30,758,543	55.89	30	13.4	(1)	3.4	3.4	1,045,790
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,681,785	54.48	29	13.2	0	3.4	3.4	91,181
TOTAL LAUDERDALE UNIT 4	264,565,545					4.1	4.1	10,762,424
<i>LAUDERDALE UNIT 5</i>								
341 STRUCTURES AND IMPROVEMENTS	3,304,988	55.22	29	13.3	(2)	3.5	3.5	115,675
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	766,036	51.54	26	12.6	0	3.8	3.8	29,109
343 PRIME MOVERS - GENERAL	130,296,359	52.08 *	24	** 11.5	** 0	4.2	4.2	5,472,447
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	24,422,478	52.08 *	24	** 11.5	** 0	4.2	4.2	1,025,744
344 GENERATORS	32,777,731	56.22	30	13.3	(1)	3.4	3.4	1,114,443
345 ACCESSORY ELECTRIC EQUIPMENT	25,771,169	55.89	30	13.4	(1)	3.4	3.4	874,146
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,868,250	54.48	29	13.2	0	3.4	3.4	63,520
TOTAL LAUDERDALE UNIT 5	219,146,010					4.0	4.0	8,695,084
TOTAL LAUDERDALE COMBINED CYCLE PLANT	664,255,201					4.1	4.1	27,465,847

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED		NET SALVAGE (5)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
			AVERAGE LIFE			WHOLE LIFE (6)	REMAINING LIFE (7)	
			SERVICE LIFE (3)	REMAINING LIFE (4)				
FT. MYERS COMBINED CYCLE PLANT								
<i>FT. MYERS COMMON</i>								
341 STRUCTURES AND IMPROVEMENTS	9,369,835	21.10	29	23	(2)	3.5	3.5	327,944
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	843,138	19.23	26	21	0	3.8	3.8	32,039
343 PRIME MOVERS - GENERAL	3,966,235	18.71 *	17.1 **	13.9 **	0	5.8	5.8	230,042
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	441,577	18.71 *	17.1 **	13.9 **	0	5.8	5.8	25,611
344 GENERATORS	244,993	23.57	30	23	(1)	3.4	3.4	8,330
345 ACCESSORY ELECTRIC EQUIPMENT	1,235,229	23.57	30	23	(1)	3.4	3.4	41,998
346 MISCELLANEOUS POWER PLANT EQUIPMENT	816,343	20.69	29	23	0	3.4	3.4	27,756
TOTAL FT. MYERS COMMON	16,917,349					4.1	4.1	693,720
<i>FT. MYERS UNIT 2</i>								
341 STRUCTURES AND IMPROVEMENTS	30,529,035	24.62	29	22	(2)	3.5	3.5	1,068,516
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,577,101	23.08	26	20	0	3.8	3.8	249,930
343 PRIME MOVERS - GENERAL	408,864,986	25.00 *	24 **	18.0 **	0	4.2	4.2	17,172,329
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	296,494,183	25.00 *	24 **	18.0 **	0	4.2	4.2	12,452,756
344 GENERATORS	60,821,751	26.93	30	22	(1)	3.4	3.4	2,067,940
345 ACCESSORY ELECTRIC EQUIPMENT	59,067,995	26.93	30	22	(1)	3.4	3.4	2,008,312
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,758,288	24.14	29	22	0	3.4	3.4	127,782
TOTAL FT. MYERS UNIT 2	866,113,339					4.1	4.1	35,147,565
<i>FT. MYERS UNIT 3</i>								
341 STRUCTURES AND IMPROVEMENTS	10,700,878	21.10	29	23	(2)	3.5	3.5	374,531
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,754,446	19.23	26	21	0	3.8	3.8	522,869
343 PRIME MOVERS - GENERAL	168,674,571	18.85 *	19.1 **	15.5 **	0	5.2	5.2	8,771,078
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	20,277,149	18.85 *	19.1 **	15.5 **	0	5.2	5.2	1,054,412
344 GENERATORS	48,074,379	23.57	30	23	(1)	3.4	3.4	1,634,529
345 ACCESSORY ELECTRIC EQUIPMENT	33,771,053	23.57	30	23	(1)	3.4	3.4	1,148,216
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,777,365	20.69	29	23	0	3.4	3.4	60,430
TOTAL FT. MYERS UNIT 3	297,029,843					4.6	4.6	13,565,865
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,180,060,531					4.2	4.2	49,407,150
MANATEE COMBINED CYCLE PLANT								
<i>MANATEE UNIT 3</i>								
341 STRUCTURES AND IMPROVEMENTS	31,908,336	14.07	29	25	(2)	3.5	3.5	1,116,792
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,421,337	11.54	26	23	0	3.8	3.8	168,011
343 PRIME MOVERS - GENERAL	285,009,855	13.04 *	23 **	20 **	0	4.3	4.3	12,255,424
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	189,328,023	13.04 *	23 **	20 **	0	4.3	4.3	8,141,105
344 GENERATORS	45,685,135	16.83	30	25	(1)	3.4	3.4	1,553,295
345 ACCESSORY ELECTRIC EQUIPMENT	49,757,789	16.83	30	25	(1)	3.4	3.4	1,691,765
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,107,281	13.79	29	25	0	3.4	3.4	411,648
TOTAL MANATEE UNIT 3	618,217,757					4.1	4.1	25,338,040
TOTAL MANATEE COMBINED CYCLE PLANT	618,217,757					4.1	4.1	25,338,040

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED			DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
			AVERAGE LIFE		NET SALVAGE (5)	WHOLE LIFE (6)	REMAINING LIFE (7)	
			SERVICE LIFE (3)	REMAINING LIFE (4)				
MARTIN COMBINED CYCLE PLANT								
<i>MARTIN COMMON</i>								
341 STRUCTURES AND IMPROVEMENTS	50,503,089	52.06	29	14.2	(2)	3.5	3.5	1,767,608
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,874,751	48.08	26	13.5	0	3.8	3.8	185,241
343 PRIME MOVERS - GENERAL	23,358,058	47.83 *	23 **	12.0 **	0	4.3	4.3	1,004,396
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,230,422	47.83 *	23 **	12.0 **	0	4.3	4.3	95,908
345 ACCESSORY ELECTRIC EQUIPMENT	5,443,052	52.52	30	14.4	(1)	3.4	3.4	185,064
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,289,446	51.03	29	14.2	0	3.4	3.4	145,841
TOTAL MARTIN COMMON	90,698,817					3.7	3.7	3,384,058
<i>MARTIN UNIT 3</i>								
341 STRUCTURES AND IMPROVEMENTS	1,697,789	52.06	29	14.2	(2)	3.5	3.5	59,423
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	182,787	48.08	26	13.5	0	3.8	3.8	6,946
343 PRIME MOVERS - GENERAL	163,056,406	47.92 *	24 **	12.5 **	0	4.2	4.2	6,848,369
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	62,930,034	47.92 *	24 **	12.5 **	0	4.2	4.2	2,643,061
344 GENERATORS	27,182,223	52.86	30	14.3	(1)	3.4	3.4	924,196
345 ACCESSORY ELECTRIC EQUIPMENT	29,087,069	52.52	30	14.4	(1)	3.4	3.4	988,960
346 MISCELLANEOUS POWER PLANT EQUIPMENT	582,526	51.03	29	14.2	0	3.4	3.4	19,806
TOTAL MARTIN UNIT 3	284,718,832					4.0	4.0	11,490,761
<i>MARTIN UNIT 4</i>								
341 STRUCTURES AND IMPROVEMENTS	1,532,781	52.06	29	14.2	(2)	3.5	3.5	53,647
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	182,371	48.08	26	13.5	0	3.8	3.8	6,930
343 PRIME MOVERS - GENERAL	169,519,058	48.33 *	24 **	12.4 **	0	4.2	4.2	7,119,800
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	95,841,805	48.33 *	24 **	12.4 **	0	4.2	4.2	4,025,356
344 GENERATORS	33,559,357	52.86	30	14.3	(1)	3.4	3.4	1,141,018
345 ACCESSORY ELECTRIC EQUIPMENT	26,145,825	52.52	30	14.4	(1)	3.4	3.4	888,958
346 MISCELLANEOUS POWER PLANT EQUIPMENT	844,987	51.03	29	14.2	0	3.4	3.4	28,730
TOTAL MARTIN UNIT 4	327,626,184					4.0	4.0	13,264,439
<i>MARTIN UNIT 8</i>								
341 STRUCTURES AND IMPROVEMENTS	25,862,707	14.07	29	25	(2)	3.5	3.5	905,195
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,403,564	11.54	26	23	0	3.8	3.8	471,335
343 PRIME MOVERS - GENERAL	308,994,246	13.04 *	23 **	20 **	0	4.3	4.3	13,286,753
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	222,610,261	13.04 *	23 **	20 **	0	4.3	4.3	9,572,241
344 GENERATORS	44,713,507	16.83	30	25	(1)	3.4	3.4	1,520,259
345 ACCESSORY ELECTRIC EQUIPMENT	56,238,775	16.83	30	25	(1)	3.4	3.4	1,912,118
346 MISCELLANEOUS POWER PLANT EQUIPMENT	5,333,644	17.24	29	24	0	3.4	3.4	181,344
TOTAL MARTIN UNIT 8	676,156,704					4.1	4.1	27,849,245
TOTAL MARTIN COMBINED CYCLE PLANT	1,379,200,537					4.1	4.1	55,988,503

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	AVERAGE LIFE		NET SALVAGE (5)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
			SERVICE LIFE (3)	REMAINING LIFE (4)		WHOLE LIFE (6)	REMAINING LIFE (7)	
SANFORD COMBINED CYCLE PLANT								
SANFORD COMMON								
341 STRUCTURES AND IMPROVEMENTS	73,652,636	24.62	29	22	(2)	3.5	3.5	2,577,842
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	91,441	23.08	26	20	0	3.8	3.8	3,475
343 PRIME MOVERS - GENERAL	6,103,661	19.09	22	**	17.8	**	4.5	274,665
344 GENERATORS	206,289	26.93	30	22	(1)	3.4	3.4	7,014
345 ACCESSORY ELECTRIC EQUIPMENT	2,204,657	26.93	30	22	(1)	3.4	3.4	74,958
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,298,256	24.14	29	22	0	3.4	3.4	78,141
TOTAL SANFORD COMMON	84,556,940					3.6	3.6	3,016,095
SANFORD UNIT 4								
341 STRUCTURES AND IMPROVEMENTS	7,638,979	21.10	29	23	(2)	3.5	3.5	267,364
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,855,795	19.23	26	21	0	3.8	3.8	70,520
343 PRIME MOVERS - GENERAL	215,835,490	20.00	21	**	16.8	**	4.8	10,360,104
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	183,294,116	20.00	21	**	16.8	**	4.8	8,798,118
344 GENERATORS	33,768,065	23.57	30	23	(1)	3.4	3.4	1,148,114
345 ACCESSORY ELECTRIC EQUIPMENT	36,216,823	23.57	30	23	(1)	3.4	3.4	1,231,372
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,422,702	20.69	29	23	0	3.4	3.4	116,372
TOTAL SANFORD UNIT 4	482,031,970					4.6	4.6	21,991,964
SANFORD UNIT 5								
341 STRUCTURES AND IMPROVEMENTS	7,486,029	24.62	29	22	(2)	3.5	3.5	262,011
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,867,173	23.08	26	20	0	3.8	3.8	70,953
343 PRIME MOVERS - GENERAL	233,978,163	24.58	24	**	18.1	**	4.2	9,827,083
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	169,584,346	24.58	24	**	18.1	**	4.2	7,122,543
344 GENERATORS	33,575,007	26.93	30	22	(1)	3.4	3.4	1,141,550
345 ACCESSORY ELECTRIC EQUIPMENT	35,686,945	26.93	30	22	(1)	3.4	3.4	1,213,356
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,983,622	24.14	29	22	0	3.4	3.4	101,443
TOTAL SANFORD UNIT 5	485,161,265					4.1	4.1	19,738,939
TOTAL SANFORD COMBINED CYCLE PLANT	1,051,750,194					4.3	4.3	44,746,998
TURKEY POINT COMBINED CYCLE PLANT								
TURKEY POINT UNIT 5								
341 STRUCTURES AND IMPROVEMENTS	34,496,253	7.03	29	27	(2)	3.5	3.5	1,207,369
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,269,835	7.69	26	24	0	3.8	3.8	504,254
343 PRIME MOVERS - GENERAL	278,605,458	9.66	17.6	**	15.9	**	5.7	15,880,511
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	187,989,955	9.66	17.6	**	15.9	**	5.7	10,715,427
344 GENERATORS	44,556,175	10.10	30	27	(1)	3.4	3.4	1,514,910
345 ACCESSORY ELECTRIC EQUIPMENT	55,581,392	10.10	30	27	(1)	3.4	3.4	1,889,767
346 MISCELLANEOUS POWER PLANT EQUIPMENT	13,295,149	6.90	29	27	0	3.4	3.4	452,035
TOTAL TURKEY POINT UNIT 5	627,794,217					5.1	5.1	32,164,273
TOTAL TURKEY POINT COMBINED CYCLE PLANT	627,794,217					5.1	5.1	32,164,273

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED					DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
			AVERAGE LIFE		NET SALVAGE (5)	WHOLE LIFE (6)	REMAINING LIFE (7)			
			SERVICE LIFE (3)	REMAINING LIFE (4)						
WEST COUNTY COMBINED CYCLE PLANT										
<i>WEST COUNTY COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	3,122,753	0.00	***	30	30	***	0	3.3	3.3	103,051
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	450,887	0.00	***	30	30	***	0	3.3	3.3	14,879
343 PRIME MOVERS - GENERAL	31,305,861	0.00	***	30	30	***	0	3.3	3.3	1,033,093
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,771,982	0.00	***	30	30	***	0	3.3	3.3	4,183,475
345 ACCESSORY ELECTRIC EQUIPMENT	1,292,151	0.00	***	30	30	***	0	3.3	3.3	42,641
346 MISCELLANEOUS POWER PLANT EQUIPMENT	837,057	0.00	***	30	30	***	0	3.3	3.3	27,623
TOTAL WEST COUNTY COMMON	163,780,690							3.3	3.3	5,404,762
<i>WEST COUNTY UNIT 1</i>										
341 STRUCTURES AND IMPROVEMENTS	109,904,546	0.00	***	30	30	***	0	3.3	3.3	3,626,850
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	21,820,106	0.00	***	30	30	***	0	3.3	3.3	720,064
343 PRIME MOVERS - GENERAL	302,831,799	0.00	***	30	30	***	0	3.3	3.3	9,993,449
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	81,978,671	0.00	***	30	30	***	0	3.3	3.3	2,705,296
344 GENERATORS	49,500,092	0.00	***	30	30	***	0	3.3	3.3	1,633,503
345 ACCESSORY ELECTRIC EQUIPMENT	72,345,306	0.00	***	30	30	***	0	3.3	3.3	2,387,395
346 MISCELLANEOUS POWER PLANT EQUIPMENT	8,047,119	0.00	***	30	30	***	0	3.3	3.3	265,555
TOTAL WEST COUNTY UNIT 1	646,427,639							3.3	3.3	21,332,112
<i>WEST COUNTY UNIT 2</i>										
341 STRUCTURES AND IMPROVEMENTS	39,684,489	0.00	***	30	30	***	0	3.3	3.3	1,309,588
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,476,137	0.00	***	30	30	***	0	3.3	3.3	246,713
343 PRIME MOVERS - GENERAL	257,772,576	0.00	***	30	30	***	0	3.3	3.3	8,506,495
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	149,902,839	0.00	***	30	30	***	0	3.3	3.3	4,946,794
344 GENERATORS	43,626,334	0.00	***	30	30	***	0	3.3	3.3	1,439,669
345 ACCESSORY ELECTRIC EQUIPMENT	33,197,918	0.00	***	30	30	***	0	3.3	3.3	1,095,531
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,900,801	0.00	***	30	30	***	0	3.3	3.3	392,726
TOTAL WEST COUNTY UNIT 2	543,561,094							3.3	3.3	17,937,516
<i>WEST COUNTY UNIT 3</i>										
341 STRUCTURES AND IMPROVEMENTS	58,787,838	0.00	***	30	30	***	0	3.3	3.3	1,939,999
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,963,087	0.00	***	30	30	***	0	3.3	3.3	361,782
343 PRIME MOVERS - GENERAL	506,388,398	0.00	***	30	30	***	0	3.3	3.3	16,710,817
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	84,037,288	0.00	***	30	30	***	0	3.3	3.3	2,773,230
344 GENERATORS	65,774,579	0.00	***	30	30	***	0	3.3	3.3	2,170,561
345 ACCESSORY ELECTRIC EQUIPMENT	49,186,847	0.00	***	30	30	***	0	3.3	3.3	1,623,166
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,695,602	0.00	***	30	30	***	0	3.3	3.3	418,955
TOTAL WEST COUNTY UNIT 3	787,833,639							3.3	3.3	25,998,510
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,141,603,062							3.3	3.3	70,672,900

FLORIDA POWER AND LIGHT COMPANY

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AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED				DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)	
			AVERAGE LIFE		NET SALVAGE (5)	WHOLE LIFE (6)	REMAINING LIFE (7)			
			SERVICE LIFE (3)	REMAINING LIFE (4)						
CAPE CANAVERAL COMBINED CYCLE PLANT										
<i>CAPE CANAVERAL COMBINED CYCLE</i>										
341 STRUCTURES AND IMPROVEMENTS	84,193,535	0.00	***	30	30	***	0	3.3	3.3	2,778,387
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,944,925	0.00	***	30	30	***	0	3.3	3.3	1,615,183
343 PRIME MOVERS - GENERAL	400,913,908	0.00	***	30	30	***	0	3.3	3.3	13,230,159
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	229,372,194	0.00	***	30	30	***	0	3.3	3.3	7,569,282
344 GENERATORS	72,067,370	0.00	***	30	30	***	0	3.3	3.3	2,378,223
345 ACCESSORY ELECTRIC EQUIPMENT	114,551,905	0.00	***	30	30	***	0	3.3	3.3	3,780,213
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,573,301	0.00	***	30	30	***	0	3.3	3.3	348,919
<i>TOTAL CAPE CANAVERAL COMBINED CYCLE</i>	<u>960,617,138</u>							3.3	3.3	<u>31,700,366</u>
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	960,617,138							3.3	3.3	31,700,366
RIVIERA COMBINED CYCLE PLANT										
<i>RIVIERA COMBINED CYCLE</i>										
341 STRUCTURES AND IMPROVEMENTS	81,600,591	0.00	***	30	30	***	0	3.3	3.3	2,692,819
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	219,919,231	0.00	***	30	30	***	0	3.3	3.3	7,257,335
343 PRIME MOVERS - GENERAL	533,780,144	0.00	***	30	30	***	0	3.3	3.3	17,614,745
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	139,524,961	0.00	***	30	30	***	0	3.3	3.3	4,604,324
344 GENERATORS	80,939,003	0.00	***	30	30	***	0	3.3	3.3	2,670,987
345 ACCESSORY ELECTRIC EQUIPMENT	83,796,292	0.00	***	30	30	***	0	3.3	3.3	2,765,278
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,584,212	0.00	***	30	30	***	0	3.3	3.3	382,279
<i>TOTAL RIVIERA COMBINED CYCLE</i>	<u>1,151,144,433</u>							3.3	3.3	<u>37,987,767</u>
TOTAL RIVIERA COMBINED CYCLE PLANT	1,151,144,433							3.3	3.3	37,987,767
PT EVERGLADES COMBINED CYCLE PLANT										
<i>PT EVERGLADES COMBINED CYCLE</i>										
341 STRUCTURES AND IMPROVEMENTS	101,725,228	0.00	***	30	30	***	0	3.3	3.3	3,356,933
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	59,665,117	0.00	***	30	30	***	0	3.3	3.3	1,968,949
343 PRIME MOVERS - GENERAL	518,622,217	0.00	***	30	30	***	0	3.3	3.3	17,114,533
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	191,363,196	0.00	***	30	30	***	0	3.3	3.3	6,314,985
344 GENERATORS	87,208,139	0.00	***	30	30	***	0	3.3	3.3	2,877,869
345 ACCESSORY ELECTRIC EQUIPMENT	138,483,956	0.00	***	30	30	***	0	3.3	3.3	4,569,971
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,795,087	0.00	***	30	30	***	0	3.3	3.3	422,238
<i>TOTAL PT EVERGLADES COMBINED CYCLE</i>	<u>1,109,862,940</u>							3.3	3.3	<u>36,625,478</u>
TOTAL PT EVERGLADES COMBINED CYCLE PLANT	1,109,862,940							3.3	3.3	36,625,478
TOTAL COMBINED CYCLE PRODUCTION PLANT	10,884,506,011							3.8	3.8	412,097,322

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED							ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	AVERAGE LIFE		NET SALVAGE (5)	DEPRECIATION RATES		
			SERVICE LIFE (3)	REMAINING LIFE (4)		WHOLE LIFE (6)	REMAINING LIFE (7)	
PEAKER PLANTS								
<i>LAUDERDALE GTS</i>								
341 STRUCTURES AND IMPROVEMENTS	601,222	79.43	47	10.4	(2)	2.2	2.2	13,227
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	194,417	74.62	39	9.9	0	2.6	2.6	5,055
343 PRIME MOVERS - GENERAL	14,841,925	73.82	34	8.9	0	2.9	2.9	430,416
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	1,858,779	73.82	34	8.9	0	2.9	2.9	53,905
344 GENERATORS	1,748,135	79.12	48	10.4	(1)	2.1	2.1	36,711
345 ACCESSORY ELECTRIC EQUIPMENT	420,107	79.12	48	10.4	(1)	2.1	2.1	8,822
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,935	77.61	46	10.3	0	2.2	2.2	461
<i>TOTAL LAUDERDALE GTS</i>	<u>19,685,520</u>					<u>2.8</u>	<u>2.8</u>	<u>548,597</u>
<i>FT. MYERS GTS</i>								
341 STRUCTURES AND IMPROVEMENTS	941,093	77.89	44	10.4	(2)	2.3	2.3	21,645
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	724,318	73.24	37	9.9	0	2.7	2.7	19,557
343 PRIME MOVERS - GENERAL	10,218,903	72.81	32	8.7	0	3.1	3.1	316,786
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,807,095	72.81	32	8.7	0	3.1	3.1	87,020
344 GENERATORS	4,602,022	77.66	45	10.4	(1)	2.2	2.2	101,244
345 ACCESSORY ELECTRIC EQUIPMENT	3,450,438	77.66	45	10.4	(1)	2.2	2.2	75,910
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,936	76.59	44	10.3	0	2.3	2.3	482
<i>TOTAL FT. MYERS GTS</i>	<u>22,764,804</u>					<u>2.7</u>	<u>2.7</u>	<u>622,644</u>
<i>LAUDERDALE AND FT. MYERS PEAKERS</i>								
341 STRUCTURES AND IMPROVEMENTS	43,805,886	0.00	***	30	***	0	3.3	1,445,594
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	26,150,085	0.00	***	30	***	0	3.3	862,953
343 PRIME MOVERS - GENERAL	226,797,342	0.00	***	30	***	0	3.3	7,484,312
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	83,870,827	0.00	***	30	***	0	3.3	2,767,737
344 GENERATORS	38,221,667	0.00	***	30	***	0	3.3	1,261,315
345 ACCESSORY ELECTRIC EQUIPMENT	60,694,881	0.00	***	30	***	0	3.3	2,002,931
346 MISCELLANEOUS POWER PLANT EQUIPMENT	5,607,843	0.00	***	30	***	0	3.3	185,059
<i>TOTAL LAUDERDALE AND FT. MYERS PEAKERS</i>	<u>485,148,530</u>						<u>3.3</u>	<u>16,009,901</u>
TOTAL PEAKER PLANTS	<u>527,598,853</u>					3.3	3.3	<u>17,181,142</u>

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED							ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	AVERAGE LIFE		NET SALVAGE (5)	DEPRECIATION RATES		
			SERVICE LIFE (3)	REMAINING LIFE (4)		WHOLE LIFE (6)	REMAINING LIFE (7)	
SOLAR PRODUCTION PLANT								
<i>DESOTO SOLAR</i>								
341 STRUCTURES AND IMPROVEMENTS	4,651,944	0.00	30	30	0	3.3	3.3	153,514
343 PRIME MOVERS - GENERAL	119,117,666	0.00	30	30	0	3.3	3.3	3,930,883
345 ACCESSORY ELECTRIC EQUIPMENT	27,632,355	0.00	30	30	0	3.3	3.3	911,868
<i>TOTAL DESOTOSOLAR</i>	<u>151,401,966</u>					3.3	3.3	<u>4,996,265</u>
<i>SPACE COAST SOLAR</i>								
341 STRUCTURES AND IMPROVEMENTS	3,995,821	0.00	30	30	0	3.3	3.3	131,862
343 PRIME MOVERS - GENERAL	52,975,942	0.00	30	30	0	3.3	3.3	1,748,206
345 ACCESSORY ELECTRIC EQUIPMENT	6,295,429	0.00	30	30	0	3.3	3.3	207,749
<i>TOTAL SPACE COAST SOLAR</i>	<u>63,267,191</u>					3.3	3.3	<u>2,087,817</u>
<i>MARTIN SOLAR</i>								
341 STRUCTURES AND IMPROVEMENTS	21,390,960	0.00	30	30	0	3.3	3.3	705,902
343 PRIME MOVERS - GENERAL	407,102,089	0.00	30	30	0	3.3	3.3	13,434,369
345 ACCESSORY ELECTRIC EQUIPMENT	4,253,317	0.00	30	30	0	3.3	3.3	140,359
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,340	0.00	30	30	0	3.3	3.3	44
<i>TOTAL MARTIN SOLAR</i>	<u>432,747,706</u>					3.3	3.3	<u>14,280,674</u>
<i>BABCOCK SOLAR</i>								
341 STRUCTURES AND IMPROVEMENTS	4,078,184	0.00	***	30	***	0	3.3	134,580
343 PRIME MOVERS - GENERAL	104,431,380	0.00	***	30	***	0	3.3	3,446,236
345 ACCESSORY ELECTRIC EQUIPMENT	24,224,241	0.00	***	30	***	0	3.3	799,400
<i>TOTAL BABCOCK SOLAR</i>	<u>132,733,805</u>					3.3	3.3	<u>4,380,216</u>
<i>MANATEE SOLAR</i>								
341 STRUCTURES AND IMPROVEMENTS	4,118,679	0.00	***	30	***	0	3.3	135,916
343 PRIME MOVERS - GENERAL	105,468,354	0.00	***	30	***	0	3.3	3,480,456
345 ACCESSORY ELECTRIC EQUIPMENT	24,464,781	0.00	***	30	***	0	3.3	807,338
<i>TOTAL MANATEE SOLAR</i>	<u>134,051,814</u>					3.3	3.3	<u>4,423,710</u>
<i>CITRUS SOLAR</i>								
341 STRUCTURES AND IMPROVEMENTS	4,207,181	0.00	***	30	***	0	3.3	138,837
343 PRIME MOVERS - GENERAL	107,734,657	0.00	***	30	***	0	3.3	3,555,244
345 ACCESSORY ELECTRIC EQUIPMENT	24,990,480	0.00	***	30	***	0	3.3	824,686
<i>TOTAL CITRUS SOLAR</i>	<u>136,932,317</u>					3.3	3.3	<u>4,518,767</u>
TOTAL SOLAR PRODUCTION PLANT	<u>1,051,134,801</u>					3.3	3.3	<u>34,687,449</u>
TOTAL PRODUCTION PLANT	<u>23,528,808,008</u>					3.0	3.0	<u>704,797,725</u>

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND EXISTING DEPRECIATION RATES**

	ORIGINAL COST (1)	RESERVE RATIO WHEN APPROVED (2)	APPROVED IN DOCKET 090130-EI UNLESS OTHERWISE NOTED		NET SALVAGE (5)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (8)=(1)x(7)
			AVERAGE LIFE			WHOLE LIFE (6)	REMAINING LIFE (7)	
			SERVICE LIFE (3)	REMAINING LIFE (4)				
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT								
TRANSMISSION PLANT								
350.2 EASEMENTS	256,062,201	22.67	75	58	0	1.3	1.3	3,328,809
352 STRUCTURES AND IMPROVEMENTS	164,509,019	24.92	60	47	(15)	1.9	1.9	3,125,671
353 STATION EQUIPMENT	1,836,156,315	28.05	40	29	(2)	2.6	2.6	47,740,064
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS	416,112,313	28.57	35	25	0	2.9	2.9	12,067,257
354 TOWERS AND FIXTURES	371,412,402	39.81	52	34	(15)	2.2	2.2	8,171,073
355 POLES AND FIXTURES	1,315,959,901	37.50	44	33	(50)	3.4	3.4	44,742,637
356 OVERHEAD CONDUCTORS AND DEVICES	905,131,018	38.30	47	35	(50)	3.2	3.2	28,964,193
357 UNDERGROUND CONDUIT	80,295,444	33.33	60	40	0	1.7	1.7	1,365,023
358 UNDERGROUND CONDUCTORS AND DEVICES	111,203,910	36.67	60	40	(10)	1.8	1.8	2,001,670
359 ROADS AND TRAILS	120,783,299	30.46	65	47	(10)	1.7	1.7	2,053,316
TOTAL TRANSMISSION PLANT	5,577,625,822					2.8	2.8	153,559,713
DISTRIBUTION PLANT								
361 STRUCTURES AND IMPROVEMENTS	205,508,713	19.17	60	50	(15)	1.9	1.9	3,904,666
362 STATION EQUIPMENT	1,911,232,119	25.58	43	33	(10)	2.6	2.6	49,692,035
364.1 POLES, TOWERS AND FIXTURES - WOOD	1,152,547,582	49.23	39	27	(60)	4.1	4.1	47,254,451
364.2 POLES, TOWERS AND FIXTURES - CONCRETE	931,675,388	49.23	39	27	(60)	4.1	4.1	38,198,691
365 OVERHEAD CONDUCTORS AND DEVICES	2,233,914,472	42.93	41	30	(60)	3.9	3.9	87,122,664
366.6 UNDERGROUND CONDUIT - DUCT SYSTEM	1,527,417,261	16.03	70	59	(2)	1.5	1.5	22,911,259
366.7 UNDERGROUND CONDUIT - DIRECT BURIED	287,479,644	20.00	50	40	0	2.0	2.0	5,749,593
367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	1,707,263,747	23.68	38	29	0	2.6	2.6	44,388,857
367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	936,987,534	47.43	35	18.4	0	2.9	2.9	27,172,638
368 LINE TRANSFORMERS	2,222,715,383	41.67	33	22	(25)	3.8	3.8	84,463,185
369.1 SERVICES - OVERHEAD	583,179,472	46.25	48	36	(85)	3.9	3.9	22,743,999
369.6 SERVICES - UNDERGROUND	815,647,717	33.16	38	26	(5)	2.8	2.8	22,838,136
370 METERS	90,547,258	43.33	36	24	(30)	3.6	3.6	3,259,701
370.1 METERS - AMI	840,946,338	5.20	20	19.2	(30)	6.5	6.5	54,661,512
371 INSTALLATIONS ON CUSTOMER'S PREMISES	82,197,777	32.00	30	22	(20)	4.0	4.0	3,287,911
373 STREET LIGHTING AND SIGNAL SYSTEMS	486,691,168	32.00	30	22	(20)	4.0	4.0	19,467,647
TOTAL DISTRIBUTION PLANT	16,015,951,572					3.4	3.4	537,116,945
GENERAL PLANT								
390 STRUCTURES AND IMPROVEMENTS	498,029,543	29.40	50	36	(5)	2.1	2.1	10,458,620
392.1 AUTOMOBILES	9,553,998	42.50	6	3.0	15	14.2	14.2	1,356,668
392.2 LIGHT TRUCKS	49,640,483	41.56	9	4.6	15	9.4	9.4	4,666,205
392.3 HEAVY TRUCKS	258,262,874	49.58	12	5.0	15	7.1	7.1	18,336,664
392.4 TRACTOR TRAILERS	823,115	71.11	9	2.6	0	11.1	11.1	91,366
392.9 TRAILERS	22,842,251	28.35	20	11.9	30	3.5	3.5	799,479
396.1 POWER OPERATED EQUIPMENT	5,278,055	29.60	10	6.3	20	8.0	8.0	422,244
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS	13,578,642	23.00	10	7.7	0	10.0	10.0	1,357,864
TOTAL GENERAL PLANT	858,008,962					4.4	4.4	37,489,110
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	22,451,586,356					3.2	3.2	728,165,768
GRAND TOTAL	45,980,394,364					3.1	3.1	1,432,963,493

NOTES:

ASSETS THAT HAVE BEEN OR ARE PLANNED TO BE RETIRED AND RECOVERED THROUGH CAPITAL RECOVERY SCHEDULES IN DOCKET NO. 120015-EI OR DOCKET 160021-EI ARE NOT INCLUDED IN THIS SCHEDULE. AMORTIZABLE AND INTANGIBLE ACCOUNTS WERE NOT INCLUDED IN THE 2016 DEPRECIATION STUDY. FPL HAS NOT PROPOSED ANY CHANGES TO THE AMORTIZATION PERIODS FOR THESE ACCOUNTS.

* FPL HAS HISTORICALLY MAINTAINED THE BOOK RESERVE FOR ACCOUNTS 343 AND ACCOUNT 364 AT THE ACCOUNT LEVEL, AS OPPOSED TO AT THE LEVEL OF THE SUBACCOUNTS RECOMMENDED IN THE 2016 DEPRECIATION STUDY. THE BOOK RESERVE PERCENTS SHOWN FOR DOCKET NO. 090130-EI ARE THE BOOK RESERVE PERCENTS FOR THE ACCOUNT INCLUDED IN THAT DOCKET.

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

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

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
STEAM PRODUCTION PLANT										
MANATEE STEAM PLANT										
<i>MANATEE COMMON</i>										
311 STRUCTURES AND IMPROVEMENTS	114,283,078	73,863,100	64.63	26.14	10.32	(1)	3.86	3.52	4,027,404	1,627,459
312 BOILER PLANT EQUIPMENT	7,864,883	1,419,252	18.05	14.87	10.18	(2)	6.86	8.25	648,618	444,131
314 TURBOGENERATOR UNITS	9,839,031	7,821,768	79.50	27.35	9.87	(1)	3.69	2.18	214,352	(41,463)
315 ACCESSORY ELECTRIC EQUIPMENT	9,833,462	7,455,585	75.82	32.06	9.99	(2)	3.18	2.62	257,712	21,709
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,498,111	1,956,325	78.31	29.49	10.02	0	3.39	2.16	54,070	(5,885)
TOTAL MANATEE COMMON	144,318,565	92,516,029	64.11					3.60	5,202,156	2,045,951
<i>MANATEE UNIT 1</i>										
311 STRUCTURES AND IMPROVEMENTS	6,968,574	5,629,219	80.78	40.28	10.19	(1)	2.51	1.98	138,277	(8,063)
312 BOILER PLANT EQUIPMENT	184,992,668	95,599,218	51.68	20.81	9.99	(2)	4.90	5.04	9,318,649	4,508,840
314 TURBOGENERATOR UNITS	74,066,121	43,199,871	58.33	22.67	9.97	(1)	4.45	4.28	3,170,202	1,244,483
315 ACCESSORY ELECTRIC EQUIPMENT	14,537,673	8,121,394	55.86	21.59	10.18	(2)	4.72	4.53	658,844	309,940
316 MISCELLANEOUS POWER PLANT EQUIPMENT	4,000,323	2,337,844	58.44	24.71	10.06	0	4.05	4.13	165,256	69,248
TOTAL MANATEE UNIT 1	284,565,358	154,887,545	54.43					4.73	13,451,228	6,124,448
<i>MANATEE UNIT 2</i>										
311 STRUCTURES AND IMPROVEMENTS	5,083,211	4,050,366	79.68	39.54	10.22	(1)	2.55	2.09	106,035	(712)
312 BOILER PLANT EQUIPMENT	187,516,002	89,627,110	47.80	20.15	10.02	(2)	5.06	5.41	10,143,634	5,268,218
314 TURBOGENERATOR UNITS	72,134,310	44,200,583	61.28	24.03	9.95	(1)	4.20	3.99	2,879,907	1,004,415
315 ACCESSORY ELECTRIC EQUIPMENT	12,511,249	6,482,959	51.82	20.48	10.20	(2)	4.98	4.92	615,541	315,271
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,520,594	1,720,389	48.87	22.18	10.07	0	4.51	5.08	178,769	94,275
TOTAL MANATEE UNIT 2	280,765,366	146,081,407	52.03				4.96	4.96	13,923,886	6,681,467
TOTAL MANATEE STEAM PLANT	709,649,290	393,484,981	55.45					4.59	32,577,270	14,851,866
MARTIN STEAM PLANT										
<i>MARTIN COMMON</i>										
311 STRUCTURES AND IMPROVEMENTS	241,400,701	161,452,115	66.88	38.77	13.10	(1)	2.61	2.60	6,287,221	1,217,806
312 BOILER PLANT EQUIPMENT	7,052,455	3,063,360	43.44	22.88	12.67	(2)	4.46	4.62	325,978	142,614
314 TURBOGENERATOR UNITS	27,411,866	15,382,397	56.12	28.53	12.56	(1)	3.54	3.57	979,585	266,876
315 ACCESSORY ELECTRIC EQUIPMENT	10,271,934	5,585,791	54.38	27.33	12.86	(2)	3.73	3.70	380,372	133,846
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,879,629	1,972,392	50.84	27.22	12.77	0	3.67	3.85	149,353	56,242
TOTAL MARTIN COMMON	290,016,584	187,456,055	64.64					2.80	8,122,509	1,817,384
<i>MARTIN PIPELINE</i>										
312 BOILER PLANT-EQUIPMENT	370,942	370,942	100.00	33.11	12.21	0	3.02	0.00	-	(9,644)
TOTAL MARTIN PIPELINE	370,942	370,942	100.00					0.00	-	(9,644)
<i>MARTIN UNIT 1</i>										
311 STRUCTURES AND IMPROVEMENTS	16,367,428	10,593,608	64.72	39.35	13.09	(1)	2.57	2.77	453,590	109,874
312 BOILER PLANT EQUIPMENT	212,347,651	91,195,080	42.95	24.48	12.56	(2)	4.17	4.70	9,984,039	4,463,000
314 TURBOGENERATOR UNITS	89,915,730	52,042,196	57.88	27.54	12.57	(1)	3.67	3.43	3,084,542	746,733
315 ACCESSORY ELECTRIC EQUIPMENT	24,335,747	14,796,849	60.80	29.25	12.81	(2)	3.49	3.22	782,640	198,582
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,586,003	1,812,805	50.55	26.35	12.78	0	3.80	3.87	138,748	52,684
TOTAL MARTIN UNIT 1	346,552,559	170,440,538	49.18					4.17	14,443,559	5,570,873
<i>MARTIN UNIT 2</i>										
311 STRUCTURES AND IMPROVEMENTS	11,241,257	7,751,660	68.96	41.55	13.05	(1)	2.43	2.46	276,016	39,950
312 BOILER PLANT EQUIPMENT	214,665,917	88,354,502	41.16	23.96	12.59	(2)	4.26	4.83	10,373,688	4,792,374
314 TURBOGENERATOR UNITS	82,668,791	31,513,006	38.12	23.81	12.64	(1)	4.24	4.97	4,112,537	1,963,148
315 ACCESSORY ELECTRIC EQUIPMENT	22,992,823	12,504,334	54.38	25.81	12.90	(2)	3.95	3.69	848,709	296,881
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,273,365	1,424,241	43.51	25.17	12.81	0	3.97	4.41	144,350	65,789
TOTAL MARTIN UNIT 2	334,842,153	141,547,743	42.27					4.71	15,755,300	7,158,142
TOTAL MARTIN STEAM PLANT	971,782,238	499,815,278	51.43					3.94	38,321,368	14,536,755

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
SCHERER STEAM PLANT										
<i>SCHERER COAL CARS</i>										
312 BOILER PLANT EQUIPMENT	33,149,442	33,149,442	100.00	35.17	18.45	0	2.84	0.00	-	(961,885)
TOTAL SCHERER COAL CARS	33,149,442	33,149,442			18.45			0.00	-	(961,885)
<i>SCHERER COMMON</i>										
311 STRUCTURES AND IMPROVEMENTS	40,048,943	21,435,438	53.52	40.12	20.68	(1)	2.52	2.30	919,439	78,411
312 BOILER PLANT EQUIPMENT	26,275,279	12,672,090	48.23	34.00	18.59	(4)	3.06	3.00	788,284	105,127
314 TURBOGENERATOR UNITS	4,409,079	1,937,291	43.94	34.57	19.12	(1)	2.92	2.98	131,584	16,948
315 ACCESSORY ELECTRIC EQUIPMENT	1,246,718	704,489	56.51	39.02	19.42	(3)	2.64	2.39	29,847	(74)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,720,892	1,817,682	48.85	35.42	19.66	(1)	2.85	2.65	98,699	9,398
TOTAL SCHERER COMMON	75,700,910	38,566,991	50.95					2.60	1,967,853	209,810
<i>SCHERER COMMON UNIT 3 AND 4</i>										
311 STRUCTURES AND IMPROVEMENTS	3,049,496	1,704,573	55.90	41.46	20.64	(1)	2.44	2.19	66,639	(450)
312 BOILER PLANT EQUIPMENT	22,708,658	10,156,498	44.73	32.30	18.81	(4)	3.22	3.15	715,604	102,470
314 TURBOGENERATOR UNITS	2,878,398	294,184	10.22	22.80	19.70	(1)	4.43	4.61	132,639	57,801
315 ACCESSORY ELECTRIC EQUIPMENT	2,865,605	303,887	10.60	23.97	20.52	(3)	4.30	4.50	129,030	60,255
TOTAL SCHERER COMMON UNIT 3 AND 4	31,502,156	12,459,141	39.55					3.30	1,043,912	220,076
<i>SCHERER UNIT 4</i>										
311 STRUCTURES AND IMPROVEMENTS	161,759,188	42,338,154	26.17	30.56	20.93	(1)	3.30	3.58	5,783,021	2,386,078
312 BOILER PLANT EQUIPMENT	682,720,321	193,672,542	28.37	28.55	19.31	(4)	3.64	3.92	26,740,372	8,989,644
314 TURBOGENERATOR UNITS	124,903,381	61,685,843	49.39	34.97	19.09	(1)	2.89	2.70	3,376,981	129,493
315 ACCESSORY ELECTRIC EQUIPMENT	50,198,264	15,152,821	30.19	30.19	20.07	(3)	3.41	3.63	1,821,195	616,437
316 MISCELLANEOUS POWER PLANT EQUIPMENT	5,202,651	2,391,381	45.96	31.25	19.78	(1)	3.23	2.78	144,757	19,893
TOTAL SCHERER UNIT 4	1,024,783,804	315,240,741	30.76					3.70	37,866,326	12,141,545
TOTAL SCHERER STEAM PLANT	1,165,136,313	399,416,315	34.28					3.51	40,878,091	11,709,546

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE	REMAINING		WHOLE	REMAINING		
				LIFE (4)	LIFE (5)		LIFE (7)	LIFE (8)		
SJRPP STEAM PLANT										
<i>SJRPP COAL AND LIMESTONE</i>										
311 STRUCTURES AND IMPROVEMENTS	3,538,786	1,868,163	52.79	44.90	19.55	(1)	2.25	2.47	87,264	12,949
312 BOILER PLANT EQUIPMENT	30,678,752	15,854,785	51.68	37.67	17.23	(4)	2.76	3.04	931,580	133,932
315 ACCESSORY ELECTRIC EQUIPMENT	3,748,250	2,207,826	58.90	42.28	18.35	(3)	2.44	2.40	90,075	117
316 MISCELLANEOUS POWER PLANT EQUIPMENT	298,312	167,025	55.99	42.15	18.50	(1)	2.40	2.43	7,258	99
TOTAL SJRPP COAL AND LIMESTONE	38,284,100	20,097,798	52.52					2.92	1,116,177	147,097
<i>SJRPP COAL CARS</i>										
312 BOILER PLANT EQUIPMENT	52,105	52,105	100.00	38.91	17.10	0	2.57	0.00	0	(1,355)
TOTAL SJRPP COAL CARS	52,105	52,105	100.00		17.10			0.00	0	(1,355)
<i>SJRPP COMMON</i>										
311 STRUCTURES AND IMPROVEMENTS	33,324,991	22,656,892	67.99	42.83	19.62	(1)	2.36	1.68	560,721	(139,104)
312 BOILER PLANT EQUIPMENT	3,714,736	2,636,058	70.96	35.71	17.48	(4)	2.91	1.89	70,210	(26,373)
314 TURBOGENERATOR UNITS	2,511,326	1,735,626	69.11	38.92	17.97	(1)	2.59	1.77	44,564	(20,730)
315 ACCESSORY ELECTRIC EQUIPMENT	5,865,107	4,091,638	69.76	40.44	18.46	(3)	2.55	1.80	105,602	(35,161)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,607,470	1,035,943	64.45	37.49	18.68	(1)	2.69	1.96	31,456	(7,123)
TOTAL SJRPP COMMON	47,023,630	32,156,157	68.38					1.73	812,553	(228,491)
<i>SJRPP GYPSUM AND ASH</i>										
311 STRUCTURES AND IMPROVEMENTS	2,158,590	1,153,360	53.43	43.39	19.61	(1)	2.33	2.43	52,362	7,032
312 BOILER PLANT EQUIPMENT	16,972,048	9,823,711	57.88	38.53	17.12	(4)	2.70	2.69	457,197	15,924
315 ACCESSORY ELECTRIC EQUIPMENT	52,223	32,591	62.41	39.76	18.50	(3)	2.59	2.19	1,146	(107)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	153,866	67,155	43.65	33.46	18.79	(1)	3.02	3.05	4,697	1,004
TOTAL SJRPP GYPSUM AND ASH	19,336,727	11,076,817	57.28					2.67	515,402	23,853
<i>SJRPP UNIT 1</i>										
311 STRUCTURES AND IMPROVEMENTS	9,098,352	6,630,363	72.87	45.80	19.54	(1)	2.21	1.44	130,961	(60,104)
312 BOILER PLANT EQUIPMENT	100,163,072	52,036,605	51.95	33.42	17.77	(4)	3.11	2.93	2,933,764	329,524
314 TURBOGENERATOR UNITS	31,632,809	15,898,436	50.26	31.47	18.38	(1)	3.21	2.76	873,270	50,817
315 ACCESSORY ELECTRIC EQUIPMENT	12,543,007	8,124,526	64.77	39.21	18.55	(3)	2.63	2.06	258,478	(42,554)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,049,400	1,428,937	69.72	39.81	18.58	(1)	2.54	1.68	34,497	(14,689)
TOTAL SJRPP UNIT 1	155,486,641	84,118,866	54.10					2.72	4,230,970	262,994
<i>SJRPP UNIT 2</i>										
311 STRUCTURES AND IMPROVEMENTS	7,123,662	4,212,842	59.14	46.64	19.51	(1)	2.17	2.15	152,848	3,251
312 BOILER PLANT EQUIPMENT	89,481,419	41,170,858	46.01	33.65	17.76	(4)	3.09	3.27	2,921,724	595,207
314 TURBOGENERATOR UNITS	28,267,582	11,215,913	39.68	31.48	18.38	(1)	3.21	3.34	943,109	208,152
315 ACCESSORY ELECTRIC EQUIPMENT	10,030,603	5,480,958	54.64	40.34	18.44	(3)	2.55	2.62	263,046	22,312
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,560,108	895,106	57.37	40.57	18.60	(1)	2.49	2.35	36,592	(851)
TOTAL SJRPP UNIT 2	136,463,375	62,975,676	46.15					3.16	4,317,319	828,071
TOTAL SJRPP STEAM PLANT	396,626,577	210,477,419	53.07					2.77	10,992,421	1,032,169
TOTAL STEAM PRODUCTION	3,243,194,417	1,503,193,994	46.35					3.79	122,768,150	42,130,336

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
NUCLEAR PRODUCTION PLANT										
ST. LUCIE NUCLEAR PLANT										
<i>ST. LUCIE COMMON</i>										
321 STRUCTURES AND IMPROVEMENTS	397,119,196	177,004,050	44.57	44.10	24.26	(1)	2.29	2.33	9,236,865	2,088,719
322 REACTOR PLANT EQUIPMENT	55,584,107	31,607,489	56.86	34.05	22.87	(2)	3.00	1.97	1,096,996	(14,686)
323 TURBOGENERATOR UNITS	12,406,916	(7,437,954)	-59.95	28.73	21.52	0	3.48	7.43	922,159	624,393
324 ACCESSORY ELECTRIC EQUIPMENT	34,379,626	16,953,508	49.31	45.90	23.89	(1)	2.20	2.16	743,822	124,989
325 MISCELLANEOUS POWER PLANT EQUIPMENT	20,728,941	2,303,180	11.11	34.94	21.93	(3)	2.95	4.19	868,565	495,444
TOTAL ST. LUCIE COMMON	520,218,785	220,430,273	42.37					2.47	12,866,407	3,318,859
<i>ST. LUCIE UNIT 1</i>										
321 STRUCTURES AND IMPROVEMENTS	196,854,866	101,666,896	51.65	36.44	17.73	(1)	2.77	2.78	5,479,781	1,936,393
322 REACTOR PLANT EQUIPMENT	845,363,775	303,976,050	35.96	27.31	17.11	(2)	3.74	3.86	32,629,749	15,722,473
323 TURBOGENERATOR UNITS	413,333,704	56,813,277	13.75	22.28	16.48	0	4.49	5.23	21,633,521	11,713,512
324 ACCESSORY ELECTRIC EQUIPMENT	120,786,348	50,666,363	41.95	32.69	17.74	(1)	3.09	3.33	4,020,736	1,846,582
325 MISCELLANEOUS POWER PLANT EQUIPMENT	11,438,745	7,097,019	62.04	39.02	15.22	(3)	2.64	2.69	307,811	101,914
TOTAL ST. LUCIE UNIT 1	1,587,777,438	520,219,605	32.76					4.04	64,071,598	31,320,874
<i>ST. LUCIE UNIT 2</i>										
321 STRUCTURES AND IMPROVEMENTS	298,911,837	133,449,793	44.65	45.97	24.24	(1)	2.20	2.32	6,949,305	1,568,892
322 REACTOR PLANT EQUIPMENT	1,057,336,501	401,479,217	37.97	34.86	22.86	(2)	2.93	2.80	29,615,224	8,468,494
323 TURBOGENERATOR UNITS	350,466,490	54,374,394	15.51	28.48	21.65	0	3.51	3.90	13,676,309	5,265,113
324 ACCESSORY ELECTRIC EQUIPMENT	189,637,025	86,957,686	45.85	47.16	23.78	(1)	2.14	2.32	4,397,633	984,167
325 MISCELLANEOUS POWER PLANT EQUIPMENT	24,225,433	11,438,960	47.22	41.90	20.11	(3)	2.46	2.77	671,966	235,908
TOTAL ST. LUCIE UNIT 2	1,920,577,286	687,700,050	35.81					2.88	55,310,437	16,522,574
TOTAL ST. LUCIE NUCLEAR PLANT	4,028,573,509	1,428,349,928	35.46					3.28	132,250,442	51,162,307
TURKEY POINT NUCLEAR PLANT										
<i>TURKEY POINT COMMON</i>										
321 STRUCTURES AND IMPROVEMENTS	380,704,673	186,854,084	49.08	26.66	15.03	(1)	3.79	3.45	13,150,874	6,298,190
322 REACTOR PLANT EQUIPMENT	144,884,580	25,644,014	17.70	20.53	14.66	(2)	4.97	5.75	8,331,395	5,433,703
323 TURBOGENERATOR UNITS	22,821,886	5,761,407	25.25	20.21	14.07	0	4.95	5.31	1,212,543	664,818
324 ACCESSORY ELECTRIC EQUIPMENT	56,769,858	34,483,980	60.74	29.26	15.03	(1)	3.45	2.68	1,520,531	498,674
325 MISCELLANEOUS POWER PLANT EQUIPMENT	39,215,641	17,765,783	45.30	23.94	14.44	(3)	4.30	4.00	1,566,920	861,038
TOTAL TURKEY POINT COMMON	644,396,638	270,509,268	41.98					4.00	25,782,263	13,756,423
<i>TURKEY POINT UNIT 3</i>										
321 STRUCTURES AND IMPROVEMENTS	185,601,316	40,968,915	22.07	22.00	14.34	(1)	4.59	5.50	10,215,371	6,874,547
322 REACTOR PLANT EQUIPMENT	595,235,354	176,726,668	29.69	22.54	13.91	(2)	4.53	5.20	30,942,731	19,038,024
323 TURBOGENERATOR UNITS	758,820,503	99,120,406	13.06	18.60	13.53	0	5.38	6.43	48,758,322	30,546,630
324 ACCESSORY ELECTRIC EQUIPMENT	153,810,948	73,799,057	47.98	28.41	14.32	(1)	3.56	3.70	5,694,832	2,926,235
325 MISCELLANEOUS POWER PLANT EQUIPMENT	16,088,188	890,397	5.53	19.85	13.93	(3)	5.19	7.00	1,125,660	836,073
TOTAL TURKEY POINT UNIT 3	1,709,556,309	391,505,443	22.90					5.66	96,736,916	60,221,509
<i>TURKEY POINT UNIT 4</i>										
321 STRUCTURES AND IMPROVEMENTS	129,681,130	50,771,975	39.15	26.09	15.04	(1)	3.87	4.11	5,332,843	2,998,583
322 REACTOR PLANT EQUIPMENT	518,893,111	190,785,224	36.77	23.60	14.58	(2)	4.32	4.47	23,215,758	12,837,896
323 TURBOGENERATOR UNITS	601,429,270	92,161,742	15.32	18.93	14.16	0	5.28	5.98	35,965,221	21,530,919
324 ACCESSORY ELECTRIC EQUIPMENT	177,722,654	105,343,398	59.27	32.82	14.98	(1)	3.08	2.79	4,950,366	1,751,358
325 MISCELLANEOUS POWER PLANT EQUIPMENT	12,121,306	279,921	2.31	21.86	14.57	(3)	4.71	6.91	837,682	619,498
TOTAL TURKEY POINT UNIT 4	1,439,847,471	439,342,260	30.51					4.88	70,301,870	39,736,254
TOTAL TURKEY POINT NUCLEAR PLANT	3,793,800,418	1,101,356,971	29.03					5.08	192,821,049	113,716,186
TOTAL NUCLEAR PRODUCTION PLANT	7,822,373,927	2,529,706,899	32.34					4.16	325,071,491	164,878,493

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
COMBINED CYCLE PRODUCTION PLANT										
LAUDERDALE COMBINED CYCLE PLANT										
<i>LAUDERDALE COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	87,455,288	58,653,734	67.07	30.94	15.14	(2)	3.30	2.31	2,017,877	(1,043,058)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,879,795	6,764,061	56.94	26.68	14.45	(3)	3.86	3.19	378,694	(72,738)
343 PRIME MOVERS - GENERAL	29,161,926	7,732,618	26.52	17.82	14.72	(3)	5.78	5.20	1,515,229	(234,487)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	37,564,239	8,857,045	23.58	8.85	6.67	35	7.35	6.21	2,332,790	78,936
344 GENERATORS	702,078	422,319	60.15	26.92	14.97	(3)	3.83	2.86	20,095	(3,776)
345 ACCESSORY ELECTRIC EQUIPMENT	12,506,640	9,717,936	77.70	33.31	14.42	(2)	3.06	1.69	210,738	(214,488)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,273,681	642,012	50.41	24.85	14.52	(2)	4.11	3.55	45,258	1,953
TOTAL LAUDERDALE COMMON	180,543,646	92,789,726	51.39					3.61	6,520,681	(1,487,658)
<i>LAUDERDALE UNIT 4</i>										
341 STRUCTURES AND IMPROVEMENTS	5,252,477	3,609,977	68.73	31.87	15.13	(2)	3.20	2.20	115,502	(68,335)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	695,047	531,831	76.52	30.07	14.37	(3)	3.43	1.84	12,809	(13,603)
343 PRIME MOVERS - GENERAL	130,963,584	56,698,998	43.29	26.36	14.36	(3)	3.91	4.16	5,445,229	(186,205)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	64,498,883	10,698,975	16.59	8.86	6.41	35	7.34	7.55	4,871,341	2,097,889
344 GENERATORS	29,715,225	21,249,930	71.51	31.94	14.80	(3)	3.23	2.13	632,213	(378,105)
345 ACCESSORY ELECTRIC EQUIPMENT	30,758,543	20,012,939	65.06	30.55	14.57	(2)	3.34	2.54	779,738	(266,052)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,681,785	1,971,609	73.52	30.54	14.11	(2)	3.34	2.02	54,133	(37,048)
TOTAL LAUDERDALE UNIT 4	264,565,545	114,774,258	43.38					4.50	11,910,965	1,148,541
<i>LAUDERDALE UNIT 5</i>										
341 STRUCTURES AND IMPROVEMENTS	3,304,988	2,032,622	61.50	29.61	15.16	(2)	3.44	2.67	88,289	(27,386)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	766,036	526,298	68.70	27.67	14.52	(3)	3.72	2.36	18,094	(11,015)
343 PRIME MOVERS - GENERAL	130,296,359	36,892,592	28.31	26.26	14.37	(3)	3.92	5.20	6,771,932	1,299,485
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	24,422,478	2,046,912	8.38	8.78	6.92	35	7.40	8.18	1,998,222	972,478
344 GENERATORS	32,777,731	23,372,190	71.31	30.36	14.86	(3)	3.39	2.13	699,117	(415,326)
345 ACCESSORY ELECTRIC EQUIPMENT	25,710,169	16,111,822	62.67	29.58	14.64	(2)	3.45	2.69	690,748	(183,398)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,868,250	1,335,399	71.48	30.30	14.12	(2)	3.37	2.16	40,384	(23,136)
TOTAL LAUDERDALE UNIT 5	219,146,070	82,317,834	37.56					4.70	10,306,786	1,611,702
TOTAL LAUDERDALE COMBINED CYCLE PLANT	664,255,201	289,881,818	43.64					4.33	28,738,432	1,272,585

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
FT. MYERS COMBINED CYCLE PLANT										
<i>FT. MYERS COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	9,369,835	2,084,625	22.25	39.39	24.23	(2)	2.59	3.29	308,403	(19,541)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	843,138	299,079	35.47	43.41	16.05	(3)	2.37	4.21	35,474	3,435
343 PRIME MOVERS - GENERAL	3,966,235	1,207,202	30.44	26.94	23.12	(3)	3.82	3.14	124,482	(105,560)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	441,577	232,703	52.70	9.00	5.50	35	7.22	2.24	9,877	(15,734)
344 GENERATORS	244,993	16,476	6.73	27.88	24.49	(3)	3.69	3.93	9,631	1,301
345 ACCESSORY ELECTRIC EQUIPMENT	1,235,229	156,637	12.68	28.56	24.06	(2)	3.57	3.71	45,856	3,858
346 MISCELLANEOUS POWER PLANT EQUIPMENT	816,343	214,351	26.26	33.31	22.18	(2)	3.06	3.41	27,877	121
TOTAL FT. MYERS COMMON	16,917,349	4,211,074	24.89					3.32	561,600	(132,720)
<i>FT. MYERS UNIT 2</i>										
341 STRUCTURES AND IMPROVEMENTS	30,529,035	12,785,207	41.88	37.21	24.52	(2)	2.74	2.45	748,548	(319,968)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,577,101	2,145,941	32.63	34.62	22.70	(3)	2.97	3.10	203,898	(46,032)
343 PRIME MOVERS - GENERAL	408,864,986	89,323,988	21.85	29.65	22.81	(3)	3.47	3.56	14,546,556	(2,625,773)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	296,494,183	44,886,481	15.14	9.00	6.72	35	7.22	7.42	21,999,217	9,546,461
344 GENERATORS	60,821,751	20,599,902	33.87	34.50	23.89	(3)	2.99	2.89	1,760,004	(307,936)
345 ACCESSORY ELECTRIC EQUIPMENT	59,067,995	26,786,316	45.35	35.78	23.33	(2)	2.85	2.43	1,434,335	(573,977)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,758,288	1,722,265	45.83	34.16	22.24	(2)	2.99	2.53	94,928	(32,854)
TOTAL FT. MYERS UNIT 2	866,173,339	198,250,100	22.89					4.71	40,787,486	5,639,921
<i>FT. MYERS UNIT 3</i>										
341 STRUCTURES AND IMPROVEMENTS	10,700,878	1,890,178	17.66	28.79	24.85	(2)	3.54	3.39	363,168	(11,363)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,754,446	2,575,626	18.73	27.32	23.58	(3)	3.77	3.57	491,580	(31,089)
343 PRIME MOVERS - GENERAL	168,674,571	(2,356,862)	-1.40	25.58	23.24	(3)	4.03	4.49	7,577,094	(1,193,984)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	20,277,149	(285,151)	-1.41	22.12	19.16	29	3.21	3.78	766,280	(288,132)
344 GENERATORS	48,074,379	8,684,299	18.06	28.40	24.44	(3)	3.63	3.48	1,670,717	36,188
345 ACCESSORY ELECTRIC EQUIPMENT	33,771,053	6,357,742	18.83	28.39	24.37	(2)	3.59	3.41	1,152,595	4,379
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,777,365	269,117	15.14	27.41	23.59	(2)	3.72	3.68	65,443	5,013
TOTAL FT. MYERS UNIT 3	297,029,843	17,134,949	5.77					4.07	12,086,877	(1,478,988)
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,180,060,531	219,596,123	18.61					4.53	53,435,963	4,028,813
MANATEE COMBINED CYCLE PLANT										
<i>MANATEE UNIT 3</i>										
341 STRUCTURES AND IMPROVEMENTS	31,908,336	11,618,676	36.41	36.69	26.50	(2)	2.78	2.47	789,729	(327,063)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,421,337	1,641,048	37.12	33.98	24.55	(3)	3.03	2.68	118,653	(49,358)
343 PRIME MOVERS - GENERAL	285,009,855	45,627,280	16.01	31.65	24.32	(3)	3.25	3.58	10,194,608	(2,060,816)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	189,328,023	17,972,043	9.49	9.00	7.04	35	7.22	7.88	14,927,723	6,786,618
344 GENERATORS	45,685,135	17,677,134	38.69	35.85	25.78	(3)	2.87	2.49	1,139,587	(413,708)
345 ACCESSORY ELECTRIC EQUIPMENT	49,757,789	18,049,149	36.27	35.15	25.39	(2)	2.90	2.59	1,288,058	(403,707)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,107,281	4,027,878	33.27	33.80	24.09	(2)	3.02	2.85	345,436	(66,212)
TOTAL MANATEE UNIT 3	618,217,757	116,613,208	18.86					4.66	28,803,794	3,465,754
TOTAL MANATEE COMBINED CYCLE PLANT	618,217,757	116,613,208	18.86					4.66	28,803,794	3,465,754

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
MARTIN COMBINED CYCLE PLANT										
<i>MARTIN COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	50,503,089	32,931,006	65.21	31.47	16.10	(2)	3.24	2.29	1,154,170	(613,438)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,874,751	3,205,466	65.76	29.18	15.29	(3)	3.53	2.44	118,740	(66,501)
343 PRIME MOVERS - GENERAL	23,358,058	14,921,187	63.88	25.28	15.31	(3)	4.07	2.56	596,840	(407,556)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,230,422	840,406	37.68	8.97	5.67	35	7.24	4.82	107,472	11,564
345 ACCESSORY ELECTRIC EQUIPMENT	5,443,052	3,816,637	70.12	32.32	15.42	(2)	3.16	2.07	112,534	(72,530)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,289,446	2,872,689	66.97	30.89	14.95	(2)	3.30	2.34	100,505	(45,336)
TOTAL MARTIN COMMON	90,698,817	58,587,391	64.60					2.41	2,190,261	(1,193,797)
<i>MARTIN UNIT 3</i>										
341 STRUCTURES AND IMPROVEMENTS	1,697,789	1,178,543	69.42	33.25	16.08	(2)	3.07	2.03	34,403	(25,020)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	182,787	132,042	72.24	31.86	15.13	(3)	3.23	2.03	3,716	(3,230)
343 PRIME MOVERS - GENERAL	163,056,406	42,710,302	26.19	25.82	15.28	(3)	3.99	5.03	8,196,191	1,347,822
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	62,930,034	4,358,126	6.93	8.82	7.31	35	7.37	7.94	4,999,507	2,356,446
344 GENERATORS	27,182,223	13,254,957	48.76	27.14	15.90	(3)	3.79	3.41	927,216	3,020
345 ACCESSORY ELECTRIC EQUIPMENT	29,087,069	17,237,157	59.26	29.90	15.56	(2)	3.41	2.75	798,949	(190,011)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	582,526	419,938	72.09	31.94	14.85	(2)	3.19	2.01	11,733	(8,073)
TOTAL MARTIN UNIT 3	284,718,832	79,291,064	27.85					5.26	14,971,715	3,480,954
<i>MARTIN UNIT 4</i>										
341 STRUCTURES AND IMPROVEMENTS	1,532,781	823,761	53.74	29.67	16.12	(2)	3.44	2.99	45,886	(7,761)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	182,371	131,656	72.19	31.86	15.13	(3)	3.23	2.04	3,714	(3,216)
343 PRIME MOVERS - GENERAL	169,519,058	64,561,904	38.09	24.75	15.33	(3)	4.16	4.23	7,178,260	58,460
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	95,841,805	13,436,230	14.02	8.85	6.88	35	7.35	7.41	7,101,881	3,076,525
344 GENERATORS	33,559,357	18,185,575	54.19	27.83	15.89	(3)	3.70	3.07	1,030,872	(110,146)
345 ACCESSORY ELECTRIC EQUIPMENT	26,145,825	15,240,421	58.29	29.71	15.57	(2)	3.43	2.81	733,996	(154,962)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	844,987	440,226	52.10	26.34	15.34	(2)	3.87	3.25	27,488	(1,242)
TOTAL MARTIN UNIT 4	327,626,184	112,819,772	34.44					4.92	16,122,097	2,857,658
<i>MARTIN UNIT 8</i>										
341 STRUCTURES AND IMPROVEMENTS	25,862,707	9,242,822	35.74	36.76	26.49	(2)	2.77	2.50	646,929	(258,266)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,403,564	4,361,292	35.16	34.14	24.50	(3)	3.02	2.77	343,444	(127,891)
343 PRIME MOVERS - GENERAL	308,994,246	45,987,972	14.88	31.33	24.36	(3)	3.29	3.62	11,177,180	(2,109,573)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	222,610,261	21,583,383	9.70	9.00	6.93	35	7.22	7.98	17,765,265	8,193,024
344 GENERATORS	44,713,507	14,666,541	32.80	35.91	25.75	(3)	2.87	2.73	1,218,966	(301,293)
345 ACCESSORY ELECTRIC EQUIPMENT	56,238,775	19,041,202	33.86	35.55	25.28	(2)	2.87	2.70	1,515,916	(396,202)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	5,333,644	1,899,934	35.62	33.31	24.20	(2)	3.06	2.74	146,297	(35,047)
TOTAL MARTIN UNIT 8	676,156,704	116,783,146	17.27					4.85	32,813,997	4,964,752
TOTAL MARTIN COMBINED CYCLE PLANT	1,379,200,537	367,481,373	26.64					4.79	66,098,070	10,109,567

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
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	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
SANFORD COMBINED CYCLE PLANT										
<i>SANFORD COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	73,652,636	31,568,527	42.86	39.15	24.38	(2)	2.61	2.43	1,786,594	(791,248)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	91,441	45,565	49.83	34.64	22.76	(3)	2.97	2.34	2,136	(1,339)
343 PRIME MOVERS - GENERAL	6,103,661	(4,506,896)	-73.84	30.17	22.21	(3)	3.41	7.96	485,982	211,317
344 GENERATORS	206,289	41,592	20.16	30.01	24.35	(3)	3.43	3.40	7,018	4
345 ACCESSORY ELECTRIC EQUIPMENT	2,204,657	702,456	31.86	33.05	22.77	(2)	3.09	3.08	67,909	(7,049)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,298,256	883,034	38.42	32.86	22.44	(2)	3.10	2.83	65,115	(13,026)
TOTAL SANFORD COMMON	84,556,940	28,734,278	33.98					2.86	2,414,754	(601,341)
<i>SANFORD UNIT 4</i>										
341 STRUCTURES AND IMPROVEMENTS	7,638,979	3,326,984	43.55	41.37	24.21	(2)	2.47	2.41	184,419	(82,945)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,855,795	846,704	45.62	34.00	22.82	(3)	3.03	2.51	46,659	(23,861)
343 PRIME MOVERS - GENERAL	215,835,490	32,420,005	15.02	31.03	22.65	(3)	3.32	3.88	8,383,689	(1,976,415)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	183,294,116	13,739,689	7.50	9.00	7.08	35	7.22	8.12	14,887,216	6,089,098
344 GENERATORS	33,768,065	11,149,618	33.02	34.35	23.93	(3)	3.00	2.92	987,526	(160,588)
345 ACCESSORY ELECTRIC EQUIPMENT	36,216,823	15,889,430	43.87	35.74	23.10	(2)	2.85	2.52	911,330	(320,042)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,422,702	1,509,042	44.09	34.08	22.27	(2)	2.99	2.60	69,004	(27,368)
TOTAL SANFORD UNIT 4	482,031,970	78,881,472	16.36					5.29	25,489,843	3,497,879
<i>SANFORD UNIT 5</i>										
341 STRUCTURES AND IMPROVEMENTS	7,486,029	3,347,396	44.72	39.92	23.39	(2)	2.56	2.45	183,341	(78,670)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,867,173	917,504	49.14	33.85	21.96	(3)	3.04	2.45	45,796	(25,157)
343 PRIME MOVERS - GENERAL	233,978,163	25,427,830	10.87	30.28	21.87	(3)	3.40	4.21	9,856,867	29,784
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	169,584,346	8,563,875	5.05	9.00	7.16	35	7.22	8.37	14,199,155	7,076,612
344 GENERATORS	33,575,007	12,550,119	37.38	34.19	23.04	(3)	3.01	2.85	956,256	(185,294)
345 ACCESSORY ELECTRIC EQUIPMENT	35,686,945	15,778,237	44.21	35.16	22.33	(2)	2.90	2.59	923,531	(289,825)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	2,983,622	1,325,321	44.42	33.49	21.53	(2)	3.05	2.67	79,794	(21,649)
TOTAL SANFORD UNIT 5	485,161,285	67,910,281	14.00					5.41	26,244,740	6,505,801
TOTAL SANFORD COMBINED CYCLE PLANT	1,051,750,194	175,526,030	16.69					5.15	54,149,337	9,402,339
TURKEY POINT COMBINED CYCLE PLANT										
<i>TURKEY POINT UNIT 5</i>										
341 STRUCTURES AND IMPROVEMENTS	34,496,253	11,955,973	34.66	37.42	28.35	(2)	2.73	2.38	819,408	(387,961)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	13,269,835	4,563,334	34.39	34.45	26.22	(3)	2.99	2.62	347,239	(157,015)
343 PRIME MOVERS - GENERAL	278,605,458	45,475,533	16.32	32.85	25.84	(3)	3.14	3.35	9,345,514	(6,534,997)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	187,989,955	16,186,258	8.61	9.00	7.40	35	7.22	7.62	14,325,299	3,609,872
344 GENERATORS	44,556,175	12,477,414	28.00	36.43	27.59	(3)	2.83	2.72	1,211,143	(303,767)
345 ACCESSORY ELECTRIC EQUIPMENT	55,581,392	18,204,940	32.75	36.04	27.14	(2)	2.83	2.55	1,418,131	(471,636)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	13,295,149	4,022,433	30.25	34.32	25.74	(2)	2.97	2.79	370,576	(81,459)
TOTAL TURKEY POINT UNIT 5	627,794,217	112,885,885	17.98					4.43	27,837,310	(4,326,963)
TOTAL TURKEY POINT COMBINED CYCLE PLANT	627,794,217	112,885,885	17.98					4.43	27,837,310	(4,326,963)

FLORIDA POWER AND LIGHT COMPANY

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	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
WEST COUNTY COMBINED CYCLE PLANT										
<i>WEST COUNTY COMMON</i>										
341 STRUCTURES AND IMPROVEMENTS	3,122,753	575,485	18.43	37.95	32.17	(2)	2.69	2.60	81,123	(21,928)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	450,887	81,427	18.06	35.07	29.59	(3)	2.94	2.87	12,943	(1,936)
343 PRIME MOVERS - GENERAL	31,305,861	2,151,114	6.87	31.84	29.39	(3)	3.23	3.27	1,023,951	(9,142)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	126,771,982	16,665,363	13.15	9.00	6.89	35	7.22	7.53	9,540,845	5,357,370
345 ACCESSORY ELECTRIC EQUIPMENT	1,292,151	145,622	11.27	35.00	31.17	(2)	2.91	2.91	37,612	(5,029)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	837,057	136,433	16.30	34.38	29.38	(2)	2.97	2.92	24,417	(3,206)
TOTAL WEST COUNTY COMMON	163,780,690	19,755,445	12.06					6.55	10,720,891	5,316,129
<i>WEST COUNTY UNIT 1</i>										
341 STRUCTURES AND IMPROVEMENTS	109,904,546	23,177,167	21.09	38.02	30.24	(2)	2.68	2.68	2,940,657	(686,193)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	21,820,106	3,351,289	15.36	34.81	27.90	(3)	2.96	3.14	685,427	(34,637)
343 PRIME MOVERS - GENERAL	302,831,799	(12,320,142)	-4.07	33.57	27.40	(3)	3.07	3.91	11,833,463	1,840,014
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	81,978,671	(3,932,250)	-4.80	9.00	5.91	35	7.22	11.81	9,681,622	6,976,326
344 GENERATORS	49,500,092	9,281,826	18.75	37.04	29.39	(3)	2.78	2.87	1,418,961	(214,542)
345 ACCESSORY ELECTRIC EQUIPMENT	72,345,306	14,355,541	19.84	36.66	28.89	(2)	2.78	2.84	2,057,344	(330,051)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	8,047,119	1,572,875	19.55	34.99	27.32	(2)	2.92	3.02	242,869	(22,686)
TOTAL WEST COUNTY UNIT 1	646,427,639	35,486,306	5.49					4.46	28,860,343	7,528,231
<i>WEST COUNTY UNIT 2</i>										
341 STRUCTURES AND IMPROVEMENTS	39,684,489	7,347,094	18.51	38.02	30.24	(2)	2.68	2.76	1,095,605	(213,983)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,476,137	504,446	6.75	34.44	27.98	(3)	2.99	3.44	257,183	10,470
343 PRIME MOVERS - GENERAL	257,772,576	25,698,199	9.97	33.65	27.39	(3)	3.06	3.40	8,755,296	248,801
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	149,902,839	17,807,451	11.88	9.00	5.84	35	7.22	9.10	13,635,170	8,688,376
344 GENERATORS	43,626,334	7,941,202	18.20	36.99	29.40	(3)	2.78	2.88	1,258,297	(181,372)
345 ACCESSORY ELECTRIC EQUIPMENT	33,197,918	6,310,127	19.01	36.66	28.89	(2)	2.78	2.87	953,678	(141,853)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,900,801	2,070,825	17.40	34.41	27.51	(2)	2.96	3.08	365,976	(26,750)
TOTAL WEST COUNTY UNIT 2	543,561,094	67,679,344	12.45					4.84	26,321,205	8,383,689
<i>WEST COUNTY UNIT 3</i>										
341 STRUCTURES AND IMPROVEMENTS	58,787,838	10,329,483	17.57	38.13	32.13	(2)	2.67	2.63	1,544,790	(395,209)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,963,087	1,082,170	9.87	34.85	29.63	(3)	2.96	3.14	344,577	(17,205)
343 PRIME MOVERS - GENERAL	506,388,398	29,212,173	5.77	33.87	28.99	(3)	3.04	3.35	16,984,059	273,242
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	84,037,288	4,966,776	5.91	9.00	6.90	35	7.22	8.56	7,196,733	4,423,503
344 GENERATORS	65,774,579	11,214,181	17.05	37.05	31.25	(3)	2.78	2.75	1,809,076	(361,485)
345 ACCESSORY ELECTRIC EQUIPMENT	49,186,847	8,844,925	17.98	36.75	30.75	(2)	2.78	2.73	1,343,924	(279,242)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,695,602	8,125,669	64.00	35.08	29.10	(2)	2.91	1.31	165,768	(253,187)
TOTAL WEST COUNTY UNIT 3	787,833,639	73,775,378	9.36					3.73	29,388,927	3,390,417
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,141,603,062	196,696,472	9.18					4.45	95,291,366	24,618,466
CAPE CANAVERAL COMBINED CYCLE PLANT										
<i>CAPE CANAVERAL COMBINED CYCLE</i>										
341 STRUCTURES AND IMPROVEMENTS	84,193,535	9,244,880	10.98	38.08	34.04	(2)	2.68	2.67	2,251,249	(527,138)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,944,925	5,183,870	10.59	35.03	31.32	(3)	2.94	2.95	1,444,106	(171,077)
343 PRIME MOVERS - GENERAL	400,913,908	38,175,124	9.52	34.10	30.59	(3)	3.02	3.06	12,251,265	(978,894)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	229,372,194	25,648,251	11.18	9.00	7.28	35	7.22	7.39	16,956,549	9,387,267
344 GENERATORS	72,067,370	7,623,245	10.58	37.18	33.11	(3)	2.77	2.79	2,011,663	(366,560)
345 ACCESSORY ELECTRIC EQUIPMENT	114,551,905	12,158,693	10.61	36.75	32.66	(2)	2.78	2.80	3,205,274	(574,939)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	10,573,301	1,080,694	10.22	35.11	30.94	(2)	2.91	2.97	313,642	(35,277)
TOTAL CAPE CANAVERAL COMBINED CYCLE	960,617,138	99,114,757	10.32					4.00	38,433,748	6,733,382
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	960,617,138	99,114,757	10.32					4.00	38,433,748	6,733,382

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
RIVIERA COMBINED CYCLE PLANT										
RIVIERA COMBINED CYCLE										
341 STRUCTURES AND IMPROVEMENTS	81,600,591	10,055,516	12.32	38.42	34.94	(2)	2.65	2.57	2,094,364	(598,455)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	219,919,231	25,605,492	11.64	35.13	32.17	(3)	2.93	2.84	6,245,300	(1,012,035)
343 PRIME MOVERS - GENERAL	533,780,144	51,780,097	9.70	34.18	31.39	(3)	3.01	2.97	15,865,354	(1,749,391)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	139,524,961	21,969,265	15.75	9.00	7.12	35	7.22	6.92	9,651,961	5,047,637
344 GENERATORS	80,939,003	8,455,775	10.45	37.25	34.03	(3)	2.77	2.72	2,201,334	(469,653)
345 ACCESSORY ELECTRIC EQUIPMENT	83,796,292	9,527,698	11.37	36.89	33.56	(2)	2.76	2.70	2,262,948	(502,330)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	11,584,212	2,033,993	17.56	35.16	31.86	(2)	2.90	2.65	307,028	(75,251)
TOTAL RIVIERA COMBINED CYCLE	<u>1,151,144,433</u>	<u>129,427,836</u>	11.24					3.36	<u>38,628,289</u>	<u>640,522</u>
TOTAL RIVIERA COMBINED CYCLE PLANT	1,151,144,433	129,427,836	11.24					3.36	38,628,289	640,522
PT EVERGLADES COMBINED CYCLE PLANT										
PT EVERGLADES COMBINED CYCLE										
341 STRUCTURES AND IMPROVEMENTS	101,725,228	5,413,540	5.32	38.33	36.88	(2)	2.66	2.62	2,666,654	(690,279)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	59,665,117	3,175,215	5.32	35.21	33.89	(3)	2.93	2.88	1,719,677	(249,272)
343 PRIME MOVERS - GENERAL	518,622,217	21,854,511	4.21	34.23	33.03	(3)	3.01	2.99	15,510,941	(1,603,592)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	191,363,196	15,928,984	8.32	9.00	8.01	35	7.22	7.08	13,540,211	7,225,226
344 GENERATORS	87,208,139	4,640,980	5.32	37.31	35.90	(3)	2.76	2.72	2,372,797	(505,072)
345 ACCESSORY ELECTRIC EQUIPMENT	138,483,956	7,369,740	5.32	36.90	35.46	(2)	2.76	2.73	3,775,632	(794,339)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	12,795,087	680,920	5.32	35.21	33.74	(2)	2.90	2.87	366,629	(55,609)
TOTAL PT EVERGLADES COMBINED CYCLE	<u>1,109,862,940</u>	<u>59,063,890</u>	5.32					3.60	<u>39,952,541</u>	<u>3,327,063</u>
TOTAL PT EVERGLADES COMBINED CYCLE PLANT	1,109,862,940	59,063,890	5.32					3.60	39,952,541	3,327,063
TOTAL COMBINED CYCLE PRODUCTION PLANT	10,884,506,011	1,766,287,393	16.23					4.33	471,368,850	59,271,528

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
PEAKER PLANTS										
<i>LAUDERDALE GTS</i>										
341 STRUCTURES AND IMPROVEMENTS	601,222	330,322	54.94	29.91	10.30	(2)	3.41	4.57	27,468	14,241
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	194,417	102,093	52.51	27.84	9.80	(3)	3.70	5.15	10,016	4,961
343 PRIME MOVERS - GENERAL	14,841,925	2,188,184	14.74	12.65	10.14	(3)	8.14	8.70	1,291,814	861,398
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	1,858,779	571,426	30.74	18.99	7.60	29	3.74	5.30	98,461	44,556
344 GENERATORS	1,748,135	750,005	42.90	41.62	9.73	(3)	2.47	6.18	107,973	71,262
345 ACCESSORY ELECTRIC EQUIPMENT	420,107	174,657	41.57	36.38	9.22	(2)	2.80	6.55	27,533	18,711
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,935	8,570	40.94	42.03	9.07	(2)	2.43	6.73	1,409	948
TOTAL LAUDERDALE GTS	19,685,520	4,125,255	20.96					7.95	1,564,674	1,016,077
<i>FT. MYERS GTS</i>										
341 STRUCTURES AND IMPROVEMENTS	941,093	199,921	21.24	16.44	10.39	(2)	6.21	7.77	73,147	51,502
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	724,318	139,689	19.29	15.87	10.13	(3)	6.49	8.26	59,858	40,301
343 PRIME MOVERS - GENERAL	10,218,903	1,769,584	17.32	12.73	10.14	(3)	8.09	8.45	863,500	546,714
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	2,807,095	1,209,852	43.10	21.52	5.72	29	3.30	4.88	136,920	49,900
344 GENERATORS	4,602,022	652,683	14.18	16.36	10.30	(3)	6.30	8.62	396,835	295,591
345 ACCESSORY ELECTRIC EQUIPMENT	3,450,438	576,560	16.71	14.94	10.34	(2)	6.83	8.25	284,612	208,702
346 MISCELLANEOUS POWER PLANT EQUIPMENT	20,936	3,117	14.89	16.74	10.17	(2)	6.09	8.56	1,793	1,311
TOTAL FT. MYERS GTS	22,764,804	4,551,406	19.99					7.98	1,816,665	1,194,021
<i>LAUDERDALE AND FT. MYERS PEAKERS</i>										
341 STRUCTURES AND IMPROVEMENTS	43,805,886	1,507,492	3.44	38.31	36.88	(2)	2.66	2.67	1,170,675	(274,919)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	26,150,085	899,903	3.44	35.21	33.89	(3)	2.93	2.94	768,211	(94,742)
343 PRIME MOVERS - GENERAL	226,797,342	8,026,196	3.54	34.21	33.03	(3)	3.01	3.01	6,829,400	(654,912)
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	83,870,827	2,664,827	3.18	24.69	23.58	29	2.88	2.88	2,412,360	(355,377)
344 GENERATORS	38,221,667	1,315,322	3.44	37.31	35.90	(3)	2.76	2.77	1,059,972	(201,343)
345 ACCESSORY ELECTRIC EQUIPMENT	60,694,881	2,088,693	3.44	36.90	35.46	(2)	2.76	2.78	1,686,974	(315,957)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	5,607,843	192,983	3.44	35.21	33.74	(2)	2.90	2.92	163,812	(21,247)
TOTAL LAUDERDALE AND FT. MYERS PEAKERS	485,148,530	16,695,416	3.44					2.90	14,091,404	(1,918,497)
TOTAL PEAKER PLANTS	527,598,853	25,372,077	4.81					3.31	17,472,743	291,601

FLORIDA POWER AND LIGHT COMPANY

**SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES
AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES**

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
SOLAR PRODUCTION PLANT										
<i>DESOTO SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	4,651,944	1,140,422	24.51	29.35	21.52	0	3.41	3.51	163,175	9,861
343 PRIME MOVERS - GENERAL	119,117,666	32,672,681	27.43	29.76	21.52	0	3.36	3.37	4,016,960	86,077
345 ACCESSORY ELECTRIC EQUIPMENT	27,632,355	5,776,623	20.91	29.68	21.52	0	3.37	3.68	1,015,601	103,733
TOTAL DESOTOSOLAR	151,401,966	39,589,726	26.15					3.43	5,195,736	199,471
<i>SPACE COAST SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	3,995,821	877,823	21.97	29.84	22.52	0	3.35	3.46	138,455	6,593
343 PRIME MOVERS - GENERAL	52,975,942	13,541,799	25.56	29.84	22.52	0	3.35	3.31	1,751,072	2,866
345 ACCESSORY ELECTRIC EQUIPMENT	6,295,429	1,295,516	20.58	29.84	22.52	0	3.35	3.53	222,021	14,272
TOTAL SPACE COAST SOLAR	63,267,191	15,715,138	24.84					3.34	2,111,548	23,731
<i>MARTIN SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	21,390,960	3,831,143	17.91	34.54	27.48	0	2.90	2.99	639,004	(66,898)
343 PRIME MOVERS - GENERAL	407,102,089	85,750,895	21.06	34.55	27.47	0	2.89	2.87	11,698,260	(1,736,109)
345 ACCESSORY ELECTRIC EQUIPMENT	4,253,317	765,960	18.01	34.71	27.47	0	2.88	2.98	126,952	(13,407)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,340	299	22.29	34.35	27.48	0	2.88	2.84	38	(6)
TOTAL MARTIN SOLAR	432,747,706	90,348,296						2.88	12,464,254	(1,816,420)
<i>BABCOCK RANCH SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	4,078,184	151,547	3.72	30.00	28.53	0	3.33	3.37	137,632	3,052
343 PRIME MOVERS - GENERAL	104,431,380	3,880,707	3.72	30.00	28.53	0	3.33	3.37	3,524,384	78,148
345 ACCESSORY ELECTRIC EQUIPMENT	24,224,241	900,181	3.72	30.00	28.53	0	3.33	3.37	817,528	18,128
TOTAL BABCOCK RANCH SOLAR	132,733,805	4,932,435	3.72					3.37	4,479,544	99,328
<i>MANATEE SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	4,118,679	142,042	3.45	30.00	28.53	0	3.33	3.38	139,384	3,468
343 PRIME MOVERS - GENERAL	105,468,354	3,637,318	3.45	30.00	28.53	0	3.33	3.38	3,569,262	88,806
345 ACCESSORY ELECTRIC EQUIPMENT	24,464,781	843,724	3.45	30.00	28.53	0	3.33	3.38	827,938	20,600
TOTAL MANATEE SOLAR	134,051,814	4,623,085	3.45					3.38	4,536,584	112,874
<i>CITRUS SOLAR</i>										
341 STRUCTURES AND IMPROVEMENTS	4,207,181	156,214	3.71	30.00	28.53	0	3.33	3.37	141,990	3,153
343 PRIME MOVERS - GENERAL	107,734,657	4,000,215	3.71	30.00	28.53	0	3.33	3.37	3,635,978	80,734
345 ACCESSORY ELECTRIC EQUIPMENT	24,990,480	927,903	3.71	30.00	28.53	0	3.33	3.37	843,413	18,727
TOTAL CITRUS SOLAR	136,932,317	5,084,331	3.71					3.37	4,621,381	102,614
TOTAL SOLAR PRODUCTION PLANT	1,051,134,801	160,293,011	15.25					3.18	33,409,047	(1,278,402)
TOTAL PRODUCTION PLANT	23,528,808,008	5,984,853,375	25.44					4.12	970,091,281	265,293,556

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS USING ESTIMATED BALANCES AS OF DECEMBER 31, 2017 AND PROPOSED DEPRECIATION RATES

	ORIGINAL COST (1)	BOOK RESERVE (2)	RESERVE RATIO (3)=(2)/(1)	AVERAGE LIFE		NET SALVAGE (6)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)	CHANGE IN ANNUAL ACCRUAL (10)
				SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)		
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT										
TRANSMISSION PLANT										
350.2 EASEMENTS	256,062,201	83,384,303	32.56	75	53.58	0	1.33	1.26	3,222,805	(106,004)
352 STRUCTURES AND IMPROVEMENTS	164,509,019	42,940,286	26.10	65	52.30	(15)	1.77	1.70	2,796,273	(329,398)
353 STATION EQUIPMENT	1,836,156,315	535,313,220	29.15	40	30.83	(2)	2.55	2.36	43,385,216	(4,354,848)
353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS	416,112,313	69,487,768	16.70	30	23.53	0	3.33	3.54	14,731,175	2,663,918
354 TOWERS AND FIXTURES	371,412,402	232,954,144	62.72	60	36.46	(25)	2.09	1.71	6,344,250	(1,826,823)
355 POLES AND FIXTURES	1,315,959,901	448,901,390	34.11	50	39.75	(50)	3.12	2.92	38,365,747	(6,376,890)
356 OVERHEAD CONDUCTORS AND DEVICES	905,131,018	382,405,935	42.25	51	39.66	(55)	3.04	2.84	25,732,404	(3,231,789)
357 UNDERGROUND CONDUIT	80,295,444	27,751,732	34.56	65	45.61	0	1.54	1.43	1,152,022	(213,001)
358 UNDERGROUND CONDUCTORS AND DEVICES	111,203,910	31,010,193	27.89	65	49.36	(20)	1.85	1.87	2,075,253	73,583
359 ROADS AND TRAILS	120,783,299	44,431,827	36.79	75	54.85	(10)	1.46	1.33	1,612,212	(441,104)
TOTAL TRANSMISSION PLANT	5,577,625,822	1,898,580,797	34.04					2.50	139,417,357	(14,142,356)
DISTRIBUTION PLANT										
361 STRUCTURES AND IMPROVEMENTS	205,508,713	58,619,128	28.52	65	49.52	(15)	1.77	1.75	3,588,770	(315,896)
362 STATION EQUIPMENT	1,911,232,119	565,016,145	29.56	45	34.06	(10)	2.44	2.36	45,136,206	(4,555,829)
364.1 POLES, TOWERS AND FIXTURES - WOOD	1,152,547,582	511,487,608	44.38	40	28.92	(100)	5.00	5.38	62,019,625	14,765,174
364.2 POLES, TOWERS AND FIXTURES - CONCRETE	931,675,388	118,841,771	12.76	50	46.02	(100)	4.16	4.07	37,907,627	(291,064)
365 OVERHEAD CONDUCTORS AND DEVICES	2,233,914,472	797,691,076	35.71	48	39.29	(80)	3.74	3.67	82,040,086	(5,082,578)
366.6 UNDERGROUND CONDUIT, DUCT SYSTEM	1,527,417,261	361,940,007	23.70	70	53.67	0	1.43	1.42	21,715,619	(1,195,640)
366.7 UNDERGROUND CONDUIT, DIRECT BURIED	287,479,644	31,128,709	10.83	50	44.49	0	2.00	2.00	5,761,990	12,397
367.6 UNDERGROUND CONDUCTORS AND DEVICES, DS	1,707,263,747	490,906,532	28.75	42	31.24	(5)	2.50	2.44	41,668,387	(2,720,470)
367.7 UNDERGROUND CONDUCTORS AND DEVICES, DB	936,987,534	309,852,422	33.07	35	25.06	0	2.86	2.67	25,025,344	(2,147,294)
368 LINE TRANSFORMERS	2,222,715,383	1,015,547,476	45.69	34	23.37	(15)	3.38	2.97	65,921,062	(18,542,123)
369.1 SERVICES, OVERHEAD	583,179,472	132,503,973	22.72	53	47.09	(125)	4.25	4.30	25,050,963	2,306,964
369.6 SERVICES, UNDERGROUND	815,647,717	334,839,861	41.05	45	30.98	(15)	2.55	2.39	19,469,174	(3,368,962)
370 METERS	90,547,258	66,395,672	73.33	38	16.58	(30)	3.42	3.42	3,095,040	(164,661)
370.1 METERS - AMI	840,946,338	234,993,271	27.94	20	15.29	(30)	6.50	6.67	56,130,606	1,469,094
371 INSTALLATIONS ON CUSTOMER'S PREMISES	82,197,777	34,707,239	42.22	30	22.07	(15)	3.83	3.30	2,710,476	(577,435)
373 STREET LIGHTING AND SIGNAL SYSTEMS	486,691,168	185,439,324	38.10	35	27.35	(15)	3.29	2.81	13,683,931	(5,783,716)
TOTAL DISTRIBUTION PLANT	16,015,951,572	5,249,910,215	32.78					3.19	510,924,906	(26,192,039)
GENERAL PLANT										
390 STRUCTURES AND IMPROVEMENTS	498,029,543	128,926,295	25.89	55	42.31	(10)	2.00	1.99	9,900,879	(557,741)
392.1 AUTOMOBILES	9,553,998	2,860,935	29.94	6	3.56	15	14.17	15.46	1,477,518	120,850
392.2 LIGHT TRUCKS	49,640,483	14,686,875	29.59	9	5.53	15	9.44	10.02	4,974,238	308,033
392.3 HEAVY TRUCKS	258,262,874	110,025,531	42.60	12	6.98	15	7.07	6.07	15,687,380	(2,649,284)
392.4 TRACTOR TRAILERS	823,115	702,529	85.35	9	4.46	5	10.03	2.16	17,810	(73,556)
392.9 TRAILERS	22,842,251	3,130,953	13.71	20	14.45	15	4.25	4.93	1,126,987	327,508
396.1 POWER OPERATED EQUIPMENT	5,278,055	2,463,918	46.68	11	5.98	15	7.73	6.41	338,199	(84,045)
397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS	13,578,642	10,380,859	76.45	20	11.50	0	5.00	2.05	278,068	(1,079,796)
TOTAL GENERAL PLANT	858,008,962	273,177,896	31.84					3.94	33,801,079	(3,688,031)
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	22,451,586,356	7,421,668,908	33.06					3.05	684,143,342	(44,022,426)
GRAND TOTAL	45,980,394,364	13,406,522,282	29.16					3.60	1,654,234,623	221,271,130

NOTES:

ASSETS THAT HAVE BEEN OR ARE PLANNED TO BE RETIRED AND RECOVERED THROUGH CAPITAL RECOVERY SCHEDULES IN DOCKET NO. 120015-EI OR DOCKET 160021-EI ARE NOT INCLUDED IN THIS SCHEDULE. AMORTIZATION ACCOUNTS WERE NOT INCLUDED IN THE 2016 DEPRECIATION STUDY. FPL HAS NOT PROPOSED ANY CHANGES TO THE AMORTIZATION PERIODS FOR THESE ACCOUNTS.