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March 12, 2021

VIA ELECTRONIC FILING

Adam Teitzman, Commission Clerk
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20210015-EI
Petition by FPL for Base Rate Increase and Rate Unification

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Power & Light Company ("FPL") in the above-referenced docket are the Direct Testimony and Exhibits of FPL witness Ned W. Allis. Exhibit NWA-1 to the Direct Testimony of Mr. Allis is the "Florida Power & Light Company 2021 Depreciation Study – Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2021" (the "2021 FPL Depreciation Study"). The 2021 FPL Depreciation Study is submitted both as evidentiary support in Docket 20210015-EI and in compliance with the filing requirements of Rule 25-6.0436(4), F.A.C.

FPL proposes that the 2021 FPL Depreciation Study's effective date coincide with the date of the revenue change authorized by the Commission in this proceeding. Accordingly, the 2021 FPL Depreciation Study is being filed concurrent with FPL's Minimum Filing Requirements in accordance with Rule 25-6.0436(4)(c), F.A.C.

Please let me know if you should have any questions regarding this submission.

(Document 20 of 69)

Sincerely,

A handwritten signature in black ink, appearing to read "Wade Litchfield", written in a cursive style.

R. Wade Litchfield
Vice President & General Counsel
Florida Power & Light Company

RWL:ec

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
FLORIDA POWER & LIGHT COMPANY
DIRECT TESTIMONY OF NED W. ALLIS
DOCKET NO. 20210015-EI
MARCH 12, 2021

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1 **I. INTRODUCTION**

2

3 **Q. Please state your name and business address.**

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

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

7 A. I am Vice President of Gannett Fleming Valuation and Rate Consultants, LLC
8 (“Gannett Fleming”). Gannett Fleming, a subsidiary of infrastructure firm
9 Gannett Fleming, Inc., provides depreciation consulting services to utility
10 companies in the United States and Canada.

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

12 A. As Vice President, I am responsible for conducting depreciation, valuation
13 and original cost studies, determining service life and salvage estimates,
14 conducting field reviews, presenting recommended depreciation rates to
15 clients, and supporting such rates before state and federal regulatory agencies.

16 **Q. Please describe your educational background and professional
17 experience.**

18 A. I have a Bachelor of Science degree in Mathematics from Lafayette College in
19 Easton, PA. I joined Gannett Fleming in October 2006 as an analyst. My
20 responsibilities included assembling data required for depreciation studies,
21 conducting statistical analyses of service life and net salvage data, calculating
22 annual and accrued depreciation, and assisting in preparing reports and
23 testimony setting forth and defending the results of the studies. I also

1 developed and maintained Gannett Fleming's proprietary depreciation
2 software. In March of 2013, I was promoted to the position of Supervisor,
3 Depreciation Studies. In March of 2017, I was promoted to Project Manager,
4 Depreciation and Technical Development. In January 2019, I was promoted
5 to my current position of Vice President.

6
7 I am a past president of the Society of Depreciation Professionals (the
8 "Society"). The Society has established national standards for depreciation
9 professionals. The Society administers an examination to become certified in
10 this field. I passed the certification exam in September 2011 and was
11 recertified in March 2017. I am also an instructor for depreciation training
12 sponsored by the Society.

13
14 I have submitted testimony on depreciation related topics to the Florida Public
15 Service Commission ("FPSC" or "Commission"), the Federal Energy
16 Regulatory Commission ("FERC"), and before the regulatory commissions of
17 the states of New York, Connecticut, Rhode Island, California, the District of
18 Columbia, New Jersey, Kansas, Massachusetts, California, Maryland and
19 Nevada. I have also assisted other witnesses in the preparation of direct and
20 rebuttal testimony in numerous other states and two Canadian provinces.
21 Exhibit NWA-2 provides a list of depreciation cases in which I have
22 submitted testimony.

23
24

1 **Q. Have you received any additional education relating to utility plant**
2 **depreciation?**

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

6 **Q. Are you sponsoring or co-sponsoring any exhibits in this case?**

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

- 8 • NWA-1 – 2021 Depreciation Study
- 9 • NWA-2 – List of Cases in which Ned W. Allis has Submitted
10 Testimony
- 11 • NWA-3 – Schedules 1A and 1B
- 12 • NWA-4 – Summary of Depreciation for Production Plant Resulting
13 from Different Life Span Estimates
- 14 • NWA-5 – Summary of Depreciation Based on Current Service Life and
15 Net Salvage Estimates
- 16 • NWA-6 – Summary of Depreciation Based on Proposed Service Life
17 Estimates and Current Net Salvage Estimates for Transmission,
18 Distribution and General Plant Accounts
- 19 • NWA-7 – Summary of Depreciation Based on Current Service Life
20 Estimates and Proposed Net Salvage Estimates for Transmission,
21 Distribution and General Plant Accounts
- 22 • NWA-8 – Summary of Depreciation for Standalone FPL Assets
- 23 • NWA-9 – Summary of Depreciation for Standalone Gulf Assets

1 I am co-sponsoring a portion of the following exhibits where they incorporate
2 information from my testimony or exhibits:

- 3 • TCC-9 – Rates for FPL and Gulf as Separate Ratemaking Entities, filed
4 with the direct testimony of FPL witness Cohen.
- 5 • KF-3(B) – Proposed Depreciation Company Adjustments by Year for
6 Base vs. Clause for 2022 and 2023 using the RSAM Adjusted
7 Depreciation Rates, filed with the direct testimony of FPL witness
8 Ferguson.

9 **Q. Are you sponsoring any Minimum Filing Requirements (“MFRs”) in this**
10 **case?**

11 A. No.

12 **Q. What is the purpose of your testimony?**

13 A. I am sponsoring the results of a new depreciation study (the “2021
14 Depreciation Study” or “Study”), filed on behalf of Florida Power & Light
15 Company (“FPL” or the “Company”) with the FPSC on March 12, 2021. The
16 2021 Depreciation Study is Exhibit NWA-1 to my testimony. The Study
17 covers depreciable electric properties in service as of December 31, 2019, and
18 actual and projected plant and reserve balances through the end of 2021.

19 **Q. How will you refer to FPL and Gulf when discussing them in testimony?**

20 A. Operations and time periods after January 1, 2022 are referred to as FPL
21 because Gulf Power Company (“Gulf”) will be essentially consolidated into
22 FPL. Therefore, unless otherwise noted, my testimony and references to FPL
23 address the consolidated Company.

1 **Q. Please summarize your testimony.**

2 A. My testimony will explain the methods and procedures of the 2021
3 Depreciation Study and will set forth the annual depreciation rates that result
4 from the application of this Study, if accepted for use by the Commission.
5 The Study includes comparison schedules showing current and proposed
6 depreciation parameters, including average service lives, net salvage
7 percentages, depreciation rates, depreciation accruals as well as a comparison
8 of the forecasted theoretical reserve to the forecasted book reserve at
9 December 31, 2021. I also provide additional detail on each section of the
10 Study in my testimony.

11

12 The overall result of the 2021 Depreciation Study is a net decrease in FPL's
13 depreciation rates over the currently approved rates, which will reduce FPL's
14 total depreciation expense as of December 31, 2021 by approximately \$2.4
15 million. As I detail later in my testimony, this moderate decrease is primarily
16 due to the longer life span for the Turkey Point nuclear plant, which is largely
17 offset by the net impact of service life and net salvage estimates for
18 transmission, distribution and general plant accounts and the plant and reserve
19 activity that has occurred since the last study.

20

21

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23

1 **II. 2021 DEPRECIATION STUDY**

2

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

4 A. The FERC Uniform System of Accounts defines depreciation as:

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

15 **Q. In preparing the 2021 Depreciation Study, did you follow generally**
16 **accepted practices in the field of depreciation?**

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

19 **Q. Please describe the contents of the 2021 Depreciation Study.**

20 A. The Study is presented in eleven parts:

- 21 • Part I, Introduction, presents the scope and basis for the 2021
22 Depreciation Study;
- 23 • Part II, Estimation of Survivor Curves, explains the process of
24 estimating survivor curves and the retirement rate method of life
25 analysis;
- 26 • Part III, Service Life Considerations, discusses factors and the
27 informed judgment involved with the estimation of service life;

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

- 1 • Part IV, Net Salvage Considerations, discusses factors and the
2 informed judgment involved with the estimation of net salvage;
- 3 • Part V, Calculation of Annual and Accrued Depreciation, explains
4 the method, procedure and technique used in the calculation of
5 annual depreciation expense and the theoretical reserve;
- 6 • Part VI, Results of Study, sets forth the service life estimates, net
7 salvage estimates, annual depreciation rates and accruals and
8 theoretical reserves for each depreciable group. This section also
9 includes a description of the detailed tabulations supporting the
10 2021 Depreciation Study;
- 11 • Part VII, Service Life Statistics, sets forth the survivor curve
12 estimates and original life tables for each plant account and
13 subaccount;
- 14 • Part VIII, Net Salvage Statistics, sets forth the net salvage analysis
15 for each plant account and subaccount;
- 16 • Part IX, Detailed Depreciation Calculations, sets forth the
17 calculation of average remaining life for each property group;
- 18 • Part X, Detail of Generation Plant, provides a description of the
19 Company's generating units and provides a discussion of the
20 considerations that inform the service life and net salvage
21 estimates for each plant account and the probable retirement dates
22 for each generating unit; and
- 23 • Part XI, Detail of Transmission, Distribution and General Plant,

1 provides a description of transmission, distribution and general
2 plant by account and provides a discussion of the considerations
3 that inform the service life and net salvage estimates for each plant
4 account.

5 **Q. Please identify the depreciation method that you used.**

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

12
13 In compliance with the FPSC depreciation rule prescribed in Rule 25-6.0436,
14 Florida Administrative Code (“F.A.C.”), depreciation rates are also presented
15 using the whole life technique in Exhibit NWA-3. Theoretical reserves,
16 which will be discussed in more detail later in my testimony, were calculated
17 using the prospective method of calculating theoretical reserves and compared
18 with the actual book reserves. This comparison is provided in Table 3 of the
19 depreciation study.

20 **Q. Would you please explain the difference between the whole life technique
21 and the remaining life technique?**

22 A. Yes. When using the whole life technique, the cost of an asset (original cost
23 less net salvage) is allocated over the service life of the asset. For a group of

1 assets, the costs of the assets in the group are allocated over the average
2 service life of the group. However, if the service life or net salvage estimates
3 change, or if activity such as retirements or cost of removal do not occur
4 precisely as forecast, the whole life technique will not recover the full cost of
5 the assets over their service lives without an adjustment to depreciation
6 expense. Note that mathematically if the book reserve is equal to the
7 theoretical reserve then the remaining life depreciation rates would equal the
8 whole life depreciation rates.

9
10 The remaining life technique accounts for the fact that estimates can (and will)
11 change over time. For this technique, the remaining undepreciated cost (that
12 is, the original cost less net salvage less the book accumulated depreciation) is
13 allocated over the remaining life of the asset. For a group of assets, the
14 remaining undepreciated costs are allocated over the average remaining life.
15 Thus, when using the remaining life technique there is an automatic
16 adjustment, or self-correcting mechanism, that will increase or decrease
17 depreciation expense to account for any imbalances between the book and
18 theoretical reserves.

19 **Q. Is the remaining life technique the predominant depreciation technique**
20 **used in the utility industry?**

21 A. Yes. Almost all U.S. jurisdictions, including the FERC, use the remaining life
22 technique.

23

1 **Q. Did you review prior Commission orders on FPL’s depreciation accrual**
2 **rates?**

3 A. Yes. I performed the previous FPL depreciation study (“2016 Depreciation
4 Study”), which was presented in FPSC Docket No. 160021-EI. I also assisted
5 the depreciation witness that performed the Company’s 2009 Depreciation
6 Study, which was presented in FPSC Docket No. 090130-EI, and assisted with
7 the related testimony and attended hearings in that case. I am, therefore,
8 familiar with all depreciation related testimonies in the most recent
9 depreciation dockets and the related settlement agreements and Commission
10 orders.

11 **Q. Is the 2021 Depreciation Study consistent with prior Commission orders?**

12 A. Yes. The use of the straight line method, average service life procedure and
13 remaining life technique is consistent with prior Commission orders. The
14 methods used for the estimation of service lives and net salvage are also
15 generally consistent with prior Commission orders. Each of the methods,
16 procedures and techniques used in the 2021 Depreciation Study is also
17 consistent with those used in the 2016 Depreciation Study and the Company’s
18 current depreciation rates.

19 **Q. What are your recommended annual depreciation accrual rates for FPL?**

20 A. My recommended annual depreciation accrual rates are the remaining life
21 rates set forth in Table 1 of Exhibit NWA-1 beginning on page VI-4. These
22 rates were developed using the same methods used in 2016 Depreciation
23 Study and follow the rules of depreciation prescribed by the FPSC previously

1 discussed.

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

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

11

12 **III. SERVICE LIVES AND NET SALVAGE**

13

14 **Q. Please describe the first phase of the 2021 Depreciation Study, in which**
15 **you estimated the service life and net salvage characteristics for each**
16 **depreciable group.**

17 A. The service life and net salvage study consisted of compiling historic data
18 from records related to FPL's plant; analyzing these data to obtain historic
19 trends of survivor and net salvage characteristics; obtaining supplementary
20 information from management and operating personnel concerning accounting
21 and operating practices and plans; and interpreting the above data and the
22 estimates used by other electric utilities to form judgments of average service
23 life and net salvage characteristics.

1 **Q. Did you physically observe FPL's plant and equipment as part of the**
2 **2021 Depreciation Study?**

3 A. No. Due to restrictions in place due to COVID-19, I was unable to physically
4 perform site visits for the 2021 Depreciation Study, but because I have
5 previously performed site visits for FPL and numerous other electric utilities,
6 this did not impact my ability to prepare the Study. I performed a number of
7 site visits during the 2009 and 2016 Depreciation Studies. Additionally, for
8 the 2021 Depreciation Study, I held meetings with operating personnel, as I
9 had done in the 2009 and 2016 Depreciation Studies. The meetings and field
10 reviews in these studies were conducted to become familiar with Company
11 operations and obtain an understanding of the function of the plant and
12 information with respect to the reasons for past retirements and the expected
13 future causes of retirements. Meetings were also held with other various
14 personnel from FPL's Power Generation, Nuclear, and Power Delivery
15 business units, as well as meetings with accounting personnel to discuss FPL's
16 assets.

17 **Q. What facilities have you observed?**

18 A. In connection with the preparation of the 2016 Depreciation Study, I visited
19 the following facilities and observed operations and maintenance practices at
20 each location:

- 21 • Riviera Beach Energy Center
- 22 • Martin Power Plant
- 23 • Plumosus Substation

- 1 • Landings Substation
- 2 • Storm Hardening Project, Belvedere Road, West Palm Beach
- 3 • St. Lucie Nuclear Plant
- 4 • West County Energy Center
- 5 • Jupiter Substation

6 Additionally, in connection with the preparation of the 2009 Depreciation
7 Study, I toured the following facilities:

- 8 • Corporate offices - Juno Beach
- 9 • General offices – Miami
- 10 • Turkey Point Nuclear Plant
- 11 • Turkey Point Power Plant
- 12 • Turkey Point Combined Cycle Generating Station
- 13 • Lauderdale Combined Cycle and Gas Turbine facilities
- 14 • FPL system control center
- 15 • Meter technology center

16 I also attended meetings with FPL personnel during the preparation of both of
17 those studies.

18

19

A. Service Lives

20 **Q. What is the process for the estimation of service lives in the 2021**
21 **Depreciation Study?**

22 A. The process for the estimation of service lives was based on informed
23 judgment that incorporated a number of factors, including the statistical

1 analyses of historical data, general knowledge of the property studied, and
2 information obtained from field trips and management meetings. The method
3 of estimation for each depreciable group depended on the type of property
4 studied for each account. “Mass property” refers to assets such as poles, wires
5 and transformers that are continually added and replaced. Depreciable
6 transmission, distribution and general plant assets were studied as mass
7 property. “Life Span property” refers to assets such as power plants for which
8 all assets at a facility are expected to retire concurrently. The processes of
9 estimating service life for mass property and life span property are described
10 in the following sections.

11

12

1. Mass Property

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

15 A. I analyzed the Company’s accounting entries that record plant transactions
16 during the period 1941 through 2019. The transactions included additions,
17 retirements, transfers and the related balances. The Company records also
18 included surviving dollar value by year installed for each plant account as of
19 December 31, 2019.

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

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

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The simulated plant balance method is used for property groups for which the retirements of property by age are not known. However, it does require continuous records of vintage plant additions and year-end plant balances.

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The method suggests probable survivor curves for a property group by successively applying a number of alternative survivor curves to the group's historical additions in order to simulate the group's surviving balance over a selected period of time. One of the several survivor curves which results in simulated balances that conform most closely to the book balance may be considered to be the survivor curve which the group under study is experiencing.

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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. It is the preferred method when sufficient data are available. 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. FPL maintains aged accounting data (meaning that the vintage year is recorded for each addition, retirement or transfer), and thus the data at FPL are kept in a manner that enabled the use of the retirement rate method.

22

23

The application of the retirement rate method is illustrated through the use of an example in Part II of the 2021 Depreciation Study. The retirement rate

1 method was used for mass property accounts (i.e., depreciable transmission,
2 distribution and general plant accounts). As I will discuss in the next section
3 on life span property, the retirement rate method was also used for the
4 estimation of interim survivor curves for production plant accounts.

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

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

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

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

16
17 Iowa-type curves are used to smooth and extrapolate original survivor curves
18 determined by the retirement rate method. Iowa curves were used in this
19 study to describe the forecasted rates of retirement based on the observed rates
20 of retirement and expectations regarding future retirements. Iowa-type curves
21 have been accepted by every state commission and the FERC.

22

23 The estimated survivor curve designations for each depreciable property

1 group indicate the average service life, the family within the Iowa system to
2 which the property group belongs, and the relative height of the mode. For
3 example, an Iowa 40-R2 designation indicates an average service life of forty
4 years; a right-moded, or R-type curve (the mode occurs after average life for
5 right-moded curves); and a moderate height, two, for the mode (possible
6 modes for R-type curves range from 1 to 5).² The Iowa curves are discussed
7 in more detail in Part II of Exhibit NWA-1.

8 **Q. How are Iowa-type survivor curves compared to the historical data for**
9 **the purpose of forecasting service lives?**

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

18
19 Once life tables have been developed using the retirement rate method,
20 specific Iowa curves can be compared both visually and mathematically to the
21 life tables. For visual curve matching, Iowa survivor curves are plotted on the
22 same graph as an original life table, and the points of the curves are visually

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

1 compared to the life table to assess how closely the Iowa curve matches the
2 historical data. For mathematical curve matching, Iowa curves are compared
3 to an original life table mathematically using an algorithm that compares the
4 differences between an Iowa curve and the original life table.

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

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

19 A. Yes. Account 364.1 Poles, Towers and Fixtures – Wood provides a good
20 example of this process. For this account, the life table for the overall
21 experience and placement bands is shown on Exhibit NWA-1, pages VII-111
22 and VII-112. The original life table develops the percent of plant that has
23 survived to each age for the experience and placement bands. The

1 representative data points from this life table are depicted graphically on
2 Exhibit NWA-1, page VII-110.

3

4 Also shown on page VII-110 is the 40-R2 survivor curve. As can be seen in
5 the chart, this curve is a visually good match of the historical data, as the
6 smooth line depicting the 40-R2 survivor curve is close to the historical data
7 points for most ages. It is a particularly good fit for the middle portion of the
8 curve, or the data points from about 80% surviving to about 20% surviving.
9 These data points provide the most information on the survivor characteristics
10 for this account. The 40-R2 is also a good mathematical fit of the historical
11 data. The degree of mathematical fit can be measured by the residual
12 measure,³ which is a normalized sum of squares difference between the
13 original life table and a given Iowa curve. The residual measure for the 40-R2
14 survivor curve and the representative data points from the original life table is
15 1.41, which is considered to be a very good fit.⁴ The statistical analysis for
16 this account, using both visual and mathematical techniques, therefore
17 indicates that the 40-R2 survivor curve provides a good representation of the
18 historical mortality characteristics for the account.

19 **Q. Is the statistical analysis of historical data based on the retirement rate**
20 **method the only consideration in estimating service life?**

21 A. No. The estimation of service life is a forecast of the future experience of

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

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

1 property currently in service, and therefore informed judgment that
2 incorporates a number of factors must be used in the process of estimating
3 service life. The statistical analysis can provide a good indication of what has
4 occurred for the Company's assets in the past, but other factors can affect the
5 service lives of the assets going forward. Further, the historical data often
6 does not provide a definitive indication of service life. For these reasons other
7 factors must be considered when estimating future service life characteristics.

8 **Q. Would you provide an example of types of factors considered in the**
9 **process of estimating service life?**

10 A. Yes. An example is Account 364, Poles, Towers and Fixtures. I have
11 explained previously that the 40-R2 survivor curve is a good fit of the
12 historical data for wood poles. However, other factors were also considered
13 for this account.

14
15 In the 2016 Depreciation Study, Account 364 was subdivided into
16 subaccounts for wood poles and concrete poles. For the 2021 Depreciation
17 Study, data was available to perform separate retirement rate analyses on
18 historical data for wood poles and concrete poles. As noted previously, the
19 statistical analyses indicated service lives of around 40 years for wood poles,
20 and that the 40-R2 survivor curve was a good fit of the historical data. For
21 concrete poles, the statistical analysis indicated a similar service life to that of
22 wood poles.

23

1 In addition to the statistical analysis, I have had discussions with engineering
2 and operations personnel with knowledge of the assets and Company plans in
3 both this study and previous studies. Through these discussions I have
4 obtained more detail about the Company's storm hardening program wherein
5 FPL is investing to make its transmission and distribution infrastructure more
6 resilient. Additionally, in connection with the 2016 Depreciation Study I
7 visited the job site of a storm hardening project to see the installation of a
8 stronger new concrete pole. Based on these discussions and observations and
9 my experience in the industry, I concluded that the service life expectations
10 for wood poles were likely to be different than the expectations for concrete
11 poles.

12
13 For wood poles, discussions with management indicated that the results from
14 the statistical analysis provide a reasonable indication of the future service life
15 expectations for this account. However, information obtained from
16 discussions with management and site visits provided reason to expect that
17 newer concrete poles will remain in service for a somewhat longer period of
18 time than older concrete poles have historically remained in service. Concrete
19 poles installed today are stronger poles than those installed 30 or 40 years ago.
20 Retirements due to causes such as damage and deterioration should therefore
21 be expected to occur somewhat less frequently for newer concrete poles.
22 However, poles are also retired for other reasons, such as relocations, loading
23 and clearances, which may not be materially different in the future than what

1 has been experienced in the past. Thus, the future expectations for concrete
2 poles are for somewhat longer service lives than have occurred historically.
3 The 50-R1.5 survivor curve, which is the same estimate as recommended in
4 the 2016 Depreciation Study, incorporates these expectations and represents a
5 longer service life than the indications based solely on the historical data.

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

8 A. Yes. A similar process for estimating service life was used for other mass
9 property accounts. The estimated survivor curves for each account can be
10 found in Part VII of the 2021 Depreciation Study. A narrative description of
11 considerations for each estimate can be found in Part XI of the study.

12

13

2. Life Span Property

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

15 A. For production facilities the life span method was used to estimate the lives of
16 electric generation facilities, for which concurrent retirement of the entire
17 facility is anticipated. In this method, the survivor characteristics of such
18 facilities are described by the use of interim retirement survivor curves
19 (typically Iowa curves) and economic recovery dates. The interim survivor
20 curve describes the rate of retirement related to the replacement of elements of
21 the facility. For a power plant, examples of interim retirements include the
22 retirement of piping, boiler tubes, condensers, turbine blades, and rotors that
23 occur during the life of the facility. Interim survivor curves were developed

1 using the retirement rate method in a manner similar to that used for mass
2 property. The economic recovery date, an estimate of the probable retirement
3 date of a facility based on its anticipated operating life, affects each year of
4 installation for the facility by truncating the interim survivor curve for each
5 installation year at its attained age as of that date. The life span of the facility
6 is the time from when the plant is originally placed in service to the expected
7 date of its eventual retirement (*i.e.*, the economic recovery date).

8
9 The use of interim survivor curves, truncated at the estimated economic
10 recovery dates, provides a consistent method of estimating the lives of several
11 years' installation for a particular facility inasmuch as a single concurrent
12 retirement for all the years of installation will occur at that specified date.

13 **Q. Has the life span method been previously used in Florida?**

14 A. Yes. The life span method was approved by the Commission for the
15 Company's depreciation rates in Docket No. 090130-EI and was also used in
16 the 2016 Depreciation Study.

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

19 A. Yes. My firm has used the life span method in performing depreciation
20 studies presented to many public utility commissions across the United States
21 and Canada, and the life span method is the predominant method used for
22 property such as production plants.

23

1 **Q. Are interim survivor curves the most common method of estimating**
2 **interim retirements for life span property?**

3 A. Yes. The use of interim survivor curves to estimate interim retirements is also
4 the predominant method of estimating interim retirements for assets such as
5 power plants. Interim survivor curves were used in the 2016 Depreciation
6 Study and for the Company's current depreciation rates.

7 **Q. What are the economic recovery dates, and what was the basis for each**
8 **selection?**

9 A. The economic recovery dates estimated in the study are set forth on Exhibit
10 NWA-1 on pages III-6 and III-7. For most generating units, the life span used
11 in the 2016 Depreciation Study is either the same as or longer than the life
12 span ordered by the Commission in Docket No. 090130-EI.

13

14 The economic recovery dates are based on a number of factors, including the
15 operating characteristics of the facilities, the type of technology used at each
16 plant, environmental and other regulations, and the Company's outlook for
17 each facility. Economic recovery dates are specific to each generating unit,
18 and, therefore, the characteristics for each generating unit are considered when
19 estimating an economic recovery date. Typically the owner and operator of
20 each facility best understands the operation and the outlook of each power
21 plant, and is therefore in the best position to determine the most probable
22 retirement of each facility. I have discussed the estimated life span of each
23 facility with FPL. In addition, FPL has retired a number of generating units in

1 recent years. The experienced life spans of these retired facilities were also
2 reviewed. I have also incorporated my firm's experience performing
3 depreciation studies for other utilities and our knowledge of other generating
4 facilities. I have compared the estimates for FPL's facilities with the
5 estimates typically made for other utilities and have confirmed that FPL's
6 estimates are reasonable and are within the range of estimates typically used
7 in the industry.

8
9 This process results in economic recovery dates for the 2021 Depreciation
10 Study that are in my judgment the most reasonable based on the current
11 information available. Further discussion of these estimates can be found in
12 Part X of Exhibit NWA-1, as well as later in this testimony.

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

14 A. Each of the standalone FPL steam production plants either have been or are
15 planned to be retired. The remaining standalone Gulf steam production plants
16 are Scherer Unit 3, a coal-fired unit, and the Gulf Clean Energy Center
17 (formerly known as Plant Crist), a plant whose units were previously coal-
18 fired or dual fuel and were converted to natural gas in 2020.⁵ In recent years
19 the combination of lower-cost alternative generation, such as natural gas-fired
20 combined cycle and solar plants, and a variety of environmental rules have
21 had an impact on the service lives of steam power plants, and in particular on

⁵ As discussed in the testimony of FPL witness Ferguson, the costs of many of the retired and planned to be retired plants are included in Capital Recovery Schedules. FPL witness Ferguson also addresses the Daniel plant, for which the Company's share is planned to be retired by 2024.

1 coal-fired generation. Many power plants in the industry have been retired
2 earlier than anticipated due in part to these environmental rules. For the Gulf
3 Clean Energy Center units, the recommended life spans are the same as those
4 currently used, which includes retirements of the smaller and less efficient
5 Units 4 and 5 by 2025. For Scherer Unit 3, the recommended life span is five-
6 years shorter than the current estimate but is consistent with the life span
7 currently used by the plant’s co-owner, Georgia Power. Overall, the life spans
8 of these units are as long as or longer than the experienced life spans of steam
9 power plants that have been retired by FPL and Gulf in recent years.

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

11 A. Yes. The Company has retired a number of steam generating plants. The
12 facilities retired, as well as the retirement date and life span of each facility,
13 are summarized in Table 1 below. The actual experienced life spans for these
14 units ranged from 30 to 62 years, with an average life span of less than 50
15 years. This experience supports a conclusion that the life spans for the
16 remaining coal-fired plants are not unreasonably long but also supports that
17 reducing the life span for Scherer Unit 3 is more consistent with the
18 Company’s experience.

19

20

Table 1: Retirements of FPL Steam Generating Units

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Actual Life Span</u>
Cape Canaveral Unit 1	2010	45
Cape Canaveral Unit 2	2010	41

Cutler Unit 5	2012	58
Cutler Unit 6	2012	57
Lansing Smith Unit 1	2016	51
Lansing Smith Unit 2	2016	49
Martin Unit 1	2018	38
Martin Unit 2	2018	37
Manatee Unit 1	2022	46
Manatee Unit 2	2022	45
Pt Everglades Unit 1	2012	52
Pt Everglades Unit 2	2012	51
Pt Everglades Unit 3	2013	49
Pt Everglades Unit 4	2013	48
Riviera Unit 3	2011	49
Riviera Unit 4	2011	48
Sanford Unit 3	2012	53
Scholz Unit 1	2015	62
Scholz Unit 2	2015	62
SJRPP Unit 1	2018	31
SJRPP Unit 2	2018	30
Scherer Unit 4	1989	33
Turkey Point Unit 1	2016	49
Turkey Point Unit 2	2013	45

1

2 **Q. What are the estimated life spans for the Company’s nuclear generating**
3 **facilities?**

4 A. The life spans for the Turkey Point and St. Lucie nuclear units are based on
5 the facilities’ Nuclear Regulatory Commission (“NRC”) operating licenses.
6 Each unit has been granted a 20-year extension to its original 40-year license,
7 and the Turkey Point units have been granted a subsequent license renewal.
8 The estimated life spans for the Turkey Point units are 80 years and for the St.
9 Lucie Units are 60 years.

10 **Q. What is the life span estimate for the Company’s combined cycle**
11 **generating facilities?**

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

1 same life span as is currently used for the Company's combined cycle
2 generation. In the 2016 Depreciation Study, the life spans for FPL's
3 combined cycle plants were increased from 30 years to 40 years, which
4 reflected significant investments in the combined cycle fleets to extend the
5 lives of many components, improve efficiency, and mitigate corrosion issues.

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

8 A. A 40-year life span is consistent with the estimates of other utilities and is
9 within the range of life span estimates used in the industry for these types of
10 facilities.

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

12 A. The 2021 Depreciation Study uses the same 40-year life span for most of the
13 Company's new and existing peaker facilities. The currently approved 30-
14 year life span is recommended for the Company's solar facilities, with the
15 exception of the Martin Solar facility. The Martin solar plant is a thermal
16 power plant that generates steam used in the steam cycle for the Martin Unit 8
17 combined cycle plant. Because this facility is integrated with the combined
18 cycle plant, the same economic recovery date is used as for Martin Unit 8.

19 **Q. In addition to the life spans proposed in the depreciation study, have you
20 performed any additional calculations for nuclear, combined cycle and
21 solar plants?**

22 A. Yes. At the request of FPL witness Ferguson, I have calculated the resultant
23 depreciation if the life spans for the St. Lucie units were increased to 80 years,

1 the life spans of combined cycle plants were increased to 50 years, and the life
2 spans of solar facilities were increased to 35 years. The results of these
3 calculations are provided in Exhibit NWA-4.

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

8 A. Yes. Similar to mass property the interim survivor curve estimates are based
9 on informed judgment that incorporates actuarial analyses of historical data
10 using the retirement rate method of analysis. Iowa survivor curves have been
11 estimated for each plant account which, combined with the life span estimate
12 for each generating unit, provide the overall survivor curve, average service
13 life and average remaining life for each plant account at each generating unit.
14 A narrative discussion of the considerations for the estimation of interim
15 survivor curves for each account can be found in Part X of the 2021
16 Depreciation Study. Graphical depictions of the interim survivor curves
17 estimated for each generation plant account are presented in Part VII of the
18 study.

19 **Q. Were the Company's current depreciation rates developed with interim**
20 **survivor curves?**

21 A. Yes. In the 2009 Depreciation Study, the approved depreciation rates used a
22 slightly different methodology referred to as "interim retirement rates." While
23 the interim retirement rate methodology also estimates interim retirements, it

1 is based on the assumption that an equal rate of retirements will occur in each
2 year of a plant's operation. An assumption of an equal rate of annual
3 retirements is often not a realistic assumption for interim retirements for
4 power plants. As a result, the use of interim survivor curves is a more
5 accurate method of estimating interim retirements and was used in the 2016
6 Depreciation Study. The current depreciation rates also use interim survivor
7 curves, and the recommendation in the 2021 Depreciation Study is to continue
8 to use interim survivor curves.

9 **Q. Why is the use of interim survivor curves more accurate for estimating**
10 **interim retirements?**

11 A. Interim survivor curves are more accurate because they recognize the concept
12 of dispersion. That is, survivor curves recognize that retirements will occur at
13 different rates at different ages. For a power plant, retirements often tend to
14 increase as the assets in the plant age, because wear and tear over time results
15 in more assets needing to be replaced. Thus, the rate of retirement should be
16 expected to increase over time for most types of assets. Interim survivor
17 curves recognize this dispersion, while the interim retirement rate
18 methodology does not.

19 **Q. How do the interim survivor curve estimates compare to those used for**
20 **the current depreciation rates?**

21 A. Generally, for many accounts the interim survivor curve estimates reflect
22 similar or longer lives than those used in the current depreciation rates. As
23 with the current depreciation rates, Account 343, Prime Movers is subdivided

1 into subaccounts to reflect the shorter service lives for assets referred to as
2 “capital spare parts.” The term capital spare parts, as is used for FPL’s
3 combined cycle plants, refers to a number of different types of assets
4 associated with the combustion turbines for the plant. Capital spare parts
5 include turbine blades, rotor blades and transition nozzles that typically have a
6 shorter life than the overall facility. During outages at regular intervals many
7 of these components are replaced. The parts removed from the plant can be
8 refurbished and reused within FPL’s combined cycle fleet. When capital
9 spare parts are removed from a plant, the Company records a retirement as
10 well as positive net salvage that reflects the fact that the parts can be
11 refurbished and reused. Refurbished parts are then recapitalized when they
12 return to service. Most capital spare parts are typically refurbished and reused
13 two times before they are no longer able to be used.

14
15 As a result of these operational characteristics, capital spare parts on average
16 have a shorter service life than the entire facility but also have a positive net
17 salvage value when retired. It should also be noted that there is a range of
18 lives for the Company’s capital spare parts, with some assets having lives as
19 short as two to three years while others remain in service ten years or longer.

20 **Q. In addition to the statistical life analysis, are there other considerations**
21 **for the service life estimate for capital spare parts in the current study?**

22 A. Yes. FPL has made, and continues to make, significant investments to
23 upgrade its capital spare parts. For instance, the original parts installed for the

1 Company's General Electric ("GE") plants, which are referred to as 7FA.03
2 parts, experienced shorter service lives than is expected for new parts installed
3 today. One reason for the shorter service lives is that some of FPL's plants
4 experienced corrosion issues with many of their components. Another reason
5 is that manufacturers have developed more robust components (e.g., for GE
6 plants these are referred to as 7FA.04 and 7FA.05 parts) that have longer
7 intervals between outages. The result of the longer intervals should be an
8 increase in service life for those capital spare parts.

9
10 For these reasons, the expectation is that the service life of capital spare parts
11 will be longer going forward than is indicated in the historical data. In the
12 2016 depreciation study, the data indicated an average service life in the 6- to
13 7-year range but a 9-year average service life was recommended. The
14 historical data continues to indicate an average service life for these assets in
15 the 6- to 7-year range, but because a relatively short period of time has passed
16 since the last study and the Company has continued with upgrades during that
17 time, I continue to expect that in the future these assets will have lives that are
18 longer than indicated by the historical data. Accordingly, the 9-L0 survivor
19 curve is recommended for interim retirements for capital spare parts. This
20 estimate reflects the impact of upgraded components, as well as the impact of
21 fewer run-hours for some of the Company's combined cycle plants.

22

1 **B. Net Salvage**

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

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

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

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

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

2 A. The net salvage estimate for each plant account is based on informed
3 judgment that incorporates the analysis of historical net salvage data. I
4 reviewed net salvage data from 1986 through 2019. Cost of removal and
5 salvage were expressed as a percent of the original cost of the plant retired,
6 both on an annual basis and a three-year moving average basis. The most
7 recent five-year average was also calculated.

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

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

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

16 A. The same process is used for interim net salvage for generating plant accounts
17 as is used for the estimation of net salvage for mass property accounts.
18 However, interim net salvage is applied only to the portion of plant expected
19 to be retired as interim retirements. Assets expected to remain in service until
20 the final retirement of a generating facility will experience terminal net
21 salvage – that is, the cost to dismantle the facility.

22

23

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

3 A. No. The dismantlement component of net salvage is not included in the
4 depreciation rates recommended in the 2021 Depreciation Study. Consistent
5 with the longstanding practice of FPL, and as approved by the FPSC, the
6 Company has made estimates of final dismantlement for their fossil and solar
7 generation facilities as well as the Manatee Energy Storage Center, but these
8 costs are handled separately and are not part of the 2021 Depreciation Study.
9 Fossil and solar generation dismantlement costs are included separately in this
10 docket, in Exhibit KF-5 sponsored by FPL witness Ferguson. End of life
11 costs for nuclear units are also addressed separately, in decommissioning
12 studies. FPL filed its most recent nuclear decommissioning study with the
13 FPSC in December 2020. Therefore, net salvage estimates for fossil, solar
14 and nuclear production facilities provided in this Study only reflect interim
15 retirement activity.

16 **Q. How do the net salvage estimates in the 2021 Depreciation Study compare**
17 **to the previous study?**

18 A. The net salvage estimates are generally fairly similar to those in the 2016
19 Depreciation Study, although they are more negative for some accounts than
20 those used for the current depreciation rates (which are based on a settlement).
21 The most recent depreciation studies have reflected a general trend to higher
22 cost of removal for certain accounts, a trend that is reflected in the Company's
23 historical net salvage data.

1 **Q. In addition to a trend to higher cost of removal being reflected in the**
2 **historical data, what are the reasons for this trend?**

3 A. Costs have increased for a number of reasons, including permitting costs,
4 work requirements, environmental regulations, safety requirements, traffic
5 control and labor and contractor costs. In addition to discussing these factors
6 with Company personnel, I have physically observed a pole replacement
7 project during the field trip conducted for the 2016 Depreciation Study. I
8 observed the work involved in replacing a concrete pole, including the
9 construction crew, equipment, traffic control and work required to complete
10 the replacement project. Discussions with management and observations in
11 the field confirm that there are significant costs to retire assets and that these
12 costs have been increasing.

13 **Q. Can you provide an example of how costs have increased?**

14 A. Yes. Distribution poles provide a good example of factors that have resulted
15 in increasing costs to retire assets. FPL has both wood and concrete
16 distribution poles. The retirement of a wood pole requires a multiple person
17 crew as well as equipment, including a pole truck. For concrete poles,
18 additional equipment, such as a crane, is typically required. In addition to the
19 replacement of the actual pole, the Company must also transfer the primary
20 and secondary cable, as well as other devices, from the old pole to the new
21 pole.

22 Costs for retiring poles have increased for a number of reasons. Labor and
23 contractor costs have increased over time. The cost of cutting poles has also

1 increased. Cutting costs are higher for concrete poles, as cutting a concrete
2 pole requires more effort than for a wood pole. Other factors have also
3 contributed to higher project costs. For example, work requirements and
4 permitting requirements have resulted in higher project costs.

5
6 Each of the factors described here contribute to higher cost of removal going
7 forward than was the case many years ago. This trend is consistent with the
8 historical net salvage data, which indicates increasing cost of removal for
9 distribution poles.

10 **Q. Is the trend to higher cost of removal consistent with the experience of**
11 **other utilities in the industry?**

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

16

17 **IV. REMAINING LIVES AND DEPRECIATION RATES**

18

19 **Q. Please describe the second phase of the 2021 Depreciation Study, in which**
20 **you calculated composite remaining lives and annual depreciation accrual**
21 **rates.**

22 A. After I estimated the service life and determined net salvage characteristics to
23 use for each depreciable property group, I calculated the annual depreciation

1 accrual rates for each group based on the straight line remaining life method,
2 using remaining lives weighted consistent with the average life procedure.
3 The study used actual plant and reserve balances as of December 31, 2019.
4 Actual plant and reserve activity through September 30, 2020, estimated plant
5 and reserve for the remainder of 2020, and estimated activity for 2021 were
6 then used to develop depreciation rates based on plant and reserve balances as
7 of December 31, 2021.

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

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

13 **Q. Please describe the average service life procedure for calculating**
14 **remaining life accrual rates.**

15 A. The average service life procedure defines the group for which the remaining
16 life annual accrual is determined. When using this procedure, the annual
17 accrual rate is determined for the entire group or account based on its average
18 remaining life, and this rate is applied to the surviving balance of the group's
19 cost. The average remaining life for the group is determined by first
20 calculating the average remaining life for each vintage of plant within the
21 group. The average remaining life for each vintage is derived from the area
22 under the survivor curve between the attained age of the vintage and the
23 maximum age. Then, the average remaining life for the group is determined

1 by calculating the dollar-weighted average of the calculated remaining lives
2 for each vintage. The annual depreciation accruals for the group are
3 calculated by dividing the remaining depreciation accruals (original cost less
4 accumulated depreciation less net salvage) by the average remaining life for
5 the group.

6 **Q. Have you used the same method to calculate the average remaining life as**
7 **used in the previous study filed in Docket No. 160021-EI?**

8 A. Yes. The same method of calculating average remaining lives is used in the
9 2021 Depreciation Study as was used in the 2016 Depreciation Study and the
10 Company's current depreciation rates.

11 **Q. Please use an example to illustrate the development of the annual**
12 **depreciation accrual rate for a particular group of property in the 2021**
13 **Depreciation Study.**

14 A. For purposes of illustrating this process I will use Account 368, Line
15 Transformers. The survivor curve estimate for this account is the 40-R0.5,
16 and the net salvage estimate is for negative 15 percent net salvage. A
17 discussion of these estimates, as well as the statistical analyses that support
18 the estimates for this account, can be found on Exhibit NWA-1, pages XI-42
19 and XI-43.

20

21 The calculation of the annual depreciation related to the original cost of
22 Account 368, Line Transformers, as of December 31, 2021, is presented on
23 Exhibit NWA-1, page VI-18. The calculation is based on the 40-R0.5

1 survivor curve, negative 15 percent net salvage, the attained age, and the book
2 reserve. The calculated annual depreciation accrual and rate are based on the
3 estimated survivor curve and net salvage, the original cost, book reserve,
4 future accruals and composite remaining life for the account. The calculation
5 of the composite remaining life as of December 31, 2021 is provided in the
6 tabulations presented on Exhibit NWA-1, pages IX-249 through IX-251. The
7 tabulation sets forth the installation year, the original cost, the average service
8 life, the whole life annual depreciation rate and accruals, the remaining life
9 and theoretical future accruals factor and amounts. The average service life
10 weighted composite remaining life of 31.88 years is equal to the total
11 theoretical future accruals divided by the total whole life depreciation
12 accruals.

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

14 A. Yes. This methodology was used for the general plant accounts that are
15 depreciated. However, most of the general plant accounts are amortized in
16 accordance with amortization periods prescribed by the FPSC.

17 **Q. What are the overall results of the 2021 Depreciation Study?**

18 A. The Study results in an increase in service lives for many accounts when
19 compared to the 2016 Depreciation Study, although because the current
20 depreciation rates are based on a settlement, the service lives for some
21 accounts are shorter than those used for the current depreciation rates. Most
22 of the life spans for production accounts are the same as in the previous study,
23 with the most notable exception being the longer life span for the Turkey

1 Point nuclear units due to the subsequent NRC license renewal.

2

3 The 2021 Depreciation Study resulted in similar estimates of negative net
4 salvage as the prior study, although this represents more negative net salvage
5 estimates for some accounts when compared to those used for the current
6 depreciation rates.

7

8 The Study results in a moderate decrease of total company depreciation
9 expense of approximately \$2.4 million as of December 31, 2021. This
10 decrease is primarily the result of the extension of the life span for the Turkey
11 Point nuclear plant, offset to some degree by estimates for transmission,
12 distribution and general plant accounts as well as the impact of plant and
13 reserve activity since the last depreciation study.

14

15 V. FACTORS AFFECTING DEPRECIATION EXPENSE

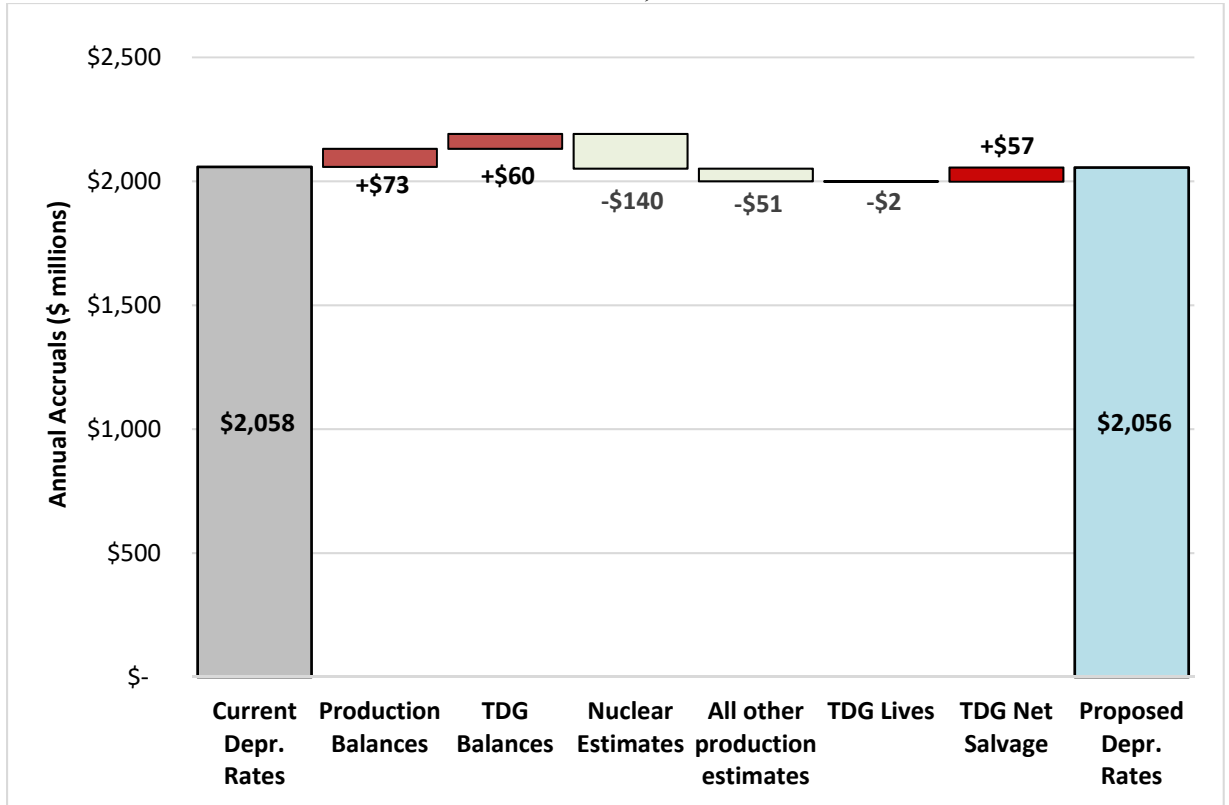
16

17 **Q. What are the major factors that affect the depreciation expense resulting**
18 **from application of the 2016 Depreciation Study?**

19 A. The changes in annual depreciation rates and expense are shown in Table 2 of
20 the 2021 Depreciation Study and result in a moderate decrease in depreciation
21 expense of approximately \$2.4 million as of December 31, 2021. The overall
22 decrease is primarily the result of changes in plant and reserve balances since
23 the last depreciation study. Overall, the service life estimates in the study

1 result in a net decrease in depreciation expense, which is partially offset by
 2 more negative net salvage estimates for certain accounts. Figure 1 below
 3 provides an illustration of the main factors that result in the increase in
 4 expense.⁶

5 **Figure 1: Factors Resulting in Changes to Depreciation Expense**
 6 **as of December 31, 2021**



7

8 Production Balances: Updating the depreciation calculations to December 31,
 9 2021 using FPL and Gulf’s current service life and net salvage estimates
 10 results in a net increase in depreciation for production plant accounts of
 11 approximately \$73 million. This is primarily the result of capital additions
 12 and retirements at various power plants.

13

⁶ The calculations supporting Figure 1 have been provided in Exhibits NWA-5 through NWA-7.

1 Transmission, Distribution and General Plant Balances: Updating the
2 depreciation calculations to December 31, 2021 using FPL's current service
3 life and net salvage estimates results in an increase in depreciation of
4 approximately \$60 million. This is the result of plant and reserve activity
5 since the last depreciation study.

6
7 Nuclear Plant Estimates: The recommended changes to service lives and
8 net salvage for nuclear production plant accounts result in a net decrease in
9 depreciation expense of approximately \$140 million. This is primarily the
10 result of the longer life spans for the Turkey Point nuclear units that result
11 from the subsequent license renewals.

12
13 All other production plant estimates: For the non-nuclear production
14 functions, the service life and net salvage estimates result in a net decrease in
15 depreciation expense of approximately \$51 million.

16
17 Transmission, Distribution and General Plant Service Lives: The
18 recommended service lives for these classes of plant in the 2021 Depreciation
19 Study produce a relatively small net change in depreciation expense. For
20 some accounts a longer service life is recommended, for some a shorter
21 service life is recommended and for others the same estimate is recommended.
22 In total, the recommended service lives produce a net decrease in depreciation
23 expense of approximately \$2 million.

1 Transmission, Distribution and General Plant Net Salvage: The recommended
2 net salvage estimates for these classes of plant result in a net increase in
3 depreciation expense of approximately \$57 million. As discussed previously,
4 the net salvage estimates are generally consistent with (and in some cases less
5 negative than) the estimates from the 2016 Depreciation Study and reflect a
6 trend of increasing cost of removal for certain accounts.

7

8 **VI. THEORETICAL RESERVE IMBALANCE**

9

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

11 A. The book reserve, also referred to as the “book accumulated depreciation” or
12 the “accumulated provision for depreciation,” is a running total of historical
13 depreciation activity. It is equal to the historical depreciation accruals, less
14 retirements and cost of removal, plus historical gross salvage. The book
15 reserve also represents a reduction to the original cost of plant when
16 calculating rate base.

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

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

1 Accrued Depreciation” or “CAD.”

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

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

14 **Q. Pursuant to Commission orders in previous rate cases, there have been**
15 **amortizations of the theoretical reserve imbalances during the periods**
16 **following those orders. How has the impact of those amortizations been**
17 **incorporated into the 2021 Depreciation Study?**

18 A. In total, the amortizations resulting from previous cases have resulted in a
19 reduction to accumulated depreciation. The calculations as of December 31,
20 2021 include the adjustments to accumulated depreciation from each of these
21 cases that have been or are projected to be recorded as of that date.

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

23 A. No. The terms “correct” or “incorrect” and the precision or exactness that

1 they imply have no application in this context; rather, the theoretical reserve is
2 an estimate at a given point in time based on the current plant balances and
3 current life and net salvage estimates. It can provide a benchmark of a
4 Company's reserve position, but it should not be thought of as the "correct"
5 reserve amount.

6

7 In Wolf and Fitch's *Depreciation Systems*, this point is explained as follows
8 on page 86:

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

15 **Q. How is the TRI addressed in the 2021 Depreciation Study?**

16 A. The 2016 Depreciation Study uses the remaining life technique. When using
17 remaining life technique, there is an automatic adjustment, or self-correcting
18 mechanism, that will increase or decrease depreciation expense to account for
19 any imbalances between the book and theoretical reserves. This is the most
20 common approach to addressing theoretical reserve imbalances.

21 **Q. What is the theoretical reserve imbalance, based on the estimates from**
22 **the current study and plant and reserve balances as of December 31,**
23 **2021?**

24 A. The 2021 Depreciation Study estimates a negative theoretical reserve
25 imbalance of approximately \$437 million. That is, the book reserve is
26 approximately \$437 million less than the estimated theoretical reserve. While

1 \$437 million may seem like a large number without context, this amount is
2 relatively small in terms of a theoretical reserve imbalance. The \$437 million
3 represents less than 3% of the calculated theoretical reserve of approximately
4 \$15.0 billion as of December 31, 2021 and is an even smaller percentage
5 when compared to the \$63.5 billion in original cost of plant in service as of
6 the same date. Given that the 2021 Depreciation Study is the forecast of
7 events that will occur over many decades, a difference of less than 3%
8 between the book and theoretical reserves should be considered a minor
9 difference.

10 **Q. Does this conclude your direct testimony?**

11 A. Yes.

FLORIDA POWER & LIGHT COMPANY

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2021

Prepared by:



*Excellence Delivered **As Promised***

FLORIDA POWER & LIGHT COMPANY
Juno Beach, Florida

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2021

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



*Excellence Delivered **As Promised***

February 23, 2021

Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408

Attention: Mr. Keith Ferguson
Vice President and Controller

Ladies and 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, 2021. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "Ned W. Allis", written over a light gray rectangular background.

NED W. ALLIS
Vice President

NWA:mle

062817.000

Gannett Fleming Valuation and Rate Consultants, LLC

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FLORIDA POWER & LIGHT COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Florida Power & Light Company's ("FPL" or the "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to electric plant as of December 31, 2021. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

The depreciation study results in annual depreciation rates that result in a decrease in annual depreciation expense of approximately \$2.4 million as of December 31, 2021 when compared with the current approved depreciation rates. The decrease in depreciation rates is primarily due the life extension for the Turkey Point nuclear plant. The decrease resulting from this life extension has been largely offset by plant and reserve activity since the most recent study and changes to service life and net salvage estimates. Service lives for many production, transmission, distribution and general plant accounts have increased from the prior depreciation study, although this has been offset to a degree by a trend to more negative net salvage for some accounts.

Gannett Fleming recommends the calculated remaining life annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of

December 31, 2021 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense \$2.056 billion applied to depreciable plant balances as of December 31, 2021. The results are summarized at the functional level as follows (amounts are shown in millions of dollars):

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST</u>	<u>EXISTING</u>		<u>PROPOSED</u>		<u>INCREASE/ DECREASE</u>
		<u>ANNUAL DEPR. RATE</u>	<u>ANNUAL DEPR. ACCRUALS</u>	<u>ANNUAL DEPR. RATE</u>	<u>ANNUAL DEPR. ACCRUALS</u>	
STEAM	1,396.0	3.48	48.6	4.06	56.7	8.0
NUCLEAR	8,478.8	4.00	338.8	2.70	229.1	(109.6)
COMBINED CYCLE	12,761.7	4.30	549.0	4.32	551.8	2.9
PEAKER PLANTS	1,300.7	3.35	43.6	3.18	41.3	(2.3)
SOLAR	4,869.8	3.30	160.8	3.42	166.4	5.6
ENERGY STORAGE	453.7	10.00	45.4	4.98	22.6	(22.8)
TOTAL PRODUCTION	29,260.7	4.05	1,186.1	3.65	1,068.0	(118.2)
TRANSMISSION	8,545.3	2.24	191.1	2.44	208.4	17.3
DISTRIBUTION	24,256.9	2.59	628.2	3.02	732.7	104.5
GENERAL	1,427.6	3.70	52.8	3.27	46.7	(6.1)
TOTAL TRANS., DIST. AND GENERAL PLANT	34,229.8	2.55	872.0	2.89	987.8	115.8
TOTAL	63,490.5	3.24	2,058.2	3.24	2,055.8	(2.4)

PART I. INTRODUCTION

FLORIDA POWER & LIGHT COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Florida Power & Light Company (“FPL” or “Company”) to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2021. The study is based on the combined assets of legacy Florida Power & Light and legacy Gulf Power Company (“Gulf”) and the recommended service lives, net salvage estimates and depreciation rates apply to the combined assets of the two companies. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2021.

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 2019, a review of Company practice and outlook as they relate to changes in technology, plant operation and retirement, and consideration of current practice in the electric industry including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the service life study.

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

BASIS OF THE STUDY

Depreciation

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

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of

providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The annual depreciation for accounts included in the study was calculated by the straight line method using the average service life procedure and the remaining life basis. The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America.

Service Life and Net Salvage Estimates

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

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

experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements 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.

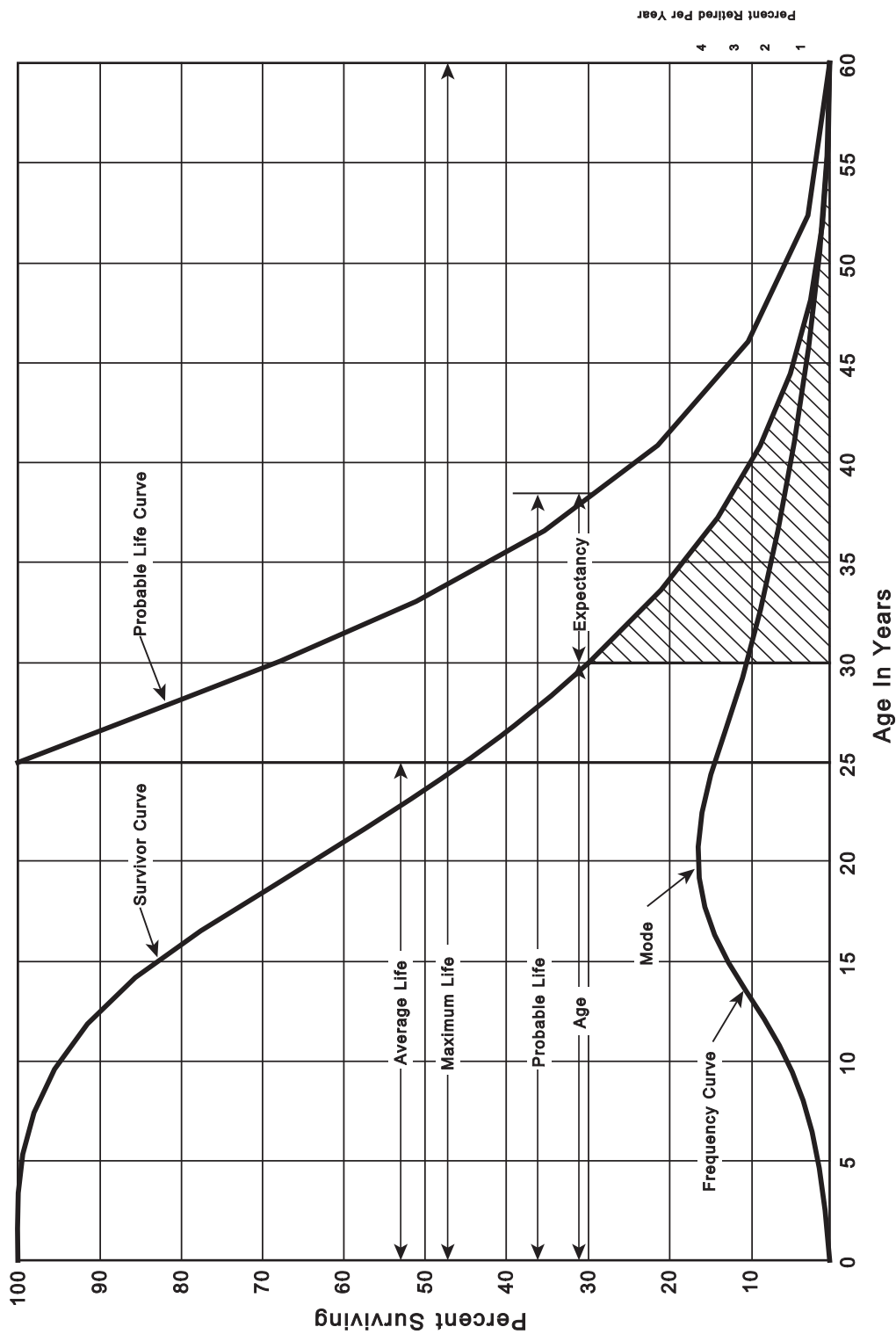


Figure 1. A Typical Survivor Curve and Derived Curves

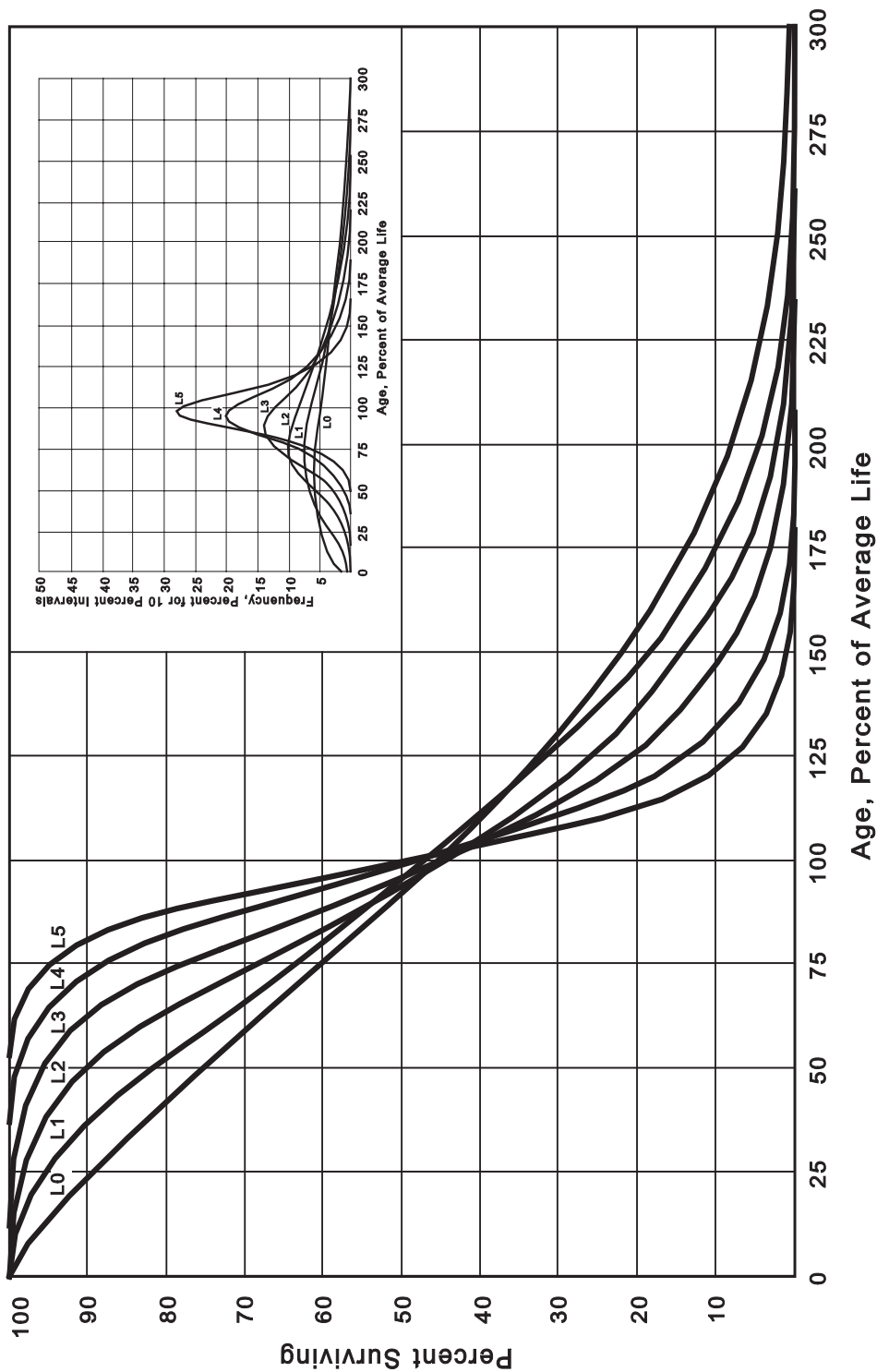


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

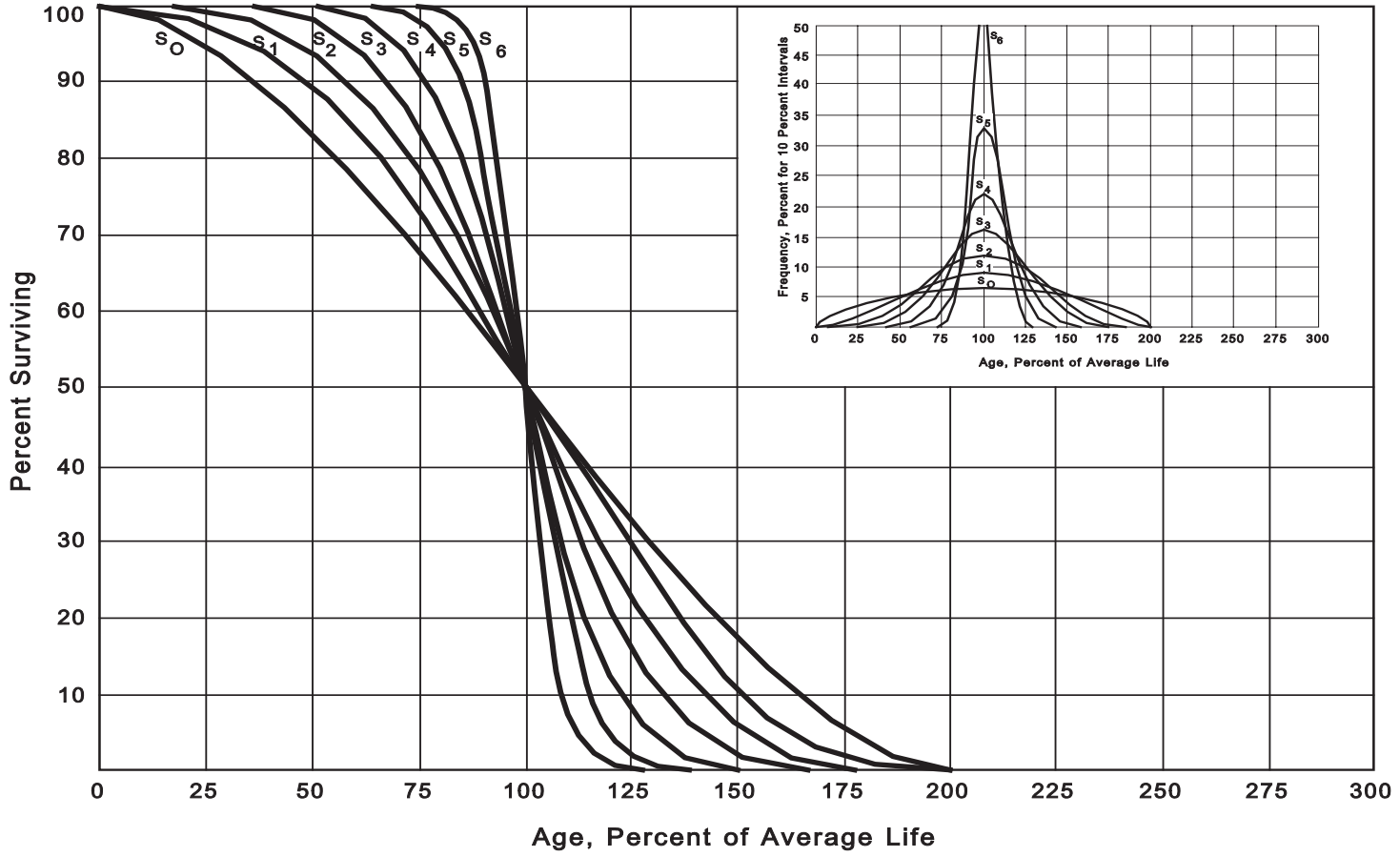


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

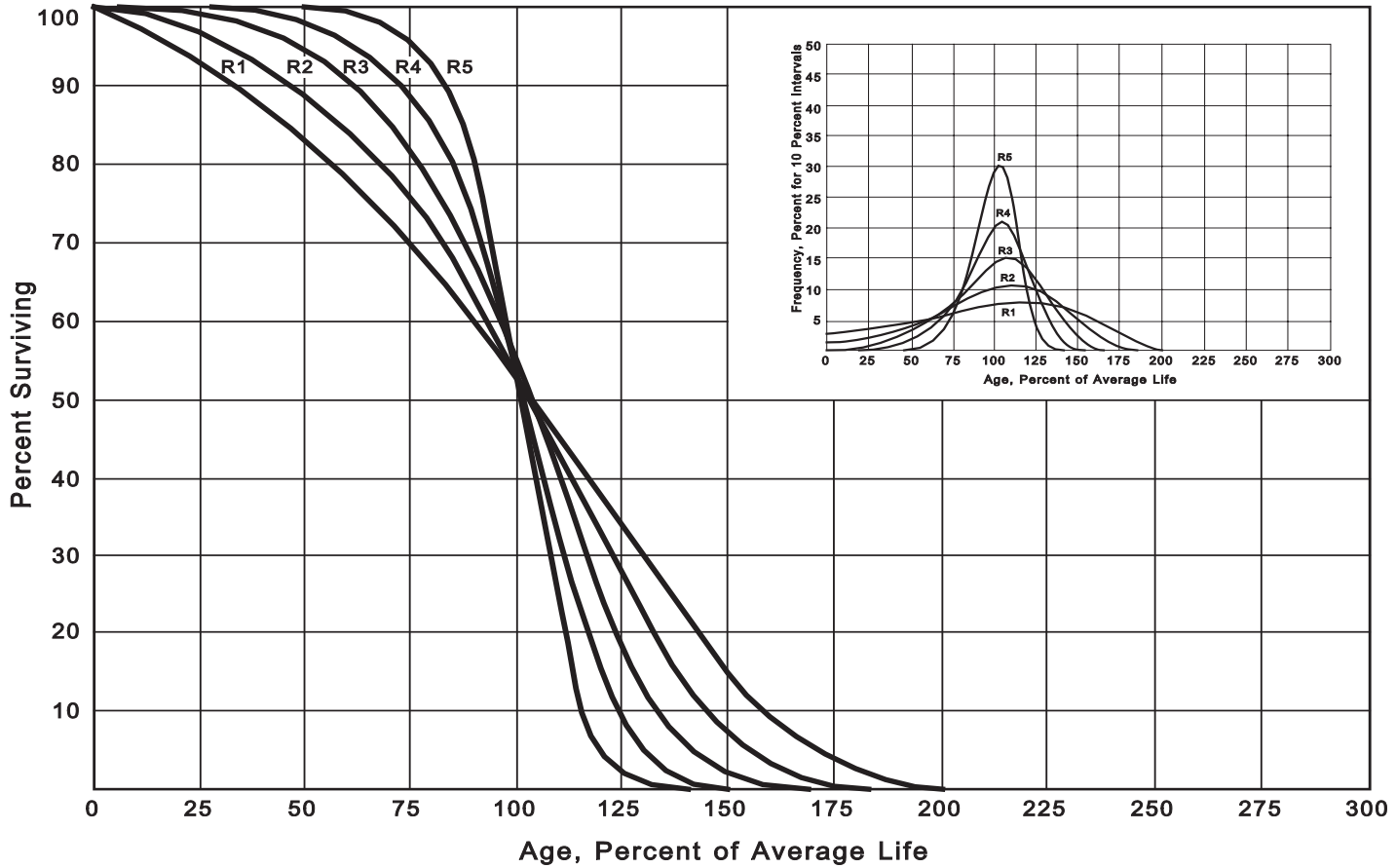


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

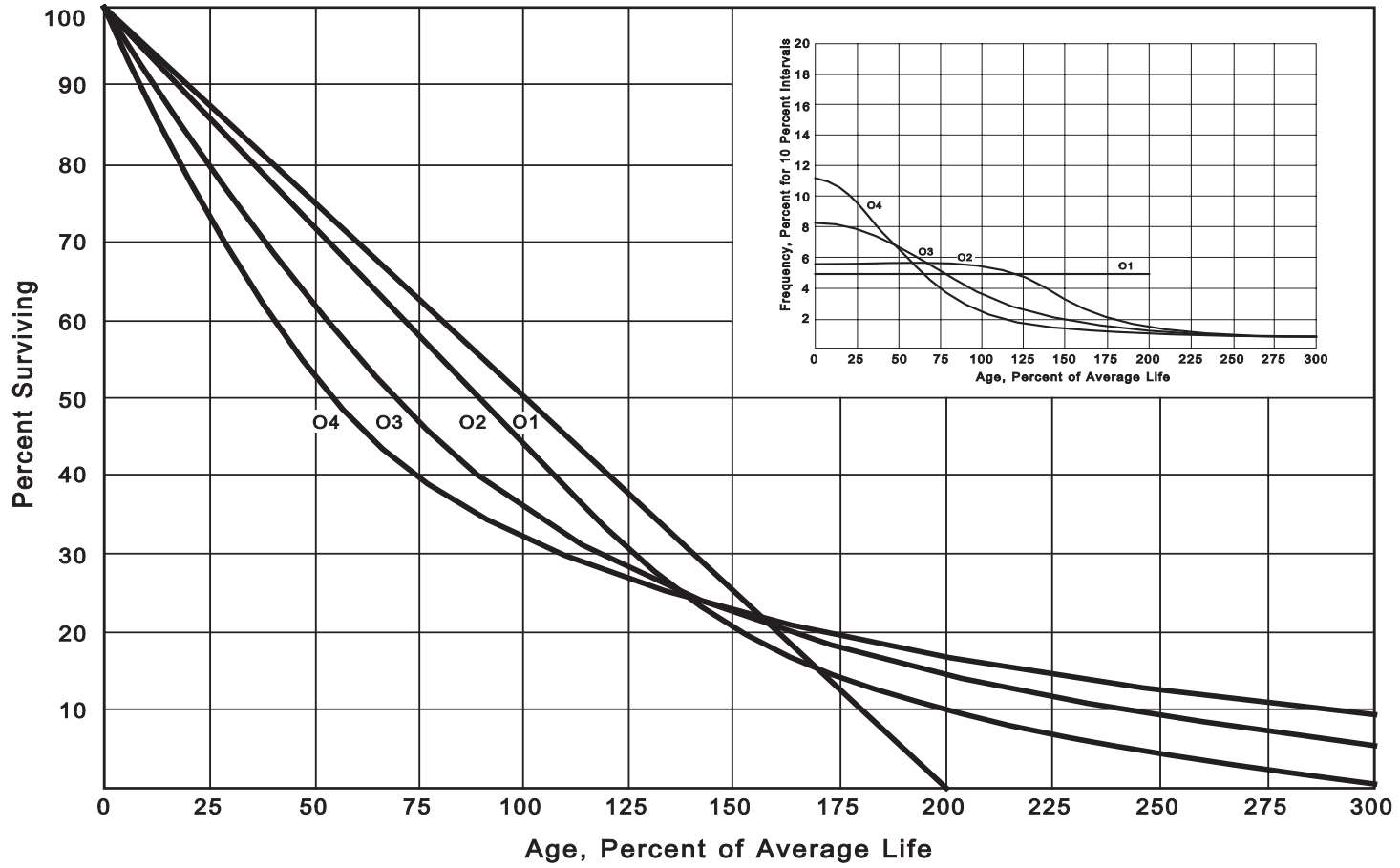


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2010-2019 during which there were placements during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed or vintage) 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 2005 were retired in 2010. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2010-2019
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)	Age Interval (12)		
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2011		5	11	12	13	14	15	16	18	20	113	7½-8½	
2012			6	12	13	15	16	17	19	19	124	6½-7½	
2013				6	13	15	16	17	19	19	131	5½-6½	
2014					7	14	16	17	19	20	143	4½-5½	
2015						8	18	20	22	23	146	3½-4½	
2016							9	20	22	25	150	2½-3½	
2017								11	23	25	151	1½-2½	
2018									11	24	153	½-1½	
2019										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2010-2019

Placement Band 2005-2019

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
 SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019 Placement Band 2005-2019

Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)	
	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)			
2005	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	10½-11½
2009	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2011	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2012	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2013	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2014	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2015	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	3½-4½
2016	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2017	-	-	-	-	-	-	-	-	(102) ^c	-	(121)	-	1½-2½
2018	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2019	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	(30)	22	(102)	(50)	-	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2010 through 2019 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2015 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2010-2019
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars													Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year														
	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)					
2005	255	245	234	222	209	195	239	216	192	167			167	13½-14½	
2006	279	268	256	243	228	212	194	174	153	131			323	12½-13½	
2007	307	296	284	271	257	241	224	205	184	162			531	11½-12½	
2008	338	330	321	311	300	289	276	262	242	226			823	10½-11½	
2009	376	367	357	346	334	321	307	297	280	261			1,097	9½-10½	
2010	420 ^a	416	407	397	386	374	361	347	332	316			1,503	8½-9½	
2011		460 ^a	455	444	432	419	405	390	374	356			1,952	7½-8½	
2012			510 ^a	504	492	479	464	448	431	412			2,463	6½-7½	
2013				580 ^a	574	561	546	530	501	482			3,057	5½-6½	
2014					660 ^a	653	639	623	628	609			3,789	4½-5½	
2015						750 ^a	742	724	685	663			4,332	3½-4½	
2016							850 ^a	841	821	799			4,955	2½-3½	
2017								960 ^a	949	926			5,719	1½-2½	
2018									1,080 ^a	1,069			6,579	½-1½	
2019										1,220 ^a			7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799			44,780		

^aAdditions during the year

For the entire experience band 2010-2019, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2010-2019

Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44.780</u>	<u>1.606</u>			

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

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

Smoothing the Original Survivor Curve

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

The 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 was 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.

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

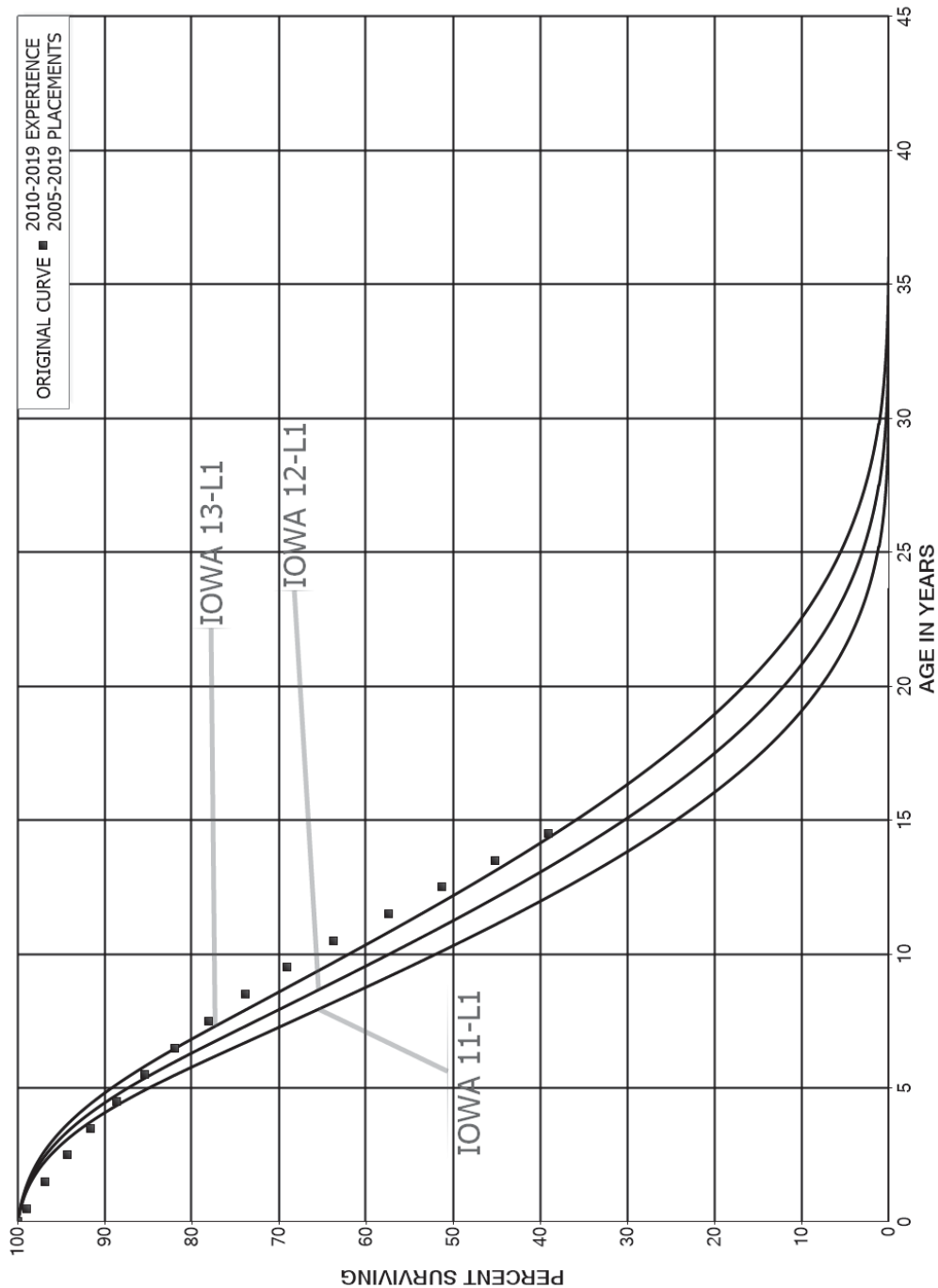


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

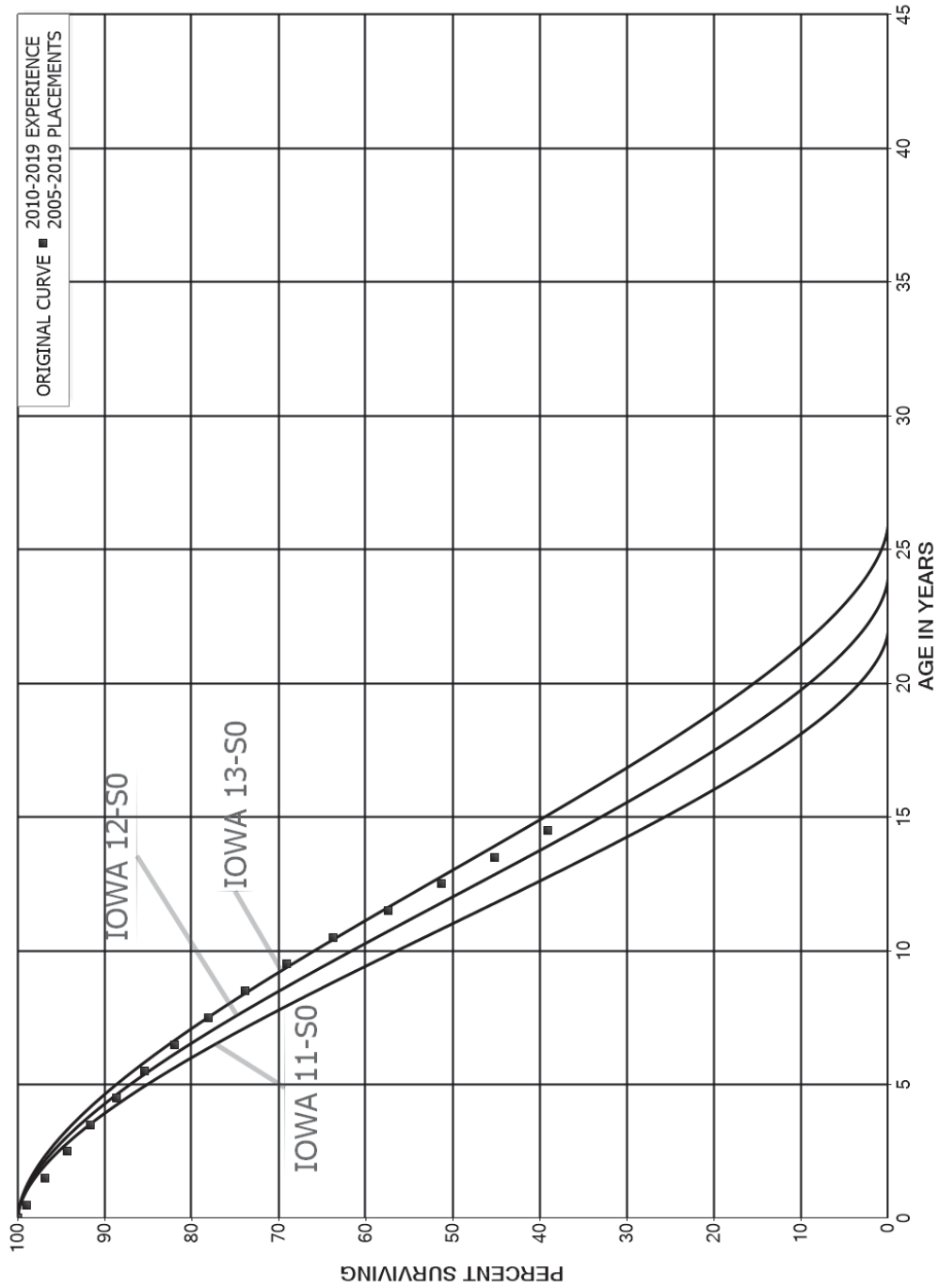


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

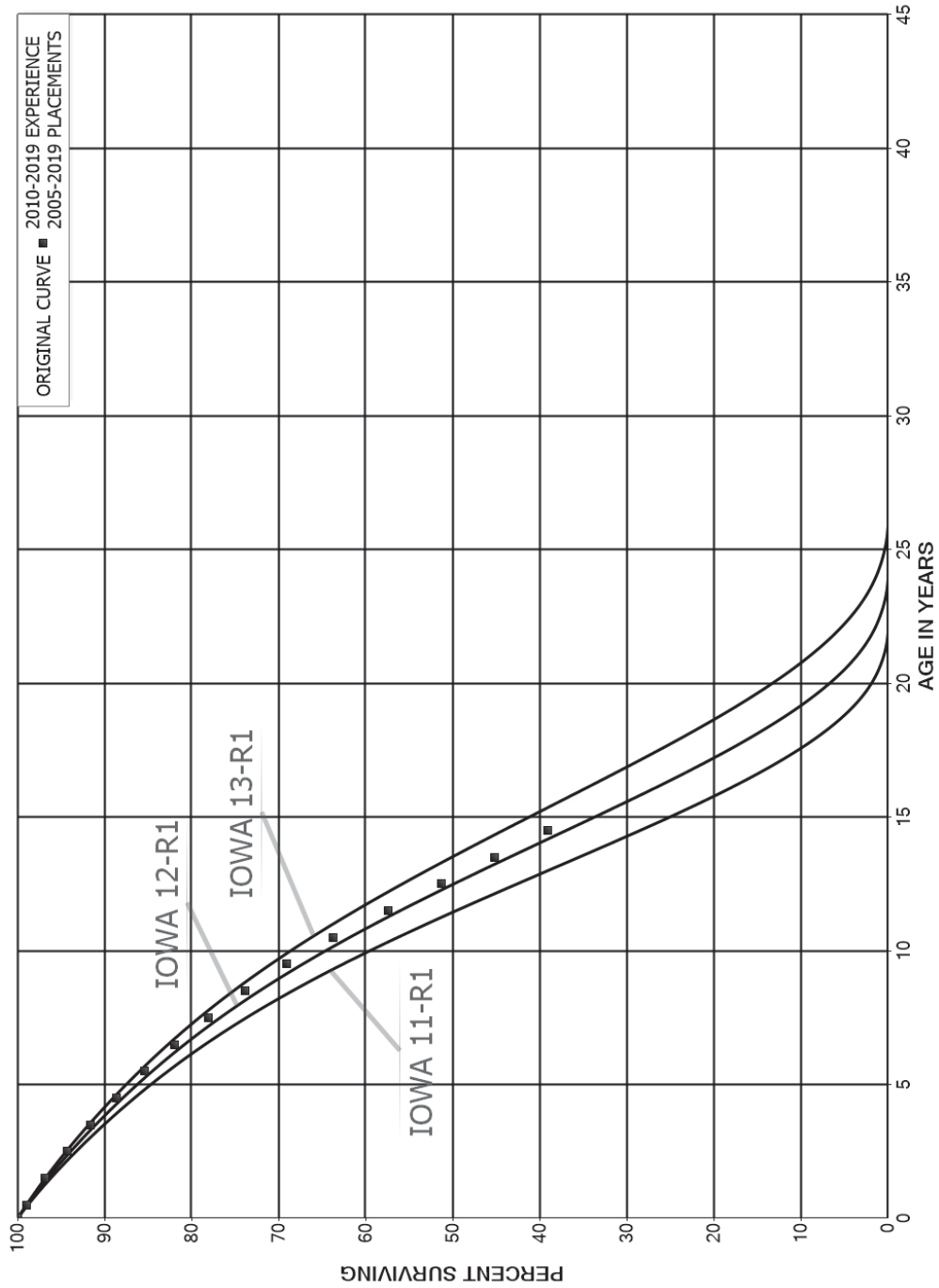
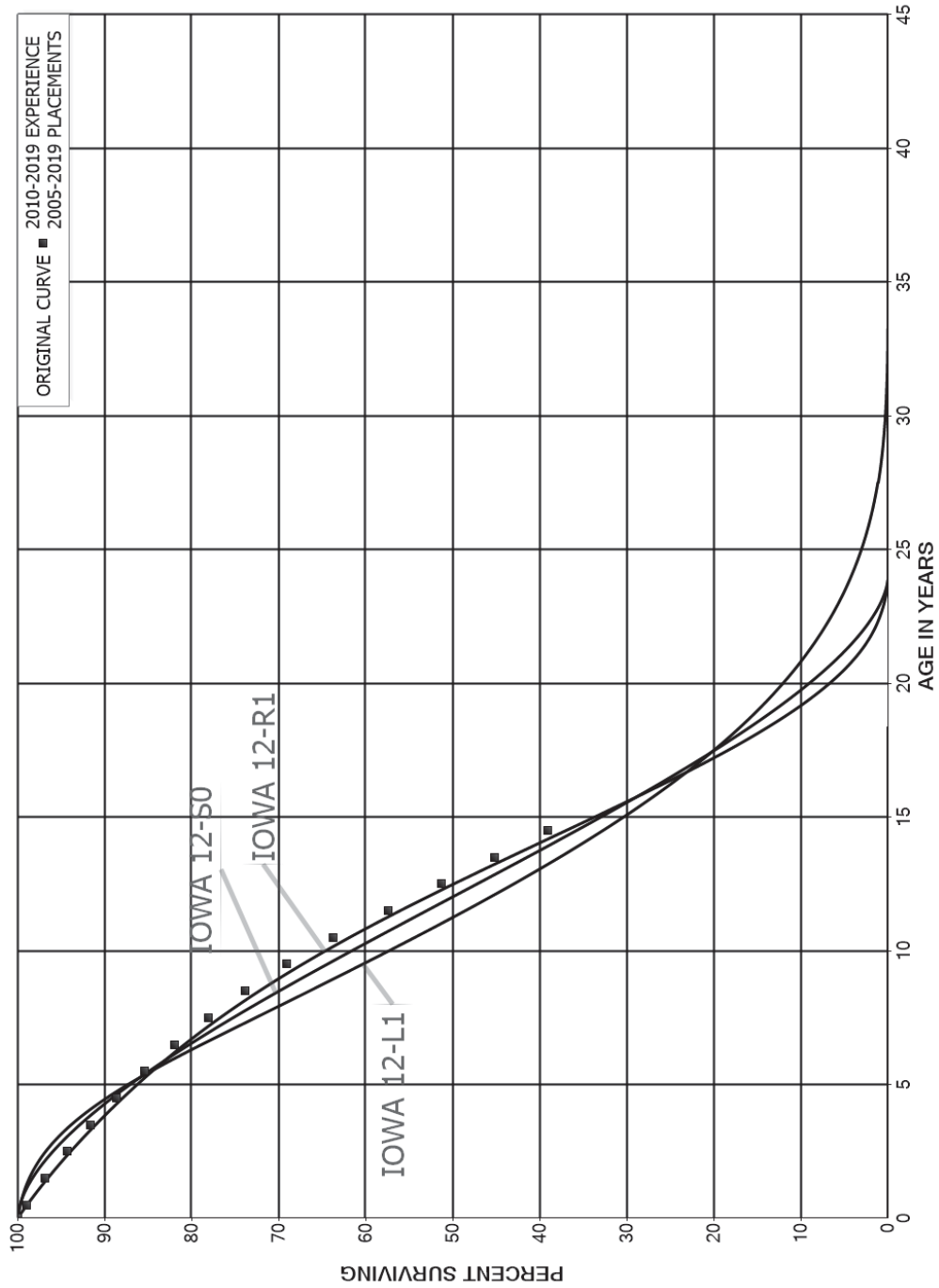


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted for depreciation studies. While the COVID-19 pandemic meant that physical field trips were not possible for this study, field trips have been conducted for prior studies and meetings with FPL personnel who have knowledge of the Company's assets and operations were held for this study. These field trips and meetings aid in the general understanding of the plant and provide information related the reasons for past retirements and expected future causes of retirement. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

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

June 23-24, 2015

- Riviera Beach Generating Station
- Martin Generating Station
- Plumosus Substation
- Landings Substation
- Storm Hardening Project, Belvedere Road, West Palm Beach

June 13-15, 2012

- St. Lucie Nuclear Generating Station
- West County Generating Station
- Plumosus Substation
- Jupiter Substation

December 16-17, 2008

- Turkey Point Nuclear Plant
- Turkey Point Steam Generating Plant
- Turkey Point Combined Cycle Plant
- Lauderdale Generating Plant
- FPL System Control Center
- Meter Technology Center

During the field trips and throughout the conduct of this depreciation study and the previous depreciation study, meetings were held with representative Company personnel from FPL's Power Generation, Nuclear and Power Delivery business units. Meetings were also conducted with personnel in the accounting areas of the Company. Information attained through conversation and discussions were incorporated into the life and net salvage analyses of this report.

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies. For transmission, distribution and general plant accounts survivor curves were estimated using the retirement rate method. For production plant accounts for which the life span method is used, survivor curves were also used to estimate interim retirements. A list of accounts for which the survivor curve provided an indication of service life are set forth in the table below.

<u>ACCOUNT</u>	<u>SURVIVOR CURVE</u>
STEAM PRODUCTION PLANT	
311 Structures and Improvements	90-1.5 *
312 Boiler Plant Equipment	70-L0 *
314 Turbogenerator Units	65-R0.5 *
315 Accessory Electric Equipment	70-S0 *
316 Miscellaneous Power Plant Equipment	70-R0.5 *
NUCLEAR PRODUCTION PLANT	
321 Structures and Improvements	110-R1 *
322 Reactor Plant Equipment	70-R0.5 *

323	Turbogenerator Units	55-O1 *
324	Accessory Electric Equipment	90-R2 *
325	Miscellaneous Power Plant Equipment	50-R0.5 *
COMBINED CYCLE PRODUCTION PLANT		
341	Structures and Improvements	80-S0 *
342	Fuel Holders, Producers and Accessories	60-R0.5 *
343	Prime Movers – General	50-O1 *
343.2	Prime Movers – Capital Spare Parts	9-L0 *
344	Generators	65-R1 *
345	Accessory Electric Equipment	65-S0 *
346	Miscellaneous Power Plant Equipment	60-R1 *
SIMPLE CYCLE AND PEAKER PLANTS		
341	Structures and Improvements	80-S0 *
342	Fuel Holders, Producers and Accessories	60-R0.5 *
343	Prime Movers – General	50-O1 *
343.2	Prime Movers – Capital Spare Parts	25-R1 *
344	Generators	65-R1 *
345	Accessory Electric Equipment	65-S0 *
346	Miscellaneous Power Plant Equipment	60-R1 *
SOLAR PRODUCTION PLANT		
343	Prime Movers	50-R2.5 *
ENERGY STORAGE		
348	Energy Storage Equipment	20-S3
TRANSMISSION PLANT		
350.2	Easements	75-S4
352	Structures and Improvements	70-R1.5
353	Station Equipment	41-S0
353.1	Station Equipment – Step-Up Transformers	30-R1
354	Towers and Fixtures	65-R4
355	Poles and Fixtures	60-R1
356	Overhead Conductors and Devices	60-R0.5
357	Underground Conduit	65-R4
358	Underground Conductors and Devices	65-R3
359	Roads and Trails	75-R4
DISTRIBUTION PLANT		
361	Structures and Improvements	70-R2.5
362	Station Equipment	49-S0.5
363	Energy Storage Equipment	20-S3
364.1	Poles, Towers and Fixtures – Wood	40-R2
364.2	Poles, Towers and Fixtures – Concrete	50-R1.5

365	Overhead Conductors and Devices	55-R0.5
366.6	Underground Conduit – Duct System	70-R3
366.7	Underground Conduit – Direct Buried	55-R4
367.6	Underground Conductors and Devices – Duct System	44-S0
367.7	Underground Conductors and Devices – Direct Buried	40-S0.5
368	Line Transformers	40-R0.5
369.1	Services – Overhead	56-R1
369.6	Services – Underground	55-R2
370	Meters	40-R2
370.1	Meters – AMI	20-R2.5
371	Installations on Customers' Premises	30-L0.5
371.4	Electric Vehicle Chargers	15-S3
373	Street Lighting and Signal Systems	30-O1

GENERAL PLANT

390	Structures and Improvements	60-R1
392.1	Automobiles	7-L2.5
392.2	Light Trucks	9-L3
392.3	Heavy Trucks	13-L3
392.4	Tractor Trailers	9-L2.5
392.9	Trailers	20-S0.5
396.1	Power Operated Equipment	13-L1.5
397.8	Communication Equipment – Fiber Optics	25-S2

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

The statistical support for the service life estimates is presented in the section beginning on page VII-2. Consistent with the previous depreciation study, transactions related to reimbursements, sales and hurricanes that are not considered to be indicative of future experience were excluded from the retirements used to develop the original life tables for the statistical analysis. A narrative discussion of the considerations for each service life estimate for transmission, distribution and general plant accounts is provided in the section beginning on page XI-2. For production plant accounts, the life span method was used as is described in the next section. A narrative discussion of the considerations for each interim survivor curve estimate for production plant is provided in the section beginning on page X-2.

Life Span Estimates

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

A description of each generating facility, as well as the bases for the estimated probable retirement dates and estimated interim survivor curves can be found in the section beginning on page X-2. The recommended retirement dates for steam production plants are consistent with the outlook for the Company's two steam production facilities. The retirement dates for the nuclear plants are consistent with their operating licenses, including the subsequent license extension for the Turkey Point nuclear facility. Generally, the recommended retirement dates for combined cycle and new peaker units are consistent with 40-year life spans. With the exception of Martin Solar, which has the same retirement date as Martin Unit 8, the retirement dates for solar units are consistent with 30-year life spans. The probable retirement dates used in this study for each of the non-solar production facilities are summarized below. The same retirement date was used for each unit at the facility unless otherwise noted.

<u>GENERATING PLANT</u>	<u>PROBABLE RETIREMENT DATE</u>
STEAM PRODUCTION	
Crist Common	2038
Crist Unit 4	2024
Crist Unit 5	2026
Crist Unit 6	2035
Crist Unit 7	2038
Scherer Unit 3	2047
NUCLEAR PRODUCTION	
St. Lucie Common	2043
St. Lucie Unit 1	2036
St. Lucie Unit 2	2043
Turkey Point Common	2053
Turkey Point Unit 3	2052
Turkey Point Unit 4	2053
OTHER PRODUCTION	
<u>Combined Cycle</u>	
Ft. Myers	2043
Manatee	2045
Martin Common	2045
Martin Units 3 and 4	2034
Martin Unit 8	2045
Sanford Common	2043
Sanford Unit 4	2043
Sanford Unit 5	2042
Turkey Point Unit 5	2047
West County Common	2051
West County Units 1 and 2	2049
West County Unit 3	2051
Cape Canaveral	2053
Riviera	2054
Pt. Everglades	2056
Okeechobee	2059
Lansing Smith Unit 3	2042
<u>Peaker Plants</u>	
Lauderdale Gas Turbines	2031
Ft. Myers Gas Turbines	2031
Lauderdale Peakers	2056

Ft. Myers Peakers	2056
Lansing Smith Unit A	2027
Crist Combustion Turbines	2061
Pea Ridge	2025
Perdido Landfill Gas	2029

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on the analyses of historical data compiled for the years 1986 through 2019. 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 judgment which incorporated analyses of historical cost of removal and salvage data, knowledge of the property studied, expectations with respect to future removal requirements and markets for retired equipment and materials.

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

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

<u>ACCOUNT</u>	<u>NET SALVAGE ESTIMATE</u>
STEAM PRODUCTION PLANT	
311 Structures and Improvements	(20) *
312 Boiler Plant Equipment	(15) *
314 Turbogenerator Units	(10) *
315 Accessory Electric Equipment	(15) *
316 Miscellaneous Power Plant Equipment	(5) *
NUCLEAR PRODUCTION PLANT	
321 Structures and Improvements	(10) *
322 Reactor Plant Equipment	(5) *
323 Turbogenerator Units	5 *
324 Accessory Electric Equipment	(15) *
325 Miscellaneous Power Plant Equipment	(10) *
COMBINED CYCLE PRODUCTION PLANT	
341 Structures and Improvements	(25) *
342 Fuel Holders, Producers and Accessories	(5) *
343 Prime Movers – General	0 *
343.2 Prime Movers – Capital Spare Parts	40 *
344 Generators	(25) *
345 Accessory Electric Equipment	(10) *
346 Miscellaneous Power Plant Equipment	(5) *
SIMPLE CYCLE AND PEAKER PLANTS	
341 Structures and Improvements	(25) *
342 Fuel Holders, Producers and Accessories	(5) *
343 Prime Movers – General	0 *
343.2 Prime Movers – Capital Spare Parts	40 *
344 Generators	(25) *
345 Accessory Electric Equipment	(10) *
346 Miscellaneous Power Plant Equipment	(5) *

SOLAR PRODUCTION PLANT		
343	Prime Movers	0*
ENERGY STORAGE		
348	Energy Storage Equipment	0
TRANSMISSION PLANT		
350.2	Easements	0
352	Structures and Improvements	(15)
353	Station Equipment	0
353.1	Station Equipment-Step up Transformers	0
354	Towers and Fixtures	(25)
355	Poles and Fixtures	(50)
356	Overhead Conductors and Devices	(50)
357	Underground Conduit	0
358	Underground Conductors and Devices	(20)
359	Roads and Trails	(10)
DISTRIBUTION PLANT		
361	Structures and Improvements	(15)
362	Station Equipment	(10)
363	Energy Storage Equipment	0
364.1	Poles, Towers and Fixtures - Wood	(90)
364.2	Poles, Towers and Fixtures - Concrete	(75)
365	Overhead Conductors and Devices	(80)
366.6	Underground Conduit - Duct System	0
366.7	Underground Conduit - Direct Buried	0
367.6	Underground Conductors and Devices - Duct System	(5)
367.7	Underground Conductors and Devices - Direct Buried	0
368	Line Transformers	(15)
369.1	Services - Overhead	(100)
369.6	Services - Underground	(15)
370	Meters	(25)
370.1	Meters - AMI	(25)
371	Installations on Customers' Premises	(10)
371.4	Electric Vehicle Chargers	0
373	Street Lighting and Signal Systems	(10)
GENERAL PLANT		
390	Structures and Improvements	(5)
392.1	Automobiles	20
392.2	Light Trucks	20
392.3	Heavy Trucks	20

392.4	Tractor Trailers	5
392.9	Trailers	15
396.1	Power Operated Equipment	15
397.8	Communication Equipment - Fiber Optics	0

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

Net Salvage for Life Span Property

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

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

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

account that can be applied to the plant balance as of December 31, 2021. The composite net salvage percents calculated in Table 4 are the net salvage percents used in the calculation of depreciation for production plant accounts.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2021, the composite remaining life for each depreciable group is calculated based on the original cost and attained age of each vintage of plant in service. Explanations of remaining life accruals and calculated accrued depreciation follow. The annual depreciation rates and accruals for each depreciation group are set forth in Table 1 beginning on page VI-5. The detailed calculations of the composite remaining life for each depreciable group as of December 31, 2021 are set forth in Part IX of the study beginning on page IX-2.

Average Service Life Procedure

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

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

accrued depreciation ratios are calculated as follows for the average service life procedure:

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2021. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2021 is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 presents a summary of the results of the study as applied to the original cost of electric plant as of December 31, 2021 and can be found on pages VI-5 through VI-18 of this report. The depreciation rates presented in Table 1 are the remaining life depreciation rates recommended in the study. Table 2, on pages VI-19 through VI-29, presents a comparison as of December 31, 2021 of the recommended remaining life depreciation rates to the current approved depreciation rates. Table 3, on pages VI-30 through VI-51, presents a comparison of the book reserve and theoretical reserve

based on the recommended service life and net salvage estimates for electric plant in service as of December 31, 2021.

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

The analyses of net salvage data are presented in Part VIII of the report. 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. In addition, the calculation of the composite net salvage percents for production plant are presented in Table 4 on page VIII-2.

Tables detailing the calculations of the composite (or average) remaining life for each property group as of December 31, 2021 are presented in account sequence

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

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

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7) $\frac{(100\%-(4)) \times (6)}{100}$	(8)	(9) $\frac{(7) \times (8)}{100}$	(10) $\frac{(9)}{(5)}$
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
STEAM PRODUCTION PLANT									
CRIST STEAM PLANT									
<i>CRIST COMMON</i>									
311.00	STRUCTURES AND IMPROVEMENTS	90-R1.5*	(2)	157,804,657.49	130,811,821	30,148,930	16.54	1,822,789	1.16
312.00	BOILER PLANT EQUIPMENT	70-L0*	(2)	94,244,191.08	11,258,438	84,870,637	16.07	5,281,309	5.60
314.00	TURBOGENERATOR UNITS	65-R0.5*	(1)	28,056,791.43	19,143,248	9,194,112	15.82	581,170	2.07
315.00	ACCESSORY ELECTRIC EQUIPMENT	70-S0*	(1)	103,472,548.85	47,770,866	56,736,408	16.22	3,497,929	3.38
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	70-R0.5*	(1)	5,914,170.07	2,966,915	2,966,397	16.07	185,637	3.14
	TOTAL CRIST COMMON			389,492,393.92	217,971,287	183,936,494	16.18	11,369,034	2.92
<i>CRIST UNIT 4</i>									
312.00	BOILER PLANT EQUIPMENT	70-L0*	(2)	23,900,619.70	17,287,313	7,081,319	2.97	2,387,649	9.99
314.00	TURBOGENERATOR UNITS	65-R0.5*	(1)	11,280,476.45	7,366,287	4,026,995	2.97	1,355,891	12.02
315.00	ACCESSORY ELECTRIC EQUIPMENT	70-S0*	(1)	3,722,368.87	2,506,317	1,253,294	2.97	421,985	11.34
	TOTAL CRIST UNIT 4			38,903,463.02	27,159,917	12,371,608		4,165,525	
<i>CRIST UNIT 5</i>									
312.00	BOILER PLANT EQUIPMENT	70-L0*	(2)	25,834,053.02	16,703,845	9,646,989	4.91	1,964,743	7.61
314.00	TURBOGENERATOR UNITS	65-R0.5*	(1)	14,816,681.15	10,156,115	4,660,566	4.91	1,041,574	1.81
315.00	ACCESSORY ELECTRIC EQUIPMENT	70-S0*	(1)	4,162,198.55	2,939,286	1,364,546	4.91	276,224	6.84
	TOTAL CRIST UNIT 5			44,812,932.72	24,699,246	15,672,101	4.91	3,282,543	9.73
<i>CRIST UNIT 6</i>									
312.00	BOILER PLANT EQUIPMENT	70-L0*	(2)	144,222,332.69	27,188,146	119,918,633	13.30	9,016,439	6.25
314.00	TURBOGENERATOR UNITS	65-R0.5*	(1)	57,568,930.52	22,001,610	36,143,009	13.30	2,717,519	4.72
315.00	ACCESSORY ELECTRIC EQUIPMENT	70-S0*	(1)	33,319,870.15	12,543,172	21,109,899	13.55	1,597,926	4.68
	TOTAL CRIST UNIT 6			235,111,133.36	67,732,929	177,171,539	13.33	13,291,884	5.65
<i>CRIST UNIT 7</i>									
312.00	BOILER PLANT EQUIPMENT	70-L0*	(2)	157,175,681.71	28,512,184	131,807,011	15.93	8,274,138	5.26
314.00	TURBOGENERATOR UNITS	65-R0.5*	(1)	102,954,876.72	40,685,471	63,298,954	15.96	3,966,100	3.85
315.00	ACCESSORY ELECTRIC EQUIPMENT	70-S0*	(1)	27,606,671.55	16,672,769	11,209,969	16.17	693,257	2.51
	TOTAL CRIST UNIT 7			287,737,229.98	85,870,424	206,315,934	15.95	12,933,495	4.49
	TOTAL CRIST STEAM PLANT			996,061,886.23	410,629,686	601,224,435	13.04	46,122,582	4.63
SCHERER STEAM PLANT									
<i>SCHERER COMMON</i>									
311.00	STRUCTURES AND IMPROVEMENTS	90-R1.5*	(2)	30,228,391.42	15,653,939	15,179,021	24.49	619,805	2.05
312.00	BOILER PLANT EQUIPMENT	70-L0*	(2)	53,962,733.76	13,984,694	41,057,294	22.96	1,788,210	3.31
314.00	TURBOGENERATOR UNITS	65-R0.5*	(1)	1,506,946.39	1,138,650	383,365	22.94	16,712	1.11
315.00	ACCESSORY ELECTRIC EQUIPMENT	70-S0*	(1)	2,455,938.16	623,798	1,866,689	23.78	78,078	3.18
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	70-R0.5*	(1)	6,332,833.46	2,879,394	3,765,466	22.85	165,170	2.63
	TOTAL SCHERER COMMON			94,466,843.19	33,966,475	62,262,647	23.33	2,068,919	2.63
<i>SCHERER UNIT 3</i>									
311.00	STRUCTURES AND IMPROVEMENTS	90-R1.5*	(2)	25,329,160.69	15,709,250	10,126,494	24.12	419,838	1.66
312.00	BOILER PLANT EQUIPMENT	70-L0*	(2)	220,121,711.14	85,113,904	138,410,241	22.62	6,163,141	2.80
314.00	TURBOGENERATOR UNITS	65-R0.5*	(1)	45,067,377.37	24,716,374	20,801,677	22.58	921,243	2.04
315.00	ACCESSORY ELECTRIC EQUIPMENT	70-S0*	(1)	14,137,497.31	6,303,350	7,975,523	23.00	346,762	2.46
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	70-R0.5*	(1)	323,460,007.62	132,312,607	192,715,650	22.88	15,855	1.92
	TOTAL SCHERER UNIT 3			398,096,850.81	166,248,142	240,938,497	22.87	10,535,352	2.63
	TOTAL STEAM PRODUCTION PLANT			1,395,998,737.04	577,123,027	842,163,932	14.86	56,657,934	4.06

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7) $\frac{1}{(100\%-(4)) \times (6)}$	(8)	(9) $\frac{1}{(7) \times (8)}$	(10) $\frac{1}{(9) \times (5)}$
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
NUCLEAR PRODUCTION PLANT									
ST. LUCIE NUCLEAR PLANT									
<i>ST. LUCIE COMMON</i>									
321.00	04-2043	110-R1 *	(1)	428,283,839.42	220,749,797	211,816,881	20.54	10,312,409	2.41
322.00	04-2043	70-R0.5 *	(1)	53,525,448.17	26,980,291	27,080,412	19.68	1,376,037	2.57
323.00	04-2043	55-O1 *	1	15,549,873.99	4,403,628	10,990,747	19.05	576,942	3.71
324.00	04-2043	90-R2 *	(2)	36,864,433.16	20,611,573	16,990,149	20.52	827,980	2.25
325.00	04-2043	50-R0.5 *	(3)	23,195,592.40	7,068,925	16,822,527	18.73	898,159	3.87
				557,419,177.14	279,974,211	283,700,716	20.28	13,991,527	2.51
<i>ST. LUCIE UNIT 1</i>									
321.00	03-2036	110-R1 *	(1)	219,004,818.38	117,397,984	103,736,883	13.93	7,451,320	3.40
322.00	03-2036	70-R0.5 *	(1)	924,507,798.23	434,084,797	499,658,079	13.56	36,847,941	3.99
323.00	03-2036	55-O1 *	1	447,173,618.32	158,824,300	283,877,682	13.23	21,457,111	4.80
324.00	03-2036	90-R2 *	(2)	130,121,601.62	66,282,752	66,441,281	13.98	4,752,995	3.65
325.00	03-2036	50-R0.5 *	(3)	17,674,265.98	6,443,789	9,760,705	12.97	752,560	4.28
				1,738,482,103.53	785,043,623	963,534,530	13.52	71,261,527	4.10
<i>ST. LUCIE UNIT 2</i>									
321.00	04-2043	110-R1 *	(1)	299,078,948.47	156,901,540	145,168,198	20.52	7,074,474	2.37
322.00	04-2043	70-R0.5 *	(1)	1,106,308,675.98	471,521,501	645,850,251	19.71	32,767,644	2.96
323.00	04-2043	55-O1 *	1	368,375,230.51	113,872,620	250,818,658	18.98	13,214,903	3.59
324.00	04-2043	90-R2 *	(2)	210,886,957.94	104,337,811	110,786,886	20.59	5,379,645	2.55
325.00	04-2043	50-R0.5 *	(3)	26,430,446.28	14,725,176	12,488,184	17.96	695,890	2.63
				2,071,080,259.18	967,358,649	1,165,102,397	19.70	59,152,556	2.94
				4,306,987,539.85	1,926,216,483	2,472,337,633	16.71	144,395,616	3.35
TURKEY POINT NUCLEAR PLANT									
<i>TURKEY POINT COMMON</i>									
321.00	04-2053	110-R1 *	(1)	445,026,798.56	218,491,524	230,985,542	28.73	7,769,443	1.75
322.00	04-2053	70-R0.5 *	(1)	134,184,490.45	61,725,975	73,800,350	28.05	2,631,029	1.96
323.00	04-2053	55-O1 *	1	33,394,423.45	10,043,850	23,016,629	26.58	865,938	2.59
324.00	04-2053	90-R2 *	(2)	54,832,778.83	28,456,680	26,472,794	28.94	600,715	1.26
325.00	04-2053	50-R0.5 *	(3)	17,274,867.97	346,037,894	1,653,639	26.66	1,653,639	1.82
				71,274,867.97	346,037,894	374,706,366	26.66	12,591,071	1.82
<i>TURKEY POINT UNIT 3</i>									
321.00	07-2052	110-R1 *	(1)	186,076,891.33	91,882,745	96,054,915	29.11	3,299,722	1.77
322.00	07-2052	70-R0.5 *	(1)	648,686,316.63	321,294,118	333,879,052	27.30	12,230,002	1.89
323.00	07-2052	55-O1 *	1	797,201,772.65	288,622,484	520,607,271	25.95	20,061,837	2.52
324.00	07-2052	90-R2 *	(2)	165,652,716.84	91,984,343	77,235,428	29.08	2,655,964	1.60
325.00	07-2052	50-R0.5 *	(3)	15,947,826.08	3,857,481	12,871,709	25.84	498,133	3.10
				1,813,860,323.33	777,397,161	1,046,048,445	26.86	38,746,758	2.14
<i>TURKEY POINT UNIT 4</i>									
321.00	04-2053	110-R1 *	(1)	157,040,616.38	75,498,522	89,112,500	29.79	2,789,946	1.78
322.00	04-2053	70-R0.5 *	(1)	609,629,495.60	340,742,606	340,742,606	27.91	12,208,617	2.00
323.00	04-2053	55-O1 *	1	662,167,666.14	262,674,397	392,871,592	26.39	14,887,139	2.25
324.00	04-2053	90-R2 *	(2)	201,940,401.23	123,229,850	82,749,359	29.69	2,787,112	1.38
325.00	04-2053	50-R0.5 *	(3)	15,899,389.37	6,978,159	9,181,929	26.13	351,394	2.24
				1,646,607,368.72	743,526,249	909,657,426	27.51	33,024,206	2.01
				4,171,807,899.32	1,865,995,278	2,323,413,149	27.42	84,731,037	2.03
				8,478,789,439.17	3,792,211,761	4,736,750,782	20.67	229,116,647	2.70

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7) $\frac{(100\%-(4)) \times (6)}{100}$	(8)	(9) $\frac{(7) \times (8)}{100}$	(10) $\frac{(9)}{(5)}$
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
COMBINED CYCLE PRODUCTION PLANT									
FT. MYERS COMBINED CYCLE PLANT									
<i>FT. MYERS COMMON</i>									
341.00	06-2043	80-S0 *	(4)	12,586,217.28	2,814,492	10,275,174	20.41	503,438	4.00
342.00	06-2043	60-R0.5 *	(1)	740,848.49	539,509	208,748	17.02	12,265	1.66
343.00	06-2043	50-O1 *	0	2,800,163.94	421,887	2,378,277	19.05	124,844	4.46
343.20	06-2043	9-L0 *	40	31,059,638.17	1,435,699	17,200,094	7.48	2,299,476	7.40
344.00	06-2043	65-R1 *	(4)	215,270.32	65,775	189,106	20.26	7,804	3.63
345.00	06-2043	65-S0 *	(2)	1,356,651.99	349,010	1,034,775	20.21	51,201	3.77
346.00	06-2043	60-R1 *	(1)	624,368.61	624,368	624,368	16.53	37,616	3.04
				50,007,199.80	6,076,702	32,717,666	10.56	3,042,324	6.08
<i>FT. MYERS UNIT 2</i>									
341.00	06-2043	80-S0 *	(4)	50,997,534.01	13,405,006	39,632,429	20.53	1,930,464	3.79
342.00	06-2043	60-R0.5 *	(1)	5,092,052.04	645,235	4,487,738	19.73	227,964	4.48
343.00	06-2043	50-O1 *	0	491,969,193.80	54,485,290	437,483,904	18.97	23,061,882	4.69
343.20	06-2043	9-L0 *	40	399,595,444.16	73,344,829	166,412,438	7.10	23,498,372	5.87
344.00	06-2043	65-R1 *	(4)	58,019,932.88	22,713,498	37,627,232	20.01	1,860,421	3.24
345.00	06-2043	65-S0 *	(2)	9,161,106.63	2,161,106	7,000,000	19.65	366,515	3.99
346.00	06-2043	60-R1 *	(1)	3,154,211.40	3,154,211	3,154,211	19.92	1,441,862	3.49
				1,066,411,569.31	191,665,245	720,493,008	13.78	52,301,869	4.90
<i>FT. MYERS UNIT 3</i>									
341.00	06-2043	80-S0 *	(4)	7,159,661.13	2,689,586	4,756,462	20.56	231,345	3.23
342.00	06-2043	60-R0.5 *	(1)	4,398,804.37	2,001,689	2,001,689	19.53	102,493	2.34
343.00	06-2043	50-O1 *	0	35,674,576.69	(8,419,219)	44,093,796	18.87	2,396,714	6.95
343.20	06-2043	25-R1 *	33	54,836,902.68	(5,375,187)	42,115,912	16.92	2,469,120	4.54
344.00	06-2043	65-R1 *	(4)	1,651,448.38	6,092,354	7,949,555	20.06	397,428	2.89
345.00	06-2043	65-S0 *	(2)	13,768,573.40	6,092,354	7,949,555	20.00	397,428	2.89
346.00	06-2043	60-R1 *	(1)	1,651,448.38	(333,598)	2,001,559	20.24	98,891	5.99
				127,954,626.08	(946,674)	111,851,285	18.33	6,101,321	4.77
				1,244,367,614.39	196,837,271	864,461,946	14.07	61,445,494	4.94
MANATEE COMBINED CYCLE PLANT									
<i>MANATEE UNIT 3</i>									
341.00	06-2045	80-S0 *	(4)	142,481,540.61	32,642,693	115,538,109	21.97	5,258,903	3.69
342.00	06-2045	60-R0.5 *	(1)	5,407,180.12	1,315,042	4,146,210	21.27	194,932	3.61
343.00	06-2045	50-O1 *	0	305,782,276.49	83,593,813	222,188,463	20.41	10,886,255	3.56
343.20	06-2045	9-L0 *	40	224,014,385.99	41,488,985	92,919,646	6.69	13,889,334	6.20
344.00	06-2045	65-R1 *	(4)	44,322,994.59	13,247,468	32,848,447	21.80	1,506,809	3.40
345.00	06-2045	65-S0 *	(2)	50,459,834.92	20,659,822	30,969,210	21.54	1,490,325	2.83
346.00	06-2045	60-R1 *	(1)	14,346,564.63	6,382,407	8,123,955	21.38	380,245	2.65
				785,679,272.62	(99,370,230)	506,979,748	15.10	33,946,624	4.26
				786,816,797.55	199,310,230	506,579,748	15.10	33,546,804	4.26
MARTIN COMBINED CYCLE PLANT									
<i>MARTIN COMMON</i>									
341.00	06-2045	80-S0 *	(4)	257,040,201.92	176,594,930	91,762,650	21.47	4,274,003	1.65
342.00	06-2045	60-R0.5 *	(1)	9,675,315.56	9,675,315	9,675,315	21.01	216,863	2.99
343.00	06-2045	50-O1 *	0	30,160,831.24	13,465,101	16,704,630	20.36	820,473	2.72
343.20	06-2045	9-L0 *	40	24,082,661.55	2,010,771	12,438,896	7.65	1,625,900	6.75
345.00	06-2045	65-S0 *	(2)	17,757,041.26	7,932,283	11,079,969	21.65	511,774	2.88
346.00	06-2045	60-R1 *	(1)	5,194,125.77	3,031,250	2,820,817	21.41	131,752	2.27
				345,358,277.32	205,222,004	140,830,012	18.41	7,650,655	2.22

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)x(6)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/8	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
MARTIN UNIT 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	80-S0 *	(4)	2,333,602.20	719,480	1,707,466	12.21	139,642	5.99
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	60-R0.5 *	(1)	16,462,415	4,462,415	12,000,000	11.53	1,048,474	6.38
343.00 PRIME MOVERS - GENERAL	06-2034	50-O1 *	0	146,092,697.38	62,024,979	84,967,727	11.56	7,359,149	5.00
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9-L0 *	40	69,613,131.97	20,094,372	21,673,507	6.21	3,490,098	5.01
344.00 GENERATORS	06-2034	65-R1 *	(4)	29,766,397.99	14,390,590	16,566,464	12.04	1,375,952	4.62
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	65-S0 *	(2)	28,519,518.14	18,342,428	10,747,480	11.93	900,878	3.16
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	60-R1 *	(1)	688,814.83	336,122	339,981	11.95	28,400	4.25
TOTAL MARTIN UNIT 3				2,78,059,703.32	116,034,296	136,042,887	10.24	13,288,803	4.78
MARTIN UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	80-S0 *	(4)	2,930,699.26	470,702	2,015,625	12.27	164,773	6.87
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	60-R0.5 *	(1)	173,149.35	115,146	69,726	11.76	5,960	2.68
343.00 PRIME MOVERS - GENERAL	06-2034	50-O1 *	0	141,470,178.46	75,486,453	66,983,726	11.57	5,703,001	4.03
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2034	9-L0 *	40	77,728,706.52	4,508,634	42,128,590	6.58	6,402,521	8.24
344.00 GENERATORS	06-2034	65-R1 *	(4)	30,475,792.81	12,110,033	19,584,791	12.04	1,626,644	5.34
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	65-S0 *	(2)	25,805,466.99	14,981,960	11,339,586	11.97	947,334	3.67
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	60-R1 *	(1)	750,123.28	398,286	359,339	11.98	29,995	4.00
TOTAL MARTIN UNIT 4				2,78,754,177.67	108,071,239	141,471,362	9.51	14,878,848	5.34
MARTIN UNIT 8									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	80-S0 *	(4)	24,729,499.96	10,573,063	15,145,617	22.04	687,188	2.78
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	60-R0.5 *	(1)	11,426,633.11	4,334,069	7,206,830	21.18	340,266	2.98
343.00 PRIME MOVERS - GENERAL	06-2045	50-O1 *	0	326,665,682.12	61,070,601	265,595,082	20.43	13,000,249	3.98
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9-L0 *	40	254,305,507.92	39,698,430	112,884,875	6.86	16,455,521	6.47
344.00 GENERATORS	06-2045	65-R1 *	(4)	46,627,173.94	13,786,407	34,705,854	21.81	1,591,282	3.41
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	65-S0 *	(2)	52,367,446.11	21,407,288	32,007,608	21.49	1,489,414	2.84
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	60-R1 *	(1)	2,129,934	1,229,934	3,160,702	21.57	146,532	2.80
TOTAL MARTIN UNIT 8				721,367,996.33	152,999,791	470,705,468	13.96	33,770,825	4.67
TOTAL MARTIN COMBINED CYCLE PLANT				1,633,572,288.64	562,827,331	689,050,759	12.79	69,528,756	4.28
SANFORD COMBINED CYCLE PLANT									
SANFORD COMMON									
341.00 STRUCTURES AND IMPROVEMENTS	06-2043	80-S0 *	(4)	85,963,899.29	33,274,739	56,127,716	20.34	2,799,475	3.21
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	60-R0.5 *	(1)	16,462,415	10,464	16,868	19.47	4,052	4.88
343.00 PRIME MOVERS - GENERAL	06-2043	50-O1 *	0	1,048,474	8,474	1,048,474	19.47	8,474	0.81
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9-L0 *	40	51,959,133.83	13,362,833	17,812,847	7.23	2,483,713	4.74
344.00 GENERATORS	06-2043	65-R1 *	(4)	202,506.51	56,226	154,380	20.18	7,650	3.78
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	65-S0 *	(2)	14,883,571.12	1,259,746	13,921,497	20.59	676,129	4.54
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	60-R1 *	(1)	2,698,352.85	857,081	1,837,955	19.98	91,590	3.45
TOTAL SANFORD COMMON				172,438,197.30	49,648,396	106,779,069	15.47	6,836,570	3.96
SANFORD UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2043	80-S0 *	(4)	7,039,493.82	4,782,777	3,162,296	20.03	157,276	2.07
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	60-R0.5 *	(1)	1,048,474	79,700	1,048,474	19.95	52,541	5.00
343.00 PRIME MOVERS - GENERAL	06-2043	50-O1 *	0	290,806,520.45	60,252,383	230,554,137	18.97	12,153,618	4.18
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9-L0 *	40	189,258,726.53	35,226,190	78,329,046	6.94	11,286,606	5.96
344.00 GENERATORS	06-2043	65-R1 *	(4)	40,300,942.08	12,425,604	29,487,376	20.17	1,461,942	3.63
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	65-S0 *	(2)	36,891,488.25	13,937,309	23,488,009	19.89	1,180,895	3.22
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	60-R1 *	(1)	3,463,144.00	1,626,629	1,871,147	19.80	94,502	2.73
TOTAL SANFORD UNIT 4				570,143,260.32	128,887,699	368,563,760	13.95	26,419,667	4.63

FLORIDA POWER AND LIGHT COMPANY

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7) = (100% - (4)) x (5) - (6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9) = (7) / (8)	ANNUAL DEPRECIATION RATE (10) = (9) / (5)	
SAFWORD UNIT 5										
341.00 STRUCTURES AND IMPROVEMENTS	06-2042	80-S0 *	(4)	7,460,851.84	3,878,485	3,880,601	19.21	202,020	2.71	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	60-R0.5 *	(1)	8,659,322.14	1,859,322	1,859,322	18.09	103,322	1.20	
343.00 PRIME MOVERS - GENERAL	06-2042	50-O1 *	0	293,465,352.14	71,075,381	222,389,971	18.06	12,274,664	4.17	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2042	9-L0 *	40	205,984,752.04	35,613,161	87,545,690	6.88	1,138,659	6.20	
344.00 GENERATORS	06-2042	65-R1 *	(4)	34,199,439.61	13,727,936	21,839,481	19.18	1,108,958	3.30	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2042	65-S0 *	(2)	33,554,724.70	13,144,536	21,081,284	19.01	1,108,958	3.30	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	60-R1 *	(1)	2,851,190.70	1,330,041	1,549,651	18.92	81,906	2.87	
TOTAL SAFWORD UNIT 5				577,776,635.33	139,228,735	359,979,647	13.03	27,536,216	4.77	
TOTAL SAFWORD COMBINED CYCLE PLANT				1,320,361,086.95	317,358,989	833,262,689	13.71	60,792,447	4.60	
TURKEY POINT COMBINED CYCLE PLANT										
<i>TURKEY POINT UNIT 5</i>										
341.00 STRUCTURES AND IMPROVEMENTS	06-2047	80-S0 *	(4)	53,949,215.58	17,587,858	38,519,326	24.04	1,602,301	2.87	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2047	60-R0.5 *	(1)	12,524,955.68	4,985,233	7,684,872	22.80	336,183	2.68	
343.00 PRIME MOVERS - GENERAL	06-2047	50-O1 *	0	386,350,551.36	38,595,736	299,844,816	21.95	13,660,356	4.06	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2047	9-L0 *	40	211,449,306.83	28,129,731	98,739,654	7.06	13,985,815	6.61	
344.00 GENERATORS	06-2047	65-R1 *	(4)	18,519,150.99	7,359,150	11,159,000	23.21	478,150	2.58	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2047	65-S0 *	(2)	53,740,809.97	21,584,250	33,231,937	23.21	1,431,771	2.66	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2047	60-R1 *	(1)	13,739,188.86	4,541,000	9,335,679	23.28	401,013	2.92	
TOTAL TURKEY POINT UNIT 5				721,892,265.41	111,650,668	530,440,431	15.95	33,246,225	4.61	
TOTAL TURKEY POINT COMBINED CYCLE PLANT				721,892,265.41	111,650,668	530,440,431	15.95	33,246,225	4.61	
WEST COUNTY COMBINED CYCLE PLANT										
<i>WEST COUNTY COMMON</i>										
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	80-S0 *	(4)	77,913,221.09	15,686,351	66,333,399	27.70	2,358,606	3.03	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	60-R0.5 *	(1)	8,611,779.64	1,754,015	6,943,882	26.33	263,725	3.06	
343.00 PRIME MOVERS - GENERAL	06-2051	50-O1 *	0	28,434,944.37	3,307,990	25,126,955	24.98	1,005,883	3.54	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9-L0 *	40	154,364,008.34	31,432,920	61,185,485	7.34	8,335,897	5.40	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	65-S0 *	(2)	15,569,194.99	2,517,821	13,382,758	27.14	492,364	3.16	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	60-R1 *	(1)	2,045,749.90	342,945	1,723,252	26.90	64,065	3.13	
TOTAL WEST COUNTY COMMON				286,936,898.33	55,052,042	173,675,747	13.87	12,520,337	4.36	
<i>WEST COUNTY UNIT 1</i>										
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	80-S0 *	(4)	80,928,148.96	22,797,947	61,367,327	25.70	2,387,834	2.95	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	60-R0.5 *	(1)	17,873,153.91	4,833,642	13,218,243	24.49	539,740	3.02	
343.00 PRIME MOVERS - GENERAL	06-2049	50-O1 *	0	306,048,983.24	44,940,834	261,108,050	23.33	11,191,944	3.66	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9-L0 *	40	163,650,415.77	14,559,630	83,630,619	6.90	12,120,380	7.41	
344.00 GENERATORS	06-2049	65-R1 *	(4)	52,265,428.72	15,150,702	39,205,344	25.25	1,552,897	2.97	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	65-S0 *	(2)	75,655,440.24	21,854,088	55,314,481	25.03	2,209,927	2.92	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	60-R1 *	(1)	8,129,633.52	2,975,682	6,221,051	24.95	249,341	2.86	
TOTAL WEST COUNTY UNIT 1				703,171,208.36	126,712,605	320,665,715	17.19	30,251,653	4.29	
<i>WEST COUNTY UNIT 2</i>										
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	80-S0 *	(4)	33,744,238.79	9,796,566	25,297,442	25.63	987,025	2.93	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	60-R0.5 *	(1)	7,322,180.68	1,866,365	5,529,038	24.46	226,044	3.09	
343.00 PRIME MOVERS - GENERAL	06-2049	50-O1 *	0	252,418,457.20	28,435,351	223,983,106	23.30	9,613,009	3.81	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9-L0 *	40	162,200,019.93	7,770,457	89,549,553	5.22	17,155,087	10.58	
344.00 GENERATORS	06-2049	65-R1 *	(4)	43,303,714.75	13,189,523	31,866,340	25.22	1,283,534	2.92	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	65-S0 *	(2)	31,728,699.52	9,457,086	22,362,330	24.94	955,963	2.98	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	60-R1 *	(1)	541,644,557.38	74,106,465	467,753,104	13.35	30,468,741	5.62	

FLORIDA POWER AND LIGHT COMPANY

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7) = (100% - (4)) x (5) x (6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9) = (7) / (8)	ANNUAL DEPRECIATION RATE (10) = (9) / (5)	
WEST COUNTY UNIT 3										
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	80-S0 *	(4)	56,935,169.53	12,932,615	45,612,262	27.55	1,655,618	2.94	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2051	60-R0.5 *	0	18,072,429	10,072,429	8,000,000	28.54	278,881	1.54	
343.00 PRIME MOVERS - GENERAL	06-2051	50-O1 *	0	529,109,100.95	60,981,374	468,127,632	24.77	18,909,783	3.57	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9-L0 *	40	151,749,113.72	12,654,651	70,394,817	6.90	11,361,568	7.49	
344.00 GENERATORS	06-2051	65-R1 *	(4)	76,288,988.01	18,008,716	61,331,632	27.01	2,270,708	2.98	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	65-S0 *	(2)	61,989,751.74	13,666,822	49,582,725	26.84	1,846,599	2.98	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	60-R1 *	(1)	14,488,118.42	6,430,212	8,202,787	26.67	307,565	2.12	
TOTAL WEST COUNTY UNIT 3				902,107,345.92	126,944,717	721,272,637	19.64	36,725,465	4.07	
TOTAL WEST COUNTY COMBINED CYCLE PLANT				2,436,022,019.99	362,815,821	1,821,766,797	16.57	109,966,616	4.51	
CAPE CANAVERAL COMBINED CYCLE PLANT										
CAPE CANAVERAL COMBINED CYCLE										
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	80-S0 *	(4)	87,006,436.77	16,951,645	73,535,049	28.31	2,508,872	2.88	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	60-R0.5 *	(1)	48,986,356.78	10,637,775	38,838,445	27.66	1,404,138	2.87	
343.00 PRIME MOVERS - GENERAL	06-2053	50-O1 *	0	416,034,250.87	17,384,167	398,650,084	26.14	15,250,577	3.67	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9-L0 *	40	199,391,513.39	5,367,406	114,067,500	7.24	15,755,180	7.90	
344.00 GENERATORS	06-2053	65-R1 *	(4)	86,919,976.95	18,756,426	68,163,551	28.46	2,395,425	2.76	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65-S0 *	(2)	119,379,430.79	24,738,405	97,028,815	28.46	3,405,708	2.85	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	60-R1 *	(1)	10,182,153.79	1,371,022	8,912,953	28.31	314,834	3.09	
TOTAL CAPE CANAVERAL COMBINED CYCLE				953,766,155.38	91,201,281	792,000,040	19.43	40,765,090	4.27	
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT				953,766,155.38	91,401,281	792,000,040	19.43	40,765,090	4.27	
RIVIERA COMBINED CYCLE PLANT										
RIVIERA COMBINED CYCLE										
341.00 STRUCTURES AND IMPROVEMENTS	06-2054	80-S0 *	(4)	82,860,775.65	14,984,886	71,190,310	30.25	2,353,399	2.84	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2054	60-R0.5 *	(1)	60,981,843.55	10,072,429	51,519,233	28.54	1,805,159	2.96	
343.00 PRIME MOVERS - GENERAL	06-2054	50-O1 *	0	520,328,353.40	11,417,912	508,910,442	26.88	18,932,680	3.64	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2054	9-L0 *	40	142,604,520.90	2,020,730	83,541,893	7.59	11,006,849	7.72	
344.00 GENERATORS	06-2054	65-R1 *	(4)	87,055,237.09	15,428,072	75,109,375	29.56	2,540,913	2.92	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2054	65-S0 *	(2)	86,332,819.81	16,252,069	71,807,407	29.42	2,440,768	2.83	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2054	60-R1 *	(1)	12,206,258.36	2,302,469	10,025,555	29.17	343,704	2.82	
TOTAL RIVIERA COMBINED CYCLE				992,289,268.76	72,978,586	872,104,536	22.12	39,423,472	3.97	
TOTAL RIVIERA COMBINED CYCLE PLANT				992,289,268.76	72,478,596	872,104,536	22.12	39,423,472	3.97	
PT. EVERGLADES COMBINED CYCLE PLANT										
PT. EVERGLADES COMBINED CYCLE										
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	80-S0 *	(4)	115,655,360.85	16,376,154	108,900,091	32.04	3,242,881	2.80	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	60-R0.5 *	(1)	4,372,400.00	1,000,000	3,372,400	30.25	109,600	2.49	
343.00 PRIME MOVERS - GENERAL	06-2056	50-O1 *	0	598,730,639.34	33,778,094	564,939,555	28.25	19,988,214	3.34	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	9-L0 *	40	203,942,735.88	11,213,170	111,152,471	7.34	15,143,368	7.43	
344.00 GENERATORS	06-2056	65-R1 *	(4)	97,561,241.08	11,545,968	89,917,722	31.26	2,876,447	2.95	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	65-S0 *	(2)	98,951,248.77	13,548,419	87,381,655	31.19	2,801,598	2.83	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	60-R1 *	(1)	14,414,470.29	2,258,237	12,300,378	30.84	398,945	2.77	
TOTAL PT. EVERGLADES COMBINED CYCLE				1,174,225,306.95	95,438,476	1,008,311,176	22.04	45,749,473	3.90	
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT				1,174,225,306.95	95,438,476	1,008,311,176	22.04	45,749,473	3.90	

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7) = (100% - (4)) x (5) - (6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9) = (7) / (8)	ANNUAL DEPRECIATION RATE (10) = (9) / (5)
OKEECHOBEE COMBINED CYCLE PLANT									
OKEECHOBEE CLEAN ENERGY CENTER									
341.00	06-2059	80-S0 *	(4)	91,902,661.44	6,992,906	88,595,862	34.89	2,539,004	2.76
342.00	06-2059	60-R0.5 *	(1)	31,975,789.32	3,158,818	29,136,729	32.41	899,004	2.81
343.00	06-2059	50-O1 *	0	739,073,229.20	43,240,849	695,832,380	30.34	22,934,488	3.10
344.00	06-2059	9-L0 *	40	153,483,866.53	17,380,316	74,710,004	7.67	9,740,548	6.35
345.00	06-2059	65-R1 *	(4)	58,820,523.64	4,285,528	56,917,817	33.83	1,682,466	2.86
346.00	06-2059	65-S0 *	(2)	100,547,513.24	6,898,000	95,680,464	33.96	2,816,857	2.80
347.00	06-2059	60-R1 *	(1)	11,269,963.79	1,562,659	9,820,004	33.35	294,453	2.61
				<u>1,197,073,547.16</u>	<u>83,269,075</u>	<u>1,050,663,260</u>	<u>25.68</u>	<u>40,906,820</u>	<u>3.45</u>
TOTAL OKEECHOBEE COMBINED CYCLE PLANT									
LANISING SMITH COMBINED CYCLE PLANT									
LANISING SMITH COMMON									
341.00	06-2042	80-S0 *	(4)	47,391,460.04	5,376,376	43,910,742	19.51	2,250,679	4.75
342.00	06-2042	60-R0.5 *	(1)	7,065,622.82	681,671	6,454,606	18.79	343,513	4.86
343.00	06-2042	9-L0 *	40	18,187,693.38	2,076,420	16,111,273	6.75	2,397,748	13.24
344.00	06-2042	65-R1 *	(4)	7,707,259.61	551,520	7,355,739	19.26	379,748	5.02
345.00	06-2042	65-S0 *	(2)	13,444,429.18	1,368,201	12,355,117	19.16	644,839	4.83
346.00	06-2042	60-R1 *	(1)	4,882,463.79	287,171	4,644,118	19.30	240,628	4.90
				<u>81,925,429.37</u>	<u>8,289,219</u>	<u>78,213,040</u>	<u>19.33</u>	<u>3,942,616</u>	<u>4.81</u>
LANISING SMITH UNIT 3									
341.00	06-2042	80-S0 *	(4)	114,609,034.12	4,257,589	114,935,807	19.92	5,789,870	5.03
342.00	06-2042	60-R0.5 *	(1)	3,760,815.07	360,516	3,437,906	18.83	162,576	4.68
343.00	06-2042	9-L0 *	40	10,477,429.29	1,176,420	9,301,009	6.79	1,367,629	12.98
344.00	06-2042	65-R1 *	(4)	18,187,693.38	1,375,646	16,812,047	5.00	3,307,384	10.49
345.00	06-2042	65-S0 *	(2)	74,551,856.38	9,095,595	68,438,335	19.18	3,568,214	4.79
346.00	06-2042	60-R1 *	(1)	12,166,480.05	1,212,031	11,197,779	19.23	582,308	4.79
				<u>2,618,732.30</u>	<u>182,636</u>	<u>2,462,283</u>	<u>19.25</u>	<u>127,911</u>	<u>4.88</u>
				<u>335,193,478.18</u>	<u>24,708,948</u>	<u>317,063,078</u>	<u>17.58</u>	<u>17,694,839</u>	<u>5.28</u>
TOTAL LANISING SMITH COMBINED CYCLE PLANT									
LAUDERDALE COMBINED CYCLE PLANT									
LAUDERDALE COMMON									
341.00	06-2062	80-S0 *	(4)	23,097,006.23	16,120,538	7,900,347	34.09	637,477	2.76
342.00	06-2062	60-R0.5 *	(1)	7,599,138.88	5,202,139	2,472,991	32.23	213,536	2.81
343.00	06-2062	50-O1 *	0	922,825.41	(806,789)	1,729,615	31.75	28,608	3.10
344.00	06-2062	9-L0 *	40	682,755.51	(298,822)	709,475	8.01	43,355	6.35
345.00	06-2062	65-S0 *	(2)	59,974.79	42,727	18,448	33.07	1,679	2.80
346.00	06-2062	60-R1 *	(1)	5,592,009	3,339	2,310	35.29	146	2.61
				<u>32,897,297.91</u>	<u>20,263,191</u>	<u>12,852,186</u>	<u>13.88</u>	<u>924,801</u>	<u>2.86</u>
TOTAL LAUDERDALE COMBINED CYCLE PLANT									
TOTAL COMBINED CYCLE PRODUCTION PLANT									
				<u>12,899,663,090.64</u>	<u>2,186,879,047</u>	<u>9,568,789,680</u>	<u>17.15</u>	<u>557,933,457</u>	<u>4.33</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7) = (100% - (4)) x (5) - (6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9) = (7) / (8)	ANNUAL DEPRECIATION RATE (10) = (9) / (5)
SIMPLE CYCLE AND PEAKER PLANTS									
LAUDERDALE GTS									
341.00	06-2031	80-S0 *	(4)	4,817,887.40	3,122,250	1,888,933	9.34	202,179	4.20
342.00	06-2031	60-R0.5 *	(1)	2,084,709.95	1,741,092	384,465	9.05	40,272	1.93
343.00	06-2031	50-O1 *	0	12,993,184.38	10,979,728	2,013,457	9.01	223,469	1.72
344.00	06-2031	65-R1 *	(5)	5,032,600.21	(138,476)	5,422,706	9.24	586,873	11.66
345.00	06-2031	65-S0 *	(2)	601,996.45	489,334	114,703	9.08	12,632	2.10
346.00	06-2031	60-R1 *	(1)	61,429.77	60,940	1,104	9.01	123	0.20
				25,597,608.76	16,264,868	9,694,788	9.20	1,065,548	4.16
TOTAL LAUDERDALE GTS									
FT. MYERS GTS									
341.00	06-2031	80-S0 *	(4)	4,827,986.35	3,428,187	1,592,917	9.31	171,097	3.54
342.00	06-2031	60-R0.5 *	(1)	3,214,518.11	2,987,900	278,764	9.04	30,837	0.96
343.00	06-2031	50-O1 *	0	16,653,669.43	10,180,285	6,773,384	8.99	753,435	4.44
343.20	06-2031	25-R1 *	33	5,503,643.81	(7,407,015)	11,084,456	6.88	1,612,566	29.30
344.00	06-2031	65-R1 *	(5)	8,016,734.33	3,389,803	5,017,768	9.23	543,637	6.78
345.00	06-2031	65-S0 *	(2)	3,133,772.76	952,077	2,244,371	9.31	241,071	7.69
				41,650,323.59	13,927,237	27,001,660	8.05	3,352,643	8.05
TOTAL FT. MYERS GTS									
LAUDERDALE PEAKERS									
341.00	06-2056	80-S0 *	(4)	33,546,197.06	3,204,248	31,683,797	32.21	983,963	2.93
342.00	06-2056	60-R0.5 *	(1)	2,910,892.75	232,366	2,707,636	30.05	90,104	3.10
343.00	06-2056	50-O1 *	0	115,443,730.57	20,725,888	94,717,843	28.25	3,352,844	2.90
343.20	06-2056	25-R1 *	33	141,901,117.76	12,550,787	82,532,962	20.87	3,954,143	2.79
344.00	06-2056	65-R1 *	(5)	57,967,779.41	6,488,985	54,377,174	31.25	1,740,070	3.00
345.00	06-2056	65-S0 *	(2)	47,764,939.10	5,851,597	42,989,641	31.22	1,373,115	2.87
346.00	06-2056	60-R1 *	(1)	1,201,369.22	(259,381)	1,472,743	30.88	47,892	3.97
				400,736,123.87	48,794,321	310,350,796	26.89	11,541,631	2.88
TOTAL LAUDERDALE PEAKERS									
FT. MYERS PEAKERS									
341.00	06-2056	80-S0 *	(4)	6,787,562.25	1,180,194	5,878,871	32.10	183,142	2.70
342.00	06-2056	60-R0.5 *	(1)	1,947,602.43	516,359	1,450,719	30.07	48,245	2.48
343.00	06-2056	50-O1 *	0	39,240,895.23	14,751,296	24,489,599	28.27	866,275	2.21
343.20	06-2056	25-R1 *	33	79,597,867.01	10,676,444	42,454,127	21.14	2,008,237	2.52
344.00	06-2056	65-R1 *	(5)	16,650,606.25	1,046,355	16,436,782	31.28	525,473	3.16
345.00	06-2056	65-S0 *	(2)	19,893,909.68	2,824,085	17,467,703	31.23	559,324	2.81
346.00	06-2056	60-R1 *	(1)	1,011,200.11	350,624	870,485	30.85	28,217	2.79
				165,129,642.96	31,343,507	109,046,289	26.85	42,163,913	2.59
TOTAL FT. MYERS PEAKERS									
LANSING SMITH UNIT A									
341.00	12-2027	80-S0 *	(4)	1,341,022.51	1,283,957	110,707	5.94	18,638	1.39
342.00	12-2027	60-R0.5 *	(1)	698,676.35	659,886	45,767	5.85	7,823	1.12
343.00	12-2027	50-O1 *	0	2,601,840.14	2,373,471	228,369	5.80	39,374	1.51
344.00	12-2027	65-R1 *	(5)	3,497,641.47	3,539,190	133,333	5.79	23,028	0.66
345.00	12-2027	65-S0 *	(2)	3,288,727.56	3,167,708	186,794	5.88	31,768	0.97
346.00	12-2027	60-R1 *	(1)	43,197.38	40,133	3,936	5.90	593	1.37
				11,471,103.81	11,064,354	708,466	5.84	121,224	1.06
TOTAL LANSING SMITH UNIT A									
CRIST COMBUSTION TURBINES									
341.00	12-2061	80-S0 *	(4)	58,572,693.59	-	60,915,601	37.24	1,635,757	2.79
342.00	12-2061	60-R0.5 *	(1)	2,476,705.76	-	2,501,473	34.33	72,866	2.94
343.00	12-2061	50-O1 *	0	10,181,932.03	-	10,181,932.03	31.92	3,189,830	3.13
343.20	12-2061	25-R1 *	33	124,755,641.93	-	83,586,280	24.38	3,428,477	2.75
344.00	12-2061	65-R1 *	(5)	50,717,466.01	-	53,253,339	35.93	1,482,141	2.92
345.00	12-2061	65-S0 *	(2)	41,026,815.14	-	42,664,950	36.13	1,800,873	2.86
346.00	12-2061	60-R1 *	(1)	381,210,464.69	-	343,791,959	31.38	11,019,624	2.89
TOTAL CRIST COMBUSTION TURBINES									
CRIST PIPELINE									
342.00	12-2061	80-R0.5 *	(1)	129,849,747.87	5,382,706	125,785,539	34.30	3,686,634	2.82
				129,849,747.87	5,382,706	125,785,539	34.30	3,686,634	2.82
TOTAL CRIST PIPELINE									

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7) = (100% - (4)) x (5) - (6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9) = (7) / (8)	ANNUAL DEPRECIATION RATE (10) = (9) / (5)
PEA RIDGE UNITS 1 THROUGH 3									
343.00 PRIME MOVERS - GENERAL	04-2025	50-O1 *	0	6,828,010.72	6,606,758	221,252	3.26	67,869	0.99
344.00 PRIME MOVERS - GENERAL	04-2025	60-R0.5 *	(5)	3,145,168.95	3,145,168.95	99.05	3.26	30,326	0.97
345.00 ACCESSORY ELECTRIC EQUIPMENT	04-2025	65-S0 *	(2)	1,187,473.18	1,187,473.18	248.37	3.32	72,893	3.87
TOTAL PEA RIDGE UNITS 1 THROUGH 3				11,639,859.05	11,470,692	569,204	3.29	177,046	1.44
PERDIDO LANDFILL GAS UNITS 1 AND 2									
341.00 STRUCTURES AND IMPROVEMENTS	12-2029	60-S0 *	(4)	961,008.07	904,454	84,994	7.88	12,055	1.25
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2029	60-R0.5 *	(1)	590,168.06	537,656	59,413	7.76	7,527	1.28
343.00 PRIME MOVERS - GENERAL	12-2029	50-O1 *	0	2,799,744.92	2,520,001	279,744	7.64	36,616	1.31
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2029	65-S0 *	(2)	820,606.29	755,862	81,156	7.83	10,365	1.26
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	60-R1 *	(1)	462,768.61	462,768.61	1,425.52	7.31	195,718	1.35
TOTAL PERDIDO LANDFILL GAS UNITS 1 AND 2				5,277,886.62	4,758,381	518,246	7.73	67,746	1.29
TOTAL SIMPLE CYCLE AND PEAKER PLANTS				1,172,696,883.05	142,604,199	929,553,150	26.39	35,224,390	3.00
SOLAR PRODUCTION PLANT									
DESOTO SOLAR									
343.00 STRUCTURES AND IMPROVEMENTS	06-2030	SQUARE *	0	5,264,513.49	1,068,167	9,296,946	17.51	188,255	3.59
344.00 PRIME MOVERS - GENERAL	06-2030	50-R2.5 *	0	115,559,161.10	48,632,386	69,726,765	16.76	3,981,311	3.45
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2030	SQUARE *	0	26,760,968.28	10,479,076	16,281,892	17.52	929,332	3.47
TOTAL DESOTO SOLAR				147,384,642.87	61,079,629	86,305,002	16.93	5,038,898	3.46
SPACE COAST SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	3,893,262.77	1,450,841	2,442,422	18.52	131,880	3.39
343.00 PRIME MOVERS - GENERAL	06-2040	50-R2.5 *	0	51,549,211.19	20,075,003	31,474,208	17.71	1,777,200	3.45
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	61,246,698.52	2,246,709	3,679,969	18.52	209,503	3.42
TOTAL SPACE COAST SOLAR				61,266,172.48	23,772,553	37,796,619	17.84	2,178,583	3.44
MARTIN SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	SQUARE *	0	21,002,162.91	6,503,838	14,498,325	23.48	617,476	2.94
343.00 PRIME MOVERS - GENERAL	06-2045	50-R2.5 *	0	402,438,132.25	121,908,959	280,529,173	22.11	12,687,887	3.15
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	SQUARE *	0	4,171,928.33	1,299,863	2,871,865	23.48	122,315	2.93
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	SQUARE *	0	57,119,555	5,299	51,821	23.52	2,203	3.86
TOTAL MARTIN SOLAR				427,669,343.04	129,718,059	297,951,294	22.19	13,429,887	3.14
BABCOCK RANCH SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	8,912,828.11	1,541,801	7,371,027	24.52	300,813	3.37
343.00 PRIME MOVERS - GENERAL	06-2046	50-R2.5 *	0	102,992,077.57	18,419,148	83,972,929	23.44	3,582,463	3.50
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	18,089,181.60	3,255,864	14,833,318	24.52	604,948	3.34
TOTAL BABCOCK RANCH SOLAR				129,394,087.28	23,216,813	106,177,214	23.66	4,486,024	3.47
BABCOCK PRESERVE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,527,836.64	276,072	5,251,765	25.53	184,079	3.33
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	62,950,853.93	3,176,336	59,484,500	27.28	2,180,317	3.48
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	78,407,807.27	4,012,794	70,395,078	27.53	2,738,106	3.45
TOTAL BABCOCK PRESERVE SOLAR				146,886,507.84	7,465,202	134,877,343	26.44	4,998,492	3.40
MANATEE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	9,956,698.42	1,433,247	8,523,452	24.52	347,612	3.48
343.00 PRIME MOVERS - GENERAL	06-2046	50-R2.5 *	0	97,102,787.76	17,876,050	79,226,738	23.43	3,381,423	3.49
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	16,132,083.54	2,868,343	15,433,740	24.52	629,435	3.47
TOTAL MANATEE SOLAR				125,191,569.72	22,007,639	103,183,900	23.67	4,359,470	3.48
CITRUS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	9,282,116.61	1,309,422	7,972,695	24.52	325,151	3.50
343.00 PRIME MOVERS - GENERAL	06-2046	50-R2.5 *	0	99,609,828.55	17,665,783	81,944,046	23.43	3,497,398	3.51
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	18,395,773.20	2,593,840	15,791,933	24.52	644,043	3.50
TOTAL CITRUS SOLAR				127,277,718.36	21,569,045	105,708,674	23.67	4,466,592	3.51

FLORIDA POWER AND LIGHT COMPANY

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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7) = (100% - (4)) x (5) - (6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9) = (7) / (8)	ANNUAL DEPRECIATION RATE (10) = (9) / (5)
CORAL FARMS SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	6,681,719.41	718,913	5,962,807	26.53	224,757	3.36
343.00. PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	1,059,194.86	1,059,195	1,059,195	26.53	39,923	3.77
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	17,290,463.05	1,851,022	15,439,441	26.53	578,908	3.36
TOTAL CORAL FARMS SOLAR				87,897,093.94	11,626,461	76,260,633	26.67	2,963,070	3.37
HORIZON SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	7,942,084.64	852,488	7,089,597	26.53	267,229	3.36
343.00. PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	64,541,269.59	9,434,848	55,106,422	25.35	2,173,823	3.37
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	16,281,010.48	1,754,212	14,526,799	26.53	547,961	3.36
TOTAL HORIZON SOLAR				88,764,364.71	12,041,557	76,722,808	25.67	2,988,613	3.37
HAMMOCK SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	14,403,638.08	1,475,123	12,928,515	26.53	487,317	3.38
343.00. PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	63,918,207.70	9,155,057	54,763,151	25.35	2,160,282	3.38
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	15,156,838.82	1,552,281	13,604,578	26.53	512,800	3.38
TOTAL HAMMOCK SOLAR				93,478,684.60	12,182,460	81,296,224	25.72	3,160,397	3.38
INTERSTATE SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE *	0	7,260,764.51	466,678	6,794,087	27.53	246,788	3.40
343.00. PRIME MOVERS - GENERAL	06-2049	50-R2.5 *	0	7,052,191.96	1,468,196	5,583,995	27.53	202,898	3.39
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	10,240,520.07	680,334	9,560,186	27.52	345,063	3.40
TOTAL INTERSTATE SOLAR				88,807,482.09	15,619,447	74,187,665	26.59	2,790,551	3.11
BLUE CYPRESS SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	11,605,524.57	1,183,047	10,422,478	26.53	392,856	3.39
343.00. PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	64,432,591.26	9,118,336	55,314,255	25.35	2,182,022	3.39
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	14,336,310.77	1,466,692	12,869,709	26.53	485,000	3.38
TOTAL BLUE CYPRESS SOLAR				90,374,426.60	11,767,975	78,606,452	25.69	3,059,978	3.39
LOGGERHEAD SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	12,479,670.17	1,279,071	11,200,599	26.53	422,186	3.38
343.00. PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	63,792,504.41	9,208,220	54,584,285	25.35	2,153,226	3.38
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	14,379,234.68	1,473,762	12,905,473	26.53	486,448	3.38
TOTAL LOGGERHEAD SOLAR				90,651,409.26	11,961,052	78,690,357	25.70	3,061,860	3.38
BARFOOT BAY SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	11,928,880.15	1,212,034	10,716,847	26.53	400,184	3.38
343.00. PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	6,216,171.96	1,216,172	5,000,000	26.53	188,500	3.38
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	13,180,445.92	1,382,146	11,798,299	26.53	436,363	3.38
TOTAL BARFOOT BAY SOLAR				90,699,769.13	11,782,324	78,917,445	25.68	3,068,906	3.39
INDIAN RIVER SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	7,234,905.12	784,644	6,449,262	26.53	242,754	3.36
343.00. PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	64,329,807.69	9,310,945	55,018,863	25.35	2,170,369	3.37
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	16,028,413.76	1,765,729	14,262,686	26.53	537,608	3.35
TOTAL INDIAN RIVER SOLAR				87,593,126.57	11,971,316	75,621,811	25.66	2,950,729	3.37
NORTHERN PRESERVE SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	10,348,160.61	687,975	9,660,185	28.53	338,597	3.27
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	46,607,129.29	3,095,020	43,512,110	27.28	1,595,019	3.42
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	10,681,036.77	714,418	9,966,618	28.53	349,338	3.27
TOTAL NORTHERN PRESERVE SOLAR				67,636,326.67	4,497,413	63,138,913	27.66	2,282,954	3.38
ECHO RIVER SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	11,101,047.31	697,653	10,403,395	28.53	368,760	3.30
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	70,083,291.36	4,041,696	66,041,595	27.22	2,432,248	3.46
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	13,772,649.83	790,972	12,981,677	28.53	455,018	3.30
TOTAL ECHO RIVER SOLAR				95,266,988.90	5,470,130	89,796,859	27.60	3,254,016	3.42
HIBISCUS SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	10,172,392.52	584,440	9,587,953	28.53	336,066	3.30
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	71,614,709.75	4,112,074	67,502,636	27.28	2,474,437	3.46
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	13,966,958.41	779,317	12,787,641	28.53	448,217	3.30
TOTAL HIBISCUS SOLAR				95,354,060.68	5,475,831	89,878,230	27.58	3,238,720	3.42

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7) $\frac{1}{(100\%-(4)) \times (6)}$	(8)	(9) $\frac{1}{(7) \times (8)}$	(10) $\frac{1}{(9) \times (5)}$
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
OSPREY SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE*	0	6,531,482.25	720,233	5,811,249	26.53	219,044	3.35
343.00. PRIME MOVERS - GENERAL	06-2048	50-R2.5*	0	6,531,482.25	6,531,482.25	0	26.53	219,044	3.35
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE*	0	15,486,281.33	1,818,294	14,667,987	26.53	552,993	3.36
TOTAL OSPREY SOLAR				88,363,791.32	11,981,105	76,382,686	26.66	2,977,192	3.37
SOUTHFORK SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE*	0	11,166,673.20	641,574	10,525,100	27.49	382,870	3.43
343.00. PRIME MOVERS - GENERAL	06-2049	50-R2.5*	0	11,166,673.20	641,574	10,525,100	27.49	382,870	3.43
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE*	0	14,334,418.00	823,439	13,510,979	27.49	491,487	3.43
TOTAL SOUTHFORK SOLAR				97,146,537.87	5,979,221	91,167,317	26.69	3,431,362	3.53
TWINLAKES SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE*	0	10,703,226.65	710,738	9,992,489	28.53	350,245	3.27
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5*	0	10,703,226.65	710,738	9,992,489	28.53	350,245	3.27
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE*	0	12,558,821.18	836,989	11,721,832	27.28	429,650	3.42
TOTAL TWIN LAKES SOLAR				78,417,488.11	5,238,065	73,179,423	27.64	2,646,755	3.27
BLUE HERON SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE*	0	7,023,285.40	466,430	6,556,855	28.53	229,823	3.27
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5*	0	7,023,285.40	466,430	6,556,855	28.53	229,823	3.27
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE*	0	11,918,863.26	791,827	11,127,036	26.53	419,118	3.37
TOTAL BLUE HERON SOLAR				79,273,515.90	5,264,179	74,009,337	27.57	2,694,550	3.39
BLUE INDIGO SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE*	0	10,483,622.60	519,212	9,964,411	28.53	349,261	3.33
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5*	0	10,483,622.60	519,212	9,964,411	28.53	349,261	3.33
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE*	0	67,445,612.40	3,330,745	64,114,868	27.28	2,350,252	3.48
TOTAL BLUE INDIGO SOLAR				88,960,495.19	4,360,215	84,600,280	27.57	3,063,726	3.45
BLUE SPRINGS SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE*	0	9,275,183.90	13,024	9,262,160	29.53	313,653	3.38
343.00. PRIME MOVERS - GENERAL	06-2051	50-R2.5*	0	9,275,183.90	13,024	9,262,160	29.53	313,653	3.38
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE*	0	72,346,434.45	101,586	72,244,848	28.25	2,557,340	3.53
TOTAL BLUE SPRINGS SOLAR				82,751,859.03	130,239	82,621,620	28.52	3,247,376	3.50
COTTON CREEK SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE*	0	9,896,092.90	13,896	9,882,197	28.53	346,814	3.38
343.00. PRIME MOVERS - GENERAL	06-2051	50-R2.5*	0	9,896,092.90	13,896	9,882,197	28.53	346,814	3.38
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE*	0	11,982,114.18	16,783	11,965,331	29.53	404,176	3.38
TOTAL COTTON CREEK SOLAR				89,800,929.02	139,859	89,661,070	28.52	3,487,172	3.50
CATTLE RANCH SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE*	0	9,573,675.97	636,415	8,937,261	28.53	313,258	3.27
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5*	0	9,573,675.97	636,415	8,937,261	28.53	313,258	3.27
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE*	0	54,065,007.64	3,590,027	50,474,980	27.28	1,850,256	3.42
TOTAL CATTLE RANCH SOLAR				75,672,323.98	4,941,562	70,730,761	27.63	2,570,760	3.39
OKEECHOBEE SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE*	0	12,640,419.88	725,180	11,915,240	28.53	417,639	3.30
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5*	0	12,640,419.88	725,180	11,915,240	28.53	417,639	3.30
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE*	0	15,836,808.49	908,044	14,928,765	28.53	523,266	3.30
TOTAL OKEECHOBEE SOLAR				99,482,372.62	5,689,321	93,793,051	27.63	3,394,719	3.41
MASSAU SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE*	0	6,014,603.03	211,136	5,803,467	28.53	203,116	3.38
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5*	0	6,014,603.03	211,136	5,803,467	28.53	203,116	3.38
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE*	0	9,162,083.33	321,627	8,840,456	26.53	309,865	3.38
TOTAL MASSAU SOLAR				75,836,879.42	2,662,190	73,174,689	27.52	2,658,837	3.51
UNION SPRINGS SOLAR									
341.00. STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE*	0	5,634,272.91	204,807	5,429,465	28.53	197,317	3.38
343.00. PRIME MOVERS - GENERAL	06-2050	50-R2.5*	0	5,634,272.91	204,807	5,429,465	28.53	197,317	3.38
345.00. ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE*	0	8,887,383.83	311,984	8,575,400	28.53	300,575	3.38
TOTAL UNION SPRINGS SOLAR				73,563,122.20	2,582,372	70,980,750	27.52	2,579,719	3.51

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)x(6)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/8	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
SUNSHINE GATEWAY SOLAR									
341.00 IMPROVEMENTS	06-2049	SQUARE *	0	5,114,392.08	366,094	4,748,298	27.53	172,477	3.37
343.00 PRIME MOVERS - GENERAL	06-2049	50-R2.5 *	0	73,937,493.04	5,399,306	68,538,187	26.32	2,607,454	3.53
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	10,342,552.53	740,595	9,601,957	27.53	348,782	3.37
TOTAL SUNSHINE GATEWAY SOLAR				89,394,437.65	6,416,976	82,977,462	26.52	3,128,713	3.50
IBIS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE *	0	5,452,354.23	390,515	5,061,840	27.53	183,866	3.37
343.00 PRIME MOVERS - GENERAL	06-2049	50-R2.5 *	0	75,075,951.27	5,382,307	69,693,644	26.32	2,647,935	3.53
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	10,936,762.45	784,071	10,152,691	27.53	368,785	3.37
TOTAL IBIS SOLAR				91,465,067.95	6,556,893	84,908,175	26.53	3,200,567	3.50
SWEETBAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	10,985,672.05	731,085	10,254,587	28.53	359,432	3.27
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	47,942,137.38	3,185,978	44,756,159	27.28	1,640,622	3.42
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	10,954,496.94	729,072	10,225,425	28.53	358,410	3.27
TOTAL SWEETBAY SOLAR				69,882,306.37	4,646,135	65,236,171	27.66	2,358,464	3.37
TRAILSIDE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,768,769.05	203,210	5,565,559	28.53	195,778	3.38
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	58,382,536.99	2,049,470	56,333,067	27.28	2,064,995	3.54
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	8,818,007.51	309,551	8,508,457	28.53	298,231	3.38
TOTAL TRAILSIDE SOLAR				72,969,313.55	2,562,231	70,407,142	27.52	2,559,004	3.51
KROME SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE *	0	5,014,119.05	359,192	4,654,927	27.53	169,086	3.37
343.00 PRIME MOVERS - GENERAL	06-2049	50-R2.5 *	0	67,592,052.34	4,842,031	62,750,021	26.32	2,384,119	3.53
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	10,107,429.23	724,057	9,383,372	27.53	340,842	3.37
TOTAL KROME SOLAR				82,717,600.62	5,925,281	76,792,320	26.53	2,894,047	3.50
SABAL PALM SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,169,889.80	146,836	6,023,054	29.53	203,964	3.31
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	62,228,324.15	1,480,914	60,747,410	28.25	2,150,280	3.46
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	9,398,631.09	223,676	9,174,955	28.53	310,689	3.31
TOTAL SABAL PALM SOLAR				77,797,845.04	1,951,426	75,846,419	28.50	2,664,943	3.43
DISCOVERY SOLAR ENERGY CENTER									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,771,292.30	142,312	6,628,980	29.53	224,483	3.32
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	68,291,658.47	1,435,287	66,856,371	28.25	2,366,597	3.47
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	10,314,735.98	216,785	10,097,951	29.53	341,956	3.32
TOTAL DISCOVERY SOLAR ENERGY CENTER				85,377,676.75	1,794,385	83,583,292	28.50	2,933,036	3.44
RODEO SOLAR ENERGY CENTER									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,920,648.58	157,093	5,763,556	28.53	195,176	3.30
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	59,712,695.87	1,584,360	58,128,346	28.25	2,057,837	3.45
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	9,016,960.41	239,301	8,777,659	28.53	297,313	3.30
TOTAL RODEO SOLAR ENERGY CENTER				74,650,304.86	1,980,754	72,670,462	28.50	2,550,326	3.42
MAGNOLIA SPRINGS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,912,249.70	185,925	5,726,325	28.53	200,712	3.39
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	59,627,899.09	1,875,144	57,752,755	27.28	2,117,036	3.65
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	9,006,166.34	283,221	8,722,945	28.53	305,746	3.39
TOTAL MAGNOLIA SPRINGS SOLAR				74,546,315.13	2,344,289	72,202,026	27.52	2,623,494	3.62
EGRET SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,777,199.76	202,804	5,574,396	28.53	195,987	3.38
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	58,265,855.03	2,045,374	56,220,481	27.28	2,060,868	3.54
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	8,800,443.93	308,932	8,491,512	28.53	297,634	3.38
TOTAL EGRET SOLAR				72,843,498.72	2,557,110	70,286,386	27.52	2,553,889	3.51
PELICAN SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,820,042.71	154,834	5,665,208	28.53	191,846	3.30
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	58,897,946.98	1,981,980	57,136,367	28.25	2,022,525	3.45
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	8,895,708.67	235,660	8,659,949	28.53	292,249	3.30
TOTAL PELICAN SOLAR				73,613,698.36	1,962,274	71,651,422	28.50	2,566,072	3.42

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7) = (100% - (4)) x (6)	(8)	(9) = (7) x (8)	(10) = (9) / (5)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
LAKESIDE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,590,058.31	186,200	5,392,859	28.53	189,025	3.38
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	56,389,458.35	1,978,798	54,390,660	27.23	1,933,767	3.54
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	8,513,862.14	298,872	8,214,990	26.53	287,942	3.38
TOTAL LAKESIDE SOLAR				70,471,368.60	2,473,859	67,997,509	27.52	2,470,724	3.51
PALM BAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,582,440.38	156,918	6,425,522	28.53	217,593	3.31
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	66,387,096.42	1,582,593	64,804,503	28.25	2,293,965	3.46
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	10,027,071.94	239,034	9,788,038	28.53	331,461	3.31
TOTAL PALM BAY SOLAR				82,996,608.74	1,978,546	81,018,063	28.50	2,843,019	3.43
WILLOW SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,903,950.25	123,948	5,780,002	29.53	195,733	3.32
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	59,544,195.08	1,250,076	58,294,119	28.25	2,063,509	3.47
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	8,993,523.74	188,811	8,804,713	28.53	298,162	3.32
TOTAL WILLOW SOLAR				74,441,669.07	1,582,835	72,878,834	28.50	2,557,404	3.44
ORANGE BLOSSOM									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,096,178.50	110,625	5,985,548	29.53	203,684	3.32
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	61,482,858.59	1,118,733	60,364,127	28.25	2,136,783	3.48
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	9,286,338.00	188,973	9,117,366	29.53	308,749	3.32
TOTAL ORANGE BLOSSOM				76,665,375.09	1,388,330	75,267,041	28.50	2,648,216	3.45
FORT DRUM SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,612,846.45	106,002	5,706,845	28.53	193,266	3.32
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	58,625,969.22	1,069,090	57,556,879	28.25	2,037,391	3.48
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	8,854,744.77	161,473	8,693,272	28.53	294,586	3.32
TOTAL FORT DRUM SOLAR				73,093,560.44	1,336,565	71,756,997	28.50	2,328,035	3.45
VOLUNTARY SOLAR PARTNERSHIP									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	23,024.12	2,269	20,755	26.54	782	3.40
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	34,777,902.85	2,993,793	31,784,110	25.43	1,249,867	3.59
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	4,369,074.31	341,309	4,027,766	26.52	151,877	3.48
TOTAL VOLUNTARY SOLAR PARTNERSHIP				39,170,001.08	3,337,370	35,832,637	25.55	1,402,526	3.58
C & I SOLAR PARTNERSHIP									
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	50-R2.5 *	0	8,215,940.66	1,525,812	6,690,129	23.43	285,637	3.48
343.00 PRIME MOVERS - GENERAL	06-2046	50-R2.5 *	0	5,939,006.12	1,139,857	4,799,149	24.52	195,724	3.30
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	14,154,946.78	2,665,669	11,489,278	23.87	481,261	3.40
TOTAL C & I SOLAR PARTNERSHIP									
NEW SOLAR 2021									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	43,524,439.18	68,471	43,455,969	29.53	1,471,597	3.38
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	438,965,026.98	705,472	438,259,555	28.25	15,513,613	3.53
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	66,301,046.00	104,302	66,196,744	28.53	2,241,678	3.38
TOTAL NEW SOLAR 2021				548,790,512.16	878,245	547,912,267	28.50	19,226,872	3.50
TOTAL SOLAR PRODUCTION PLANT				4,889,802,676.59	502,678,218	4,387,124,463	26.24	166,499,916	3.42
ENERGY STORAGE									
348.00 ENERGY STORAGE EQUIPMENT	20-S3		0	453,716,378.99	21,622,200	432,094,179	19.11	22,610,894	4.98
TOTAL ENERGY STORAGE				453,716,378.99	21,622,200	432,094,179	19.11	22,610,894	4.98
TOTAL OTHER PRODUCTION PLANT				19,385,679,029.27	2,853,783,664	15,297,541,472	19.56	762,178,657	4.03
TOTAL PRODUCTION PLANT				29,260,667,205.48	7,223,118,453	20,876,456,186	19.55	1,067,953,238	3.65

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7) = (100% - (4)) x (5) - (6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9) = (7) / (8)	ANNUAL DEPRECIATION RATE (10) = (9) / (5)
TRANSMISSION PLANT									
360.00	EASEMENTS	75-S4	0	271,602,570.86	59,762,636	217,602,570.86	52.35	4,157,692	1.53
362.00	STRUCTURES AND IMPROVEMENTS	70-R1.5	(15)	343,077,021.97	45,715,356	348,893,225	62.34	5,595,166	1.63
363.00	STATION EQUIPMENT	41-S0	0	2,928,807,433.67	491,538,323	2,437,369,111	33.26	73,282,054	2.50
363.10	STATION EQUIPMENT - STEP-UP TRANSFORMERS	30-R1	0	483,088,284.30	77,129,854	405,958,431	23.17	17,520,865	3.63
354.00	TOWERS AND FIXTURES	65-R4	(25)	167,917,204.58	66,984,617	142,911,889	53.52	2,670,252	1.59
355.00	POLES AND FIXTURES	60-R1	(50)	2,338,863,733.28	401,419,421	3,106,876,178	52.69	58,985,166	2.52
356.00	OVERHEAD CONDUCTORS AND DEVICES	60-R0.5	0	1,515,639,748.15	286,981,568	1,998,489,054	52.66	37,723,093	2.49
357.00	UNDERGROUND CONDUIT	65-R4	0	157,775,772.46	31,585,979	126,189,794	50.94	2,477,224	1.57
358.00	UNDERGROUND CONDUCTORS AND DEVICES	65-R3	(20)	205,572,397.16	40,146,885	206,540,011	51.32	4,004,852	1.96
359.00	ROADS AND TRAILS	75-R4	(10)	153,924,357.83	36,494,454	109,845,326	55.08	1,983,886	1.30
	TOTAL TRANSMISSION PLANT			8,545,268,527.26	1,531,727,087	9,088,651,949	43.61	208,410,212	2.44
DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	70-R2.5	(15)	363,420,971.96	84,990,629	332,943,489	57.50	5,790,322	1.59
362.00	STATION EQUIPMENT	49-S0.5	(10)	3,025,803,566.47	633,794,806	2,694,589,117	38.17	68,792,165	2.27
363.00	ENERGY STORAGE EQUIPMENT	20-S3	0	4,250,960.94	2,123,740	2,127,211	15.20	139,948	3.29
364.00	POLES, TOWERS AND FIXTURES - WOOD	50-R1	(50)	1,720,735,268.10	52,107,146	2,885,742,414	16.45	175,165	0.01
364.20	POLES, TOWERS AND FIXTURES - CONCRETE	50-R1.5	(80)	1,686,735,268.10	108,741,700	3,058,055,303	45.48	67,239,853	4.03
365.00	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5	(75)	4,102,150,835.02	569,946,634	6,008,817,328	48.76	135,537,681	3.30
366.00	UNDERGROUND CONDUIT - DUCT SYSTEM	70-R3	0	2,294,405,709.91	464,454,245	1,829,951,465	55.73	32,836,021	1.43
366.70	UNDERGROUND CONDUIT - DIRECT BURIED	55-R4	0	121,915,196.80	36,665,335	85,249,862	39.70	2,147,352	1.76
367.00	UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	44-S0	(5)	2,802,292,502.18	477,826,171	2,464,580,856	35.24	69,937,031	2.50
367.10	UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	44-S0	(5)	916,624,605.12	317,517,773	599,106,832	27.10	22,107,263	2.41
368.00	LINE TRANSFORMERS	40-P0.5	(15)	3,493,242,494.06	3,001,981,059	3,001,981,059	31.88	94,164,400	2.70
369.10	SERVICES - OVERHEAD	56-R1	(100)	419,369,727.18	173,870,371	664,899,053	44.44	14,961,050	3.57
369.20	SERVICES - UNDERGROUND	40-P0.5	(100)	1,450,969,669.00	1,450,969,669	1,450,969,669	100.00	1,450,969,669	100.00
370.00	METERS - UNDERGROUND	40-P2	(25)	1,582,265,168.65	104,122,488	1,936,390,985	22.96	84,081,402	2.68
370.10	METERS - AMI	20-R2.5	(25)	838,466,573.18	710,242,440	1,000,000,000	12.60	56,388,448	6.72
371.00	INSTALLATIONS ON CUSTOMERS PREMISES	30-L0.5	(10)	105,497,866.13	36,663,289	79,384,364	21.62	3,671,802	3.48
371.40	ELECTRIC VEHICLE CHARGERS	15-S3	(10)	10,589,731.76	128,746	10,460,986	14.28	732,562	6.92
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30-O1	(10)	777,697,220.01	80,158,373	776,308,569	24.30	31,905,702	4.10
	TOTAL DISTRIBUTION PLANT			24,286,896,274.24	5,392,129,569	27,036,300,660	36.90	732,726,727	3.02
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	60-R1	(5)	795,906,054.36	162,154,236	673,547,121	49.23	13,681,640	1.72
392.10	AUTOMOBILES	7-L2.5	20	16,848,892.93	11,757,061	1,722,045	3.53	457,631	2.90
392.20	LIGHT TRUCKS	9-L3	20	80,399,478.96	35,738,655	28,520,928	4.64	6,146,752	7.65
392.30	HEAVY TRUCKS	13-L3	20	406,416,668.26	159,067,611	166,085,723	7.80	21,290,477	5.24
392.40	TRACTOR TRAILERS	9-L2.5	20	4,637,373.95	1,731,984	1,977,915	5.83	339,265	7.32
396.00	TRAILERS	20-S0.5	20	38,444,690.55	8,381,225	22,374,439	14.92	1,489,627	3.90
396.10	POWER OPERATED EQUIPMENT	15-L1.5	20	6,397,025.39	3,046,502	2,585,586	7.92	320,151	4.99
397.00	COMMUNICATION EQUIPMENT - FIBER OPTICS	25-S2	0	77,826,666.74	24,258,590	58,684,056	18.45	2,910,247	3.73
	TOTAL GENERAL PLANT			1,427,623,313.14	406,233,874	950,437,820	20.36	46,675,990	3.27
	TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT			34,229,788,114.64	7,330,092,530	37,076,390,429	37.53	897,811,929	2.89
	TOTAL DEPRECIABLE PLANT			63,490,456,320.12	14,565,270,983	57,950,846,616	28.19	2,055,785,167	3.24

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

** COMMON ASSETS FOR RETIRED LAUDERDALE COMBINED CYCLE SHOULD USE THE SAME DEPRECIATION RATE AS DANIA BEACH ENERGY CENTER WHEN PLACED IN SERVICE

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON EXISTING AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	PROBABLE ESTIMATES				PROPOSED ESTIMATES				ANNUAL DEPRECIATION RATE (19)=(12)/(7)	INCREASE (DECREASE) (14)=(12)-(7)	
			PROBABLE RETIREMENT DATE (4)	SURVIVOR CURVE/ RETIREMENT RATIO (5)	NET SALVAGE (6)	ANNUAL DEPRECIATION ACCUALS (7)=(6)/(2)	ANNUAL DEPRECIATION RATE (8)	PROBABLE RETIREMENT DATE (9)	SURVIVOR CURVE/ RETIREMENT RATIO (10)	NET SALVAGE (11)			ANNUAL DEPRECIATION ACCUALS (12)
SANFORD UNITS													
341.00 STRUCTURES AND IMPROVEMENTS	7,460,851.64	3,878,485	06-2042	80-R2 *	(2)	180,553	2.42	06-2042	80-S0 *	(4)	210,020	2.71	21,467
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	593,832,324.30	7,359,189	06-2042	50-R1.5 *	(1)	23,969	2.44	06-2042	60-R0.5 *	(1)	33,866	3.45	9,897
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	205,284,752.04	5,613,161	06-2042	94.0 *	(3)	17,617,716	6.52	06-2042	94.0 *	(4)	12,724,684	62.0	(4,187,052)
344.00 GENERATORS	34,199,439.61	1,133,736	06-2042	60-R2 *	(4)	961,004	2.81	06-2042	65-R1 *	(4)	1,138,659	3.33	(173,655)
345.00 ACCESSORY ELECTRIC EQUIPMENT	33,854,724.70	1,144,536	06-2042	50-R2.5 *	(2)	55,900.1	2.58	06-2042	65-S0 *	(1)	1,108,598	3.30	249,957
TOTAL SANFORD UNITS	677,776,633.33	138,728,735	06-2042	50-S0.5 *	(2)	31,822,927	5.50	06-2042	60-R1 *	(2)	27,536,216	4.77	(4,296,353)
TOTAL SANFORD COMBINED CYCLE PLANT	1,320,361,066.95	317,295,999				70,605,694	5.35				60,792,447	4.60	(9,813,237)
TURKEY POINT COMBINED CYCLE PLANT													
TURKEY POINT UNIT 5													
341.00 STRUCTURES AND IMPROVEMENTS	53,949,215.58	17,587,658	06-2047	80-R2 *	(2)	1,257,017	2.33	06-2047	80-S0 *	(4)	1,602,301	2.97	345,284
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	338,350,551.36	36,525,738	06-2047	50-R1 *	(3)	11,022,298	3.29	06-2047	50-R1 *	(4)	13,820,355	4.06	2,798,056
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	211,449,306.83	28,529,731	06-2047	94.0 *	(3)	16,429,611	7.77	06-2047	94.0 *	(4)	13,985,515	6.61	(2,443,796)
344.00 GENERATORS	39,623,219.13	1,083,139	06-2047	60-R2 *	(4)	1,087,886	2.68	06-2047	65-R1 *	(4)	1,923,789	4.99	836,000
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,739,195.86	451,000	06-2047	50-S0.5 *	(2)	379,202	2.76	06-2047	60-R1 *	(1)	401,013	2.92	21,811
TOTAL TURKEY POINT UNIT 5	117,650,669	117,650,669				37,838,915	4.41				38,246,225	4.61	1,407,410
TOTAL TURKEY POINT COMBINED CYCLE PLANT	721,482,265.41	111,850,669				31,839,815	4.41				31,246,225	4.61	1,407,410
WEST COUNTY COMBINED CYCLE PLANT													
WEST COUNTY COMMON													
341.00 STRUCTURES AND IMPROVEMENTS	77,819,921.89	16,596,561	06-2051	80-R2 *	(2)	2,033,535	2.61	06-2051	80-S0 *	(4)	2,918,898	3.80	505,071
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	8,811,770.64	1,754,015	06-2051	50-R1.5 *	(3)	248,880	2.89	06-2051	60-R0.5 *	(1)	283,225	3.06	14,845
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	28,434,944.37	3,307,690	06-2051	94.0 *	(3)	9,526,979	3.26	06-2051	94.0 *	(4)	1,005,663	3.54	78,904
344.00 GENERATORS	154,864,008.34	3,432,620	06-2051	50-R1 *	(3)	11,952,737	7.51	06-2051	94.0 *	(4)	6,335,897	54.0	(3,256,940)
345.00 ACCESSORY ELECTRIC EQUIPMENT	2,045,749.90	342,945	06-2051	50-S0.5 *	(2)	59,940	2.93	06-2051	60-R1 *	(1)	64,062	3.13	4,122
TOTAL WEST COUNTY COMMON	286,838,696.33	55,652,242				15,316,693	5.34				12,520,637	4.36	(2,796,159)
WEST COUNTY UNIT 1													
341.00 STRUCTURES AND IMPROVEMENTS	80,828,148.96	22,797,447	06-2049	80-R2 *	(2)	2,176,967	2.69	06-2049	80-S0 *	(4)	2,387,634	2.95	210,887
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	17,873,153.91	4,533,642	06-2049	50-R1.5 *	(3)	553,004	3.15	06-2049	60-R0.5 *	(1)	1,530,740	3.02	(23,264)
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	163,650,415.77	14,539,630	06-2049	94.0 *	(3)	19,310,749	11.80	06-2049	94.0 *	(4)	12,120,360	74.1	(7,190,389)
344.00 GENERATORS	52,285,428.72	15,450,702	06-2049	60-R2 *	(4)	1,500,018	2.87	06-2049	65-R1 *	(4)	1,552,697	2.97	52,699
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,709,830.62	2,575,682	06-2049	50-S0.5 *	(2)	283,302	3.03	06-2049	60-R1 *	(1)	249,341	2.86	(33,969)
TOTAL WEST COUNTY UNIT 1	705,131,206.36	126,712,605				37,967,941	5.38				30,251,163	4.29	(7,716,069)
WEST COUNTY UNIT 2													
341.00 STRUCTURES AND IMPROVEMENTS	33,744,238.79	9,796,566	06-2049	80-R2 *	(2)	934,715	2.77	06-2049	80-S0 *	(4)	987,025	2.93	52,310
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	7,822,180.88	1,886,365	06-2049	50-R1.5 *	(3)	251,883	3.44	06-2049	60-R0.5 *	(1)	276,044	3.09	1,253,839
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	182,200,015.83	7,770,457	06-2049	94.0 *	(3)	14,857,521	9.16	06-2049	94.0 *	(4)	17,155,887	105.8	2,297,586
344.00 GENERATORS	43,203,714.75	13,169,523	06-2049	60-R2 *	(4)	1,251,477	2.89	06-2049	65-R1 *	(4)	1,283,534	2.92	12,057
345.00 ACCESSORY ELECTRIC EQUIPMENT	31,123,038.52	9,410,208	06-2049	50-S0.5 *	(2)	89,6542	2.88	06-2049	65-S0 *	(2)	895,943	2.88	(53,699)
TOTAL WEST COUNTY UNIT 2	541,844,857.88	74,106,465				27,169,770	5.01				30,468,747	5.62	3,307,971
WEST COUNTY UNIT 3													
341.00 STRUCTURES AND IMPROVEMENTS	56,293,169.53	12,932,615	06-2051	80-R2 *	(2)	1,486,140	2.64	06-2051	80-S0 *	(4)	1,635,618	2.94	169,478
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	2,189,193.95	2,290,324	06-2051	50-R1.5 *	(3)	383,990	3.15	06-2051	60-R0.5 *	(1)	383,943	3.15	(51,177)
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	929,000,000.95	60,861,378	06-2051	94.0 *	(3)	12,090,221	3.23	06-2051	94.0 *	(4)	16,899,763	33.7	1,609,352
344.00 GENERATORS	76,288,988.01	18,068,716	06-2051	60-R2 *	(4)	2,105,576	2.76	06-2051	65-R1 *	(4)	2,270,708	2.88	(165,132)
345.00 ACCESSORY ELECTRIC EQUIPMENT	61,899,751.74	13,666,622	06-2051	50-R2.5 *	(2)	1,698,519	2.74	06-2051	65-S0 *	(2)	1,846,699	2.98	148,080
TOTAL WEST COUNTY UNIT 3	932,107,343.32	126,544,717				38,625,432	3.97				30,724,685	4.07	300,053
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,436,022,016.99	352,215,821				116,279,636	4.77				109,966,616	4.51	(6,304,220)

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON EXISTING AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	PROBABLE RETIREMENT			PROPOSED ESTIMATES			ANNUAL DEPRECIATION RATE (19)=(12)/(7)	INCREASE (DECREASE) (14)-(12)/(7)
			DATE (4)	SURVIVOR CURVE/ RETIREMENT RATIO (5)	NET SALVAGE (6)	DATE (8)	SURVIVOR CURVE/ RETIREMENT RATIO (10)	NET SALVAGE (11)		
TRANSMISSION PLANT										
350.20 EASEMENTS AND IMPROVEMENTS	271,402,573.88	53,752,626	100-R4	0	0	0.90	75-R4	0	4,157,592	1,722,625
350.30 STATION EQUIPMENT	3,580,817.77	3,580,817	44-L1	0	0	2.12	44-S0	0	3,580,817	3,580,817
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	2,928,897,433.67	491,535,232	38-R1	0	0	2.64	30-R1	0	732,820,854	11,055,009
354.10 TOWERS AND FIXTURES	483,088,284.30	77,129,854	70-R4	0	0	1.42	65-R4	0	17,520,865	3,633
355.00 TOWERS AND FIXTURES	867,817,204.58	46,894,417	60-R0.5	0	0	2.41	60-R0.5	0	2,670,452	1,999
356.00 OVERHEAD CONDUCTORS AND DEVICES	2,294,405,079.91	464,454,245	55-S0	0	0	2.41	60-R0.5	0	6,707,555	270,168
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,515,639,748.15	296,951,689	65-S4	0	0	1.43	65-R4	0	37,723,093	1,271,341
357.00 UNDERGROUND CONDUIT	157,759,772.48	31,585,979	65-R4	0	0	1.43	65-R4	0	2,477,224	1,577
357.00 UNDERGROUND CONDUIT	4,656,555.83	1,045,655	75-R4	0	0	1.34	75-R4	0	179,543,196	221,000
358.00 ROADS AND TRAILS	133,034,337.83	36,424,684	75-R4	0	0	1.34	75-R4	0	1,933,886	222,914
TOTAL TRANSMISSION PLANT	8,645,268,627.26	1,581,727,887				2.24			208,410,212	17,346,608
DISTRIBUTION PLANT										
361.00 STRUCTURES AND IMPROVEMENTS	503,403,971.89	64,690,629	65-S3	0	0	1.77	70-S0.5	0	5,789,622	654,037
363.00 STATION EQUIPMENT	3,025,803,566.47	633,924,006	50-S3	0	0	2.01	40-S3	0	68,792,865	8,007,247
363.00 ENERGY STORAGE EQUIPMENT	4,250,950.94	2,123,740	10-S3	0	0	10.00	20-S3	0	136,948	2,277
364.10 POLES, TOWERS AND FIXTURES - WOOD	1,791,157,646.64	521,130,716	44-R2.5	0	0	3.65	40-R2	0	99,845,338	3,329
364.10 POLES, TOWERS AND FIXTURES - CONCRETE	4,102,150,935.62	599,946,534	57-R1	0	0	2.59	55-R0.5	0	135,537,681	30,429,859
366.00 UNDERGROUND CONDUIT - DUCT SYSTEM	2,294,405,079.91	464,454,245	70-R3	0	0	1.42	70-R3	0	32,836,021	1,433
366.00 UNDERGROUND CONDUIT - DUCT SYSTEM	1,515,639,748.15	296,951,689	65-S0	0	0	2.41	60-R0.5	0	3,254,505	291,516
367.00 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	2,022,202,102.18	477,626,171	48-L0.5	0	0	1.96	44-S0	0	69,937,031	14,028,857
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	916,624,605.12	317,517,773	48-L1	0	0	1.91	40-S0.5	0	22,107,263	2,411
368.00 LINE TRANSFORMERS	3,493,842,494.08	1,015,267,710	34-S0	0	0	3.03	40-S0.5	0	94,184,400	11,533,851
369.00 SERVICES - UNDERGROUND	1,365,020,243.53	426,988,969	45-R2	0	0	2.41	55-R2	0	26,467,677	6,461,851
370.00 METERS	158,851,681.65	194,122,480	38-R2	0	0	4.17	40-R2	0	4,081,402	2,588
370.00 METERS - AM	105,487,866.13	38,683,289	20-L5	0	0	3.33	20-L5	0	5,871,892	6,188,723
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	10,889,731.76	128,748	15-S3	0	0	6.67	15-S3	0	732,562	18,277
375.00 STREET LIGHTING AND SIGNAL SYSTEMS	777,897,220.01	80,158,273	38-L0	0	0	2.64	30-O1	0	31,905,702	11,397,114
TOTAL DISTRIBUTION PLANT	24,256,866,274.24	5,332,129,569				2.59			732,735,727	104,615,987
GENERAL PLANT										
390.00 STRUCTURES AND IMPROVEMENTS	795,906,054.38	162,154,236	55-R1.5	10	10	1.56	60-R1	0	13,681,640	1,294,852
392.10 AUTOMOBILES	16,848,862.93	11,757,601	64-L2.5	15	15	16.70	74-L2.5	20	4,697,631	2,108,139
392.30 HEAVY TRUCKS	406,416,668.26	150,677,411	13-S3	15	15	5.72	13-L3	20	21,200,477	1,971,781
392.40 TRACTOR TRAILERS	4,837,373.95	1,731,884	94-L2.5	5	5	15.09	94-L2.5	20	339,265	188,341
393.00 POWER OPERATED EQUIPMENT	3,646,625.25	3,646,625	11-L1.5	15	15	6.19	11-L1.5	20	1,404,622	110,301
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	77,892,648.74	24,298,598	20-S2	0	0	4.31	25-S2	0	2,910,247	6,455,123
TOTAL GENERAL PLANT	1,427,623,313.14	408,233,574				3.70			46,675,930	6,098,080
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	34,229,781,114.64	7,330,092,530				2.55			987,871,929	115,783,937
TOTAL DEPRECIABLE PLANT	63,890,455,320.12	14,553,210,933				3.24			2,055,765,167	2,419,937

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

** COMMON ASSETS FOR RETIRED LAUDERDALE COMBINED CYCLE SHOULD USE THE SAME DEPRECIATION RATE AS DANIA BEACH ENERGY CENTER WHEN PLACED IN SERVICE.

NOTE: TRANSMISSION, DISTRIBUTION AND GENERAL PLANT AUTHORIZED SURVIVOR CURVES AND NET SALVAGE PARAMETERS REFLECT THOSE APPROVED IN FLORIDA POWER AND LIGHT'S DOCKET NO. 16021-EI

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
STEAM PRODUCTION PLANT				
CRIST STEAM PLANT				
<i>CRIST COMMON</i>				
311.00 STRUCTURES AND IMPROVEMENTS	157,804,657.49	130,811,821	72,170,294	58,641,527
312.00 BOILER PLANT EQUIPMENT	94,244,191.08	11,258,438	20,932,011	(9,673,573)
314.00 TURBOGENERATOR UNITS	28,056,791.43	19,143,248	13,386,178	5,757,070
315.00 ACCESSORY ELECTRIC EQUIPMENT	103,472,548.85	47,770,866	41,409,442	6,361,424
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,914,170.07	2,986,915	2,057,522	929,393
TOTAL CRIST COMMON	389,492,368.92	271,971,287	149,955,447	62,075,840
<i>CRIST UNIT 4</i>				
312.00 BOILER PLANT EQUIPMENT	23,900,619.70	17,287,313	18,920,729	(1,633,416)
314.00 TURBOGENERATOR UNITS	11,280,476.45	7,366,287	8,870,286	(1,503,999)
315.00 ACCESSORY ELECTRIC EQUIPMENT	3,722,386.87	2,506,317	3,170,637	(664,320)
TOTAL CRIST UNIT 4	38,903,483.02	27,159,917	30,961,652	(3,807,735)
<i>CRIST UNIT 5</i>				
312.00 BOILER PLANT EQUIPMENT	25,834,053.02	16,703,845	18,354,106	(1,650,261)
314.00 TURBOGENERATOR UNITS	14,821,431.38	4,552,213	9,404,371	(4,852,168)
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,162,196.55	2,839,269	3,070,802	(231,533)
TOTAL CRIST UNIT 5	44,817,680.95	24,095,328	30,829,279	(6,733,957)
<i>CRIST UNIT 6</i>				
312.00 BOILER PLANT EQUIPMENT	144,222,332.69	27,188,146	50,548,982	(23,360,836)
314.00 TURBOGENERATOR UNITS	57,568,930.52	22,001,610	23,300,067	(1,298,457)
315.00 ACCESSORY ELECTRIC EQUIPMENT	33,319,870.15	12,543,172	12,916,755	(373,583)
TOTAL CRIST UNIT 6	235,111,133.36	61,732,929	86,765,804	(25,032,875)
<i>CRIST UNIT 7</i>				
312.00 BOILER PLANT EQUIPMENT	157,175,681.71	28,512,184	53,010,671	(24,498,487)
314.00 TURBOGENERATOR UNITS	102,954,876.72	40,685,471	40,524,636	160,835
315.00 ACCESSORY ELECTRIC EQUIPMENT	27,606,671.55	16,672,769	12,073,534	4,599,235
TOTAL CRIST UNIT 7	287,737,229.98	85,870,424	105,608,841	(19,738,417)
TOTAL CRIST STEAM PLANT	996,061,886.23	410,829,885	404,121,023	6,708,862

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SCHERER STEAM PLANT				
SCHERER COMMON				
311.00 STRUCTURES AND IMPROVEMENTS	30,228,391.42	15,653,939	7,942,286	7,711,653
312.00 BOILER PLANT EQUIPMENT	53,962,733.76	13,984,694	13,932,501	52,193
314.00 TURBOGENERATOR UNITS	1,506,946.39	1,138,650	474,160	664,490
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,455,938.16	623,798	648,243	(24,445)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,302,833.46	2,579,394	2,866,244	(286,850)
TOTAL SCHERER COMMON	94,456,843.19	33,980,475	25,863,434	8,117,041
SCHERER UNIT 3				
311.00 STRUCTURES AND IMPROVEMENTS	25,329,160.69	15,709,250	12,689,168	3,020,082
312.00 BOILER PLANT EQUIPMENT	220,121,711.14	85,113,904	76,911,059	8,202,845
314.00 TURBOGENERATOR UNITS	45,067,377.37	24,716,374	20,109,055	4,607,319
315.00 ACCESSORY ELECTRIC EQUIPMENT	14,137,497.31	6,303,350	6,181,223	122,127
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	824,261.11	469,789	374,697	95,092
TOTAL SCHERER UNIT 3	305,480,007.62	132,312,667	116,265,202	16,047,465
TOTAL SCHERER STEAM PLANT	399,936,850.81	166,293,142	142,128,636	24,164,506
TOTAL STEAM PRODUCTION PLANT	1,395,998,737.04	577,123,027	546,249,659	30,873,368
NUCLEAR PRODUCTION PLANT				
ST. LUCIE NUCLEAR PLANT				
ST. LUCIE COMMON				
321.00 STRUCTURES AND IMPROVEMENTS	428,283,839.42	220,749,797	217,289,206	3,460,591
322.00 REACTOR PLANT EQUIPMENT	53,525,448.17	26,980,291	22,084,849	4,895,442
323.00 TURBOGENERATOR UNITS	15,549,873.99	4,403,628	3,903,083	500,545
324.00 ACCESSORY ELECTRIC EQUIPMENT	36,864,433.16	20,611,573	20,071,649	539,924
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	23,195,582.40	7,068,923	8,903,215	(1,834,292)
TOTAL ST. LUCIE COMMON	557,479,177.14	279,814,211	272,252,002	7,562,209
ST. LUCIE UNIT 1				
321.00 STRUCTURES AND IMPROVEMENTS	219,004,819.38	117,397,984	123,352,358	(5,954,374)
322.00 REACTOR PLANT EQUIPMENT	924,507,798.23	434,094,797	433,777,846	316,951
323.00 TURBOGENERATOR UNITS	447,173,618.32	158,824,300	164,113,095	(5,288,795)
324.00 ACCESSORY ELECTRIC EQUIPMENT	130,121,601.62	66,282,752	70,459,553	(4,176,801)
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	17,674,265.98	8,443,789	9,039,089	(595,300)
TOTAL ST. LUCIE UNIT 1	1,738,482,103.53	785,043,623	800,741,941	(15,698,316)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
ST. LUCIE UNIT 2				
321.00 STRUCTURES AND IMPROVEMENTS	299,078,948.47	156,901,540	160,533,985	(3,632,445)
322.00 REACTOR PLANT EQUIPMENT	1,106,308,675.98	471,521,501	453,389,717	18,131,784
323.00 TURBOGENERATOR UNITS	368,375,230.51	113,872,620	117,382,041	(3,509,421)
324.00 ACCESSORY ELECTRIC EQUIPMENT	210,886,957.94	104,337,811	108,165,443	(3,827,632)
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,430,446.28	14,725,176	13,656,728	1,068,448
TOTAL ST. LUCIE UNIT 2	2,071,080,259.18	861,388,649	853,127,974	8,230,735
TOTAL ST. LUCIE NUCLEAR PLANT	4,306,981,539.85	1,926,216,483	1,926,121,857	94,626
TURKEY POINT NUCLEAR PLANT				
TURKEY POINT COMMON				
321.00 STRUCTURES AND IMPROVEMENTS	445,026,798.56	218,491,524	138,028,156	80,463,368
322.00 REACTOR PLANT EQUIPMENT	134,184,480.45	61,725,975	30,607,586	31,118,389
323.00 TURBOGENERATOR UNITS	33,394,423.45	10,043,850	4,328,609	5,715,241
324.00 ACCESSORY ELECTRIC EQUIPMENT	54,832,778.83	35,456,650	22,513,799	12,942,851
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,836,325.78	19,319,894	12,159,674	7,160,220
TOTAL TURKEY POINT COMMON	771,274,807.07	345,037,894	207,637,824	137,400,070
TURKEY POINT UNIT 3				
321.00 STRUCTURES AND IMPROVEMENTS	186,076,891.33	91,882,745	52,611,781	39,270,964
322.00 REACTOR PLANT EQUIPMENT	648,686,316.63	321,294,118	184,297,051	136,997,067
323.00 TURBOGENERATOR UNITS	797,201,772.65	268,622,484	152,947,681	115,674,803
324.00 ACCESSORY ELECTRIC EQUIPMENT	165,852,716.84	91,934,343	62,559,778	29,374,565
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	16,047,826.08	3,657,491	3,500,465	157,026
TOTAL TURKEY POINT UNIT 3	1,813,865,523.53	777,391,181	455,916,756	321,474,425
TURKEY POINT UNIT 4				
321.00 STRUCTURES AND IMPROVEMENTS	157,040,616.38	75,498,522	45,116,223	30,382,299
322.00 REACTOR PLANT EQUIPMENT	609,829,495.60	275,185,284	167,278,809	107,906,475
323.00 TURBOGENERATOR UNITS	662,167,666.14	262,674,397	128,915,104	133,759,293
324.00 ACCESSORY ELECTRIC EQUIPMENT	201,940,401.23	123,229,850	80,888,731	42,341,119
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,689,389.37	6,978,150	3,725,853	3,252,297
TOTAL TURKEY POINT UNIT 4	1,646,687,568.72	743,566,204	425,924,720	317,641,484
TOTAL TURKEY POINT NUCLEAR PLANT	4,171,807,899.32	1,865,995,278	1,089,479,300	776,515,978
TOTAL NUCLEAR PLANT	8,478,789,439.17	3,792,211,761	3,015,601,157	776,610,604

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
COMBINED CYCLE PRODUCTION PLANT				
FT. MYERS COMBINED CYCLE PLANT				
<i>FT. MYERS COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	12,586,217.28	2,814,492	4,776,424	(1,961,932)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	740,848.49	539,509	511,226	28,283
343.00 PRIME MOVERS - GENERAL	2,800,163.94	421,887	502,915	(81,028)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	31,059,638.17	1,435,699	3,101,784	(1,666,085)
344.00 GENERATORS	215,270.32	65,775	58,690	7,085
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,356,651.99	349,010	373,810	(24,800)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,242,398.81	392,331	389,287	3,044
TOTAL FT. MYERS COMMON	50,001,169.00	6,018,702	9,714,136	(3,695,434)
<i>FT. MYERS UNIT 2</i>				
341.00 STRUCTURES AND IMPROVEMENTS	50,997,534.01	13,405,006	16,730,715	(3,325,709)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,092,052.04	645,235	1,379,498	(734,263)
343.00 PRIME MOVERS - GENERAL	491,969,193.80	54,485,290	116,488,349	(62,003,059)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	399,595,444.16	73,344,829	50,384,750	22,960,079
344.00 GENERATORS	58,019,932.88	22,713,498	23,248,050	(534,552)
345.00 ACCESSORY ELECTRIC EQUIPMENT	56,583,231.02	25,761,283	24,563,978	1,197,305
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,154,211.40	1,310,102	1,494,212	(184,110)
TOTAL FT. MYERS UNIT 2	1,066,471,599.37	197,665,243	234,289,552	(42,624,309)
<i>FT. MYERS UNIT 3</i>				
341.00 STRUCTURES AND IMPROVEMENTS	7,159,661.13	2,689,586	2,251,653	437,933
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,388,804.37	2,431,003	1,781,334	649,669
343.00 PRIME MOVERS - GENERAL	35,674,576.69	(8,419,219)	11,483,327	(19,902,546)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	54,836,902.68	(5,375,187)	7,331,444	(12,706,631)
344.00 GENERATORS	10,476,859.43	2,068,386	4,280,210	(2,211,824)
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,766,573.40	6,092,354	5,111,171	981,183
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,651,448.38	(333,596)	262,143	(595,739)
TOTAL FT. MYERS UNIT 3	127,954,826.08	(846,674)	32,501,282	(33,347,956)
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,244,367,614.39	196,837,271	276,504,970	(79,667,699)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
MANATEE COMBINED CYCLE PLANT				
MANATEE UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	142,481,540.61	32,642,693	61,204,808	(28,562,115)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,407,180.12	1,315,042	1,746,862	(431,820)
343.00 PRIME MOVERS - GENERAL	305,782,276.49	83,593,813	84,728,885	(1,135,072)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	224,014,385.99	41,488,985	34,460,026	7,028,959
344.00 GENERATORS	44,322,994.59	13,247,468	16,157,201	(2,909,733)
345.00 ACCESSORY ELECTRIC EQUIPMENT	50,459,834.92	20,659,822	19,358,138	1,301,684
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,348,584.83	6,362,407	5,595,666	766,741
TOTAL MANATEE UNIT 3	786,816,797.55	199,310,230	223,251,586	(23,941,356)
TOTAL MANATEE COMBINED CYCLE PLANT				
786,816,797.55				
199,310,230				
223,251,586				
(23,941,356)				
MARTIN COMBINED CYCLE PLANT				
MARTIN COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	257,949,201.92	176,504,320	143,183,186	33,321,134
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,575,315.58	3,648,279	3,651,566	(3,287)
343.00 PRIME MOVERS - GENERAL	30,199,931.24	13,496,101	8,117,392	5,377,709
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	24,082,661.55	2,010,771	2,155,950	(145,179)
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,757,041.26	7,032,283	6,055,112	977,171
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,794,125.77	3,031,250	2,145,190	866,060
TOTAL MARTIN COMMON	346,358,277.32	205,722,004	165,308,396	40,413,608
MARTIN UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	2,333,602.20	719,480	1,092,080	(372,600)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	165,540.83	126,329	107,370	18,959
343.00 PRIME MOVERS - GENERAL	146,992,697.36	62,024,975	76,310,449	(14,285,474)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	69,613,131.97	20,094,372	11,710,836	8,383,536
344.00 GENERATORS	29,766,397.99	14,390,590	15,315,910	(925,320)
345.00 ACCESSORY ELECTRIC EQUIPMENT	28,519,518.14	18,342,428	17,031,717	1,310,711
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	668,814.83	336,122	344,678	(8,556)
TOTAL MARTIN UNIT 3	278,059,703.32	116,034,296	121,913,040	(5,878,744)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
MARTIN UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	2,390,699.26	470,702	826,550	(355,848)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	173,143.35	115,140	107,668	7,472
343.00 PRIME MOVERS - GENERAL	141,470,179.46	75,486,453	70,608,139	4,878,314
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	77,728,706.52	4,508,634	10,543,920	(6,035,286)
344.00 GENERATORS	30,475,792.81	12,110,033	15,213,427	(3,103,394)
345.00 ACCESSORY ELECTRIC EQUIPMENT	25,805,466.99	14,981,990	14,591,468	390,522
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	750,123.28	398,286	388,134	40,152
TOTAL MARTIN UNIT 4	278,794,111.67	108,071,239	112,249,306	(4,178,067)
MARTIN UNIT 8				
341.00 STRUCTURES AND IMPROVEMENTS	24,729,499.96	10,573,063	10,006,068	566,995
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,426,633.11	4,334,069	4,129,322	204,747
343.00 PRIME MOVERS - GENERAL	326,665,682.12	61,070,601	87,157,396	(26,086,795)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	254,305,507.92	39,698,430	36,338,077	3,360,353
344.00 GENERATORS	46,627,173.94	13,786,407	16,423,236	(2,636,829)
345.00 ACCESSORY ELECTRIC EQUIPMENT	52,367,446.11	21,407,288	20,779,997	627,291
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,238,253.17	2,129,934	1,833,769	296,165
TOTAL MARTIN UNIT 8	721,360,195.33	152,999,791	176,667,865	(23,668,074)
TOTAL MARTIN COMBINED CYCLE PLANT	1,623,572,288.64	582,827,331	576,138,607	6,688,724
SANFORD COMBINED CYCLE PLANT				
SANFORD COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	85,963,899.29	33,274,739	35,556,394	(2,281,665)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,462.45	10,464	38,266	(27,802)
343.00 PRIME MOVERS - GENERAL	16,673,265.45	827,275	3,025,235	(2,197,960)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	51,959,133.83	13,362,833	6,101,946	7,260,887
344.00 GENERATORS	202,506.51	56,226	63,299	(7,073)
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,883,571.12	1,259,746	1,803,261	(543,515)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,668,352.65	857,081	855,014	2,067
TOTAL SANFORD COMMON	172,439,191.30	49,648,366	47,443,415	2,204,951

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SANFORD UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	7,639,493.82	4,782,777	3,935,803	846,974
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,982,945.19	331,006	386,406	(55,400)
343.00 PRIME MOVERS - GENERAL	290,806,520.45	60,252,383	70,336,793	(10,084,410)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	189,258,726.53	35,226,190	25,948,854	9,277,336
344.00 GENERATORS	40,300,942.08	12,425,604	13,068,352	(642,748)
345.00 ACCESSORY ELECTRIC EQUIPMENT	36,691,488.25	13,937,309	14,798,975	(861,666)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,483,144.00	1,626,629	1,425,344	201,285
TOTAL SANFORD UNIT 4	570,143,260.32	128,581,899	129,900,527	(1,318,628)
SANFORD UNIT 5				
341.00 STRUCTURES AND IMPROVEMENTS	7,460,851.84	3,878,485	3,890,729	(12,244)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	982,324.30	359,189	410,576	(51,387)
343.00 PRIME MOVERS - GENERAL	293,465,352.14	71,075,387	81,243,799	(10,168,412)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	205,284,752.04	35,613,161	28,790,155	6,823,006
344.00 GENERATORS	34,199,439.61	13,727,936	14,089,484	(361,548)
345.00 ACCESSORY ELECTRIC EQUIPMENT	33,554,724.70	13,144,536	14,356,075	(1,211,539)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,851,190.70	1,330,041	1,255,575	74,466
TOTAL SANFORD UNIT 5	577,778,635.33	139,128,735	144,036,393	(4,907,658)
TOTAL SANFORD COMBINED CYCLE PLANT	1,320,361,086.95	317,358,999	321,380,335	(4,021,336)
TURKEY POINT COMBINED CYCLE PLANT				
TURKEY POINT UNIT 5				
341.00 STRUCTURES AND IMPROVEMENTS	53,949,215.58	17,587,858	16,113,576	1,474,282
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,524,955.68	4,985,233	4,119,406	865,827
343.00 PRIME MOVERS - GENERAL	336,350,551.36	36,505,736	74,446,328	(37,940,592)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	211,449,306.83	28,129,731	27,422,596	707,135
344.00 GENERATORS	39,828,219.13	(1,683,139)	12,325,644	(14,008,783)
345.00 ACCESSORY ELECTRIC EQUIPMENT	53,740,829.97	21,584,250	19,086,375	2,497,875
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	13,739,186.86	4,541,000	4,223,178	317,822
TOTAL TURKEY POINT UNIT 5	721,582,265.41	111,650,668	157,737,103	(46,086,435)
TOTAL TURKEY POINT COMBINED CYCLE PLANT	721,582,265.41	111,650,668	157,737,103	(46,086,435)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
WEST COUNTY COMBINED CYCLE PLANT				
WEST COUNTY COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	77,913,221.09	15,696,351	16,845,816	(1,149,466)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,611,779.64	1,754,015	1,089,232	664,783
343.00 PRIME MOVERS - GENERAL	28,434,944.37	3,307,990	2,621,922	686,068
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	154,364,008.34	31,432,920	17,059,479	14,373,441
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,569,194.99	2,517,821	2,599,395	(81,574)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,045,749.90	342,945	304,627	38,318
TOTAL WEST COUNTY COMMON	286,938,898.33	55,052,042	40,520,471	14,531,571
WEST COUNTY UNIT 1				
341.00 STRUCTURES AND IMPROVEMENTS	80,928,148.96	22,797,947	24,099,415	(1,301,466)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,873,153.91	4,833,642	4,655,252	178,390
343.00 PRIME MOVERS - GENERAL	306,048,983.24	44,940,934	70,715,318	(25,774,384)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	163,650,415.77	14,559,630	22,909,824	(8,350,194)
344.00 GENERATORS	52,265,428.72	15,150,702	15,030,345	120,357
345.00 ACCESSORY ELECTRIC EQUIPMENT	75,655,440.24	21,854,068	22,245,672	(391,604)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,709,637.52	2,575,682	2,383,644	192,038
TOTAL WEST COUNTY UNIT 1	705,131,208.36	126,712,605	162,039,470	(35,326,866)
WEST COUNTY UNIT 2				
341.00 STRUCTURES AND IMPROVEMENTS	33,744,238.79	9,796,566	10,674,149	(877,583)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,322,160.68	1,866,365	2,013,305	(146,940)
343.00 PRIME MOVERS - GENERAL	252,418,457.20	28,435,351	61,091,329	(32,655,978)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	162,200,015.93	7,770,457	40,870,683	(33,100,226)
344.00 GENERATORS	43,303,714.75	13,169,523	13,107,813	61,710
345.00 ACCESSORY ELECTRIC EQUIPMENT	31,129,939.52	9,410,208	9,701,204	(290,996)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,726,021.11	3,657,986	3,305,215	352,771
TOTAL WEST COUNTY UNIT 2	541,844,567.98	74,106,456	140,763,698	(66,667,242)
WEST COUNTY UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	56,293,169.53	12,932,615	13,604,205	(671,590)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,189,193.95	2,290,324	2,565,147	(274,823)
343.00 PRIME MOVERS - GENERAL	529,109,009.95	60,961,378	102,447,380	(41,486,002)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	151,749,113.72	12,654,651	21,266,512	(8,611,861)
344.00 GENERATORS	76,288,988.01	18,008,716	17,390,457	618,259
345.00 ACCESSORY ELECTRIC EQUIPMENT	61,989,751.74	13,666,822	14,684,046	(1,017,224)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,488,118.42	6,430,212	3,215,943	3,214,269
TOTAL WEST COUNTY UNIT 3	902,107,345.32	126,944,717	175,173,690	(48,228,973)
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,436,022,019.99	382,815,821	518,497,329	(135,681,508)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
CAPE CANAVERAL COMBINED CYCLE PLANT				
CAPE CANAVERAL COMBINED CYCLE				
341.00 STRUCTURES AND IMPROVEMENTS	87,006,436.77	16,951,645	18,357,998	(1,406,353)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,986,356.78	10,637,775	9,238,658	1,399,117
343.00 PRIME MOVERS - GENERAL	416,034,250.87	17,384,167	72,968,188	(55,584,021)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	199,391,513.39	5,567,408	23,368,604	(17,801,196)
344.00 GENERATORS	72,806,012.99	14,750,859	14,705,108	45,751
345.00 ACCESSORY ELECTRIC EQUIPMENT	119,379,430.79	24,738,405	25,250,210	(511,805)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,182,153.79	1,371,022	1,938,104	(567,082)
TOTAL CAPE CANAVERAL COMBINED CYCLE	953,786,155.38	91,401,281	165,826,870	(74,425,589)
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT				
	953,786,155.38	91,401,281	165,826,870	(74,425,589)
RIVIERA COMBINED CYCLE PLANT				
RIVIERA COMBINED CYCLE				
341.00 STRUCTURES AND IMPROVEMENTS	82,860,775.65	14,984,896	15,162,557	(177,661)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60,981,843.55	10,072,429	8,806,209	1,266,220
343.00 PRIME MOVERS - GENERAL	520,328,353.40	11,417,912	75,913,295	(64,495,383)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	142,604,520.90	2,020,730	13,435,054	(11,414,324)
344.00 GENERATORS	87,055,237.09	15,428,072	14,733,770	694,302
345.00 ACCESSORY ELECTRIC EQUIPMENT	86,332,819.81	16,252,069	15,747,752	504,317
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12,206,258.36	2,302,489	1,993,800	308,689
TOTAL RIVIERA COMBINED CYCLE	992,369,808.76	72,478,596	145,792,437	(73,313,841)
TOTAL RIVIERA COMBINED CYCLE PLANT				
	992,369,808.76	72,478,596	145,792,437	(73,313,841)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
PT. EVERGLADES COMBINED CYCLE PLANT				
<i>PT. EVERGLADES COMBINED CYCLE</i>				
341.00 STRUCTURES AND IMPROVEMENTS	115,652,360.85	16,378,154	17,000,962	(622,808)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	44,972,610.74	6,713,444	5,471,088	1,242,356
343.00 PRIME MOVERS - GENERAL	598,730,639.34	33,781,084	68,030,194	(34,249,110)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	203,942,735.88	11,213,170	22,581,695	(11,368,525)
344.00 GENERATORS	97,561,241.08	11,545,968	12,653,678	(1,107,710)
345.00 ACCESSORY ELECTRIC EQUIPMENT	98,951,248.77	13,548,419	13,765,400	(216,981)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,414,470.29	2,258,237	1,783,191	475,046
TOTAL PT. EVERGLADES COMBINED CYCLE	<u>1,174,225,306.95</u>	<u>95,438,476</u>	<u>141,286,208</u>	<u>(45,847,732)</u>
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT	1,174,225,306.95	95,438,476	141,286,208	(45,847,732)
OKEECHOBEE COMBINED CYCLE PLANT				
<i>OKEECHOBEE CLEAN ENERGY CENTER</i>				
341.00 STRUCTURES AND IMPROVEMENTS	91,902,661.44	6,992,906	6,017,009	975,897
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	31,975,789.32	3,158,818	1,771,142	1,387,676
343.00 PRIME MOVERS - GENERAL	739,073,229.20	43,240,849	38,175,743	5,065,106
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	153,483,866.53	17,380,316	13,566,499	3,813,817
344.00 GENERATORS	58,820,523.64	4,255,528	3,529,161	726,367
345.00 ACCESSORY ELECTRIC EQUIPMENT	100,547,513.24	6,898,000	6,541,264	356,736
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,269,963.79	1,562,659	656,227	906,432
TOTAL OKEECHOBEE CLEAN ENERGY CENTER	<u>1,187,073,547.16</u>	<u>83,489,075</u>	<u>70,257,045</u>	<u>13,232,030</u>
TOTAL OKEECHOBEE COMBINED CYCLE PLANT	1,187,073,547.16	83,489,075	70,257,045	13,232,030
LANSING SMITH COMBINED CYCLE PLANT				
<i>LANSING SMITH COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	47,391,460.04	5,376,376	19,095,144	(13,718,768)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,065,622.82	681,671	2,397,795	(1,716,124)
343.00 PRIME MOVERS - GENERAL	1,571,193.93	44,280	155,756	(111,476)
344.00 GENERATORS	7,570,259.61	551,520	1,939,984	(1,388,464)
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,444,429.18	1,358,201	4,777,506	(3,419,305)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,882,463.79	287,171	1,010,130	(722,959)
TOTAL LANSING SMITH COMMON	<u>81,925,429.37</u>	<u>8,299,219</u>	<u>29,376,315</u>	<u>(21,077,099)</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
LANSING SMITH UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	114,609,034.12	4,257,589	15,121,573	(10,863,984)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,760,815.07	360,518	1,268,130	(907,612)
343.00 PRIME MOVERS - GENERAL	109,298,878.28	8,224,939	28,931,429	(20,706,490)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	18,187,682.98	1,375,640	4,838,849	(3,463,209)
344.00 GENERATORS	74,551,855.38	9,095,595	31,993,981	(22,898,386)
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,166,480.05	1,212,031	4,263,348	(3,051,317)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,618,732.30	182,636	642,428	(459,792)
TOTAL LANSING SMITH UNIT 3	335,193,478.18	24,708,948	87,059,738	(62,350,790)
TOTAL LANSING SMITH COMBINED CYCLE PLANT	417,118,907.55	33,008,167	116,436,053	(83,427,886)
LAUDERDALE COMBINED CYCLE PLANT				
<i>LAUDERDALE COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	23,097,005.23	16,120,538	9,896,172 *	6,224,366
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,599,138.88	5,202,139	2,366,298 *	2,835,841
343.00 PRIME MOVERS - GENERAL	922,825.41	(806,789)	106,182 *	(912,971)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	682,755.51	(298,822)	45,062 *	(343,884)
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,974.79	42,727	19,405 *	23,322
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,592.09	3,338	646 *	2,692
TOTAL LAUDERDALE COMMON	32,367,291.91	20,263,131	12,433,765	7,829,366
TOTAL LAUDERDALE COMBINED CYCLE PLANT	32,367,291.91	20,263,131	12,433,765	7,829,366
TOTAL COMBINED CYCLE PRODUCTION PLANT	12,889,663,090.64	2,186,879,047	2,725,542,308	(538,663,261)
SIMPLE CYCLE AND PEAKER PLANTS				
<i>LAUDERDALE GTS</i>				
341.00 STRUCTURES AND IMPROVEMENTS	4,817,887.40	3,122,250	2,586,240	536,010
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,084,709.95	1,741,092	1,442,191	298,901
343.00 PRIME MOVERS - GENERAL	12,993,184.38	10,979,728	5,313,013	5,666,715
344.00 GENERATORS	5,032,600.21	(138,476)	2,639,808	(2,778,284)
345.00 ACCESSORY ELECTRIC EQUIPMENT	601,996.45	499,334	431,306	68,028
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	61,429.77	60,940	46,383	14,557
TOTAL LAUDERDALE GTS	25,597,808.16	16,264,868	12,458,941	3,805,927

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
FT. MYERS GTS				
341.00 STRUCTURES AND IMPROVEMENTS	4,827,985.35	3,428,187	2,868,644	559,543
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,214,518.11	2,967,900	2,175,648	792,252
343.00 PRIME MOVERS - GENERAL	16,953,669.43	10,180,285	7,462,758	2,717,527
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	5,503,643.61	(7,407,015)	2,441,292	(9,848,307)
344.00 GENERATORS	8,016,734.33	3,399,803	4,548,000	(1,148,197)
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,133,772.76	952,077	1,336,520	(384,443)
TOTAL FT. MYERS GTS	41,650,323.59	13,521,237	20,832,862	(7,311,625)
LAUDERDALE PEAKERS				
341.00 STRUCTURES AND IMPROVEMENTS	33,546,197.06	3,204,248	3,855,111	(650,863)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,910,892.75	232,366	357,196	(124,830)
343.00 PRIME MOVERS - GENERAL	115,443,730.57	20,725,888	13,400,211	7,325,677
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	141,901,117.76	12,550,787	14,556,404	(2,005,617)
344.00 GENERATORS	57,987,779.41	6,488,995	7,815,565	(1,326,570)
345.00 ACCESSORY ELECTRIC EQUIPMENT	47,764,939.10	5,851,597	6,333,427	(481,830)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,201,369.22	(259,361)	136,868	(396,229)
TOTAL LAUDERDALE PEAKERS	400,736,025.87	48,794,521	46,454,782	2,339,739
FT. MYERS PEAKERS				
341.00 STRUCTURES AND IMPROVEMENTS	6,787,562.25	1,180,194	905,420	274,774
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,947,602.43	516,359	226,357	290,002
343.00 PRIME MOVERS - GENERAL	39,240,895.23	14,751,296	4,275,761	10,475,535
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	79,597,867.01	10,876,444	7,443,977	3,432,467
344.00 GENERATORS	16,650,606.25	1,046,355	2,079,967	(1,033,612)
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,893,909.68	2,824,085	2,650,279	173,806
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,011,200.11	150,824	123,289	27,535
TOTAL FT. MYERS PEAKERS	165,129,642.96	31,345,557	17,705,050	13,640,507
LANSING SMITH UNIT A				
341.00 STRUCTURES AND IMPROVEMENTS	1,341,022.51	1,283,957	903,412	380,545
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	698,676.35	659,896	502,574	157,322
343.00 PRIME MOVERS - GENERAL	2,601,840.14	2,373,471	1,588,473	784,998
344.00 GENERATORS	3,497,641.47	3,539,190	3,080,869	458,321
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,288,727.56	3,167,708	2,525,619	642,089
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,197.38	40,133	28,114	12,019
TOTAL LANSING SMITH UNIT A	11,471,105.41	11,064,354	8,629,061	2,435,293

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
CRIST COMBUSTION TURBINES				
341.00 STRUCTURES AND IMPROVEMENTS	58,572,693.59	-	805,913	(805,913)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,476,705.76	-	28,067	(28,067)
343.00 PRIME MOVERS - GENERAL	101,819,362.03	-	1,072,158	(1,072,158)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	124,755,641.93	-	1,250,451	(1,250,451)
344.00 GENERATORS	50,717,466.01	-	630,520	(630,520)
345.00 ACCESSORY ELECTRIC EQUIPMENT	41,828,382.14	-	581,523	(581,523)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,040,152.63	-	12,302	(12,302)
TOTAL CRIST COMBUSTION TURBINES	381,210,404.09	-	4,380,934	(4,380,934)
CRIST PIPELINE				
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	129,849,747.87	5,382,706	4,253,829	1,128,877
TOTAL CRIST PIPELINE	129,849,747.87	5,382,706	4,253,829	1,128,877
PEA RIDGE UNITS 1 THROUGH 3				
343.00 PRIME MOVERS - GENERAL	6,828,010.72	6,606,758	5,846,223	760,535
344.00 GENERATORS	3,124,353.15	3,180,956	2,838,539	342,417
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,887,475.18	1,682,888	849,875	833,013
TOTAL PEA RIDGE UNITS 1 THROUGH 3	11,839,839.05	11,470,602	9,534,637	1,935,965
PERDIDO LANDFILL GAS UNITS 1 AND 2				
341.00 STRUCTURES AND IMPROVEMENTS	961,008.07	904,454	577,919	326,535
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	590,168.06	537,656	336,865	200,791
343.00 PRIME MOVERS - GENERAL	2,799,744.92	2,520,001	1,558,406	961,595
345.00 ACCESSORY ELECTRIC EQUIPMENT	820,606.29	755,862	476,895	278,967
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	46,458.71	42,381	26,767	15,614
TOTAL PERDIDO LANDFILL GAS UNITS 1 AND 2	5,217,986.05	4,760,354	2,976,852	1,783,502
TOTAL SIMPLE CYCLE AND PEAKER PLANTS	1,172,696,883.05	142,604,199	127,226,948	15,377,251
SOLAR PRODUCTION PLANT				
DESOTO SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,264,513.49	1,968,167	2,018,254	(50,087)
343.00 PRIME MOVERS - GENERAL	115,359,161.10	48,632,396	48,050,420	581,976
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,760,968.28	10,479,076	11,105,336	(626,260)
TOTAL DESOTO SOLAR	147,384,642.87	61,079,639	61,174,010	(94,371)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SPACE COAST SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	3,893,262.77	1,450,841	1,491,705	(40,864)
343.00 PRIME MOVERS - GENERAL	51,549,211.19	20,075,003	19,780,979	294,024
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,126,698.52	2,246,709	2,348,547	(101,838)
TOTAL SPACE COAST SOLAR	61,569,172.48	23,772,553	23,621,231	151,322
MARTIN SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	21,002,162.91	6,503,838	6,739,515	(235,677)
343.00 PRIME MOVERS - GENERAL	402,438,132.25	121,908,959	128,375,630	(6,466,671)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,171,928.33	1,299,963	1,353,684	(53,721)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	57,119.55	5,299	7,598	(2,299)
TOTAL MARTIN SOLAR	427,669,343.04	129,718,059	136,476,427	(6,758,369)
BABCOCK RANCH SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	8,912,828.11	1,541,801	1,543,588	(1,787)
343.00 PRIME MOVERS - GENERAL	102,392,077.57	18,419,148	18,440,500	(21,352)
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,089,181.60	3,255,864	3,259,638	(3,774)
TOTAL BABCOCK RANCH SOLAR	129,394,087.28	23,216,813	23,243,726	(26,913)
BABCOCK PRESERVE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,527,836.64	276,072	276,392	(320)
343.00 PRIME MOVERS - GENERAL	62,660,855.93	3,176,356	3,180,038	(3,682)
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,219,114.70	560,306	560,956	(650)
TOTAL BABCOCK PRESERVE SOLAR	79,407,807.27	4,012,734	4,017,386	(4,652)
MANATEE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,956,698.42	1,433,247	1,821,480	(388,233)
343.00 PRIME MOVERS - GENERAL	97,102,787.76	17,876,050	17,884,098	(8,048)
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,132,083.54	2,698,343	3,316,775	(618,432)
TOTAL MANATEE SOLAR	125,191,569.72	22,007,639	23,022,353	(1,014,714)
CITRUS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,282,116.61	1,309,422	1,696,868	(387,446)
343.00 PRIME MOVERS - GENERAL	99,609,828.55	17,665,783	18,334,476	(668,693)
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,385,773.20	2,593,840	3,361,108	(767,289)
TOTAL CITRUS SOLAR	127,277,718.36	21,569,045	23,392,452	(1,823,407)
CORAL FARMS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,681,719.41	718,913	779,502	(60,589)
343.00 PRIME MOVERS - GENERAL	64,095,911.08	9,356,516	7,551,898	1,804,618
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,209,463.05	1,851,022	2,007,690	(156,669)
TOTAL CORAL FARMS SOLAR	87,987,093.54	11,926,451	10,339,090	1,587,367

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
HORIZON SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,942,084.64	852,498	921,669	(69,171)
343.00 PRIME MOVERS - GENERAL	64,541,269.59	9,434,848	7,604,245	1,830,603
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,281,010.48	1,754,212	1,899,343	(145,131)
TOTAL HORIZON SOLAR	88,764,364.71	12,041,557	10,425,257	1,616,300
HAMMOCK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	14,403,638.08	1,475,123	1,679,022	(203,899)
343.00 PRIME MOVERS - GENERAL	63,918,207.70	9,155,057	7,459,996	1,695,061
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,156,838.82	1,552,261	1,766,824	(214,563)
TOTAL HAMMOCK SOLAR	93,478,684.60	12,182,440	10,905,842	1,276,598
INTERSTATE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,260,764.51	466,678	589,980	(123,302)
343.00 PRIME MOVERS - GENERAL	71,805,852.51	14,462,466	5,889,208	8,573,258
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,740,525.07	690,334	872,730	(182,396)
TOTAL INTERSTATE SOLAR	89,807,142.09	15,619,477	7,351,918	8,267,559
BLUE CYPRESS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,605,524.57	1,183,047	1,346,443	(163,396)
343.00 PRIME MOVERS - GENERAL	64,432,591.26	9,118,326	7,584,955	1,533,371
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,336,310.77	1,466,602	1,671,051	(204,449)
TOTAL BLUE CYPRESS SOLAR	90,374,426.60	11,767,975	10,602,449	1,165,526
LOGGERHEAD SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	12,479,670.17	1,279,071	1,455,904	(176,833)
343.00 PRIME MOVERS - GENERAL	63,792,504.41	9,208,220	7,516,219	1,692,001
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,379,234.68	1,473,762	1,677,513	(203,751)
TOTAL LOGGERHEAD SOLAR	90,651,409.26	11,961,052	10,649,636	1,311,416
BAREFOOT BAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,828,880.15	1,212,004	1,380,074	(168,070)
343.00 PRIME MOVERS - GENERAL	65,281,473.16	9,198,172	7,692,106	1,506,066
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,489,445.82	1,382,148	1,573,812	(191,664)
TOTAL BAREFOOT BAY SOLAR	90,599,799.13	11,792,324	10,645,992	1,146,332
INDIAN RIVER SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,234,905.12	794,644	842,002	(47,358)
343.00 PRIME MOVERS - GENERAL	64,329,807.69	9,310,945	7,579,661	1,731,284
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,028,413.76	1,765,728	1,869,956	(104,228)
TOTAL INDIAN RIVER SOLAR	87,593,126.57	11,871,316	10,291,619	1,579,697

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
NORTHERN PRESERVE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,348,160.61	687,975	517,408	170,567
343.00 PRIME MOVERS - GENERAL	46,607,129.29	3,095,020	2,365,312	729,708
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,681,036.77	714,418	534,052	180,366
TOTAL NORTHERN PRESERVE SOLAR	67,636,326.67	4,497,413	3,416,772	1,080,641
ECHO RIVER SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,101,047.31	637,663	555,052	82,611
343.00 PRIME MOVERS - GENERAL	70,393,231.36	4,041,495	3,572,456	469,039
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,772,649.83	790,972	688,632	102,340
TOTAL ECHO RIVER SOLAR	95,266,928.50	5,470,130	4,816,140	653,990
HIBISCUS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,172,392.52	584,440	508,580	75,860
343.00 PRIME MOVERS - GENERAL	71,614,709.75	4,112,074	3,634,037	478,037
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,566,958.41	779,317	678,288	101,029
TOTAL HIBISCUS SOLAR	95,354,060.68	5,475,831	4,820,905	654,926
OSPREY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,531,482.25	720,233	761,791	(41,568)
343.00 PRIME MOVERS - GENERAL	65,346,021.74	9,442,614	7,697,318	1,745,296
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,486,287.33	1,818,258	1,922,857	(104,599)
TOTAL OSPREY SOLAR	88,363,791.32	11,981,105	10,381,966	1,599,139
SOUTHFORK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,166,673.20	641,574	577,540	64,034
343.00 PRIME MOVERS - GENERAL	71,644,440.67	4,114,208	3,726,227	387,981
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,334,418.00	823,439	741,376	82,063
TOTAL SOUTHFORK SOLAR	97,145,531.87	5,579,221	5,045,143	534,078
TWIN LAKES SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,703,226.65	710,738	535,161	175,577
343.00 PRIME MOVERS - GENERAL	55,155,439.98	3,660,338	2,799,139	861,199
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,558,821.48	836,989	627,941	209,048
TOTAL TWIN LAKES SOLAR	78,417,488.11	5,208,065	3,962,241	1,245,824
BLUE HERON SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,023,285.40	466,430	351,164	115,266
343.00 PRIME MOVERS - GENERAL	60,331,387.24	4,006,127	3,061,818	944,309
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,918,843.26	791,622	595,942	195,680
TOTAL BLUE HERON SOLAR	79,273,515.90	5,264,179	4,008,924	1,255,255

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
BLUE INDIGO SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,483,622.60	519,212	519,956	(744)
343.00 PRIME MOVERS - GENERAL	67,445,612.40	3,330,745	3,389,137	(58,392)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,931,260.19	540,259	541,493	(1,234)
TOTAL BLUE INDIGO SOLAR	88,860,495.19	4,390,215	4,450,586	(60,371)
BLUE SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,275,183.90	13,024	154,617	(141,593)
343.00 PRIME MOVERS - GENERAL	72,346,434.45	101,586	1,232,060	(1,130,474)
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,130,220.68	15,629	185,541	(169,912)
TOTAL BLUE SPRINGS SOLAR	92,751,839.03	130,239	1,572,218	(1,441,979)
COTTON CREEK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,960,092.90	13,986	166,035	(152,049)
343.00 PRIME MOVERS - GENERAL	77,688,724.64	109,088	1,323,039	(1,213,951)
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,952,111.48	16,783	199,242	(182,459)
TOTAL COTTON CREEK SOLAR	99,600,929.02	139,856	1,688,316	(1,548,460)
CATTLE RANCH SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,573,675.97	636,415	478,510	157,905
343.00 PRIME MOVERS - GENERAL	54,065,007.64	3,590,027	2,742,001	848,026
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,233,839.97	615,120	611,427	3,693
TOTAL CATTLE RANCH SOLAR	75,872,523.58	4,841,562	3,831,938	1,009,624
OKEECHOBEE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	12,640,419.88	725,180	632,021	93,159
343.00 PRIME MOVERS - GENERAL	71,005,144.25	4,065,097	3,603,511	461,586
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,836,808.49	908,044	791,840	116,204
TOTAL OKEECHOBEE SOLAR	99,482,372.62	5,698,321	5,027,372	670,949
NASSAU SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,014,604.03	211,138	300,730	(89,592)
343.00 PRIME MOVERS - GENERAL	60,660,192.06	2,129,425	3,078,505	(949,080)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,162,083.33	321,627	458,104	(136,477)
TOTAL NASSAU SOLAR	75,836,879.42	2,662,190	3,837,339	(1,175,149)
UNION SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,834,272.91	204,807	291,714	(86,907)
343.00 PRIME MOVERS - GENERAL	58,841,465.46	2,065,581	2,986,204	(920,623)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,887,383.83	311,984	444,369	(132,385)
TOTAL UNION SPRINGS SOLAR	73,563,122.20	2,582,372	3,722,287	(1,139,915)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SUNSHINE GATEWAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,114,382.08	366,084	425,613	(59,529)
343.00 PRIME MOVERS - GENERAL	73,937,493.04	5,309,306	6,219,541	(910,235)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,342,552.53	740,585	860,977	(120,392)
TOTAL SUNSHINE GATEWAY SOLAR	89,394,427.65	6,415,976	7,506,131	(1,090,155)
IBIS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,452,354.23	390,515	453,885	(63,370)
343.00 PRIME MOVERS - GENERAL	75,075,951.27	5,382,307	6,315,342	(933,035)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,936,762.45	784,071	911,354	(127,283)
TOTAL IBIS SOLAR	91,465,067.95	6,556,893	7,680,581	(1,123,689)
SWEETBAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,985,672.05	731,085	549,229	181,856
343.00 PRIME MOVERS - GENERAL	47,942,137.38	3,185,978	2,432,495	753,483
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,954,496.94	729,072	547,641	181,431
TOTAL SWEETBAY SOLAR	69,882,306.37	4,646,135	3,529,365	1,116,770
TRAILSIDE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,788,769.05	203,210	289,438	(66,228)
343.00 PRIME MOVERS - GENERAL	58,382,536.99	2,049,470	2,962,914	(913,444)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,818,087.51	309,551	440,903	(131,352)
TOTAL TRAILSIDE SOLAR	72,989,373.55	2,562,231	3,693,255	(1,131,024)
KROME SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,014,119.05	359,192	417,826	(58,634)
343.00 PRIME MOVERS - GENERAL	67,592,052.34	4,842,031	5,685,830	(843,799)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,107,429.23	724,057	842,250	(118,193)
TOTAL KROME SOLAR	82,713,600.62	5,925,281	6,945,906	(1,020,625)
SABAL PALM SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,169,889.80	146,836	102,852	43,984
343.00 PRIME MOVERS - GENERAL	62,226,324.15	1,480,914	1,059,714	421,200
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,398,631.09	223,676	156,675	67,001
TOTAL SABAL PALM SOLAR	77,794,845.04	1,851,426	1,319,241	532,185
DISCOVERY SOLAR ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	6,771,282.30	142,312	112,877	29,435
343.00 PRIME MOVERS - GENERAL	68,291,658.47	1,435,287	1,163,007	272,280
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,314,735.98	216,785	171,947	44,838
TOTAL DISCOVERY SOLAR ENERGY CENTER	85,377,676.75	1,794,385	1,447,831	346,554

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
RODEO SOLAR ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	5,920,648.58	157,093	98,697	58,396
343.00 PRIME MOVERS - GENERAL	59,712,605.87	1,584,360	1,016,906	567,454
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,018,960.41	239,301	150,346	88,955
TOTAL RODEO SOLAR ENERGY CENTER	74,652,214.86	1,980,754	1,265,949	714,805
MAGNOLIA SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,912,249.70	185,925	290,271	(104,346)
343.00 PRIME MOVERS - GENERAL	59,627,899.09	1,875,144	2,970,978	(1,095,834)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,006,166.34	283,221	442,172	(158,951)
TOTAL MAGNOLIA SPRINGS SOLAR	74,546,315.13	2,344,289	3,703,421	(1,359,132)
EGRET SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,777,199.76	202,804	288,860	(86,066)
343.00 PRIME MOVERS - GENERAL	58,265,855.03	2,045,374	2,956,992	(911,618)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,800,443.93	308,932	440,022	(131,090)
TOTAL EGRET SOLAR	72,843,498.72	2,557,110	3,685,874	(1,128,764)
PELICAN SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,820,042.71	154,834	97,020	57,814
343.00 PRIME MOVERS - GENERAL	58,697,946.98	1,561,580	999,626	561,954
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,865,706.87	235,860	147,791	88,069
TOTAL PELICAN SOLAR	73,383,696.56	1,952,274	1,244,437	707,837
LAKESIDE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,589,068.31	196,200	279,453	(83,253)
343.00 PRIME MOVERS - GENERAL	56,368,458.35	1,978,768	2,860,699	(881,931)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,513,862.14	298,872	425,693	(126,821)
TOTAL LAKESIDE SOLAR	70,471,388.80	2,473,839	3,565,845	(1,092,006)
PALM BAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,582,440.38	156,918	109,729	47,189
343.00 PRIME MOVERS - GENERAL	66,387,096.42	1,582,593	1,130,572	452,021
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,027,071.94	239,034	167,151	71,883
TOTAL PALM BAY SOLAR	82,996,608.74	1,978,545	1,407,452	571,093
WILLOW SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,903,950.25	123,948	98,419	25,529
343.00 PRIME MOVERS - GENERAL	59,544,195.08	1,250,076	1,014,038	236,038
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,993,523.74	188,811	149,922	38,889
TOTAL WILLOW SOLAR	74,441,669.07	1,562,835	1,262,379	300,456

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
ORANGE BLOSSOM				
341.00 STRUCTURES AND IMPROVEMENTS	6,096,173.50	110,925	101,623	9,302
343.00 PRIME MOVERS - GENERAL	61,482,859.59	1,118,733	1,047,053	71,680
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,286,338.60	168,973	154,803	14,170
TOTAL ORANGE BLOSSOM	76,865,371.69	1,388,630	1,303,479	95,151
FORT DRUM SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,812,846.45	106,002	96,900	9,102
343.00 PRIME MOVERS - GENERAL	58,625,369.22	1,069,080	998,390	70,690
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,854,744.77	161,473	147,609	13,864
TOTAL FORT DRUM SOLAR	73,292,960.44	1,336,555	1,242,899	93,656
VOLUNTARY SOLAR PARTNERSHIP				
341.00 STRUCTURES AND IMPROVEMENTS	23,024.12	2,269	3,418	(1,149)
343.00 PRIME MOVERS - GENERAL	34,777,902.65	2,993,793	3,134,585	(140,792)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,369,074.31	341,309	376,360	(35,051)
TOTAL VOLUNTARY SOLAR PARTNERSHIP	39,170,001.08	3,337,370	3,514,363	(176,993)
C & I SOLAR PARTNERSHIP				
343.00 PRIME MOVERS - GENERAL	8,215,940.66	1,525,812	1,509,461	16,351
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,939,006.12	1,139,857	1,086,889	52,968
TOTAL C & I SOLAR PARTNERSHIP	14,154,946.78	2,665,669	2,596,350	69,319
NEW SOLAR 2021				
341.00 STRUCTURES AND IMPROVEMENTS	43,524,439.18	68,471	725,552	(657,081)
343.00 PRIME MOVERS - GENERAL	4,389,665,029.98	705,472	7,475,574	(6,770,102)
345.00 ACCESSORY ELECTRIC EQUIPMENT	66,301,046.00	104,302	1,105,238	(1,000,936)
TOTAL NEW SOLAR 2021	548,790,575.16	878,245	9,306,364	(8,428,119)
TOTAL SOLAR PRODUCTION PLANT	4,869,802,676.59	502,678,218	502,962,657	(284,439)
ENERGY STORAGE				
348.00 ENERGY STORAGE EQUIPMENT	453,716,378.99	21,622,200	20,184,366	1,437,834
TOTAL ENERGY STORAGE	453,716,378.99	21,622,200	20,184,366	1,437,834
TOTAL OTHER PRODUCTION PLANT	19,385,879,029.27	2,853,783,664	3,375,916,279	(522,132,615)
TOTAL PRODUCTION PLANT	29,260,667,205.48	7,223,118,453	6,937,767,095	285,351,358

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)		BOOK DEPRECIATION RESERVE (3)		THEORETICAL RESERVE (4)		THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)	
TRANSMISSION PLANT								
350.20 EASEMENTS	271,402,573.86	53,752,626	82,450,318	(28,697,692)				
352.00 STRUCTURES AND IMPROVEMENTS	343,077,021.97	45,715,350	42,821,063	2,894,287				
353.00 STATION EQUIPMENT	2,928,897,433.67	491,536,323	552,064,871	(60,528,548)				
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	483,088,284.30	77,129,854	110,393,286	(33,263,432)				
354.00 TOWERS AND FIXTURES	167,917,204.58	66,984,617	36,896,132	30,088,485				
355.00 POLES AND FIXTURES	2,338,863,733.28	401,419,421	421,449,597	(20,030,176)				
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,515,639,748.15	286,961,568	274,150,842	12,810,726				
357.00 UNDERGROUND CONDUIT	157,775,772.46	31,585,979	34,006,736	(2,420,757)				
358.00 UNDERGROUND CONDUCTORS AND DEVICES	205,572,397.16	40,146,865	51,723,792	(11,576,927)				
359.00 ROADS AND TRAILS	133,034,357.83	36,494,484	39,121,622	(2,627,138)				
TOTAL TRANSMISSION PLANT	8,545,268,527.26	1,531,727,087	1,645,078,259	(113,351,172)				
DISTRIBUTION PLANT								
361.00 STRUCTURES AND IMPROVEMENTS	363,420,971.96	84,990,629	74,313,764	10,676,865				
362.00 STATION EQUIPMENT	3,025,803,566.47	633,794,806	668,555,637	(34,760,831)				
363.00 ENERGY STORAGE EQUIPMENT	4,250,950.94	2,123,740	1,020,978	1,102,762				
364.10 POLES, TOWERS AND FIXTURES - WOOD	1,791,157,642.64	521,130,216	845,190,996	(324,060,780)				
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	1,666,735,268.10	108,741,707	286,550,376	(177,808,669)				
365.00 OVERHEAD CONDUCTORS AND DEVICES	4,102,150,835.62	569,946,634	807,676,236	(237,729,602)				
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM	2,294,405,709.91	464,454,245	465,829,986	(1,375,741)				
366.70 UNDERGROUND CONDUIT - DIRECT BURIED	121,915,196.80	36,665,335	33,825,615	2,839,720				
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	2,802,292,502.18	477,826,171	588,827,137	(111,000,966)				
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	916,624,605.12	317,517,773	295,630,628	21,887,145				
368.00 LINE TRANSFORMERS	3,493,242,494.06	1,015,267,810	815,087,376	200,180,434				
369.10 SERVICES - OVERHEAD	419,369,727.18	173,870,371	171,472,041	2,398,330				
369.60 SERVICES - UNDERGROUND	1,365,020,243.53	426,898,969	336,182,569	90,716,400				
370.00 METERS	158,265,168.65	104,122,480	84,266,378	19,856,102				
370.10 METERS - AMI	838,456,573.18	337,828,276	387,734,208	(49,905,932)				
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	105,497,866.13	36,663,289	32,495,690	4,167,599				
371.40 ELECTRIC VEHICLE CHARGERS	10,589,731.76	128,746	505,612	(376,866)				
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	777,697,220.01	80,158,373	163,143,593	(82,985,220)				
TOTAL DISTRIBUTION PLANT	24,256,896,274.24	5,392,129,569	6,058,308,820	(666,179,251)				

FLORIDA POWER AND LIGHT COMPANY

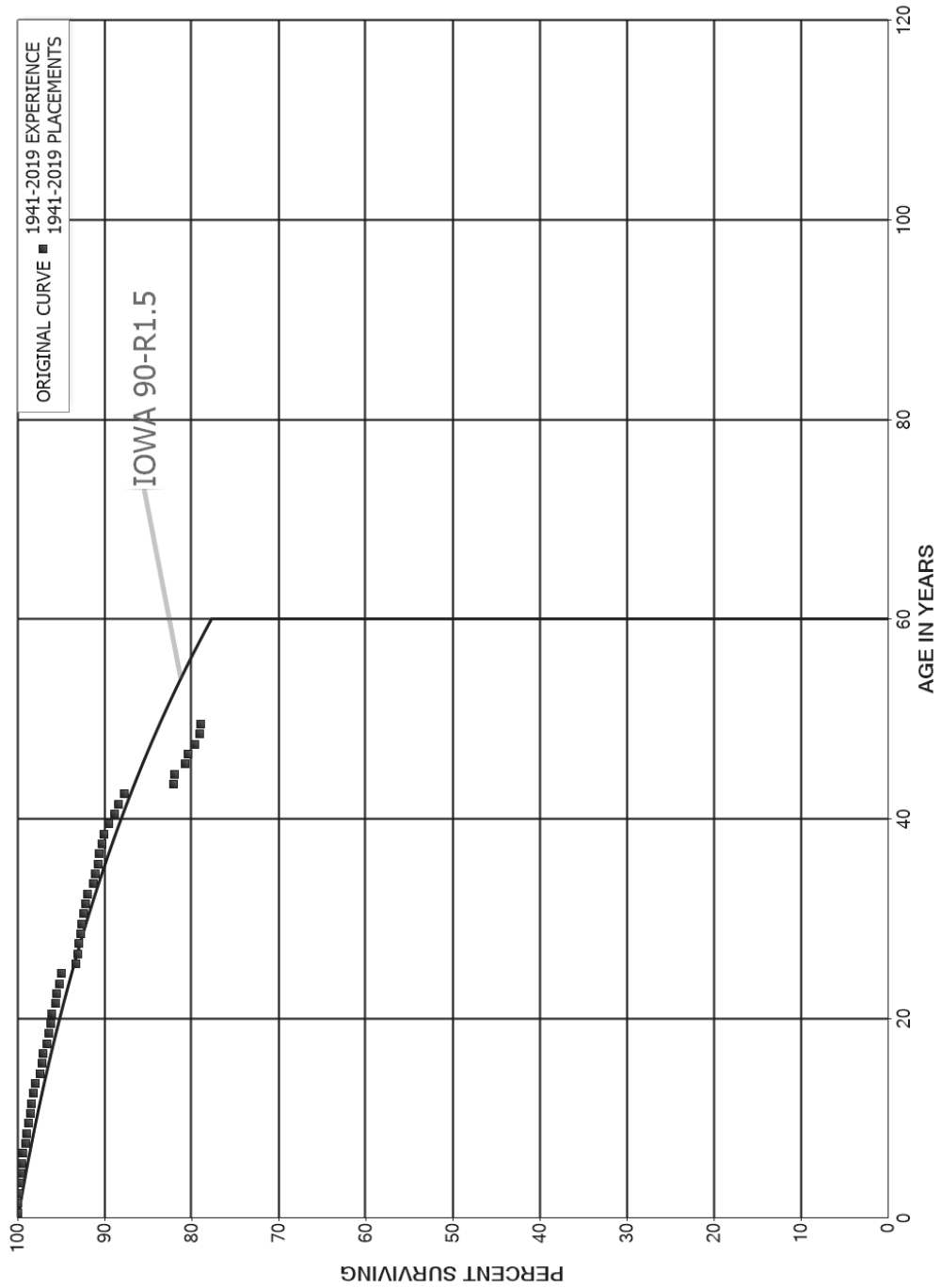
TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)-(3)-(4)
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	795,906,054.36	162,154,236	148,576,034	13,578,202
392.10 AUTOMOBILES	16,848,882.93	11,757,061	6,712,109	5,044,952
392.20 LIGHT TRUCKS	80,399,478.96	35,798,655	31,180,645	4,618,010
392.30 HEAVY TRUCKS	406,416,668.26	159,067,611	130,152,728	28,914,883
392.40 TRACTOR TRAILERS	4,637,373.95	1,731,984	1,523,734	208,250
392.90 TRAILERS	38,444,580.55	8,381,225	7,820,103	561,122
396.10 POWER OPERATED EQUIPMENT	6,977,625.39	3,046,502	2,183,896	862,606
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	77,992,648.74	24,298,598	20,436,416	3,862,182
TOTAL GENERAL PLANT	1,427,623,313.14	406,235,874	348,585,665	57,650,209
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	34,229,788,114.64	7,330,092,530	8,051,972,744	(721,850,214)
TOTAL DEPRECIABLE PLANT	63,490,455,320.12	14,553,210,983	14,989,739,839	(436,528,856)

* THEORETICAL RESERVE BASED ON DEPRECIATION PARAMETERS THAT WILL APPLY TO DANIA BEACH ENERGY CENTER WHEN PLACED IN SERVICE

PART VII. SERVICE LIFE STATISTICS

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

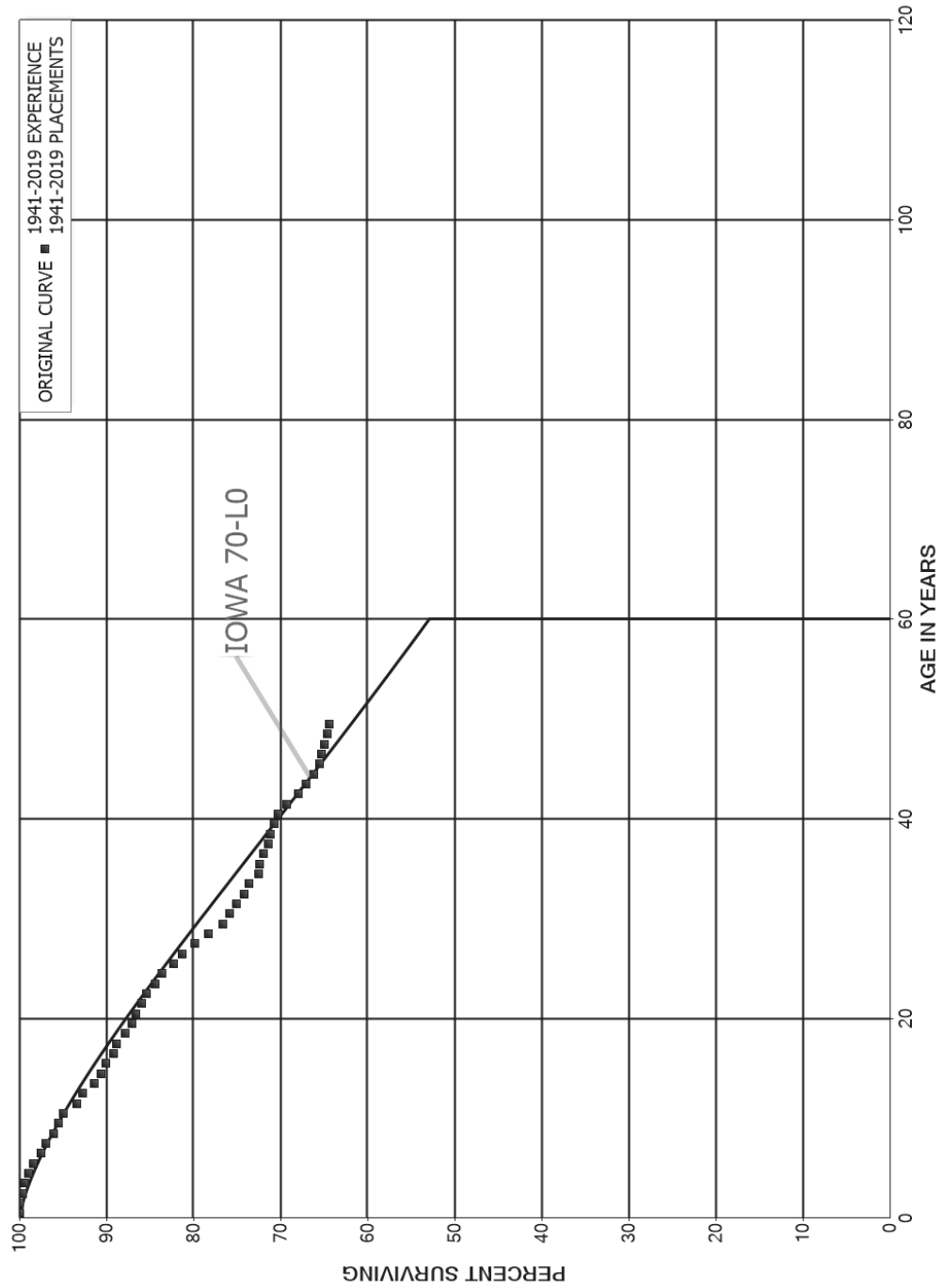
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,208,596,711	9,029	0.0000	1.0000	100.00
0.5	1,139,664,887	1,054,461	0.0009	0.9991	100.00
1.5	1,110,588,014	888,156	0.0008	0.9992	99.91
2.5	1,110,628,807	1,212,467	0.0011	0.9989	99.83
3.5	1,216,696,394	938,723	0.0008	0.9992	99.72
4.5	1,126,112,657	1,247,111	0.0011	0.9989	99.64
5.5	1,095,989,015	1,349,566	0.0012	0.9988	99.53
6.5	1,090,269,620	3,543,165	0.0032	0.9968	99.41
7.5	978,678,336	835,908	0.0009	0.9991	99.08
8.5	922,080,032	2,764,836	0.0030	0.9970	99.00
9.5	878,759,595	1,328,864	0.0015	0.9985	98.70
10.5	872,505,967	1,231,246	0.0014	0.9986	98.55
11.5	804,524,488	2,283,035	0.0028	0.9972	98.42
12.5	787,338,178	1,249,370	0.0016	0.9984	98.14
13.5	774,612,401	4,430,406	0.0057	0.9943	97.98
14.5	757,312,122	1,551,944	0.0020	0.9980	97.42
15.5	770,607,935	1,374,632	0.0018	0.9982	97.22
16.5	742,102,423	2,919,232	0.0039	0.9961	97.05
17.5	734,984,177	1,643,088	0.0022	0.9978	96.66
18.5	729,340,777	1,726,381	0.0024	0.9976	96.45
19.5	778,486,805	1,628,712	0.0021	0.9979	96.22
20.5	727,958,007	3,188,449	0.0044	0.9956	96.02
21.5	712,385,358	759,005	0.0011	0.9989	95.60
22.5	705,660,771	2,385,446	0.0034	0.9966	95.50
23.5	698,838,668	1,402,908	0.0020	0.9980	95.17
24.5	682,980,419	11,855,192	0.0174	0.9826	94.98
25.5	636,541,488	1,611,017	0.0025	0.9975	93.33
26.5	595,184,615	901,284	0.0015	0.9985	93.10
27.5	580,318,340	1,281,326	0.0022	0.9978	92.96
28.5	553,625,214	836,772	0.0015	0.9985	92.75
29.5	555,111,250	1,466,340	0.0026	0.9974	92.61
30.5	532,530,644	1,028,735	0.0019	0.9981	92.37
31.5	481,084,887	1,209,369	0.0025	0.9975	92.19
32.5	454,929,900	3,059,865	0.0067	0.9933	91.96
33.5	447,204,352	1,351,990	0.0030	0.9970	91.34
34.5	438,771,422	1,697,699	0.0039	0.9961	91.06
35.5	427,600,977	472,020	0.0011	0.9989	90.71
36.5	421,642,969	1,609,158	0.0038	0.9962	90.61
37.5	392,771,965	963,258	0.0025	0.9975	90.26
38.5	338,680,831	2,155,840	0.0064	0.9936	90.04

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	165,966,839	1,115,468	0.0067	0.9933	89.47
40.5	162,041,223	792,790	0.0049	0.9951	88.87
41.5	157,622,100	1,353,714	0.0086	0.9914	88.43
42.5	130,425,657	8,286,662	0.0635	0.9365	87.67
43.5	65,072,912	78,231	0.0012	0.9988	82.10
44.5	57,109,674	886,985	0.0155	0.9845	82.00
45.5	51,963,791	237,920	0.0046	0.9954	80.73
46.5	42,135,201	375,263	0.0089	0.9911	80.36
47.5	41,058,406	273,740	0.0067	0.9933	79.65
48.5	37,894,733	106,134	0.0028	0.9972	79.11
49.5	27,224,938	21,596	0.0008	0.9992	78.89
50.5	22,946,536	239,451	0.0104	0.9896	78.83
51.5	17,549,387	321,591	0.0183	0.9817	78.01
52.5	15,106,648	3,686	0.0002	0.9998	76.58
53.5	12,163,618	1,308	0.0001	0.9999	76.56
54.5	12,041,938	184,146	0.0153	0.9847	76.55
55.5	11,855,793	18,885	0.0016	0.9984	75.38
56.5	11,836,908	1,334	0.0001	0.9999	75.26
57.5	11,203,618	55,406	0.0049	0.9951	75.25
58.5	9,025,109	3,236	0.0004	0.9996	74.88
59.5	8,954,157		0.0000	1.0000	74.85
60.5	6,246,148	362,948	0.0581	0.9419	74.85
61.5	5,886,366	546	0.0001	0.9999	70.50
62.5	4,651,209	454	0.0001	0.9999	70.50
63.5	4,645,691		0.0000	1.0000	70.49
64.5	3,717,265		0.0000	1.0000	70.49
65.5	3,610,035	89	0.0000	1.0000	70.49
66.5	1,219,502		0.0000	1.0000	70.49
67.5	765,399	2,088	0.0027	0.9973	70.49
68.5	763,311		0.0000	1.0000	70.30
69.5	763,311		0.0000	1.0000	70.30
70.5	405,385		0.0000	1.0000	70.30
71.5	405,385	7,957	0.0196	0.9804	70.30
72.5	352,059		0.0000	1.0000	68.92
73.5	351,939		0.0000	1.0000	68.92
74.5					68.92

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 312 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

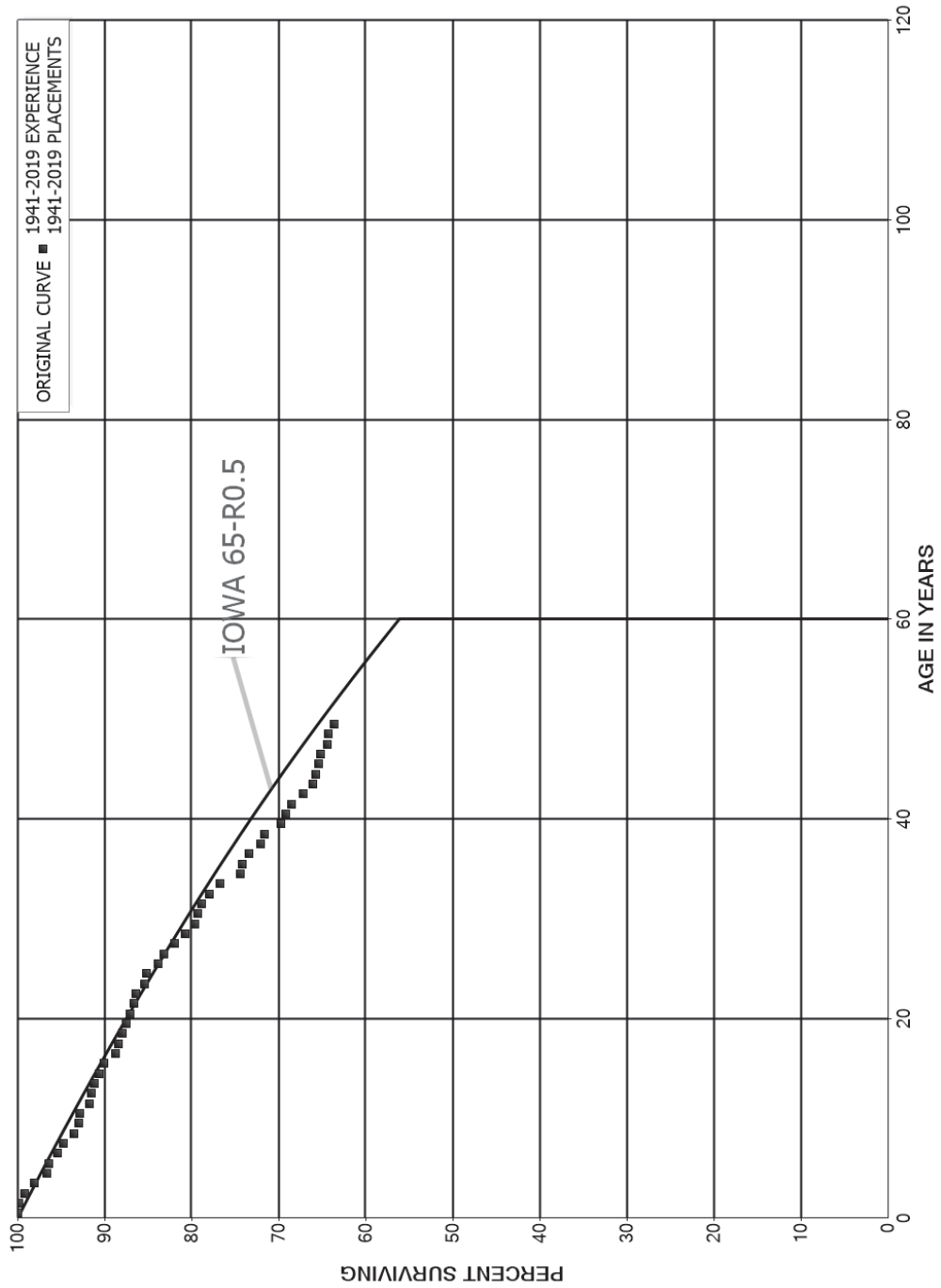
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,982,884,582	377,183	0.0001	0.9999	100.00
0.5	4,931,426,882	4,596,485	0.0009	0.9991	99.99
1.5	4,819,777,234	11,316,164	0.0023	0.9977	99.90
2.5	4,827,937,213	13,143,155	0.0027	0.9973	99.66
3.5	4,742,404,871	18,901,423	0.0040	0.9960	99.39
4.5	4,164,903,463	24,372,969	0.0059	0.9941	99.00
5.5	4,157,534,123	40,609,516	0.0098	0.9902	98.42
6.5	4,096,191,202	21,236,916	0.0052	0.9948	97.46
7.5	3,407,346,708	29,640,945	0.0087	0.9913	96.95
8.5	3,081,055,661	21,073,792	0.0068	0.9932	96.11
9.5	2,791,897,983	13,479,028	0.0048	0.9952	95.45
10.5	2,282,710,990	38,476,437	0.0169	0.9831	94.99
11.5	2,172,364,950	14,497,645	0.0067	0.9933	93.39
12.5	2,144,081,463	32,430,342	0.0151	0.9849	92.77
13.5	2,038,121,100	16,222,753	0.0080	0.9920	91.36
14.5	1,914,368,952	12,971,931	0.0068	0.9932	90.64
15.5	1,844,434,797	18,324,287	0.0099	0.9901	90.02
16.5	1,795,956,779	6,098,121	0.0034	0.9966	89.13
17.5	1,711,517,238	18,533,462	0.0108	0.9892	88.82
18.5	1,652,215,009	14,836,054	0.0090	0.9910	87.86
19.5	1,677,317,142	9,108,730	0.0054	0.9946	87.07
20.5	1,640,624,412	12,190,994	0.0074	0.9926	86.60
21.5	1,523,788,439	10,137,288	0.0067	0.9933	85.96
22.5	1,500,591,436	16,798,456	0.0112	0.9888	85.38
23.5	1,404,777,305	13,817,139	0.0098	0.9902	84.43
24.5	1,289,414,265	19,632,582	0.0152	0.9848	83.60
25.5	1,180,732,845	15,409,709	0.0131	0.9869	82.33
26.5	1,041,890,860	17,459,972	0.0168	0.9832	81.25
27.5	1,009,992,693	20,134,855	0.0199	0.9801	79.89
28.5	916,182,124	20,192,200	0.0220	0.9780	78.30
29.5	886,664,041	8,878,859	0.0100	0.9900	76.57
30.5	808,163,385	8,050,441	0.0100	0.9900	75.80
31.5	708,324,552	7,771,008	0.0110	0.9890	75.05
32.5	642,560,963	5,237,600	0.0082	0.9918	74.23
33.5	630,138,045	9,083,413	0.0144	0.9856	73.62
34.5	615,883,214	1,029,216	0.0017	0.9983	72.56
35.5	613,613,664	4,477,024	0.0073	0.9927	72.44
36.5	592,727,649	4,663,648	0.0079	0.9921	71.91
37.5	492,332,420	1,397,721	0.0028	0.9972	71.34
38.5	359,132,439	2,310,922	0.0064	0.9936	71.14

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 312 BOILER PLANT EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	345,356,143	1,909,834	0.0055	0.9945	70.68
40.5	341,860,407	4,648,809	0.0136	0.9864	70.29
41.5	308,142,389	5,936,296	0.0193	0.9807	69.34
42.5	212,018,008	2,887,212	0.0136	0.9864	68.00
43.5	140,670,431	1,811,797	0.0129	0.9871	67.08
44.5	130,919,305	1,299,932	0.0099	0.9901	66.21
45.5	113,870,654	521,288	0.0046	0.9954	65.55
46.5	105,056,025	571,585	0.0054	0.9946	65.25
47.5	99,607,868	376,893	0.0038	0.9962	64.90
48.5	83,366,014	348,048	0.0042	0.9958	64.65
49.5	55,067,583	30,686	0.0006	0.9994	64.38
50.5	48,719,250	460,768	0.0095	0.9905	64.35
51.5	26,175,912	305,874	0.0117	0.9883	63.74
52.5	25,864,208	158,143	0.0061	0.9939	62.99
53.5	20,491,502	8,581	0.0004	0.9996	62.61
54.5	19,345,580	14,280	0.0007	0.9993	62.58
55.5	19,069,315	202,961	0.0106	0.9894	62.54
56.5	18,797,848	1,587	0.0001	0.9999	61.87
57.5	13,863,519	12,803	0.0009	0.9991	61.87
58.5	7,962,070	24,048	0.0030	0.9970	61.81
59.5	7,926,725		0.0000	1.0000	61.62
60.5	4,732,894		0.0000	1.0000	61.62
61.5	4,612,444		0.0000	1.0000	61.62
62.5	99,898		0.0000	1.0000	61.62
63.5	97,789		0.0000	1.0000	61.62
64.5	89,130		0.0000	1.0000	61.62
65.5	89,130		0.0000	1.0000	61.62
66.5	12,582		0.0000	1.0000	61.62
67.5	2,306		0.0000	1.0000	61.62
68.5	2,306		0.0000	1.0000	61.62
69.5	2,306		0.0000	1.0000	61.62
70.5	147		0.0000	1.0000	61.62
71.5	147		0.0000	1.0000	61.62
72.5	147		0.0000	1.0000	61.62
73.5	147		0.0000	1.0000	61.62
74.5					61.62

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 314 TURBOGENERATOR UNITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,439,719,701	410,324	0.0003	0.9997	100.00
0.5	1,438,788,648	1,336,946	0.0009	0.9991	99.97
1.5	1,390,250,846	10,091,284	0.0073	0.9927	99.88
2.5	1,368,989,236	14,342,623	0.0105	0.9895	99.15
3.5	1,292,664,681	19,741,437	0.0153	0.9847	98.11
4.5	1,211,768,322	3,023,443	0.0025	0.9975	96.62
5.5	1,225,958,490	13,100,289	0.0107	0.9893	96.38
6.5	1,208,914,661	7,810,817	0.0065	0.9935	95.35
7.5	1,045,131,072	13,646,518	0.0131	0.9869	94.73
8.5	956,505,723	5,417,365	0.0057	0.9943	93.49
9.5	927,698,089	1,439,194	0.0016	0.9984	92.96
10.5	889,772,621	10,114,749	0.0114	0.9886	92.82
11.5	850,295,093	2,396,796	0.0028	0.9972	91.76
12.5	816,355,204	2,624,020	0.0032	0.9968	91.51
13.5	801,073,012	5,296,842	0.0066	0.9934	91.21
14.5	783,013,266	4,558,805	0.0058	0.9942	90.61
15.5	770,468,729	11,991,682	0.0156	0.9844	90.08
16.5	740,656,661	2,104,306	0.0028	0.9972	88.68
17.5	727,941,148	4,229,673	0.0058	0.9942	88.43
18.5	703,642,932	3,390,810	0.0048	0.9952	87.91
19.5	731,605,766	3,291,446	0.0045	0.9955	87.49
20.5	728,627,167	4,440,920	0.0061	0.9939	87.10
21.5	678,234,025	1,234,507	0.0018	0.9982	86.56
22.5	672,207,931	7,885,009	0.0117	0.9883	86.41
23.5	652,228,505	1,951,934	0.0030	0.9970	85.39
24.5	625,017,439	9,387,994	0.0150	0.9850	85.14
25.5	576,637,227	4,436,126	0.0077	0.9923	83.86
26.5	507,232,918	8,060,834	0.0159	0.9841	83.21
27.5	452,336,078	6,204,005	0.0137	0.9863	81.89
28.5	415,952,468	5,747,481	0.0138	0.9862	80.77
29.5	421,199,291	2,029,037	0.0048	0.9952	79.65
30.5	389,031,446	2,377,039	0.0061	0.9939	79.27
31.5	360,407,406	3,574,950	0.0099	0.9901	78.78
32.5	319,150,324	5,134,692	0.0161	0.9839	78.00
33.5	310,272,073	9,452,248	0.0305	0.9695	76.75
34.5	300,640,314	1,045,868	0.0035	0.9965	74.41
35.5	302,426,124	3,125,422	0.0103	0.9897	74.15
36.5	298,140,241	5,199,101	0.0174	0.9826	73.38
37.5	270,331,814	1,867,422	0.0069	0.9931	72.10
38.5	218,475,886	5,659,307	0.0259	0.9741	71.61

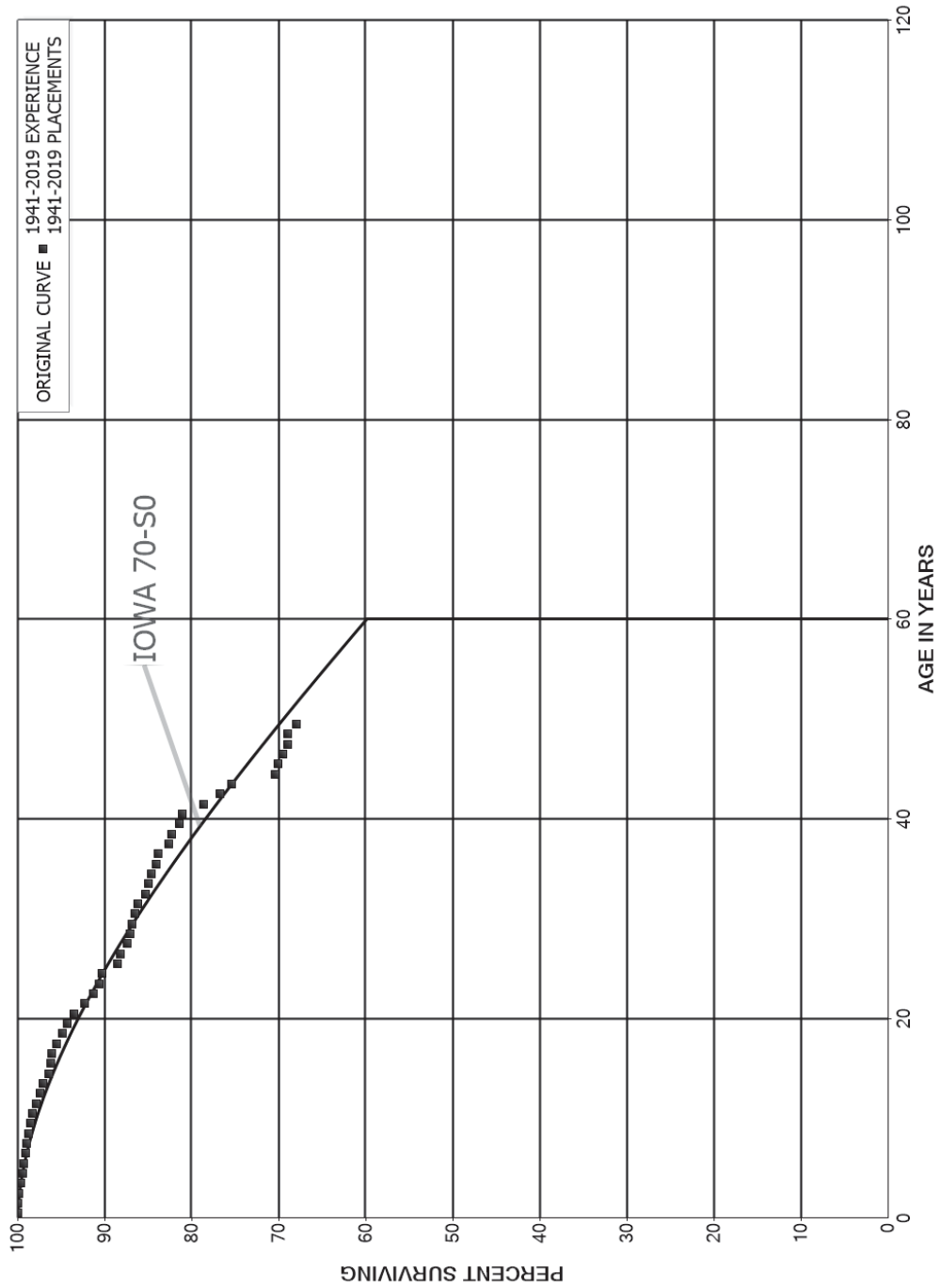
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	212,065,096	1,644,702	0.0078	0.9922	69.75
40.5	205,382,281	2,036,448	0.0099	0.9901	69.21
41.5	195,111,827	3,750,946	0.0192	0.9808	68.52
42.5	149,562,128	2,650,615	0.0177	0.9823	67.21
43.5	114,841,537	590,950	0.0051	0.9949	66.02
44.5	106,882,892	405,355	0.0038	0.9962	65.68
45.5	95,661,719	423,414	0.0044	0.9956	65.43
46.5	88,794,674	1,017,044	0.0115	0.9885	65.14
47.5	87,550,211	84,419	0.0010	0.9990	64.39
48.5	71,533,849	792,032	0.0111	0.9889	64.33
49.5	46,541,902	13,732	0.0003	0.9997	63.62
50.5	40,103,296	1,065,697	0.0266	0.9734	63.60
51.5	20,842,665	14,657	0.0007	0.9993	61.91
52.5	20,640,040	128,147	0.0062	0.9938	61.86
53.5	15,384,613	8,539	0.0006	0.9994	61.48
54.5	14,166,638		0.0000	1.0000	61.45
55.5	14,073,164	92,116	0.0065	0.9935	61.45
56.5	13,981,048	7,187	0.0005	0.9995	61.04
57.5	12,397,337	231,214	0.0187	0.9813	61.01
58.5	6,448,169	26,369	0.0041	0.9959	59.88
59.5	6,102,878	138,507	0.0227	0.9773	59.63
60.5	4,057,991		0.0000	1.0000	58.28
61.5	4,052,417		0.0000	1.0000	58.28
62.5	880,181		0.0000	1.0000	58.28
63.5	875,889		0.0000	1.0000	58.28
64.5	875,232		0.0000	1.0000	58.28
65.5	873,523		0.0000	1.0000	58.28
66.5	115,896	7,484	0.0646	0.9354	58.28
67.5	107,598		0.0000	1.0000	54.51
68.5	107,598		0.0000	1.0000	54.51
69.5	107,598		0.0000	1.0000	54.51
70.5	104,093		0.0000	1.0000	54.51
71.5	95,452		0.0000	1.0000	54.51
72.5	95,452		0.0000	1.0000	54.51
73.5	95,452		0.0000	1.0000	54.51
74.5					54.51

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

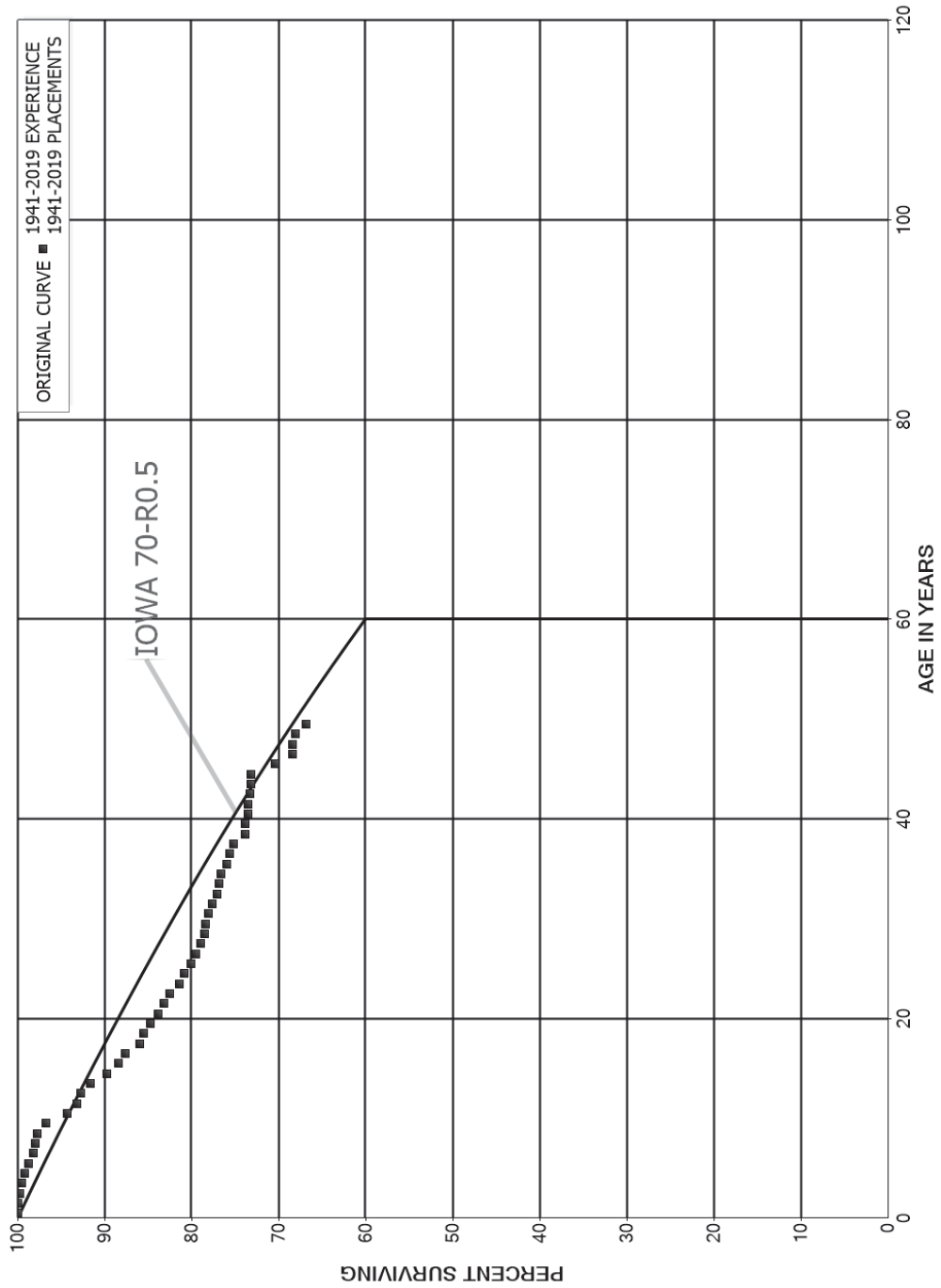
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	637,461,927	5,653	0.0000	1.0000	100.00
0.5	625,850,389	176,136	0.0003	0.9997	100.00
1.5	604,722,218	909,489	0.0015	0.9985	99.97
2.5	600,561,459	1,484,491	0.0025	0.9975	99.82
3.5	606,143,323	968,050	0.0016	0.9984	99.57
4.5	551,189,141	987,103	0.0018	0.9982	99.41
5.5	515,422,062	690,714	0.0013	0.9987	99.24
6.5	500,481,274	783,435	0.0016	0.9984	99.10
7.5	430,077,600	1,178,600	0.0027	0.9973	98.95
8.5	393,797,067	643,398	0.0016	0.9984	98.68
9.5	386,409,713	901,695	0.0023	0.9977	98.52
10.5	302,897,563	1,238,517	0.0041	0.9959	98.29
11.5	286,241,193	1,347,067	0.0047	0.9953	97.88
12.5	279,250,395	1,170,705	0.0042	0.9958	97.42
13.5	276,223,277	1,691,400	0.0061	0.9939	97.02
14.5	274,880,278	635,439	0.0023	0.9977	96.42
15.5	256,068,698	423,135	0.0017	0.9983	96.20
16.5	246,043,907	1,248,988	0.0051	0.9949	96.04
17.5	239,982,238	1,668,085	0.0070	0.9930	95.55
18.5	235,744,384	1,571,824	0.0067	0.9933	94.89
19.5	241,133,340	1,844,603	0.0076	0.9924	94.26
20.5	237,314,002	3,275,047	0.0138	0.9862	93.53
21.5	220,710,288	2,245,648	0.0102	0.9898	92.24
22.5	217,625,307	1,542,015	0.0071	0.9929	91.30
23.5	198,027,074	767,692	0.0039	0.9961	90.66
24.5	189,699,945	3,683,155	0.0194	0.9806	90.31
25.5	176,047,800	691,839	0.0039	0.9961	88.55
26.5	162,856,462	1,407,193	0.0086	0.9914	88.21
27.5	158,192,765	608,900	0.0038	0.9962	87.44
28.5	149,924,457	416,091	0.0028	0.9972	87.11
29.5	148,944,762	649,411	0.0044	0.9956	86.86
30.5	135,287,881	522,101	0.0039	0.9961	86.49
31.5	115,919,445	1,201,551	0.0104	0.9896	86.15
32.5	105,356,311	326,698	0.0031	0.9969	85.26
33.5	104,517,384	439,555	0.0042	0.9958	84.99
34.5	103,225,840	641,264	0.0062	0.9938	84.64
35.5	102,054,189	348,838	0.0034	0.9966	84.11
36.5	97,863,400	1,413,222	0.0144	0.9856	83.82
37.5	85,259,885	329,084	0.0039	0.9961	82.61
38.5	61,386,816	695,065	0.0113	0.9887	82.29

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,321,403	205,876	0.0037	0.9963	81.36
40.5	55,218,224	1,645,804	0.0298	0.9702	81.07
41.5	51,659,535	1,229,930	0.0238	0.9762	78.65
42.5	37,481,602	656,385	0.0175	0.9825	76.78
43.5	25,380,076	1,695,973	0.0668	0.9332	75.43
44.5	21,377,252	86,537	0.0040	0.9960	70.39
45.5	19,560,081	156,847	0.0080	0.9920	70.11
46.5	15,509,840	133,717	0.0086	0.9914	69.54
47.5	15,230,747	2,789	0.0002	0.9998	68.94
48.5	13,649,865	186,909	0.0137	0.9863	68.93
49.5	8,699,043		0.0000	1.0000	67.99
50.5	7,769,473		0.0000	1.0000	67.99
51.5	5,267,990		0.0000	1.0000	67.99
52.5	5,267,267	8,052	0.0015	0.9985	67.99
53.5	4,532,348		0.0000	1.0000	67.88
54.5	4,326,769	6,768	0.0016	0.9984	67.88
55.5	4,275,002	5,873	0.0014	0.9986	67.78
56.5	4,358,189	1,519	0.0003	0.9997	67.69
57.5	3,679,054		0.0000	1.0000	67.66
58.5	2,264,105		0.0000	1.0000	67.66
59.5	2,342,575	209	0.0001	0.9999	67.66
60.5	1,331,502		0.0000	1.0000	67.66
61.5	1,319,951		0.0000	1.0000	67.66
62.5	788,298	25,371	0.0322	0.9678	67.66
63.5	828,745	140,221	0.1692	0.8308	65.48
64.5	627,567		0.0000	1.0000	54.40
65.5	627,213		0.0000	1.0000	54.40
66.5	191,170	79,810	0.4175	0.5825	54.40
67.5	90,674		0.0000	1.0000	31.69
68.5	90,674		0.0000	1.0000	31.69
69.5	90,382		0.0000	1.0000	31.69
70.5	69,728	67,144	0.9629	0.0371	31.69
71.5	2,584		0.0000	1.0000	1.17
72.5	2,584		0.0000	1.0000	1.17
73.5	2,584		0.0000	1.0000	1.17
74.5					1.17

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

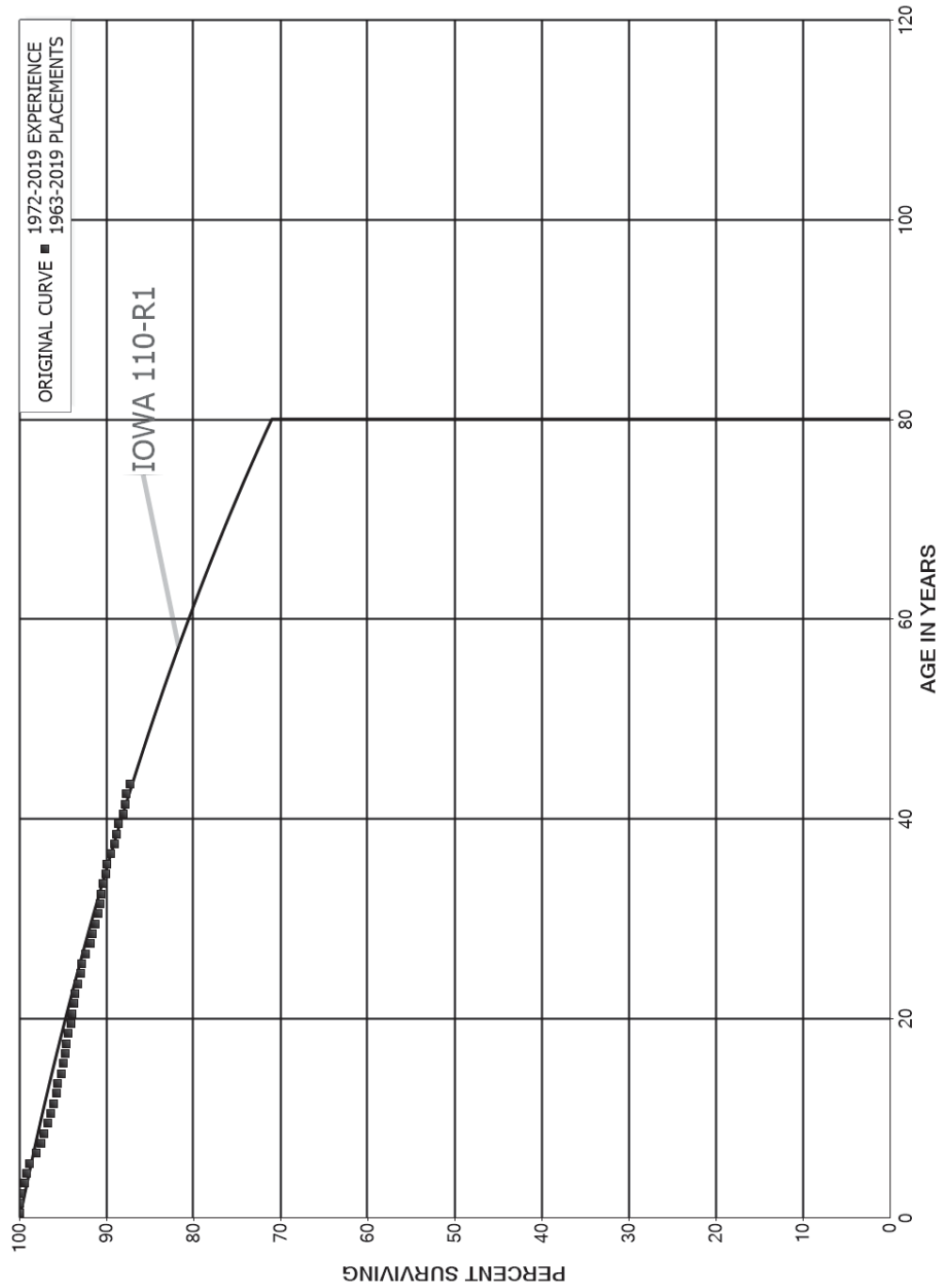
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,716,536	30,395	0.0003	0.9997	100.00
0.5	93,891,455	61,893	0.0007	0.9993	99.97
1.5	90,235,428	155,792	0.0017	0.9983	99.90
2.5	87,038,938	209,584	0.0024	0.9976	99.73
3.5	86,660,061	237,195	0.0027	0.9973	99.49
4.5	71,239,763	386,548	0.0054	0.9946	99.22
5.5	68,218,625	317,359	0.0047	0.9953	98.68
6.5	61,279,120	196,926	0.0032	0.9968	98.22
7.5	56,910,505	115,496	0.0020	0.9980	97.90
8.5	50,564,213	484,187	0.0096	0.9904	97.71
9.5	48,967,713	1,273,695	0.0260	0.9740	96.77
10.5	46,834,092	510,120	0.0109	0.9891	94.25
11.5	45,447,479	257,289	0.0057	0.9943	93.23
12.5	43,302,635	496,293	0.0115	0.9885	92.70
13.5	41,849,889	889,769	0.0213	0.9787	91.64
14.5	41,473,277	597,160	0.0144	0.9856	89.69
15.5	41,704,754	393,293	0.0094	0.9906	88.40
16.5	40,402,253	722,498	0.0179	0.9821	87.56
17.5	38,964,489	210,982	0.0054	0.9946	86.00
18.5	38,288,397	358,782	0.0094	0.9906	85.53
19.5	37,445,717	381,898	0.0102	0.9898	84.73
20.5	36,762,401	284,015	0.0077	0.9923	83.87
21.5	35,850,982	301,290	0.0084	0.9916	83.22
22.5	35,249,378	460,531	0.0131	0.9869	82.52
23.5	34,467,346	245,112	0.0071	0.9929	81.44
24.5	34,034,959	318,282	0.0094	0.9906	80.86
25.5	31,836,219	227,075	0.0071	0.9929	80.10
26.5	28,929,795	223,833	0.0077	0.9923	79.53
27.5	28,592,513	161,158	0.0056	0.9944	78.92
28.5	26,369,204	22,228	0.0008	0.9992	78.47
29.5	26,806,360	100,829	0.0038	0.9962	78.41
30.5	24,171,392	158,643	0.0066	0.9934	78.11
31.5	21,009,996	133,165	0.0063	0.9937	77.60
32.5	17,502,852	58,979	0.0034	0.9966	77.11
33.5	17,270,826	49,374	0.0029	0.9971	76.85
34.5	17,075,090	161,331	0.0094	0.9906	76.63
35.5	16,495,611	66,252	0.0040	0.9960	75.90
36.5	15,571,649	92,832	0.0060	0.9940	75.60
37.5	13,421,792	231,558	0.0173	0.9827	75.15
38.5	9,792,311	2,192	0.0002	0.9998	73.85

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,199,270	37,532	0.0041	0.9959	73.84
40.5	9,076,259	5,648	0.0006	0.9994	73.53
41.5	8,411,194	28,118	0.0033	0.9967	73.49
42.5	6,039,883	7,220	0.0012	0.9988	73.24
43.5	2,215,261	42	0.0000	1.0000	73.16
44.5	2,209,021	84,460	0.0382	0.9618	73.15
45.5	1,683,826	47,327	0.0281	0.9719	70.36
46.5	1,863,704	713	0.0004	0.9996	68.38
47.5	1,550,042	6,063	0.0039	0.9961	68.35
48.5	1,473,261	27,020	0.0183	0.9817	68.09
49.5	1,297,744	141	0.0001	0.9999	66.84
50.5	955,122	13,693	0.0143	0.9857	66.83
51.5	673,003	205	0.0003	0.9997	65.87
52.5	656,412	17,641	0.0269	0.9731	65.85
53.5	271,739		0.0000	1.0000	64.08
54.5	266,205		0.0000	1.0000	64.08
55.5	263,014		0.0000	1.0000	64.08
56.5	262,413	44	0.0002	0.9998	64.08
57.5	224,885	8,993	0.0400	0.9600	64.07
58.5	139,259		0.0000	1.0000	61.51
59.5	138,965		0.0000	1.0000	61.51
60.5	132,359		0.0000	1.0000	61.51
61.5	130,308		0.0000	1.0000	61.51
62.5	67,118	13,447	0.2003	0.7997	61.51
63.5	53,671		0.0000	1.0000	49.19
64.5	53,714		0.0000	1.0000	49.19
65.5	50,107		0.0000	1.0000	49.19
66.5	9,227		0.0000	1.0000	49.19
67.5	4,377		0.0000	1.0000	49.19
68.5	4,133		0.0000	1.0000	49.19
69.5	4,133		0.0000	1.0000	49.19
70.5	723	231	0.3191	0.6809	49.19
71.5	467		0.0000	1.0000	33.49
72.5	467		0.0000	1.0000	33.49
73.5	467		0.0000	1.0000	33.49
74.5					33.49

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 321 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

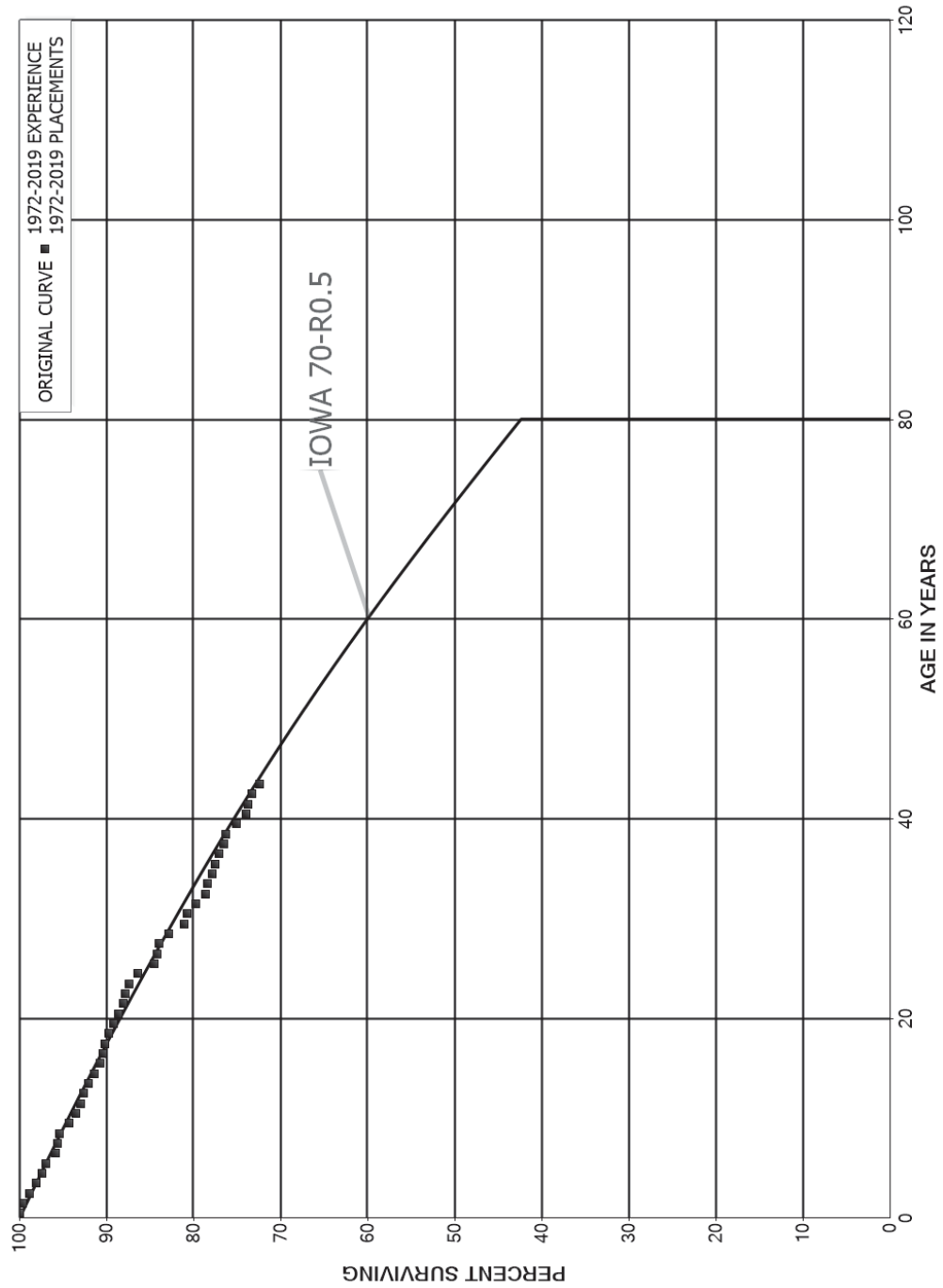
ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2019			EXPERIENCE BAND 1972-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,854,067,835	350	0.0000	1.0000	100.00
0.5	1,931,981,094	1,079,102	0.0006	0.9994	100.00
1.5	1,820,123,227	2,013,658	0.0011	0.9989	99.94
2.5	1,845,993,941	8,234,651	0.0045	0.9955	99.83
3.5	1,965,015,950	3,775,705	0.0019	0.9981	99.39
4.5	1,810,037,155	6,128,868	0.0034	0.9966	99.20
5.5	1,710,765,350	14,301,346	0.0084	0.9916	98.86
6.5	1,830,424,681	9,411,233	0.0051	0.9949	98.03
7.5	1,791,191,929	5,772,577	0.0032	0.9968	97.53
8.5	1,484,559,115	8,026,123	0.0054	0.9946	97.22
9.5	1,197,474,603	3,487,636	0.0029	0.9971	96.69
10.5	1,205,825,237	4,148,462	0.0034	0.9966	96.41
11.5	1,145,373,552	3,696,932	0.0032	0.9968	96.08
12.5	1,027,357,236	1,540,236	0.0015	0.9985	95.77
13.5	1,032,878,956	4,423,397	0.0043	0.9957	95.62
14.5	1,025,607,213	2,704,294	0.0026	0.9974	95.21
15.5	1,013,743,416	3,032,424	0.0030	0.9970	94.96
16.5	1,007,544,365	908,690	0.0009	0.9991	94.68
17.5	1,006,232,682	2,160,256	0.0021	0.9979	94.59
18.5	1,003,987,608	3,587,568	0.0036	0.9964	94.39
19.5	999,827,225	1,353,847	0.0014	0.9986	94.05
20.5	995,255,269	1,911,373	0.0019	0.9981	93.93
21.5	991,161,693	1,286,114	0.0013	0.9987	93.75
22.5	985,931,791	3,878,514	0.0039	0.9961	93.62
23.5	975,063,574	3,493,963	0.0036	0.9964	93.26
24.5	961,290,492	1,046,287	0.0011	0.9989	92.92
25.5	951,757,035	4,206,856	0.0044	0.9956	92.82
26.5	942,721,188	6,190,352	0.0066	0.9934	92.41
27.5	915,291,689	1,411,087	0.0015	0.9985	91.80
28.5	797,103,306	3,010,046	0.0038	0.9962	91.66
29.5	776,452,882	3,330,509	0.0043	0.9957	91.32
30.5	770,029,497	2,117,921	0.0028	0.9972	90.92
31.5	758,513,019	861,409	0.0011	0.9989	90.67
32.5	725,436,618	1,032,520	0.0014	0.9986	90.57
33.5	682,432,139	2,491,148	0.0037	0.9963	90.44
34.5	659,183,606	1,012,352	0.0015	0.9985	90.11
35.5	629,710,221	3,451,710	0.0055	0.9945	89.97
36.5	269,030,765	1,158,121	0.0043	0.9957	89.48
37.5	259,112,070	651,211	0.0025	0.9975	89.10
38.5	253,550,735	593,305	0.0023	0.9977	88.87

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 321 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2019			EXPERIENCE BAND 1972-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	251,705,148	1,718,906	0.0068	0.9932	88.66
40.5	248,303,270	513,914	0.0021	0.9979	88.06
41.5	243,196,408	360,360	0.0015	0.9985	87.88
42.5	235,707,412	1,273,865	0.0054	0.9946	87.75
43.5	61,275,941	96,004	0.0016	0.9984	87.27
44.5	60,599,886	39,560	0.0007	0.9993	87.13
45.5	60,278,160	79,716	0.0013	0.9987	87.08
46.5	24,216,175		0.0000	1.0000	86.96
47.5					86.96
48.5					
49.5					
50.5	400,394		0.0000		
51.5	400,394		0.0000		
52.5	400,394		0.0000		
53.5					

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 322 REACTOR PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



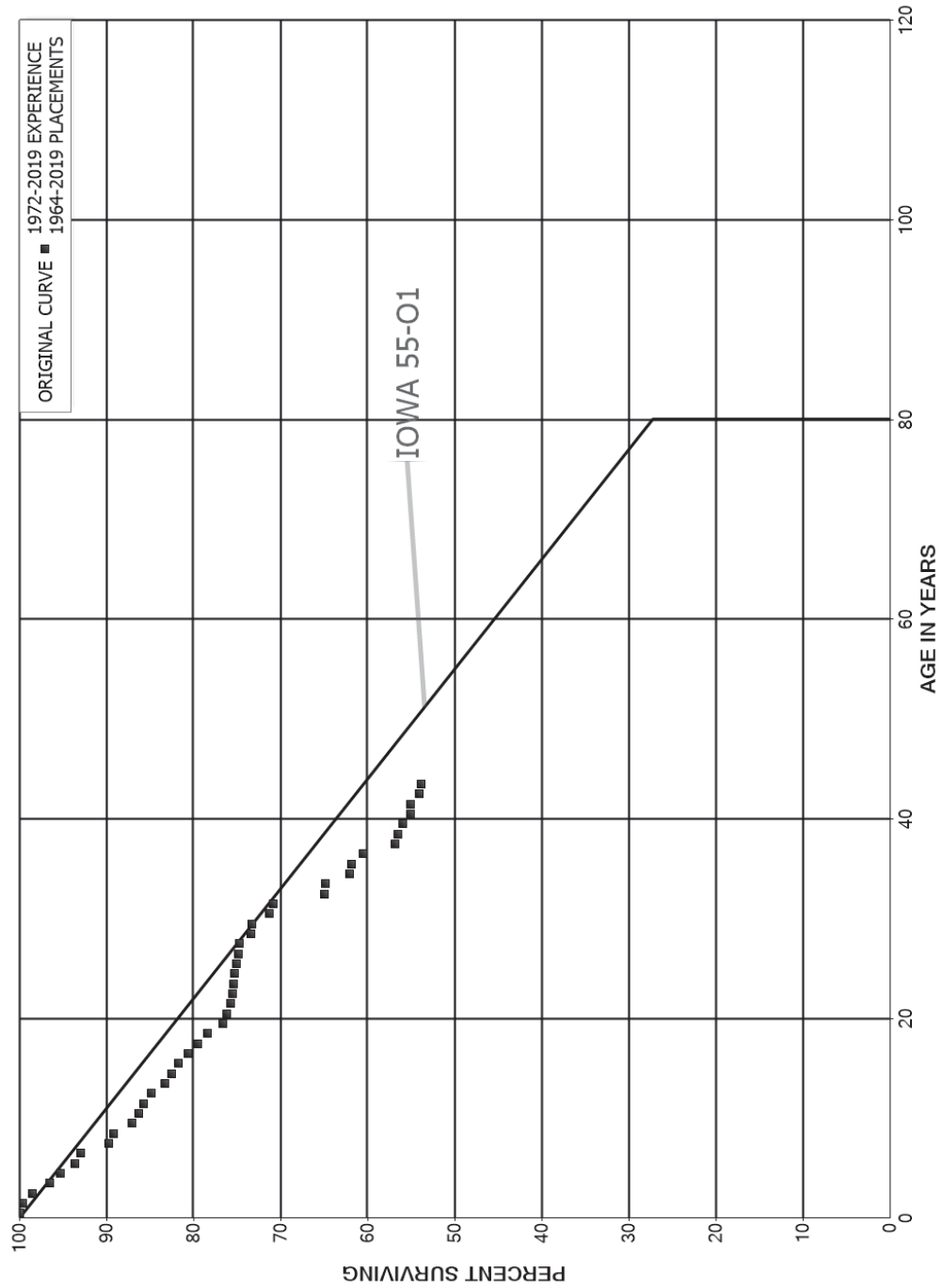
FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 322 REACTOR PLANT EQUIPMENT
 ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2019			EXPERIENCE BAND 1972-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,824,627,395	328,406	0.0001	0.9999	100.00
0.5	3,774,921,496	12,611,774	0.0033	0.9967	99.99
1.5	3,696,077,383	30,321,105	0.0082	0.9918	99.66
2.5	3,600,128,398	28,972,435	0.0080	0.9920	98.84
3.5	4,000,537,030	25,809,513	0.0065	0.9935	98.04
4.5	3,665,651,655	15,229,664	0.0042	0.9958	97.41
5.5	3,387,171,410	40,368,794	0.0119	0.9881	97.01
6.5	3,335,217,948	8,222,808	0.0025	0.9975	95.85
7.5	2,843,277,826	7,644,446	0.0027	0.9973	95.61
8.5	2,446,821,375	27,827,663	0.0114	0.9886	95.36
9.5	2,142,722,316	17,781,264	0.0083	0.9917	94.27
10.5	2,124,063,771	11,429,078	0.0054	0.9946	93.49
11.5	1,853,648,370	8,497,616	0.0046	0.9954	92.99
12.5	1,714,416,491	8,547,169	0.0050	0.9950	92.56
13.5	1,687,373,588	13,414,782	0.0080	0.9920	92.10
14.5	1,496,927,279	10,086,006	0.0067	0.9933	91.37
15.5	1,407,357,048	4,929,179	0.0035	0.9965	90.75
16.5	1,399,082,025	3,388,607	0.0024	0.9976	90.43
17.5	1,392,355,107	7,561,512	0.0054	0.9946	90.22
18.5	1,381,950,726	7,863,588	0.0057	0.9943	89.73
19.5	1,370,406,680	8,588,550	0.0063	0.9937	89.21
20.5	1,361,033,029	8,557,735	0.0063	0.9937	88.66
21.5	1,352,656,211	4,486,204	0.0033	0.9967	88.10
22.5	1,227,281,247	6,419,365	0.0052	0.9948	87.81
23.5	1,214,934,127	12,717,742	0.0105	0.9895	87.35
24.5	1,195,959,680	26,790,755	0.0224	0.9776	86.43
25.5	1,058,853,327	4,216,205	0.0040	0.9960	84.50
26.5	1,043,816,405	1,874,101	0.0018	0.9982	84.16
27.5	1,017,600,655	14,747,225	0.0145	0.9855	84.01
28.5	985,591,699	20,447,962	0.0207	0.9793	82.79
29.5	939,906,926	4,544,580	0.0048	0.9952	81.07
30.5	920,862,870	11,179,627	0.0121	0.9879	80.68
31.5	894,406,725	12,332,026	0.0138	0.9862	79.70
32.5	849,174,937	1,716,271	0.0020	0.9980	78.60
33.5	823,841,732	6,774,757	0.0082	0.9918	78.44
34.5	799,392,497	2,797,322	0.0035	0.9965	77.80
35.5	745,708,957	4,564,934	0.0061	0.9939	77.53
36.5	275,824,154	1,851,330	0.0067	0.9933	77.05
37.5	197,912,147	577,755	0.0029	0.9971	76.54
38.5	180,140,155	2,944,890	0.0163	0.9837	76.31

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 322 REACTOR PLANT EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2019			EXPERIENCE BAND 1972-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	176,216,561	2,674,467	0.0152	0.9848	75.06
40.5	173,261,318	496,529	0.0029	0.9971	73.92
41.5	170,101,993	1,063,894	0.0063	0.9937	73.71
42.5	163,442,687	1,847,858	0.0113	0.9887	73.25
43.5	54,071,231	76,928	0.0014	0.9986	72.42
44.5	51,001,339	1,054,351	0.0207	0.9793	72.32
45.5	49,946,753	457,726	0.0092	0.9908	70.83
46.5	25,367,971		0.0000	1.0000	70.18
47.5					70.18

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 323 TURBOGENERATOR UNITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

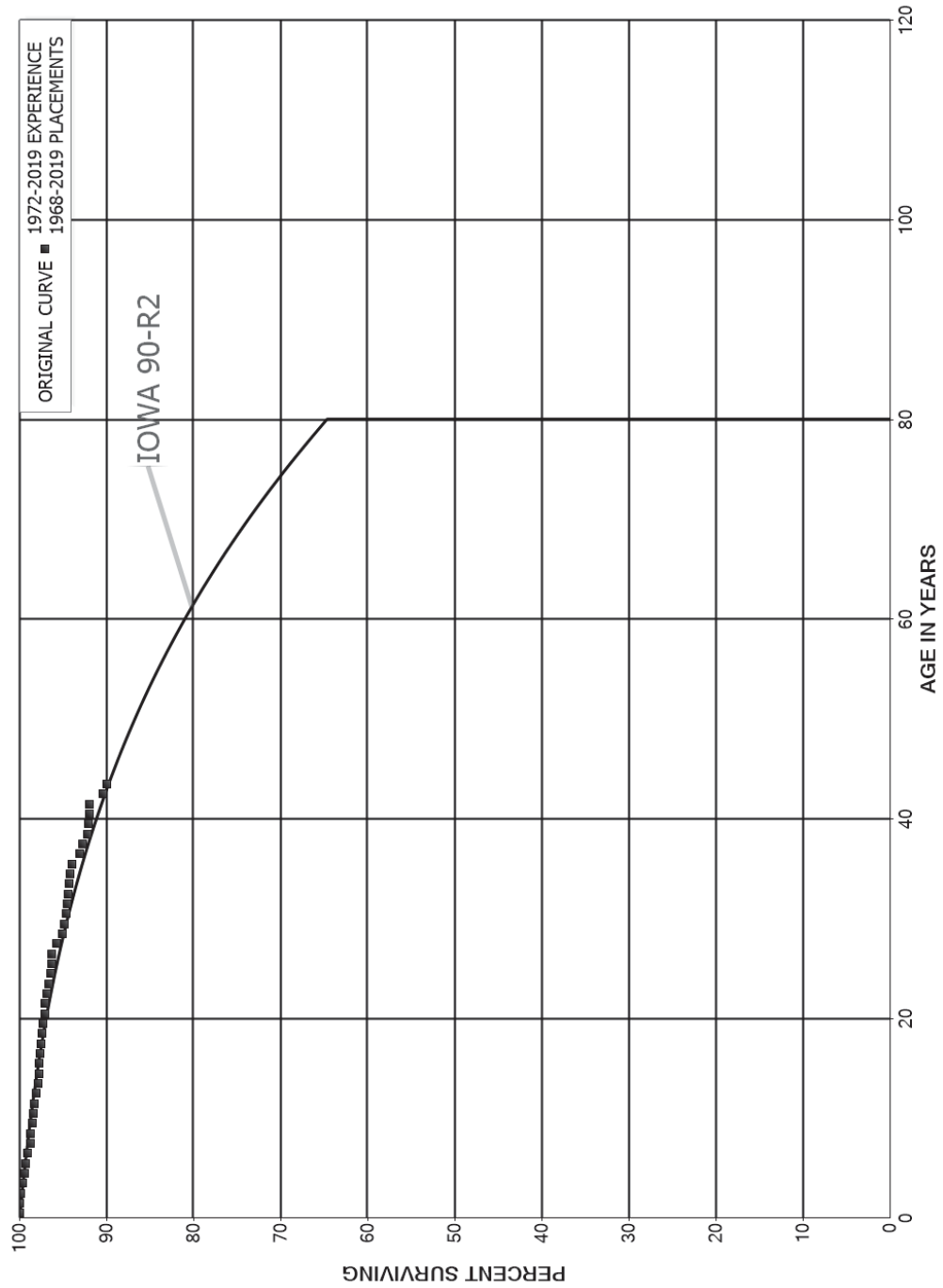
ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2019			EXPERIENCE BAND 1972-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,787,819,536	8,988	0.0000	1.0000	100.00
0.5	2,752,184,383	10,253,319	0.0037	0.9963	100.00
1.5	2,586,918,079	28,318,491	0.0109	0.9891	99.63
2.5	2,513,234,165	52,825,277	0.0210	0.9790	98.54
3.5	2,549,679,650	31,293,901	0.0123	0.9877	96.47
4.5	2,418,749,657	42,785,836	0.0177	0.9823	95.28
5.5	2,368,154,518	15,323,219	0.0065	0.9935	93.60
6.5	1,854,804,605	65,051,132	0.0351	0.9649	92.99
7.5	760,339,904	4,753,216	0.0063	0.9937	89.73
8.5	583,711,698	13,460,002	0.0231	0.9769	89.17
9.5	488,258,601	4,493,672	0.0092	0.9908	87.11
10.5	494,765,926	3,400,137	0.0069	0.9931	86.31
11.5	484,274,339	4,796,142	0.0099	0.9901	85.72
12.5	436,951,222	8,004,364	0.0183	0.9817	84.87
13.5	428,227,725	4,247,536	0.0099	0.9901	83.31
14.5	422,181,236	3,796,508	0.0090	0.9910	82.49
15.5	415,590,962	5,470,407	0.0132	0.9868	81.75
16.5	407,574,650	5,811,615	0.0143	0.9857	80.67
17.5	399,841,082	5,769,803	0.0144	0.9856	79.52
18.5	397,734,232	8,992,473	0.0226	0.9774	78.37
19.5	382,574,564	2,246,650	0.0059	0.9941	76.60
20.5	379,100,311	2,322,919	0.0061	0.9939	76.15
21.5	385,508,554	755,590	0.0020	0.9980	75.68
22.5	357,259,795	766,076	0.0021	0.9979	75.53
23.5	328,380,556	187,000	0.0006	0.9994	75.37
24.5	323,487,979	1,178,654	0.0036	0.9964	75.33
25.5	317,818,571	928,146	0.0029	0.9971	75.06
26.5	316,442,928	412,172	0.0013	0.9987	74.84
27.5	267,690,442	4,859,624	0.0182	0.9818	74.74
28.5	261,500,002	283,106	0.0011	0.9989	73.38
29.5	254,952,811	6,889,409	0.0270	0.9730	73.30
30.5	245,870,511	1,706,410	0.0069	0.9931	71.32
31.5	239,448,031	20,049,060	0.0837	0.9163	70.83
32.5	210,194,516	252,110	0.0012	0.9988	64.90
33.5	163,566,294	6,911,287	0.0423	0.9577	64.82
34.5	144,796,103	596,322	0.0041	0.9959	62.08
35.5	143,134,794	3,133,405	0.0219	0.9781	61.82
36.5	75,663,646	4,579,473	0.0605	0.9395	60.47
37.5	62,004,236	305,968	0.0049	0.9951	56.81
38.5	52,976,147	496,655	0.0094	0.9906	56.53

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 323 TURBOGENERATOR UNITS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2019			EXPERIENCE BAND 1972-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,526,219	845,913	0.0158	0.9842	56.00
40.5	47,297,473	23,867	0.0005	0.9995	55.12
41.5	45,567,142	844,861	0.0185	0.9815	55.09
42.5	49,060,921	184,473	0.0038	0.9962	54.07
43.5	24,450,537		0.0000	1.0000	53.86
44.5	24,314,772	23,476	0.0010	0.9990	53.86
45.5	24,291,296	623	0.0000	1.0000	53.81
46.5	12,302,476	68,179	0.0055	0.9945	53.81
47.5					53.51

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

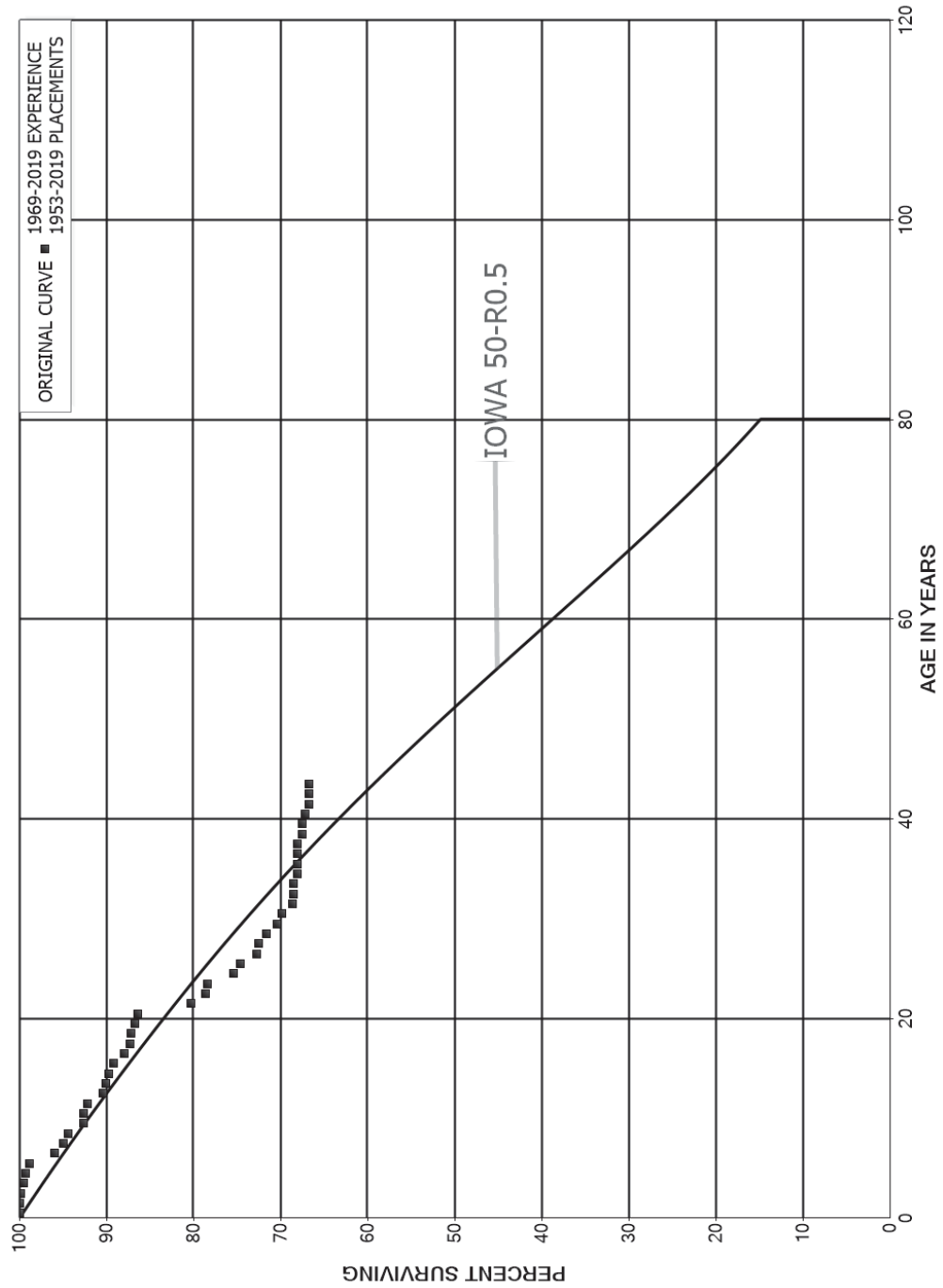
PLACEMENT BAND 1968-2019			EXPERIENCE BAND 1972-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	853,650,772		0.0000	1.0000	100.00
0.5	834,386,285		0.0000	1.0000	100.00
1.5	934,978,906	1,562,766	0.0017	0.9983	100.00
2.5	807,400,969	1,896,275	0.0023	0.9977	99.83
3.5	859,527,444	1,834,806	0.0021	0.9979	99.60
4.5	734,001,041	508,533	0.0007	0.9993	99.39
5.5	763,330,435	2,154,506	0.0028	0.9972	99.32
6.5	754,264,942	2,152,701	0.0029	0.9971	99.04
7.5	658,825,798	490,834	0.0007	0.9993	98.75
8.5	635,454,521	1,257,199	0.0020	0.9980	98.68
9.5	573,768,140	437,124	0.0008	0.9992	98.49
10.5	587,571,939	912,098	0.0016	0.9984	98.41
11.5	583,134,104	904,958	0.0016	0.9984	98.26
12.5	563,789,374	1,691,933	0.0030	0.9970	98.10
13.5	550,469,599	452,048	0.0008	0.9992	97.81
14.5	550,029,138	14,407	0.0000	1.0000	97.73
15.5	543,196,237	813,065	0.0015	0.9985	97.73
16.5	537,966,825	696,569	0.0013	0.9987	97.58
17.5	536,068,138	552,109	0.0010	0.9990	97.45
18.5	534,607,698	549,942	0.0010	0.9990	97.35
19.5	533,948,688	1,126,881	0.0021	0.9979	97.25
20.5	532,791,774	51,811	0.0001	0.9999	97.05
21.5	532,664,578	1,325,056	0.0025	0.9975	97.04
22.5	531,284,922	1,167,921	0.0022	0.9978	96.80
23.5	529,399,202	1,336,703	0.0025	0.9975	96.59
24.5	526,668,539	49,711	0.0001	0.9999	96.34
25.5	526,202,395	389,790	0.0007	0.9993	96.33
26.5	523,141,268	2,967,967	0.0057	0.9943	96.26
27.5	514,278,588	3,614,004	0.0070	0.9930	95.72
28.5	361,480,861	688,451	0.0019	0.9981	95.04
29.5	357,366,623	893,728	0.0025	0.9975	94.86
30.5	351,399,139	529,704	0.0015	0.9985	94.62
31.5	338,445,510	493,840	0.0015	0.9985	94.48
32.5	309,202,568	164,241	0.0005	0.9995	94.34
33.5	250,368,105	345,203	0.0014	0.9986	94.29
34.5	219,997,507	481,962	0.0022	0.9978	94.16
35.5	198,449,582	1,940,311	0.0098	0.9902	93.96
36.5	58,722,047	222,247	0.0038	0.9962	93.04
37.5	56,588,052	301,392	0.0053	0.9947	92.69
38.5	56,067,696	69,312	0.0012	0.9988	92.19

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2019			EXPERIENCE BAND 1972-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,845,155	70,417	0.0013	0.9987	92.08
40.5	55,675,821	4,754	0.0001	0.9999	91.96
41.5	54,662,164	933,781	0.0171	0.9829	91.95
42.5	51,785,747	232,722	0.0045	0.9955	90.38
43.5	13,069,433		0.0000	1.0000	89.98
44.5	12,738,752	2,153	0.0002	0.9998	89.98
45.5	12,731,463	211,989	0.0167	0.9833	89.96
46.5	7,995,991		0.0000	1.0000	88.46
47.5					88.46

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

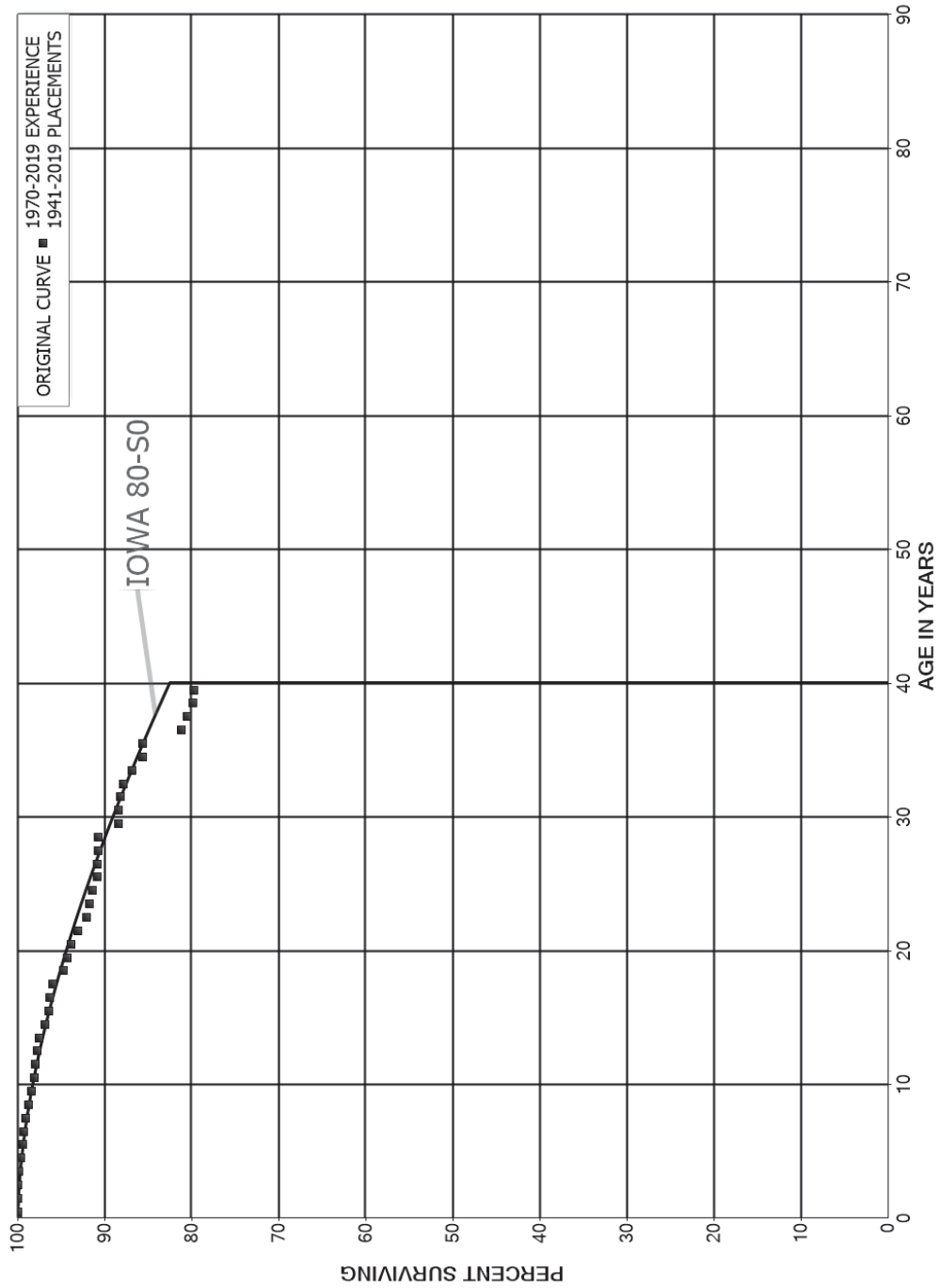
ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	175,778,705	590	0.0000	1.0000	100.00
0.5	179,947,953	140,578	0.0008	0.9992	100.00
1.5	167,743,282	53,349	0.0003	0.9997	99.92
2.5	145,742,408	587,088	0.0040	0.9960	99.89
3.5	154,751,717	230,142	0.0015	0.9985	99.49
4.5	141,463,920	769,850	0.0054	0.9946	99.34
5.5	141,602,719	4,043,356	0.0286	0.9714	98.80
6.5	137,670,033	1,502,571	0.0109	0.9891	95.98
7.5	115,715,698	678,898	0.0059	0.9941	94.93
8.5	97,381,544	1,760,588	0.0181	0.9819	94.37
9.5	87,361,363	96,794	0.0011	0.9989	92.67
10.5	86,961,589	393,646	0.0045	0.9955	92.56
11.5	85,344,173	1,654,089	0.0194	0.9806	92.15
12.5	87,377,208	331,195	0.0038	0.9962	90.36
13.5	83,703,831	255,418	0.0031	0.9969	90.02
14.5	83,200,722	527,763	0.0063	0.9937	89.74
15.5	82,480,507	1,090,836	0.0132	0.9868	89.17
16.5	81,359,093	654,811	0.0080	0.9920	87.99
17.5	80,613,180	143,921	0.0018	0.9982	87.29
18.5	80,449,608	404,487	0.0050	0.9950	87.13
19.5	79,925,436	241,338	0.0030	0.9970	86.69
20.5	79,619,424	5,622,357	0.0706	0.9294	86.43
21.5	72,947,495	1,540,406	0.0211	0.9789	80.33
22.5	71,327,688	199,166	0.0028	0.9972	78.63
23.5	70,079,253	2,691,341	0.0384	0.9616	78.41
24.5	65,662,433	725,180	0.0110	0.9890	75.40
25.5	64,563,162	1,597,191	0.0247	0.9753	74.57
26.5	62,356,086	210,757	0.0034	0.9966	72.72
27.5	60,969,573	704,200	0.0116	0.9884	72.48
28.5	59,225,073	1,054,888	0.0178	0.9822	71.64
29.5	56,682,674	415,239	0.0073	0.9927	70.36
30.5	54,819,445	972,481	0.0177	0.9823	69.85
31.5	45,634,193	54,312	0.0012	0.9988	68.61
32.5	39,499,244	273	0.0000	1.0000	68.53
33.5	36,022,676	254,225	0.0071	0.9929	68.53
34.5	34,215,115	8,145	0.0002	0.9998	68.04
35.5	33,567,979	2,605	0.0001	0.9999	68.03
36.5	12,519,517		0.0000	1.0000	68.02
37.5	11,801,944	94,518	0.0080	0.9920	68.02
38.5	10,520,877	4,117	0.0004	0.9996	67.48

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,451,733	40,997	0.0039	0.9961	67.45
40.5	10,369,164	65,205	0.0063	0.9937	67.19
41.5	10,293,175		0.0000	1.0000	66.76
42.5	9,809,554		0.0000	1.0000	66.76
43.5	1,988,365		0.0000	1.0000	66.76
44.5	1,894,106		0.0000	1.0000	66.76
45.5	1,890,091		0.0000	1.0000	66.76
46.5	1,145,753		0.0000	1.0000	66.76
47.5					66.76

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

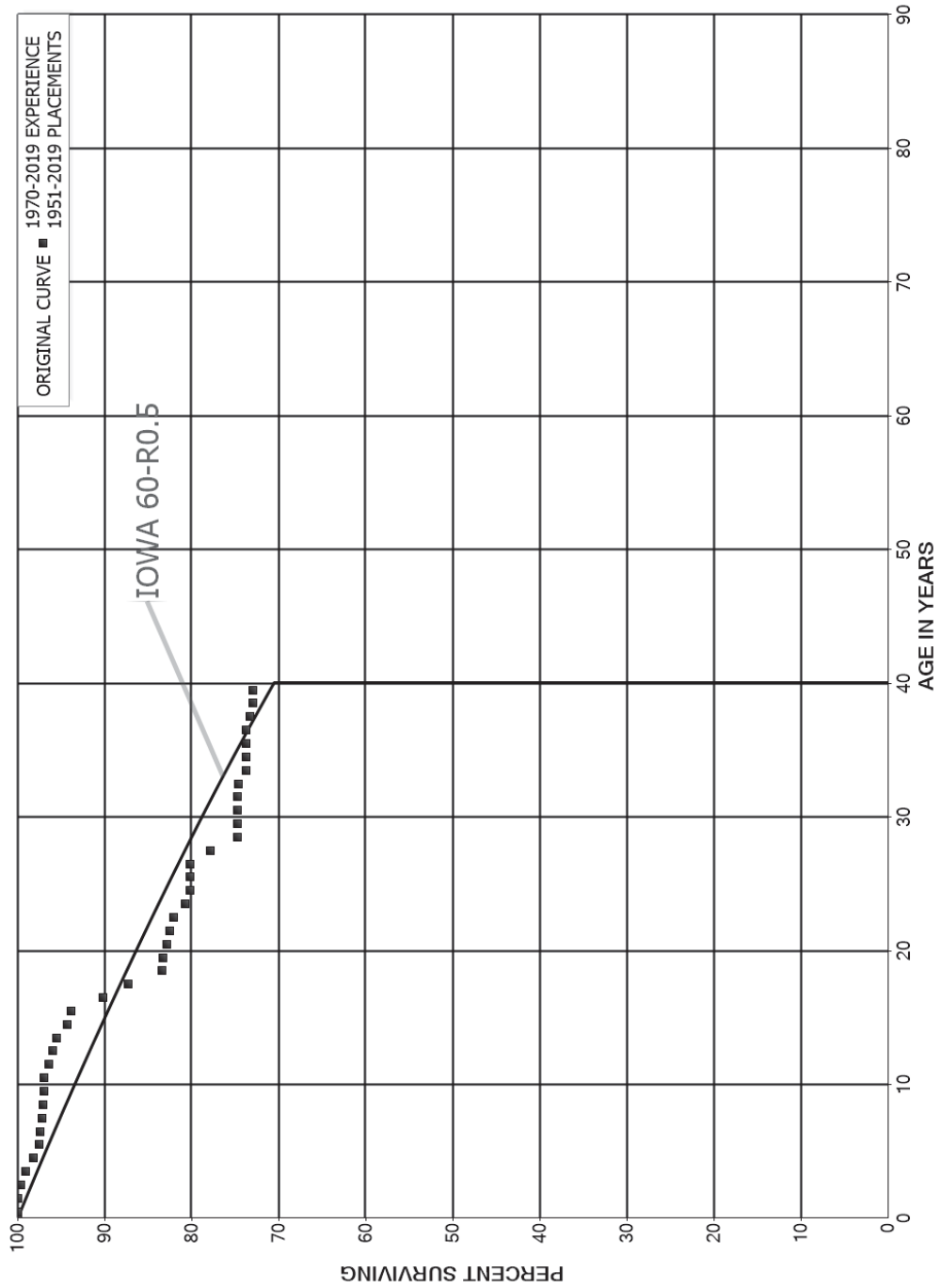
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,185,950,917		0.0000	1.0000	100.00
0.5	1,115,295,291	112,436	0.0001	0.9999	100.00
1.5	1,080,831,440	809,087	0.0007	0.9993	99.99
2.5	1,036,864,244	1,223,026	0.0012	0.9988	99.92
3.5	875,367,816	1,760,634	0.0020	0.9980	99.80
4.5	839,525,988	1,422,056	0.0017	0.9983	99.60
5.5	649,088,006	1,036,469	0.0016	0.9984	99.43
6.5	580,370,719	1,150,817	0.0020	0.9980	99.27
7.5	580,243,142	1,867,993	0.0032	0.9968	99.07
8.5	513,685,170	1,637,887	0.0032	0.9968	98.75
9.5	509,449,041	1,704,978	0.0033	0.9967	98.44
10.5	345,593,396	674,504	0.0020	0.9980	98.11
11.5	342,307,983	725,504	0.0021	0.9979	97.92
12.5	307,250,645	790,856	0.0026	0.9974	97.71
13.5	306,030,693	1,869,252	0.0061	0.9939	97.46
14.5	256,297,942	1,108,096	0.0043	0.9957	96.86
15.5	254,149,565	452,218	0.0018	0.9982	96.44
16.5	240,743,326	712,487	0.0030	0.9970	96.27
17.5	187,012,918	2,556,452	0.0137	0.9863	95.99
18.5	181,608,502	767,616	0.0042	0.9958	94.68
19.5	155,539,590	741,152	0.0048	0.9952	94.28
20.5	158,346,968	1,376,999	0.0087	0.9913	93.83
21.5	157,452,703	1,541,417	0.0098	0.9902	93.01
22.5	157,591,099	552,325	0.0035	0.9965	92.10
23.5	154,239,191	675,313	0.0044	0.9956	91.78
24.5	144,554,423	884,326	0.0061	0.9939	91.38
25.5	68,788,121	14,710	0.0002	0.9998	90.82
26.5	40,529,880	12,861	0.0003	0.9997	90.80
27.5	35,995,361	26,010	0.0007	0.9993	90.77
28.5	34,485,675	868,702	0.0252	0.9748	90.70
29.5	33,814,525	15,064	0.0004	0.9996	88.42
30.5	47,156,522	123,389	0.0026	0.9974	88.38
31.5	47,766,489	161,690	0.0034	0.9966	88.15
32.5	45,017,655	542,587	0.0121	0.9879	87.85
33.5	42,482,113	552,063	0.0130	0.9870	86.79
34.5	41,388,205	46,888	0.0011	0.9989	85.66
35.5	41,293,995	2,124,421	0.0514	0.9486	85.56
36.5	38,229,193	289,833	0.0076	0.9924	81.16
37.5	33,221,737	293,415	0.0088	0.9912	80.55
38.5	31,529,136	63,077	0.0020	0.9980	79.84

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,518,141	208,497	0.0066	0.9934	79.68
40.5	28,581,740	306,735	0.0107	0.9893	79.15
41.5	28,057,331	72,751	0.0026	0.9974	78.30
42.5	27,198,986	63,493	0.0023	0.9977	78.10
43.5	27,358,420	86,389	0.0032	0.9968	77.91
44.5	25,876,386	40,009	0.0015	0.9985	77.67
45.5	20,785,451	154,744	0.0074	0.9926	77.55
46.5	20,099,723	95,484	0.0048	0.9952	76.97
47.5	5,011,656	1,496	0.0003	0.9997	76.61
48.5	4,929,187	23,317	0.0047	0.9953	76.58
49.5	6,616,784	19,222	0.0029	0.9971	76.22
50.5	6,292,586	30,513	0.0048	0.9952	76.00
51.5	11,855,485	200,021	0.0169	0.9831	75.63
52.5	10,391,453	7,539	0.0007	0.9993	74.35
53.5	9,045,631	2,402,609	0.2656	0.7344	74.30
54.5	3,609,488	23,521	0.0065	0.9935	54.57
55.5	3,301,210	56,490	0.0171	0.9829	54.21
56.5	3,253,152	6,677	0.0021	0.9979	53.28
57.5	2,798,927		0.0000	1.0000	53.17
58.5	2,758,570	103,198	0.0374	0.9626	53.17
59.5	2,250,636		0.0000	1.0000	51.18
60.5	1,681,069	10,466	0.0062	0.9938	51.18
61.5	378,986		0.0000	1.0000	50.87
62.5	222,231		0.0000	1.0000	50.87
63.5	16,968		0.0000	1.0000	50.87
64.5	16,968		0.0000	1.0000	50.87
65.5	16,968		0.0000	1.0000	50.87
66.5	16,968		0.0000	1.0000	50.87
67.5	16,968		0.0000	1.0000	50.87
68.5	16,968		0.0000	1.0000	50.87
69.5	16,968		0.0000	1.0000	50.87
70.5	16,969		0.0000	1.0000	50.87
71.5	16,969		0.0000	1.0000	50.87
72.5	39,653		0.0000	1.0000	50.87
73.5	39,653		0.0000	1.0000	50.87
74.5	39,653		0.0000	1.0000	50.87
75.5	39,653		0.0000	1.0000	50.87
76.5	39,653		0.0000	1.0000	50.87
77.5	39,653		0.0000	1.0000	50.87
78.5					50.87

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	540,491,272	2,000	0.0000	1.0000	100.00
0.5	492,015,372	497,592	0.0010	0.9990	100.00
1.5	503,096,299	1,549,509	0.0031	0.9969	99.90
2.5	494,553,033	2,528,033	0.0051	0.9949	99.59
3.5	405,584,914	3,555,590	0.0088	0.9912	99.08
4.5	226,556,696	1,663,955	0.0073	0.9927	98.21
5.5	182,405,269	115,959	0.0006	0.9994	97.49
6.5	143,481,167	294,650	0.0021	0.9979	97.43
7.5	146,584,821	203,190	0.0014	0.9986	97.23
8.5	137,953,205	172,325	0.0012	0.9988	97.09
9.5	136,684,630	93,452	0.0007	0.9993	96.97
10.5	108,103,392	617,372	0.0057	0.9943	96.91
11.5	95,035,678	386,040	0.0041	0.9959	96.35
12.5	81,382,672	387,434	0.0048	0.9952	95.96
13.5	79,315,789	991,799	0.0125	0.9875	95.51
14.5	67,087,123	333,708	0.0050	0.9950	94.31
15.5	64,046,255	2,493,465	0.0389	0.9611	93.84
16.5	60,493,420	1,949,662	0.0322	0.9678	90.19
17.5	50,616,243	2,241,444	0.0443	0.9557	87.28
18.5	33,534,172	48,409	0.0014	0.9986	83.42
19.5	30,609,517	175,687	0.0057	0.9943	83.30
20.5	28,591,974	105,832	0.0037	0.9963	82.82
21.5	29,619,726	167,292	0.0056	0.9944	82.51
22.5	26,455,428	433,998	0.0164	0.9836	82.05
23.5	24,633,071	167,860	0.0068	0.9932	80.70
24.5	24,335,286		0.0000	1.0000	80.15
25.5	20,526,284		0.0000	1.0000	80.15
26.5	19,432,399	558,800	0.0288	0.9712	80.15
27.5	16,861,680	664,381	0.0394	0.9606	77.85
28.5	14,770,922		0.0000	1.0000	74.78
29.5	14,754,443	773	0.0001	0.9999	74.78
30.5	14,803,794		0.0000	1.0000	74.77
31.5	15,257,186	32,004	0.0021	0.9979	74.77
32.5	14,641,031	175,568	0.0120	0.9880	74.62
33.5	14,801,790		0.0000	1.0000	73.72
34.5	14,607,840		0.0000	1.0000	73.72
35.5	14,600,085	804	0.0001	0.9999	73.72
36.5	14,757,052	86,700	0.0059	0.9941	73.72
37.5	9,812,208	43,575	0.0044	0.9956	73.29
38.5	9,768,633		0.0000	1.0000	72.96

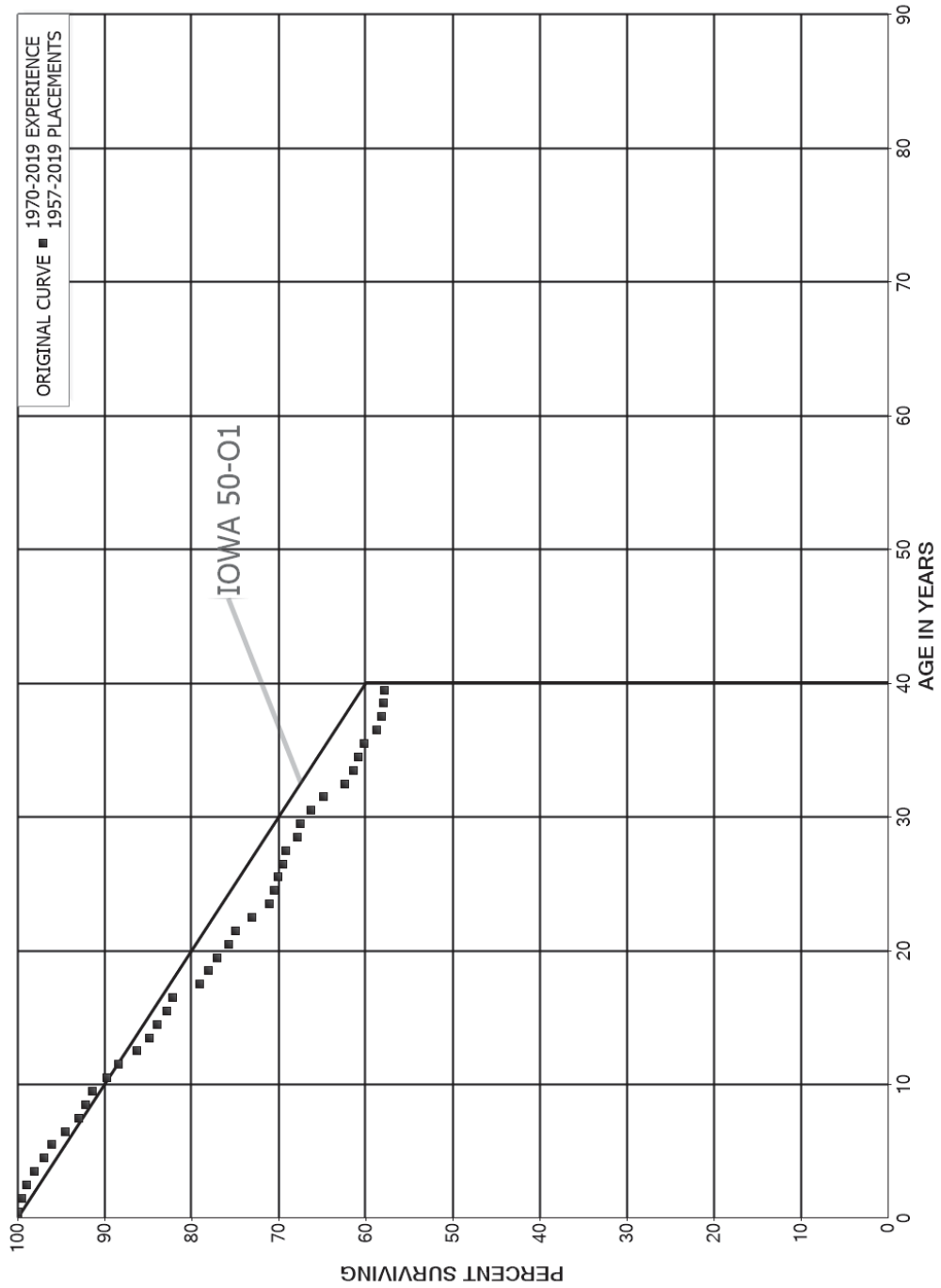
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,735,864	61,779	0.0063	0.9937	72.96
40.5	9,499,451	258,986	0.0273	0.9727	72.50
41.5	7,075,669		0.0000	1.0000	70.52
42.5	7,634,988	2,940	0.0004	0.9996	70.52
43.5	7,655,142	15,250	0.0020	0.9980	70.49
44.5	5,621,236	254,953	0.0454	0.9546	70.35
45.5	2,944,574	83,190	0.0283	0.9717	67.16
46.5	2,840,284		0.0000	1.0000	65.26
47.5	2,525,655		0.0000	1.0000	65.26
48.5	2,051,138		0.0000	1.0000	65.26
49.5	1,712,187	9,823	0.0057	0.9943	65.26
50.5	1,345,233		0.0000	1.0000	64.89
51.5	1,174,953	9,393	0.0080	0.9920	64.89
52.5	1,150,450		0.0000	1.0000	64.37
53.5	1,150,450		0.0000	1.0000	64.37
54.5	953,490		0.0000	1.0000	64.37
55.5	953,490		0.0000	1.0000	64.37
56.5	1,005,505		0.0000	1.0000	64.37
57.5	1,005,505		0.0000	1.0000	64.37
58.5	980,976		0.0000	1.0000	64.37
59.5	912,215		0.0000	1.0000	64.37
60.5	912,215		0.0000	1.0000	64.37
61.5	143,547		0.0000	1.0000	64.37
62.5					64.37

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 343 PRIME MOVERS - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

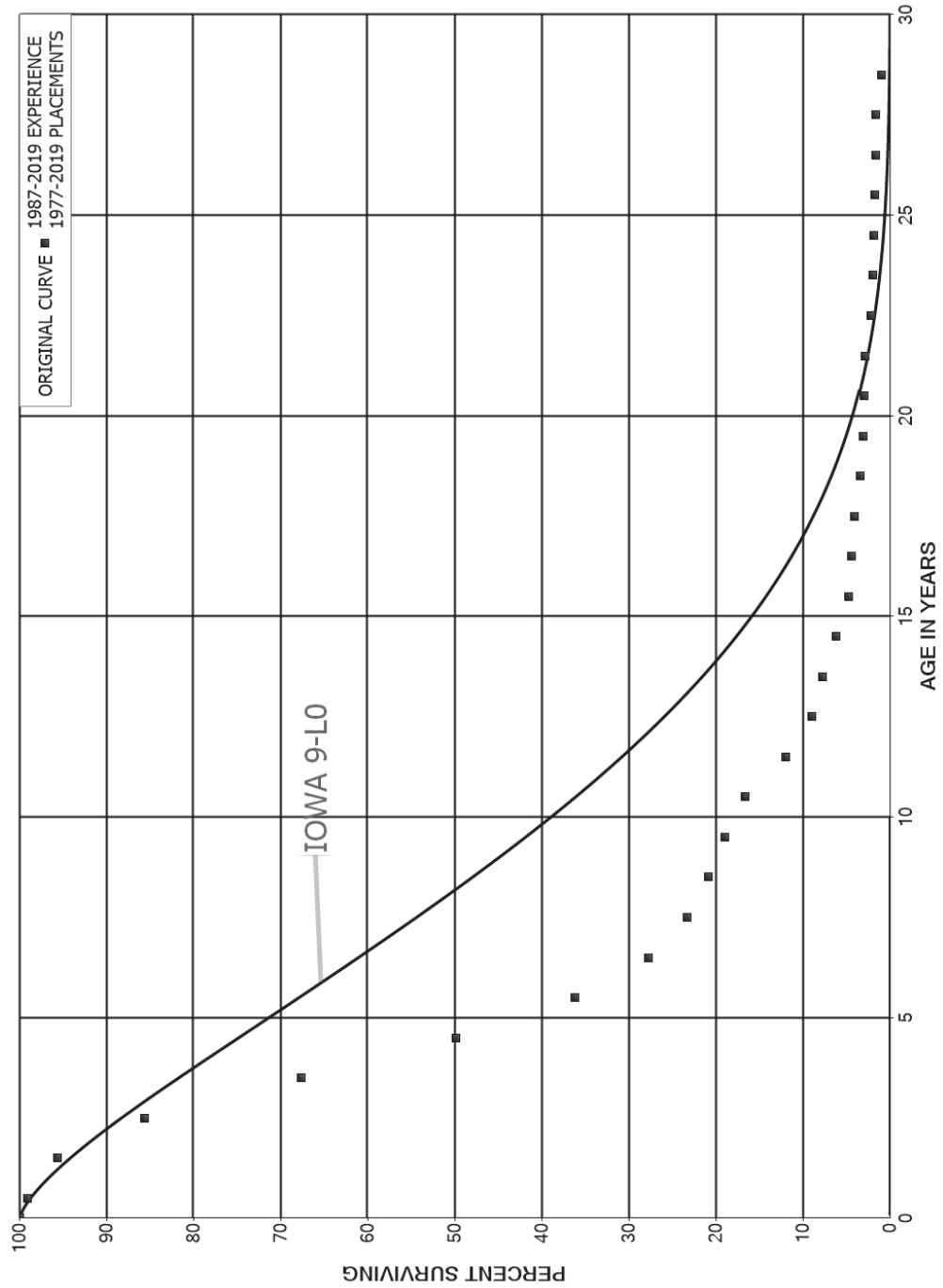
ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,686,447,848	852,859	0.0001	0.9999	100.00
0.5	5,629,570,992	24,192,835	0.0043	0.9957	99.99
1.5	5,190,875,960	32,262,811	0.0062	0.9938	99.56
2.5	4,898,325,543	45,660,102	0.0093	0.9907	98.94
3.5	4,004,147,399	41,256,948	0.0103	0.9897	98.02
4.5	3,867,554,432	36,502,149	0.0094	0.9906	97.01
5.5	3,295,819,460	55,380,234	0.0168	0.9832	96.09
6.5	2,757,088,569	44,202,393	0.0160	0.9840	94.48
7.5	2,676,558,542	22,261,183	0.0083	0.9917	92.96
8.5	2,338,535,522	20,860,077	0.0089	0.9911	92.19
9.5	2,291,307,574	41,585,515	0.0181	0.9819	91.37
10.5	1,813,663,064	27,030,992	0.0149	0.9851	89.71
11.5	1,737,648,286	40,975,008	0.0236	0.9764	88.37
12.5	1,498,397,428	25,065,144	0.0167	0.9833	86.29
13.5	1,467,747,338	15,246,437	0.0104	0.9896	84.84
14.5	1,066,251,339	14,089,588	0.0132	0.9868	83.96
15.5	1,054,884,416	8,641,269	0.0082	0.9918	82.85
16.5	908,383,766	34,823,232	0.0383	0.9617	82.17
17.5	577,767,733	7,306,160	0.0126	0.9874	79.02
18.5	554,049,042	6,895,440	0.0124	0.9876	78.02
19.5	520,779,941	8,832,410	0.0170	0.9830	77.05
20.5	513,775,957	5,601,556	0.0109	0.9891	75.75
21.5	501,272,009	12,177,539	0.0243	0.9757	74.92
22.5	455,711,730	12,861,857	0.0282	0.9718	73.10
23.5	437,130,060	3,038,793	0.0070	0.9930	71.04
24.5	433,128,599	2,788,006	0.0064	0.9936	70.54
25.5	70,059,819	535,491	0.0076	0.9924	70.09
26.5	66,856,491	312,410	0.0047	0.9953	69.55
27.5	64,745,185	1,306,333	0.0202	0.9798	69.23
28.5	62,443,767	254,965	0.0041	0.9959	67.83
29.5	67,284,525	1,222,232	0.0182	0.9818	67.56
30.5	72,017,631	1,635,869	0.0227	0.9773	66.33
31.5	75,233,669	2,774,229	0.0369	0.9631	64.82
32.5	70,006,066	1,214,024	0.0173	0.9827	62.43
33.5	69,933,628	628,234	0.0090	0.9910	61.35
34.5	70,681,955	735,114	0.0104	0.9896	60.80
35.5	72,679,334	1,783,331	0.0245	0.9755	60.17
36.5	64,005,147	566,243	0.0088	0.9912	58.69
37.5	50,526,231	179,327	0.0035	0.9965	58.17
38.5	50,164,895	94,619	0.0019	0.9981	57.96

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 343 PRIME MOVERS - GENERAL
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,068,115	742,369	0.0148	0.9852	57.85
40.5	49,260,772	1,219,784	0.0248	0.9752	57.00
41.5	47,999,370	930,227	0.0194	0.9806	55.58
42.5	43,550,066	298,793	0.0069	0.9931	54.51
43.5	45,380,626	524,997	0.0116	0.9884	54.13
44.5	39,389,757	97,925	0.0025	0.9975	53.51
45.5	31,916,761	13,505	0.0004	0.9996	53.37
46.5	25,054,598	807,515	0.0322	0.9678	53.35
47.5	10,885,574	381,931	0.0351	0.9649	51.63
48.5	10,652,261	15,266	0.0014	0.9986	49.82
49.5	10,409,445	69,598	0.0067	0.9933	49.75
50.5	6,122,925	496,763	0.0811	0.9189	49.42
51.5	6,097,780	103,343	0.0169	0.9831	45.41
52.5	6,543,163	145,421	0.0222	0.9778	44.64
53.5	6,397,742	425,099	0.0664	0.9336	43.65
54.5	5,522,150	360,966	0.0654	0.9346	40.75
55.5	5,083,184	227,314	0.0447	0.9553	38.08
56.5	4,845,556	73,298	0.0151	0.9849	36.38
57.5	4,469,577	16,200	0.0036	0.9964	35.83
58.5	4,285,001	22,981	0.0054	0.9946	35.70
59.5	4,062,665	1,892	0.0005	0.9995	35.51
60.5	3,352,690	25,586	0.0076	0.9924	35.49
61.5	20,534		0.0000	1.0000	35.22
62.5					35.22

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS - COMBINED CYCLE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



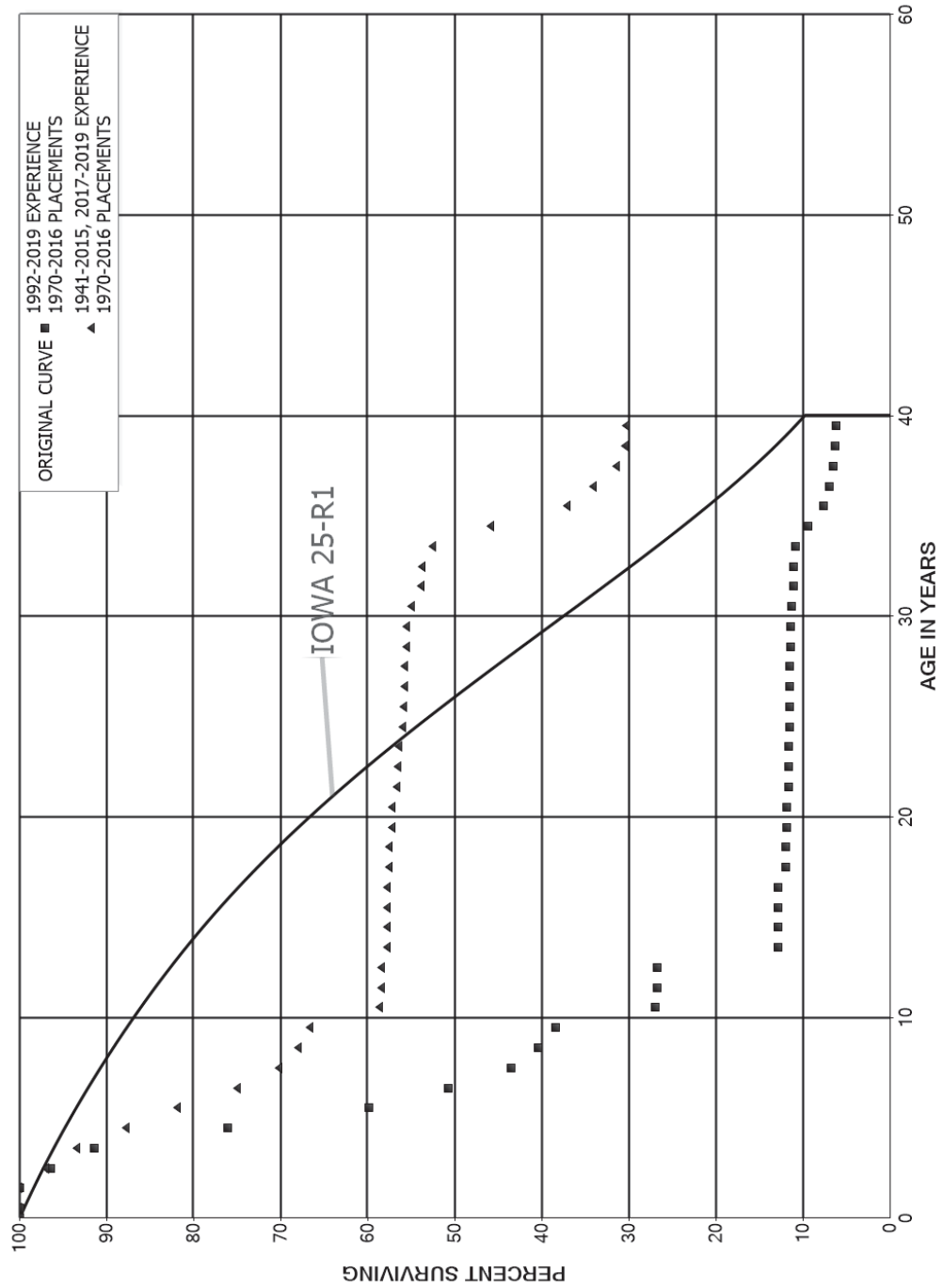
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS - COMBINED CYCLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2019			EXPERIENCE BAND 1987-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,762,456,392	71,217,071	0.0092	0.9908	100.00
0.5	7,154,239,172	248,971,209	0.0348	0.9652	99.08
1.5	6,049,688,485	632,509,100	0.1046	0.8954	95.63
2.5	4,640,336,448	977,073,265	0.2106	0.7894	85.64
3.5	3,320,319,756	874,972,532	0.2635	0.7365	67.60
4.5	2,245,467,737	611,709,572	0.2724	0.7276	49.79
5.5	1,545,552,038	362,814,819	0.2347	0.7653	36.23
6.5	1,164,165,651	187,415,106	0.1610	0.8390	27.72
7.5	960,423,963	99,849,368	0.1040	0.8960	23.26
8.5	621,381,010	54,797,876	0.0882	0.9118	20.84
9.5	569,118,785	70,874,581	0.1245	0.8755	19.00
10.5	330,302,720	93,504,697	0.2831	0.7169	16.64
11.5	234,626,148	57,921,482	0.2469	0.7531	11.93
12.5	169,627,556	23,957,605	0.1412	0.8588	8.98
13.5	140,205,198	27,952,885	0.1994	0.8006	7.71
14.5	105,280,464	24,586,945	0.2335	0.7665	6.18
15.5	80,001,573	5,159,712	0.0645	0.9355	4.73
16.5	69,491,923	5,769,147	0.0830	0.9170	4.43
17.5	46,886,742	8,243,260	0.1758	0.8242	4.06
18.5	38,693,286	3,136,564	0.0811	0.9189	3.35
19.5	35,652,543	2,057,058	0.0577	0.9423	3.08
20.5	33,595,485	1,000,163	0.0298	0.9702	2.90
21.5	31,804,739	6,823,350	0.2145	0.7855	2.81
22.5	20,016,262	2,694,066	0.1346	0.8654	2.21
23.5	19,542,243	1,023,478	0.0524	0.9476	1.91
24.5	13,163,887	724,630	0.0550	0.9450	1.81
25.5	12,310,895	371,242	0.0302	0.9698	1.71
26.5	11,939,653	171,626	0.0144	0.9856	1.66
27.5	11,731,295	4,630,649	0.3947	0.6053	1.64
28.5	7,100,646	1,017,608	0.1433	0.8567	0.99
29.5	6,083,037	2,234,622	0.3674	0.6326	0.85
30.5	3,848,415	122,177	0.0317	0.9683	0.54
31.5	3,726,238	1,474,275	0.3956	0.6044	0.52
32.5	2,413,228		0.0000	1.0000	0.31
33.5	2,265,453		0.0000	1.0000	0.31
34.5	2,265,453	106,986	0.0472	0.9528	0.31
35.5	2,158,468	7,663	0.0036	0.9964	0.30
36.5	1,200,133		0.0000	1.0000	0.30
37.5					0.30

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS - SIMPLE CYCLE AND PEAKER PLANTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS - SIMPLE CYCLE AND PEAKER
 PLANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1992-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	374,152,054		0.0000	1.0000	100.00
0.5	381,836,688	82,592	0.0002	0.9998	100.00
1.5	405,943,845	14,724,691	0.0363	0.9637	99.98
2.5	386,536,686	19,806,115	0.0512	0.9488	96.35
3.5	119,619,840	20,115,154	0.1682	0.8318	91.41
4.5	109,060,952	23,316,867	0.2138	0.7862	76.04
5.5	85,810,710	12,946,569	0.1509	0.8491	59.78
6.5	64,721,158	9,187,886	0.1420	0.8580	50.76
7.5	53,544,964	3,951,462	0.0738	0.9262	43.56
8.5	48,747,787	2,360,810	0.0484	0.9516	40.34
9.5	41,664,856	12,446,709	0.2987	0.7013	38.39
10.5	25,636,353	226,677	0.0088	0.9912	26.92
11.5	26,186,769		0.0000	1.0000	26.68
12.5	24,757,981	12,870,509	0.5199	0.4801	26.68
13.5	11,887,472		0.0000	1.0000	12.81
14.5	6,483,979		0.0000	1.0000	12.81
15.5	4,945,637		0.0000	1.0000	12.81
16.5	4,945,637	334,182	0.0676	0.9324	12.81
17.5	26,272,801		0.0000	1.0000	11.95
18.5	25,653,902	308,798	0.0120	0.9880	11.95
19.5	40,905,053		0.0000	1.0000	11.80
20.5	53,632,854	685,329	0.0128	0.9872	11.80
21.5	65,691,280	93,740	0.0014	0.9986	11.65
22.5	65,430,245	189,743	0.0029	0.9971	11.64
23.5	64,317,618	528,415	0.0082	0.9918	11.60
24.5	63,437,441	70,268	0.0011	0.9989	11.51
25.5	62,515,537	70,268	0.0011	0.9989	11.49
26.5	62,445,268	7,692	0.0001	0.9999	11.48
27.5	61,727,351	230,769	0.0037	0.9963	11.48
28.5	61,496,582	21,638	0.0004	0.9996	11.44
29.5	61,443,780	716,263	0.0117	0.9883	11.43
30.5	60,727,517	1,112,743	0.0183	0.9817	11.30
31.5	59,631,268	240,232	0.0040	0.9960	11.09
32.5	59,391,035	1,349,004	0.0227	0.9773	11.05
33.5	58,070,933	7,380,700	0.1271	0.8729	10.80
34.5	50,690,233	9,748,023	0.1923	0.8077	9.42
35.5	40,942,210	3,304,297	0.0807	0.9193	7.61
36.5	36,101,113	2,810,922	0.0779	0.9221	7.00
37.5	33,282,631	1,096,471	0.0329	0.9671	6.45
38.5	32,186,161	76,923	0.0024	0.9976	6.24

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS - SIMPLE CYCLE AND PEAKER
 PLANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1992-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,109,238	615,816	0.0192	0.9808	6.23
40.5	31,493,422	2,238,575	0.0711	0.9289	6.11
41.5	29,254,846	241,973	0.0083	0.9917	5.67
42.5	17,367,563	158,978	0.0092	0.9908	5.62
43.5	14,629,712	294,912	0.0202	0.9798	5.57
44.5	10,330,755		0.0000	1.0000	5.46
45.5	1,971,884		0.0000	1.0000	5.46
46.5	170,767		0.0000	1.0000	5.46
47.5					5.46

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS - SIMPLE CYCLE AND PEAKER
 PLANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1941-2015, 2017-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	159,872,753		0.0000	1.0000	100.00
0.5	446,539,722	80,750	0.0002	0.9998	100.00
1.5	471,094,929	14,722,585	0.0313	0.9687	99.98
2.5	447,329,800	16,465,352	0.0368	0.9632	96.86
3.5	172,305,592	10,558,107	0.0613	0.9387	93.29
4.5	158,732,530	10,629,690	0.0670	0.9330	87.58
5.5	146,324,519	12,239,653	0.0836	0.9164	81.71
6.5	125,857,517	8,042,382	0.0639	0.9361	74.88
7.5	116,060,083	3,649,411	0.0314	0.9686	70.09
8.5	107,800,974	2,110,221	0.0196	0.9804	67.89
9.5	102,480,109	12,446,709	0.1215	0.8785	66.56
10.5	87,787,215	226,677	0.0026	0.9974	58.47
11.5	85,943,799		0.0000	1.0000	58.32
12.5	72,593,698	850,386	0.0117	0.9883	58.32
13.5	73,322,211		0.0000	1.0000	57.64
14.5	68,867,737		0.0000	1.0000	57.64
15.5	67,630,928		0.0000	1.0000	57.64
16.5	67,630,928	334,182	0.0049	0.9951	57.64
17.5	67,304,305		0.0000	1.0000	57.36
18.5	66,685,407	308,798	0.0046	0.9954	57.36
19.5	66,376,609		0.0000	1.0000	57.09
20.5	66,376,609	685,329	0.0103	0.9897	57.09
21.5	65,523,985	93,740	0.0014	0.9986	56.50
22.5	64,413,414	189,743	0.0029	0.9971	56.42
23.5	63,856,983	528,415	0.0083	0.9917	56.25
24.5	62,597,720	70,268	0.0011	0.9989	55.79
25.5	62,515,537	70,268	0.0011	0.9989	55.73
26.5	62,445,268	7,692	0.0001	0.9999	55.66
27.5	61,727,351	230,769	0.0037	0.9963	55.66
28.5	61,465,418	21,638	0.0004	0.9996	55.45
29.5	61,443,780	716,263	0.0117	0.9883	55.43
30.5	60,727,517	1,112,743	0.0183	0.9817	54.78
31.5	59,631,268	240,232	0.0040	0.9960	53.78
32.5	59,391,035	1,349,004	0.0227	0.9773	53.56
33.5	58,063,374	7,380,700	0.1271	0.8729	52.35
34.5	50,690,233	9,748,023	0.1923	0.8077	45.69
35.5	40,942,210	3,304,297	0.0807	0.9193	36.90
36.5	36,101,113	2,810,922	0.0779	0.9221	33.93
37.5	33,282,631	1,096,471	0.0329	0.9671	31.28
38.5	32,186,161	76,923	0.0024	0.9976	30.25

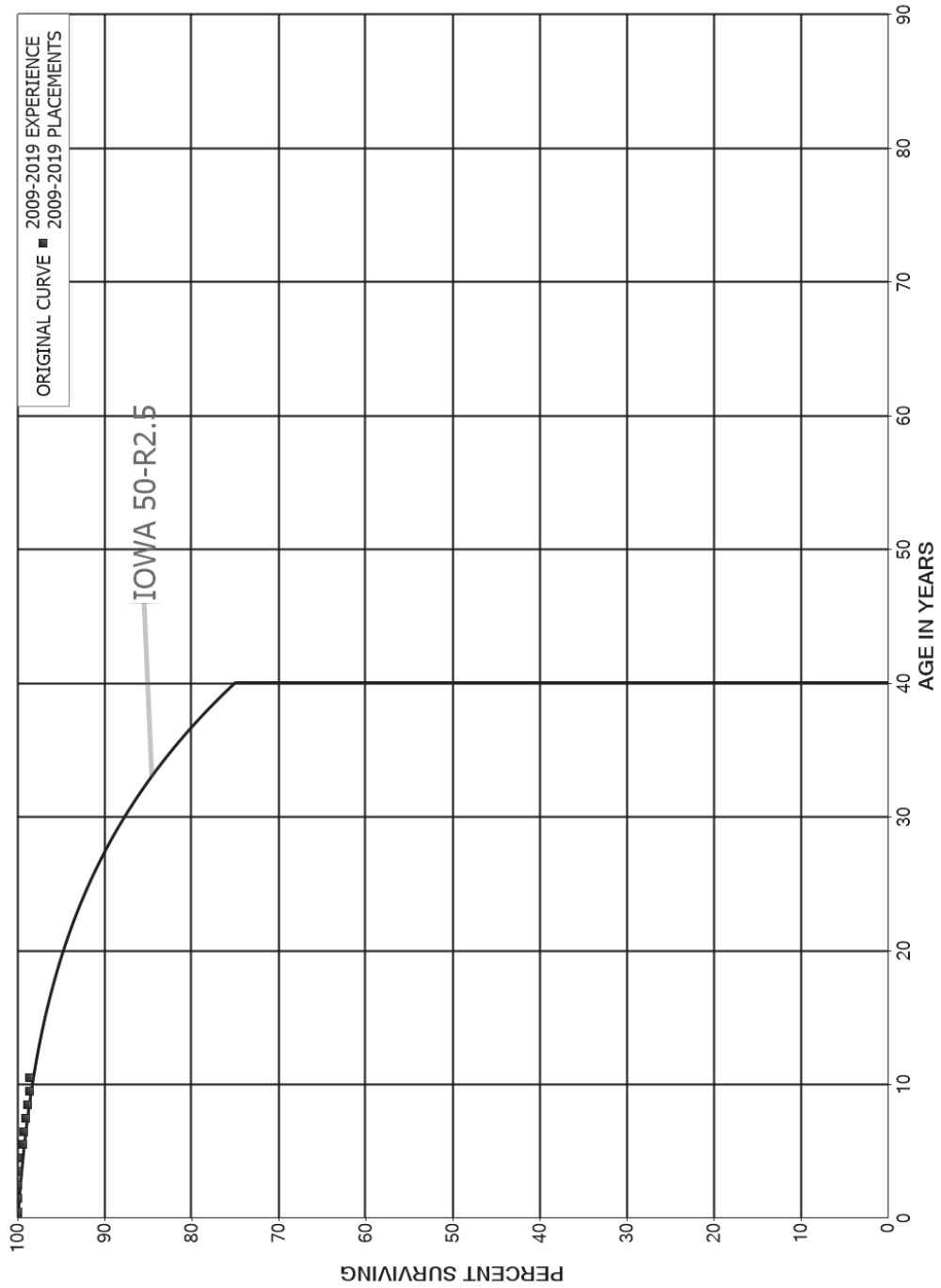
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS - SIMPLE CYCLE AND PEAKER
 PLANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2016			EXPERIENCE BAND 1941-2015, 2017-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,109,238	615,816	0.0192	0.9808	30.18
40.5	31,493,422	2,238,575	0.0711	0.9289	29.60
41.5	13,921,571	241,973	0.0174	0.9826	27.50
42.5	17,367,563	158,978	0.0092	0.9908	27.02
43.5	10,542,171	294,912	0.0280	0.9720	26.77
44.5	3,164,472		0.0000	1.0000	26.02
45.5					26.02
46.5	170,767		0.0000		
47.5					

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



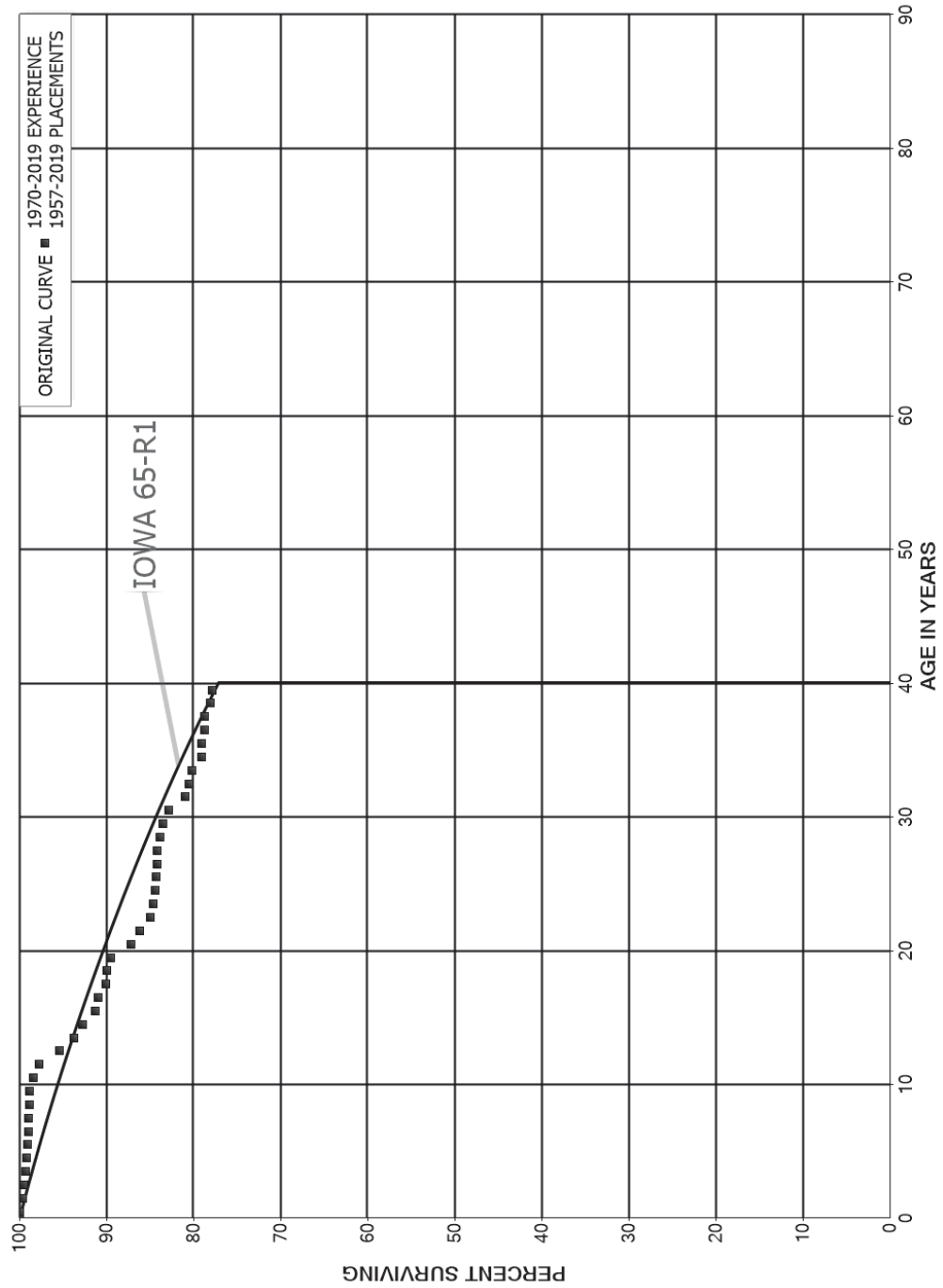
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2019			EXPERIENCE BAND 2009-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,699,149,308		0.0000	1.0000	100.00
0.5	1,406,277,738	246	0.0000	1.0000	100.00
1.5	875,428,400	246,261	0.0003	0.9997	100.00
2.5	870,734,679	350,672	0.0004	0.9996	99.97
3.5	564,699,308	149,814	0.0003	0.9997	99.93
4.5	564,480,245	3,022,865	0.0054	0.9946	99.91
5.5	548,524,043	526,780	0.0010	0.9990	99.37
6.5	547,455,841	1,094,115	0.0020	0.9980	99.27
7.5	537,159,752	1,435,346	0.0027	0.9973	99.08
8.5	535,724,407	1,020,001	0.0019	0.9981	98.81
9.5	115,292,583		0.0000	1.0000	98.62
10.5					98.62

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 344 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,116,965,650		0.0000	1.0000	100.00
0.5	1,038,869,004	3,647,396	0.0035	0.9965	100.00
1.5	1,077,070,994	1,476,615	0.0014	0.9986	99.65
2.5	1,058,535,137	2,580,473	0.0024	0.9976	99.51
3.5	860,949,947	1,065,331	0.0012	0.9988	99.27
4.5	840,976,610	765,759	0.0009	0.9991	99.15
5.5	742,747,339	708,220	0.0010	0.9990	99.06
6.5	678,369,270	220,825	0.0003	0.9997	98.96
7.5	695,663,169	336,266	0.0005	0.9995	98.93
8.5	607,006,287	603,390	0.0010	0.9990	98.88
9.5	605,659,427	2,537,182	0.0042	0.9958	98.78
10.5	513,068,821	3,353,318	0.0065	0.9935	98.37
11.5	481,274,341	11,448,224	0.0238	0.9762	97.73
12.5	427,695,218	7,376,307	0.0172	0.9828	95.40
13.5	415,444,734	4,356,028	0.0105	0.9895	93.76
14.5	345,216,685	5,709,791	0.0165	0.9835	92.77
15.5	339,174,916	1,223,317	0.0036	0.9964	91.24
16.5	301,100,133	2,876,993	0.0096	0.9904	90.91
17.5	205,039,691	319,918	0.0016	0.9984	90.04
18.5	176,099,528	684,770	0.0039	0.9961	89.90
19.5	161,995,975	4,265,210	0.0263	0.9737	89.55
20.5	159,460,981	1,802,444	0.0113	0.9887	87.19
21.5	154,551,304	2,216,041	0.0143	0.9857	86.21
22.5	153,390,242	584,329	0.0038	0.9962	84.97
23.5	138,085,771	390,691	0.0028	0.9972	84.65
24.5	137,660,986	130,141	0.0009	0.9991	84.41
25.5	60,326,089	100,262	0.0017	0.9983	84.33
26.5	60,069,690		0.0000	1.0000	84.19
27.5	59,965,010	214,150	0.0036	0.9964	84.19
28.5	59,285,523	247,360	0.0042	0.9958	83.89
29.5	61,541,074	547,484	0.0089	0.9911	83.54
30.5	63,229,391	1,373,913	0.0217	0.9783	82.80
31.5	63,376,928	381,917	0.0060	0.9940	81.00
32.5	63,776,040	289,807	0.0045	0.9955	80.51
33.5	63,562,284	897,370	0.0141	0.9859	80.14
34.5	62,107,719		0.0000	1.0000	79.01
35.5	60,797,290	178,881	0.0029	0.9971	79.01
36.5	56,841,863		0.0000	1.0000	78.78
37.5	53,178,737	517,982	0.0097	0.9903	78.78
38.5	52,621,999	118,008	0.0022	0.9978	78.01

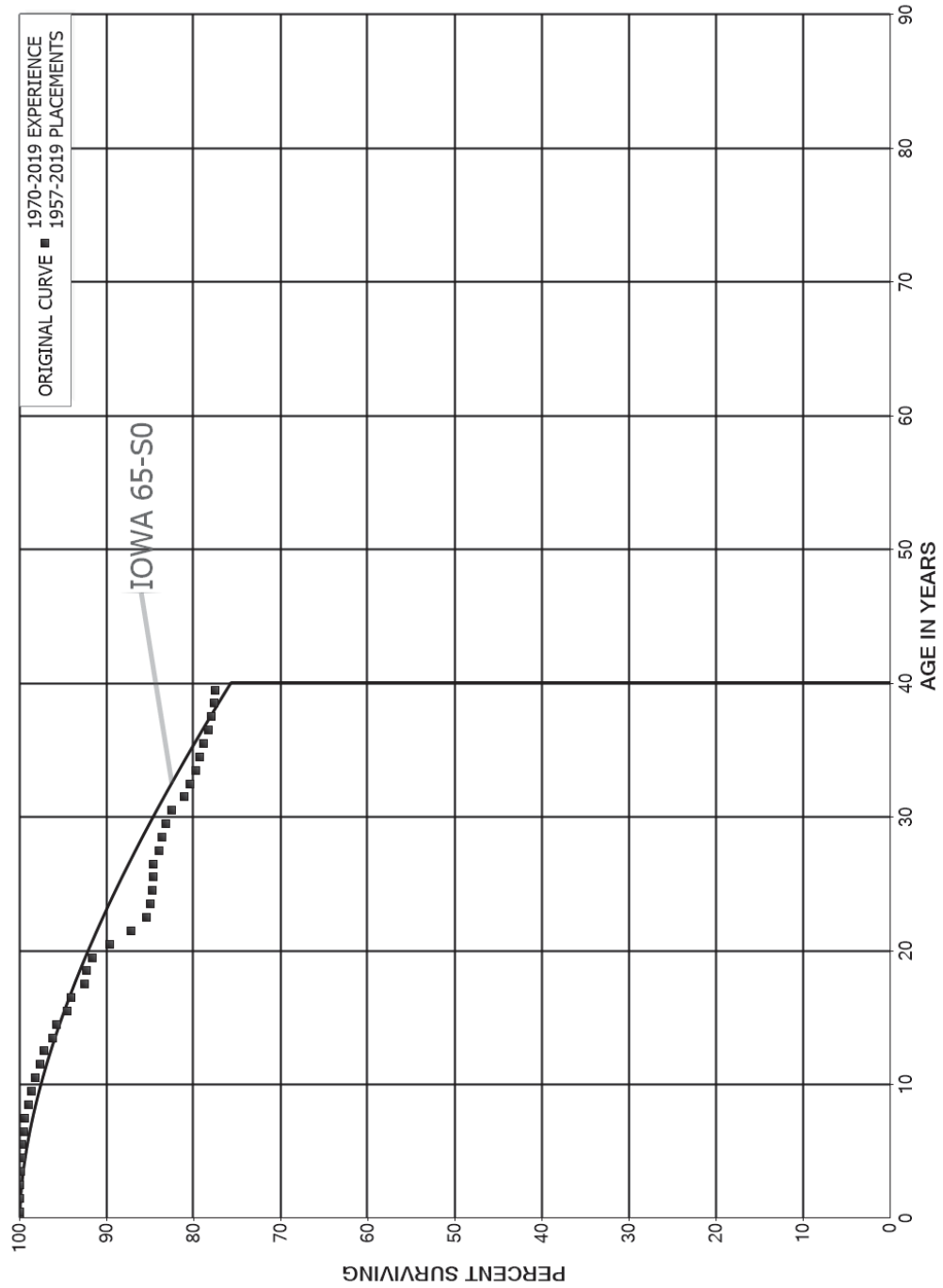
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,502,079		0.0000	1.0000	77.84
40.5	52,485,855	1,587,418	0.0302	0.9698	77.84
41.5	50,836,998	947,292	0.0186	0.9814	75.48
42.5	39,529,517	71,627	0.0018	0.9982	74.08
43.5	39,457,899	41,756	0.0011	0.9989	73.94
44.5	28,584,918	20,503	0.0007	0.9993	73.86
45.5	15,991,152		0.0000	1.0000	73.81
46.5	10,527,982	365,349	0.0347	0.9653	73.81
47.5	6,320,143	377,852	0.0598	0.9402	71.25
48.5	2,858,920		0.0000	1.0000	66.99
49.5	2,709,709	27,481	0.0101	0.9899	66.99
50.5	1,569,487	47,252	0.0301	0.9699	66.31
51.5	2,037,745		0.0000	1.0000	64.31
52.5	1,966,959	12,097	0.0061	0.9939	64.31
53.5	1,954,862		0.0000	1.0000	63.92
54.5	1,439,353		0.0000	1.0000	63.92
55.5	1,439,353		0.0000	1.0000	63.92
56.5	1,439,353		0.0000	1.0000	63.92
57.5	1,439,353		0.0000	1.0000	63.92
58.5	1,439,353	288,761	0.2006	0.7994	63.92
59.5	1,150,592		0.0000	1.0000	51.09
60.5	915,218		0.0000	1.0000	51.09
61.5					51.09

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

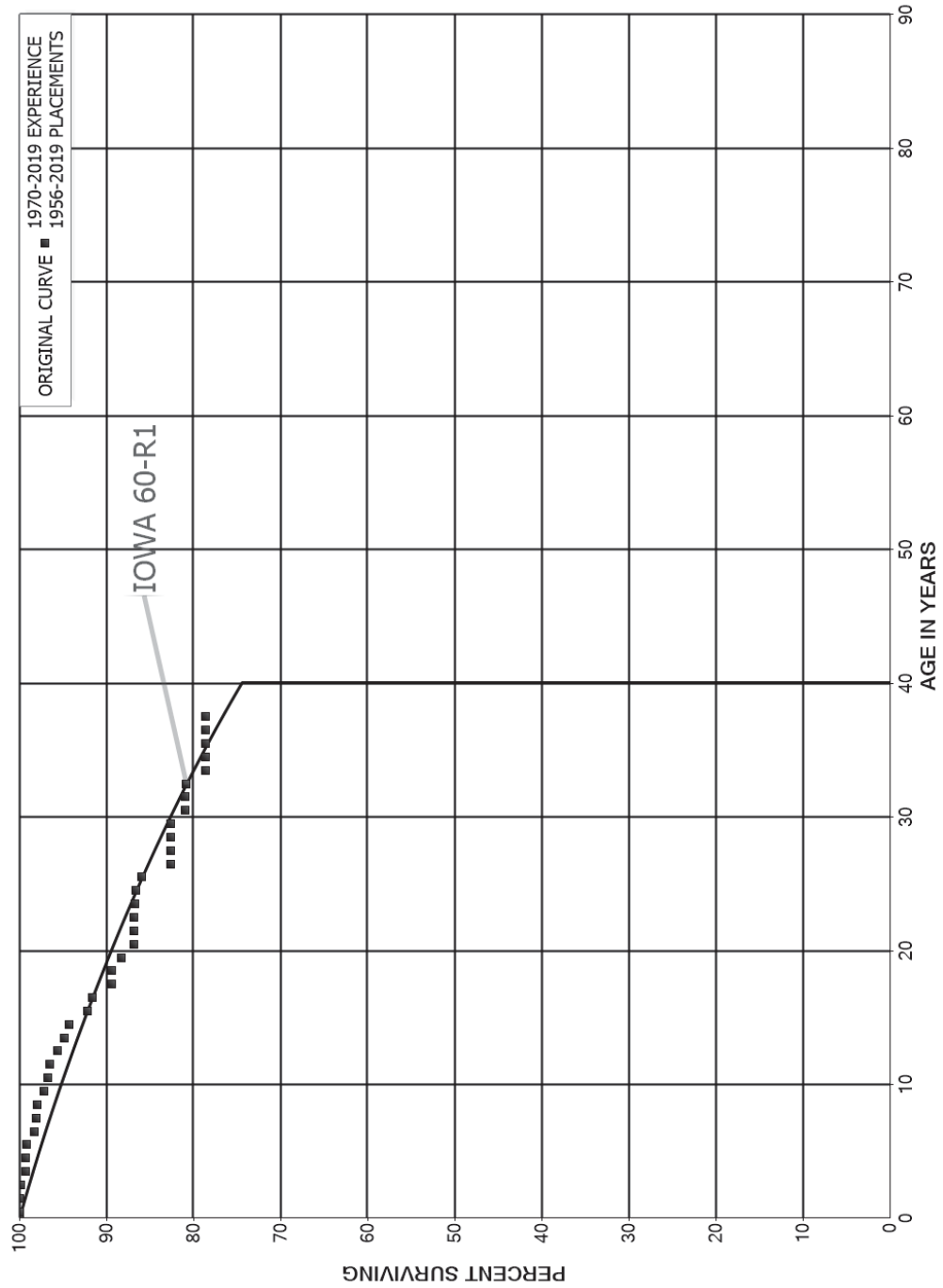
PLACEMENT BAND 1957-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,100,195,632	5,352	0.0000	1.0000	100.00
0.5	990,810,558	107,215	0.0001	0.9999	100.00
1.5	983,432,008	956,718	0.0010	0.9990	99.99
2.5	970,019,035	502,037	0.0005	0.9995	99.89
3.5	826,706,873	1,157,241	0.0014	0.9986	99.84
4.5	809,186,941	210,223	0.0003	0.9997	99.70
5.5	708,611,916	1,111,603	0.0016	0.9984	99.67
6.5	612,928,106	987,481	0.0016	0.9984	99.52
7.5	619,284,113	2,178,923	0.0035	0.9965	99.36
8.5	559,469,915	1,941,219	0.0035	0.9965	99.01
9.5	555,645,335	2,824,492	0.0051	0.9949	98.66
10.5	434,645,844	2,537,837	0.0058	0.9942	98.16
11.5	415,424,301	1,726,244	0.0042	0.9958	97.59
12.5	363,433,275	3,945,032	0.0109	0.9891	97.18
13.5	353,755,822	1,622,049	0.0046	0.9954	96.13
14.5	283,013,528	3,562,861	0.0126	0.9874	95.69
15.5	280,072,815	1,388,575	0.0050	0.9950	94.48
16.5	242,955,144	3,981,093	0.0164	0.9836	94.02
17.5	182,128,100	308,753	0.0017	0.9983	92.47
18.5	161,056,895	1,144,101	0.0071	0.9929	92.32
19.5	141,629,476	3,227,260	0.0228	0.9772	91.66
20.5	138,265,200	3,638,838	0.0263	0.9737	89.57
21.5	130,919,768	2,695,730	0.0206	0.9794	87.22
22.5	129,495,772	759,801	0.0059	0.9941	85.42
23.5	125,483,173	216,015	0.0017	0.9983	84.92
24.5	123,919,641	284,565	0.0023	0.9977	84.77
25.5	26,088,098	3,248	0.0001	0.9999	84.58
26.5	26,026,915	174,347	0.0067	0.9933	84.57
27.5	25,319,806	117,033	0.0046	0.9954	84.00
28.5	24,038,995	137,843	0.0057	0.9943	83.61
29.5	25,606,088	199,566	0.0078	0.9922	83.13
30.5	28,110,144	500,679	0.0178	0.9822	82.49
31.5	27,972,583	229,768	0.0082	0.9918	81.02
32.5	27,416,057	221,437	0.0081	0.9919	80.35
33.5	27,160,573	145,075	0.0053	0.9947	79.70
34.5	26,675,709	143,937	0.0054	0.9946	79.28
35.5	26,483,827	202,327	0.0076	0.9924	78.85
36.5	20,843,928	65,390	0.0031	0.9969	78.25
37.5	14,666,399	82,018	0.0056	0.9944	78.00
38.5	14,503,021	8,040	0.0006	0.9994	77.56

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,852,906	88,022	0.0056	0.9944	77.52
40.5	16,078,047	255,576	0.0159	0.9841	77.09
41.5	15,563,242	17,542	0.0011	0.9989	75.87
42.5	12,225,709	16,406	0.0013	0.9987	75.78
43.5	11,544,447	56,486	0.0049	0.9951	75.68
44.5	9,738,050	2,174	0.0002	0.9998	75.31
45.5	7,000,723		0.0000	1.0000	75.29
46.5	5,767,597	60,502	0.0105	0.9895	75.29
47.5	1,228,224	4,077	0.0033	0.9967	74.50
48.5	1,200,287	550	0.0005	0.9995	74.25
49.5	1,561,037		0.0000	1.0000	74.22
50.5	1,025,981	4,227	0.0041	0.9959	74.22
51.5	1,711,564		0.0000	1.0000	73.91
52.5	1,065,741	6,493	0.0061	0.9939	73.91
53.5	1,059,248	80,503	0.0760	0.9240	73.46
54.5	369,438	42,791	0.1158	0.8842	67.88
55.5	326,647		0.0000	1.0000	60.02
56.5	319,387		0.0000	1.0000	60.02
57.5	319,387		0.0000	1.0000	60.02
58.5	317,439		0.0000	1.0000	60.02
59.5	317,439		0.0000	1.0000	60.02
60.5	275,454		0.0000	1.0000	60.02
61.5					60.02

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

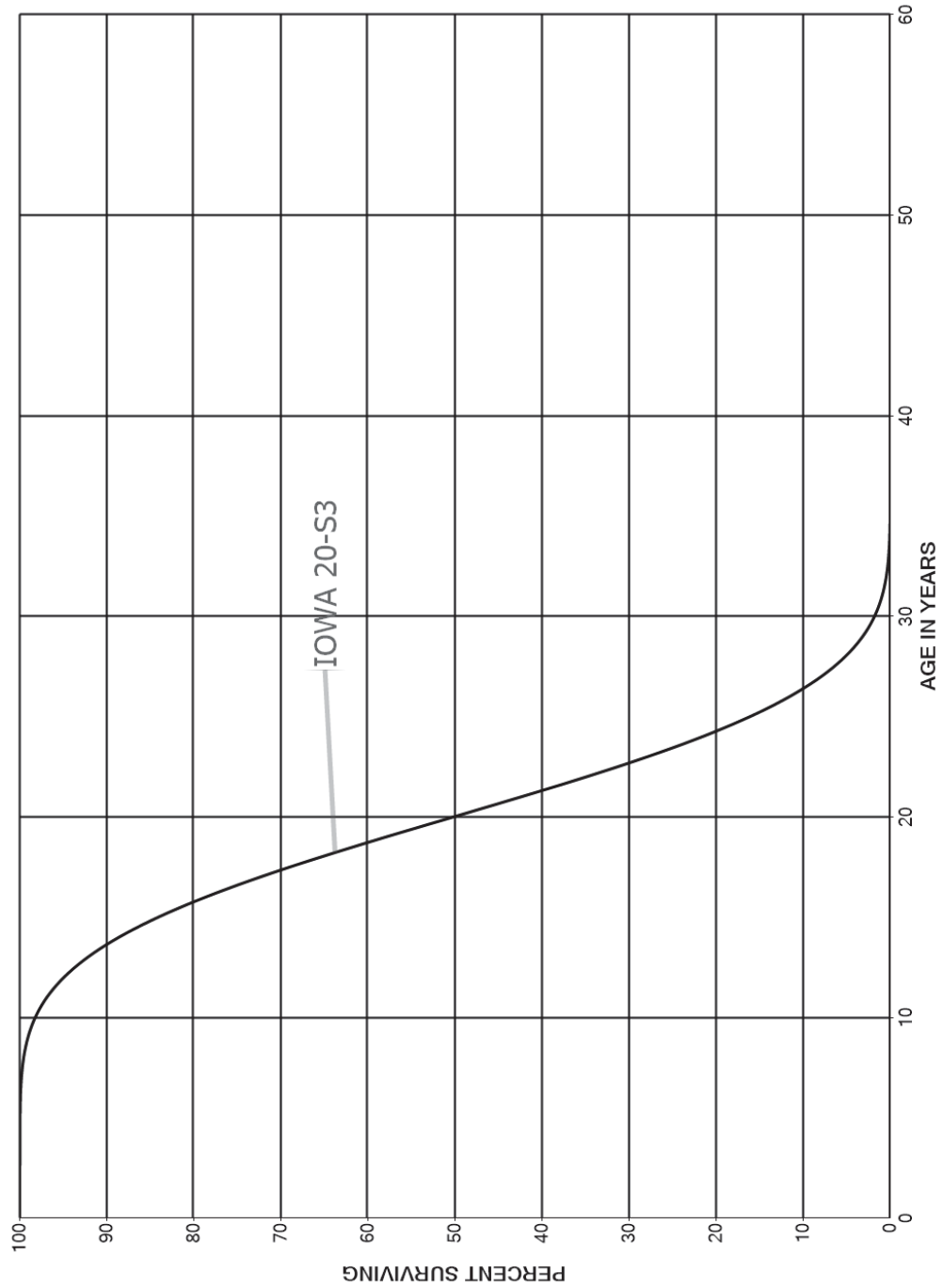
ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,754,799	210	0.0000	1.0000	100.00
0.5	146,288,184	1,108	0.0000	1.0000	100.00
1.5	140,153,446	207,936	0.0015	0.9985	100.00
2.5	136,927,798	788,227	0.0058	0.9942	99.85
3.5	113,256,460	2,150	0.0000	1.0000	99.28
4.5	112,264,085	159,083	0.0014	0.9986	99.27
5.5	101,157,133	853,335	0.0084	0.9916	99.13
6.5	88,316,626	205,470	0.0023	0.9977	98.30
7.5	87,301,152	106,652	0.0012	0.9988	98.07
8.5	73,141,270	539,690	0.0074	0.9926	97.95
9.5	71,273,988	401,954	0.0056	0.9944	97.23
10.5	53,756,159	96,428	0.0018	0.9982	96.68
11.5	51,467,823	450,640	0.0088	0.9912	96.50
12.5	40,388,708	326,031	0.0081	0.9919	95.66
13.5	39,389,847	246,070	0.0062	0.9938	94.89
14.5	24,543,531	547,620	0.0223	0.9777	94.29
15.5	24,012,141	143,312	0.0060	0.9940	92.19
16.5	21,433,027	515,169	0.0240	0.9760	91.64
17.5	15,939,831	449	0.0000	1.0000	89.44
18.5	15,748,594	208,855	0.0133	0.9867	89.43
19.5	13,274,429	204,522	0.0154	0.9846	88.25
20.5	13,092,158		0.0000	1.0000	86.89
21.5	12,240,594	6,711	0.0005	0.9995	86.89
22.5	12,184,883	22,874	0.0019	0.9981	86.84
23.5	11,301,735	4,552	0.0004	0.9996	86.68
24.5	11,220,520	94,497	0.0084	0.9916	86.64
25.5	2,406,967	91,351	0.0380	0.9620	85.91
26.5	2,321,712		0.0000	1.0000	82.65
27.5	2,299,936	520	0.0002	0.9998	82.65
28.5	2,230,418	282	0.0001	0.9999	82.63
29.5	2,207,561	45,710	0.0207	0.9793	82.62
30.5	2,126,761		0.0000	1.0000	80.91
31.5	2,125,474	650	0.0003	0.9997	80.91
32.5	1,881,880	52,540	0.0279	0.9721	80.89
33.5	1,813,172		0.0000	1.0000	78.63
34.5	1,775,614		0.0000	1.0000	78.63
35.5	1,757,813		0.0000	1.0000	78.63
36.5	1,429,998	926	0.0006	0.9994	78.63
37.5	571,304	762	0.0013	0.9987	78.58
38.5	508,776	9,342	0.0184	0.9816	78.47

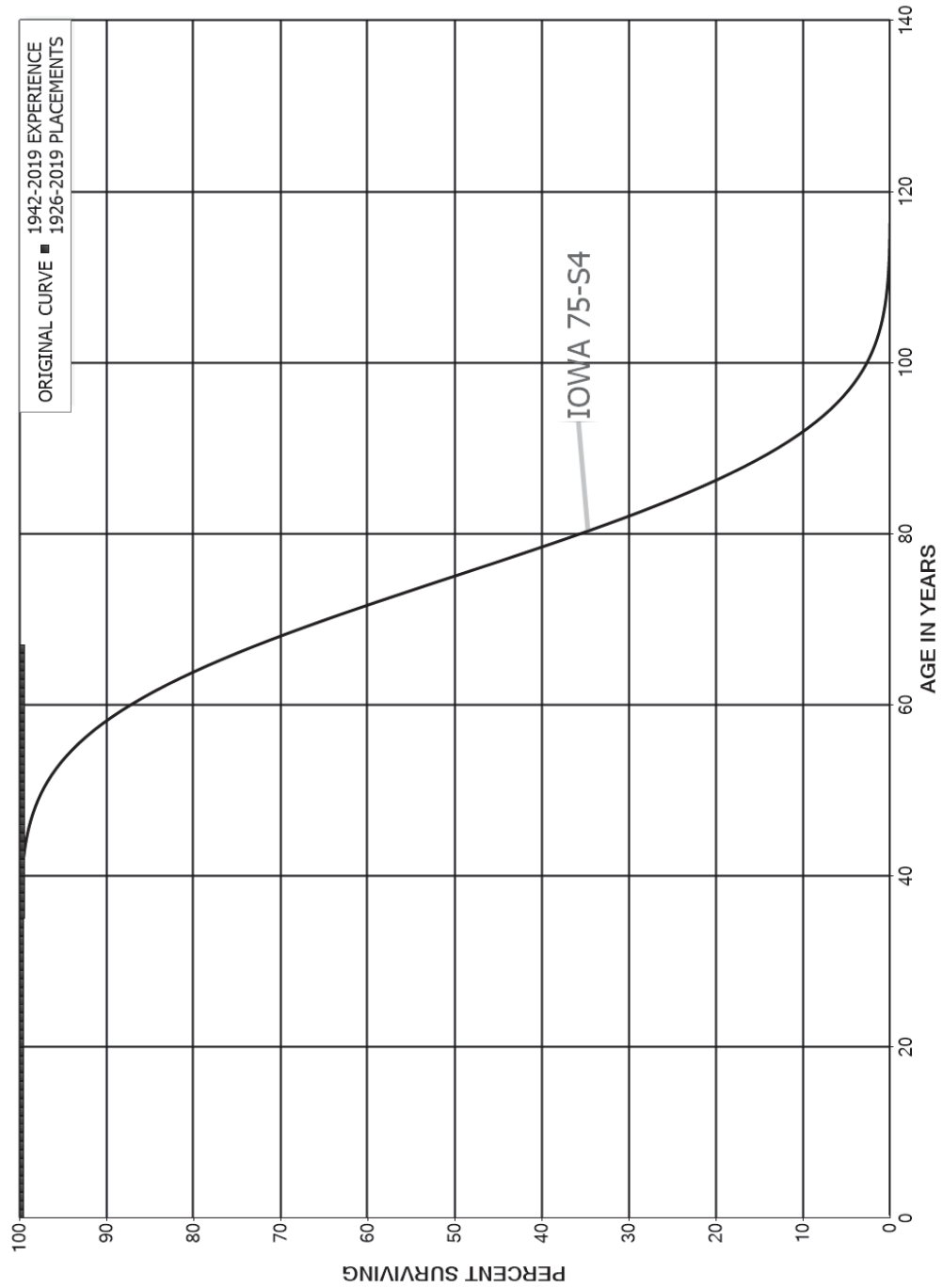
FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2019			EXPERIENCE BAND 1970-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	452,604	108	0.0002	0.9998	77.03
40.5	394,463		0.0000	1.0000	77.02
41.5	393,410		0.0000	1.0000	77.02
42.5	335,202	2,147	0.0064	0.9936	77.02
43.5	325,029	1,031	0.0032	0.9968	76.52
44.5	122,915		0.0000	1.0000	76.28
45.5	77,327		0.0000	1.0000	76.28
46.5	72,262		0.0000	1.0000	76.28
47.5	32,946		0.0000	1.0000	76.28
48.5	25,066		0.0000	1.0000	76.28
49.5	26,888		0.0000	1.0000	76.28
50.5	13,554		0.0000	1.0000	76.28
51.5	19,581		0.0000	1.0000	76.28
52.5	8,273		0.0000	1.0000	76.28
53.5	6,257		0.0000	1.0000	76.28
54.5					76.28

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 348 ENERGY STORAGE EQUIPMENT
SMOOTH SURVIVOR CURVE



FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 350.2 EASEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1942-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	241,102,674	2,644	0.0000	1.0000	100.00
0.5	222,616,348	1,829	0.0000	1.0000	100.00
1.5	225,562,891	19,652	0.0001	0.9999	100.00
2.5	227,117,502	600	0.0000	1.0000	99.99
3.5	219,940,849	572	0.0000	1.0000	99.99
4.5	219,522,093	2,005	0.0000	1.0000	99.99
5.5	219,342,219	10,049	0.0000	1.0000	99.99
6.5	216,869,511	10,266	0.0000	1.0000	99.98
7.5	217,310,093	10,851	0.0000	1.0000	99.98
8.5	217,610,729	18,494	0.0001	0.9999	99.97
9.5	215,899,653	875	0.0000	1.0000	99.97
10.5	215,541,577	478	0.0000	1.0000	99.96
11.5	196,114,613	16,303	0.0001	0.9999	99.96
12.5	176,478,306	11,164	0.0001	0.9999	99.96
13.5	167,950,460	2,875	0.0000	1.0000	99.95
14.5	163,646,168	19,853	0.0001	0.9999	99.95
15.5	161,437,354	4,541	0.0000	1.0000	99.94
16.5	159,961,316	879	0.0000	1.0000	99.93
17.5	156,570,871	13,308	0.0001	0.9999	99.93
18.5	155,496,297	12,322	0.0001	0.9999	99.92
19.5	151,755,857	378	0.0000	1.0000	99.92
20.5	149,903,873	2,785	0.0000	1.0000	99.92
21.5	149,495,835	10,874	0.0001	0.9999	99.91
22.5	146,197,232	5	0.0000	1.0000	99.91
23.5	136,049,154	480	0.0000	1.0000	99.91
24.5	132,778,400	245	0.0000	1.0000	99.91
25.5	128,812,139		0.0000	1.0000	99.91
26.5	122,781,692	50	0.0000	1.0000	99.91
27.5	117,699,162		0.0000	1.0000	99.91
28.5	117,639,576	98	0.0000	1.0000	99.91
29.5	104,838,194	4,803	0.0000	1.0000	99.91
30.5	102,280,541	343	0.0000	1.0000	99.90
31.5	99,864,159		0.0000	1.0000	99.90
32.5	90,361,327	320	0.0000	1.0000	99.90
33.5	89,740,098		0.0000	1.0000	99.90
34.5	82,928,926	12,445	0.0002	0.9998	99.90
35.5	60,114,971		0.0000	1.0000	99.89
36.5	53,872,321	364	0.0000	1.0000	99.89
37.5	46,370,009	3,825	0.0001	0.9999	99.89
38.5	45,947,710		0.0000	1.0000	99.88

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1942-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,673,015	595	0.0000	1.0000	99.88
40.5	41,008,052	2,600	0.0001	0.9999	99.88
41.5	40,098,449	250	0.0000	1.0000	99.87
42.5	39,063,120		0.0000	1.0000	99.87
43.5	34,019,576		0.0000	1.0000	99.87
44.5	31,609,577		0.0000	1.0000	99.87
45.5	30,119,897		0.0000	1.0000	99.87
46.5	28,717,623		0.0000	1.0000	99.87
47.5	28,183,074		0.0000	1.0000	99.87
48.5	27,803,143		0.0000	1.0000	99.87
49.5	23,997,765		0.0000	1.0000	99.87
50.5	19,885,454		0.0000	1.0000	99.87
51.5	17,676,617		0.0000	1.0000	99.87
52.5	16,223,460		0.0000	1.0000	99.87
53.5	14,082,513		0.0000	1.0000	99.87
54.5	13,195,056		0.0000	1.0000	99.87
55.5	9,256,853		0.0000	1.0000	99.87
56.5	8,804,096		0.0000	1.0000	99.87
57.5	7,613,992		0.0000	1.0000	99.87
58.5	6,334,129		0.0000	1.0000	99.87
59.5	4,576,614		0.0000	1.0000	99.87
60.5	4,273,435		0.0000	1.0000	99.87
61.5	3,653,429		0.0000	1.0000	99.87
62.5	2,843,976		0.0000	1.0000	99.87
63.5	2,548,402		0.0000	1.0000	99.87
64.5	1,875,762		0.0000	1.0000	99.87
65.5	1,377,021		0.0000	1.0000	99.87
66.5	900,788		0.0000	1.0000	99.87
67.5	492,328		0.0000	1.0000	99.87
68.5	330,226		0.0000	1.0000	99.87
69.5	293,459		0.0000	1.0000	99.87
70.5	292,130		0.0000	1.0000	99.87
71.5	278,519		0.0000	1.0000	99.87
72.5	205,628		0.0000	1.0000	99.87
73.5	200,061		0.0000	1.0000	99.87
74.5	193,495		0.0000	1.0000	99.87
75.5	157,785		0.0000	1.0000	99.87
76.5	110,227		0.0000	1.0000	99.87
77.5	73,937		0.0000	1.0000	99.87
78.5	73,937		0.0000	1.0000	99.87

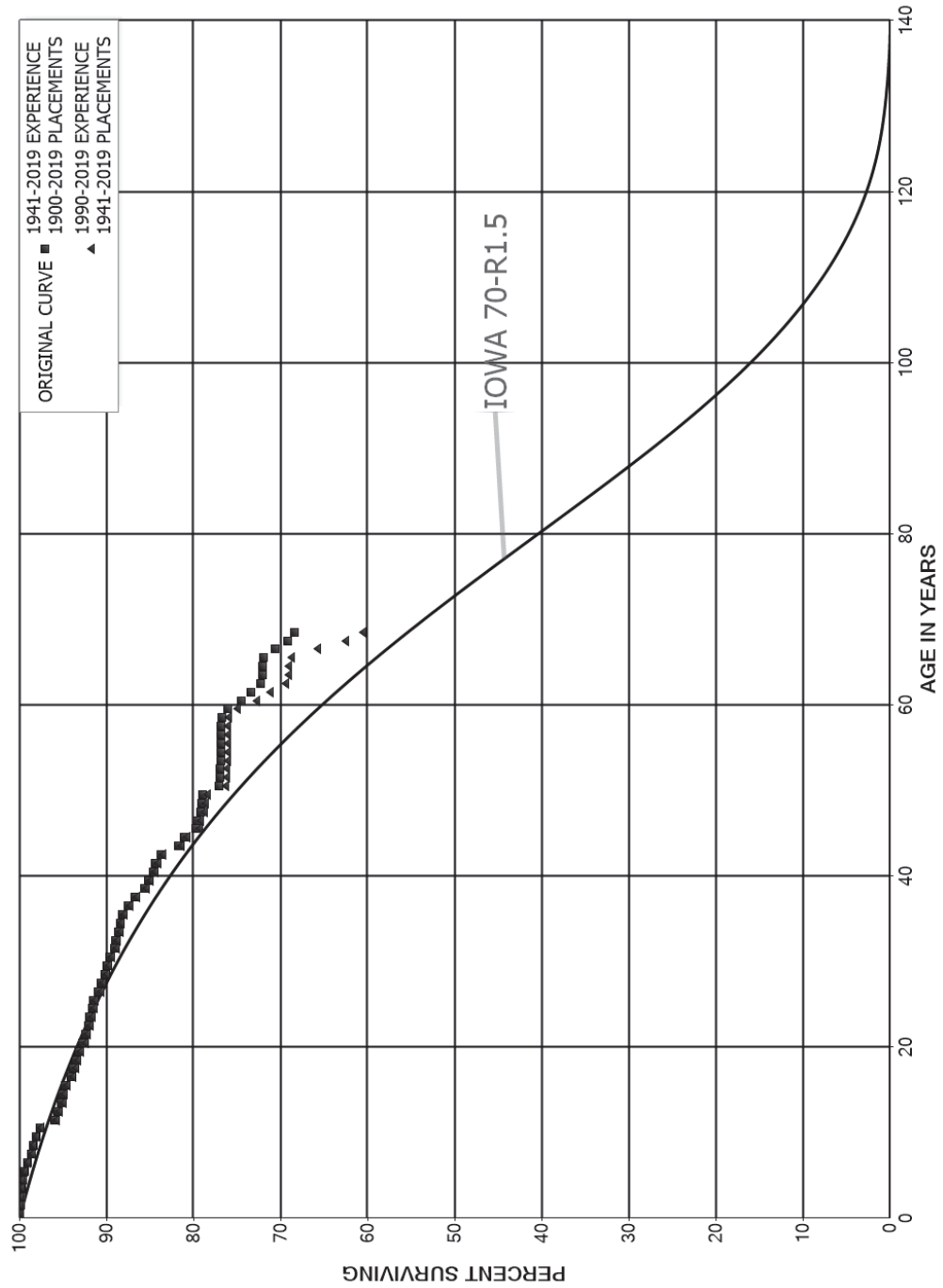
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1942-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	73,937		0.0000	1.0000	99.87
80.5	57,290		0.0000	1.0000	99.87
81.5	57,290		0.0000	1.0000	99.87
82.5	57,290		0.0000	1.0000	99.87
83.5	57,290		0.0000	1.0000	99.87
84.5	57,290		0.0000	1.0000	99.87
85.5	57,187		0.0000	1.0000	99.87
86.5	57,187		0.0000	1.0000	99.87
87.5	57,187		0.0000	1.0000	99.87
88.5	57,187		0.0000	1.0000	99.87
89.5	40,127		0.0000	1.0000	99.87
90.5	19,608		0.0000	1.0000	99.87
91.5	18,529		0.0000	1.0000	99.87
92.5	18,529		0.0000	1.0000	99.87
93.5					99.87

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	293,252,535	2,596	0.0000	1.0000	100.00
0.5	230,130,037	405,041	0.0018	0.9982	100.00
1.5	203,082,181	197,926	0.0010	0.9990	99.82
2.5	182,256,319	66,365	0.0004	0.9996	99.73
3.5	161,783,767	139,697	0.0009	0.9991	99.69
4.5	137,677,084	311,278	0.0023	0.9977	99.60
5.5	129,087,313	414,834	0.0032	0.9968	99.38
6.5	123,666,951	613,523	0.0050	0.9950	99.06
7.5	118,053,146	231,787	0.0020	0.9980	98.57
8.5	108,466,864	346,867	0.0032	0.9968	98.37
9.5	103,303,635	462,864	0.0045	0.9955	98.06
10.5	95,199,749	1,630,054	0.0171	0.9829	97.62
11.5	87,038,918	301,394	0.0035	0.9965	95.95
12.5	83,192,696	339,712	0.0041	0.9959	95.62
13.5	78,479,679	170,033	0.0022	0.9978	95.23
14.5	69,338,412	241,043	0.0035	0.9965	95.02
15.5	66,647,230	401,235	0.0060	0.9940	94.69
16.5	62,513,616	224,713	0.0036	0.9964	94.12
17.5	57,575,583	149,137	0.0026	0.9974	93.78
18.5	50,650,094	200,835	0.0040	0.9960	93.54
19.5	48,141,567	233,572	0.0049	0.9951	93.17
20.5	45,855,806	159,540	0.0035	0.9965	92.71
21.5	45,010,014	133,741	0.0030	0.9970	92.39
22.5	44,536,950	103,056	0.0023	0.9977	92.12
23.5	44,184,154	121,477	0.0027	0.9973	91.90
24.5	38,648,490	51,981	0.0013	0.9987	91.65
25.5	38,149,173	264,420	0.0069	0.9931	91.53
26.5	34,062,340	92,588	0.0027	0.9973	90.89
27.5	33,450,655	159,976	0.0048	0.9952	90.65
28.5	32,591,845	79,880	0.0025	0.9975	90.21
29.5	32,003,988	137,476	0.0043	0.9957	89.99
30.5	30,632,496	180,151	0.0059	0.9941	89.61
31.5	25,255,900	47,456	0.0019	0.9981	89.08
32.5	24,962,857	75,677	0.0030	0.9970	88.91
33.5	23,750,479	57,861	0.0024	0.9976	88.64
34.5	23,219,744	60,355	0.0026	0.9974	88.43
35.5	19,691,814	149,102	0.0076	0.9924	88.20
36.5	17,759,367	165,120	0.0093	0.9907	87.53
37.5	14,502,006	189,232	0.0130	0.9870	86.71
38.5	14,063,115	72,163	0.0051	0.9949	85.58

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,427,833	61,418	0.0059	0.9941	85.14
40.5	9,388,514	33,392	0.0036	0.9964	84.64
41.5	8,730,511	60,520	0.0069	0.9931	84.34
42.5	6,718,235	163,222	0.0243	0.9757	83.76
43.5	5,504,941	42,621	0.0077	0.9923	81.72
44.5	4,988,264	84,383	0.0169	0.9831	81.09
45.5	4,374,943	5,485	0.0013	0.9987	79.72
46.5	3,902,788	21,958	0.0056	0.9944	79.62
47.5	3,252,189	4,124	0.0013	0.9987	79.17
48.5	2,977,869	5,405	0.0018	0.9982	79.07
49.5	2,107,538	49,783	0.0236	0.9764	78.93
50.5	2,027,743	2,357	0.0012	0.9988	77.06
51.5	1,556,492	144	0.0001	0.9999	76.97
52.5	1,439,161	3,273	0.0023	0.9977	76.96
53.5	1,237,200		0.0000	1.0000	76.79
54.5	1,085,521		0.0000	1.0000	76.79
55.5	1,080,904		0.0000	1.0000	76.79
56.5	1,022,575	8	0.0000	1.0000	76.79
57.5	993,991	387	0.0004	0.9996	76.79
58.5	916,030	8,896	0.0097	0.9903	76.76
59.5	862,158	17,700	0.0205	0.9795	76.01
60.5	797,730	11,321	0.0142	0.9858	74.45
61.5	663,493	10,277	0.0155	0.9845	73.40
62.5	528,230	1,222	0.0023	0.9977	72.26
63.5	504,000	12	0.0000	1.0000	72.09
64.5	483,759	1,022	0.0021	0.9979	72.09
65.5	463,600	8,873	0.0191	0.9809	71.94
66.5	438,107	8,461	0.0193	0.9807	70.56
67.5	421,471	5,046	0.0120	0.9880	69.20
68.5	413,179		0.0000	1.0000	68.37
69.5	410,769		0.0000	1.0000	68.37
70.5	387,878		0.0000	1.0000	68.37
71.5	378,174		0.0000	1.0000	68.37
72.5	378,167	175	0.0005	0.9995	68.37
73.5	377,591		0.0000	1.0000	68.34
74.5	370,080		0.0000	1.0000	68.34
75.5	369,916		0.0000	1.0000	68.34
76.5	367,123		0.0000	1.0000	68.34
77.5	361,835		0.0000	1.0000	68.34
78.5	262,635		0.0000	1.0000	68.34

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	262,635		0.0000	1.0000	68.34
80.5	262,635		0.0000	1.0000	68.34
81.5	262,635		0.0000	1.0000	68.34
82.5	262,635		0.0000	1.0000	68.34
83.5	262,635		0.0000	1.0000	68.34
84.5	262,635		0.0000	1.0000	68.34
85.5	262,635		0.0000	1.0000	68.34
86.5	262,635		0.0000	1.0000	68.34
87.5	262,635		0.0000	1.0000	68.34
88.5	262,635		0.0000	1.0000	68.34
89.5	262,635		0.0000	1.0000	68.34
90.5	262,635		0.0000	1.0000	68.34
91.5	262,635		0.0000	1.0000	68.34
92.5	262,635		0.0000	1.0000	68.34
93.5	262,635		0.0000	1.0000	68.34
94.5	262,635		0.0000	1.0000	68.34
95.5	262,635		0.0000	1.0000	68.34
96.5	262,635		0.0000	1.0000	68.34
97.5	262,635		0.0000	1.0000	68.34
98.5	262,635		0.0000	1.0000	68.34
99.5	262,635		0.0000	1.0000	68.34
100.5	262,635		0.0000	1.0000	68.34
101.5	262,635		0.0000	1.0000	68.34
102.5	262,635		0.0000	1.0000	68.34
103.5	262,635		0.0000	1.0000	68.34
104.5	262,635		0.0000	1.0000	68.34
105.5	262,635		0.0000	1.0000	68.34
106.5	262,635		0.0000	1.0000	68.34
107.5	262,635		0.0000	1.0000	68.34
108.5	262,635		0.0000	1.0000	68.34
109.5	262,635		0.0000	1.0000	68.34
110.5	262,635		0.0000	1.0000	68.34
111.5	262,635		0.0000	1.0000	68.34
112.5					

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

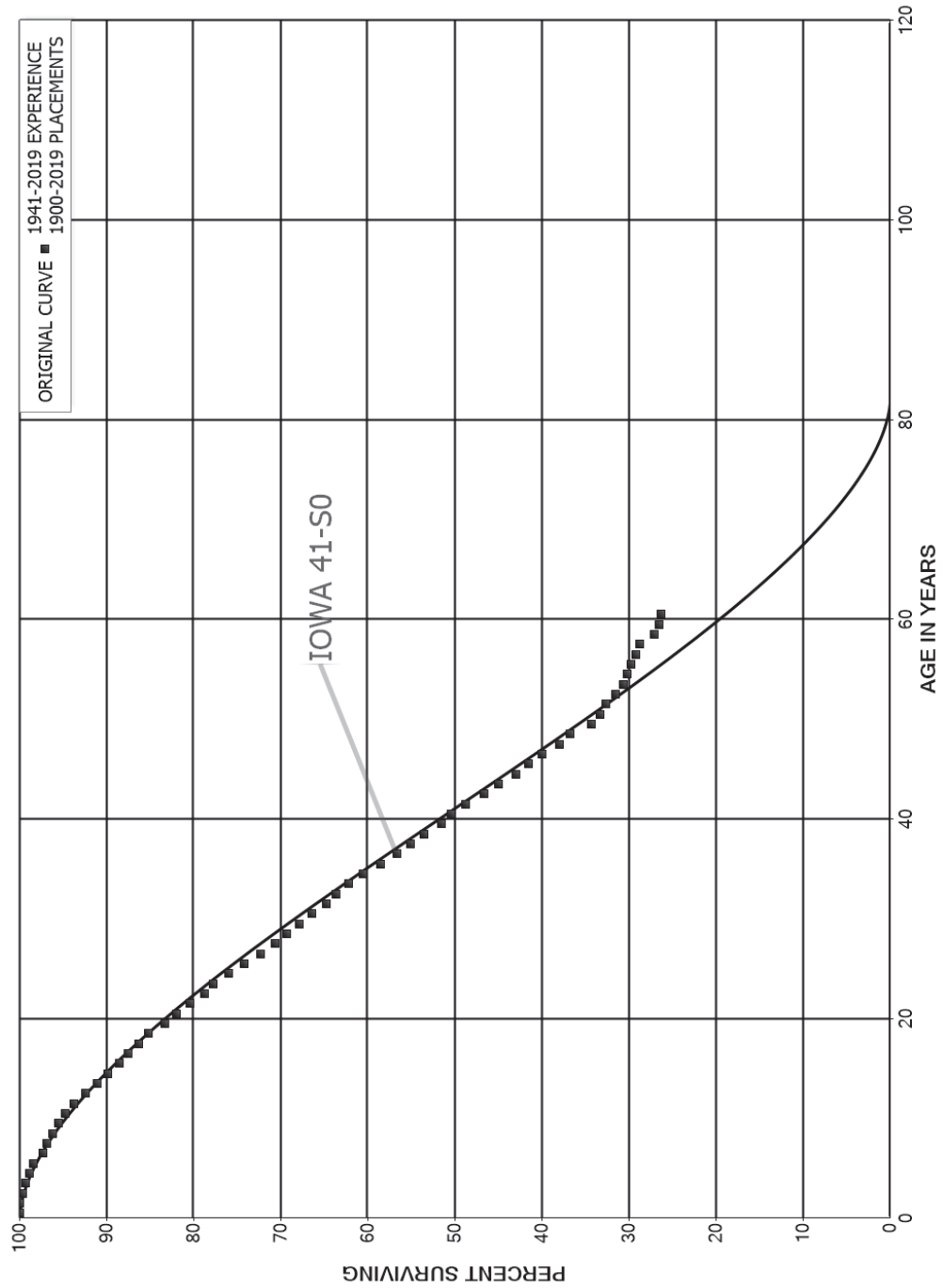
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	261,185,334	1,082	0.0000	1.0000	100.00
0.5	199,588,320	403,460	0.0020	0.9980	100.00
1.5	176,750,576	188,259	0.0011	0.9989	99.80
2.5	157,971,899	54,537	0.0003	0.9997	99.69
3.5	139,675,661	133,452	0.0010	0.9990	99.66
4.5	116,290,705	292,024	0.0025	0.9975	99.56
5.5	111,646,705	394,463	0.0035	0.9965	99.31
6.5	108,139,003	599,972	0.0055	0.9945	98.96
7.5	105,056,480	192,146	0.0018	0.9982	98.41
8.5	96,000,660	333,506	0.0035	0.9965	98.23
9.5	93,340,279	452,526	0.0048	0.9952	97.89
10.5	86,784,232	1,616,436	0.0186	0.9814	97.42
11.5	79,409,041	267,115	0.0034	0.9966	95.60
12.5	77,645,539	333,463	0.0043	0.9957	95.28
13.5	74,564,714	154,513	0.0021	0.9979	94.87
14.5	65,923,281	222,120	0.0034	0.9966	94.67
15.5	63,474,970	399,320	0.0063	0.9937	94.35
16.5	59,735,076	223,573	0.0037	0.9963	93.76
17.5	54,934,168	131,730	0.0024	0.9976	93.41
18.5	48,261,735	199,068	0.0041	0.9959	93.19
19.5	46,509,938	232,332	0.0050	0.9950	92.80
20.5	44,355,576	154,472	0.0035	0.9965	92.34
21.5	43,672,920	132,515	0.0030	0.9970	92.02
22.5	43,313,881	97,905	0.0023	0.9977	91.74
23.5	43,148,679	98,167	0.0023	0.9977	91.53
24.5	37,801,451	49,483	0.0013	0.9987	91.32
25.5	37,277,581	263,803	0.0071	0.9929	91.20
26.5	33,236,778	89,794	0.0027	0.9973	90.56
27.5	32,584,022	159,976	0.0049	0.9951	90.31
28.5	31,806,520	74,387	0.0023	0.9977	89.87
29.5	31,307,230	137,003	0.0044	0.9956	89.66
30.5	30,014,372	176,510	0.0059	0.9941	89.27
31.5	24,768,138	39,034	0.0016	0.9984	88.74
32.5	24,572,330	75,047	0.0031	0.9969	88.60
33.5	23,374,908	55,643	0.0024	0.9976	88.33
34.5	22,875,919	60,000	0.0026	0.9974	88.12
35.5	19,368,933	148,766	0.0077	0.9923	87.89
36.5	17,455,022	164,196	0.0094	0.9906	87.21
37.5	14,222,580	187,873	0.0132	0.9868	86.39
38.5	13,825,987	72,161	0.0052	0.9948	85.25

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,219,252	61,153	0.0060	0.9940	84.81
40.5	8,955,131	32,956	0.0037	0.9963	84.30
41.5	8,379,846	60,520	0.0072	0.9928	83.99
42.5	6,376,103	163,222	0.0256	0.9744	83.38
43.5	5,159,027	42,067	0.0082	0.9918	81.25
44.5	4,645,488	81,165	0.0175	0.9825	80.59
45.5	4,035,594	5,485	0.0014	0.9986	79.18
46.5	3,544,760	21,958	0.0062	0.9938	79.07
47.5	2,894,993	4,124	0.0014	0.9986	78.58
48.5	2,714,922	5,405	0.0020	0.9980	78.47
49.5	1,844,592	49,783	0.0270	0.9730	78.31
50.5	1,764,797	2,357	0.0013	0.9987	76.20
51.5	1,293,546		0.0000	1.0000	76.10
52.5	1,176,359	3,114	0.0026	0.9974	76.10
53.5	974,557		0.0000	1.0000	75.90
54.5	822,878		0.0000	1.0000	75.90
55.5	818,260		0.0000	1.0000	75.90
56.5	759,932		0.0000	1.0000	75.90
57.5	731,356	387	0.0005	0.9995	75.90
58.5	653,395	8,896	0.0136	0.9864	75.86
59.5	599,522	17,700	0.0295	0.9705	74.82
60.5	535,095	11,321	0.0212	0.9788	72.61
61.5	400,858	10,277	0.0256	0.9744	71.08
62.5	265,595	1,222	0.0046	0.9954	69.26
63.5	241,365	12	0.0000	1.0000	68.94
64.5	221,124	1,022	0.0046	0.9954	68.93
65.5	200,965	8,873	0.0442	0.9558	68.62
66.5	175,472	8,461	0.0482	0.9518	65.59
67.5	158,836	5,046	0.0318	0.9682	62.42
68.5	150,544		0.0000	1.0000	60.44
69.5	148,134		0.0000	1.0000	60.44
70.5	125,243		0.0000	1.0000	60.44
71.5	115,539		0.0000	1.0000	60.44
72.5	115,532	175	0.0015	0.9985	60.44
73.5	114,956		0.0000	1.0000	60.35
74.5	107,445		0.0000	1.0000	60.35
75.5	107,281		0.0000	1.0000	60.35
76.5	104,487		0.0000	1.0000	60.35
77.5	99,200		0.0000	1.0000	60.35
78.5					60.35

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 353 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,100,723,141	707,532	0.0002	0.9998	100.00
0.5	2,728,795,080	2,262,559	0.0008	0.9992	99.98
1.5	2,476,934,745	5,637,432	0.0023	0.9977	99.89
2.5	2,302,688,684	8,362,439	0.0036	0.9964	99.67
3.5	2,156,580,943	10,963,676	0.0051	0.9949	99.30
4.5	1,963,821,227	8,929,110	0.0045	0.9955	98.80
5.5	1,837,374,851	19,378,123	0.0105	0.9895	98.35
6.5	1,718,071,102	8,523,116	0.0050	0.9950	97.31
7.5	1,629,762,312	11,183,753	0.0069	0.9931	96.83
8.5	1,484,701,673	9,554,022	0.0064	0.9936	96.17
9.5	1,396,813,442	11,983,242	0.0086	0.9914	95.55
10.5	1,310,037,811	14,191,986	0.0108	0.9892	94.73
11.5	1,219,770,320	17,141,668	0.0141	0.9859	93.70
12.5	1,135,617,287	15,950,488	0.0140	0.9860	92.38
13.5	1,071,242,232	14,153,893	0.0132	0.9868	91.09
14.5	990,465,611	15,347,671	0.0155	0.9845	89.88
15.5	942,317,720	10,457,839	0.0111	0.9889	88.49
16.5	880,885,479	11,923,412	0.0135	0.9865	87.51
17.5	827,255,461	10,847,766	0.0131	0.9869	86.32
18.5	774,516,552	17,286,796	0.0223	0.9777	85.19
19.5	729,853,215	11,925,254	0.0163	0.9837	83.29
20.5	692,014,834	12,681,331	0.0183	0.9817	81.93
21.5	670,848,165	14,020,867	0.0209	0.9791	80.43
22.5	640,243,437	8,150,936	0.0127	0.9873	78.75
23.5	623,998,608	14,669,523	0.0235	0.9765	77.75
24.5	594,479,552	13,565,438	0.0228	0.9772	75.92
25.5	550,762,549	13,801,299	0.0251	0.9749	74.19
26.5	492,102,809	11,388,561	0.0231	0.9769	72.33
27.5	452,935,936	8,724,393	0.0193	0.9807	70.65
28.5	416,580,162	8,584,890	0.0206	0.9794	69.29
29.5	388,543,570	8,631,365	0.0222	0.9778	67.86
30.5	364,286,031	9,187,973	0.0252	0.9748	66.36
31.5	338,902,910	5,877,058	0.0173	0.9827	64.68
32.5	307,695,443	6,648,917	0.0216	0.9784	63.56
33.5	291,662,609	7,886,253	0.0270	0.9730	62.19
34.5	272,889,692	8,983,939	0.0329	0.9671	60.51
35.5	226,719,776	7,196,513	0.0317	0.9683	58.51
36.5	209,770,938	5,761,243	0.0275	0.9725	56.66
37.5	179,189,669	5,017,977	0.0280	0.9720	55.10
38.5	163,165,708	6,116,941	0.0375	0.9625	53.56

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,674,249	2,872,498	0.0223	0.9777	51.55
40.5	113,703,264	3,867,380	0.0340	0.9660	50.40
41.5	105,535,069	4,536,467	0.0430	0.9570	48.68
42.5	83,905,390	2,872,569	0.0342	0.9658	46.59
43.5	74,934,860	3,473,428	0.0464	0.9536	45.00
44.5	69,042,321	2,299,465	0.0333	0.9667	42.91
45.5	64,064,219	2,280,541	0.0356	0.9644	41.48
46.5	56,699,133	2,853,691	0.0503	0.9497	40.01
47.5	49,452,494	1,715,729	0.0347	0.9653	37.99
48.5	43,663,879	2,786,169	0.0638	0.9362	36.67
49.5	36,851,869	1,069,505	0.0290	0.9710	34.33
50.5	39,629,423	909,727	0.0230	0.9770	33.34
51.5	33,971,347	1,135,277	0.0334	0.9666	32.57
52.5	30,687,738	803,867	0.0262	0.9738	31.48
53.5	23,324,490	390,983	0.0168	0.9832	30.66
54.5	18,877,710	292,759	0.0155	0.9845	30.14
55.5	16,987,528	304,326	0.0179	0.9821	29.68
56.5	15,771,921	230,339	0.0146	0.9854	29.15
57.5	12,783,426	758,829	0.0594	0.9406	28.72
58.5	11,058,347	207,717	0.0188	0.9812	27.02
59.5	10,299,380	87,718	0.0085	0.9915	26.51
60.5	9,880,027	50,035	0.0051	0.9949	26.28
61.5	8,313,075	75,140	0.0090	0.9910	26.15
62.5	6,969,099	166,208	0.0238	0.9762	25.91
63.5	6,596,337	206,732	0.0313	0.9687	25.29
64.5	5,664,815	36,314	0.0064	0.9936	24.50
65.5	4,762,905	109,916	0.0231	0.9769	24.34
66.5	4,337,223	3,522	0.0008	0.9992	23.78
67.5	3,819,020	1,017	0.0003	0.9997	23.76
68.5	3,756,772	12,174	0.0032	0.9968	23.76
69.5	3,540,169		0.0000	1.0000	23.68
70.5	3,445,215	13,839	0.0040	0.9960	23.68
71.5	3,350,349	9,448	0.0028	0.9972	23.59
72.5	3,336,923	30,090	0.0090	0.9910	23.52
73.5	3,306,833		0.0000	1.0000	23.31
74.5	3,268,175	80,495	0.0246	0.9754	23.31
75.5	3,183,901		0.0000	1.0000	22.73
76.5	3,183,064		0.0000	1.0000	22.73
77.5	3,179,204		0.0000	1.0000	22.73
78.5	3,123,088	45,657	0.0146	0.9854	22.73

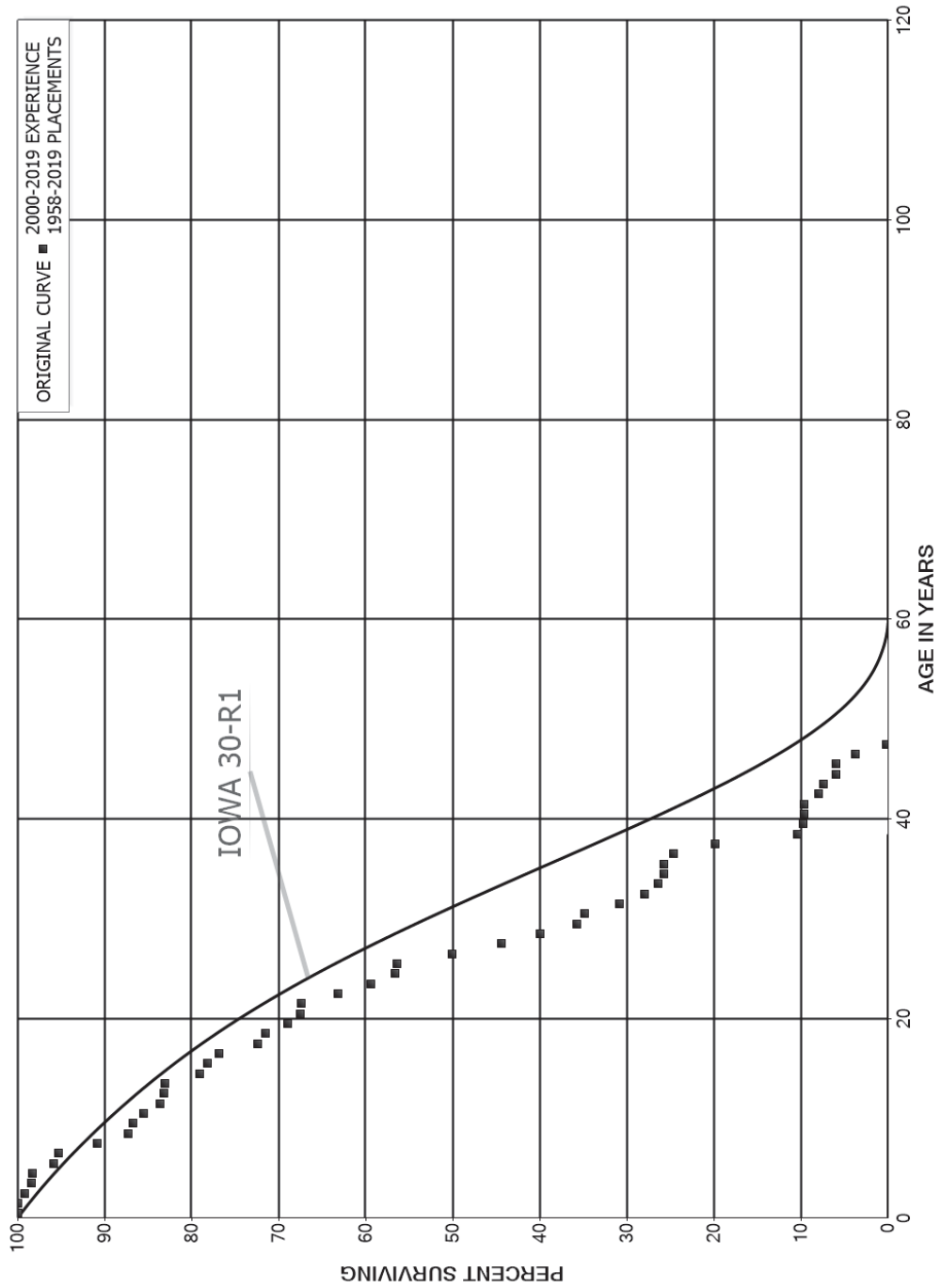
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,077,431	23	0.0000	1.0000	22.40
80.5	3,077,408	190	0.0001	0.9999	22.40
81.5	3,077,218		0.0000	1.0000	22.40
82.5	3,077,218		0.0000	1.0000	22.40
83.5	3,077,218		0.0000	1.0000	22.40
84.5	3,077,218		0.0000	1.0000	22.40
85.5	3,077,218		0.0000	1.0000	22.40
86.5	3,077,218	1,196	0.0004	0.9996	22.40
87.5	3,076,022		0.0000	1.0000	22.39
88.5	3,076,022		0.0000	1.0000	22.39
89.5	3,076,022		0.0000	1.0000	22.39
90.5	3,076,022		0.0000	1.0000	22.39
91.5	3,076,022		0.0000	1.0000	22.39
92.5	3,076,022		0.0000	1.0000	22.39
93.5	3,076,022		0.0000	1.0000	22.39
94.5	3,076,022		0.0000	1.0000	22.39
95.5	3,076,022		0.0000	1.0000	22.39
96.5	3,076,022		0.0000	1.0000	22.39
97.5	3,076,022		0.0000	1.0000	22.39
98.5	3,076,022		0.0000	1.0000	22.39
99.5	3,076,022		0.0000	1.0000	22.39
100.5	3,076,022		0.0000	1.0000	22.39
101.5	3,076,022		0.0000	1.0000	22.39
102.5	3,076,022		0.0000	1.0000	22.39
103.5	3,076,022		0.0000	1.0000	22.39
104.5	3,076,022		0.0000	1.0000	22.39
105.5	3,076,022		0.0000	1.0000	22.39
106.5	3,076,022		0.0000	1.0000	22.39
107.5	3,076,022		0.0000	1.0000	22.39
108.5	3,076,022		0.0000	1.0000	22.39
109.5	3,076,022		0.0000	1.0000	22.39
110.5	3,076,022		0.0000	1.0000	22.39
111.5	3,076,022		0.0000	1.0000	22.39
112.5					22.39

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	315,570,052		0.0000	1.0000	100.00
0.5	324,294,485	209,714	0.0006	0.9994	100.00
1.5	362,813,902	2,635,874	0.0073	0.9927	99.94
2.5	362,932,443	3,015,097	0.0083	0.9917	99.21
3.5	331,574,322	333,228	0.0010	0.9990	98.39
4.5	329,295,386	8,166,425	0.0248	0.9752	98.29
5.5	305,208,409	1,953,915	0.0064	0.9936	95.85
6.5	291,857,167	13,334,693	0.0457	0.9543	95.24
7.5	255,259,942	9,977,553	0.0391	0.9609	90.88
8.5	203,484,491	1,442,939	0.0071	0.9929	87.33
9.5	205,109,764	2,769,798	0.0135	0.9865	86.71
10.5	142,824,953	3,247,075	0.0227	0.9773	85.54
11.5	133,289,028	588,652	0.0044	0.9956	83.60
12.5	134,535,541	187,723	0.0014	0.9986	83.23
13.5	126,749,088	6,179,888	0.0488	0.9512	83.11
14.5	115,452,877	1,226,633	0.0106	0.9894	79.06
15.5	104,020,767	1,788,221	0.0172	0.9828	78.22
16.5	98,830,181	5,771,563	0.0584	0.9416	76.87
17.5	95,314,706	1,198,328	0.0126	0.9874	72.38
18.5	75,693,370	2,724,436	0.0360	0.9640	71.47
19.5	68,108,974	1,344,156	0.0197	0.9803	68.90
20.5	66,260,001	161,659	0.0024	0.9976	67.54
21.5	65,402,573	4,084,258	0.0624	0.9376	67.38
22.5	58,066,415	3,461,814	0.0596	0.9404	63.17
23.5	49,902,933	2,306,308	0.0462	0.9538	59.40
24.5	48,383,643	201,457	0.0042	0.9958	56.66
25.5	50,960,849	5,708,981	0.1120	0.8880	56.42
26.5	37,630,029	4,325,808	0.1150	0.8850	50.10
27.5	28,542,488	2,865,506	0.1004	0.8996	44.34
28.5	26,876,541	2,772,807	0.1032	0.8968	39.89
29.5	22,004,399	568,031	0.0258	0.9742	35.78
30.5	23,151,523	2,681,059	0.1158	0.8842	34.85
31.5	18,471,283	1,749,971	0.0947	0.9053	30.82
32.5	16,721,311	925,719	0.0554	0.9446	27.90
33.5	15,795,592	394,915	0.0250	0.9750	26.35
34.5	15,400,678	1,182	0.0001	0.9999	25.69
35.5	15,063,406	633,279	0.0420	0.9580	25.69
36.5	14,430,127	2,814,438	0.1950	0.8050	24.61
37.5	11,474,985	5,447,928	0.4748	0.5252	19.81
38.5	5,005,497	344,372	0.0688	0.9312	10.41

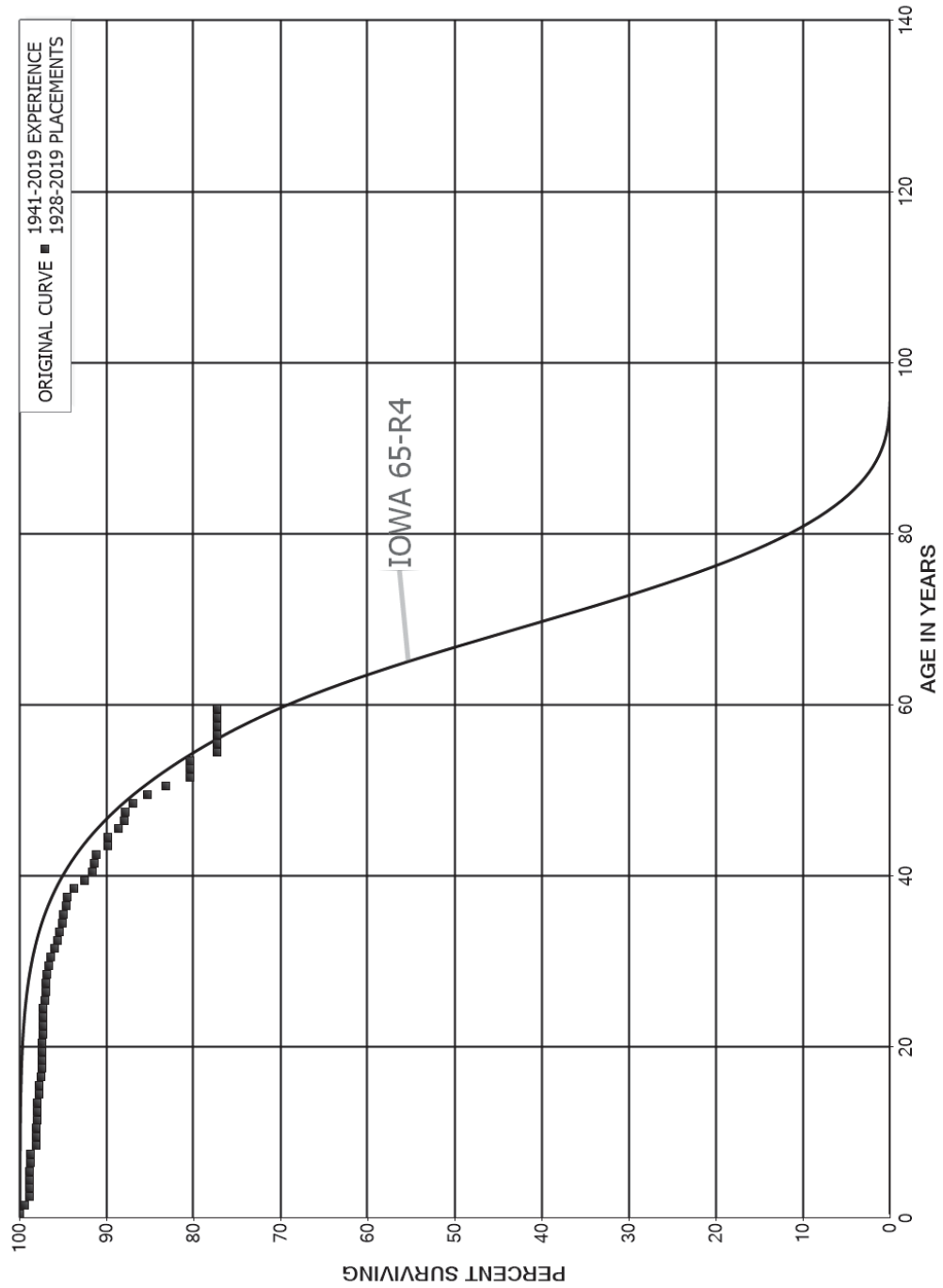
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,068,039	35,345	0.0070	0.9930	9.69
40.5	5,384,138		0.0000	1.0000	9.62
41.5	5,384,138	935,221	0.1737	0.8263	9.62
42.5	5,160,780	327,603	0.0635	0.9365	7.95
43.5	4,076,329	824,580	0.2023	0.7977	7.45
44.5	1,599,905		0.0000	1.0000	5.94
45.5	1,117,661	411,193	0.3679	0.6321	5.94
46.5	706,468	683,117	0.9669	0.0331	3.75
47.5	23,352		0.0000	1.0000	0.12
48.5	23,352		0.0000	1.0000	0.12
49.5	23,352	2,781	0.1191	0.8809	0.12
50.5	20,571		0.0000	1.0000	0.11
51.5	20,571		0.0000	1.0000	0.11
52.5	20,571		0.0000	1.0000	0.11
53.5	20,571		0.0000	1.0000	0.11
54.5	20,571		0.0000	1.0000	0.11
55.5	20,571		0.0000	1.0000	0.11
56.5	20,571		0.0000	1.0000	0.11
57.5					0.11

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 354 TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	459,566,005	288	0.0000	1.0000	100.00
0.5	409,783,346	2,465,249	0.0060	0.9940	100.00
1.5	410,955,615	2,425,431	0.0059	0.9941	99.40
2.5	389,534,088	98,591	0.0003	0.9997	98.81
3.5	374,065,704		0.0000	1.0000	98.79
4.5	360,690,319		0.0000	1.0000	98.79
5.5	355,595,112	255,910	0.0007	0.9993	98.79
6.5	353,123,569	31,679	0.0001	0.9999	98.72
7.5	345,856,139	2,151,060	0.0062	0.9938	98.71
8.5	336,318,424	228,724	0.0007	0.9993	98.09
9.5	331,375,357	11,636	0.0000	1.0000	98.03
10.5	320,292,891	101,201	0.0003	0.9997	98.02
11.5	306,649,077	203,581	0.0007	0.9993	97.99
12.5	305,980,674	106,370	0.0003	0.9997	97.93
13.5	303,771,885	632,350	0.0021	0.9979	97.89
14.5	303,080,168	15,562	0.0001	0.9999	97.69
15.5	300,722,471	516,075	0.0017	0.9983	97.68
16.5	297,573,367	344,620	0.0012	0.9988	97.52
17.5	295,639,312	110,958	0.0004	0.9996	97.40
18.5	291,761,463	19,554	0.0001	0.9999	97.37
19.5	288,710,825	1,890	0.0000	1.0000	97.36
20.5	288,709,080	110,228	0.0004	0.9996	97.36
21.5	288,537,756	73,515	0.0003	0.9997	97.32
22.5	288,256,132	13,262	0.0000	1.0000	97.30
23.5	257,688,276	46,775	0.0002	0.9998	97.29
24.5	257,641,501	653,938	0.0025	0.9975	97.28
25.5	238,721,396	59,998	0.0003	0.9997	97.03
26.5	238,272,886	711	0.0000	1.0000	97.00
27.5	238,270,599	464,139	0.0019	0.9981	97.00
28.5	237,806,460	470,274	0.0020	0.9980	96.81
29.5	237,331,984	602,364	0.0025	0.9975	96.62
30.5	236,713,597	1,164,235	0.0049	0.9951	96.38
31.5	229,118,277	657,075	0.0029	0.9971	95.90
32.5	222,752,473	617,653	0.0028	0.9972	95.63
33.5	222,100,271	582,855	0.0026	0.9974	95.36
34.5	199,464,821	400,619	0.0020	0.9980	95.11
35.5	97,366,451	340,925	0.0035	0.9965	94.92
36.5	96,322,252	101,817	0.0011	0.9989	94.59
37.5	96,090,518	755,084	0.0079	0.9921	94.49
38.5	95,114,962	1,276,670	0.0134	0.9866	93.75

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,183,271	502,033	0.0096	0.9904	92.49
40.5	47,814,439	121,715	0.0025	0.9975	91.60
41.5	47,228,073	113,844	0.0024	0.9976	91.37
42.5	45,021,777	651,766	0.0145	0.9855	91.15
43.5	44,267,140	13,703	0.0003	0.9997	89.83
44.5	41,866,570	553,558	0.0132	0.9868	89.80
45.5	10,490,552	74,047	0.0071	0.9929	88.61
46.5	8,973,696	14,224	0.0016	0.9984	87.99
47.5	8,724,153	88,191	0.0101	0.9899	87.85
48.5	7,301,957	140,681	0.0193	0.9807	86.96
49.5	7,091,689	176,317	0.0249	0.9751	85.28
50.5	6,915,372	233,277	0.0337	0.9663	83.16
51.5	5,586,435		0.0000	1.0000	80.36
52.5	3,937,628		0.0000	1.0000	80.36
53.5	3,012,591	114,689	0.0381	0.9619	80.36
54.5	2,897,855	4	0.0000	1.0000	77.30
55.5	2,460,446		0.0000	1.0000	77.30
56.5	2,040,992		0.0000	1.0000	77.30
57.5	1,974,238		0.0000	1.0000	77.30
58.5	1,974,238		0.0000	1.0000	77.30
59.5	429,646		0.0000	1.0000	77.30
60.5	429,054		0.0000	1.0000	77.30
61.5	29,867		0.0000	1.0000	77.30
62.5	29,867		0.0000	1.0000	77.30
63.5	29,867		0.0000	1.0000	77.30
64.5	29,867		0.0000	1.0000	77.30
65.5	29,867		0.0000	1.0000	77.30
66.5	29,867	2,184	0.0731	0.9269	77.30
67.5	3,855	2,409	0.6248	0.3752	71.65
68.5	1,446		0.0000	1.0000	26.88
69.5	1,446		0.0000	1.0000	26.88
70.5	1,191		0.0000	1.0000	26.88
71.5	1,191		0.0000	1.0000	26.88
72.5	1,191		0.0000	1.0000	26.88
73.5	1,191		0.0000	1.0000	26.88
74.5	1,191		0.0000	1.0000	26.88
75.5	1,191		0.0000	1.0000	26.88
76.5	534		0.0000	1.0000	26.88
77.5	534		0.0000	1.0000	26.88
78.5	534		0.0000	1.0000	26.88

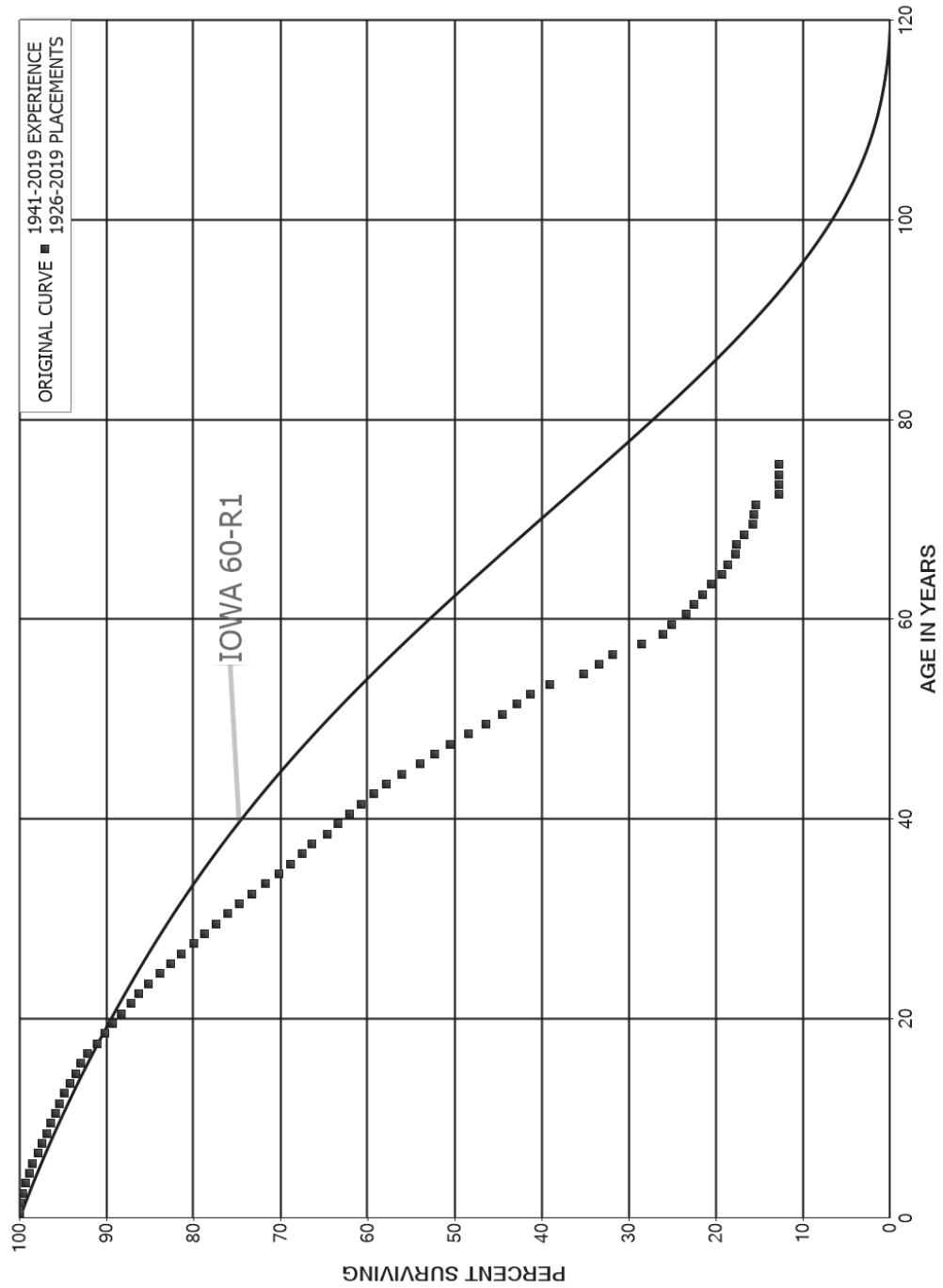
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	534		0.0000	1.0000	26.88
80.5	534		0.0000	1.0000	26.88
81.5	534		0.0000	1.0000	26.88
82.5	534		0.0000	1.0000	26.88
83.5	534		0.0000	1.0000	26.88
84.5	534		0.0000	1.0000	26.88
85.5	534		0.0000	1.0000	26.88
86.5	534		0.0000	1.0000	26.88
87.5	534		0.0000	1.0000	26.88
88.5	534		0.0000	1.0000	26.88
89.5	534		0.0000	1.0000	26.88
90.5	253		0.0000	1.0000	26.88
91.5					26.88

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 355 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,196,017,637	1,067,959	0.0005	0.9995	100.00
0.5	1,977,649,233	2,026,629	0.0010	0.9990	99.95
1.5	1,716,974,487	4,455,756	0.0026	0.9974	99.85
2.5	1,609,538,379	5,339,266	0.0033	0.9967	99.59
3.5	1,473,925,902	5,523,780	0.0037	0.9963	99.26
4.5	1,286,238,316	4,734,914	0.0037	0.9963	98.89
5.5	1,166,425,445	8,673,705	0.0074	0.9926	98.52
6.5	1,088,031,110	4,886,007	0.0045	0.9955	97.79
7.5	1,021,778,120	5,629,684	0.0055	0.9945	97.35
8.5	967,176,005	3,912,119	0.0040	0.9960	96.82
9.5	937,646,279	5,976,141	0.0064	0.9936	96.42
10.5	886,471,636	4,324,551	0.0049	0.9951	95.81
11.5	795,490,674	4,060,227	0.0051	0.9949	95.34
12.5	745,410,418	5,107,548	0.0069	0.9931	94.86
13.5	643,561,073	4,853,785	0.0075	0.9925	94.21
14.5	605,882,828	3,724,951	0.0061	0.9939	93.49
15.5	558,231,024	4,624,950	0.0083	0.9917	92.92
16.5	518,674,684	6,322,793	0.0122	0.9878	92.15
17.5	471,107,119	4,232,671	0.0090	0.9910	91.03
18.5	440,031,995	4,370,644	0.0099	0.9901	90.21
19.5	419,820,966	4,981,185	0.0119	0.9881	89.31
20.5	392,794,509	4,565,322	0.0116	0.9884	88.25
21.5	376,937,395	3,863,248	0.0102	0.9898	87.23
22.5	365,926,599	4,780,223	0.0131	0.9869	86.33
23.5	353,041,827	5,454,466	0.0154	0.9846	85.21
24.5	338,076,654	4,969,129	0.0147	0.9853	83.89
25.5	317,416,563	4,802,203	0.0151	0.9849	82.66
26.5	277,716,243	4,935,315	0.0178	0.9822	81.41
27.5	258,991,901	3,981,415	0.0154	0.9846	79.96
28.5	244,865,174	4,240,793	0.0173	0.9827	78.73
29.5	228,740,263	3,831,956	0.0168	0.9832	77.37
30.5	213,782,228	3,873,485	0.0181	0.9819	76.07
31.5	195,043,466	3,540,088	0.0182	0.9818	74.69
32.5	185,995,469	4,145,155	0.0223	0.9777	73.34
33.5	174,870,213	3,668,426	0.0210	0.9790	71.70
34.5	163,756,841	3,220,186	0.0197	0.9803	70.20
35.5	148,391,348	2,766,224	0.0186	0.9814	68.82
36.5	140,873,460	2,310,179	0.0164	0.9836	67.53
37.5	131,238,648	3,488,630	0.0266	0.9734	66.43
38.5	121,247,519	2,384,496	0.0197	0.9803	64.66

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	108,172,264	2,236,814	0.0207	0.9793	63.39
40.5	99,647,255	2,084,859	0.0209	0.9791	62.08
41.5	91,568,865	2,254,253	0.0246	0.9754	60.78
42.5	81,690,071	2,015,566	0.0247	0.9753	59.28
43.5	68,622,294	2,077,084	0.0303	0.9697	57.82
44.5	60,872,110	2,308,761	0.0379	0.9621	56.07
45.5	52,993,498	1,682,823	0.0318	0.9682	53.94
46.5	45,250,648	1,481,182	0.0327	0.9673	52.23
47.5	37,156,395	1,603,503	0.0432	0.9568	50.52
48.5	30,367,315	1,219,614	0.0402	0.9598	48.34
49.5	27,557,853	1,132,924	0.0411	0.9589	46.40
50.5	25,640,014	984,571	0.0384	0.9616	44.49
51.5	23,506,976	851,313	0.0362	0.9638	42.78
52.5	19,840,171	1,028,088	0.0518	0.9482	41.23
53.5	13,196,155	1,333,042	0.1010	0.8990	39.10
54.5	9,923,376	504,946	0.0509	0.9491	35.15
55.5	9,144,446	404,164	0.0442	0.9558	33.36
56.5	7,731,898	816,033	0.1055	0.8945	31.89
57.5	5,973,169	511,873	0.0857	0.9143	28.52
58.5	5,037,986	204,083	0.0405	0.9595	26.08
59.5	4,342,811	284,981	0.0656	0.9344	25.02
60.5	3,764,856	134,246	0.0357	0.9643	23.38
61.5	3,217,454	155,036	0.0482	0.9518	22.54
62.5	2,211,444	96,154	0.0435	0.9565	21.46
63.5	1,877,458	108,530	0.0578	0.9422	20.52
64.5	1,569,230	55,907	0.0356	0.9644	19.34
65.5	1,152,453	54,726	0.0475	0.9525	18.65
66.5	767,448	6,438	0.0084	0.9916	17.76
67.5	633,938	31,679	0.0500	0.9500	17.61
68.5	375,631	21,794	0.0580	0.9420	16.73
69.5	307,515	2,969	0.0097	0.9903	15.76
70.5	238,979	2,579	0.0108	0.9892	15.61
71.5	173,092	30,348	0.1753	0.8247	15.44
72.5	116,490		0.0000	1.0000	12.74
73.5	115,533	231	0.0020	0.9980	12.74
74.5	107,683	47	0.0004	0.9996	12.71
75.5	92,187	71	0.0008	0.9992	12.70
76.5	81,559	18,322	0.2246	0.7754	12.69
77.5	34,872	47	0.0013	0.9987	9.84
78.5	34,825	4,302	0.1235	0.8765	9.83

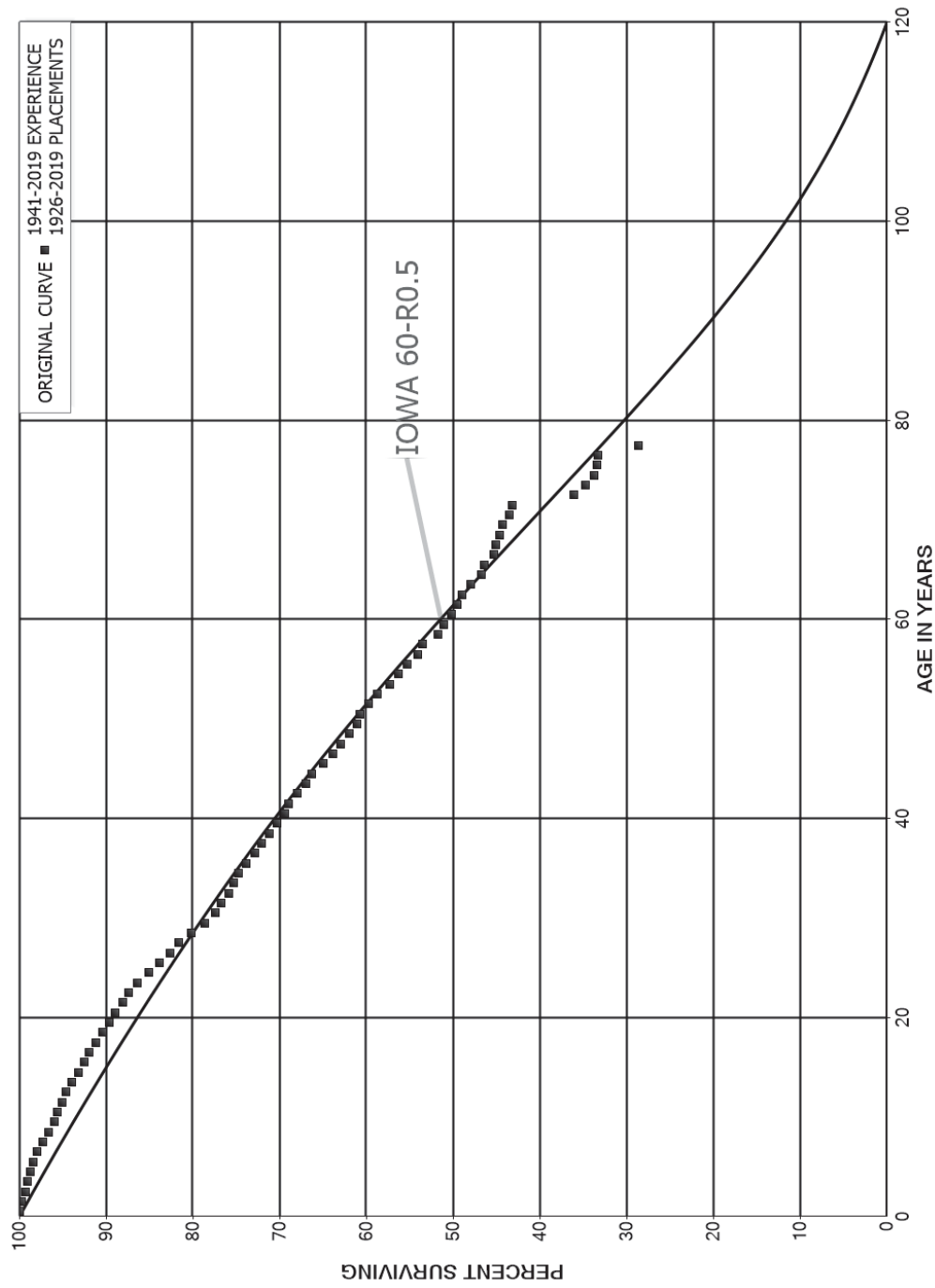
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,523	3,813	0.1249	0.8751	8.62
80.5	26,710		0.0000	1.0000	7.54
81.5	26,710		0.0000	1.0000	7.54
82.5	26,710	578	0.0216	0.9784	7.54
83.5	26,132	181	0.0069	0.9931	7.38
84.5	25,951	727	0.0280	0.9720	7.32
85.5	25,224		0.0000	1.0000	7.12
86.5	25,224	55	0.0022	0.9978	7.12
87.5	25,168		0.0000	1.0000	7.10
88.5	25,168		0.0000	1.0000	7.10
89.5	20,620		0.0000	1.0000	7.10
90.5	12,282		0.0000	1.0000	7.10
91.5	12,282		0.0000	1.0000	7.10
92.5	11,674		0.0000	1.0000	7.10
93.5					7.10

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,481,903,548	1,585,131	0.0011	0.9989	100.00
0.5	1,179,125,972	2,389,139	0.0020	0.9980	99.89
1.5	1,123,914,325	4,335,882	0.0039	0.9961	99.69
2.5	1,077,813,739	2,991,301	0.0028	0.9972	99.31
3.5	1,009,390,012	3,307,562	0.0033	0.9967	99.03
4.5	955,945,103	3,386,266	0.0035	0.9965	98.71
5.5	892,254,531	4,065,163	0.0046	0.9954	98.36
6.5	851,548,580	5,473,018	0.0064	0.9936	97.91
7.5	825,075,621	5,492,067	0.0067	0.9933	97.28
8.5	787,725,356	5,260,365	0.0067	0.9933	96.63
9.5	763,399,578	2,669,301	0.0035	0.9965	95.99
10.5	731,258,602	4,207,880	0.0058	0.9942	95.65
11.5	687,169,940	3,277,353	0.0048	0.9952	95.10
12.5	661,967,274	4,661,477	0.0070	0.9930	94.65
13.5	612,416,441	4,920,009	0.0080	0.9920	93.98
14.5	586,506,924	4,490,958	0.0077	0.9923	93.22
15.5	557,636,676	3,667,549	0.0066	0.9934	92.51
16.5	524,916,912	4,427,474	0.0084	0.9916	91.90
17.5	488,326,840	4,050,727	0.0083	0.9917	91.13
18.5	459,414,339	3,954,372	0.0086	0.9914	90.37
19.5	443,942,885	3,314,754	0.0075	0.9925	89.59
20.5	427,837,901	3,903,024	0.0091	0.9909	88.92
21.5	415,815,430	3,163,696	0.0076	0.9924	88.11
22.5	406,647,188	4,705,247	0.0116	0.9884	87.44
23.5	375,931,882	6,060,137	0.0161	0.9839	86.43
24.5	362,257,345	5,309,831	0.0147	0.9853	85.04
25.5	334,246,431	4,513,920	0.0135	0.9865	83.79
26.5	303,947,602	3,765,487	0.0124	0.9876	82.66
27.5	291,636,990	5,141,164	0.0176	0.9824	81.64
28.5	279,524,068	5,664,655	0.0203	0.9797	80.20
29.5	264,361,199	4,127,839	0.0156	0.9844	78.57
30.5	252,701,995	1,884,836	0.0075	0.9925	77.34
31.5	236,192,941	2,831,320	0.0120	0.9880	76.77
32.5	226,870,992	1,736,002	0.0077	0.9923	75.85
33.5	220,335,341	1,669,727	0.0076	0.9924	75.27
34.5	204,406,590	2,452,162	0.0120	0.9880	74.70
35.5	137,739,902	1,806,911	0.0131	0.9869	73.80
36.5	130,099,165	1,468,470	0.0113	0.9887	72.83
37.5	124,288,277	1,507,859	0.0121	0.9879	72.01
38.5	119,218,013	1,432,159	0.0120	0.9880	71.14

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

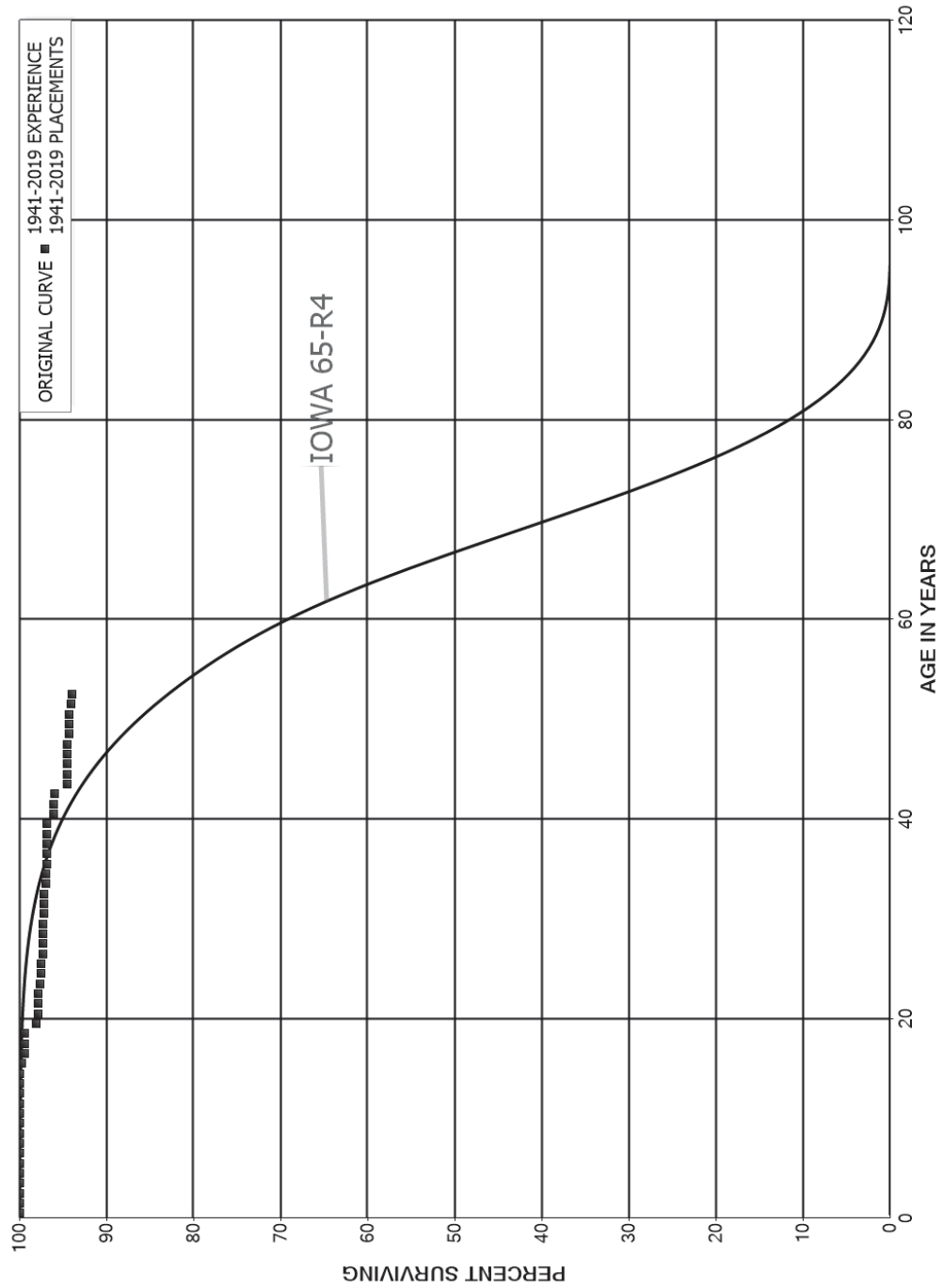
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	101,265,324	1,214,737	0.0120	0.9880	70.28
40.5	91,937,402	627,803	0.0068	0.9932	69.44
41.5	87,488,938	1,243,221	0.0142	0.9858	68.97
42.5	82,434,464	1,192,584	0.0145	0.9855	67.99
43.5	77,111,842	801,896	0.0104	0.9896	67.00
44.5	69,769,592	1,394,978	0.0200	0.9800	66.30
45.5	55,033,068	972,073	0.0177	0.9823	64.98
46.5	49,207,985	645,475	0.0131	0.9869	63.83
47.5	43,140,143	680,064	0.0158	0.9842	62.99
48.5	38,067,838	549,543	0.0144	0.9856	62.00
49.5	35,277,822	232,120	0.0066	0.9934	61.11
50.5	34,238,500	536,885	0.0157	0.9843	60.70
51.5	31,278,255	521,028	0.0167	0.9833	59.75
52.5	24,999,247	610,986	0.0244	0.9756	58.76
53.5	18,710,436	346,888	0.0185	0.9815	57.32
54.5	15,586,598	258,696	0.0166	0.9834	56.26
55.5	14,378,789	332,873	0.0232	0.9768	55.32
56.5	12,008,085	110,149	0.0092	0.9908	54.04
57.5	8,752,180	300,178	0.0343	0.9657	53.55
58.5	7,912,349	102,340	0.0129	0.9871	51.71
59.5	6,190,395	105,361	0.0170	0.9830	51.04
60.5	5,719,495	72,193	0.0126	0.9874	50.17
61.5	4,882,061	52,353	0.0107	0.9893	49.54
62.5	3,211,563	68,401	0.0213	0.9787	49.01
63.5	2,881,405	72,828	0.0253	0.9747	47.97
64.5	2,572,939	19,429	0.0076	0.9924	46.75
65.5	1,914,694	46,331	0.0242	0.9758	46.40
66.5	1,261,498	6,730	0.0053	0.9947	45.28
67.5	837,300	7,728	0.0092	0.9908	45.04
68.5	643,955	5,407	0.0084	0.9916	44.62
69.5	614,237	10,074	0.0164	0.9836	44.25
70.5	566,636	4,190	0.0074	0.9926	43.52
71.5	559,267	91,812	0.1642	0.8358	43.20
72.5	257,614	9,736	0.0378	0.9622	36.11
73.5	247,353	7,212	0.0292	0.9708	34.74
74.5	236,962	2,097	0.0088	0.9912	33.73
75.5	109,442	376	0.0034	0.9966	33.43
76.5	106,880	15,217	0.1424	0.8576	33.32
77.5	50,074	799	0.0160	0.9840	28.57
78.5	33,404		0.0000	1.0000	28.12

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,404		0.0000	1.0000	28.12
80.5	33,404		0.0000	1.0000	28.12
81.5	33,404		0.0000	1.0000	28.12
82.5	33,404	9	0.0003	0.9997	28.12
83.5	33,395	1	0.0000	1.0000	28.11
84.5	33,395	3,032	0.0908	0.9092	28.11
85.5	30,362	2,837	0.0934	0.9066	25.56
86.5	27,526	14	0.0005	0.9995	23.17
87.5	27,511		0.0000	1.0000	23.16
88.5	27,511	2,044	0.0743	0.9257	23.16
89.5	23,137		0.0000	1.0000	21.44
90.5					21.44

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 357 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	138,058,184	324	0.0000	1.0000	100.00	
0.5	137,957,546	4	0.0000	1.0000	100.00	
1.5	136,565,678	3,178	0.0000	1.0000	100.00	
2.5	136,092,323		0.0000	1.0000	100.00	
3.5	65,403,627		0.0000	1.0000	100.00	
4.5	65,403,912		0.0000	1.0000	100.00	
5.5	65,693,133		0.0000	1.0000	100.00	
6.5	68,262,342	1,016	0.0000	1.0000	100.00	
7.5	68,097,483		0.0000	1.0000	100.00	
8.5	67,591,694	1,156	0.0000	1.0000	100.00	
9.5	67,259,827		0.0000	1.0000	99.99	
10.5	50,924,818	3,358	0.0001	0.9999	99.99	
11.5	50,916,801	112	0.0000	1.0000	99.99	
12.5	50,838,896	110	0.0000	1.0000	99.99	
13.5	44,683,178	3,700	0.0001	0.9999	99.99	
14.5	44,679,525	128,720	0.0029	0.9971	99.98	
15.5	44,522,513	140,959	0.0032	0.9968	99.69	
16.5	41,050,339	900	0.0000	1.0000	99.38	
17.5	40,852,705	12,740	0.0003	0.9997	99.37	
18.5	36,374,327	479,177	0.0132	0.9868	99.34	
19.5	35,832,911	52,668	0.0015	0.9985	98.03	
20.5	31,748,912	29,911	0.0009	0.9991	97.89	
21.5	31,725,676	1,064	0.0000	1.0000	97.80	
22.5	29,935,193	67,010	0.0022	0.9978	97.79	
23.5	29,042,616	27,337	0.0009	0.9991	97.57	
24.5	29,013,213		0.0000	1.0000	97.48	
25.5	26,414,214	58,530	0.0022	0.9978	97.48	
26.5	26,052,488		0.0000	1.0000	97.27	
27.5	26,013,837		0.0000	1.0000	97.27	
28.5	25,655,031		0.0000	1.0000	97.27	
29.5	25,602,905	14,239	0.0006	0.9994	97.27	
30.5	25,576,788		0.0000	1.0000	97.21	
31.5	25,010,890		0.0000	1.0000	97.21	
32.5	24,800,476	72,488	0.0029	0.9971	97.21	
33.5	24,605,235		0.0000	1.0000	96.93	
34.5	24,409,369	21,500	0.0009	0.9991	96.93	
35.5	23,590,817	324	0.0000	1.0000	96.84	
36.5	22,928,745	12,278	0.0005	0.9995	96.84	
37.5	22,647,104		0.0000	1.0000	96.79	
38.5	19,827,806		0.0000	1.0000	96.79	

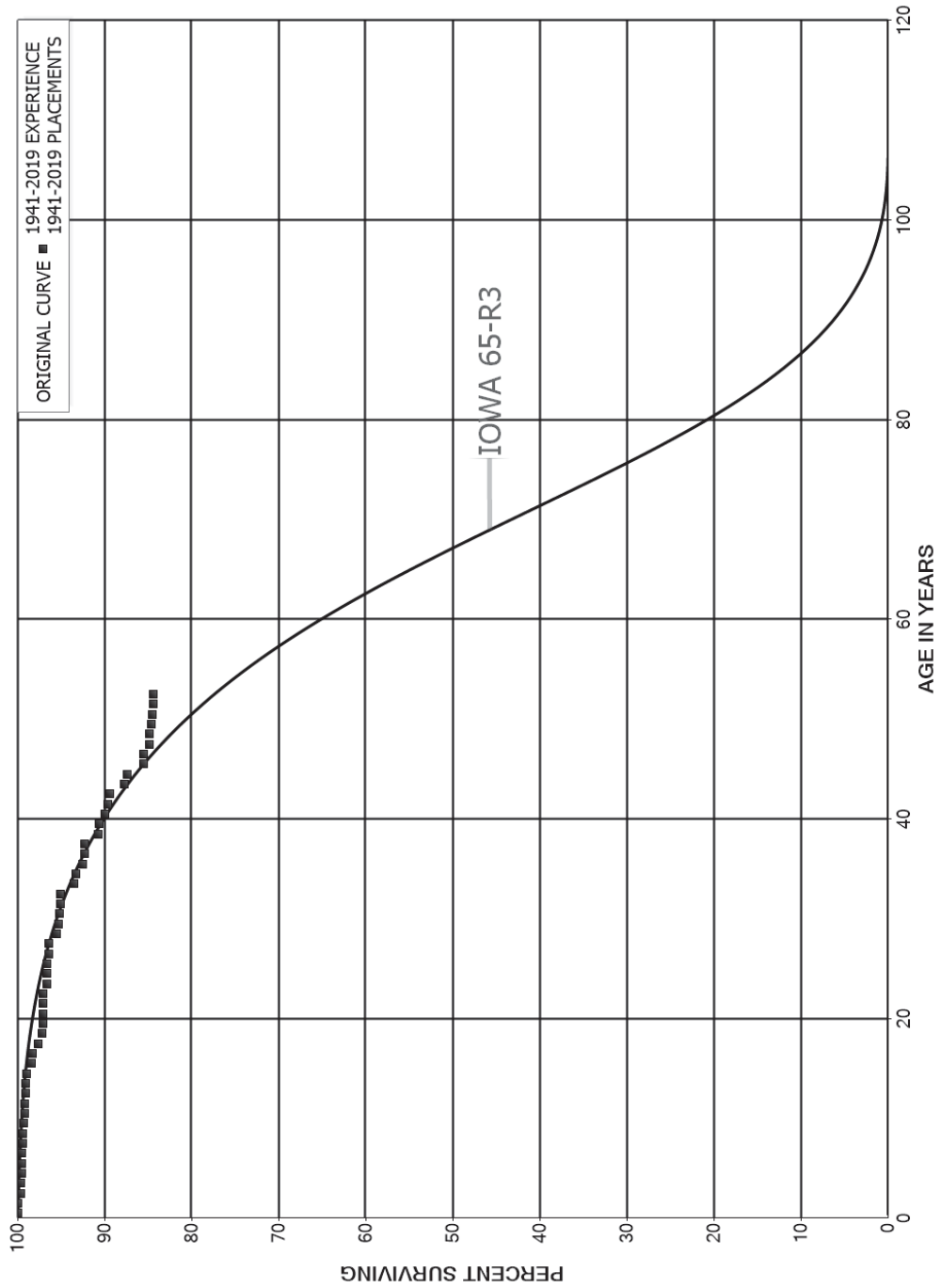
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,844,876	148,771	0.0079	0.9921	96.79
40.5	18,674,789		0.0000	1.0000	96.03
41.5	18,674,789	17,328	0.0009	0.9991	96.03
42.5	17,868,416	267,777	0.0150	0.9850	95.94
43.5	17,432,684	241	0.0000	1.0000	94.50
44.5	17,432,443		0.0000	1.0000	94.50
45.5	11,666,415		0.0000	1.0000	94.50
46.5	8,815,619		0.0000	1.0000	94.50
47.5	8,811,374	18,914	0.0021	0.9979	94.50
48.5	7,837,479	623	0.0001	0.9999	94.30
49.5	5,827,445		0.0000	1.0000	94.29
50.5	5,827,445	16,046	0.0028	0.9972	94.29
51.5	4,991,515	6,666	0.0013	0.9987	94.03
52.5	4,468,361		0.0000	1.0000	93.90
53.5	2,680,317		0.0000	1.0000	93.90
54.5	2,680,317		0.0000	1.0000	93.90
55.5	2,190,824	36,971	0.0169	0.9831	93.90
56.5	2,153,853	1,750	0.0008	0.9992	92.32
57.5	1,846,130		0.0000	1.0000	92.24
58.5	1,846,130	2,188	0.0012	0.9988	92.24
59.5	1,843,943		0.0000	1.0000	92.13
60.5	1,001,347		0.0000	1.0000	92.13
61.5	424,217		0.0000	1.0000	92.13
62.5	424,217		0.0000	1.0000	92.13
63.5	424,217		0.0000	1.0000	92.13
64.5	424,217		0.0000	1.0000	92.13
65.5	297,337		0.0000	1.0000	92.13
66.5	297,337		0.0000	1.0000	92.13
67.5	297,337		0.0000	1.0000	92.13
68.5	297,337		0.0000	1.0000	92.13
69.5	297,337		0.0000	1.0000	92.13
70.5					92.13

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	124,807,249	11,334	0.0001	0.9999	100.00
0.5	122,924,017	1,079	0.0000	1.0000	99.99
1.5	173,834,350	686,039	0.0039	0.9961	99.99
2.5	165,459,759	13,304	0.0001	0.9999	99.60
3.5	109,112,027	97,477	0.0009	0.9991	99.59
4.5	106,613,642	1,210	0.0000	1.0000	99.50
5.5	105,080,492		0.0000	1.0000	99.50
6.5	102,346,245	54,079	0.0005	0.9995	99.50
7.5	98,421,259	44,750	0.0005	0.9995	99.44
8.5	97,727,999	155,522	0.0016	0.9984	99.40
9.5	97,761,310	16,525	0.0002	0.9998	99.24
10.5	76,195,316	24,604	0.0003	0.9997	99.22
11.5	74,181,672	80,795	0.0011	0.9989	99.19
12.5	72,516,843	14,100	0.0002	0.9998	99.08
13.5	64,125,743	93,001	0.0015	0.9985	99.07
14.5	63,268,564	306,891	0.0049	0.9951	98.92
15.5	60,949,334	106,738	0.0018	0.9982	98.44
16.5	59,313,709	402,117	0.0068	0.9932	98.27
17.5	58,279,730	229,502	0.0039	0.9961	97.60
18.5	56,111,727	69,155	0.0012	0.9988	97.22
19.5	55,746,483	41,101	0.0007	0.9993	97.10
20.5	52,184,158		0.0000	1.0000	97.03
21.5	52,138,940	234	0.0000	1.0000	97.03
22.5	50,125,771	191,705	0.0038	0.9962	97.03
23.5	48,254,344	30,080	0.0006	0.9994	96.66
24.5	48,068,506	844	0.0000	1.0000	96.60
25.5	47,283,298	91,636	0.0019	0.9981	96.59
26.5	44,519,811	22,165	0.0005	0.9995	96.41
27.5	44,452,883	391,062	0.0088	0.9912	96.36
28.5	43,613,541	105,398	0.0024	0.9976	95.51
29.5	43,500,432	32,185	0.0007	0.9993	95.28
30.5	32,258,272	65,281	0.0020	0.9980	95.21
31.5	29,087,408	1,032	0.0000	1.0000	95.02
32.5	29,086,376	451,412	0.0155	0.9845	95.01
33.5	26,452,870	75,411	0.0029	0.9971	93.54
34.5	25,977,281	226,821	0.0087	0.9913	93.27
35.5	24,694,704	35,256	0.0014	0.9986	92.46
36.5	22,233,586	18,422	0.0008	0.9992	92.33
37.5	21,927,462	372,953	0.0170	0.9830	92.25
38.5	20,863,792	11,568	0.0006	0.9994	90.68

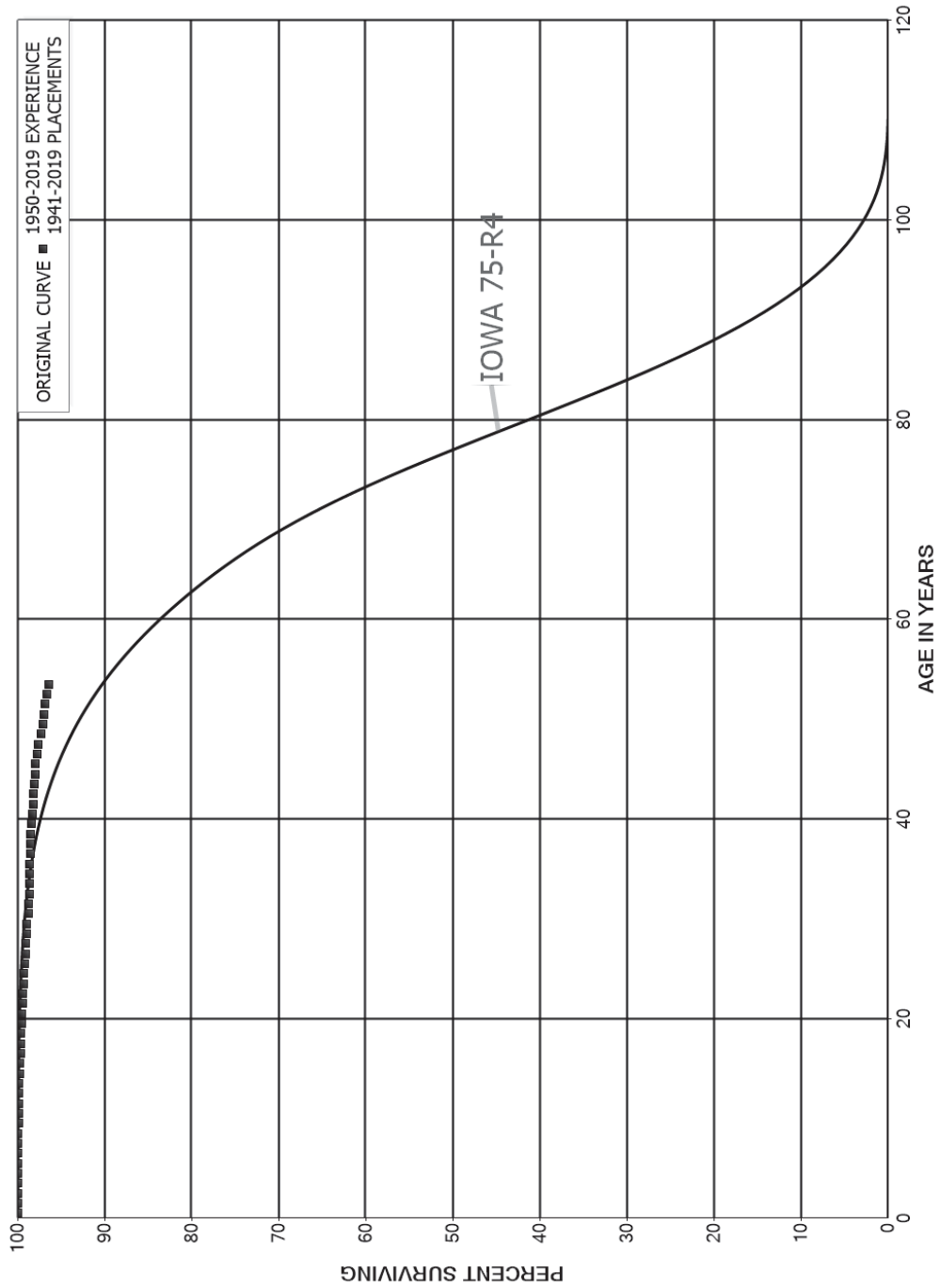
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,271,500	157,233	0.0078	0.9922	90.63
40.5	20,135,561	66,327	0.0033	0.9967	89.93
41.5	20,069,233	49,868	0.0025	0.9975	89.63
42.5	17,254,934	322,081	0.0187	0.9813	89.41
43.5	16,679,785	60,330	0.0036	0.9964	87.74
44.5	16,619,455	366,491	0.0221	0.9779	87.42
45.5	12,265,880	1,350	0.0001	0.9999	85.49
46.5	10,104,585	82,904	0.0082	0.9918	85.48
47.5	9,686,737		0.0000	1.0000	84.78
48.5	8,993,943	12,179	0.0014	0.9986	84.78
49.5	6,459,847	12,362	0.0019	0.9981	84.67
50.5	6,445,484	8,998	0.0014	0.9986	84.51
51.5	5,292,581		0.0000	1.0000	84.39
52.5	4,839,453	68,872	0.0142	0.9858	84.39
53.5	3,038,756		0.0000	1.0000	83.19
54.5	3,038,756	37,721	0.0124	0.9876	83.19
55.5	2,044,730	52,554	0.0257	0.9743	82.16
56.5	1,992,176	32,873	0.0165	0.9835	80.04
57.5	1,608,383		0.0000	1.0000	78.72
58.5	1,441,231	5,062	0.0035	0.9965	78.72
59.5	1,430,653		0.0000	1.0000	78.45
60.5	828,573		0.0000	1.0000	78.45
61.5	172,772		0.0000	1.0000	78.45
62.5	172,772		0.0000	1.0000	78.45
63.5	138,032		0.0000	1.0000	78.45
64.5	138,032	18,350	0.1329	0.8671	78.45
65.5	67,069		0.0000	1.0000	68.02
66.5	50,356	1,514	0.0301	0.9699	68.02
67.5	48,842		0.0000	1.0000	65.97
68.5	48,842		0.0000	1.0000	65.97
69.5	47,084		0.0000	1.0000	65.97
70.5	36,000		0.0000	1.0000	65.97
71.5	36,000	526	0.0146	0.9854	65.97
72.5	35,474		0.0000	1.0000	65.01
73.5	32,721		0.0000	1.0000	65.01
74.5	32,721		0.0000	1.0000	65.01
75.5	32,721		0.0000	1.0000	65.01
76.5	32,721		0.0000	1.0000	65.01
77.5	31,180		0.0000	1.0000	65.01
78.5					65.01

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 359 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1950-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	120,244,212	135	0.0000	1.0000	100.00	
0.5	115,873,495	3,139	0.0000	1.0000	100.00	
1.5	120,374,968	13,636	0.0001	0.9999	100.00	
2.5	112,344,857	1,225	0.0000	1.0000	99.99	
3.5	100,695,530	19,907	0.0002	0.9998	99.98	
4.5	97,712,010	12,187	0.0001	0.9999	99.96	
5.5	97,339,758	9,795	0.0001	0.9999	99.95	
6.5	97,254,645	25,305	0.0003	0.9997	99.94	
7.5	97,310,057	9,049	0.0001	0.9999	99.92	
8.5	96,886,427	24,351	0.0003	0.9997	99.91	
9.5	96,792,602	14,182	0.0001	0.9999	99.88	
10.5	95,625,970	11,800	0.0001	0.9999	99.87	
11.5	83,381,885	22,262	0.0003	0.9997	99.86	
12.5	80,538,906	38,890	0.0005	0.9995	99.83	
13.5	76,958,914	41,026	0.0005	0.9995	99.78	
14.5	76,074,331	11,187	0.0001	0.9999	99.73	
15.5	75,409,322	39,109	0.0005	0.9995	99.71	
16.5	74,902,658	8,652	0.0001	0.9999	99.66	
17.5	73,818,199	59,504	0.0008	0.9992	99.65	
18.5	73,490,217	28,863	0.0004	0.9996	99.57	
19.5	73,247,048	30,519	0.0004	0.9996	99.53	
20.5	72,201,473	31,548	0.0004	0.9996	99.49	
21.5	71,885,235	48,414	0.0007	0.9993	99.44	
22.5	71,625,447	57,715	0.0008	0.9992	99.38	
23.5	52,198,607	18,638	0.0004	0.9996	99.30	
24.5	52,157,157	45,572	0.0009	0.9991	99.26	
25.5	46,623,139	28,144	0.0006	0.9994	99.18	
26.5	42,670,294	28,680	0.0007	0.9993	99.12	
27.5	42,437,117	18,049	0.0004	0.9996	99.05	
28.5	42,163,201	45,827	0.0011	0.9989	99.01	
29.5	40,950,139	70,065	0.0017	0.9983	98.90	
30.5	40,528,321	3,260	0.0001	0.9999	98.73	
31.5	38,109,122	20,985	0.0006	0.9994	98.72	
32.5	37,629,927	9,663	0.0003	0.9997	98.67	
33.5	37,023,914	16,739	0.0005	0.9995	98.64	
34.5	34,435,844	6,117	0.0002	0.9998	98.60	
35.5	27,433,906	9,392	0.0003	0.9997	98.58	
36.5	24,383,037	3,675	0.0002	0.9998	98.55	
37.5	21,235,264	14,707	0.0007	0.9993	98.53	
38.5	19,510,373	15,220	0.0008	0.9992	98.46	

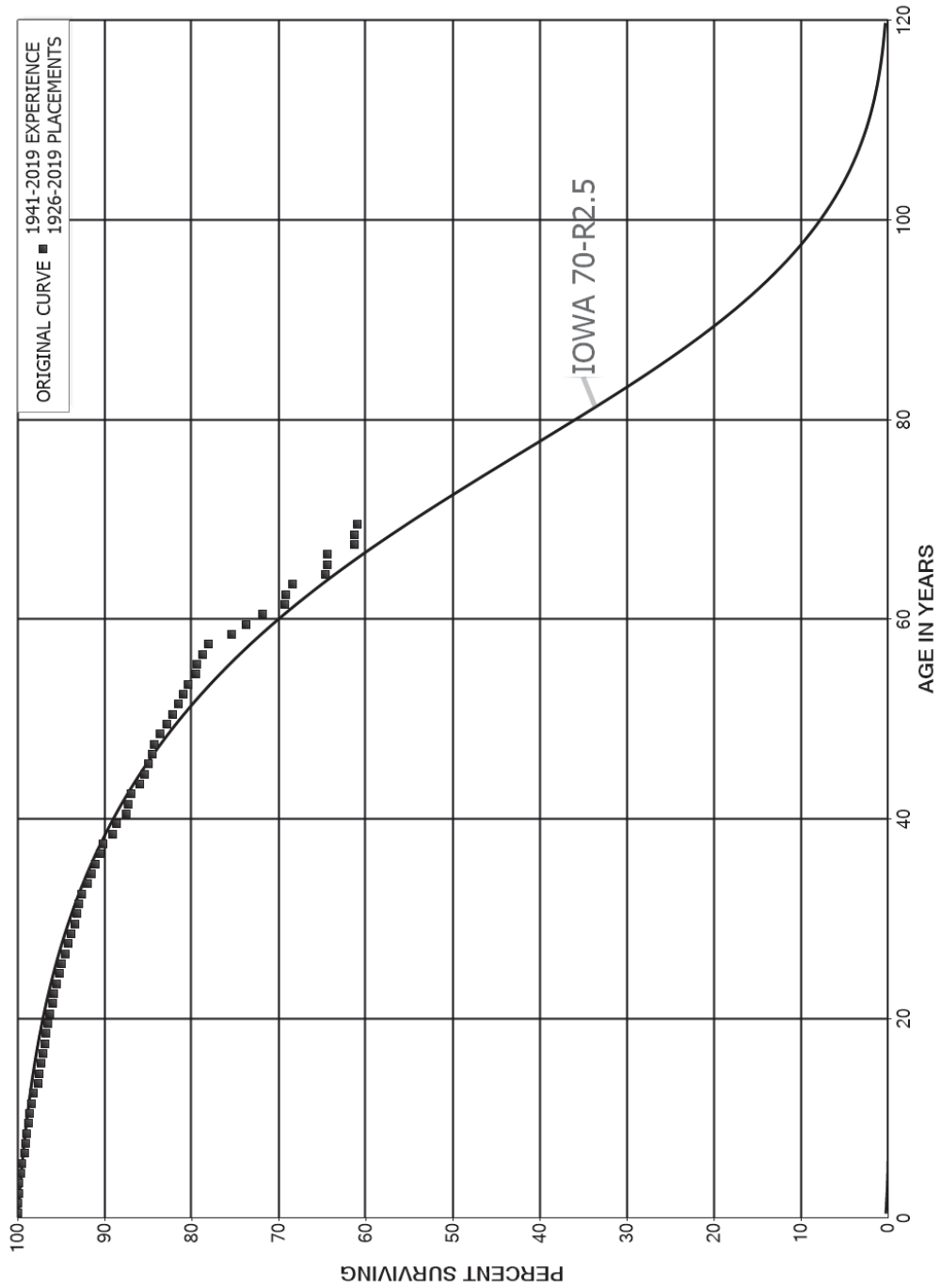
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1950-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,365,740	11,701	0.0010	0.9990	98.39
40.5	8,574,357	5,980	0.0007	0.9993	98.29
41.5	8,251,364	3,142	0.0004	0.9996	98.22
42.5	7,569,325	7,249	0.0010	0.9990	98.18
43.5	6,807,915	8,546	0.0013	0.9987	98.09
44.5	6,085,124	2,704	0.0004	0.9996	97.96
45.5	3,149,355	6,390	0.0020	0.9980	97.92
46.5	2,500,789	3,857	0.0015	0.9985	97.72
47.5	2,168,083	5,828	0.0027	0.9973	97.57
48.5	1,936,863	4,388	0.0023	0.9977	97.31
49.5	1,907,392	2,152	0.0011	0.9989	97.09
50.5	1,741,570	3,297	0.0019	0.9981	96.98
51.5	1,735,897	2,296	0.0013	0.9987	96.79
52.5	1,555,780	4,439	0.0029	0.9971	96.67
53.5	1,085,454	599	0.0006	0.9994	96.39
54.5	980,000	520	0.0005	0.9995	96.34
55.5	968,671		0.0000	1.0000	96.29
56.5	918,302		0.0000	1.0000	96.29
57.5	859,342		0.0000	1.0000	96.29
58.5	832,456	1,104	0.0013	0.9987	96.29
59.5	627,818		0.0000	1.0000	96.16
60.5	576,277		0.0000	1.0000	96.16
61.5	463,437		0.0000	1.0000	96.16
62.5	65,967		0.0000	1.0000	96.16
63.5	50,866		0.0000	1.0000	96.16
64.5	45,401		0.0000	1.0000	96.16
65.5	20,334		0.0000	1.0000	96.16
66.5	3,897		0.0000	1.0000	96.16
67.5	2,369		0.0000	1.0000	96.16
68.5	2,369		0.0000	1.0000	96.16
69.5	2,369		0.0000	1.0000	96.16
70.5	2,369		0.0000	1.0000	96.16
71.5	2,369		0.0000	1.0000	96.16
72.5	2,369		0.0000	1.0000	96.16
73.5	2,369		0.0000	1.0000	96.16
74.5	2,369		0.0000	1.0000	96.16
75.5					96.16

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	298,119,062	20,238	0.0001	0.9999	100.00
0.5	278,733,887	206,756	0.0007	0.9993	99.99
1.5	262,608,811	134,653	0.0005	0.9995	99.92
2.5	237,581,075	97,312	0.0004	0.9996	99.87
3.5	225,501,828	565,208	0.0025	0.9975	99.83
4.5	217,658,941	164,407	0.0008	0.9992	99.58
5.5	213,617,447	687,218	0.0032	0.9968	99.50
6.5	206,504,944	187,342	0.0009	0.9991	99.18
7.5	200,363,874	177,012	0.0009	0.9991	99.09
8.5	197,010,283	532,848	0.0027	0.9973	99.00
9.5	185,636,671	261,663	0.0014	0.9986	98.74
10.5	175,063,388	406,536	0.0023	0.9977	98.60
11.5	168,392,836	355,383	0.0021	0.9979	98.37
12.5	151,043,004	766,740	0.0051	0.9949	98.16
13.5	135,747,066	184,816	0.0014	0.9986	97.66
14.5	125,999,320	337,993	0.0027	0.9973	97.53
15.5	118,133,337	278,602	0.0024	0.9976	97.27
16.5	105,978,940	233,922	0.0022	0.9978	97.04
17.5	96,527,685	111,499	0.0012	0.9988	96.82
18.5	90,350,836	206,509	0.0023	0.9977	96.71
19.5	81,509,888	140,592	0.0017	0.9983	96.49
20.5	76,840,370	256,642	0.0033	0.9967	96.32
21.5	74,428,581	152,356	0.0020	0.9980	96.00
22.5	72,955,902	209,851	0.0029	0.9971	95.81
23.5	71,455,543	252,754	0.0035	0.9965	95.53
24.5	68,428,601	176,469	0.0026	0.9974	95.19
25.5	65,008,820	305,327	0.0047	0.9953	94.95
26.5	54,885,338	171,634	0.0031	0.9969	94.50
27.5	48,973,339	175,110	0.0036	0.9964	94.21
28.5	44,076,821	218,268	0.0050	0.9950	93.87
29.5	38,802,965	76,145	0.0020	0.9980	93.40
30.5	35,862,136	95,967	0.0027	0.9973	93.22
31.5	33,578,605	125,346	0.0037	0.9963	92.97
32.5	30,464,089	203,315	0.0067	0.9933	92.62
33.5	27,692,228	153,361	0.0055	0.9945	92.01
34.5	25,337,193	115,738	0.0046	0.9954	91.50
35.5	22,080,991	145,140	0.0066	0.9934	91.08
36.5	20,712,149	67,744	0.0033	0.9967	90.48
37.5	18,411,134	227,048	0.0123	0.9877	90.18
38.5	16,833,188	86,691	0.0051	0.9949	89.07

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

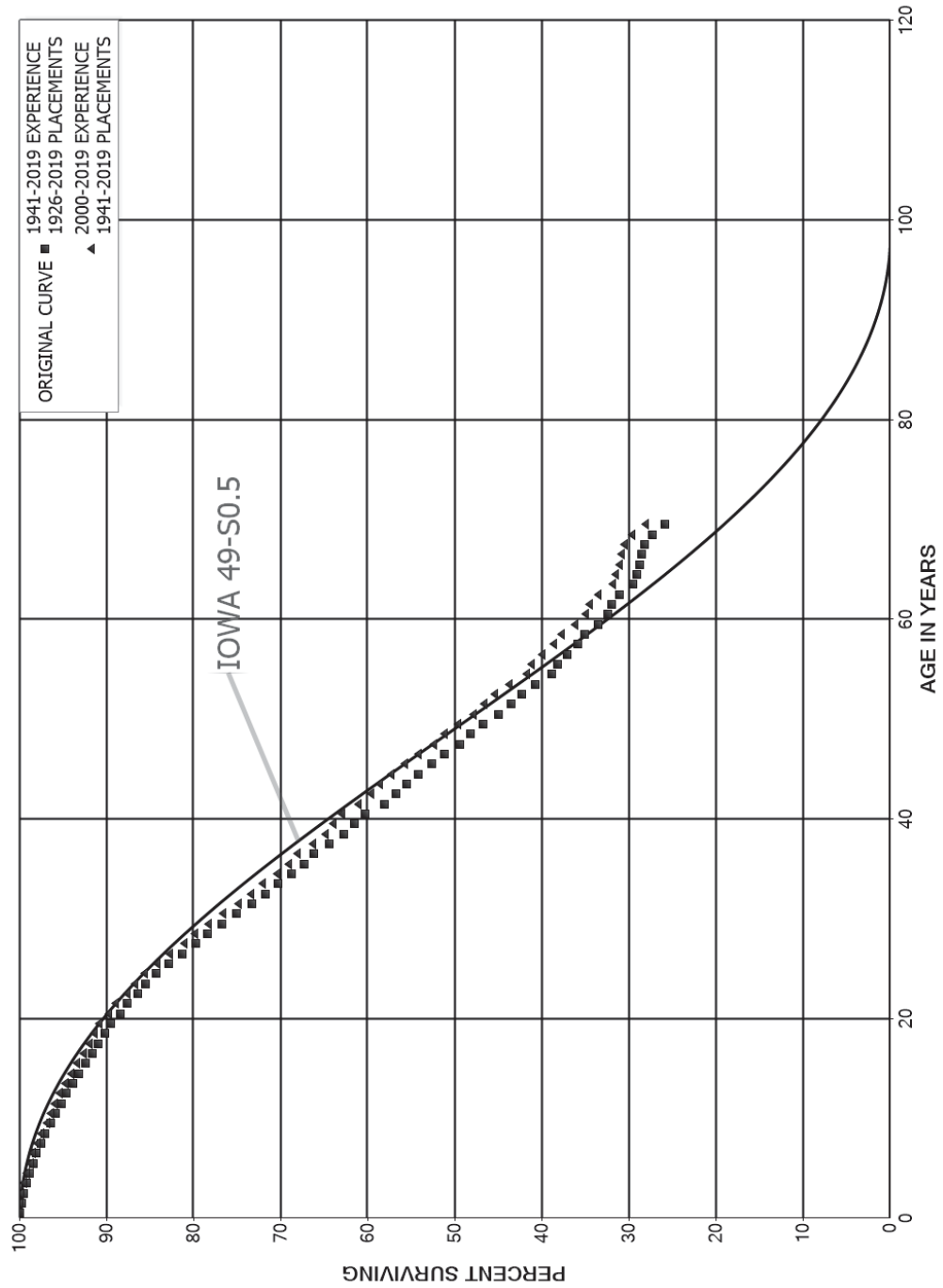
PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,775,597	179,275	0.0121	0.9879	88.61
40.5	13,980,033	37,393	0.0027	0.9973	87.54
41.5	13,428,891	50,902	0.0038	0.9962	87.30
42.5	12,895,511	148,202	0.0115	0.9885	86.97
43.5	11,315,637	76,507	0.0068	0.9932	85.97
44.5	9,394,658	42,790	0.0046	0.9954	85.39
45.5	8,054,393	49,537	0.0062	0.9938	85.00
46.5	7,026,134	20,642	0.0029	0.9971	84.48
47.5	5,633,621	39,663	0.0070	0.9930	84.23
48.5	4,936,410	46,012	0.0093	0.9907	83.64
49.5	3,648,797	32,546	0.0089	0.9911	82.86
50.5	3,337,589	22,811	0.0068	0.9932	82.12
51.5	2,445,840	18,443	0.0075	0.9925	81.56
52.5	2,110,871	13,299	0.0063	0.9937	80.94
53.5	1,727,145	19,859	0.0115	0.9885	80.43
54.5	1,413,850	2,806	0.0020	0.9980	79.51
55.5	1,224,657	9,038	0.0074	0.9926	79.35
56.5	1,051,960	9,756	0.0093	0.9907	78.77
57.5	984,097	33,633	0.0342	0.9658	78.04
58.5	721,830	15,798	0.0219	0.9781	75.37
59.5	600,289	15,056	0.0251	0.9749	73.72
60.5	529,152	19,217	0.0363	0.9637	71.87
61.5	365,309	441	0.0012	0.9988	69.26
62.5	350,134	3,689	0.0105	0.9895	69.18
63.5	230,942	12,828	0.0555	0.9445	68.45
64.5	186,601	568	0.0030	0.9970	64.65
65.5	177,314		0.0000	1.0000	64.45
66.5	163,417	8,149	0.0499	0.9501	64.45
67.5	155,268		0.0000	1.0000	61.24
68.5	152,627	619	0.0041	0.9959	61.24
69.5	53,446		0.0000	1.0000	60.99
70.5	42,351	434	0.0102	0.9898	60.99
71.5	41,863		0.0000	1.0000	60.36
72.5	41,775	2,635	0.0631	0.9369	60.36
73.5	37,173		0.0000	1.0000	56.55
74.5	37,173		0.0000	1.0000	56.55
75.5	37,173		0.0000	1.0000	56.55
76.5	37,173		0.0000	1.0000	56.55
77.5	35,151		0.0000	1.0000	56.55
78.5	989		0.0000	1.0000	56.55

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	989		0.0000	1.0000	56.55
80.5	989		0.0000	1.0000	56.55
81.5	989		0.0000	1.0000	56.55
82.5	989		0.0000	1.0000	56.55
83.5	989		0.0000	1.0000	56.55
84.5	989		0.0000	1.0000	56.55
85.5	989		0.0000	1.0000	56.55
86.5	989		0.0000	1.0000	56.55
87.5	989		0.0000	1.0000	56.55
88.5	989		0.0000	1.0000	56.55
89.5	989		0.0000	1.0000	56.55
90.5	989		0.0000	1.0000	56.55
91.5	989		0.0000	1.0000	56.55
92.5	989		0.0000	1.0000	56.55
93.5					56.55

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 362 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,809,201,814	2,687,134	0.0010	0.9990	100.00
0.5	2,613,606,391	3,411,363	0.0013	0.9987	99.90
1.5	2,435,677,506	5,466,090	0.0022	0.9978	99.77
2.5	2,241,949,376	7,241,804	0.0032	0.9968	99.55
3.5	2,089,554,390	7,175,594	0.0034	0.9966	99.23
4.5	1,971,226,812	9,808,785	0.0050	0.9950	98.89
5.5	1,864,851,375	6,081,885	0.0033	0.9967	98.40
6.5	1,779,191,337	9,443,957	0.0053	0.9947	98.07
7.5	1,716,103,659	8,574,834	0.0050	0.9950	97.55
8.5	1,634,786,897	11,119,817	0.0068	0.9932	97.07
9.5	1,590,110,996	9,272,032	0.0058	0.9942	96.41
10.5	1,529,338,500	10,053,256	0.0066	0.9934	95.84
11.5	1,464,314,419	9,295,523	0.0063	0.9937	95.21
12.5	1,393,252,775	11,262,331	0.0081	0.9919	94.61
13.5	1,311,072,652	9,005,113	0.0069	0.9931	93.85
14.5	1,239,010,118	10,111,702	0.0082	0.9918	93.20
15.5	1,171,937,168	9,996,425	0.0085	0.9915	92.44
16.5	1,087,804,149	8,612,374	0.0079	0.9921	91.65
17.5	1,005,509,536	8,073,049	0.0080	0.9920	90.93
18.5	942,596,487	7,001,346	0.0074	0.9926	90.20
19.5	875,535,761	11,071,587	0.0126	0.9874	89.53
20.5	820,285,773	7,584,699	0.0092	0.9908	88.39
21.5	782,552,054	10,640,157	0.0136	0.9864	87.58
22.5	742,919,793	7,882,663	0.0106	0.9894	86.39
23.5	715,292,482	9,587,407	0.0134	0.9866	85.47
24.5	689,103,489	11,825,010	0.0172	0.9828	84.32
25.5	651,246,866	12,135,252	0.0186	0.9814	82.88
26.5	600,540,137	11,849,457	0.0197	0.9803	81.33
27.5	530,503,793	9,041,472	0.0170	0.9830	79.73
28.5	461,756,944	9,376,953	0.0203	0.9797	78.37
29.5	396,087,808	8,629,349	0.0218	0.9782	76.78
30.5	340,494,145	8,478,756	0.0249	0.9751	75.10
31.5	307,156,438	6,362,871	0.0207	0.9793	73.23
32.5	278,833,763	5,663,517	0.0203	0.9797	71.72
33.5	256,424,504	5,750,767	0.0224	0.9776	70.26
34.5	235,752,068	4,913,268	0.0208	0.9792	68.68
35.5	219,357,917	3,375,588	0.0154	0.9846	67.25
36.5	205,651,571	5,647,939	0.0275	0.9725	66.22
37.5	182,625,698	4,858,393	0.0266	0.9734	64.40
38.5	165,380,494	2,991,378	0.0181	0.9819	62.69

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	151,116,508	3,214,698	0.0213	0.9787	61.55
40.5	141,597,519	4,990,762	0.0352	0.9648	60.24
41.5	132,262,550	3,250,018	0.0246	0.9754	58.12
42.5	125,084,334	2,548,857	0.0204	0.9796	56.69
43.5	116,850,206	2,854,527	0.0244	0.9756	55.54
44.5	101,698,584	2,887,096	0.0284	0.9716	54.18
45.5	86,585,134	2,463,397	0.0285	0.9715	52.64
46.5	76,370,391	2,642,405	0.0346	0.9654	51.14
47.5	63,023,082	1,467,211	0.0233	0.9767	49.37
48.5	54,837,837	1,739,245	0.0317	0.9683	48.23
49.5	43,188,042	1,640,687	0.0380	0.9620	46.70
50.5	38,503,018	1,216,298	0.0316	0.9684	44.92
51.5	28,244,399	780,170	0.0276	0.9724	43.50
52.5	23,135,235	859,443	0.0371	0.9629	42.30
53.5	19,078,624	873,675	0.0458	0.9542	40.73
54.5	15,342,939	251,230	0.0164	0.9836	38.86
55.5	12,745,798	383,117	0.0301	0.9699	38.23
56.5	10,874,162	354,655	0.0326	0.9674	37.08
57.5	9,100,187	215,893	0.0237	0.9763	35.87
58.5	8,143,182	345,401	0.0424	0.9576	35.02
59.5	6,783,711	233,070	0.0344	0.9656	33.53
60.5	5,580,377	81,736	0.0146	0.9854	32.38
61.5	3,944,474	106,733	0.0271	0.9729	31.91
62.5	3,478,632	174,577	0.0502	0.9498	31.04
63.5	2,662,444	33,282	0.0125	0.9875	29.49
64.5	2,058,202	23,991	0.0117	0.9883	29.12
65.5	1,535,724	13,928	0.0091	0.9909	28.78
66.5	985,742	13,692	0.0139	0.9861	28.52
67.5	861,363	27,011	0.0314	0.9686	28.12
68.5	651,052	34,396	0.0528	0.9472	27.24
69.5	474,003	1,713	0.0036	0.9964	25.80
70.5	297,242	712	0.0024	0.9976	25.71
71.5	197,110	2,002	0.0102	0.9898	25.64
72.5	159,336	3,984	0.0250	0.9750	25.38
73.5	88,284	159	0.0018	0.9982	24.75
74.5	78,047		0.0000	1.0000	24.70
75.5	76,536		0.0000	1.0000	24.70
76.5	75,600		0.0000	1.0000	24.70
77.5	52,519	1,136	0.0216	0.9784	24.70
78.5	4,463		0.0000	1.0000	24.17

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,463		0.0000	1.0000	24.17
80.5	4,216		0.0000	1.0000	24.17
81.5	3,059		0.0000	1.0000	24.17
82.5	3,059	825	0.2696	0.7304	24.17
83.5	2,234		0.0000	1.0000	17.65
84.5	2,234	712	0.3186	0.6814	17.65
85.5	1,522		0.0000	1.0000	12.03
86.5	1,522		0.0000	1.0000	12.03
87.5	1,522		0.0000	1.0000	12.03
88.5	1,522		0.0000	1.0000	12.03
89.5	1,522		0.0000	1.0000	12.03
90.5	1,522		0.0000	1.0000	12.03
91.5	1,522		0.0000	1.0000	12.03
92.5	1,522		0.0000	1.0000	12.03
93.5					12.03

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,750,225,422	280,085	0.0002	0.9998	100.00
0.5	1,598,695,529	1,822,145	0.0011	0.9989	99.98
1.5	1,459,251,466	2,710,639	0.0019	0.9981	99.87
2.5	1,316,813,963	3,718,032	0.0028	0.9972	99.68
3.5	1,202,590,835	3,784,064	0.0031	0.9969	99.40
4.5	1,113,398,317	4,914,676	0.0044	0.9956	99.09
5.5	1,047,925,007	3,251,099	0.0031	0.9969	98.65
6.5	1,014,441,261	5,339,699	0.0053	0.9947	98.35
7.5	1,026,012,937	4,615,069	0.0045	0.9955	97.83
8.5	1,021,567,347	6,623,535	0.0065	0.9935	97.39
9.5	1,053,680,376	4,927,422	0.0047	0.9953	96.76
10.5	1,056,805,995	5,089,494	0.0048	0.9952	96.31
11.5	1,030,610,278	5,826,595	0.0057	0.9943	95.84
12.5	994,466,010	7,439,438	0.0075	0.9925	95.30
13.5	940,156,808	5,732,706	0.0061	0.9939	94.59
14.5	891,868,969	6,956,964	0.0078	0.9922	94.01
15.5	846,542,982	7,134,823	0.0084	0.9916	93.28
16.5	780,687,396	5,432,874	0.0070	0.9930	92.49
17.5	727,389,375	4,486,150	0.0062	0.9938	91.85
18.5	685,514,774	4,206,532	0.0061	0.9939	91.28
19.5	636,640,812	8,066,685	0.0127	0.9873	90.72
20.5	593,405,031	4,967,593	0.0084	0.9916	89.57
21.5	565,128,229	8,137,887	0.0144	0.9856	88.82
22.5	533,322,830	5,610,843	0.0105	0.9895	87.54
23.5	518,236,755	6,361,627	0.0123	0.9877	86.62
24.5	514,898,394	8,848,781	0.0172	0.9828	85.56
25.5	498,576,755	8,828,221	0.0177	0.9823	84.09
26.5	463,290,116	9,198,706	0.0199	0.9801	82.60
27.5	413,523,417	6,268,142	0.0152	0.9848	80.96
28.5	359,224,731	7,211,229	0.0201	0.9799	79.73
29.5	311,413,299	6,542,272	0.0210	0.9790	78.13
30.5	262,914,847	6,229,351	0.0237	0.9763	76.49
31.5	247,932,375	4,712,319	0.0190	0.9810	74.68
32.5	229,241,000	4,104,882	0.0179	0.9821	73.26
33.5	213,348,746	4,776,266	0.0224	0.9776	71.95
34.5	199,003,809	4,061,000	0.0204	0.9796	70.34
35.5	187,885,153	2,684,167	0.0143	0.9857	68.90
36.5	177,724,290	4,631,885	0.0261	0.9739	67.92
37.5	158,111,465	3,375,284	0.0213	0.9787	66.15
38.5	143,594,185	1,955,241	0.0136	0.9864	64.73

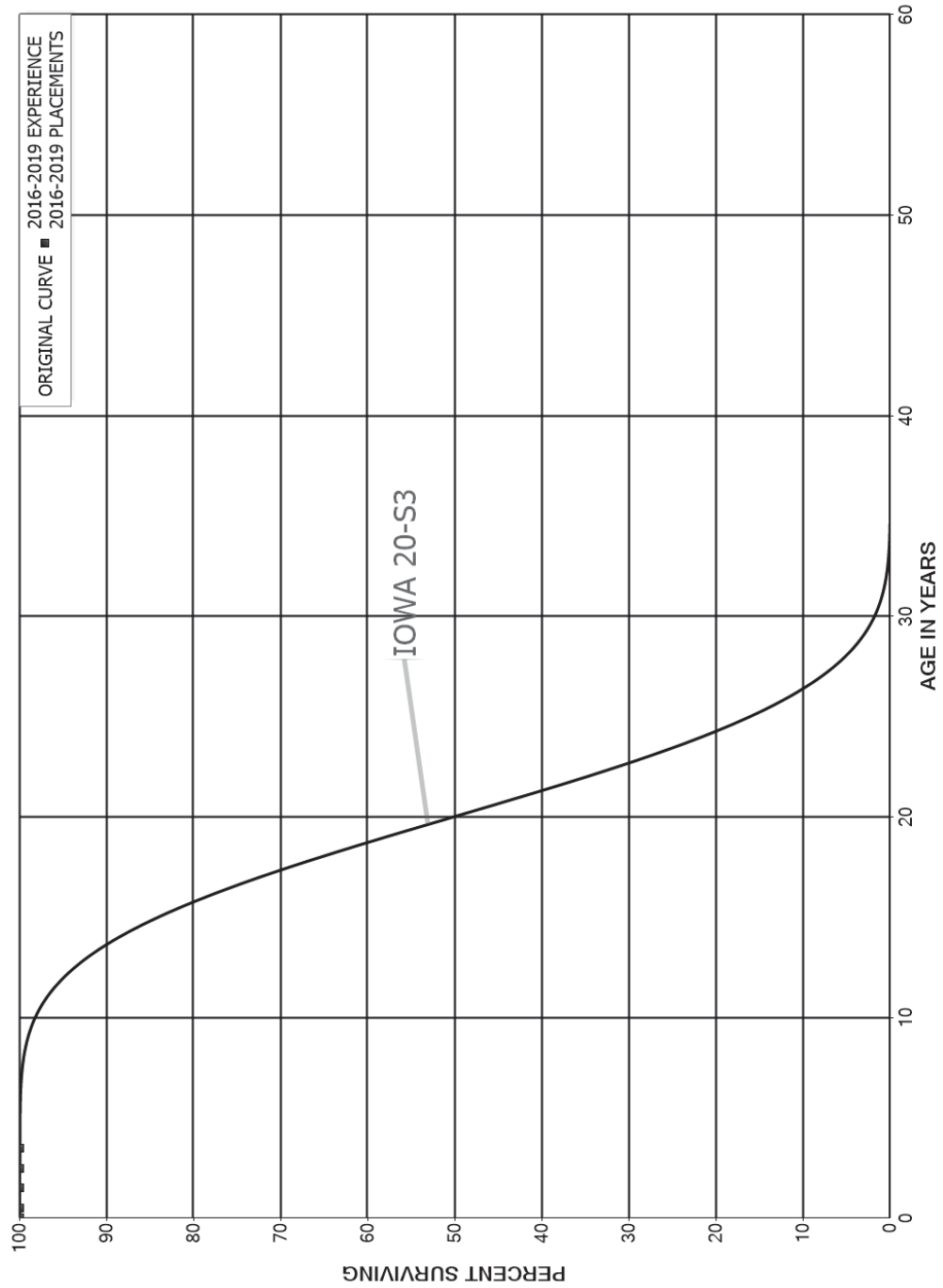
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	132,043,396	2,195,101	0.0166	0.9834	63.85
40.5	125,815,545	3,685,408	0.0293	0.9707	62.79
41.5	120,960,232	2,805,727	0.0232	0.9768	60.95
42.5	115,604,743	2,079,365	0.0180	0.9820	59.54
43.5	108,995,849	2,390,825	0.0219	0.9781	58.47
44.5	95,594,233	2,573,311	0.0269	0.9731	57.18
45.5	81,621,267	2,323,282	0.0285	0.9715	55.64
46.5	72,617,864	2,443,972	0.0337	0.9663	54.06
47.5	60,115,184	1,361,449	0.0226	0.9774	52.24
48.5	52,476,313	1,576,731	0.0300	0.9700	51.06
49.5	41,411,422	1,458,815	0.0352	0.9648	49.52
50.5	37,248,643	964,306	0.0259	0.9741	47.78
51.5	27,502,735	726,840	0.0264	0.9736	46.54
52.5	22,515,939	828,320	0.0368	0.9632	45.31
53.5	18,594,209	869,365	0.0468	0.9532	43.65
54.5	14,878,937	204,913	0.0138	0.9862	41.60
55.5	12,370,157	361,973	0.0293	0.9707	41.03
56.5	10,527,535	351,309	0.0334	0.9666	39.83
57.5	8,816,134	195,127	0.0221	0.9779	38.50
58.5	8,110,825	334,644	0.0413	0.9587	37.65
59.5	6,762,110	232,776	0.0344	0.9656	36.10
60.5	5,559,071	81,130	0.0146	0.9854	34.85
61.5	3,923,774	106,733	0.0272	0.9728	34.35
62.5	3,457,932	174,577	0.0505	0.9495	33.41
63.5	2,641,743	31,246	0.0118	0.9882	31.72
64.5	2,039,538	23,658	0.0116	0.9884	31.35
65.5	1,517,393	11,953	0.0079	0.9921	30.99
66.5	969,386	9,991	0.0103	0.9897	30.74
67.5	848,708	25,289	0.0298	0.9702	30.42
68.5	640,120	32,782	0.0512	0.9488	29.52
69.5	464,685	1,713	0.0037	0.9963	28.01
70.5	287,923		0.0000	1.0000	27.90
71.5	188,504	2,002	0.0106	0.9894	27.90
72.5	150,729		0.0000	1.0000	27.61
73.5	83,662		0.0000	1.0000	27.61
74.5	73,584		0.0000	1.0000	27.61
75.5	72,073		0.0000	1.0000	27.61
76.5	71,137		0.0000	1.0000	27.61
77.5	48,055	1,136	0.0236	0.9764	27.61
78.5					26.95

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 363 ENERGY STORAGE EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES

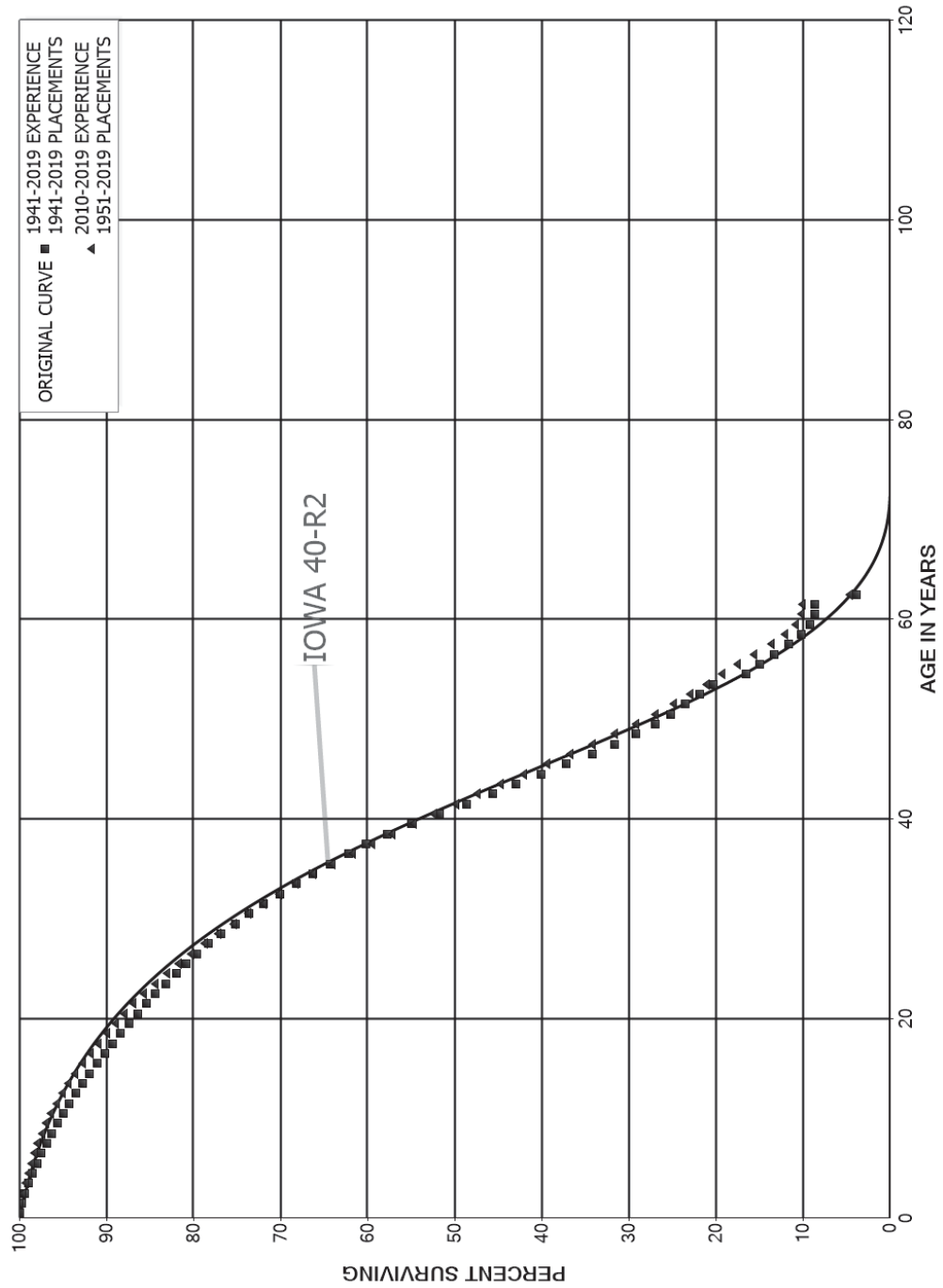


FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 363 ENERGY STORAGE EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2019			EXPERIENCE BAND 2016-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,728,886		0.0000	1.0000	100.00
0.5	6,407,646		0.0000	1.0000	100.00
1.5	3,812,092		0.0000	1.0000	100.00
2.5	2,483,237		0.0000	1.0000	100.00
3.5					100.00

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,628,284,082	1,457,813	0.0009	0.9991	100.00
0.5	1,511,184,085	2,913,960	0.0019	0.9981	99.91
1.5	1,382,277,869	5,008,663	0.0036	0.9964	99.72
2.5	1,258,610,746	5,419,444	0.0043	0.9957	99.36
3.5	1,169,149,224	5,367,685	0.0046	0.9954	98.93
4.5	1,113,924,776	5,881,961	0.0053	0.9947	98.47
5.5	1,035,608,403	5,064,014	0.0049	0.9951	97.95
6.5	972,901,480	5,847,636	0.0060	0.9940	97.48
7.5	913,581,679	5,645,130	0.0062	0.9938	96.89
8.5	869,706,464	5,682,017	0.0065	0.9935	96.29
9.5	830,784,546	6,113,136	0.0074	0.9926	95.66
10.5	794,906,552	5,864,582	0.0074	0.9926	94.96
11.5	756,240,236	5,955,094	0.0079	0.9921	94.26
12.5	723,903,295	6,069,063	0.0084	0.9916	93.52
13.5	668,280,585	5,856,648	0.0088	0.9912	92.73
14.5	626,152,159	5,833,566	0.0093	0.9907	91.92
15.5	593,778,567	5,890,430	0.0099	0.9901	91.06
16.5	559,160,226	5,417,959	0.0097	0.9903	90.16
17.5	526,880,559	5,368,946	0.0102	0.9898	89.29
18.5	497,701,808	5,270,701	0.0106	0.9894	88.38
19.5	468,495,950	5,314,251	0.0113	0.9887	87.44
20.5	441,619,941	5,205,227	0.0118	0.9882	86.45
21.5	414,155,643	5,242,797	0.0127	0.9873	85.43
22.5	393,091,257	5,427,057	0.0138	0.9862	84.35
23.5	372,309,358	5,298,714	0.0142	0.9858	83.18
24.5	350,975,881	5,119,928	0.0146	0.9854	82.00
25.5	329,984,611	5,046,634	0.0153	0.9847	80.80
26.5	304,252,838	4,927,805	0.0162	0.9838	79.57
27.5	283,167,365	5,286,042	0.0187	0.9813	78.28
28.5	261,068,952	5,400,193	0.0207	0.9793	76.82
29.5	236,463,692	4,973,184	0.0210	0.9790	75.23
30.5	213,490,164	4,967,157	0.0233	0.9767	73.65
31.5	192,371,228	4,858,984	0.0253	0.9747	71.93
32.5	173,250,074	4,720,187	0.0272	0.9728	70.12
33.5	154,012,077	4,455,760	0.0289	0.9711	68.21
34.5	135,695,958	3,967,761	0.0292	0.9708	66.23
35.5	119,258,331	3,838,923	0.0322	0.9678	64.30
36.5	104,934,829	3,500,979	0.0334	0.9666	62.23
37.5	94,409,786	3,765,243	0.0399	0.9601	60.15
38.5	82,808,717	4,064,992	0.0491	0.9509	57.75

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,573,110	4,057,201	0.0575	0.9425	54.92
40.5	58,472,327	3,527,653	0.0603	0.9397	51.76
41.5	50,985,202	3,136,030	0.0615	0.9385	48.64
42.5	44,939,894	2,706,595	0.0602	0.9398	45.64
43.5	39,340,596	2,564,991	0.0652	0.9348	42.90
44.5	33,548,830	2,450,557	0.0730	0.9270	40.10
45.5	28,538,497	2,264,899	0.0794	0.9206	37.17
46.5	23,591,853	1,761,403	0.0747	0.9253	34.22
47.5	19,608,884	1,553,005	0.0792	0.9208	31.66
48.5	16,442,607	1,244,529	0.0757	0.9243	29.16
49.5	13,433,831	890,666	0.0663	0.9337	26.95
50.5	11,756,921	772,992	0.0657	0.9343	25.16
51.5	10,408,120	723,058	0.0695	0.9305	23.51
52.5	8,868,944	641,862	0.0724	0.9276	21.88
53.5	7,542,363	1,426,316	0.1891	0.8109	20.29
54.5	5,556,487	524,060	0.0943	0.9057	16.46
55.5	4,644,535	495,536	0.1067	0.8933	14.90
56.5	3,483,030	445,734	0.1280	0.8720	13.31
57.5	2,662,141	321,538	0.1208	0.8792	11.61
58.5	1,818,601	174,151	0.0958	0.9042	10.21
59.5	1,124,932	73,668	0.0655	0.9345	9.23
60.5	739,138	3,798	0.0051	0.9949	8.63
61.5	424,568	232,656	0.5480	0.4520	8.58
62.5	27,013	2,781	0.1029	0.8971	3.88
63.5	23,157	3,130	0.1352	0.8648	3.48
64.5	20,027	2,781	0.1388	0.8612	3.01
65.5	17,246	195	0.0113	0.9887	2.59
66.5	11,730	2,328	0.1984	0.8016	2.56
67.5					2.05

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

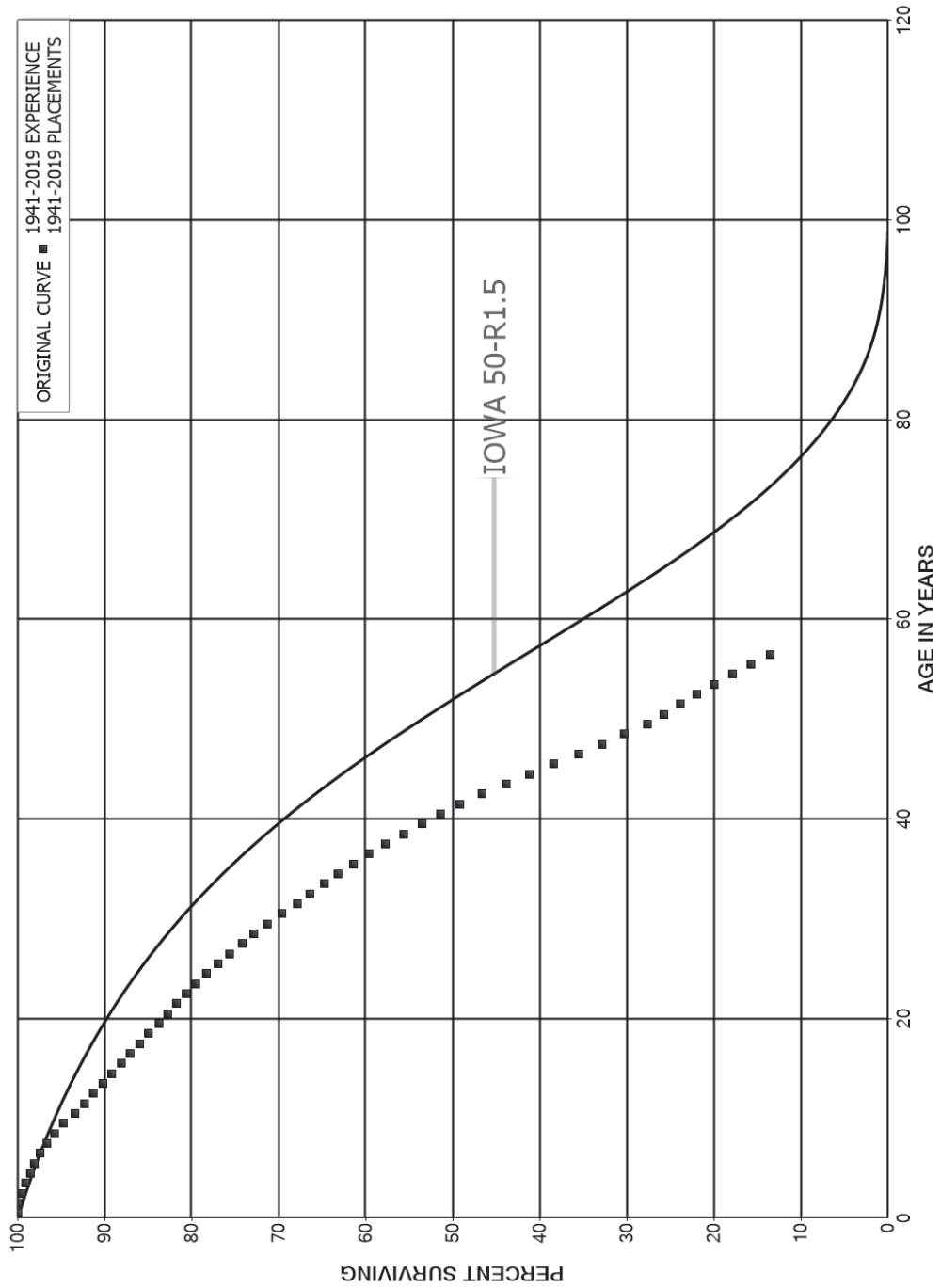
ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2019			EXPERIENCE BAND 2010-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	749,161,915	623,708	0.0008	0.9992	100.00
0.5	663,851,504	778,219	0.0012	0.9988	99.92
1.5	571,475,985	1,729,844	0.0030	0.9970	99.80
2.5	478,989,330	1,547,465	0.0032	0.9968	99.50
3.5	446,523,096	1,305,891	0.0029	0.9971	99.18
4.5	433,915,270	1,644,102	0.0038	0.9962	98.89
5.5	388,005,277	1,202,029	0.0031	0.9969	98.51
6.5	360,271,874	1,486,008	0.0041	0.9959	98.21
7.5	334,187,631	1,606,825	0.0048	0.9952	97.80
8.5	320,134,117	1,680,974	0.0053	0.9947	97.33
9.5	311,597,118	1,752,815	0.0056	0.9944	96.82
10.5	303,982,999	1,929,738	0.0063	0.9937	96.28
11.5	293,858,191	2,072,075	0.0071	0.9929	95.66
12.5	283,031,743	2,094,724	0.0074	0.9926	94.99
13.5	248,680,379	2,000,256	0.0080	0.9920	94.29
14.5	227,650,604	2,098,503	0.0092	0.9908	93.53
15.5	217,097,047	2,291,686	0.0106	0.9894	92.67
16.5	209,862,757	2,026,324	0.0097	0.9903	91.69
17.5	199,908,345	2,124,190	0.0106	0.9894	90.80
18.5	194,106,640	2,068,067	0.0107	0.9893	89.84
19.5	190,517,193	2,144,358	0.0113	0.9887	88.88
20.5	187,757,560	2,292,558	0.0122	0.9878	87.88
21.5	181,983,537	2,403,668	0.0132	0.9868	86.81
22.5	180,442,656	2,788,879	0.0155	0.9845	85.66
23.5	179,583,256	2,832,982	0.0158	0.9842	84.34
24.5	177,430,348	2,966,260	0.0167	0.9833	83.01
25.5	173,943,688	3,131,153	0.0180	0.9820	81.62
26.5	163,172,223	3,098,905	0.0190	0.9810	80.15
27.5	153,035,443	3,137,656	0.0205	0.9795	78.63
28.5	143,354,691	3,196,088	0.0223	0.9777	77.01
29.5	132,751,450	3,010,865	0.0227	0.9773	75.30
30.5	123,678,851	2,888,666	0.0234	0.9766	73.59
31.5	110,938,173	2,746,858	0.0248	0.9752	71.87
32.5	98,649,859	2,671,937	0.0271	0.9729	70.09
33.5	86,336,437	2,622,423	0.0304	0.9696	68.19
34.5	75,388,603	2,471,309	0.0328	0.9672	66.12
35.5	65,252,453	2,393,327	0.0367	0.9633	63.95
36.5	57,372,578	2,112,546	0.0368	0.9632	61.61
37.5	52,182,204	2,036,722	0.0390	0.9610	59.34
38.5	45,355,128	1,891,641	0.0417	0.9583	57.02

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2019			EXPERIENCE BAND 2010-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,993,625	1,708,691	0.0438	0.9562	54.65
40.5	30,943,219	1,492,854	0.0482	0.9518	52.25
41.5	27,581,490	1,381,181	0.0501	0.9499	49.73
42.5	24,878,732	1,369,382	0.0550	0.9450	47.24
43.5	21,997,067	1,306,192	0.0594	0.9406	44.64
44.5	18,898,830	1,219,971	0.0646	0.9354	41.99
45.5	16,107,698	1,078,955	0.0670	0.9330	39.28
46.5	13,402,950	942,816	0.0703	0.9297	36.65
47.5	11,445,906	845,136	0.0738	0.9262	34.07
48.5	9,916,095	784,187	0.0791	0.9209	31.55
49.5	8,745,011	671,840	0.0768	0.9232	29.06
50.5	8,777,585	682,464	0.0778	0.9222	26.83
51.5	8,237,599	648,706	0.0787	0.9213	24.74
52.5	7,856,159	624,942	0.0795	0.9205	22.79
53.5	6,691,019	579,978	0.0867	0.9133	20.98
54.5	5,551,794	524,060	0.0944	0.9056	19.16
55.5	4,639,843	491,152	0.1059	0.8941	17.35
56.5	3,482,720	445,734	0.1280	0.8720	15.52
57.5	2,661,832	321,538	0.1208	0.8792	13.53
58.5	1,818,601	174,151	0.0958	0.9042	11.90
59.5	1,124,932	73,668	0.0655	0.9345	10.76
60.5	739,138	3,798	0.0051	0.9949	10.05
61.5	424,568	232,656	0.5480	0.4520	10.00
62.5	27,013	2,781	0.1029	0.8971	4.52
63.5	23,157	3,130	0.1352	0.8648	4.05
64.5	20,027	2,781	0.1388	0.8612	3.51
65.5	17,246	195	0.0113	0.9887	3.02
66.5	11,730	2,328	0.1984	0.8016	2.99
67.5					2.39

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,273,056,372	7,726	0.0000	1.0000	100.00
0.5	1,114,734,926	1,055,944	0.0009	0.9991	100.00
1.5	949,997,551	3,303,755	0.0035	0.9965	99.90
2.5	763,023,187	3,652,418	0.0048	0.9952	99.56
3.5	558,082,389	2,958,486	0.0053	0.9947	99.08
4.5	425,161,462	2,140,624	0.0050	0.9950	98.56
5.5	331,830,955	2,421,871	0.0073	0.9927	98.06
6.5	287,576,508	2,230,371	0.0078	0.9922	97.34
7.5	262,408,755	2,236,695	0.0085	0.9915	96.59
8.5	236,549,823	2,441,158	0.0103	0.9897	95.77
9.5	208,267,319	3,004,974	0.0144	0.9856	94.78
10.5	172,275,780	1,979,706	0.0115	0.9885	93.41
11.5	140,789,936	1,561,226	0.0111	0.9889	92.34
12.5	121,239,083	1,449,260	0.0120	0.9880	91.31
13.5	104,903,253	1,199,579	0.0114	0.9886	90.22
14.5	98,933,394	1,228,407	0.0124	0.9876	89.19
15.5	93,314,952	1,109,924	0.0119	0.9881	88.08
16.5	86,460,982	1,058,223	0.0122	0.9878	87.03
17.5	79,318,229	980,360	0.0124	0.9876	85.97
18.5	74,087,010	1,057,815	0.0143	0.9857	84.91
19.5	68,776,511	839,542	0.0122	0.9878	83.69
20.5	63,947,352	743,205	0.0116	0.9884	82.67
21.5	59,389,165	773,183	0.0130	0.9870	81.71
22.5	55,592,188	776,686	0.0140	0.9860	80.65
23.5	52,032,761	791,806	0.0152	0.9848	79.52
24.5	49,088,334	831,413	0.0169	0.9831	78.31
25.5	45,086,005	823,560	0.0183	0.9817	76.98
26.5	41,957,003	758,150	0.0181	0.9819	75.58
27.5	39,108,235	731,840	0.0187	0.9813	74.21
28.5	36,492,995	771,489	0.0211	0.9789	72.82
29.5	33,676,653	799,700	0.0237	0.9763	71.28
30.5	31,479,894	773,571	0.0246	0.9754	69.59
31.5	29,342,615	655,110	0.0223	0.9777	67.88
32.5	27,611,937	689,132	0.0250	0.9750	66.37
33.5	25,957,241	628,085	0.0242	0.9758	64.71
34.5	24,204,542	669,763	0.0277	0.9723	63.14
35.5	22,204,500	663,202	0.0299	0.9701	61.40
36.5	20,739,654	628,074	0.0303	0.9697	59.56
37.5	19,605,594	741,423	0.0378	0.9622	57.76
38.5	18,264,982	676,303	0.0370	0.9630	55.57

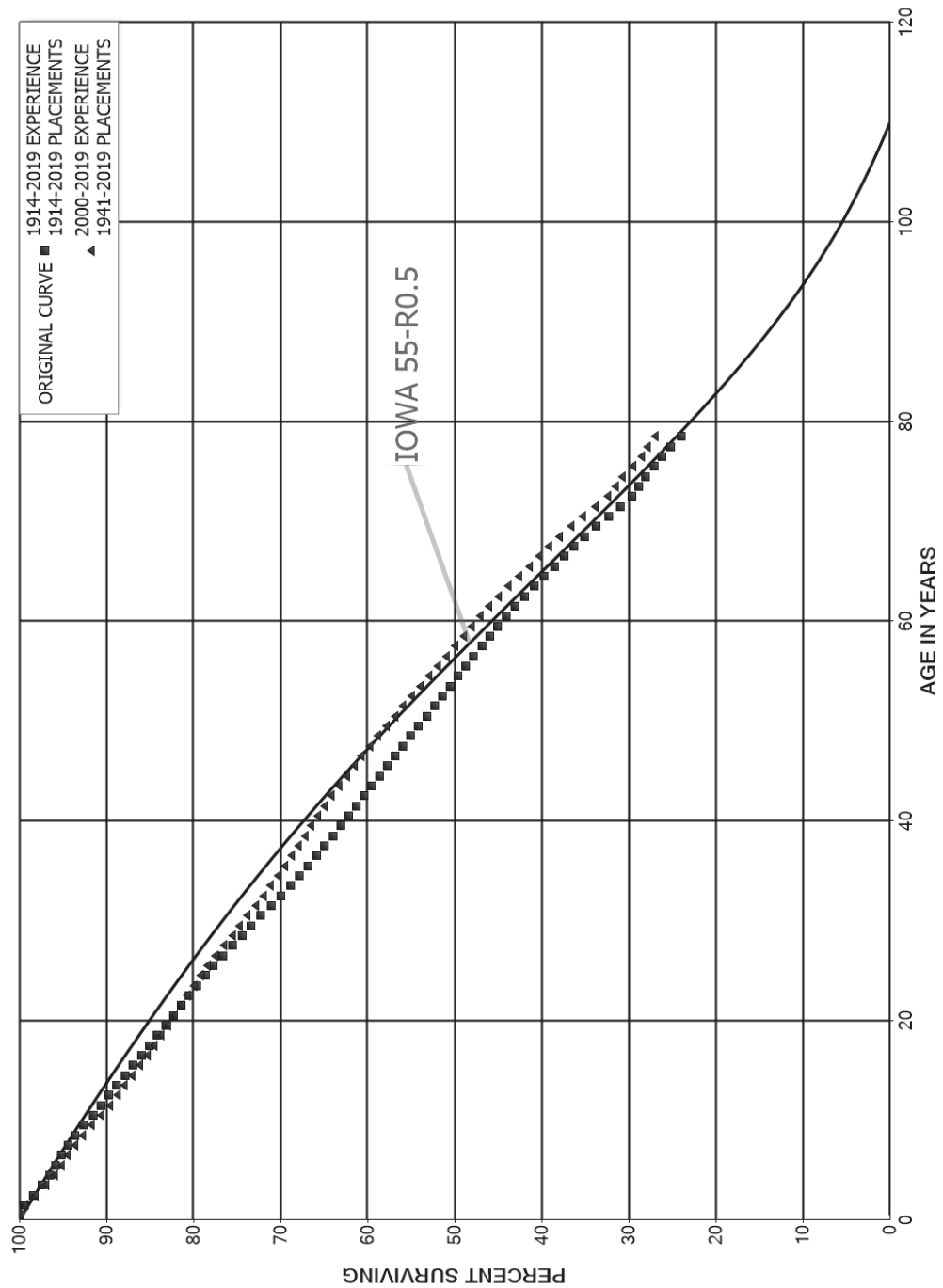
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,403,772	644,941	0.0393	0.9607	53.52
40.5	14,291,687	635,030	0.0444	0.9556	51.41
41.5	12,683,543	659,756	0.0520	0.9480	49.13
42.5	10,931,388	637,506	0.0583	0.9417	46.57
43.5	9,413,919	572,483	0.0608	0.9392	43.86
44.5	7,917,611	546,087	0.0690	0.9310	41.19
45.5	6,537,503	487,664	0.0746	0.9254	38.35
46.5	4,966,466	365,229	0.0735	0.9265	35.49
47.5	3,756,359	290,425	0.0773	0.9227	32.88
48.5	2,390,637	210,888	0.0882	0.9118	30.34
49.5	1,642,047	114,026	0.0694	0.9306	27.66
50.5	1,289,426	93,187	0.0723	0.9277	25.74
51.5	1,041,831	84,712	0.0813	0.9187	23.88
52.5	841,040	77,784	0.0925	0.9075	21.94
53.5	655,932	69,073	0.1053	0.8947	19.91
54.5	494,606	57,292	0.1158	0.8842	17.81
55.5	350,590	50,828	0.1450	0.8550	15.75
56.5	208,347	30,648	0.1471	0.8529	13.47
57.5	88,634	18,588	0.2097	0.7903	11.48
58.5	47,350	5,792	0.1223	0.8777	9.08
59.5	24,573	1,168	0.0475	0.9525	7.97
60.5	9,838	575	0.0584	0.9416	7.59
61.5					7.14

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2019			EXPERIENCE BAND 1914-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,758,714,222	2,388,031	0.0006	0.9994	100.00
0.5	3,403,270,374	19,281,454	0.0057	0.9943	99.94
1.5	2,974,315,228	29,408,735	0.0099	0.9901	99.37
2.5	2,583,504,655	26,095,671	0.0101	0.9899	98.39
3.5	2,223,019,077	19,379,151	0.0087	0.9913	97.39
4.5	1,917,274,516	13,892,417	0.0072	0.9928	96.54
5.5	1,765,773,412	12,740,114	0.0072	0.9928	95.85
6.5	1,667,929,583	13,353,414	0.0080	0.9920	95.15
7.5	1,598,958,691	13,887,214	0.0087	0.9913	94.39
8.5	1,528,157,892	15,481,973	0.0101	0.9899	93.57
9.5	1,468,529,104	17,392,974	0.0118	0.9882	92.62
10.5	1,406,390,744	14,690,767	0.0104	0.9896	91.53
11.5	1,345,483,535	12,982,794	0.0096	0.9904	90.57
12.5	1,280,668,649	13,002,336	0.0102	0.9898	89.70
13.5	1,197,890,855	12,363,234	0.0103	0.9897	88.79
14.5	1,130,107,059	12,538,052	0.0111	0.9889	87.87
15.5	1,067,961,294	11,408,699	0.0107	0.9893	86.90
16.5	1,004,139,093	10,590,102	0.0105	0.9895	85.97
17.5	954,033,500	10,441,417	0.0109	0.9891	85.06
18.5	910,926,594	9,873,746	0.0108	0.9892	84.13
19.5	863,470,052	9,480,315	0.0110	0.9890	83.22
20.5	822,891,575	8,726,939	0.0106	0.9894	82.30
21.5	782,077,157	8,784,868	0.0112	0.9888	81.43
22.5	746,333,852	8,339,574	0.0112	0.9888	80.52
23.5	712,550,392	8,551,281	0.0120	0.9880	79.62
24.5	675,125,622	8,191,130	0.0121	0.9879	78.66
25.5	635,126,920	8,607,050	0.0136	0.9864	77.71
26.5	583,310,620	8,591,347	0.0147	0.9853	76.65
27.5	539,180,394	7,704,614	0.0143	0.9857	75.52
28.5	491,764,925	7,106,130	0.0145	0.9855	74.45
29.5	437,872,357	6,700,627	0.0153	0.9847	73.37
30.5	388,157,227	6,268,133	0.0161	0.9839	72.25
31.5	345,523,905	5,311,890	0.0154	0.9846	71.08
32.5	312,330,976	4,922,591	0.0158	0.9842	69.99
33.5	283,107,741	4,352,356	0.0154	0.9846	68.88
34.5	254,334,256	3,842,845	0.0151	0.9849	67.83
35.5	225,733,685	3,344,545	0.0148	0.9852	66.80
36.5	202,966,367	2,795,046	0.0138	0.9862	65.81
37.5	183,609,149	2,583,905	0.0141	0.9859	64.90
38.5	162,189,422	2,261,432	0.0139	0.9861	63.99

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2019			EXPERIENCE BAND 1914-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	140,403,033	2,010,042	0.0143	0.9857	63.10
40.5	120,606,149	1,684,634	0.0140	0.9860	62.20
41.5	108,328,713	1,590,937	0.0147	0.9853	61.33
42.5	98,299,194	1,488,291	0.0151	0.9849	60.43
43.5	88,973,621	1,309,983	0.0147	0.9853	59.51
44.5	78,093,551	1,214,975	0.0156	0.9844	58.64
45.5	67,492,464	1,063,063	0.0158	0.9842	57.72
46.5	56,831,211	908,968	0.0160	0.9840	56.81
47.5	46,426,783	732,289	0.0158	0.9842	55.91
48.5	38,890,048	632,864	0.0163	0.9837	55.02
49.5	29,135,529	499,102	0.0171	0.9829	54.13
50.5	24,579,265	397,665	0.0162	0.9838	53.20
51.5	21,650,406	368,176	0.0170	0.9830	52.34
52.5	18,995,893	328,857	0.0173	0.9827	51.45
53.5	16,823,238	306,244	0.0182	0.9818	50.56
54.5	14,874,131	277,783	0.0187	0.9813	49.64
55.5	12,945,344	233,607	0.0180	0.9820	48.71
56.5	11,369,208	231,305	0.0203	0.9797	47.83
57.5	9,995,406	199,996	0.0200	0.9800	46.86
58.5	8,689,766	171,500	0.0197	0.9803	45.92
59.5	7,917,041	162,956	0.0206	0.9794	45.02
60.5	7,229,917	173,537	0.0240	0.9760	44.09
61.5	6,602,195	168,933	0.0256	0.9744	43.03
62.5	6,003,308	153,545	0.0256	0.9744	41.93
63.5	5,531,876	160,571	0.0290	0.9710	40.86
64.5	5,034,107	147,561	0.0293	0.9707	39.67
65.5	4,547,998	128,136	0.0282	0.9718	38.51
66.5	4,109,955	119,793	0.0291	0.9709	37.42
67.5	3,617,915	123,002	0.0340	0.9660	36.33
68.5	3,162,720	128,062	0.0405	0.9595	35.10
69.5	2,487,457	102,677	0.0413	0.9587	33.68
70.5	1,816,949	73,639	0.0405	0.9595	32.29
71.5	1,376,755	60,053	0.0436	0.9564	30.98
72.5	1,057,418	29,280	0.0277	0.9723	29.63
73.5	894,555	23,041	0.0258	0.9742	28.81
74.5	835,780	30,735	0.0368	0.9632	28.06
75.5	788,352	26,437	0.0335	0.9665	27.03
76.5	740,159	27,163	0.0367	0.9633	26.13
77.5	616,722	28,917	0.0469	0.9531	25.17
78.5	52,589	16,673	0.3170	0.6830	23.99

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2019			EXPERIENCE BAND 1914-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,916	10,499	0.2923	0.7077	16.38
80.5	25,417	7,117	0.2800	0.7200	11.59
81.5	18,300	3,511	0.1919	0.8081	8.35
82.5	14,789	1,701	0.1150	0.8850	6.75
83.5	13,087	1,161	0.0887	0.9113	5.97
84.5	11,926	1,893	0.1587	0.8413	5.44
85.5	10,033	2,355	0.2347	0.7653	4.58
86.5	7,679	3,921	0.5107	0.4893	3.50
87.5	3,757	2,210	0.5883	0.4117	1.71
88.5	1,547	1,547	1.0000		0.71
89.5					

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,739,544,612	1,330,116	0.0005	0.9995	100.00
0.5	2,419,202,310	16,318,944	0.0067	0.9933	99.95
1.5	2,027,457,610	24,183,741	0.0119	0.9881	99.28
2.5	1,671,368,679	20,783,510	0.0124	0.9876	98.09
3.5	1,345,112,723	14,466,839	0.0108	0.9892	96.87
4.5	1,076,298,023	8,479,820	0.0079	0.9921	95.83
5.5	965,831,236	7,368,945	0.0076	0.9924	95.08
6.5	921,568,813	8,142,530	0.0088	0.9912	94.35
7.5	899,956,190	8,561,880	0.0095	0.9905	93.52
8.5	882,954,358	9,261,623	0.0105	0.9895	92.63
9.5	888,461,200	11,435,003	0.0129	0.9871	91.66
10.5	884,592,396	9,508,911	0.0107	0.9893	90.48
11.5	871,907,832	8,381,996	0.0096	0.9904	89.50
12.5	845,116,573	8,033,455	0.0095	0.9905	88.64
13.5	796,384,529	7,840,475	0.0098	0.9902	87.80
14.5	762,317,991	7,835,256	0.0103	0.9897	86.94
15.5	735,096,195	7,206,553	0.0098	0.9902	86.04
16.5	699,403,300	6,305,495	0.0090	0.9910	85.20
17.5	673,817,517	6,501,010	0.0096	0.9904	84.43
18.5	659,073,415	6,165,804	0.0094	0.9906	83.62
19.5	641,056,611	5,987,760	0.0093	0.9907	82.83
20.5	626,708,174	5,562,754	0.0089	0.9911	82.06
21.5	602,662,534	5,614,951	0.0093	0.9907	81.33
22.5	581,064,999	5,183,744	0.0089	0.9911	80.57
23.5	560,792,112	5,562,589	0.0099	0.9901	79.86
24.5	539,529,110	5,549,525	0.0103	0.9897	79.06
25.5	515,119,859	5,923,412	0.0115	0.9885	78.25
26.5	479,885,741	6,254,200	0.0130	0.9870	77.35
27.5	451,817,626	5,411,608	0.0120	0.9880	76.34
28.5	416,938,302	4,749,240	0.0114	0.9886	75.43
29.5	378,991,600	4,499,141	0.0119	0.9881	74.57
30.5	337,836,010	4,174,373	0.0124	0.9876	73.68
31.5	301,809,874	3,679,761	0.0122	0.9878	72.77
32.5	274,286,254	3,288,051	0.0120	0.9880	71.89
33.5	249,982,227	2,948,541	0.0118	0.9882	71.02
34.5	225,559,508	2,646,465	0.0117	0.9883	70.19
35.5	201,006,900	2,244,455	0.0112	0.9888	69.36
36.5	181,568,987	1,968,305	0.0108	0.9892	68.59
37.5	165,055,530	1,810,298	0.0110	0.9890	67.84
38.5	146,334,203	1,608,067	0.0110	0.9890	67.10

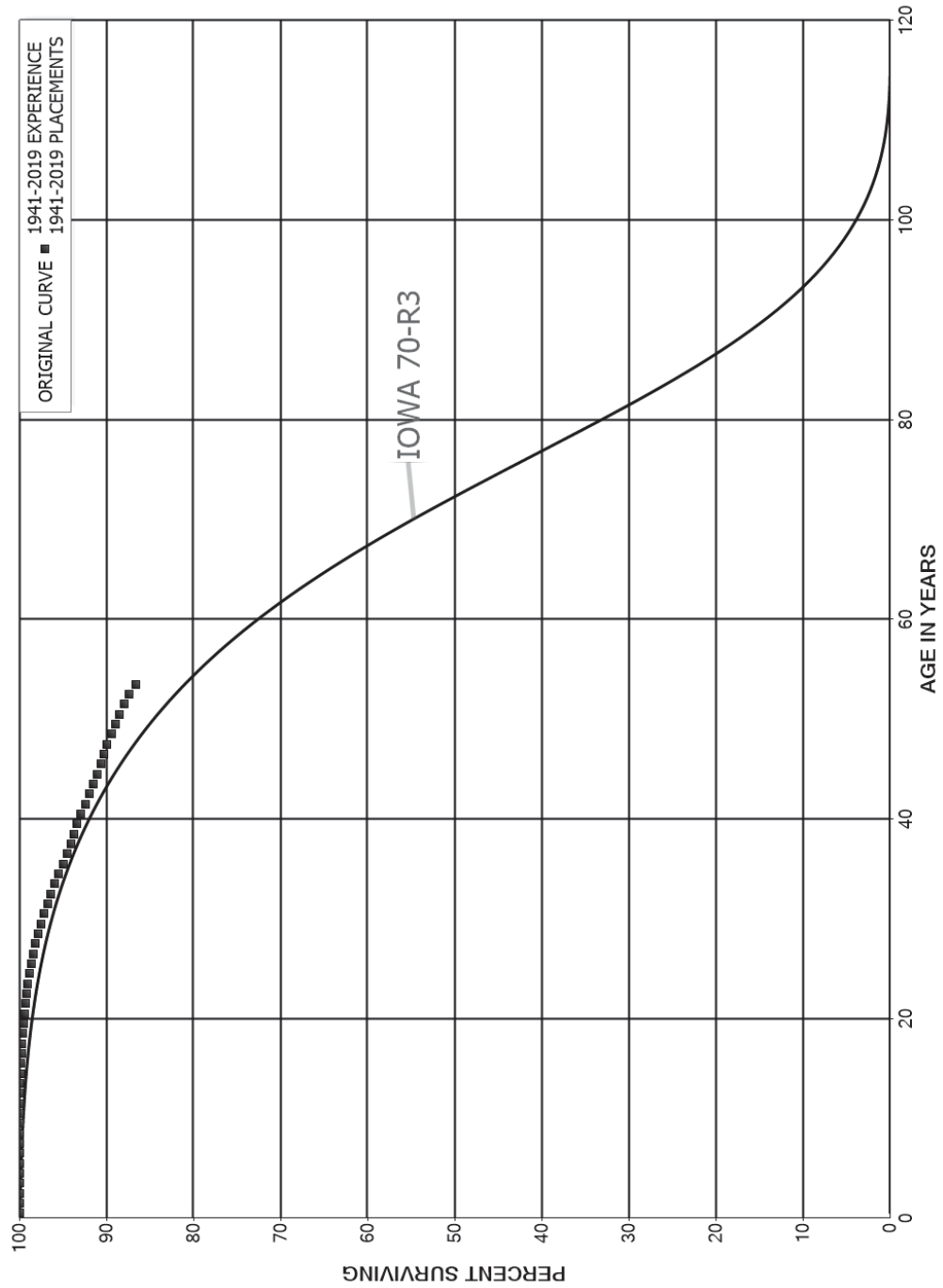
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	126,354,889	1,414,072	0.0112	0.9888	66.36
40.5	108,158,971	1,270,358	0.0117	0.9883	65.62
41.5	97,144,433	1,247,385	0.0128	0.9872	64.85
42.5	88,281,969	1,191,388	0.0135	0.9865	64.02
43.5	79,825,287	1,076,065	0.0135	0.9865	63.15
44.5	69,765,508	962,614	0.0138	0.9862	62.30
45.5	60,069,202	850,047	0.0142	0.9858	61.44
46.5	50,206,374	755,485	0.0150	0.9850	60.57
47.5	40,636,115	647,335	0.0159	0.9841	59.66
48.5	33,783,067	556,145	0.0165	0.9835	58.71
49.5	24,973,586	437,297	0.0175	0.9825	57.74
50.5	21,367,227	350,051	0.0164	0.9836	56.73
51.5	19,149,165	335,526	0.0175	0.9825	55.80
52.5	17,037,539	305,139	0.0179	0.9821	54.83
53.5	15,193,774	282,506	0.0186	0.9814	53.84
54.5	13,371,964	251,788	0.0188	0.9812	52.84
55.5	11,513,850	216,312	0.0188	0.9812	51.85
56.5	9,997,873	195,497	0.0196	0.9804	50.87
57.5	8,855,190	179,574	0.0203	0.9797	49.88
58.5	8,449,256	160,772	0.0190	0.9810	48.87
59.5	7,687,259	150,462	0.0196	0.9804	47.94
60.5	7,012,630	160,697	0.0229	0.9771	47.00
61.5	6,397,748	157,304	0.0246	0.9754	45.92
62.5	5,810,489	143,636	0.0247	0.9753	44.79
63.5	5,348,966	150,760	0.0282	0.9718	43.69
64.5	4,861,008	137,377	0.0283	0.9717	42.45
65.5	4,385,083	117,423	0.0268	0.9732	41.26
66.5	3,957,753	110,427	0.0279	0.9721	40.15
67.5	3,475,080	108,312	0.0312	0.9688	39.03
68.5	3,034,574	106,054	0.0349	0.9651	37.81
69.5	2,381,320	88,585	0.0372	0.9628	36.49
70.5	1,724,903	67,669	0.0392	0.9608	35.13
71.5	1,290,678	56,584	0.0438	0.9562	33.76
72.5	974,810	26,373	0.0271	0.9729	32.28
73.5	814,855	20,357	0.0250	0.9750	31.40
74.5	758,764	29,118	0.0384	0.9616	30.62
75.5	712,953	24,509	0.0344	0.9656	29.44
76.5	666,687	16,601	0.0249	0.9751	28.43
77.5	553,812	18,596	0.0336	0.9664	27.72
78.5					26.79

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM
ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,979,157,036	48	0.0000	1.0000	100.00
0.5	1,870,227,708	15,090	0.0000	1.0000	100.00
1.5	1,762,154,730	14,308	0.0000	1.0000	100.00
2.5	1,669,801,454	16,346	0.0000	1.0000	100.00
3.5	1,588,512,267	27,558	0.0000	1.0000	100.00
4.5	1,520,226,537	68,478	0.0000	1.0000	100.00
5.5	1,466,582,413	59,270	0.0000	1.0000	99.99
6.5	1,417,648,461	100,758	0.0001	0.9999	99.99
7.5	1,375,775,055	88,463	0.0001	0.9999	99.98
8.5	1,339,961,998	93,516	0.0001	0.9999	99.97
9.5	1,311,292,286	132,419	0.0001	0.9999	99.97
10.5	1,271,992,604	177,421	0.0001	0.9999	99.96
11.5	1,209,743,841	222,010	0.0002	0.9998	99.94
12.5	1,140,819,047	228,401	0.0002	0.9998	99.92
13.5	1,041,596,141	370,832	0.0004	0.9996	99.90
14.5	944,281,158	352,510	0.0004	0.9996	99.87
15.5	855,025,379	454,316	0.0005	0.9995	99.83
16.5	774,975,818	528,092	0.0007	0.9993	99.78
17.5	690,272,794	471,420	0.0007	0.9993	99.71
18.5	625,123,100	570,395	0.0009	0.9991	99.64
19.5	556,552,327	679,800	0.0012	0.9988	99.55
20.5	506,624,625	571,942	0.0011	0.9989	99.43
21.5	454,303,361	620,890	0.0014	0.9986	99.32
22.5	417,528,030	644,524	0.0015	0.9985	99.18
23.5	393,905,560	702,043	0.0018	0.9982	99.03
24.5	368,976,592	791,072	0.0021	0.9979	98.85
25.5	347,909,373	823,046	0.0024	0.9976	98.64
26.5	324,292,069	854,664	0.0026	0.9974	98.41
27.5	305,327,158	867,507	0.0028	0.9972	98.15
28.5	281,365,411	988,527	0.0035	0.9965	97.87
29.5	252,015,761	950,049	0.0038	0.9962	97.52
30.5	221,686,286	914,560	0.0041	0.9959	97.16
31.5	198,599,106	853,530	0.0043	0.9957	96.76
32.5	177,556,403	747,857	0.0042	0.9958	96.34
33.5	159,547,455	767,268	0.0048	0.9952	95.93
34.5	143,046,796	756,518	0.0053	0.9947	95.47
35.5	128,540,682	616,144	0.0048	0.9952	94.97
36.5	117,153,896	505,726	0.0043	0.9957	94.51
37.5	107,494,204	409,334	0.0038	0.9962	94.11
38.5	96,772,443	415,438	0.0043	0.9957	93.75

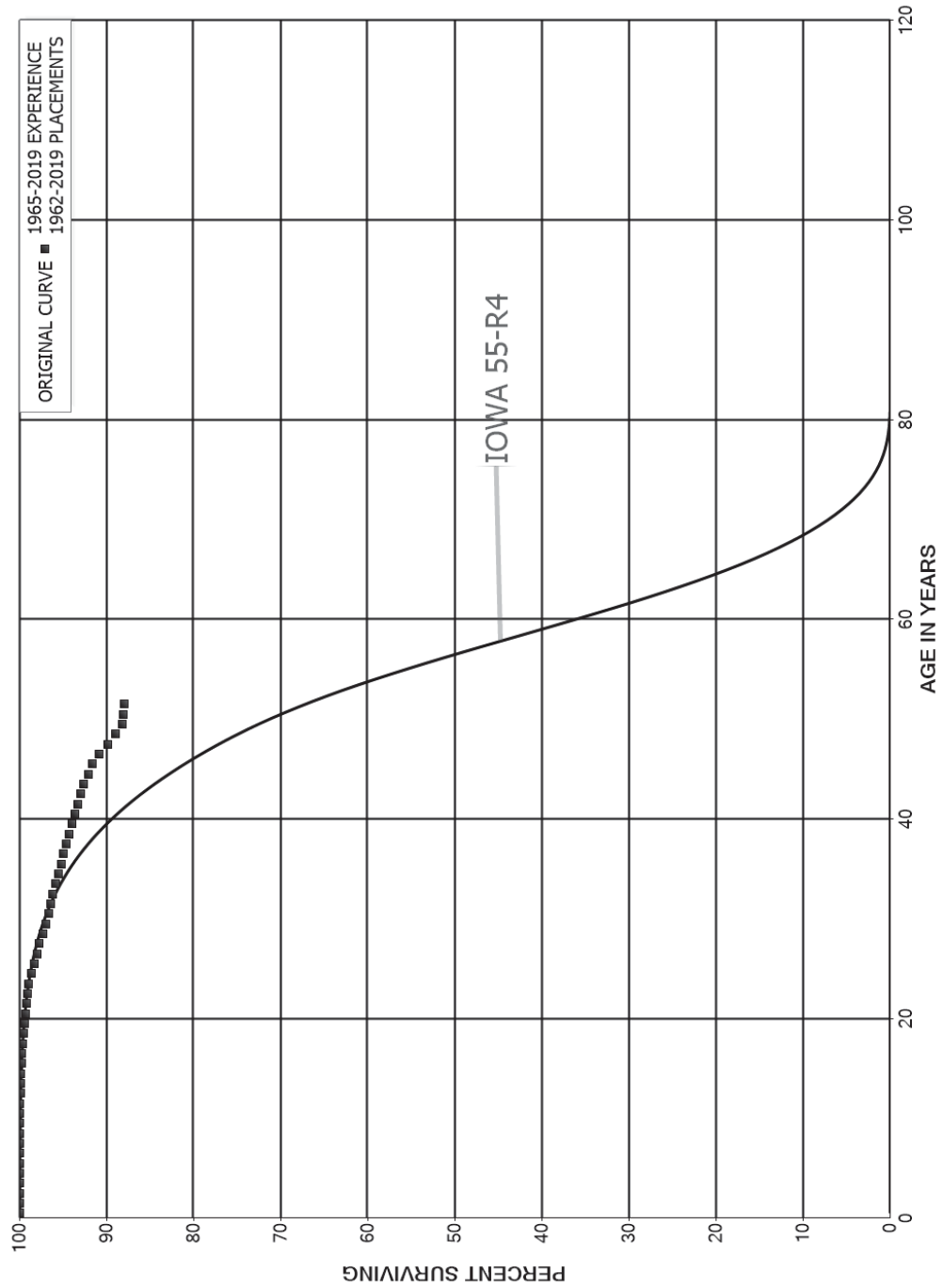
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	86,554,737	405,786	0.0047	0.9953	93.34
40.5	79,522,001	412,304	0.0052	0.9948	92.91
41.5	76,167,555	369,278	0.0048	0.9952	92.43
42.5	70,779,373	329,216	0.0047	0.9953	91.98
43.5	65,226,575	341,081	0.0052	0.9948	91.55
44.5	55,202,426	255,870	0.0046	0.9954	91.07
45.5	47,662,030	201,781	0.0042	0.9958	90.65
46.5	39,665,060	156,921	0.0040	0.9960	90.26
47.5	33,095,620	171,660	0.0052	0.9948	89.91
48.5	27,342,955	142,253	0.0052	0.9948	89.44
49.5	18,139,591	106,296	0.0059	0.9941	88.98
50.5	14,603,158	91,069	0.0062	0.9938	88.45
51.5	12,801,271	75,333	0.0059	0.9941	87.90
52.5	10,389,182	90,196	0.0087	0.9913	87.39
53.5	8,893,825	60,681	0.0068	0.9932	86.63
54.5	7,428,514	62,371	0.0084	0.9916	86.04
55.5	6,936,676	60,493	0.0087	0.9913	85.31
56.5	6,500,368	69,164	0.0106	0.9894	84.57
57.5	6,173,350	51,878	0.0084	0.9916	83.67
58.5	5,833,609	20,526	0.0035	0.9965	82.97
59.5	5,446,068	24,756	0.0045	0.9955	82.67
60.5	4,993,333	18,741	0.0038	0.9962	82.30
61.5	4,680,118	21,037	0.0045	0.9955	81.99
62.5	4,232,200	21,741	0.0051	0.9949	81.62
63.5	3,869,670	21,666	0.0056	0.9944	81.20
64.5	3,447,975	20,520	0.0060	0.9940	80.75
65.5	3,225,568	13,475	0.0042	0.9958	80.27
66.5	2,792,258	9,801	0.0035	0.9965	79.93
67.5	2,560,736	10,823	0.0042	0.9958	79.65
68.5	2,246,436	10,292	0.0046	0.9954	79.31
69.5	2,144,075	9,374	0.0044	0.9956	78.95
70.5	1,254,217	10,124	0.0081	0.9919	78.61
71.5	217,041	1,589	0.0073	0.9927	77.97
72.5	201,548	1,069	0.0053	0.9947	77.40
73.5	193,744	481	0.0025	0.9975	76.99
74.5	193,263	750	0.0039	0.9961	76.80
75.5	192,513	966	0.0050	0.9950	76.50
76.5	191,513	841	0.0044	0.9956	76.12
77.5	176,099	837	0.0048	0.9952	75.78
78.5					75.42

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2019			EXPERIENCE BAND 1965-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,397,242	1,907	0.0000	1.0000	100.00
0.5	98,442,222	7,090	0.0001	0.9999	100.00
1.5	94,880,083	12,478	0.0001	0.9999	99.99
2.5	91,968,995	4,532	0.0000	1.0000	99.98
3.5	88,890,923	17,533	0.0002	0.9998	99.97
4.5	86,468,958	10,975	0.0001	0.9999	99.95
5.5	84,435,627	2,197	0.0000	1.0000	99.94
6.5	82,963,860	67	0.0000	1.0000	99.94
7.5	81,936,066	1,971	0.0000	1.0000	99.94
8.5	81,007,165	5,888	0.0001	0.9999	99.94
9.5	80,523,179	4,392	0.0001	0.9999	99.93
10.5	79,266,222	1,206	0.0000	1.0000	99.92
11.5	76,659,208	32,198	0.0004	0.9996	99.92
12.5	65,600,259	27,544	0.0004	0.9996	99.88
13.5	50,966,422	23,662	0.0005	0.9995	99.84
14.5	44,946,868	26,246	0.0006	0.9994	99.79
15.5	42,053,390	25,737	0.0006	0.9994	99.73
16.5	40,568,295	28,967	0.0007	0.9993	99.67
17.5	36,562,830	27,866	0.0008	0.9992	99.60
18.5	33,755,092	27,695	0.0008	0.9992	99.52
19.5	30,832,248	33,440	0.0011	0.9989	99.44
20.5	28,124,497	36,849	0.0013	0.9987	99.33
21.5	26,109,208	39,563	0.0015	0.9985	99.20
22.5	24,295,242	38,816	0.0016	0.9984	99.05
23.5	22,687,429	52,698	0.0023	0.9977	98.90
24.5	21,707,509	92,260	0.0043	0.9957	98.67
25.5	19,690,295	57,984	0.0029	0.9971	98.25
26.5	18,890,531	49,888	0.0026	0.9974	97.96
27.5	17,887,767	71,383	0.0040	0.9960	97.70
28.5	16,669,942	64,711	0.0039	0.9961	97.31
29.5	15,433,468	50,465	0.0033	0.9967	96.93
30.5	13,993,181	32,642	0.0023	0.9977	96.61
31.5	12,971,097	31,849	0.0025	0.9975	96.39
32.5	12,056,810	33,534	0.0028	0.9972	96.15
33.5	11,043,511	38,821	0.0035	0.9965	95.89
34.5	9,864,100	34,231	0.0035	0.9965	95.55
35.5	8,504,771	22,933	0.0027	0.9973	95.22
36.5	7,546,823	28,149	0.0037	0.9963	94.96
37.5	7,046,256	22,411	0.0032	0.9968	94.61
38.5	6,056,556	21,956	0.0036	0.9964	94.30

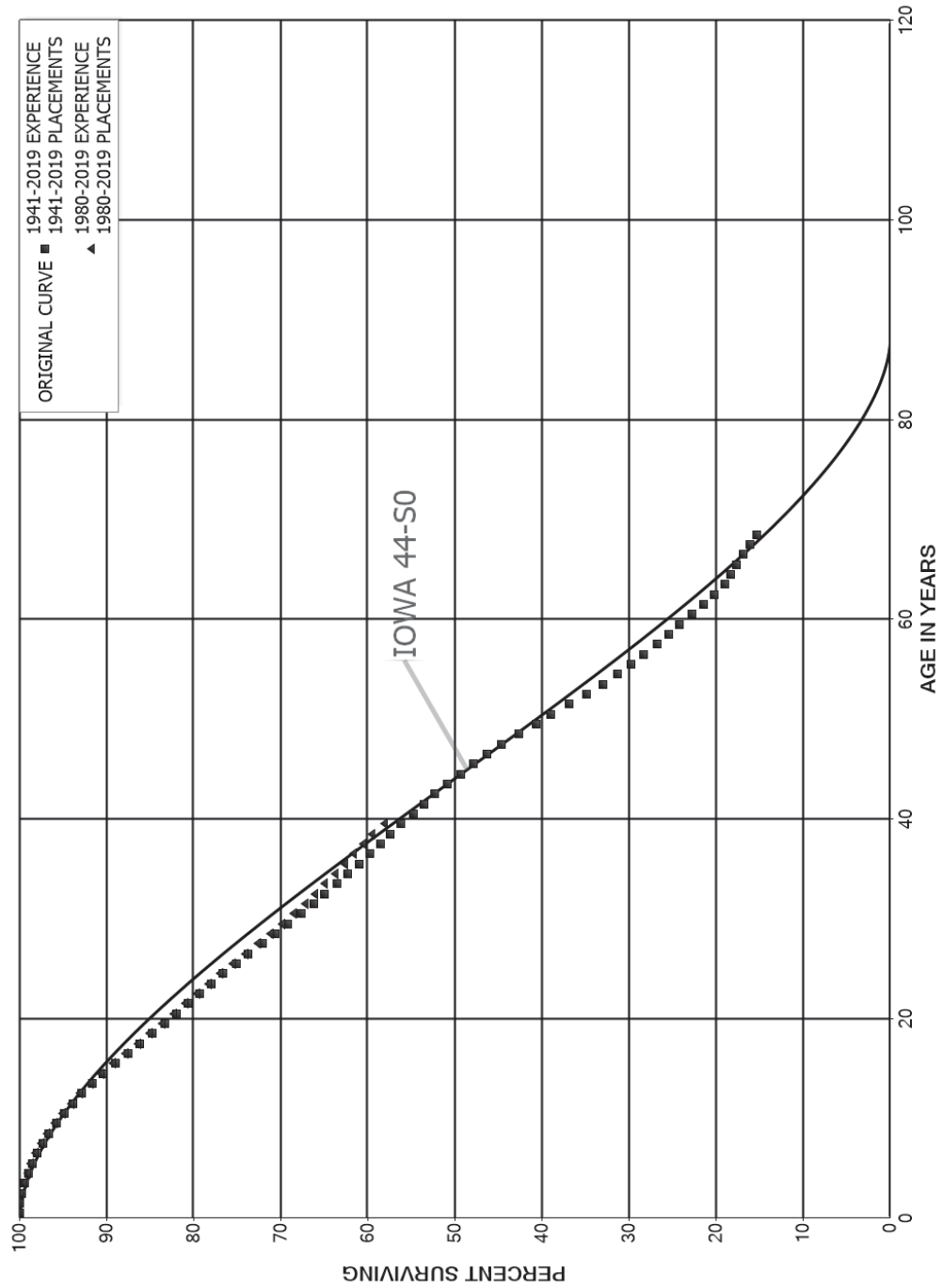
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2019			EXPERIENCE BAND 1965-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,539,153	17,143	0.0038	0.9962	93.96
40.5	3,241,067	11,530	0.0036	0.9964	93.61
41.5	2,640,477	10,606	0.0040	0.9960	93.27
42.5	2,186,967	7,982	0.0036	0.9964	92.90
43.5	1,836,906	9,200	0.0050	0.9950	92.56
44.5	1,272,516	6,481	0.0051	0.9949	92.10
45.5	751,132	6,722	0.0089	0.9911	91.63
46.5	267,142	2,783	0.0104	0.9896	90.81
47.5	222,533	2,251	0.0101	0.9899	89.86
48.5	190,834	1,687	0.0088	0.9912	88.95
49.5	173,327	244	0.0014	0.9986	88.17
50.5	101,366	87	0.0009	0.9991	88.04
51.5	60,339	942	0.0156	0.9844	87.97
52.5	37,679	609	0.0162	0.9838	86.59
53.5	125		0.0000	1.0000	85.19
54.5					85.19

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,675,702,721	348,587	0.0001	0.9999	100.00
0.5	2,501,986,419	2,249,821	0.0009	0.9991	99.99
1.5	2,337,937,609	4,686,546	0.0020	0.9980	99.90
2.5	2,213,747,372	6,633,424	0.0030	0.9970	99.70
3.5	2,077,332,403	8,785,732	0.0042	0.9958	99.40
4.5	1,947,166,617	8,828,746	0.0045	0.9955	98.98
5.5	1,843,518,144	10,374,081	0.0056	0.9944	98.53
6.5	1,753,605,545	11,426,625	0.0065	0.9935	97.97
7.5	1,666,814,670	12,405,064	0.0074	0.9926	97.34
8.5	1,582,196,253	13,654,134	0.0086	0.9914	96.61
9.5	1,520,864,431	14,409,975	0.0095	0.9905	95.78
10.5	1,441,833,829	15,528,330	0.0108	0.9892	94.87
11.5	1,344,834,410	15,122,169	0.0112	0.9888	93.85
12.5	1,222,379,488	15,985,399	0.0131	0.9869	92.79
13.5	1,100,050,978	14,744,631	0.0134	0.9866	91.58
14.5	1,003,297,196	15,226,309	0.0152	0.9848	90.35
15.5	918,751,837	14,777,438	0.0161	0.9839	88.98
16.5	832,139,461	13,488,564	0.0162	0.9838	87.55
17.5	751,356,131	12,131,510	0.0161	0.9839	86.13
18.5	680,006,495	11,449,427	0.0168	0.9832	84.74
19.5	609,153,968	9,761,264	0.0160	0.9840	83.31
20.5	557,330,831	9,301,317	0.0167	0.9833	81.98
21.5	508,525,679	8,469,789	0.0167	0.9833	80.61
22.5	466,908,663	7,846,901	0.0168	0.9832	79.27
23.5	427,336,914	7,483,553	0.0175	0.9825	77.94
24.5	390,790,115	7,503,611	0.0192	0.9808	76.57
25.5	356,882,932	6,774,280	0.0190	0.9810	75.10
26.5	325,037,663	6,915,258	0.0213	0.9787	73.67
27.5	293,826,285	6,093,941	0.0207	0.9793	72.11
28.5	261,144,636	5,476,033	0.0210	0.9790	70.61
29.5	220,513,008	4,903,423	0.0222	0.9778	69.13
30.5	185,778,078	3,858,787	0.0208	0.9792	67.59
31.5	158,477,772	3,092,951	0.0195	0.9805	66.19
32.5	137,366,321	2,867,341	0.0209	0.9791	64.90
33.5	117,379,130	2,378,740	0.0203	0.9797	63.54
34.5	102,290,698	2,061,315	0.0202	0.9798	62.26
35.5	88,637,919	1,869,988	0.0211	0.9789	61.00
36.5	76,244,296	1,525,954	0.0200	0.9800	59.71
37.5	69,538,717	1,382,220	0.0199	0.9801	58.52
38.5	62,151,587	1,337,827	0.0215	0.9785	57.36

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,120,077	1,288,839	0.0243	0.9757	56.12
40.5	46,498,899	1,069,911	0.0230	0.9770	54.76
41.5	43,105,425	1,012,920	0.0235	0.9765	53.50
42.5	38,484,144	1,014,846	0.0264	0.9736	52.24
43.5	33,547,724	1,036,240	0.0309	0.9691	50.86
44.5	27,654,127	791,766	0.0286	0.9714	49.29
45.5	22,786,994	741,121	0.0325	0.9675	47.88
46.5	17,856,884	661,840	0.0371	0.9629	46.33
47.5	13,121,497	570,568	0.0435	0.9565	44.61
48.5	9,651,080	459,187	0.0476	0.9524	42.67
49.5	5,671,782	241,708	0.0426	0.9574	40.64
50.5	3,917,460	209,407	0.0535	0.9465	38.91
51.5	3,626,732	195,676	0.0540	0.9460	36.83
52.5	3,365,120	181,760	0.0540	0.9460	34.84
53.5	3,134,212	157,033	0.0501	0.9499	32.96
54.5	2,914,000	143,247	0.0492	0.9508	31.31
55.5	2,706,370	129,804	0.0480	0.9520	29.77
56.5	2,481,273	142,489	0.0574	0.9426	28.34
57.5	2,245,532	111,406	0.0496	0.9504	26.71
58.5	2,055,693	96,873	0.0471	0.9529	25.39
59.5	1,916,421	119,772	0.0625	0.9375	24.19
60.5	1,520,656	83,679	0.0550	0.9450	22.68
61.5	1,229,441	74,828	0.0609	0.9391	21.43
62.5	981,249	54,566	0.0556	0.9444	20.13
63.5	717,907	27,819	0.0388	0.9612	19.01
64.5	501,806	19,352	0.0386	0.9614	18.27
65.5	334,041	14,070	0.0421	0.9579	17.57
66.5	226,250	10,913	0.0482	0.9518	16.83
67.5	116,202	5,158	0.0444	0.9556	16.01
68.5	51,970	3,374	0.0649	0.9351	15.30
69.5	8,108	402	0.0495	0.9505	14.31
70.5	245		0.0000	1.0000	13.60
71.5	245		0.0000	1.0000	13.60
72.5	245		0.0000	1.0000	13.60
73.5	245		0.0000	1.0000	13.60
74.5	245		0.0000	1.0000	13.60
75.5	245		0.0000	1.0000	13.60
76.5	245		0.0000	1.0000	13.60
77.5	245		0.0000	1.0000	13.60
78.5					13.60

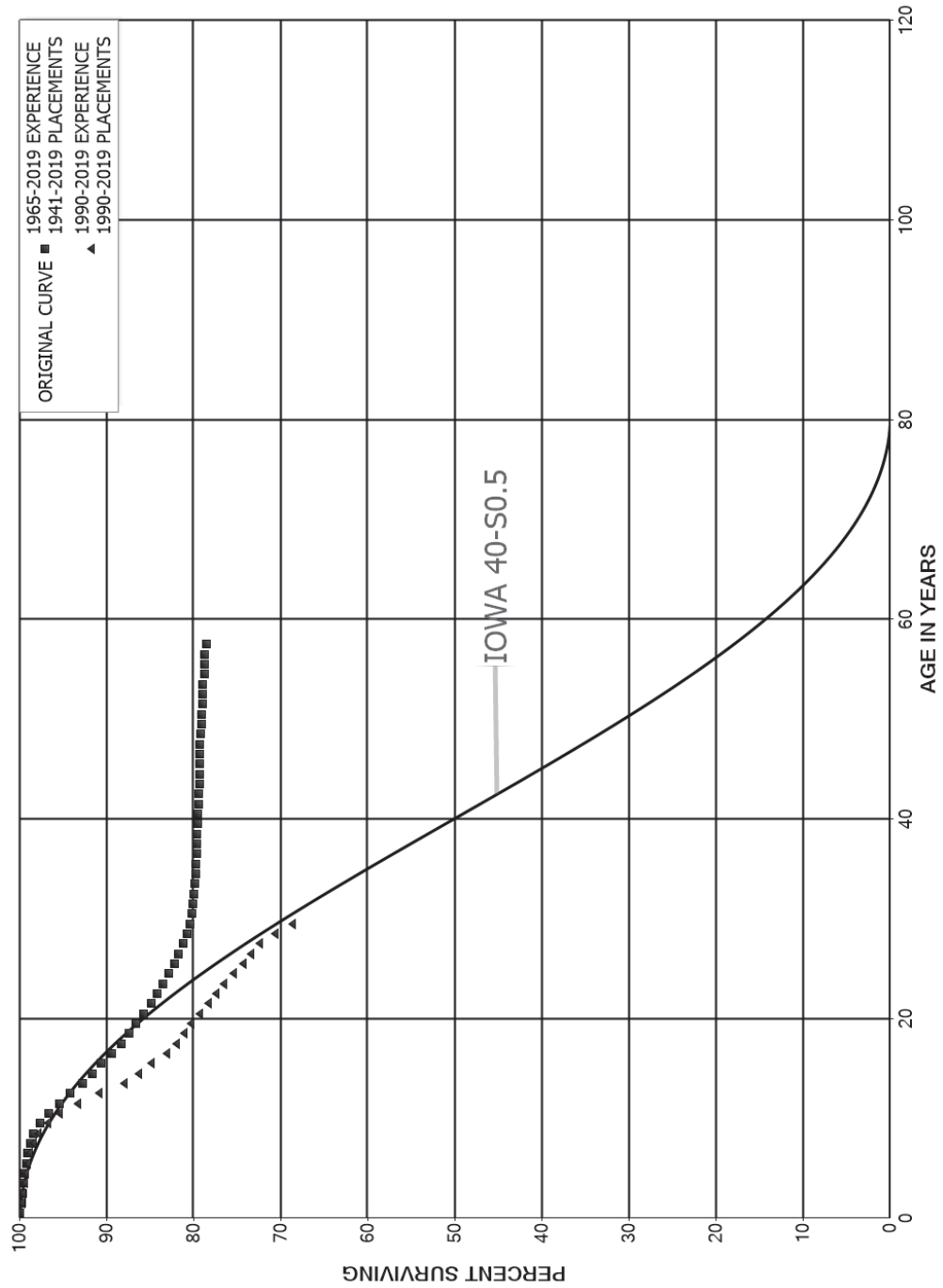
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019			EXPERIENCE BAND 1980-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,556,875,073	162,640	0.0001	0.9999	100.00
0.5	2,383,338,643	2,028,672	0.0009	0.9991	99.99
1.5	2,219,531,610	4,403,034	0.0020	0.9980	99.91
2.5	2,095,629,108	6,190,572	0.0030	0.9970	99.71
3.5	1,959,648,078	8,170,717	0.0042	0.9958	99.42
4.5	1,830,186,829	8,036,915	0.0044	0.9956	99.00
5.5	1,727,356,749	9,422,566	0.0055	0.9945	98.57
6.5	1,638,403,805	10,425,039	0.0064	0.9936	98.03
7.5	1,552,622,835	11,220,627	0.0072	0.9928	97.41
8.5	1,469,195,726	12,471,672	0.0085	0.9915	96.70
9.5	1,409,049,127	13,285,119	0.0094	0.9906	95.88
10.5	1,331,159,602	14,340,921	0.0108	0.9892	94.98
11.5	1,235,416,427	13,877,847	0.0112	0.9888	93.95
12.5	1,114,296,583	14,475,424	0.0130	0.9870	92.90
13.5	993,586,666	12,925,411	0.0130	0.9870	91.69
14.5	899,146,125	13,198,338	0.0147	0.9853	90.50
15.5	817,793,264	13,084,719	0.0160	0.9840	89.17
16.5	734,238,366	11,775,116	0.0160	0.9840	87.74
17.5	655,421,849	10,638,838	0.0162	0.9838	86.34
18.5	586,264,279	9,723,940	0.0166	0.9834	84.93
19.5	517,417,291	8,128,421	0.0157	0.9843	83.53
20.5	467,460,034	7,841,046	0.0168	0.9832	82.21
21.5	420,261,892	6,892,210	0.0164	0.9836	80.83
22.5	380,413,659	6,460,177	0.0170	0.9830	79.51
23.5	343,486,037	5,997,370	0.0175	0.9825	78.16
24.5	309,206,031	5,720,515	0.0185	0.9815	76.79
25.5	277,725,017	5,059,418	0.0182	0.9818	75.37
26.5	248,272,453	5,118,605	0.0206	0.9794	74.00
27.5	219,707,048	4,344,848	0.0198	0.9802	72.47
28.5	189,367,433	3,504,448	0.0185	0.9815	71.04
29.5	151,220,508	2,997,700	0.0198	0.9802	69.73
30.5	118,870,116	2,156,861	0.0181	0.9819	68.34
31.5	94,225,047	1,652,959	0.0175	0.9825	67.10
32.5	74,687,642	1,294,277	0.0173	0.9827	65.93
33.5	56,345,534	992,195	0.0176	0.9824	64.78
34.5	42,712,005	750,493	0.0176	0.9824	63.64
35.5	30,382,455	515,695	0.0170	0.9830	62.53
36.5	19,434,124	320,943	0.0165	0.9835	61.46
37.5	14,007,875	256,246	0.0183	0.9817	60.45
38.5	7,779,983	180,317	0.0232	0.9768	59.34
39.5					57.97

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1965-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	687,656,183	267,272	0.0004	0.9996	100.00
0.5	640,524,672	1,297,748	0.0020	0.9980	99.96
1.5	604,846,996	685,206	0.0011	0.9989	99.76
2.5	584,585,611	732,732	0.0013	0.9987	99.65
3.5	565,433,588	753,748	0.0013	0.9987	99.52
4.5	549,936,340	920,662	0.0017	0.9983	99.39
5.5	531,194,122	885,320	0.0017	0.9983	99.22
6.5	514,965,681	1,534,900	0.0030	0.9970	99.06
7.5	500,649,133	1,870,414	0.0037	0.9963	98.76
8.5	482,455,450	3,684,826	0.0076	0.9924	98.39
9.5	472,085,061	4,777,907	0.0101	0.9899	97.64
10.5	460,907,716	5,748,680	0.0125	0.9875	96.65
11.5	446,941,063	5,986,853	0.0134	0.9866	95.45
12.5	427,934,087	6,563,048	0.0153	0.9847	94.17
13.5	411,209,493	4,956,169	0.0121	0.9879	92.72
14.5	393,791,295	4,496,130	0.0114	0.9886	91.61
15.5	382,329,099	5,095,139	0.0133	0.9867	90.56
16.5	367,992,898	4,553,319	0.0124	0.9876	89.35
17.5	350,285,892	3,438,803	0.0098	0.9902	88.25
18.5	331,217,004	2,913,386	0.0088	0.9912	87.38
19.5	316,084,570	3,414,132	0.0108	0.9892	86.61
20.5	304,052,349	2,841,761	0.0093	0.9907	85.68
21.5	296,573,974	2,527,217	0.0085	0.9915	84.88
22.5	287,291,998	2,184,063	0.0076	0.9924	84.15
23.5	281,466,991	2,188,211	0.0078	0.9922	83.51
24.5	274,769,150	2,160,394	0.0079	0.9921	82.86
25.5	267,225,458	1,735,273	0.0065	0.9935	82.21
26.5	261,640,085	1,767,117	0.0068	0.9932	81.68
27.5	257,569,402	1,318,520	0.0051	0.9949	81.13
28.5	252,777,739	885,323	0.0035	0.9965	80.71
29.5	246,824,133	793,446	0.0032	0.9968	80.43
30.5	242,584,431	485,862	0.0020	0.9980	80.17
31.5	240,928,974	350,476	0.0015	0.9985	80.01
32.5	237,548,680	241,844	0.0010	0.9990	79.89
33.5	228,976,610	196,392	0.0009	0.9991	79.81
34.5	208,540,066	131,349	0.0006	0.9994	79.74
35.5	180,828,764	83,634	0.0005	0.9995	79.69
36.5	159,298,532	53,201	0.0003	0.9997	79.66
37.5	148,114,075	71,872	0.0005	0.9995	79.63
38.5	125,806,717	62,291	0.0005	0.9995	79.59

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1965-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	94,736,374	57,596	0.0006	0.9994	79.55
40.5	66,772,012	49,712	0.0007	0.9993	79.50
41.5	54,532,958	68,439	0.0013	0.9987	79.44
42.5	44,786,579	11,590	0.0003	0.9997	79.35
43.5	37,344,579	11,158	0.0003	0.9997	79.32
44.5	26,858,671	4,524	0.0002	0.9998	79.30
45.5	19,191,699	4,065	0.0002	0.9998	79.29
46.5	12,154,829	4,347	0.0004	0.9996	79.27
47.5	9,765,626	9,877	0.0010	0.9990	79.24
48.5	7,571,255	5,818	0.0008	0.9992	79.16
49.5	3,351,286	3,800	0.0011	0.9989	79.10
50.5	2,730,978	794	0.0003	0.9997	79.01
51.5	2,434,662	601	0.0002	0.9998	78.99
52.5	1,860,539	673	0.0004	0.9996	78.97
53.5	1,667,793	4,163	0.0025	0.9975	78.94
54.5	1,659,226	370	0.0002	0.9998	78.74
55.5	1,251,940	378	0.0003	0.9997	78.73
56.5	1,014,928	3,093	0.0030	0.9970	78.70
57.5	785,781	5,772	0.0073	0.9927	78.46
58.5	599,232	1,840	0.0031	0.9969	77.89
59.5	3,120		0.0000	1.0000	77.65
60.5	3,120	116	0.0373	0.9627	77.65
61.5	2,997	11	0.0038	0.9962	74.75
62.5	2,986	6	0.0021	0.9979	74.47
63.5	2,980	9	0.0032	0.9968	74.31
64.5	649		0.0000	1.0000	74.08
65.5	649	4	0.0058	0.9942	74.08
66.5	645	11	0.0175	0.9825	73.65
67.5	628	10	0.0165	0.9835	72.36
68.5	618	8	0.0137	0.9863	71.17
69.5	604	2	0.0031	0.9969	70.19
70.5	602		0.0000	1.0000	69.98
71.5	600		0.0000	1.0000	69.98
72.5	600		0.0000	1.0000	69.98
73.5	600		0.0000	1.0000	69.98
74.5	600		0.0000	1.0000	69.98
75.5	600		0.0000	1.0000	69.98
76.5	600		0.0000	1.0000	69.98
77.5	600		0.0000	1.0000	69.98
78.5					69.98

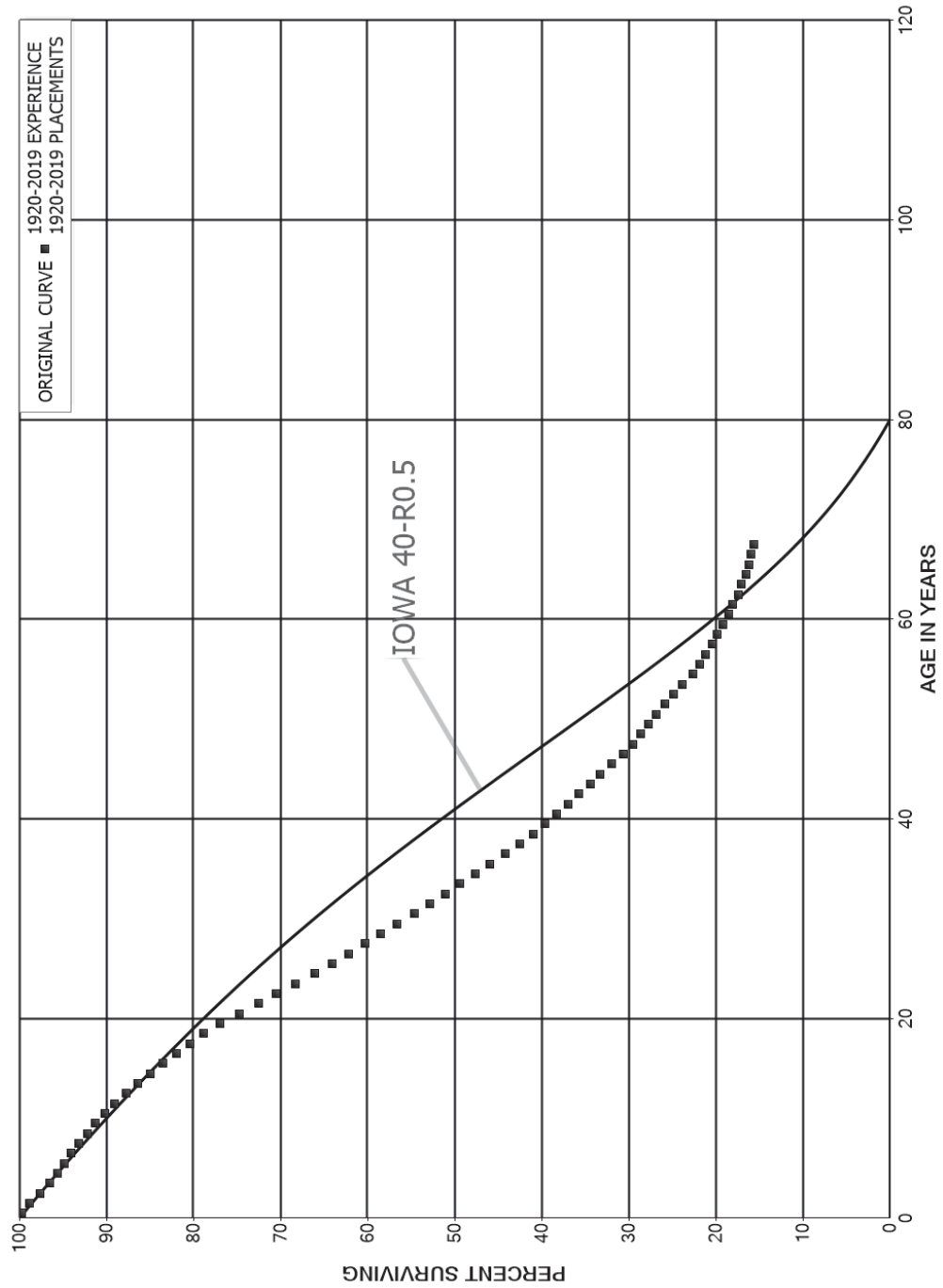
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	369,350,542	47,467	0.0001	0.9999	100.00
0.5	327,419,050	1,242,207	0.0038	0.9962	99.99
1.5	296,433,016	460,407	0.0016	0.9984	99.61
2.5	279,392,039	380,138	0.0014	0.9986	99.45
3.5	265,156,155	385,189	0.0015	0.9985	99.32
4.5	252,420,274	585,859	0.0023	0.9977	99.17
5.5	235,567,021	550,323	0.0023	0.9977	98.94
6.5	221,173,184	931,524	0.0042	0.9958	98.71
7.5	207,956,999	1,226,802	0.0059	0.9941	98.30
8.5	190,791,270	2,230,793	0.0117	0.9883	97.72
9.5	182,217,401	2,484,138	0.0136	0.9864	96.57
10.5	171,825,843	3,711,999	0.0216	0.9784	95.26
11.5	160,261,769	4,328,108	0.0270	0.9730	93.20
12.5	143,073,395	4,414,863	0.0309	0.9691	90.68
13.5	128,317,579	2,538,628	0.0198	0.9802	87.88
14.5	113,605,422	1,894,193	0.0167	0.9833	86.15
15.5	104,737,591	2,127,529	0.0203	0.9797	84.71
16.5	93,510,758	1,286,732	0.0138	0.9862	82.99
17.5	79,304,840	842,199	0.0106	0.9894	81.85
18.5	62,920,233	587,533	0.0093	0.9907	80.98
19.5	50,688,019	694,262	0.0137	0.9863	80.22
20.5	41,737,178	490,919	0.0118	0.9882	79.12
21.5	37,124,831	414,828	0.0112	0.9888	78.19
22.5	30,531,254	353,338	0.0116	0.9884	77.32
23.5	25,931,438	369,067	0.0142	0.9858	76.42
24.5	21,455,384	330,205	0.0154	0.9846	75.34
25.5	16,002,525	193,024	0.0121	0.9879	74.18
26.5	11,695,799	163,362	0.0140	0.9860	73.28
27.5	8,854,614	218,498	0.0247	0.9753	72.26
28.5	5,040,965	140,041	0.0278	0.9722	70.47
29.5					68.52

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 368 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2019			EXPERIENCE BAND 1920-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,005,884,720	12,063,821	0.0030	0.9970	100.00
0.5	3,767,281,628	31,445,992	0.0083	0.9917	99.70
1.5	3,516,361,306	44,612,196	0.0127	0.9873	98.87
2.5	3,278,999,524	38,579,025	0.0118	0.9882	97.61
3.5	3,060,972,646	26,214,984	0.0086	0.9914	96.46
4.5	2,889,432,995	22,845,192	0.0079	0.9921	95.64
5.5	2,822,222,200	23,271,096	0.0082	0.9918	94.88
6.5	2,716,760,318	27,329,507	0.0101	0.9899	94.10
7.5	2,676,790,254	27,847,570	0.0104	0.9896	93.15
8.5	2,571,046,446	26,567,882	0.0103	0.9897	92.18
9.5	2,429,405,823	28,309,854	0.0117	0.9883	91.23
10.5	2,265,304,969	28,276,809	0.0125	0.9875	90.17
11.5	2,129,862,240	30,909,058	0.0145	0.9855	89.04
12.5	1,976,347,210	30,186,454	0.0153	0.9847	87.75
13.5	1,819,531,630	30,175,288	0.0166	0.9834	86.41
14.5	1,716,138,233	29,183,070	0.0170	0.9830	84.98
15.5	1,619,163,276	30,082,643	0.0186	0.9814	83.53
16.5	1,529,370,625	29,194,313	0.0191	0.9809	81.98
17.5	1,445,424,336	28,736,189	0.0199	0.9801	80.41
18.5	1,359,801,775	33,133,635	0.0244	0.9756	78.82
19.5	1,263,577,077	35,429,345	0.0280	0.9720	76.90
20.5	1,162,857,859	34,539,616	0.0297	0.9703	74.74
21.5	1,067,400,444	30,383,810	0.0285	0.9715	72.52
22.5	986,225,040	30,424,870	0.0308	0.9692	70.46
23.5	913,913,340	29,898,620	0.0327	0.9673	68.28
24.5	845,250,247	25,235,503	0.0299	0.9701	66.05
25.5	782,513,855	23,512,668	0.0300	0.9700	64.08
26.5	728,512,161	21,322,538	0.0293	0.9707	62.15
27.5	659,916,203	20,245,388	0.0307	0.9693	60.33
28.5	596,240,918	19,567,636	0.0328	0.9672	58.48
29.5	527,078,157	17,904,756	0.0340	0.9660	56.56
30.5	462,805,184	15,321,643	0.0331	0.9669	54.64
31.5	410,189,114	13,694,732	0.0334	0.9666	52.83
32.5	358,598,862	12,082,723	0.0337	0.9663	51.07
33.5	312,035,149	10,836,887	0.0347	0.9653	49.35
34.5	273,148,766	9,833,592	0.0360	0.9640	47.63
35.5	224,914,291	8,569,338	0.0381	0.9619	45.92
36.5	190,291,558	7,147,743	0.0376	0.9624	44.17
37.5	164,547,259	5,821,288	0.0354	0.9646	42.51
38.5	137,983,307	4,731,403	0.0343	0.9657	41.01

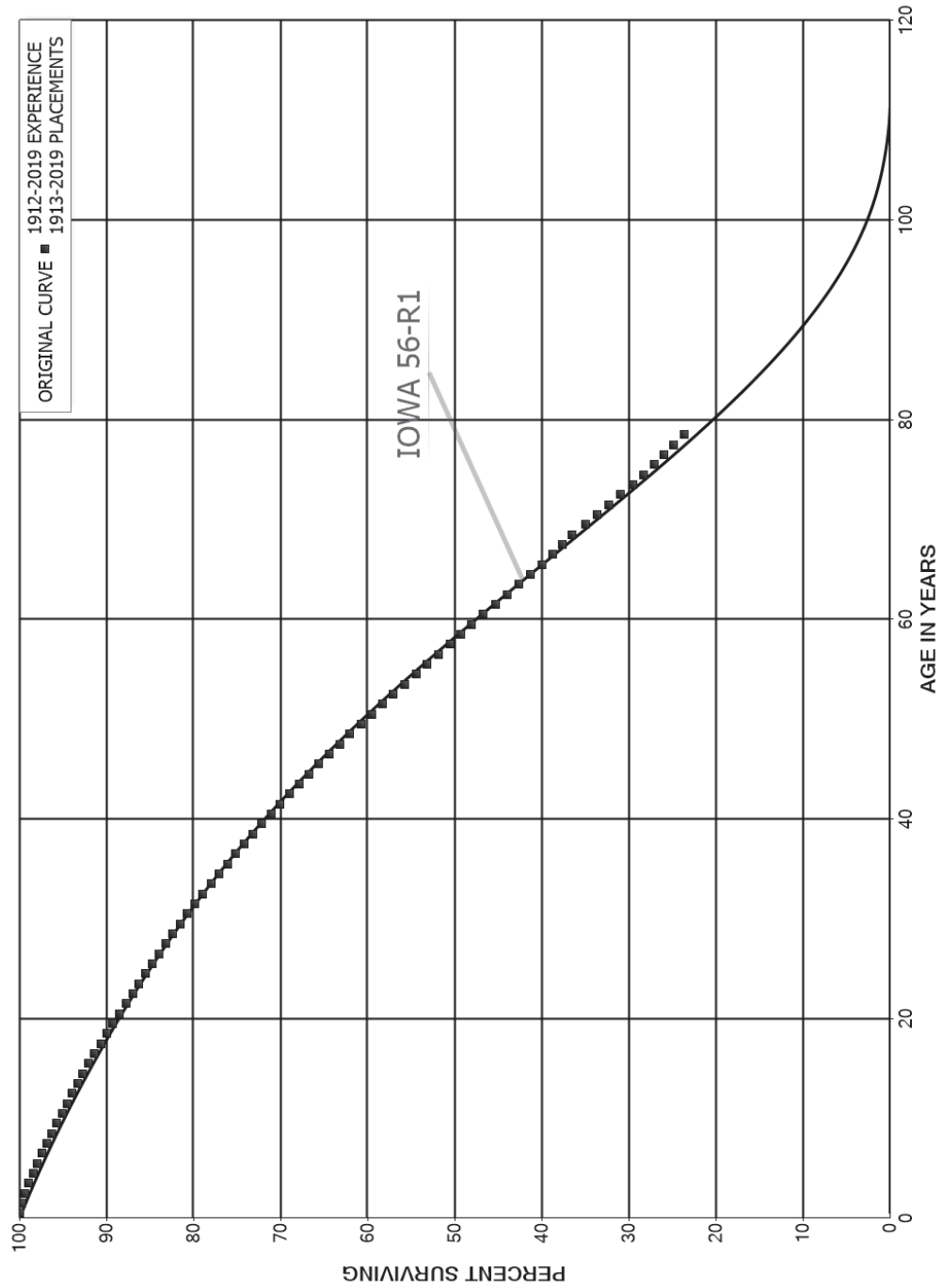
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2019			EXPERIENCE BAND 1920-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	114,687,907	3,751,321	0.0327	0.9673	39.60
40.5	95,606,309	3,272,856	0.0342	0.9658	38.30
41.5	82,240,889	2,900,219	0.0353	0.9647	36.99
42.5	73,079,503	2,562,836	0.0351	0.9649	35.69
43.5	66,937,602	2,250,524	0.0336	0.9664	34.44
44.5	59,395,678	2,402,652	0.0405	0.9595	33.28
45.5	49,478,008	2,009,591	0.0406	0.9594	31.93
46.5	43,330,054	1,538,532	0.0355	0.9645	30.64
47.5	37,068,505	1,233,775	0.0333	0.9667	29.55
48.5	32,019,515	956,706	0.0299	0.9701	28.56
49.5	26,518,010	849,882	0.0320	0.9680	27.71
50.5	22,377,436	859,492	0.0384	0.9616	26.82
51.5	18,561,181	688,145	0.0371	0.9629	25.79
52.5	15,760,819	626,202	0.0397	0.9603	24.84
53.5	13,678,023	708,931	0.0518	0.9482	23.85
54.5	11,677,942	404,113	0.0346	0.9654	22.61
55.5	10,090,504	312,593	0.0310	0.9690	21.83
56.5	8,916,402	307,661	0.0345	0.9655	21.15
57.5	7,801,010	242,448	0.0311	0.9689	20.42
58.5	6,762,403	208,228	0.0308	0.9692	19.79
59.5	5,823,515	204,475	0.0351	0.9649	19.18
60.5	4,757,770	125,907	0.0265	0.9735	18.51
61.5	3,972,614	136,829	0.0344	0.9656	18.02
62.5	3,137,191	67,694	0.0216	0.9784	17.40
63.5	2,438,492	66,505	0.0273	0.9727	17.02
64.5	2,039,989	43,186	0.0212	0.9788	16.56
65.5	1,671,076	30,435	0.0182	0.9818	16.21
66.5	1,302,315	21,526	0.0165	0.9835	15.91
67.5	927,679	15,853	0.0171	0.9829	15.65
68.5	771,400	5,019	0.0065	0.9935	15.38
69.5	649,791	13,506	0.0208	0.9792	15.28
70.5	563,383	1,150	0.0020	0.9980	14.96
71.5	305,837	2,025	0.0066	0.9934	14.93
72.5	210,607	15,732	0.0747	0.9253	14.83
73.5	150,170	9,614	0.0640	0.9360	13.73
74.5	128,500	8,679	0.0675	0.9325	12.85
75.5	118,334	6,114	0.0517	0.9483	11.98
76.5	109,801	6,700	0.0610	0.9390	11.36
77.5	167,757	5,034	0.0300	0.9700	10.67
78.5					10.35

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 369.1 SERVICES - OVERHEAD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 369.1 SERVICES - OVERHEAD

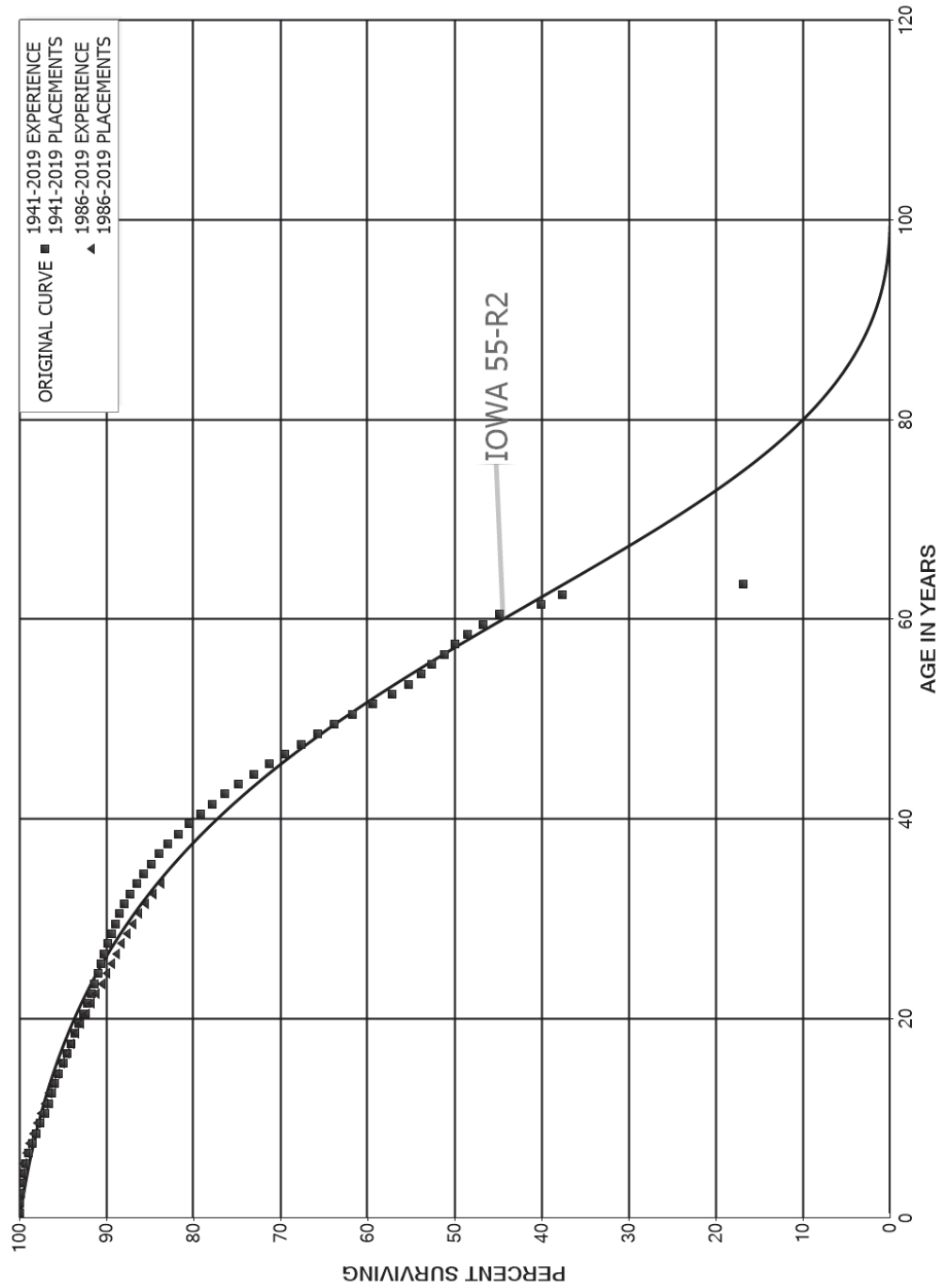
ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1912-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	413,973,210	309,531	0.0007	0.9993	100.00
0.5	390,339,949	844,734	0.0022	0.9978	99.93
1.5	372,734,169	1,326,655	0.0036	0.9964	99.71
2.5	356,561,629	1,585,782	0.0044	0.9956	99.35
3.5	339,287,102	1,639,524	0.0048	0.9952	98.91
4.5	323,536,966	1,732,011	0.0054	0.9946	98.43
5.5	305,363,938	1,688,313	0.0055	0.9945	97.91
6.5	291,965,576	1,708,489	0.0059	0.9941	97.37
7.5	279,855,570	1,588,481	0.0057	0.9943	96.80
8.5	268,860,815	1,584,646	0.0059	0.9941	96.25
9.5	257,927,297	1,555,292	0.0060	0.9940	95.68
10.5	247,124,158	1,500,040	0.0061	0.9939	95.10
11.5	241,381,928	1,511,543	0.0063	0.9937	94.53
12.5	221,402,109	1,438,867	0.0065	0.9935	93.93
13.5	206,999,025	1,401,801	0.0068	0.9932	93.32
14.5	188,447,474	1,358,306	0.0072	0.9928	92.69
15.5	178,771,699	1,314,328	0.0074	0.9926	92.02
16.5	168,985,446	1,279,106	0.0076	0.9924	91.35
17.5	160,522,279	1,221,525	0.0076	0.9924	90.65
18.5	153,363,599	1,206,623	0.0079	0.9921	89.97
19.5	146,564,607	1,229,133	0.0084	0.9916	89.26
20.5	140,682,726	1,202,873	0.0086	0.9914	88.51
21.5	134,308,089	1,150,418	0.0086	0.9914	87.75
22.5	128,685,963	1,118,243	0.0087	0.9913	87.00
23.5	123,096,290	1,106,697	0.0090	0.9910	86.24
24.5	117,165,638	1,067,837	0.0091	0.9909	85.47
25.5	110,477,429	1,007,090	0.0091	0.9909	84.69
26.5	104,374,672	937,891	0.0090	0.9910	83.92
27.5	99,129,167	924,891	0.0093	0.9907	83.16
28.5	92,211,350	951,608	0.0103	0.9897	82.39
29.5	85,160,042	888,399	0.0104	0.9896	81.54
30.5	78,233,940	823,982	0.0105	0.9895	80.69
31.5	72,620,790	807,905	0.0111	0.9889	79.84
32.5	66,724,393	810,153	0.0121	0.9879	78.95
33.5	60,507,856	718,932	0.0119	0.9881	77.99
34.5	55,007,853	684,650	0.0124	0.9876	77.06
35.5	49,736,494	631,535	0.0127	0.9873	76.10
36.5	45,841,641	595,595	0.0130	0.9870	75.14
37.5	42,582,893	574,887	0.0135	0.9865	74.16
38.5	38,686,154	533,391	0.0138	0.9862	73.16

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 369.1 SERVICES - OVERHEAD
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1912-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,759,188	501,682	0.0144	0.9856	72.15
40.5	31,095,896	462,787	0.0149	0.9851	71.11
41.5	28,604,836	447,530	0.0156	0.9844	70.05
42.5	26,288,608	413,494	0.0157	0.9843	68.96
43.5	24,630,380	401,548	0.0163	0.9837	67.87
44.5	22,862,585	390,785	0.0171	0.9829	66.77
45.5	21,022,515	376,844	0.0179	0.9821	65.62
46.5	19,065,316	360,647	0.0189	0.9811	64.45
47.5	17,061,383	328,624	0.0193	0.9807	63.23
48.5	15,455,698	309,161	0.0200	0.9800	62.01
49.5	13,943,368	279,543	0.0200	0.9800	60.77
50.5	12,670,671	264,705	0.0209	0.9791	59.55
51.5	11,510,714	250,562	0.0218	0.9782	58.31
52.5	10,529,102	239,704	0.0228	0.9772	57.04
53.5	9,692,252	225,461	0.0233	0.9767	55.74
54.5	8,915,829	213,703	0.0240	0.9760	54.44
55.5	8,170,220	197,442	0.0242	0.9758	53.14
56.5	7,437,530	185,834	0.0250	0.9750	51.85
57.5	6,715,486	172,071	0.0256	0.9744	50.56
58.5	6,044,236	153,056	0.0253	0.9747	49.26
59.5	5,396,891	145,248	0.0269	0.9731	48.02
60.5	4,732,703	140,296	0.0296	0.9704	46.72
61.5	4,049,323	119,235	0.0294	0.9706	45.34
62.5	3,394,631	104,692	0.0308	0.9692	44.00
63.5	2,823,212	87,988	0.0312	0.9688	42.65
64.5	2,307,837	73,139	0.0317	0.9683	41.32
65.5	1,906,402	59,797	0.0314	0.9686	40.01
66.5	1,535,302	45,490	0.0296	0.9704	38.75
67.5	1,159,218	35,291	0.0304	0.9696	37.60
68.5	878,055	36,688	0.0418	0.9582	36.46
69.5	595,537	21,766	0.0365	0.9635	34.94
70.5	346,076	14,432	0.0417	0.9583	33.66
71.5	235,363	9,511	0.0404	0.9596	32.26
72.5	152,224	7,007	0.0460	0.9540	30.95
73.5	116,438	4,993	0.0429	0.9571	29.53
74.5	99,200	4,315	0.0435	0.9565	28.26
75.5	90,894	3,467	0.0381	0.9619	27.03
76.5	82,264	3,723	0.0453	0.9547	26.00
77.5	65,332	3,243	0.0496	0.9504	24.82
78.5	1,092	164	0.1501	0.8499	23.59
79.5	195	36	0.1825	0.8175	20.05
80.5					16.39

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 369.6 SERVICES - UNDERGROUND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,254,795,689	95,674	0.0001	0.9999	100.00
0.5	1,176,245,220	442,632	0.0004	0.9996	99.99
1.5	1,102,245,535	1,154,838	0.0010	0.9990	99.95
2.5	1,038,090,400	1,694,863	0.0016	0.9984	99.85
3.5	975,774,753	1,903,553	0.0020	0.9980	99.69
4.5	923,431,767	2,277,857	0.0025	0.9975	99.49
5.5	844,418,362	2,792,858	0.0033	0.9967	99.25
6.5	800,340,544	3,512,348	0.0044	0.9956	98.92
7.5	763,323,451	3,330,350	0.0044	0.9956	98.48
8.5	734,863,995	3,278,842	0.0045	0.9955	98.06
9.5	712,166,401	3,721,332	0.0052	0.9948	97.62
10.5	688,330,358	3,103,973	0.0045	0.9955	97.11
11.5	676,140,174	2,864,196	0.0042	0.9958	96.67
12.5	631,263,943	2,370,749	0.0038	0.9962	96.26
13.5	588,170,426	2,705,564	0.0046	0.9954	95.90
14.5	556,434,715	2,611,737	0.0047	0.9953	95.46
15.5	523,953,536	2,592,786	0.0049	0.9951	95.01
16.5	495,966,688	2,516,727	0.0051	0.9949	94.54
17.5	459,084,896	2,256,077	0.0049	0.9951	94.06
18.5	427,173,523	2,124,384	0.0050	0.9950	93.60
19.5	394,186,768	1,997,617	0.0051	0.9949	93.13
20.5	368,460,891	1,799,383	0.0049	0.9951	92.66
21.5	344,265,592	1,605,035	0.0047	0.9953	92.21
22.5	321,509,104	1,467,404	0.0046	0.9954	91.78
23.5	298,260,079	1,368,018	0.0046	0.9954	91.36
24.5	274,251,474	1,095,215	0.0040	0.9960	90.94
25.5	250,797,314	927,810	0.0037	0.9963	90.58
26.5	230,636,424	958,303	0.0042	0.9958	90.24
27.5	213,542,880	1,049,828	0.0049	0.9951	89.87
28.5	196,097,119	979,249	0.0050	0.9950	89.42
29.5	175,693,650	901,938	0.0051	0.9949	88.98
30.5	154,023,258	967,335	0.0063	0.9937	88.52
31.5	136,055,726	1,014,724	0.0075	0.9925	87.97
32.5	121,811,159	1,056,175	0.0087	0.9913	87.31
33.5	108,779,240	1,013,655	0.0093	0.9907	86.55
34.5	94,742,798	949,390	0.0100	0.9900	85.75
35.5	79,709,559	861,082	0.0108	0.9892	84.89
36.5	68,891,522	848,352	0.0123	0.9877	83.97
37.5	63,352,910	898,818	0.0142	0.9858	82.94
38.5	52,968,274	833,774	0.0157	0.9843	81.76

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,114,754	598,013	0.0166	0.9834	80.47
40.5	23,437,247	400,014	0.0171	0.9829	79.14
41.5	18,088,845	333,519	0.0184	0.9816	77.79
42.5	14,674,523	299,210	0.0204	0.9796	76.35
43.5	12,450,199	281,069	0.0226	0.9774	74.80
44.5	9,800,117	244,402	0.0249	0.9751	73.11
45.5	6,906,636	174,694	0.0253	0.9747	71.29
46.5	3,868,948	102,093	0.0264	0.9736	69.48
47.5	2,296,867	65,881	0.0287	0.9713	67.65
48.5	1,585,264	46,066	0.0291	0.9709	65.71
49.5	935,689	31,090	0.0332	0.9668	63.80
50.5	687,670	25,234	0.0367	0.9633	61.68
51.5	288,350	10,712	0.0371	0.9629	59.42
52.5	47,980	1,624	0.0338	0.9662	57.21
53.5	7,846	197	0.0251	0.9749	55.27
54.5	5,652	128	0.0227	0.9773	53.89
55.5	4,369	122	0.0280	0.9720	52.66
56.5	3,691	93	0.0252	0.9748	51.19
57.5	3,056	84	0.0274	0.9726	49.90
58.5	2,528	92	0.0365	0.9635	48.53
59.5	1,471	60	0.0406	0.9594	46.76
60.5	369	40	0.1071	0.8929	44.86
61.5	221	14	0.0618	0.9382	40.06
62.5	102	56	0.5506	0.4494	37.58
63.5					16.89

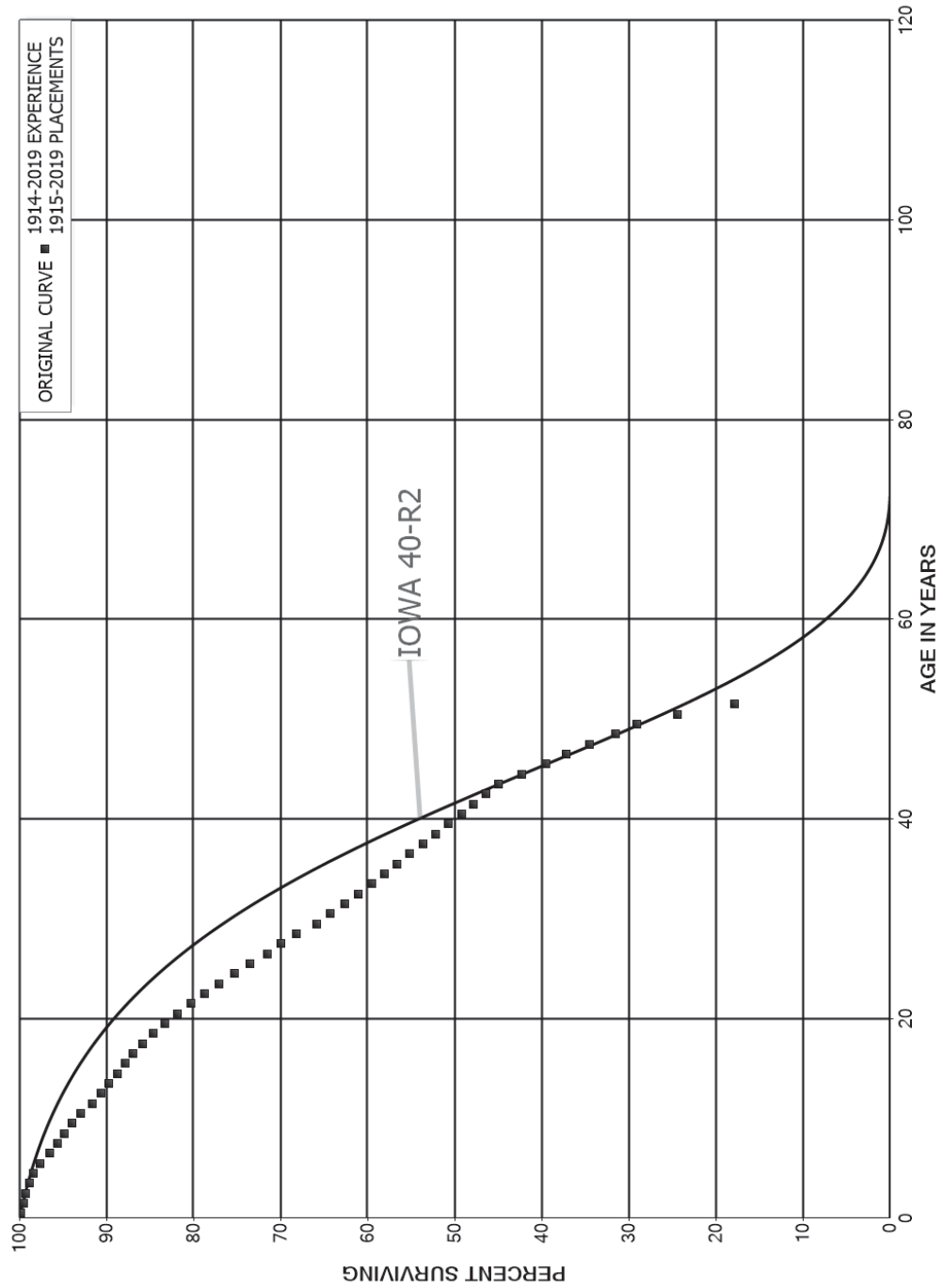
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-2019			EXPERIENCE BAND 1986-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,110,553,051	41,095	0.0000	1.0000	100.00
0.5	1,028,643,654	323,799	0.0003	0.9997	100.00
1.5	953,890,433	887,171	0.0009	0.9991	99.96
2.5	890,464,453	1,144,441	0.0013	0.9987	99.87
3.5	830,185,232	1,266,562	0.0015	0.9985	99.74
4.5	779,315,743	1,597,282	0.0020	0.9980	99.59
5.5	701,803,735	2,112,647	0.0030	0.9970	99.39
6.5	658,819,687	2,474,373	0.0038	0.9962	99.09
7.5	623,032,403	2,521,306	0.0040	0.9960	98.72
8.5	595,465,338	2,588,034	0.0043	0.9957	98.32
9.5	573,495,696	2,940,801	0.0051	0.9949	97.89
10.5	550,455,452	2,603,775	0.0047	0.9953	97.39
11.5	538,778,841	2,363,691	0.0044	0.9956	96.93
12.5	494,422,482	2,026,255	0.0041	0.9959	96.50
13.5	451,681,789	2,394,391	0.0053	0.9947	96.11
14.5	421,473,934	2,325,534	0.0055	0.9945	95.60
15.5	390,342,924	2,224,936	0.0057	0.9943	95.07
16.5	363,655,876	2,199,465	0.0060	0.9940	94.53
17.5	327,967,198	1,981,567	0.0060	0.9940	93.96
18.5	297,259,404	1,827,834	0.0061	0.9939	93.39
19.5	265,566,024	1,726,701	0.0065	0.9935	92.81
20.5	241,124,641	1,546,173	0.0064	0.9936	92.21
21.5	218,146,768	1,390,842	0.0064	0.9936	91.62
22.5	196,626,904	1,320,837	0.0067	0.9933	91.03
23.5	174,658,758	1,239,647	0.0071	0.9929	90.42
24.5	152,091,389	868,657	0.0057	0.9943	89.78
25.5	130,217,918	786,520	0.0060	0.9940	89.27
26.5	111,462,517	705,978	0.0063	0.9937	88.73
27.5	95,827,719	669,571	0.0070	0.9930	88.17
28.5	79,760,242	613,246	0.0077	0.9923	87.55
29.5	60,692,644	504,587	0.0083	0.9917	86.88
30.5	40,437,967	370,985	0.0092	0.9908	86.16
31.5	23,942,805	237,241	0.0099	0.9901	85.37
32.5	11,274,949	116,389	0.0103	0.9897	84.52
33.5					83.65

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 370 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1914-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	671,173,327	1,405,769	0.0021	0.9979	100.00
0.5	662,529,563	1,619,072	0.0024	0.9976	99.79
1.5	654,808,428	1,748,585	0.0027	0.9973	99.55
2.5	647,356,923	3,170,303	0.0049	0.9951	99.28
3.5	639,797,855	2,427,631	0.0038	0.9962	98.79
4.5	627,153,033	5,343,172	0.0085	0.9915	98.42
5.5	616,564,176	7,133,648	0.0116	0.9884	97.58
6.5	595,046,925	5,098,231	0.0086	0.9914	96.45
7.5	569,714,085	4,593,907	0.0081	0.9919	95.63
8.5	523,289,774	4,699,410	0.0090	0.9910	94.85
9.5	488,185,384	5,750,062	0.0118	0.9882	94.00
10.5	451,894,336	6,180,742	0.0137	0.9863	92.90
11.5	419,271,984	4,638,842	0.0111	0.9889	91.63
12.5	391,240,318	3,998,138	0.0102	0.9898	90.61
13.5	374,306,273	4,218,267	0.0113	0.9887	89.69
14.5	360,023,983	3,532,949	0.0098	0.9902	88.67
15.5	346,959,484	3,590,142	0.0103	0.9897	87.80
16.5	330,524,340	4,238,201	0.0128	0.9872	86.90
17.5	314,722,949	4,354,605	0.0138	0.9862	85.78
18.5	298,469,187	4,765,738	0.0160	0.9840	84.59
19.5	285,702,026	4,752,538	0.0166	0.9834	83.24
20.5	269,322,922	5,034,448	0.0187	0.9813	81.86
21.5	252,735,215	4,879,783	0.0193	0.9807	80.33
22.5	236,252,343	5,027,558	0.0213	0.9787	78.78
23.5	219,213,297	5,182,926	0.0236	0.9764	77.10
24.5	204,081,319	4,948,437	0.0242	0.9758	75.28
25.5	190,933,047	4,955,158	0.0260	0.9740	73.45
26.5	177,784,871	4,016,994	0.0226	0.9774	71.55
27.5	167,261,797	4,142,923	0.0248	0.9752	69.93
28.5	157,789,714	5,406,064	0.0343	0.9657	68.20
29.5	144,309,271	3,358,451	0.0233	0.9767	65.86
30.5	132,241,088	3,448,607	0.0261	0.9739	64.33
31.5	119,353,446	3,126,785	0.0262	0.9738	62.65
32.5	106,161,663	2,590,062	0.0244	0.9756	61.01
33.5	93,035,908	2,294,778	0.0247	0.9753	59.52
34.5	83,071,709	2,047,835	0.0247	0.9753	58.05
35.5	72,204,002	1,892,241	0.0262	0.9738	56.62
36.5	61,852,291	1,695,714	0.0274	0.9726	55.14
37.5	54,075,719	1,486,118	0.0275	0.9725	53.63
38.5	46,033,678	1,270,889	0.0276	0.9724	52.15

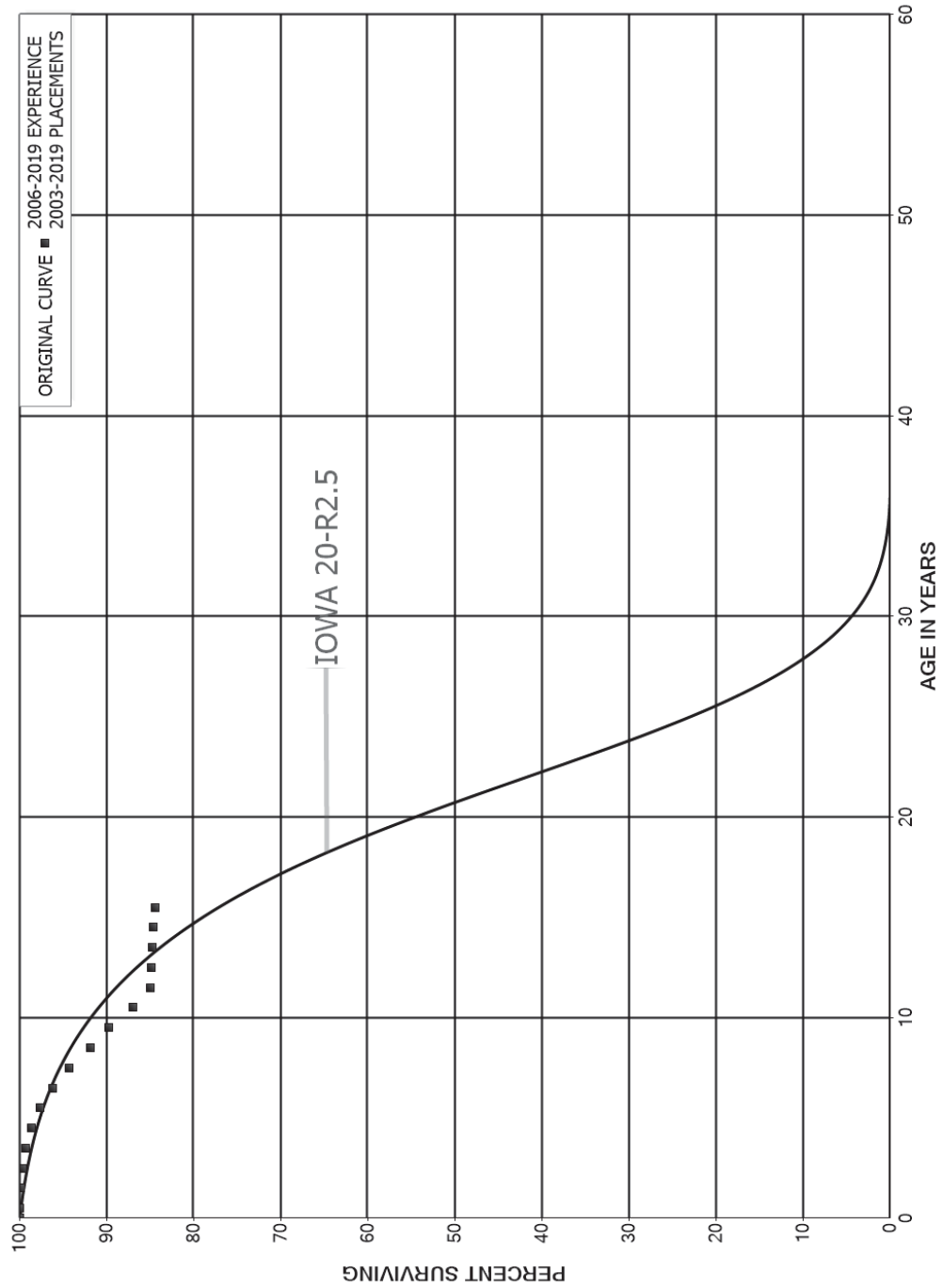
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1914-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,937,647	1,130,793	0.0298	0.9702	50.71
40.5	31,336,507	875,447	0.0279	0.9721	49.20
41.5	25,530,060	785,622	0.0308	0.9692	47.83
42.5	21,045,160	649,725	0.0309	0.9691	46.36
43.5	18,187,495	1,051,616	0.0578	0.9422	44.92
44.5	15,067,505	1,009,056	0.0670	0.9330	42.33
45.5	11,127,173	645,684	0.0580	0.9420	39.49
46.5	8,154,620	593,711	0.0728	0.9272	37.20
47.5	5,489,369	466,728	0.0850	0.9150	34.49
48.5	4,182,611	337,310	0.0806	0.9194	31.56
49.5	2,471,595	394,061	0.1594	0.8406	29.01
50.5	1,230,428	332,023	0.2698	0.7302	24.39
51.5	641,697	279,988	0.4363	0.5637	17.81
52.5	280,423	53,196	0.1897	0.8103	10.04
53.5	89,697	47,312	0.5275	0.4725	8.13
54.5	42,385	22,790	0.5377	0.4623	3.84
55.5	19,595	4,214	0.2151	0.7849	1.78
56.5	15,380	15,267	0.9926	0.0074	1.39
57.5	114		0.0000	1.0000	0.01
58.5	114		0.0000	1.0000	0.01
59.5	114		0.0000	1.0000	0.01
60.5	114		0.0000	1.0000	0.01
61.5	114		0.0000	1.0000	0.01
62.5	114		0.0000	1.0000	0.01
63.5	114		0.0000	1.0000	0.01
64.5	114		0.0000	1.0000	0.01
65.5	114		0.0000	1.0000	0.01
66.5					0.01

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 370.1 METERS - AMI
 ORIGINAL AND SMOOTH SURVIVOR CURVES



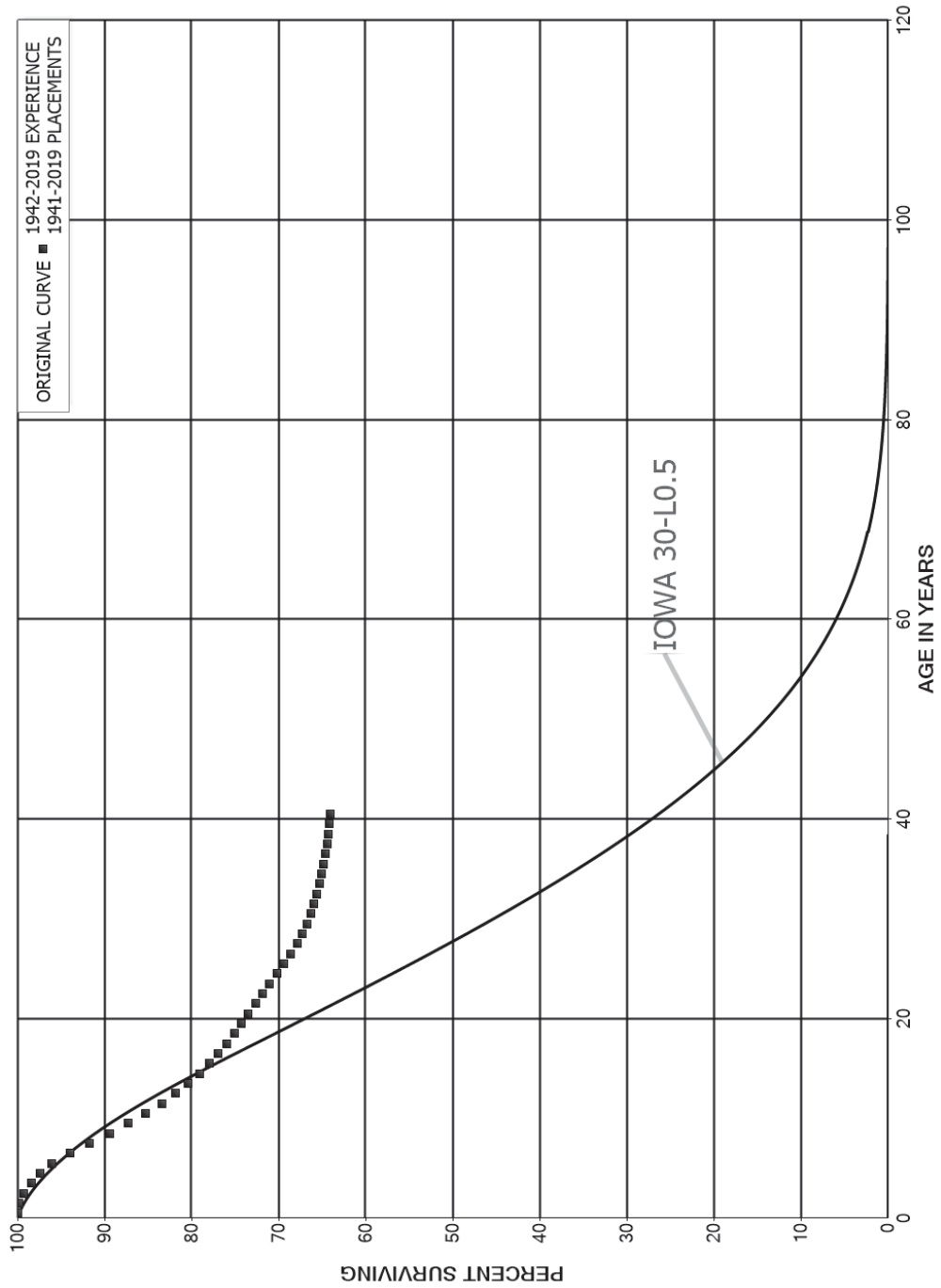
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370.1 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2003-2019			EXPERIENCE BAND 2006-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	802,622,797	390,065	0.0005	0.9995	100.00
0.5	771,930,098	859,827	0.0011	0.9989	99.95
1.5	767,011,223	2,011,346	0.0026	0.9974	99.84
2.5	759,923,869	1,984,627	0.0026	0.9974	99.58
3.5	749,620,473	5,073,435	0.0068	0.9932	99.32
4.5	673,834,645	7,304,679	0.0108	0.9892	98.65
5.5	623,018,484	8,611,905	0.0138	0.9862	97.58
6.5	595,209,959	11,993,040	0.0201	0.9799	96.23
7.5	500,684,761	13,004,107	0.0260	0.9740	94.29
8.5	145,732,658	3,394,141	0.0233	0.9767	91.84
9.5	140,735,159	4,395,793	0.0312	0.9688	89.70
10.5	5,794,805	132,024	0.0228	0.9772	86.90
11.5	2,524,641	2,347	0.0009	0.9991	84.92
12.5	2,521,730	2,934	0.0012	0.9988	84.84
13.5	2,518,796	4,107	0.0016	0.9984	84.74
14.5	2,514,689	5,868	0.0023	0.9977	84.60
15.5	42,246	4,694	0.1111	0.8889	84.41
16.5					75.03

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1942-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,717,484	45,901	0.0004	0.9996	100.00
0.5	106,188,164	173,452	0.0016	0.9984	99.96
1.5	104,104,364	550,901	0.0053	0.9947	99.80
2.5	100,074,189	838,689	0.0084	0.9916	99.27
3.5	96,952,669	1,058,384	0.0109	0.9891	98.44
4.5	93,599,196	1,284,512	0.0137	0.9863	97.36
5.5	89,735,538	1,937,718	0.0216	0.9784	96.03
6.5	85,382,969	1,988,305	0.0233	0.9767	93.95
7.5	81,265,588	2,072,750	0.0255	0.9745	91.76
8.5	77,164,262	1,861,590	0.0241	0.9759	89.42
9.5	73,291,210	1,664,755	0.0227	0.9773	87.27
10.5	69,607,088	1,554,063	0.0223	0.9777	85.28
11.5	66,633,596	1,263,619	0.0190	0.9810	83.38
12.5	63,460,630	1,118,613	0.0176	0.9824	81.80
13.5	60,570,048	976,635	0.0161	0.9839	80.36
14.5	57,617,091	823,270	0.0143	0.9857	79.06
15.5	55,351,435	733,744	0.0133	0.9867	77.93
16.5	52,644,375	646,410	0.0123	0.9877	76.90
17.5	50,136,862	584,582	0.0117	0.9883	75.95
18.5	47,438,617	491,507	0.0104	0.9896	75.07
19.5	44,708,988	484,357	0.0108	0.9892	74.29
20.5	42,179,181	472,063	0.0112	0.9888	73.49
21.5	39,584,286	463,382	0.0117	0.9883	72.66
22.5	36,810,282	397,941	0.0108	0.9892	71.81
23.5	34,116,830	393,100	0.0115	0.9885	71.04
24.5	31,251,918	370,268	0.0118	0.9882	70.22
25.5	28,308,138	323,023	0.0114	0.9886	69.39
26.5	25,484,397	264,167	0.0104	0.9896	68.59
27.5	23,088,602	206,135	0.0089	0.9911	67.88
28.5	20,959,906	166,322	0.0079	0.9921	67.28
29.5	17,594,334	126,248	0.0072	0.9928	66.74
30.5	13,156,981	74,262	0.0056	0.9944	66.26
31.5	9,817,276	47,596	0.0048	0.9952	65.89
32.5	7,089,750	34,608	0.0049	0.9951	65.57
33.5	5,897,254	19,899	0.0034	0.9966	65.25
34.5	5,074,171	17,772	0.0035	0.9965	65.03
35.5	4,217,175	13,665	0.0032	0.9968	64.80
36.5	3,554,507	7,902	0.0022	0.9978	64.59
37.5	3,027,278	8,656	0.0029	0.9971	64.45
38.5	2,498,570	3,814	0.0015	0.9985	64.27

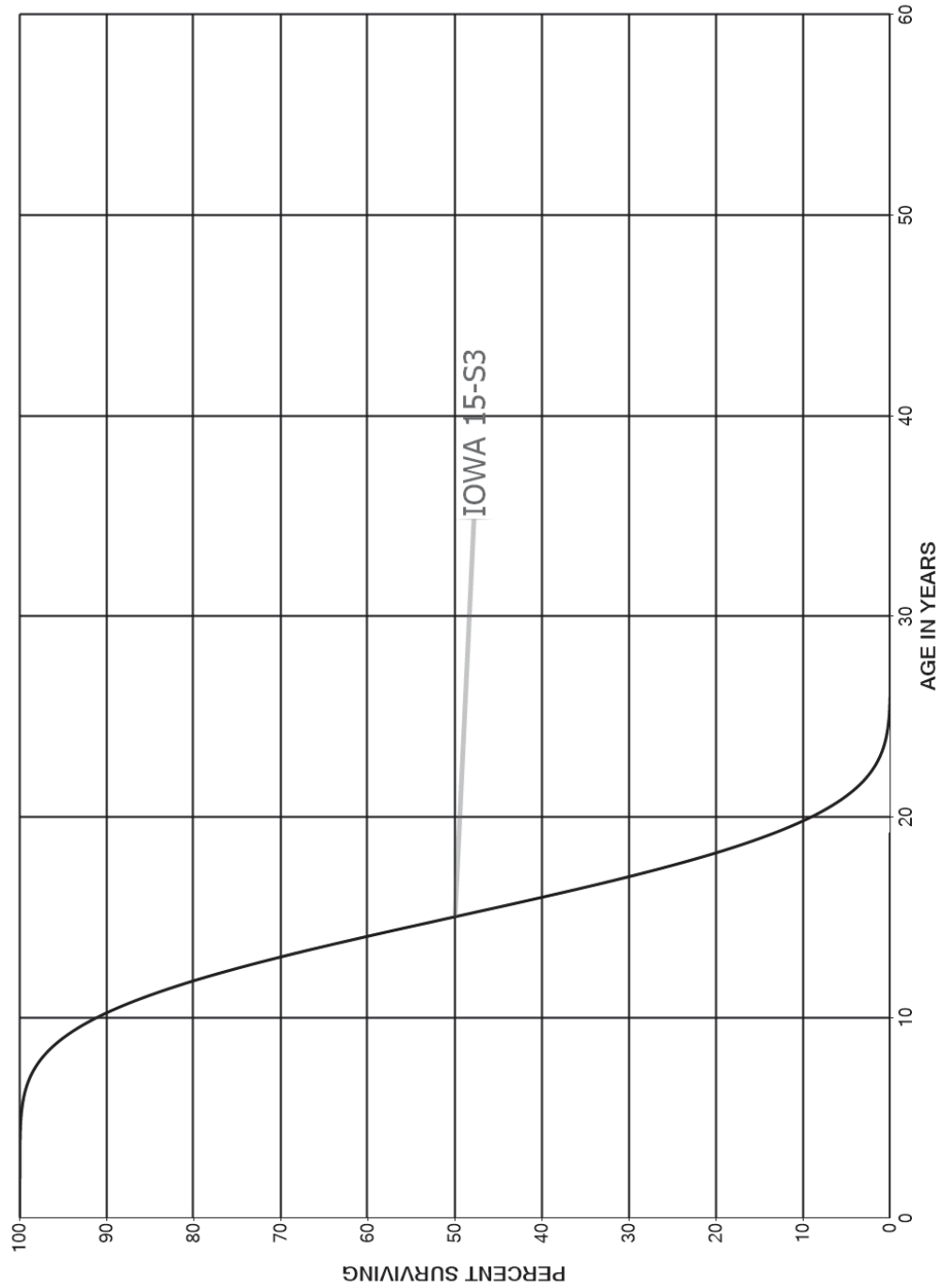
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

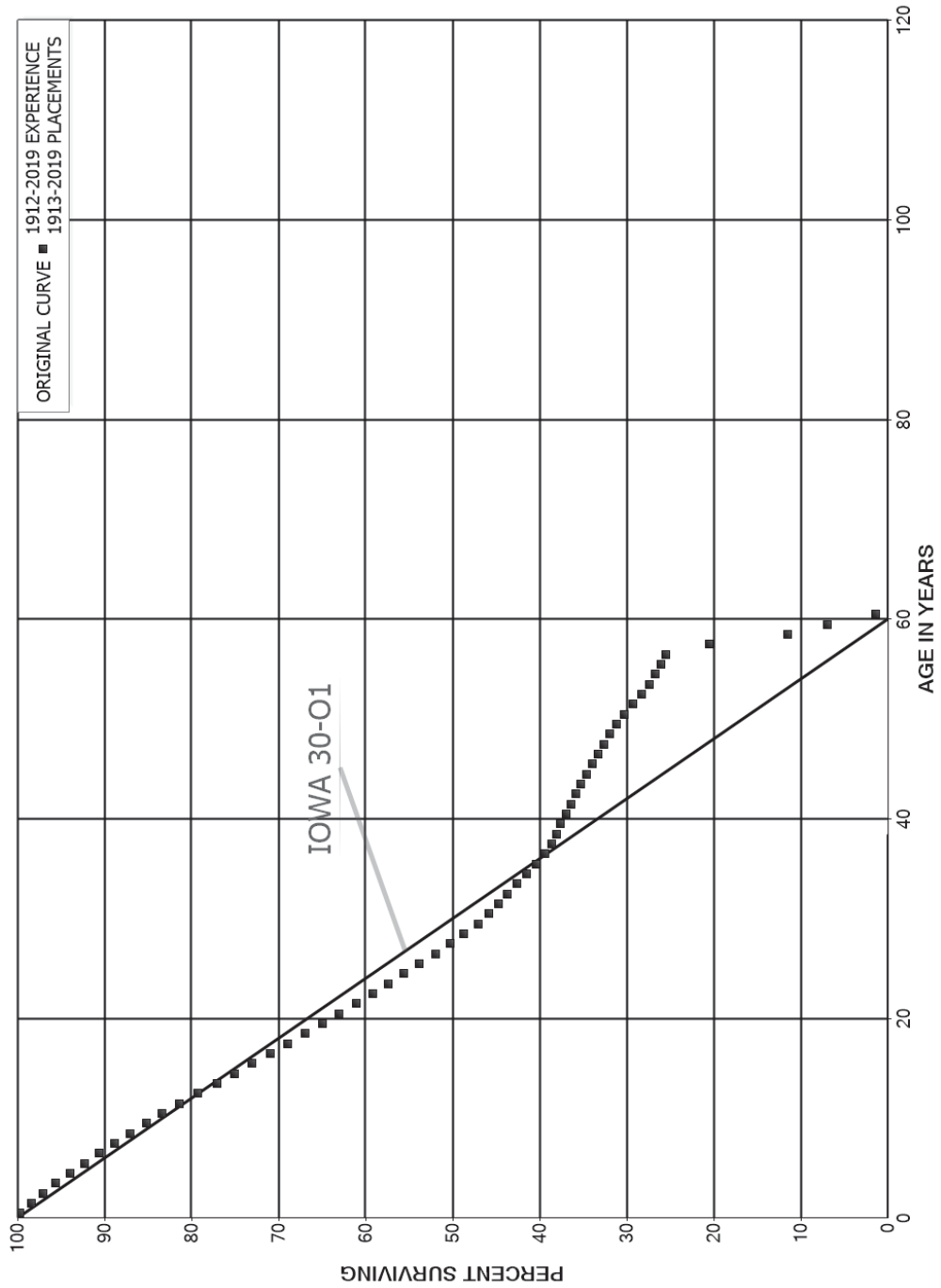
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1942-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,880,091	3,029	0.0016	0.9984	64.17
40.5	1,196,467	1,520	0.0013	0.9987	64.06
41.5	969,340	1,077	0.0011	0.9989	63.98
42.5	820,049	1,222	0.0015	0.9985	63.91
43.5	570,073	1,115	0.0020	0.9980	63.82
44.5	389,093	856	0.0022	0.9978	63.69
45.5	252,619	265	0.0010	0.9990	63.55
46.5	133,905	294	0.0022	0.9978	63.48
47.5	54,560	219	0.0040	0.9960	63.35
48.5	16,795	5	0.0003	0.9997	63.09
49.5	2,834	87	0.0306	0.9694	63.07
50.5	2,747	37	0.0135	0.9865	61.14
51.5	2,740		0.0000	1.0000	60.32
52.5	2,740		0.0000	1.0000	60.32
53.5	2,552		0.0000	1.0000	60.32
54.5	2,552	201	0.0788	0.9212	60.32
55.5	2,351	3	0.0014	0.9986	55.57
56.5	2,347		0.0000	1.0000	55.49
57.5	1,323	14	0.0104	0.9896	55.49
58.5	1,309	201	0.1536	0.8464	54.91
59.5	1,108		0.0000	1.0000	46.48
60.5	1,108	1	0.0007	0.9993	46.48
61.5	752		0.0000	1.0000	46.44
62.5	292	1	0.0027	0.9973	46.44
63.5	291		0.0000	1.0000	46.32
64.5	291	1	0.0027	0.9973	46.32
65.5	291	1	0.0047	0.9953	46.19
66.5	289	2	0.0054	0.9946	45.97
67.5	288	2	0.0076	0.9924	45.73
68.5	259	2	0.0061	0.9939	45.38
69.5	256		0.0000	1.0000	45.10
70.5	256		0.0000	1.0000	45.10
71.5	256		0.0000	1.0000	45.10
72.5	256		0.0000	1.0000	45.10
73.5	256		0.0000	1.0000	45.10
74.5	256		0.0000	1.0000	45.10
75.5	256		0.0000	1.0000	45.10
76.5	256		0.0000	1.0000	45.10
77.5	256		0.0000	1.0000	45.10
78.5					45.10

FLORIDA POWER AND LIGHT COMPANY
ACCOUNT 371.4 ELECTRIC VEHICLE CHARGERS
SMOOTH SURVIVOR CURVE



FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1912-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	918,814,025	2,633,844	0.0029	0.9971	100.00
0.5	834,254,987	10,697,370	0.0128	0.9872	99.71
1.5	737,495,931	9,920,279	0.0135	0.9865	98.43
2.5	705,455,735	10,795,206	0.0153	0.9847	97.11
3.5	671,391,964	11,591,591	0.0173	0.9827	95.62
4.5	642,313,841	11,843,029	0.0184	0.9816	93.97
5.5	612,927,429	11,004,340	0.0180	0.9820	92.24
6.5	587,029,745	11,526,577	0.0196	0.9804	90.58
7.5	562,909,297	11,332,916	0.0201	0.9799	88.81
8.5	534,457,766	11,029,859	0.0206	0.9794	87.02
9.5	507,052,435	10,998,917	0.0217	0.9783	85.22
10.5	479,931,529	11,574,554	0.0241	0.9759	83.37
11.5	453,652,272	11,836,896	0.0261	0.9739	81.36
12.5	411,711,784	11,128,858	0.0270	0.9730	79.24
13.5	374,461,536	10,096,838	0.0270	0.9730	77.10
14.5	341,974,878	9,145,891	0.0267	0.9733	75.02
15.5	315,902,578	8,872,910	0.0281	0.9719	73.01
16.5	291,334,483	8,272,042	0.0284	0.9716	70.96
17.5	269,844,329	7,996,751	0.0296	0.9704	68.95
18.5	250,618,537	7,329,808	0.0292	0.9708	66.90
19.5	232,092,860	6,800,643	0.0293	0.9707	64.95
20.5	215,527,996	6,583,139	0.0305	0.9695	63.04
21.5	197,259,710	6,327,937	0.0321	0.9679	61.12
22.5	180,363,186	5,529,259	0.0307	0.9693	59.16
23.5	165,601,611	5,105,286	0.0308	0.9692	57.34
24.5	152,459,256	4,822,138	0.0316	0.9684	55.58
25.5	141,347,676	4,893,789	0.0346	0.9654	53.82
26.5	129,956,476	4,042,679	0.0311	0.9689	51.96
27.5	120,147,337	3,876,801	0.0323	0.9677	50.34
28.5	109,270,732	3,679,001	0.0337	0.9663	48.71
29.5	96,719,909	2,602,804	0.0269	0.9731	47.07
30.5	85,982,933	1,980,595	0.0230	0.9770	45.81
31.5	77,883,635	1,751,349	0.0225	0.9775	44.75
32.5	70,738,071	1,834,789	0.0259	0.9741	43.75
33.5	63,855,362	1,682,224	0.0263	0.9737	42.61
34.5	57,090,765	1,581,055	0.0277	0.9723	41.49
35.5	50,579,694	1,239,344	0.0245	0.9755	40.34
36.5	45,293,911	850,353	0.0188	0.9812	39.35
37.5	42,001,011	554,506	0.0132	0.9868	38.61
38.5	37,927,731	512,347	0.0135	0.9865	38.10

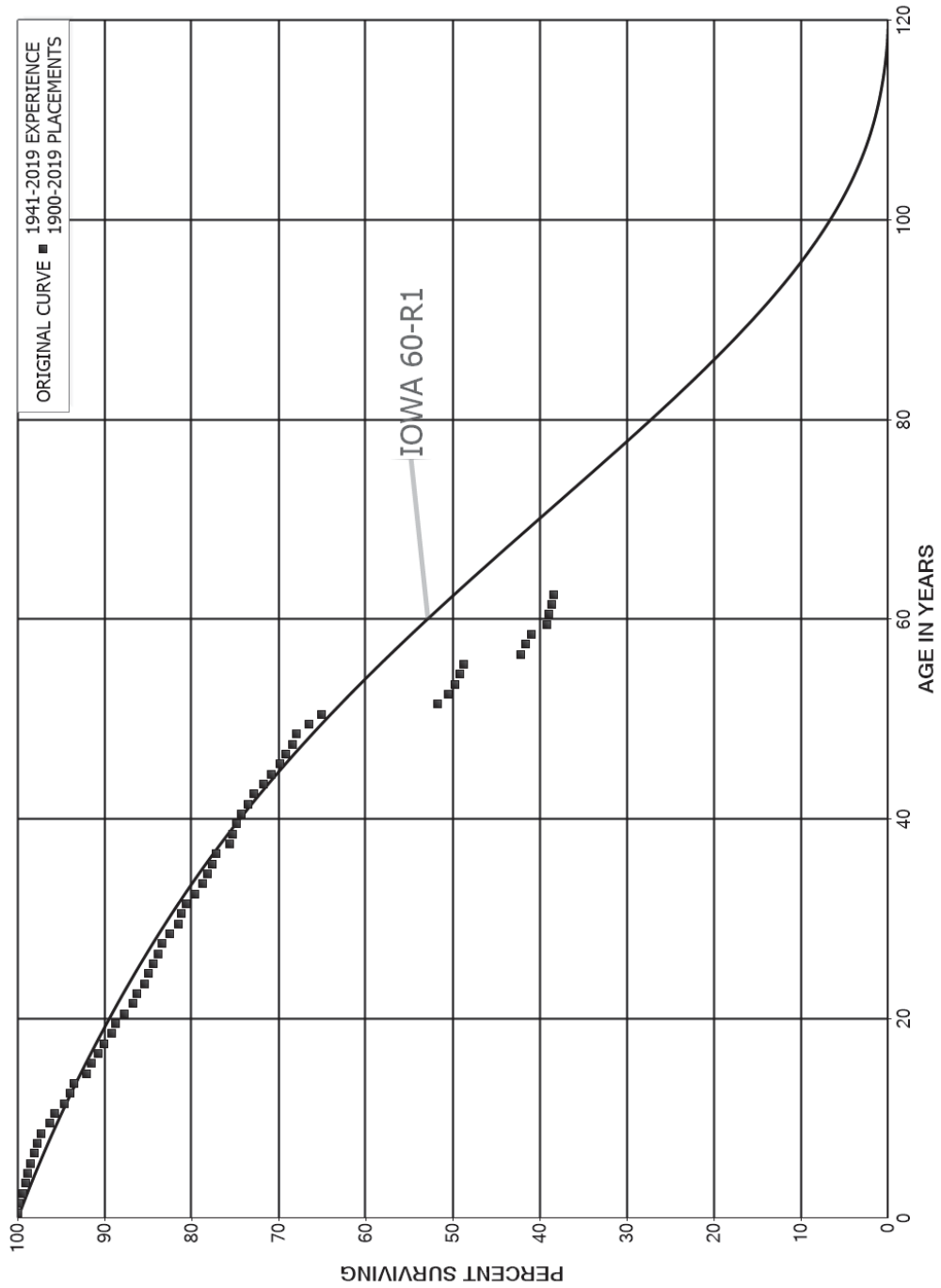
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1912-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,486,213	502,880	0.0165	0.9835	37.59
40.5	25,019,167	366,046	0.0146	0.9854	36.97
41.5	21,871,748	357,928	0.0164	0.9836	36.43
42.5	18,917,104	316,615	0.0167	0.9833	35.83
43.5	15,926,920	269,116	0.0169	0.9831	35.23
44.5	12,661,396	229,753	0.0181	0.9819	34.64
45.5	10,865,079	215,329	0.0198	0.9802	34.01
46.5	8,721,849	187,545	0.0215	0.9785	33.33
47.5	6,866,945	152,253	0.0222	0.9778	32.62
48.5	5,552,916	128,183	0.0231	0.9769	31.89
49.5	3,610,433	103,832	0.0288	0.9712	31.16
50.5	2,707,089	92,249	0.0341	0.9659	30.26
51.5	2,110,506	69,507	0.0329	0.9671	29.23
52.5	1,647,525	49,117	0.0298	0.9702	28.27
53.5	1,342,165	35,922	0.0268	0.9732	27.43
54.5	1,119,164	26,268	0.0235	0.9765	26.69
55.5	923,110	17,972	0.0195	0.9805	26.06
56.5	778,703	152,614	0.1960	0.8040	25.56
57.5	1,304,181	574,293	0.4403	0.5597	20.55
58.5	615,369	243,004	0.3949	0.6051	11.50
59.5	854,277	680,728	0.7968	0.2032	6.96
60.5	2,947,837	2,344,662	0.7954	0.2046	1.41
61.5	531,242	197,842	0.3724	0.6276	0.29
62.5	269,438	9,989	0.0371	0.9629	0.18
63.5	213,704	7,550	0.0353	0.9647	0.17
64.5	162,185	4,806	0.0296	0.9704	0.17
65.5	129,601	3,869	0.0299	0.9701	0.16
66.5	103,231	3,428	0.0332	0.9668	0.16
67.5	67,846	9,440	0.1391	0.8609	0.15
68.5	46,641	2,181	0.0468	0.9532	0.13
69.5	36,244	523	0.0144	0.9856	0.13
70.5	33,417	750	0.0224	0.9776	0.12
71.5	28,630	227	0.0079	0.9921	0.12
72.5	26,923	416	0.0155	0.9845	0.12
73.5	26,374	231	0.0087	0.9913	0.12
74.5	26,143	121	0.0046	0.9954	0.12
75.5	25,568	364	0.0143	0.9857	0.12
76.5	23,622	2,210	0.0936	0.9064	0.12
77.5					0.10

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	706,142,082	73,882	0.0001	0.9999	100.00
0.5	670,026,038	760,161	0.0011	0.9989	99.99
1.5	589,075,886	2,584,761	0.0044	0.9956	99.88
2.5	520,035,290	1,844,562	0.0035	0.9965	99.44
3.5	487,344,161	1,408,740	0.0029	0.9971	99.09
4.5	432,870,696	1,416,996	0.0033	0.9967	98.80
5.5	397,520,757	1,541,836	0.0039	0.9961	98.48
6.5	385,916,279	1,431,830	0.0037	0.9963	98.09
7.5	394,188,635	1,858,769	0.0047	0.9953	97.73
8.5	378,837,086	3,743,746	0.0099	0.9901	97.27
9.5	381,042,905	2,324,451	0.0061	0.9939	96.31
10.5	382,543,714	4,460,175	0.0117	0.9883	95.72
11.5	372,392,166	2,745,489	0.0074	0.9926	94.60
12.5	382,480,867	1,733,062	0.0045	0.9955	93.91
13.5	377,764,984	5,609,056	0.0148	0.9852	93.48
14.5	364,010,701	2,403,411	0.0066	0.9934	92.09
15.5	354,986,558	3,072,297	0.0087	0.9913	91.48
16.5	368,513,508	2,753,725	0.0075	0.9925	90.69
17.5	339,250,098	3,127,790	0.0092	0.9908	90.02
18.5	332,517,026	1,707,378	0.0051	0.9949	89.19
19.5	322,998,320	3,625,238	0.0112	0.9888	88.73
20.5	311,929,434	3,734,253	0.0120	0.9880	87.73
21.5	304,989,814	1,367,419	0.0045	0.9955	86.68
22.5	299,371,788	3,130,499	0.0105	0.9895	86.29
23.5	307,069,721	1,446,539	0.0047	0.9953	85.39
24.5	300,258,539	2,133,223	0.0071	0.9929	84.99
25.5	282,989,806	1,840,962	0.0065	0.9935	84.38
26.5	270,708,944	1,575,182	0.0058	0.9942	83.84
27.5	236,048,908	2,284,099	0.0097	0.9903	83.35
28.5	211,832,076	2,676,418	0.0126	0.9874	82.54
29.5	199,128,731	696,227	0.0035	0.9965	81.50
30.5	171,608,901	1,266,032	0.0074	0.9926	81.21
31.5	166,482,979	2,161,084	0.0130	0.9870	80.61
32.5	136,977,915	1,405,503	0.0103	0.9897	79.57
33.5	106,744,832	855,371	0.0080	0.9920	78.75
34.5	100,045,123	691,509	0.0069	0.9931	78.12
35.5	92,308,766	423,586	0.0046	0.9954	77.58
36.5	58,485,624	1,212,398	0.0207	0.9793	77.22
37.5	34,076,890	139,778	0.0041	0.9959	75.62
38.5	32,441,968	206,731	0.0064	0.9936	75.31

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

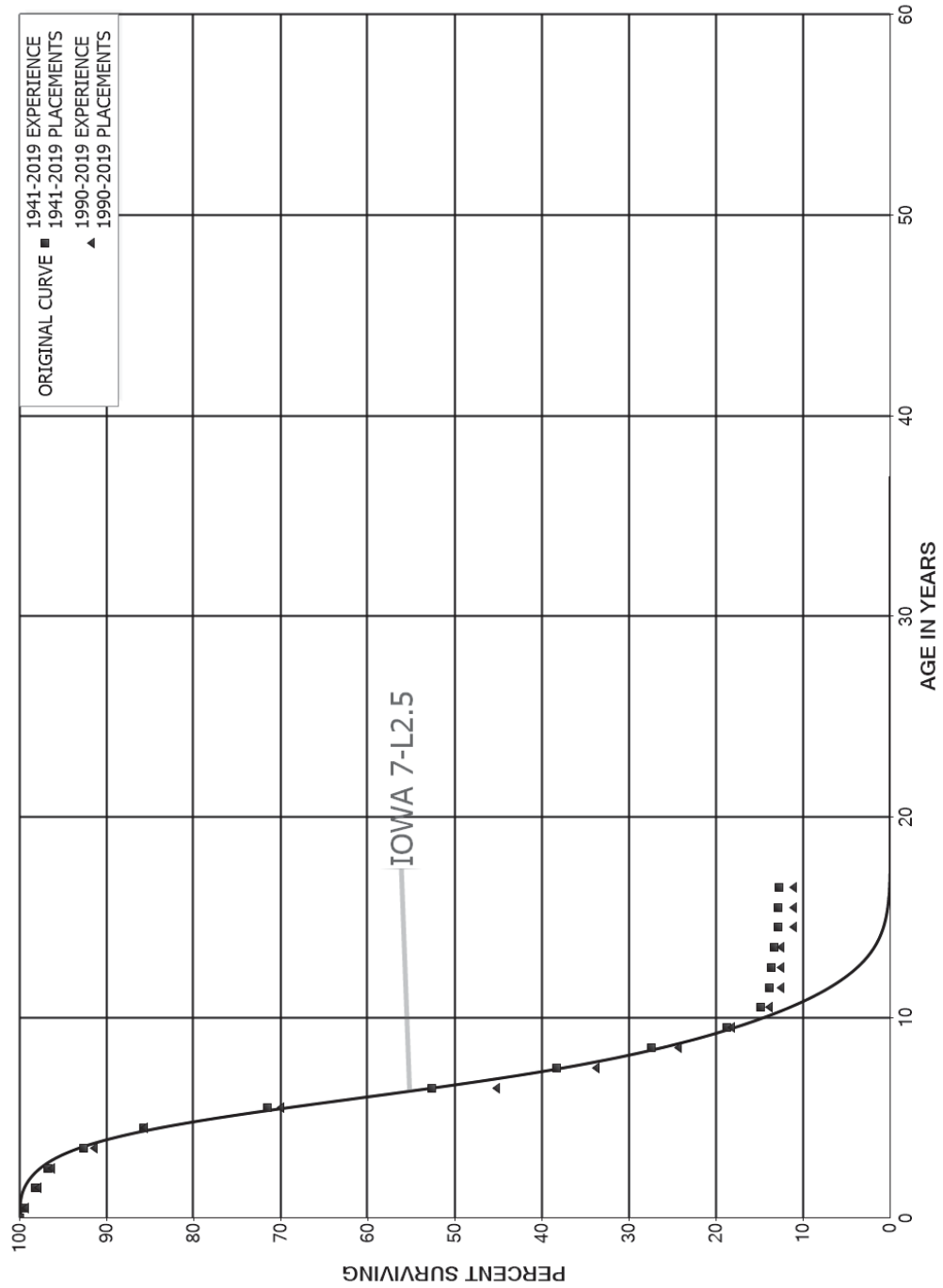
PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,494,701	235,052	0.0077	0.9923	74.83
40.5	27,063,832	257,680	0.0095	0.9905	74.26
41.5	24,945,757	240,091	0.0096	0.9904	73.55
42.5	24,090,328	355,835	0.0148	0.9852	72.84
43.5	20,964,461	256,431	0.0122	0.9878	71.77
44.5	17,886,397	253,114	0.0142	0.9858	70.89
45.5	14,676,889	144,072	0.0098	0.9902	69.88
46.5	12,849,584	159,144	0.0124	0.9876	69.20
47.5	10,795,895	62,916	0.0058	0.9942	68.34
48.5	10,108,851	211,238	0.0209	0.9791	67.94
49.5	8,772,394	199,457	0.0227	0.9773	66.52
50.5	8,534,655	1,747,923	0.2048	0.7952	65.01
51.5	6,793,144	155,034	0.0228	0.9772	51.70
52.5	6,536,242	102,396	0.0157	0.9843	50.52
53.5	6,264,398	70,742	0.0113	0.9887	49.73
54.5	3,392,637	32,870	0.0097	0.9903	49.16
55.5	2,913,898	388,708	0.1334	0.8666	48.69
56.5	2,446,478	34,991	0.0143	0.9857	42.19
57.5	2,259,171	32,473	0.0144	0.9856	41.59
58.5	2,207,174	100,759	0.0457	0.9543	40.99
59.5	1,775,809	7,732	0.0044	0.9956	39.12
60.5	1,250,265	11,256	0.0090	0.9910	38.95
61.5	1,075,392	5,720	0.0053	0.9947	38.60
62.5	985,667	33,447	0.0339	0.9661	38.39
63.5	851,882	1,141	0.0013	0.9987	37.09
64.5	772,044	1,944	0.0025	0.9975	37.04
65.5	704,541	810	0.0011	0.9989	36.95
66.5	680,347	7,135	0.0105	0.9895	36.91
67.5	624,580	766	0.0012	0.9988	36.52
68.5	471,689	3,463	0.0073	0.9927	36.47
69.5	458,324	4,112	0.0090	0.9910	36.21
70.5	241,331	195	0.0008	0.9992	35.88
71.5	235,866		0.0000	1.0000	35.85
72.5	234,749		0.0000	1.0000	35.85
73.5	234,458		0.0000	1.0000	35.85
74.5	234,458	918	0.0039	0.9961	35.85
75.5	232,880	17	0.0001	0.9999	35.71
76.5	232,863	1,306	0.0056	0.9944	35.71
77.5	225,304		0.0000	1.0000	35.51
78.5	223,516		0.0000	1.0000	35.51

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	223,516		0.0000	1.0000	35.51
80.5	223,516		0.0000	1.0000	35.51
81.5	223,516		0.0000	1.0000	35.51
82.5	223,516		0.0000	1.0000	35.51
83.5	223,516		0.0000	1.0000	35.51
84.5	223,516		0.0000	1.0000	35.51
85.5	223,516		0.0000	1.0000	35.51
86.5	223,516		0.0000	1.0000	35.51
87.5	223,516		0.0000	1.0000	35.51
88.5	223,516		0.0000	1.0000	35.51
89.5	223,516		0.0000	1.0000	35.51
90.5	223,516		0.0000	1.0000	35.51
91.5	223,516		0.0000	1.0000	35.51
92.5	223,516		0.0000	1.0000	35.51
93.5	223,516		0.0000	1.0000	35.51
94.5	223,516		0.0000	1.0000	35.51
95.5	223,516		0.0000	1.0000	35.51
96.5	223,516		0.0000	1.0000	35.51
97.5	223,516		0.0000	1.0000	35.51
98.5	223,516		0.0000	1.0000	35.51
99.5	223,516		0.0000	1.0000	35.51
100.5	223,516		0.0000	1.0000	35.51
101.5	223,516		0.0000	1.0000	35.51
102.5	223,516		0.0000	1.0000	35.51
103.5	223,516		0.0000	1.0000	35.51
104.5	223,516		0.0000	1.0000	35.51
105.5	223,516		0.0000	1.0000	35.51
106.5	223,516		0.0000	1.0000	35.51
107.5	223,516		0.0000	1.0000	35.51
108.5	223,516		0.0000	1.0000	35.51
109.5	223,516		0.0000	1.0000	35.51
110.5	223,516		0.0000	1.0000	35.51
111.5	223,516		0.0000	1.0000	35.51
112.5	223,516		0.0000	1.0000	35.51
113.5	223,516	223,516	1.0000		35.51
114.5					

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 392.1.1 AUTOMOBILES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,400,537	190,810	0.0065	0.9935	100.00
0.5	28,917,801	338,258	0.0117	0.9883	99.35
1.5	24,986,102	371,284	0.0149	0.9851	98.19
2.5	23,516,384	1,009,200	0.0429	0.9571	96.73
3.5	21,841,611	1,625,790	0.0744	0.9256	92.58
4.5	16,697,430	2,771,614	0.1660	0.8340	85.69
5.5	11,253,735	2,968,134	0.2637	0.7363	71.46
6.5	7,675,511	2,088,516	0.2721	0.7279	52.62
7.5	5,360,821	1,521,277	0.2838	0.7162	38.30
8.5	3,839,544	1,220,834	0.3180	0.6820	27.43
9.5	2,546,983	520,599	0.2044	0.7956	18.71
10.5	1,987,420	137,463	0.0692	0.9308	14.88
11.5	1,790,954	35,480	0.0198	0.9802	13.86
12.5	1,559,315	31,545	0.0202	0.9798	13.58
13.5	1,438,401	45,203	0.0314	0.9686	13.31
14.5	1,315,465	2,294	0.0017	0.9983	12.89
15.5	1,054,315	7,940	0.0075	0.9925	12.87
16.5	757,942	34,347	0.0453	0.9547	12.77
17.5	666,521	41,904	0.0629	0.9371	12.19
18.5	619,942	2,182	0.0035	0.9965	11.42
19.5	493,282		0.0000	1.0000	11.38
20.5	470,363	55,660	0.1183	0.8817	11.38
21.5	316,503		0.0000	1.0000	10.04
22.5	314,561	49,792	0.1583	0.8417	10.04
23.5	241,531	65,672	0.2719	0.7281	8.45
24.5	175,858	27,291	0.1552	0.8448	6.15
25.5	148,567	16,202	0.1091	0.8909	5.20
26.5	132,365		0.0000	1.0000	4.63
27.5	98,628		0.0000	1.0000	4.63
28.5	91,847		0.0000	1.0000	4.63
29.5	91,847		0.0000	1.0000	4.63
30.5	91,847		0.0000	1.0000	4.63
31.5	91,847	20,995	0.2286	0.7714	4.63
32.5	70,852	16,177	0.2283	0.7717	3.57
33.5	54,675	10,863	0.1987	0.8013	2.76
34.5	43,812	3,797	0.0867	0.9133	2.21
35.5	36,531		0.0000	1.0000	2.02
36.5	36,531	20,785	0.5690	0.4310	2.02
37.5	15,746		0.0000	1.0000	0.87
38.5	15,746	6,061	0.3849	0.6151	0.87

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,685		0.0000	1.0000	0.53
40.5	9,685		0.0000	1.0000	0.53
41.5	9,685		0.0000	1.0000	0.53
42.5	8,917		0.0000	1.0000	0.53
43.5	8,917	8,917	1.0000		0.53
44.5					

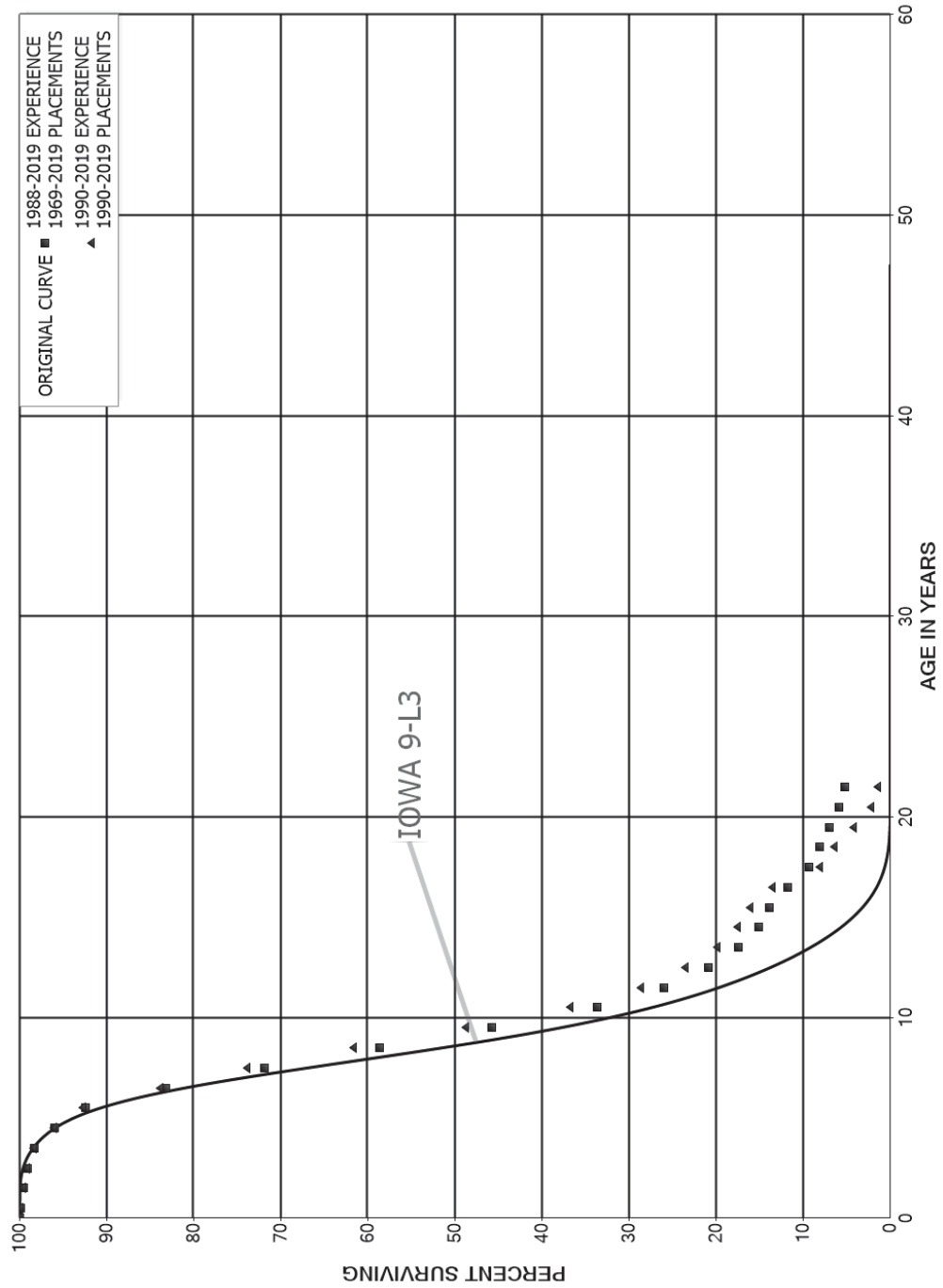
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,357,229	174,970	0.0086	0.9914	100.00
0.5	19,897,341	277,712	0.0140	0.9860	99.14
1.5	16,010,207	255,147	0.0159	0.9841	97.76
2.5	14,664,416	754,377	0.0514	0.9486	96.20
3.5	13,248,678	826,943	0.0624	0.9376	91.25
4.5	8,906,112	1,631,374	0.1832	0.8168	85.55
5.5	4,616,538	1,639,622	0.3552	0.6448	69.88
6.5	2,366,812	603,017	0.2548	0.7452	45.06
7.5	1,494,569	419,150	0.2804	0.7196	33.58
8.5	1,075,419	269,383	0.2505	0.7495	24.16
9.5	772,341	188,718	0.2443	0.7557	18.11
10.5	544,659	53,134	0.0976	0.9024	13.69
11.5	425,985		0.0000	1.0000	12.35
12.5	245,986		0.0000	1.0000	12.35
13.5	189,007	20,597	0.1090	0.8910	12.35
14.5	146,167		0.0000	1.0000	11.00
15.5	146,167		0.0000	1.0000	11.00
16.5	124,681	16,158	0.1296	0.8704	11.00
17.5	108,523	17,517	0.1614	0.8386	9.58
18.5	91,006		0.0000	1.0000	8.03
19.5	17,444		0.0000	1.0000	8.03
20.5	17,444		0.0000	1.0000	8.03
21.5	17,444		0.0000	1.0000	8.03
22.5	16,700		0.0000	1.0000	8.03
23.5					8.03

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 392.2 LIGHT TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2019			EXPERIENCE BAND 1988-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	130,604,445	200,095	0.0015	0.9985	100.00
0.5	121,810,216	363,599	0.0030	0.9970	99.85
1.5	118,489,396	569,904	0.0048	0.9952	99.55
2.5	119,273,360	971,775	0.0081	0.9919	99.07
3.5	111,493,061	2,617,512	0.0235	0.9765	98.26
4.5	96,431,867	3,613,069	0.0375	0.9625	95.96
5.5	87,209,677	8,648,393	0.0992	0.9008	92.36
6.5	75,149,321	10,222,593	0.1360	0.8640	83.20
7.5	59,993,678	11,108,491	0.1852	0.8148	71.88
8.5	49,558,321	10,910,289	0.2202	0.7798	58.57
9.5	37,911,341	10,014,682	0.2642	0.7358	45.68
10.5	27,656,836	6,310,658	0.2282	0.7718	33.61
11.5	20,100,798	3,959,904	0.1970	0.8030	25.94
12.5	16,087,336	2,688,779	0.1671	0.8329	20.83
13.5	13,234,063	1,772,664	0.1339	0.8661	17.35
14.5	11,015,337	872,900	0.0792	0.9208	15.03
15.5	9,988,292	1,511,598	0.1513	0.8487	13.84
16.5	2,106,171	431,765	0.2050	0.7950	11.74
17.5	1,707,374	230,365	0.1349	0.8651	9.33
18.5	1,515,095	214,355	0.1415	0.8585	8.08
19.5	1,272,174	202,673	0.1593	0.8407	6.93
20.5	1,025,206	124,499	0.1214	0.8786	5.83
21.5	910,227	127,791	0.1404	0.8596	5.12
22.5	750,879	217,120	0.2892	0.7108	4.40
23.5	563,132	130,925	0.2325	0.7675	3.13
24.5	432,207	142,396	0.3295	0.6705	2.40
25.5	289,811	34,021	0.1174	0.8826	1.61
26.5	255,790	23,728	0.0928	0.9072	1.42
27.5	232,062	65,189	0.2809	0.7191	1.29
28.5	166,873	20,018	0.1200	0.8800	0.93
29.5	146,855	40,262	0.2742	0.7258	0.82
30.5	106,593	19,814	0.1859	0.8141	0.59
31.5	86,779	23,851	0.2749	0.7251	0.48
32.5	62,928		0.0000	1.0000	0.35
33.5	62,928	19,764	0.3141	0.6859	0.35
34.5	43,164	19,227	0.4454	0.5546	0.24
35.5	23,937	23,937	1.0000		0.13
36.5					

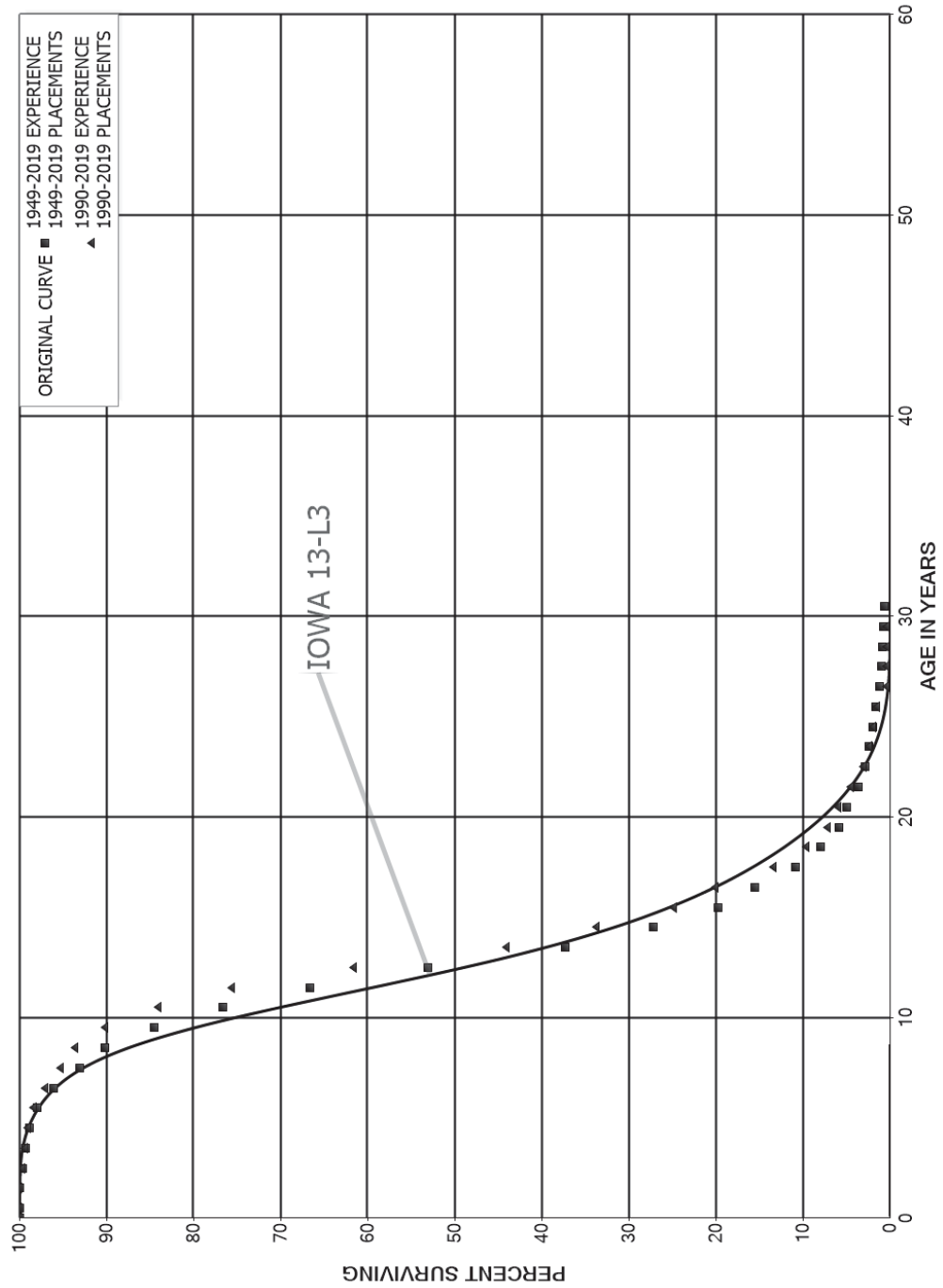
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	125,772,698	200,095	0.0016	0.9984	100.00
0.5	115,880,264	345,863	0.0030	0.9970	99.84
1.5	110,776,010	535,873	0.0048	0.9952	99.54
2.5	109,466,718	898,944	0.0082	0.9918	99.06
3.5	99,301,538	2,320,125	0.0234	0.9766	98.25
4.5	83,308,140	2,903,931	0.0349	0.9651	95.95
5.5	73,228,417	6,985,812	0.0954	0.9046	92.61
6.5	62,004,410	7,444,549	0.1201	0.8799	83.77
7.5	48,325,532	7,980,911	0.1651	0.8349	73.71
8.5	39,674,919	8,366,657	0.2109	0.7891	61.54
9.5	30,419,221	7,451,570	0.2450	0.7550	48.56
10.5	22,684,282	5,045,187	0.2224	0.7776	36.67
11.5	16,403,969	2,964,161	0.1807	0.8193	28.51
12.5	13,333,176	2,101,929	0.1576	0.8424	23.36
13.5	10,983,171	1,247,011	0.1135	0.8865	19.68
14.5	9,396,868	794,951	0.0846	0.9154	17.44
15.5	8,437,770	1,330,551	0.1577	0.8423	15.97
16.5	685,141	277,461	0.4050	0.5950	13.45
17.5	388,466	84,373	0.2172	0.7828	8.00
18.5	304,093	105,342	0.3464	0.6536	6.26
19.5	153,649	76,740	0.4994	0.5006	4.09
20.5	76,909	28,334	0.3684	0.6316	2.05
21.5	48,575		0.0000	1.0000	1.29
22.5	26,538	26,538	1.0000		1.29
23.5					

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 392.3 HEAVY TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2019			EXPERIENCE BAND 1949-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	608,434,091		0.0000	1.0000	100.00
0.5	576,537,467	603,511	0.0010	0.9990	100.00
1.5	565,079,879	1,814,735	0.0032	0.9968	99.90
2.5	533,511,148	1,753,703	0.0033	0.9967	99.57
3.5	507,939,380	1,881,808	0.0037	0.9963	99.25
4.5	454,307,164	4,237,986	0.0093	0.9907	98.88
5.5	443,140,935	8,692,540	0.0196	0.9804	97.96
6.5	437,551,558	13,288,607	0.0304	0.9696	96.04
7.5	386,206,120	12,129,496	0.0314	0.9686	93.12
8.5	378,747,157	24,059,510	0.0635	0.9365	90.19
9.5	355,181,352	32,849,334	0.0925	0.9075	84.46
10.5	317,325,189	41,475,614	0.1307	0.8693	76.65
11.5	265,735,924	54,104,169	0.2036	0.7964	66.63
12.5	205,096,477	61,074,611	0.2978	0.7022	53.07
13.5	142,254,159	38,620,921	0.2715	0.7285	37.26
14.5	100,152,639	27,436,774	0.2739	0.7261	27.15
15.5	72,134,245	15,306,324	0.2122	0.7878	19.71
16.5	30,633,308	9,215,170	0.3008	0.6992	15.53
17.5	21,278,789	5,763,631	0.2709	0.7291	10.86
18.5	15,203,981	3,895,220	0.2562	0.7438	7.92
19.5	10,828,089	1,736,268	0.1603	0.8397	5.89
20.5	9,043,177	2,426,231	0.2683	0.7317	4.94
21.5	6,736,595	1,521,566	0.2259	0.7741	3.62
22.5	5,399,754	857,780	0.1589	0.8411	2.80
23.5	4,196,342	625,255	0.1490	0.8510	2.36
24.5	3,455,106	696,131	0.2015	0.7985	2.00
25.5	2,508,532	598,987	0.2388	0.7612	1.60
26.5	1,845,930	321,228	0.1740	0.8260	1.22
27.5	1,516,382	191,752	0.1265	0.8735	1.01
28.5	1,307,915	269,278	0.2059	0.7941	0.88
29.5	1,034,635	189,933	0.1836	0.8164	0.70
30.5	862,509		0.0000	1.0000	0.57
31.5	958,054	194,141	0.2026	0.7974	0.57
32.5	763,913	169,220	0.2215	0.7785	0.45
33.5	626,088	142,553	0.2277	0.7723	0.35
34.5	483,535	160,198	0.3313	0.6687	0.27
35.5	323,337	120,130	0.3715	0.6285	0.18
36.5	197,064	22,654	0.1150	0.8850	0.11
37.5	174,410	109,904	0.6301	0.3699	0.10
38.5	64,506		0.0000	1.0000	0.04

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2019			EXPERIENCE BAND 1949-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,506	55,546	0.8611	0.1389	0.04
40.5	8,959		0.0000	1.0000	0.01
41.5	8,959		0.0000	1.0000	0.01
42.5	8,959		0.0000	1.0000	0.01
43.5	8,959		0.0000	1.0000	0.01
44.5	8,959	600	0.0670	0.9330	0.01
45.5	8,359		0.0000	1.0000	0.00
46.5	8,359	8,359	1.0000		0.00
47.5					

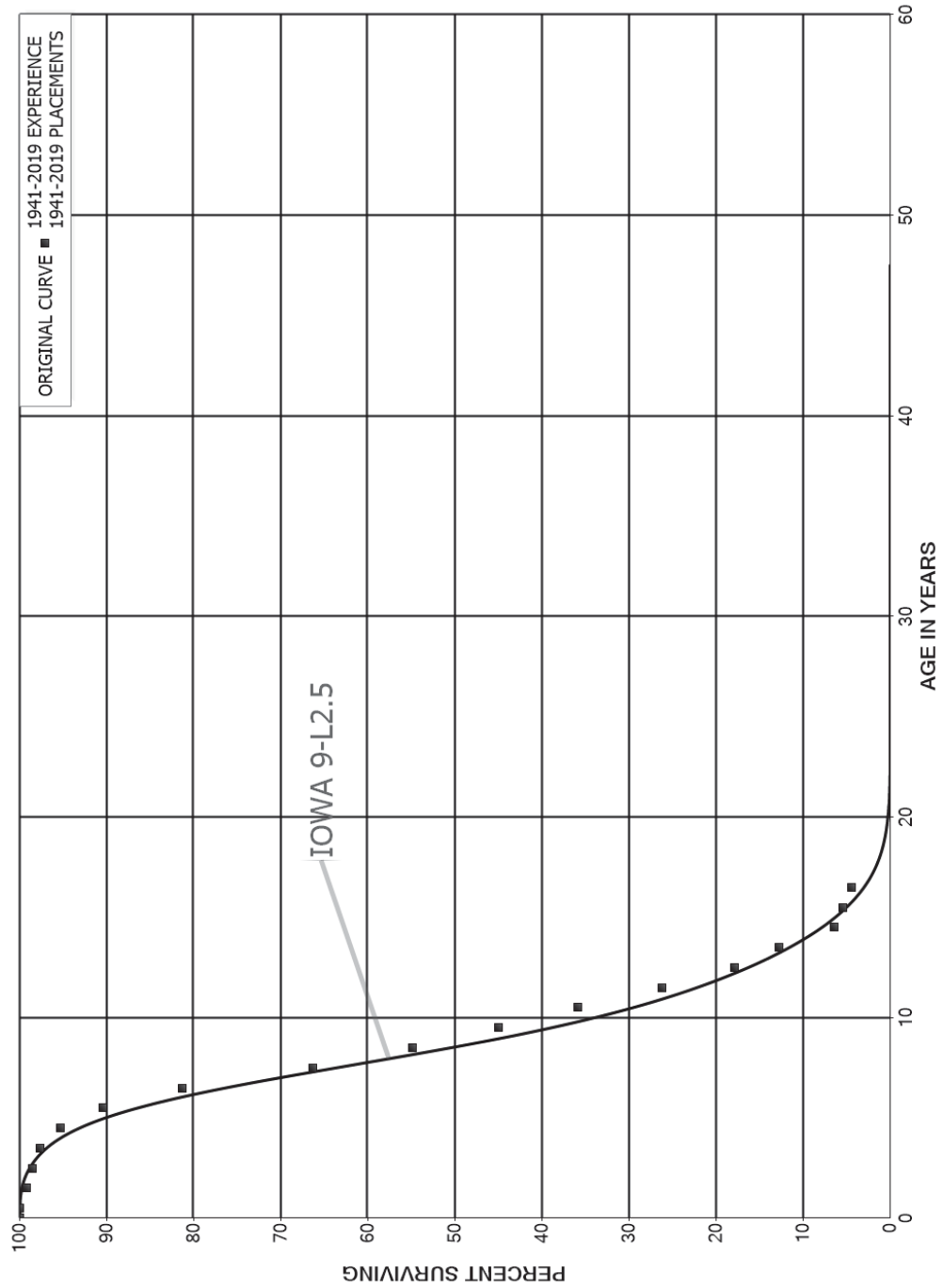
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	559,208,216		0.0000	1.0000	100.00
0.5	522,900,338	526,217	0.0010	0.9990	100.00
1.5	501,047,550	1,275,737	0.0025	0.9975	99.90
2.5	456,395,290	1,411,594	0.0031	0.9969	99.65
3.5	422,562,029	1,406,956	0.0033	0.9967	99.34
4.5	361,460,265	2,712,680	0.0075	0.9925	99.01
5.5	338,994,066	4,447,965	0.0131	0.9869	98.26
6.5	330,665,771	6,207,053	0.0188	0.9812	96.97
7.5	282,951,941	4,895,524	0.0173	0.9827	95.15
8.5	271,759,835	9,973,559	0.0367	0.9633	93.51
9.5	263,135,815	17,898,193	0.0680	0.9320	90.08
10.5	238,138,644	24,011,717	0.1008	0.8992	83.95
11.5	203,916,606	37,832,521	0.1855	0.8145	75.48
12.5	158,625,074	45,286,388	0.2855	0.7145	61.48
13.5	109,689,550	25,866,653	0.2358	0.7642	43.93
14.5	79,960,799	21,176,542	0.2648	0.7352	33.57
15.5	56,739,714	10,810,748	0.1905	0.8095	24.68
16.5	19,107,187	6,356,858	0.3327	0.6673	19.98
17.5	12,200,242	3,450,776	0.2828	0.7172	13.33
18.5	7,939,079	2,039,850	0.2569	0.7431	9.56
19.5	5,478,771	1,019,889	0.1862	0.8138	7.10
20.5	4,238,258	976,219	0.2303	0.7697	5.78
21.5	3,197,403	1,083,689	0.3389	0.6611	4.45
22.5	2,066,293	441,378	0.2136	0.7864	2.94
23.5	1,269,829	266,636	0.2100	0.7900	2.31
24.5	887,212	206,550	0.2328	0.7672	1.83
25.5	430,219	333,455	0.7751	0.2249	1.40
26.5	20,717		0.0000	1.0000	0.32
27.5	20,717		0.0000	1.0000	0.32
28.5	4,003		0.0000	1.0000	0.32
29.5					0.32

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 392.4 TRACTOR TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



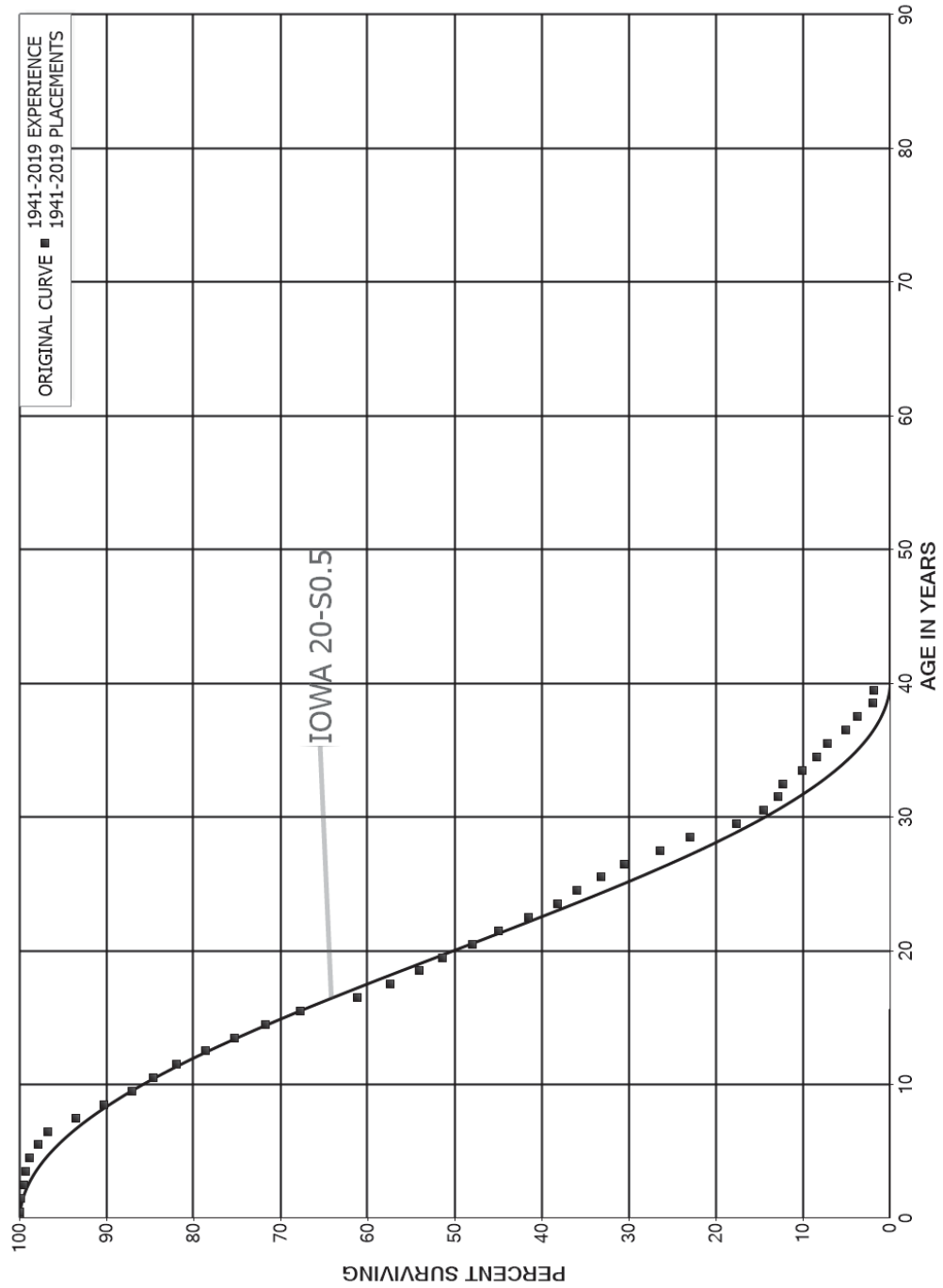
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,852,779	20,150	0.0010	0.9990	100.00
0.5	18,643,668	143,069	0.0077	0.9923	99.90
1.5	16,891,026	101,723	0.0060	0.9940	99.13
2.5	15,039,138	143,435	0.0095	0.9905	98.53
3.5	13,030,303	301,126	0.0231	0.9769	97.60
4.5	11,827,867	617,084	0.0522	0.9478	95.34
5.5	10,309,207	1,040,778	0.1010	0.8990	90.37
6.5	9,097,105	1,672,257	0.1838	0.8162	81.24
7.5	6,337,254	1,099,009	0.1734	0.8266	66.31
8.5	3,881,049	701,299	0.1807	0.8193	54.81
9.5	3,118,627	626,954	0.2010	0.7990	44.91
10.5	2,515,945	679,983	0.2703	0.7297	35.88
11.5	1,990,333	632,712	0.3179	0.6821	26.18
12.5	1,366,460	394,579	0.2888	0.7112	17.86
13.5	1,109,333	546,487	0.4926	0.5074	12.70
14.5	669,192	106,765	0.1595	0.8405	6.44
15.5	516,978	96,162	0.1860	0.8140	5.42
16.5	409,324	12,145	0.0297	0.9703	4.41
17.5	322,037	3,087	0.0096	0.9904	4.28
18.5	351,232		0.0000	1.0000	4.24
19.5	312,498	56,762	0.1816	0.8184	4.24
20.5	254,025	101,034	0.3977	0.6023	3.47
21.5	152,991		0.0000	1.0000	2.09
22.5	152,991	54,000	0.3530	0.6470	2.09
23.5	69,618		0.0000	1.0000	1.35
24.5	69,618	17	0.0003	0.9997	1.35
25.5	69,600		0.0000	1.0000	1.35
26.5	69,600		0.0000	1.0000	1.35
27.5	69,600		0.0000	1.0000	1.35
28.5	69,600		0.0000	1.0000	1.35
29.5	9,645		0.0000	1.0000	1.35
30.5	9,645		0.0000	1.0000	1.35
31.5	9,645		0.0000	1.0000	1.35
32.5	9,645		0.0000	1.0000	1.35
33.5	9,645		0.0000	1.0000	1.35
34.5	9,645		0.0000	1.0000	1.35
35.5	9,645		0.0000	1.0000	1.35
36.5	9,645		0.0000	1.0000	1.35
37.5					1.35

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 392.9 TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,425,375	28,559	0.0006	0.9994	100.00
0.5	43,929,922	68,930	0.0016	0.9984	99.94
1.5	41,038,620	133,962	0.0033	0.9967	99.78
2.5	40,006,727	54,543	0.0014	0.9986	99.46
3.5	34,684,406	174,144	0.0050	0.9950	99.32
4.5	30,768,159	290,969	0.0095	0.9905	98.82
5.5	28,091,509	347,167	0.0124	0.9876	97.89
6.5	26,762,228	869,119	0.0325	0.9675	96.68
7.5	24,380,197	860,321	0.0353	0.9647	93.54
8.5	23,250,855	809,979	0.0348	0.9652	90.24
9.5	22,436,807	633,743	0.0282	0.9718	87.10
10.5	20,912,116	668,652	0.0320	0.9680	84.64
11.5	19,383,704	789,162	0.0407	0.9593	81.93
12.5	18,166,804	774,721	0.0426	0.9574	78.59
13.5	17,148,526	795,432	0.0464	0.9536	75.24
14.5	16,423,702	928,188	0.0565	0.9435	71.75
15.5	15,250,076	1,459,546	0.0957	0.9043	67.70
16.5	12,903,456	796,188	0.0617	0.9383	61.22
17.5	11,974,198	704,770	0.0589	0.9411	57.44
18.5	11,066,795	556,099	0.0502	0.9498	54.06
19.5	10,082,468	668,523	0.0663	0.9337	51.34
20.5	9,401,345	597,243	0.0635	0.9365	47.94
21.5	8,519,306	646,086	0.0758	0.9242	44.89
22.5	7,695,161	619,528	0.0805	0.9195	41.49
23.5	6,870,186	388,381	0.0565	0.9435	38.15
24.5	6,325,112	485,536	0.0768	0.9232	35.99
25.5	5,288,502	441,752	0.0835	0.9165	33.23
26.5	4,372,599	578,003	0.1322	0.8678	30.45
27.5	3,216,768	416,255	0.1294	0.8706	26.43
28.5	2,484,645	583,477	0.2348	0.7652	23.01
29.5	1,665,825	293,685	0.1763	0.8237	17.61
30.5	1,237,093	144,643	0.1169	0.8831	14.50
31.5	1,024,705	41,803	0.0408	0.9592	12.81
32.5	980,224	174,355	0.1779	0.8221	12.28
33.5	793,028	134,931	0.1701	0.8299	10.10
34.5	635,102	91,504	0.1441	0.8559	8.38
35.5	482,810	139,138	0.2882	0.7118	7.17
36.5	336,302	87,654	0.2606	0.7394	5.11
37.5	228,162	107,561	0.4714	0.5286	3.77
38.5	120,602	7,369	0.0611	0.9389	2.00

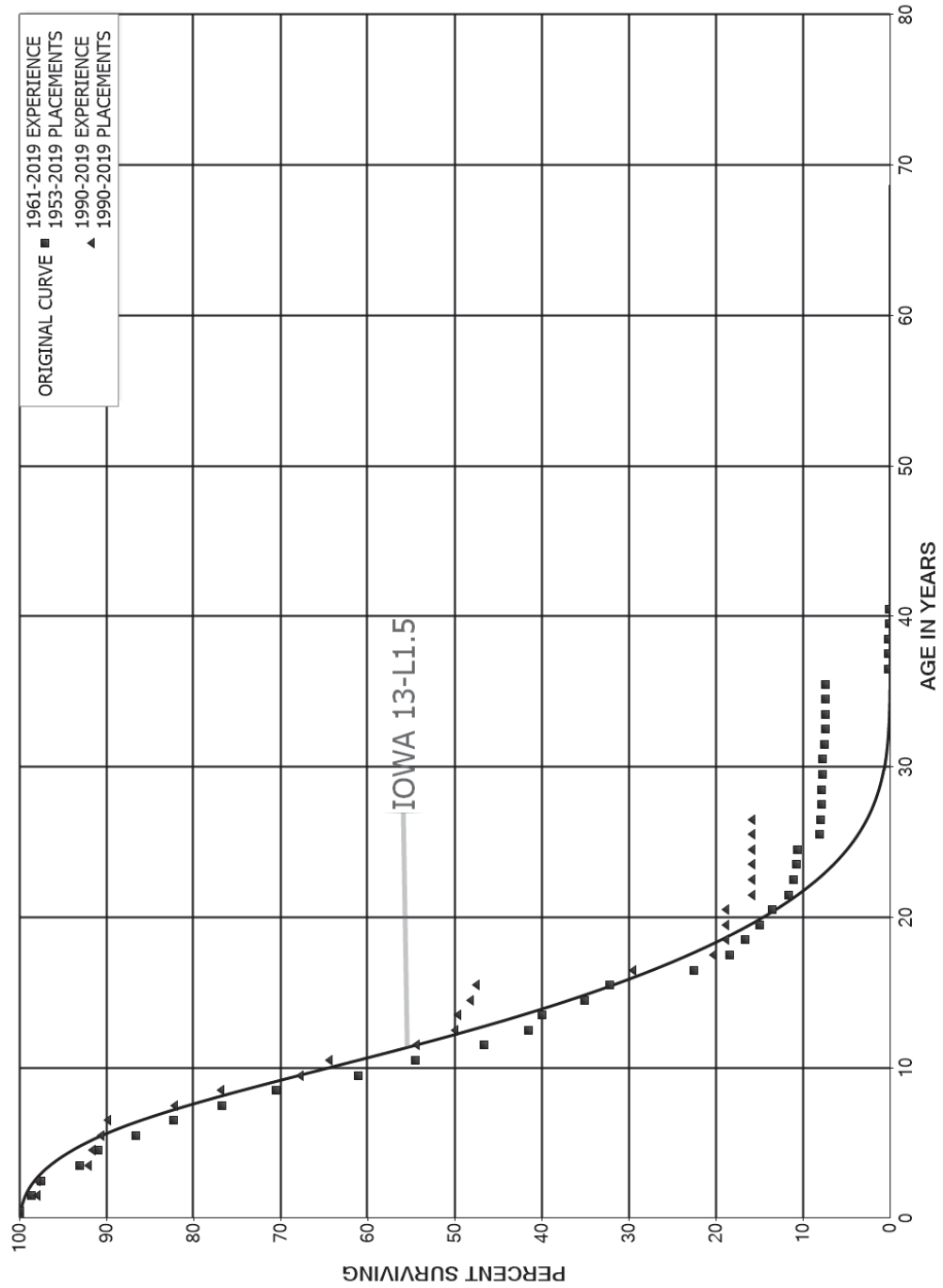
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019			EXPERIENCE BAND 1941-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	82,187	26,538	0.3229	0.6771	1.87
40.5	55,649	2,124	0.0382	0.9618	1.27
41.5	34,971	952	0.0272	0.9728	1.22
42.5	34,020		0.0000	1.0000	1.19
43.5	34,020		0.0000	1.0000	1.19
44.5	30,700	1,124	0.0366	0.9634	1.19
45.5	29,575		0.0000	1.0000	1.14
46.5	29,575		0.0000	1.0000	1.14
47.5	13,675		0.0000	1.0000	1.14
48.5	13,675	6,598	0.4825	0.5175	1.14
49.5	7,077	700	0.0989	0.9011	0.59
50.5	6,377		0.0000	1.0000	0.53
51.5	6,377		0.0000	1.0000	0.53
52.5	4,063		0.0000	1.0000	0.53
53.5	4,063		0.0000	1.0000	0.53
54.5	4,063		0.0000	1.0000	0.53
55.5	4,063		0.0000	1.0000	0.53
56.5	4,063		0.0000	1.0000	0.53
57.5	4,063		0.0000	1.0000	0.53
58.5	4,063		0.0000	1.0000	0.53
59.5	4,063		0.0000	1.0000	0.53
60.5	4,063		0.0000	1.0000	0.53
61.5	4,063		0.0000	1.0000	0.53
62.5	4,063		0.0000	1.0000	0.53
63.5	4,063		0.0000	1.0000	0.53
64.5	4,063		0.0000	1.0000	0.53
65.5	4,063		0.0000	1.0000	0.53
66.5	4,063		0.0000	1.0000	0.53
67.5	4,063		0.0000	1.0000	0.53
68.5	4,063		0.0000	1.0000	0.53
69.5	4,063		0.0000	1.0000	0.53
70.5					

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 396.1 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2019			EXPERIENCE BAND 1961-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,752,019	7,146	0.0003	0.9997	100.00
0.5	21,616,477	297,380	0.0138	0.9862	99.97
1.5	20,921,600	231,296	0.0111	0.9889	98.60
2.5	20,873,649	953,970	0.0457	0.9543	97.51
3.5	20,185,316	448,081	0.0222	0.9778	93.05
4.5	18,895,134	896,835	0.0475	0.9525	90.98
5.5	18,088,989	917,622	0.0507	0.9493	86.67
6.5	17,086,110	1,161,226	0.0680	0.9320	82.27
7.5	15,371,752	1,248,113	0.0812	0.9188	76.68
8.5	13,999,962	1,860,385	0.1329	0.8671	70.45
9.5	11,530,786	1,239,625	0.1075	0.8925	61.09
10.5	10,082,855	1,457,523	0.1446	0.8554	54.52
11.5	8,185,549	892,037	0.1090	0.8910	46.64
12.5	6,774,148	265,767	0.0392	0.9608	41.56
13.5	6,519,026	801,537	0.1230	0.8770	39.93
14.5	5,297,193	436,864	0.0825	0.9175	35.02
15.5	4,743,240	1,414,292	0.2982	0.7018	32.13
16.5	3,108,758	567,573	0.1826	0.8174	22.55
17.5	2,494,304	239,773	0.0961	0.9039	18.43
18.5	2,082,464	219,075	0.1052	0.8948	16.66
19.5	1,592,411	151,765	0.0953	0.9047	14.91
20.5	1,284,796	173,167	0.1348	0.8652	13.49
21.5	817,241	43,299	0.0530	0.9470	11.67
22.5	770,628	23,812	0.0309	0.9691	11.05
23.5	683,904	7,083	0.0104	0.9896	10.71
24.5	676,821	159,312	0.2354	0.7646	10.60
25.5	514,092	12,362	0.0240	0.9760	8.10
26.5	475,468	2,179	0.0046	0.9954	7.91
27.5	473,289	663	0.0014	0.9986	7.87
28.5	472,626	6,293	0.0133	0.9867	7.86
29.5	466,333	1,401	0.0030	0.9970	7.76
30.5	464,932	15,768	0.0339	0.9661	7.73
31.5	448,792	5,161	0.0115	0.9885	7.47
32.5	442,772	2,076	0.0047	0.9953	7.39
33.5	440,696	317	0.0007	0.9993	7.35
34.5	439,399		0.0000	1.0000	7.35
35.5	438,903	431,597	0.9834	0.0166	7.35
36.5	5,737		0.0000	1.0000	0.12
37.5	5,737		0.0000	1.0000	0.12
38.5	5,737	3,709	0.6465	0.3535	0.12
39.5	2,028		0.0000	1.0000	0.04
40.5					0.04

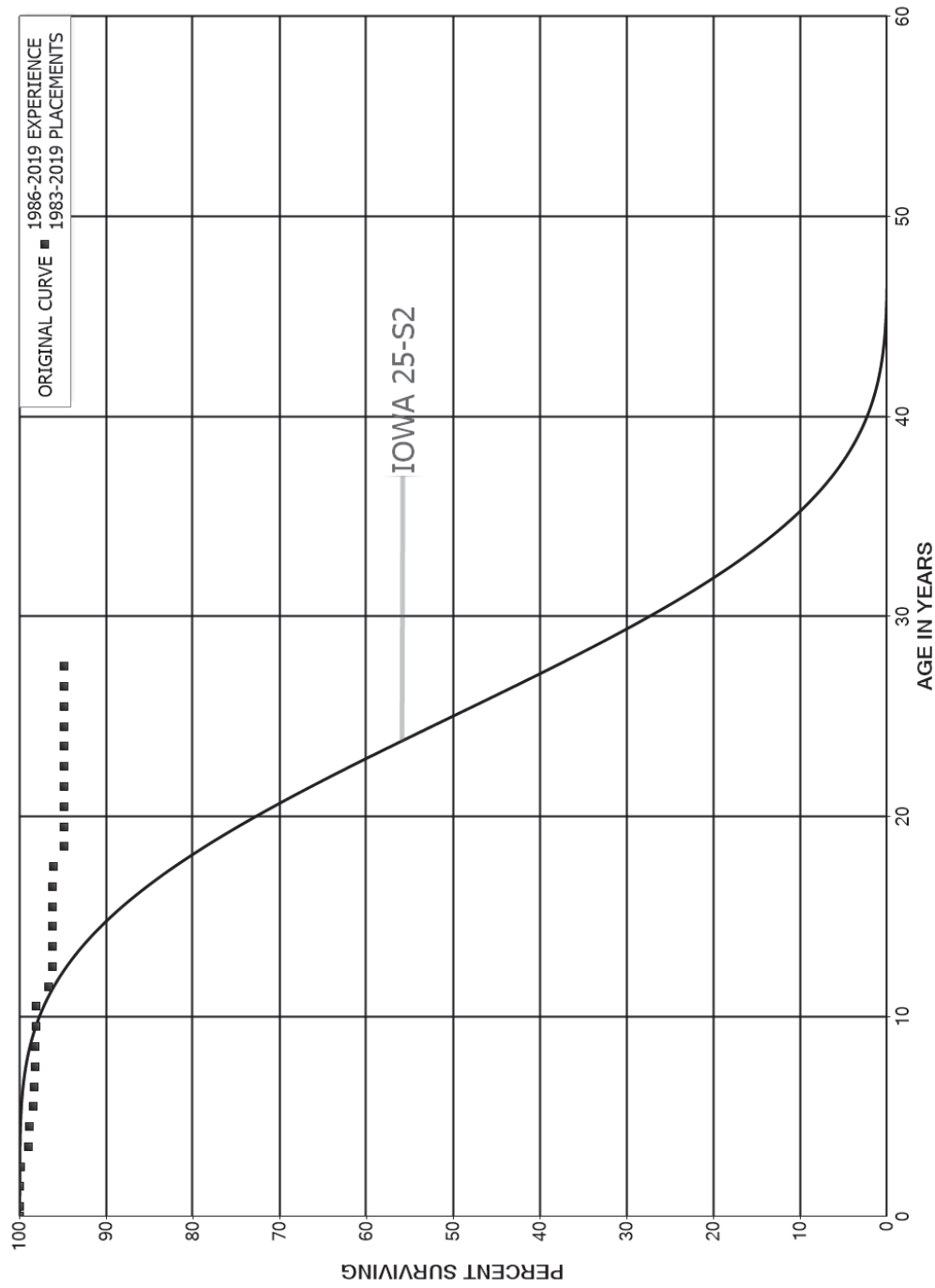
FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2019			EXPERIENCE BAND 1990-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,887,159		0.0000	1.0000	100.00
0.5	10,165,920	225,169	0.0221	0.9779	100.00
1.5	9,670,465		0.0000	1.0000	97.79
2.5	9,670,465	581,790	0.0602	0.9398	97.79
3.5	9,340,079	36,980	0.0040	0.9960	91.90
4.5	8,364,100	99,027	0.0118	0.9882	91.54
5.5	8,415,777	68,639	0.0082	0.9918	90.45
6.5	8,343,384	710,320	0.0851	0.9149	89.72
7.5	7,086,744	464,312	0.0655	0.9345	82.08
8.5	6,495,927	768,155	0.1183	0.8817	76.70
9.5	5,227,636	259,719	0.0497	0.9503	67.63
10.5	4,933,620	766,377	0.1553	0.8447	64.27
11.5	3,727,358	308,790	0.0828	0.9172	54.29
12.5	2,878,856	16,934	0.0059	0.9941	49.79
13.5	2,861,923	85,773	0.0300	0.9700	49.50
14.5	2,582,828	35,180	0.0136	0.9864	48.01
15.5	2,387,015	906,363	0.3797	0.6203	47.36
16.5	1,311,084	408,639	0.3117	0.6883	29.38
17.5	856,541	63,193	0.0738	0.9262	20.22
18.5	685,762		0.0000	1.0000	18.73
19.5	482,221		0.0000	1.0000	18.73
20.5	424,617	69,151	0.1629	0.8371	18.73
21.5	26,262		0.0000	1.0000	15.68
22.5	26,262		0.0000	1.0000	15.68
23.5	26,262		0.0000	1.0000	15.68
24.5	26,262		0.0000	1.0000	15.68
25.5	26,262		0.0000	1.0000	15.68
26.5					15.68

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2019			EXPERIENCE BAND 1986-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,249,534		0.0000	1.0000	100.00
0.5	103,866,059	16,409	0.0002	0.9998	100.00
1.5	99,365,220	101,593	0.0010	0.9990	99.98
2.5	69,077,053	666,602	0.0097	0.9903	99.88
3.5	46,975,796	21,267	0.0005	0.9995	98.92
4.5	42,737,162	202,510	0.0047	0.9953	98.87
5.5	40,213,255	28,328	0.0007	0.9993	98.40
6.5	27,361,082	50,738	0.0019	0.9981	98.34
7.5	19,550,324	2,044	0.0001	0.9999	98.15
8.5	18,702,108	7,932	0.0004	0.9996	98.14
9.5	16,635,634		0.0000	1.0000	98.10
10.5	15,970,633	235,383	0.0147	0.9853	98.10
11.5	11,879,608	59,243	0.0050	0.9950	96.66
12.5	11,006,943		0.0000	1.0000	96.17
13.5	10,485,638		0.0000	1.0000	96.17
14.5	10,250,111		0.0000	1.0000	96.17
15.5	9,732,136		0.0000	1.0000	96.17
16.5	9,552,764	7,819	0.0008	0.9992	96.17
17.5	8,778,555	117,571	0.0134	0.9866	96.09
18.5	7,550,137		0.0000	1.0000	94.81
19.5	5,513,766		0.0000	1.0000	94.81
20.5	4,832,459	158	0.0000	1.0000	94.81
21.5	4,529,887		0.0000	1.0000	94.80
22.5	4,157,010		0.0000	1.0000	94.80
23.5	3,892,178		0.0000	1.0000	94.80
24.5	3,766,672		0.0000	1.0000	94.80
25.5	3,539,499		0.0000	1.0000	94.80
26.5	3,229,155		0.0000	1.0000	94.80
27.5	114,662		0.0000	1.0000	94.80
28.5	114,662		0.0000	1.0000	94.80
29.5	114,662		0.0000	1.0000	94.80
30.5	42,434		0.0000	1.0000	94.80
31.5	20,817		0.0000	1.0000	94.80
32.5	20,817		0.0000	1.0000	94.80
33.5	20,817		0.0000	1.0000	94.80
34.5	2		0.0000	1.0000	94.80
35.5	2		0.0000	1.0000	94.80
36.5					94.80

PART VIII. NET SALVAGE STATISTICS

FLORIDA POWER AND LIGHT COMPANY
 TABLE 4. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	RETIREMENTS (2)	TERMINAL RETIREMENTS NET SALVAGE (%) (3)	NET SALVAGE (4)=(2)x(3)	RETIREMENTS (5)	INTERIM RETIREMENTS NET SALVAGE (%) (6)	NET SALVAGE (7)=(5)x(6)	TOTAL NET SALVAGE (8)=(4)+(7)	TOTAL RETIREMENTS (9)=(2)+(5)	ESTIMATED NET SALVAGE (%) (10)=(8)/(9)
STEAM PRODUCTION PLANT									
311 STRUCTURES AND IMPROVEMENTS	197,341,384	0	-	16,020,825	(20)	3,204,165	3,204,165	213,362,210	(2)
312 TURBOGENERATOR UNITS	6,416,035	0	-	109,349	(15)	16,401	16,401	6,432,434	(2)
315 ACCESSORY ELECTRIC EQUIPMENT	228,944,883	0	-	3,145,377	(15)	471,806	2,673,571	231,618,454	(1)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	170,450,068	0	-	18,427,052	(15)	2,764,058	2,764,058	183,214,126	(1)
	10,831,688	0	-	2,209,576	(5)	110,479	110,479	13,041,265	(1)
	<u>1,215,282,829</u>			<u>180,715,908</u>		<u>25,971,713</u>	<u>25,971,713</u>	<u>1,395,998,737</u>	
TOTAL STEAM PRODUCTION PLANT	1,215,282,829			180,715,908		25,971,713	25,971,713	1,395,998,737	
NUCLEAR PRODUCTION PLANT									
321 STRUCTURES AND IMPROVEMENTS	1,576,900,866	0	-	157,611,047	(10)	15,761,105	15,761,105	1,734,511,914	(1)
322 REACTOR PLANT EQUIPMENT	2,874,008,510	0	-	603,033,705	(5)	30,151,685	30,151,685	3,477,042,215	(1)
323 TURBOGENERATOR UNITS	1,716,495,515	0	-	607,367,070	5	(30,388,353)	(30,388,353)	2,323,862,585	1
324 ACCESSORY ELECTRIC EQUIPMENT	716,820,340	0	-	83,678,580	(15)	12,551,782	12,551,782	800,498,890	(2)
325 MISCELLANEOUS POWER PLANT EQUIPMENT	95,834,573	0	-	47,039,283	(10)	4,703,926	4,703,926	142,873,836	(3)
	<u>6,980,089,804</u>			<u>1,498,729,636</u>		<u>32,800,145</u>	<u>32,800,145</u>	<u>8,478,789,439</u>	
TOTAL NUCLEAR PRODUCTION PLANT	6,980,089,804			1,498,729,636		32,800,145	32,800,145	8,478,789,439	
OTHER PRODUCTION PLANT									
COMBINED CYCLE									
341 STRUCTURES AND IMPROVEMENTS	1,221,525,152	0	-	215,238,111	(25)	53,814,528	53,814,528	1,436,783,263	(4)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	221,851,791	0	-	70,946,957	(5)	3,502,348	3,502,348	291,898,748	(1)
343 PRIME MOVERS - GENERAL	4,131,804,857	0	-	1,752,418,897	0	-	-	5,884,223,754	0
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	36,187,090	0	-	3,051,718,179	40	(1,220,687,271)	(1,220,687,271)	3,087,905,269	40
344 GENERATORS	744,022,325	0	-	150,159,606	(25)	37,539,902	37,539,902	894,181,931	(4)
345 ACCESSORY ELECTRIC EQUIPMENT	791,023,381	0	-	195,862,672	(10)	19,586,267	19,586,267	986,886,053	(2)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	118,313,534	0	-	29,448,422	(5)	1,457,421	1,457,421	147,461,956	(1)
	<u>7,264,728,130</u>			<u>5,464,612,842</u>		<u>(1,104,786,806)</u>	<u>(1,104,786,806)</u>	<u>12,729,340,973</u>	
SIMPLE CYCLE AND PEAKER PLANTS									
341 STRUCTURES AND IMPROVEMENTS	100,291,943	0	-	17,720,074	(25)	4,430,518	4,430,518	118,041,017	(4)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	109,824,885	0	-	41,756,091	(5)	2,086,847	2,086,847	144,161,826	(1)
343 PRIME MOVERS - GENERAL	226,453,395	0	-	107,801,079	0	-	-	334,355,014	0
343.2 PRIME MOVERS - CAPITAL SPARE PARTS	73,190,082	0	-	333,405,091	40	(133,362,036)	(133,362,036)	406,595,173	33
344 GENERATORS	126,184,265	0	-	29,289,775	(25)	7,324,944	7,324,944	155,484,040	(5)
345 ACCESSORY ELECTRIC EQUIPMENT	105,126,258	0	-	27,860,124	(10)	2,786,012	2,786,012	132,986,383	(2)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	4,075,214	0	-	980,042	(5)	49,002	49,002	5,055,256	(1)
	<u>742,146,392</u>			<u>558,935,117</u>		<u>(116,704,713)</u>	<u>(116,704,713)</u>	<u>1,320,651,709</u>	
SOLAR									
341 STRUCTURES AND IMPROVEMENTS	416,363,297	0	-	453,700,478	0	-	-	416,363,297	0
343 PRIME MOVERS - GENERAL	3,376,873,447	0	-	-	0	-	-	3,830,673,925	0
345 ACCESSORY ELECTRIC EQUIPMENT	622,808,335	0	-	-	0	-	-	622,808,335	0
346 MISCELLANEOUS POWER PLANT EQUIPMENT	57,120	0	-	-	0	-	-	57,120	0
	<u>4,471,622,199</u>			<u>453,700,478</u>				<u>4,989,922,677</u>	
TOTAL SOLAR									
TOTAL OTHER PRODUCTION PLANT	12,422,976,921			6,476,818,437		(1,221,491,519)	(1,221,491,519)	18,899,795,369	
TOTAL PRODUCTION PLANT	20,618,319,554			8,156,263,981		(1,162,719,661)	(1,162,719,661)	28,774,893,535	

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	232,466	45,331	20	1,446,799	622	1,401,467	603
1987	2,389,099	34,784	1	791	0	33,993-	1-
1988	198,980	87,151	44		0	87,151-	44-
1989	536,550	337,663	63		0	337,663-	63-
1990	499,440	169,950	34		0	169,950-	34-
1991	934,096	2,805,192	300	15,237-	2-	2,820,429-	302-
1992	2,589,779	2,285,820	88	115,416	4	2,170,404-	84-
1993	2,387,133	362,240	15	731,654	31	369,415	15
1994	2,109,655	2,073,986	98	63,634	3	2,010,352-	95-
1995	3,348,807	331,076	10	2,886	0	328,190-	10-
1996	5,993,218	823,006	14	119,651	2	703,355-	12-
1997	2,130,477	193,289	9	30,919-	1-	224,208-	11-
1998	232,495	372,322	160	990	0	371,332-	160-
1999	1,650,101	98,900	6	85,120	5	13,780-	1-
2000	1,253,845	91,277	7	24,973	2	66,305-	5-
2001	935,458	393,196	42		0	393,196-	42-
2002	1,563,950	161,621	10		0	161,621-	10-
2003	918,701	1,220,919	133	196,466	21	1,024,453-	112-
2004	2,315,719	82,210	4	60,082	3	22,128-	1-
2005	4,312,770	672,490	16	40,680	1	631,810-	15-
2006	1,674,415	213,133	13	62,066	4	151,066-	9-
2007	8,946,799	1,312,752	15	46,827	1	1,265,925-	14-
2008	1,796,951	265,923	15	157,080	9	108,843-	6-
2009	1,229,809	2,467,286	201	70,432	6	2,396,855-	195-
2010	1,974,007	901,259-	46-	3,985	0	905,244	46
2011	3,087,397	768,171	25	6,543	0	761,628-	25-
2012	1,463,464	255,901	17	90,425	6	165,476-	11-
2013	1,609,581	194,458	12	108,528	7	85,930-	5-
2014	2,184,430	1,003,656	46	131,758	6	871,898-	40-
2015	5,157,250	4,095,429	79	117,706	2	3,977,722-	77-
2016	4,689,748	1,084,501	23	136,736	3	947,765-	20-
2017	3,726,107	8,725,027	234	42,885	1	8,682,142-	233-
2018	3,688,632	8,172,248	222	300,927	8	7,871,321-	213-
2019	9,984,126	4,928,239	49	75,759	1	4,852,480-	49-
TOTAL	87,745,455	45,227,888	52	4,194,643	5	41,033,246-	47-

THREE-YEAR MOVING AVERAGES

86-88	940,182	55,755	6	482,530	51	426,774	45
87-89	1,041,543	153,199	15	264	0	152,936-	15-
88-90	411,657	198,255	48		0	198,255-	48-
89-91	656,695	1,104,268	168	5,079-	1-	1,109,347-	169-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
90-92	1,341,105	1,753,654	131	33,393	2	1,720,261-	128-	
91-93	1,970,336	1,817,750	92	277,278	14	1,540,473-	78-	
92-94	2,362,189	1,574,015	67	303,568	13	1,270,447-	54-	
93-95	2,615,198	922,434	35	266,058	10	656,376-	25-	
94-96	3,817,227	1,076,023	28	62,057	2	1,013,966-	27-	
95-97	3,824,167	449,124	12	30,540	1	418,584-	11-	
96-98	2,785,397	462,872	17	29,907	1	432,965-	16-	
97-99	1,337,691	221,504	17	18,397	1	203,106-	15-	
98-00	1,045,480	187,500	18	37,028	4	150,472-	14-	
99-01	1,279,801	194,458	15	36,698	3	157,760-	12-	
00-02	1,251,084	215,365	17	8,324	1	207,041-	17-	
01-03	1,139,370	591,912	52	65,489	6	526,424-	46-	
02-04	1,599,457	488,250	31	85,516	5	402,734-	25-	
03-05	2,515,730	658,540	26	99,076	4	559,464-	22-	
04-06	2,767,635	322,611	12	54,276	2	268,335-	10-	
05-07	4,977,995	732,792	15	49,858	1	682,934-	14-	
06-08	4,139,388	597,269	14	88,658	2	508,612-	12-	
07-09	3,991,186	1,348,654	34	91,446	2	1,257,208-	31-	
08-10	1,666,922	610,650	37	77,166	5	533,485-	32-	
09-11	2,097,071	778,066	37	26,987	1	751,080-	36-	
10-12	2,174,956	40,938	2	33,651	2	7,287-	0	
11-13	2,053,481	406,177	20	68,499	3	337,678-	16-	
12-14	1,752,492	484,672	28	110,237	6	374,435-	21-	
13-15	2,983,754	1,764,514	59	119,331	4	1,645,184-	55-	
14-16	4,010,476	2,061,195	51	128,733	3	1,932,462-	48-	
15-17	4,524,368	4,634,986	102	99,109	2	4,535,876-	100-	
16-18	4,034,829	5,993,925	149	160,183	4	5,833,743-	145-	
17-19	5,799,622	7,275,171	125	139,857	2	7,135,314-	123-	
FIVE-YEAR AVERAGE								
15-19	5,449,173	5,401,089	99	134,803	2	5,266,286-	97-	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	6,850,169	463,022	7	12,587	0	450,435-	7-
1987	2,356,418	601,392	26	899-	0	602,291-	26-
1988	3,437,165	3,528,399	103	2,000	0	3,526,399-	103-
1989	5,258,424	5,541,249	105	41,311	1	5,499,938-	105-
1990	8,448,513	6,833,874	81	89,559	1	6,744,315-	80-
1991	8,550,461	7,010,561	82	63,841	1	6,946,719-	81-
1992	13,468,957	14,422,334	107	360,553	3	14,061,781-	104-
1993	10,510,720	4,480,679	43	421,727	4	4,058,952-	39-
1994	23,651,593	4,692,542	20	514,693	2	4,177,849-	18-
1995	23,175,197	2,201,252	9	150,645	1	2,050,607-	9-
1996	19,518,085	2,217,129	11	657,824	3	1,559,305-	8-
1997	7,684,845	780,293	10	21,976	0	758,316-	10-
1998	4,055,862	2,692,127	66	988,020	24	1,704,107-	42-
1999	15,740,751	1,925,891	12	465,949	3	1,459,942-	9-
2000	12,676,532	2,876,900	23	562,574	4	2,314,326-	18-
2001	19,419,824	4,204,141	22	180,857	1	4,023,284-	21-
2002	17,359,453	6,594,874	38	1,023-	0	6,595,897-	38-
2003	17,739,710	3,755,369	21	772,322	4	2,983,048-	17-
2004	13,032,781	2,628,073	20	1,278,331	10	1,349,742-	10-
2005	42,551,425	8,606,757	20	1,237,889	3	7,368,868-	17-
2006	29,504,667	6,824,640	23	1,004,152	3	5,820,488-	20-
2007	34,904,769	10,654,168	31	2,398,916	7	8,255,252-	24-
2008	26,613,609	15,399,303	58	1,660,916	6	13,738,387-	52-
2009	28,506,560	6,471,126	23	1,681,896	6	4,789,230-	17-
2010	21,751,864	7,107,171	33	3,178,276	15	3,928,895-	18-
2011	23,221,264	8,567,897	37	1,762,587	8	6,805,310-	29-
2012	24,357,148	14,577,240	60	1,298,732	5	13,278,507-	55-
2013	23,562,878	4,805,052	20	1,513,693	6	3,291,359-	14-
2014	21,252,812	4,736,957	22	2,917,343	14	1,819,614-	9-
2015	15,149,095	4,374,959	29	2,381,813	16	1,993,146-	13-
2016	27,979,519	4,671,199	17	2,376,380	8	2,294,819-	8-
2017	23,696,827	11,193,620	47	2,794,921	12	8,398,700-	35-
2018	37,653,320	12,880,018	34	1,944,975	5	10,935,043-	29-
2019	11,012,370	6,338,209	58	1,168,358	11	5,169,850-	47-
TOTAL	624,653,586	204,658,417	33	35,903,696	6	168,754,721-	27-

THREE-YEAR MOVING AVERAGES

86-88	4,214,584	1,530,938	36	4,563	0	1,526,375-	36-
87-89	3,684,002	3,223,680	88	14,137	0	3,209,543-	87-
88-90	5,714,700	5,301,174	93	44,290	1	5,256,884-	92-
89-91	7,419,132	6,461,895	87	64,904	1	6,396,991-	86-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	10,155,977	9,422,256	93	171,318	2	9,250,938-	91-
91-93	10,843,379	8,637,858	80	282,040	3	8,355,818-	77-
92-94	15,877,090	7,865,185	50	432,324	3	7,432,861-	47-
93-95	19,112,503	3,791,491	20	362,355	2	3,429,136-	18-
94-96	22,114,958	3,036,974	14	441,054	2	2,595,920-	12-
95-97	16,792,709	1,732,891	10	276,815	2	1,456,076-	9-
96-98	10,419,597	1,896,516	18	555,940	5	1,340,576-	13-
97-99	9,160,486	1,799,437	20	491,982	5	1,307,455-	14-
98-00	10,824,382	2,498,306	23	672,181	6	1,826,125-	17-
99-01	15,945,702	3,002,311	19	403,127	3	2,599,184-	16-
00-02	16,485,269	4,558,638	28	247,470	2	4,311,169-	26-
01-03	18,172,996	4,851,462	27	317,385	2	4,534,076-	25-
02-04	16,043,981	4,326,105	27	683,210	4	3,642,895-	23-
03-05	24,441,306	4,996,733	20	1,096,181	4	3,900,552-	16-
04-06	28,362,958	6,019,823	21	1,173,457	4	4,846,366-	17-
05-07	35,653,620	8,695,188	24	1,546,986	4	7,148,202-	20-
06-08	30,341,015	10,959,370	36	1,687,995	6	9,271,376-	31-
07-09	30,008,313	10,841,532	36	1,913,910	6	8,927,623-	30-
08-10	25,624,011	9,659,200	38	2,173,696	8	7,485,504-	29-
09-11	24,493,229	7,382,065	30	2,207,586	9	5,174,478-	21-
10-12	23,110,092	10,084,103	44	2,079,865	9	8,004,238-	35-
11-13	23,713,764	9,316,730	39	1,525,004	6	7,791,726-	33-
12-14	23,057,613	8,039,749	35	1,909,923	8	6,129,827-	27-
13-15	19,988,262	4,638,989	23	2,270,949	11	2,368,040-	12-
14-16	21,460,475	4,594,372	21	2,558,512	12	2,035,860-	9-
15-17	22,275,147	6,746,593	30	2,517,705	11	4,228,888-	19-
16-18	29,776,556	9,581,612	32	2,372,092	8	7,209,520-	24-
17-19	24,120,839	10,137,282	42	1,969,418	8	8,167,864-	34-
FIVE-YEAR AVERAGE							
15-19	23,098,226	7,891,601	34	2,133,289	9	5,758,312-	25-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	1,401,002	145,540	10		0	145,540-	10-
1987	1,549,783	439,940	28	3,120,193	201	2,680,252	173
1988	6,700,419	252,457	4	3,098,000	46	2,845,543	42
1989	11,835,458	1,215,526	10	651,341	6	564,185-	5-
1990	2,058,826	213,106	10		0	213,106-	10-
1991	9,932,812	555,806	6		0	555,806-	6-
1992	7,459,433	2,196,032	29	139,654	2	2,056,378-	28-
1993	13,322,844	1,036,736	8	3,354,264	25	2,317,528	17
1994	1,486,119	348,193	23	198,821	13	149,373-	10-
1995	23,774,712	1,121,826	5	207,091	1	914,736-	4-
1996	2,296,077	283,689	12	12,200	1	271,488-	12-
1997	772,054	1,678,307	217	12,200	2	1,666,107-	216-
1998	5,667,877	208,293	4		0	208,293-	4-
1999	1,155,105	939,829-	81-	110,441	10	1,050,270	91
2000	1,052,212	509,239	48	209,532	20	299,707-	28-
2001	2,891,649	1,317,897	46	32,000	1	1,285,897-	44-
2002	5,779,995	1,238,854	21	155,136	3	1,083,718-	19-
2003	4,973,814	863,564	17	93,564	2	770,000-	15-
2004	10,481,584	3,276,071	31	351,569	3	2,924,503-	28-
2005	20,996,833	2,315,929	11	2,918,492	14	602,563	3
2006	14,605,637	3,890,954	27	2,048,355	14	1,842,599-	13-
2007	11,368,471	5,039,480	44	854,012	8	4,185,468-	37-
2008	11,978,552	3,691,280	31	1,650,941	14	2,040,339-	17-
2009	7,835,336	2,920,788	37	1,790,902	23	1,129,885-	14-
2010	12,182,231	3,177,010	26	3,256,884	27	79,874	1
2011	3,739,674	4,580,419	122	1,687,684	45	2,892,735-	77-
2012	14,439,356	6,541,068	45	595,566	4	5,945,503-	41-
2013	7,667,099	3,606,821	47	94,971	1	3,511,850-	46-
2014	12,543,766	2,569,302	20	3,893,074	31	1,323,772	11
2015	11,059,891	5,532,105	50	2,216,298	20	3,315,807-	30-
2016	7,467,422	4,295,475	58	518,746	7	3,776,729-	51-
2017	5,039,493	1,237,729	25	1,015,780	20	221,949-	4-
2018	6,645,714	1,943,435	29	655,478	10	1,287,957-	19-
2019	1,168,433	1,118,933	96	630,260	54	488,673-	42-
TOTAL	263,329,682	68,421,977	26	35,573,449	14	32,848,528-	12-

THREE-YEAR MOVING AVERAGES

86-88	3,217,068	279,313	9	2,072,731	64	1,793,418	56
87-89	6,695,220	635,974	9	2,289,845	34	1,653,870	25
88-90	6,864,901	560,363	8	1,249,780	18	689,418	10
89-91	7,942,365	661,479	8	217,114	3	444,365-	6-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	6,483,690	988,315	15	46,551	1	941,763-	15-
91-93	10,238,363	1,262,858	12	1,164,639	11	98,219-	1-
92-94	7,422,799	1,193,654	16	1,230,913	17	37,259	1
93-95	12,861,225	835,585	6	1,253,392	10	417,806	3
94-96	9,185,636	584,569	6	139,370	2	445,199-	5-
95-97	8,947,614	1,027,941	11	77,164	1	950,777-	11-
96-98	2,912,003	723,430	25	8,134	0	715,296-	25-
97-99	2,531,679	315,590	12	40,880	2	274,710-	11-
98-00	2,625,065	74,099-	3-	106,658	4	180,757	7
99-01	1,699,655	295,769	17	117,324	7	178,445-	10-
00-02	3,241,285	1,021,997	32	132,223	4	889,774-	27-
01-03	4,548,486	1,140,105	25	93,567	2	1,046,539-	23-
02-04	7,078,464	1,792,830	25	200,090	3	1,592,740-	23-
03-05	12,150,744	2,151,855	18	1,121,208	9	1,030,647-	8-
04-06	15,361,351	3,160,985	21	1,772,805	12	1,388,180-	9-
05-07	15,656,980	3,748,788	24	1,940,286	12	1,808,501-	12-
06-08	12,650,886	4,207,238	33	1,517,769	12	2,689,469-	21-
07-09	10,394,120	3,883,849	37	1,431,952	14	2,451,897-	24-
08-10	10,665,373	3,263,026	31	2,232,909	21	1,030,117-	10-
09-11	7,919,080	3,559,405	45	2,245,157	28	1,314,249-	17-
10-12	10,120,420	4,766,166	47	1,846,711	18	2,919,454-	29-
11-13	8,615,376	4,909,436	57	792,740	9	4,116,696-	48-
12-14	11,550,074	4,239,064	37	1,527,870	13	2,711,194-	23-
13-15	10,423,585	3,902,743	37	2,068,114	20	1,834,628-	18-
14-16	10,357,026	4,132,294	40	2,209,373	21	1,922,921-	19-
15-17	7,855,602	3,688,436	47	1,250,275	16	2,438,162-	31-
16-18	6,384,209	2,492,213	39	730,002	11	1,762,212-	28-
17-19	4,284,546	1,433,366	33	767,173	18	666,193-	16-
FIVE-YEAR AVERAGE							
15-19	6,276,190	2,825,535	45	1,007,312	16	1,818,223-	29-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	73,694	12,620	17	18,000-	24-	30,620-	42-
1987	404,680	22,500	6		0	22,500-	6-
1988	585,618	27,432	5		0	27,432-	5-
1989	772,715	437,973	57	13,334	2	424,639-	55-
1990	1,909,615	235,511	12	567,890	30	332,379	17
1991	631,033	44,792	7		0	44,792-	7-
1992	853,803	467,384	55	4,500	1	462,884-	54-
1993	545,965	89,345	16	116,318	21	26,973	5
1994	341,247	131,029	38	94,594	28	36,435-	11-
1995	807,168	48,499	6	4,698	1	43,802-	5-
1996	1,498,687	287,603	19	6,620	0	280,983-	19-
1997	591,740	40,027	7	9,500	2	30,527-	5-
1998	247,438	61,995	25	4,000	2	57,995-	23-
1999	988,207	38,190	4	82,898	8	44,708	5
2000	494,661	220,451	45	49,960	10	170,491-	34-
2001	1,093,762	354,684	32		0	354,684-	32-
2002	818,555	65,939	8		0	65,939-	8-
2003	469,147	34,880	7		0	34,880-	7-
2004	1,298,730	428,162	33		0	428,162-	33-
2005	4,195,068	346,391	8	25,001	1	321,390-	8-
2006	5,547,794	1,151,557	21	38,079	1	1,113,479-	20-
2007	3,773,492	982,834	26	119,801	3	863,033-	23-
2008	5,895,690	501,288	9	5,424	0	495,864-	8-
2009	1,353,237	615,378	45	3,500	0	611,878-	45-
2010	1,112,314	160,005	14	13,444	1	146,561-	13-
2011	1,966,771	365,730	19	122,303	6	243,427-	12-
2012	1,439,342	447,352	31	5,727	0	441,625-	31-
2013	1,113,005	453,240	41	35,735	3	417,505-	38-
2014	1,618,896	190,466	12	65,745	4	124,721-	8-
2015	880,601	375,359	43	9,304	1	366,055-	42-
2016	2,778,642	509,750	18	9,750	0	500,000-	18-
2017	652,032	404,296	62	30,840	5	373,456-	57-
2018	1,582,800	2,176,751	138	12,253	1	2,164,498-	137-
2019	1,459,474	1,140,310	78		0	1,140,310-	78-
TOTAL	49,795,624	12,869,723	26	1,433,217	3	11,436,507-	23-

THREE-YEAR MOVING AVERAGES

86-88	354,664	20,851	6	6,000-	2-	26,851-	8-
87-89	587,671	162,635	28	4,445	1	158,190-	27-
88-90	1,089,316	233,639	21	193,741	18	39,897-	4-
89-91	1,104,454	239,425	22	193,741	18	45,684-	4-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
90-92	1,131,484	249,229	22	190,797	17	58,433-	5-	
91-93	676,934	200,507	30	40,273	6	160,235-	24-	
92-94	580,338	229,253	40	71,804	12	157,449-	27-	
93-95	564,793	89,625	16	71,870	13	17,755-	3-	
94-96	882,367	155,710	18	35,304	4	120,407-	14-	
95-97	965,865	125,376	13	6,939	1	118,437-	12-	
96-98	779,289	129,875	17	6,707	1	123,168-	16-	
97-99	609,129	46,738	8	32,133	5	14,605-	2-	
98-00	576,769	106,879	19	45,619	8	61,259-	11-	
99-01	858,877	204,442	24	44,286	5	160,155-	19-	
00-02	802,326	213,691	27	16,653	2	197,038-	25-	
01-03	793,821	151,834	19		0	151,834-	19-	
02-04	862,144	176,327	20		0	176,327-	20-	
03-05	1,987,648	269,811	14	8,334	0	261,477-	13-	
04-06	3,680,531	642,037	17	21,027	1	621,010-	17-	
05-07	4,505,452	826,927	18	60,960	1	765,967-	17-	
06-08	5,072,326	878,560	17	54,434	1	824,125-	16-	
07-09	3,674,140	699,833	19	42,908	1	656,925-	18-	
08-10	2,787,081	425,557	15	7,456	0	418,101-	15-	
09-11	1,477,441	380,371	26	46,416	3	333,955-	23-	
10-12	1,506,142	324,362	22	47,158	3	277,204-	18-	
11-13	1,506,373	422,107	28	54,588	4	367,519-	24-	
12-14	1,390,415	363,686	26	35,736	3	327,950-	24-	
13-15	1,204,168	339,688	28	36,928	3	302,760-	25-	
14-16	1,759,380	358,525	20	28,266	2	330,258-	19-	
15-17	1,437,091	429,802	30	16,631	1	413,170-	29-	
16-18	1,671,158	1,030,266	62	17,614	1	1,012,651-	61-	
17-19	1,231,435	1,240,453	101	14,364	1	1,226,088-	100-	
FIVE-YEAR AVERAGE								
15-19	1,470,710	921,293	63	12,429	1	908,864-	62-	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	88,377	1,672	2	9,240	10	7,569	9
1987	229,947		0	4,368	2	4,368	2
1988	97,399	8,233	8	601	1	7,632-	8-
1989	56,261	50,173	89	12,277	22	37,896-	67-
1990	93,816	83,801	89	2,056	2	81,745-	87-
1991	23,042	56,687	246	1,654	7	55,033-	239-
1992	182,236	169,139	93	20,800	11	148,339-	81-
1993	226,341	5,247	2	83,485	37	78,238	35
1994	335,607	5,281	2	3,376	1	1,905-	1-
1995	315,491	1,221	0	5,000	2	3,779	1
1996	681,199	7,657	1	28,652	4	20,995	3
1997	56,938	13,076	23	8,120	14	4,956-	9-
1998	1,259,228	5,223	0	723	0	4,499-	0
1999	410,446	3,362	1	96,534	24	93,172	23
2000	413,684	23,151	6	15,486	4	7,665-	2-
2001	682,849	40,143	6	8,805	1	31,338-	5-
2002	1,233,855	30,398	2	2,500-	0	32,898-	3-
2003	200,475	47,957	24	2,367	1	45,590-	23-
2004	270,877	5,995	2		0	5,995-	2-
2005	180,289	10,015-	6-	1,895	1	11,911	7
2006	273,733	208	0	10,858	4	10,650	4
2007	299,430	39,574	13	4,109	1	35,465-	12-
2008	449,418	44,520	10	1,543	0	42,977-	10-
2009	213,511	50,608	24	3,604	2	47,003-	22-
2010	254,095	4,062	2	7,496	3	3,435	1
2011	21,905	32,404	148	25,351	116	7,053-	32-
2012	147,132	4,399	3	5,000	3	601	0
2013	394,044	8,171	2		0	8,171-	2-
2014	439,965	32,776	7		0	32,776-	7-
2015	723,843	11,363	2	8,700	1	2,663-	0
2016	1,159,177	21,908	2	69,376	6	47,468	4
2017	212,417	14,035	7		0	14,035-	7-
2018	230,033	39,695	17		0	39,695-	17-
2019	240,362	102,983	43		0	102,983-	43-
TOTAL	12,097,420	955,106	8	438,979	4	516,127-	4-

THREE-YEAR MOVING AVERAGES

86-88	138,574	3,301	2	4,737	3	1,435	1
87-89	127,869	19,469	15	5,749	4	13,720-	11-
88-90	82,492	47,402	57	4,978	6	42,424-	51-
89-91	57,706	63,554	110	5,329	9	58,225-	101-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
90-92	99,698	103,209	104	8,170	8	95,039-	95-	
91-93	143,873	77,025	54	35,313	25	41,712-	29-	
92-94	248,061	59,889	24	35,887	14	24,002-	10-	
93-95	292,480	3,916	1	30,620	10	26,704	9	
94-96	444,099	4,720	1	12,343	3	7,623	2	
95-97	351,209	7,318	2	13,924	4	6,606	2	
96-98	665,788	8,652	1	12,499	2	3,847	1	
97-99	575,537	7,220	1	35,126	6	27,906	5	
98-00	694,452	10,578	2	37,581	5	27,003	4	
99-01	502,326	22,219	4	40,275	8	18,056	4	
00-02	776,796	31,231	4	7,264	1	23,967-	3-	
01-03	705,726	39,499	6	2,891	0	36,609-	5-	
02-04	568,402	28,117	5	44-	0	28,161-	5-	
03-05	217,214	14,646	7	1,421	1	13,225-	6-	
04-06	241,633	1,271-	1-	4,251	2	5,522	2	
05-07	251,151	9,922	4	5,621	2	4,302-	2-	
06-08	340,861	28,101	8	5,503	2	22,598-	7-	
07-09	320,787	44,901	14	3,085	1	41,815-	13-	
08-10	305,675	33,063	11	4,215	1	28,849-	9-	
09-11	163,170	29,024	18	12,151	7	16,874-	10-	
10-12	141,044	13,621	10	12,616	9	1,006-	1-	
11-13	187,694	14,991	8	10,117	5	4,874-	3-	
12-14	327,047	15,115	5	1,667	1	13,449-	4-	
13-15	519,284	17,437	3	2,900	1	14,537-	3-	
14-16	774,328	22,016	3	26,025	3	4,010	1	
15-17	698,479	15,768	2	26,025	4	10,257	1	
16-18	533,875	25,212	5	23,125	4	2,087-	0	
17-19	227,604	52,237	23		0	52,237-	23-	
FIVE-YEAR AVERAGE								
15-19	513,166	37,997	7	15,615	3	22,381-	4-	

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	261,230	381,826	146	4,167	2	377,660-	145-
1987	190,785	127,971	67	2,865	2	125,106-	66-
1988	2,611,937	123,070	5	5,942	0	117,128-	4-
1989	735,929	217,092	29	88,374	12	128,718-	17-
1990	2,221,040	795,699	36	1,845,107	83	1,049,407	47
1991	10,003,788	917,287	9	810,837	8	106,450-	1-
1992	5,618,244	973,305	17	131,090-	2-	1,104,395-	20-
1993	3,795,337	143,740	4	2,246,551	59	2,102,811	55
1994	4,390,796	113,405	3	1,998,718	46	1,885,313	43
1995	2,117,326	192,494	9	1,449,250	68	1,256,756	59
1996	1,994,630	55,040	3	263,688	13	208,647	10
1997	2,177,275	77,396	4	208,339	10	130,943	6
1998	205,958		0	1,024-	0	1,024-	0
1999	1,074,144	84,790	8	6,315	1	78,475-	7-
2000	176,472	314,513	178	5,031	3	309,483-	175-
2001	800,719	29,454	4	3,142	0	26,312-	3-
2002	1,278,387	50,132	4		0	50,132-	4-
2003	394,339	25,387	6	63,072	16	37,685	10
2004	1,089,132	13,937-	1-	312,661	29	326,598	30
2005	2,628,323	303,480	12	627,143	24	323,663	12
2006	4,133,273	355,380	9	374,411	9	19,032	0
2007	6,163,316	1,122,176	18	532,602	9	589,574-	10-
2008	3,772,416	5,000,412	133		0	5,000,412-	133-
2009	5,949,618	3,706,200	62	1,368,469	23	2,337,732-	39-
2010	4,819,756	1,175,507	24	13,538	0	1,161,969-	24-
2011	4,314,089	2,951,539	68	441,111	10	2,510,428-	58-
2012	9,921,463	3,118,418	31	1,238,913	12	1,879,505-	19-
2013	10,116,264	226,566	2	2,053,853	20	1,827,287	18
2014	4,369,693	2,436,268	56	31,276	1	2,404,992-	55-
2015	4,264,465	271,568	6	224,183	5	47,385-	1-
2016	6,789,254	1,158,593	17	823,903	12	334,690-	5-
2017	10,376,088	1,054,634	10	2,855,647	28	1,801,013	17
2018	3,947,094	1,354,059	34	1,116,360	28	237,699-	6-
2019	12,524,001	4,371,721	35		0	4,371,721-	35-
TOTAL	135,226,580	33,215,187	25	20,883,350	15	12,331,837-	9-
THREE-YEAR MOVING AVERAGES							
86-88	1,021,318	210,956	21	4,324	0	206,631-	20-
87-89	1,179,550	156,044	13	32,393	3	123,651-	10-
88-90	1,856,302	378,621	20	646,474	35	267,854	14
89-91	4,320,252	643,360	15	914,773	21	271,413	6

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	5,947,691	895,431	15	841,618	14	53,813-	1-
91-93	6,472,457	678,111	10	975,433	15	297,322	5
92-94	4,601,459	410,150	9	1,371,393	30	961,243	21
93-95	3,434,486	149,880	4	1,898,173	55	1,748,293	51
94-96	2,834,251	120,313	4	1,237,218	44	1,116,905	39
95-97	2,096,410	108,310	5	640,425	31	532,115	25
96-98	1,459,288	44,145	3	157,001	11	112,855	8
97-99	1,152,459	54,062	5	71,210	6	17,148	1
98-00	485,525	133,101	27	3,440	1	129,661-	27-
99-01	683,778	142,919	21	4,829	1	138,090-	20-
00-02	751,860	131,366	17	2,724	0	128,642-	17-
01-03	824,482	34,991	4	22,071	3	12,920-	2-
02-04	920,619	20,527	2	125,244	14	104,717	11
03-05	1,370,598	104,976	8	334,292	24	229,315	17
04-06	2,616,909	214,974	8	438,072	17	223,098	9
05-07	4,308,304	593,678	14	511,385	12	82,293-	2-
06-08	4,689,668	2,159,323	46	302,338	6	1,856,985-	40-
07-09	5,295,116	3,276,263	62	633,690	12	2,642,573-	50-
08-10	4,847,263	3,294,040	68	460,669	10	2,833,371-	58-
09-11	5,027,821	2,611,082	52	607,706	12	2,003,376-	40-
10-12	6,351,769	2,415,155	38	564,521	9	1,850,634-	29-
11-13	8,117,272	2,098,841	26	1,244,625	15	854,215-	11-
12-14	8,135,807	1,927,084	24	1,108,014	14	819,070-	10-
13-15	6,250,141	978,134	16	769,771	12	208,363-	3-
14-16	5,141,137	1,288,810	25	359,787	7	929,022-	18-
15-17	7,143,269	828,265	12	1,301,244	18	472,979	7
16-18	7,037,479	1,189,095	17	1,598,637	23	409,541	6
17-19	8,949,061	2,260,138	25	1,324,002	15	936,136-	10-
FIVE-YEAR AVERAGE							
15-19	7,580,180	1,642,115	22	1,004,019	13	638,096-	8-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 322 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	435,522	1,596,469	367		0	1,596,469-	367-
1987	6,967,132	608,952	9	75,492	1	533,460-	8-
1988	3,759,052	465,083-	12-	13,027	0	478,110	13
1989	7,651,213	676,715	9	4,188	0	672,527-	9-
1990	12,787,284	565,953	4	68,842	1	497,112-	4-
1991	6,300,526	1,367,402	22	171,566	3	1,195,836-	19-
1992	21,256,876	399,394	2	203,895	1	195,499-	1-
1993	8,178,458	947,260	12	349,177	4	598,083-	7-
1994	4,853,354	530,628	11	326,063	7	204,565-	4-
1995	9,819,989	341,342	3	3,427,907	35	3,086,565	31
1996	5,305,895	198,479	4	5,873-	0	204,352-	4-
1997	7,727,082	84,124	1	3,618	0	80,506-	1-
1998	3,312,286	92,175	3	8	0	92,168-	3-
1999	1,016,137	34,910	3	76	0	34,834-	3-
2000	3,798,736	67,224	2	7,034	0	60,189-	2-
2001	7,190,793	44,367	1	3,142	0	41,225-	1-
2002	3,725,475	15,185	0		0	15,185-	0
2003	2,958,582	264,446	9	215,082	7	49,364-	2-
2004	2,629,451	281,160	11		0	281,160-	11-
2005	10,818,073	14,938,876	138	1,659,986	15	13,278,890-	123-
2006	8,862,966	1,633,675	18	45,860	1	1,587,815-	18-
2007	22,973,502	6,628,206	29	6,796,965	30	168,759	1
2008	7,290,185	13,463,617	185	2,581,287	35	10,882,329-	149-
2009	8,847,611	6,829,922	77	1,076,050	12	5,753,872-	65-
2010	7,092,000	9,498,866	134	7,423,386	105	2,075,479-	29-
2011	35,188,225	11,744,171	33	3,647,219	10	8,096,953-	23-
2012	54,132,787	21,120,812	39	809,078	1	20,311,734-	38-
2013	23,218,122	8,992,437	39	3,110,953	13	5,881,484-	25-
2014	26,708,605	4,914,751	18	16,147,161	60	11,232,410	42
2015	24,506,975	7,636,715	31	3,281,023	13	4,355,692-	18-
2016	13,671,484	7,613,366	56	1,825,458	13	5,787,908-	42-
2017	28,741,468	8,075,603	28	6,549,758	23	1,525,844-	5-
2018	20,448,153	6,430,021	31	7,679,633	38	1,249,612	6
2019	26,581,319	5,263,235	20	8,072,992	30	2,809,757	11
TOTAL	438,755,320	142,435,376	32	75,570,054	17	66,865,322-	15-
THREE-YEAR MOVING AVERAGES							
86-88	3,720,569	580,113	16	29,506	1	550,606-	15-
87-89	6,125,799	273,528	4	30,902	1	242,626-	4-
88-90	8,065,850	259,195	3	28,686	0	230,510-	3-
89-91	8,913,008	870,024	10	81,532	1	788,492-	9-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 322 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	13,448,229	777,583	6	148,101	1	629,482-	5-
91-93	11,911,953	904,685	8	241,546	2	663,140-	6-
92-94	11,429,563	625,761	5	293,045	3	332,716-	3-
93-95	7,617,267	606,410	8	1,367,716	18	761,306	10
94-96	6,659,746	356,816	5	1,249,366	19	892,549	13
95-97	7,617,655	207,982	3	1,141,884	15	933,902	12
96-98	5,448,421	124,926	2	749-	0	125,675-	2-
97-99	4,018,502	70,403	2	1,234	0	69,169-	2-
98-00	2,709,053	64,770	2	2,373	0	62,397-	2-
99-01	4,001,889	48,833	1	3,417	0	45,416-	1-
00-02	4,905,002	42,259	1	3,392	0	38,866-	1-
01-03	4,624,950	107,999	2	72,741	2	35,258-	1-
02-04	3,104,503	186,930	6	71,694	2	115,237-	4-
03-05	5,468,702	5,161,494	94	625,023	11	4,536,471-	83-
04-06	7,436,830	5,617,904	76	568,615	8	5,049,289-	68-
05-07	14,218,180	7,733,586	54	2,834,270	20	4,899,315-	34-
06-08	13,042,218	7,241,833	56	3,141,371	24	4,100,462-	31-
07-09	13,037,099	8,973,915	69	3,484,767	27	5,489,148-	42-
08-10	7,743,265	9,930,801	128	3,693,574	48	6,237,227-	81-
09-11	17,042,612	9,357,653	55	4,048,885	24	5,308,768-	31-
10-12	32,137,671	14,121,283	44	3,959,894	12	10,161,389-	32-
11-13	37,513,045	13,952,474	37	2,522,417	7	11,430,057-	30-
12-14	34,686,505	11,676,000	34	6,689,064	19	4,986,936-	14-
13-15	24,811,234	7,181,301	29	7,513,046	30	331,745	1
14-16	21,629,022	6,721,611	31	7,084,548	33	362,937	2
15-17	22,306,643	7,775,228	35	3,885,413	17	3,889,815-	17-
16-18	20,953,702	7,372,997	35	5,351,616	26	2,021,380-	10-
17-19	25,256,980	6,589,619	26	7,434,128	29	844,508	3
FIVE-YEAR AVERAGE							
15-19	22,789,880	7,003,788	31	5,481,773	24	1,522,015-	7-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	6,200,272	402,125	6	10,905	0	391,221-	6-
1987	8,628,305	366,827	4		0	366,827-	4-
1988	1,307,006	281,094	22	27,652	2	253,442-	19-
1989	7,824,017	106,337	1	9,992-	0	116,329-	1-
1990	1,914,888	325,916	17	61,239	3	264,677-	14-
1991	2,167,400	503,773	23	5,838	0	497,935-	23-
1992	9,194,062	267,027	3	248,622	3	18,405-	0
1993	2,567,946	92,124	4	1,261,707	49	1,169,583	46
1994	1,308,714	322,888	25	2,316,665	177	1,993,777	152
1995	8,228,581	1,195,035	15	824,028	10	371,007-	5-
1996	2,011,014	405,528	20	293,321	15	112,207-	6-
1997	28,638		0		0		0
1998	1,276,278		0		0		0
1999		130,351		19,416		110,935-	
2000	3,351,278	368,795	11	29,030	1	339,765-	10-
2001	812,368		0	3,142	0	3,142	0
2002	61,950		0		0		0
2003	2,986,373	168,303	6	5,418	0	162,885-	5-
2004	1,613,263	523,138	32	873,029	54	349,891	22
2005	8,817,748	3,942,707	45	2,855,091	32	1,087,616-	12-
2006	6,091,921	6,121,665	100	4,719,475	77	1,402,191-	23-
2007	10,924,528	4,359,771	40	3,512,866	32	846,905-	8-
2008	8,010,197	1,251,208	16	2,874,845	36	1,623,637	20
2009	11,760,615	6,899,137	59	2,381,739	20	4,517,399-	38-
2010	2,904,764	4,548,531	157	1,749,383	60	2,799,147-	96-
2011	7,869,177	5,720,750	73	6,286,093	80	565,344	7
2012	20,857,345	1,672,340	8	1,605,496	8	66,845-	0
2013	36,724,607	8,516,638	23	6,281,254	17	2,235,383-	6-
2014	20,462,046	953,396	5	8,015,173	39	7,061,777	35
2015	28,419,997	3,915,608	14	6,315,943	22	2,400,335	8
2016	12,987,818	3,516,390	27	3,862,639	30	346,249	3
2017	28,991,640	4,407,640	15	4,181,835	14	225,805-	1-
2018	18,821,828	2,705,345	14	12,402,748	66	9,697,404	52
2019	88,376,628	3,970,756	4	7,386,218	8	3,415,462	4
TOTAL	373,503,209	67,961,142	18	80,400,818	22	12,439,677	3

THREE-YEAR MOVING AVERAGES

86-88	5,378,528	350,016	7	12,852	0	337,163-	6-
87-89	5,919,776	251,420	4	5,887	0	245,533-	4-
88-90	3,681,970	237,782	6	26,300	1	211,483-	6-
89-91	3,968,768	312,009	8	19,028	0	292,981-	7-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	4,425,450	365,572	8	105,233	2	260,339-	6-
91-93	4,643,136	287,641	6	505,389	11	217,748	5
92-94	4,356,907	227,346	5	1,275,665	29	1,048,319	24
93-95	4,035,080	536,682	13	1,467,467	36	930,785	23
94-96	3,849,436	641,150	17	1,144,671	30	503,521	13
95-97	3,422,744	533,521	16	372,450	11	161,071-	5-
96-98	1,105,310	135,176	12	97,774	9	37,402-	3-
97-99	434,972	43,450	10	6,472	1	36,978-	9-
98-00	1,542,518	166,382	11	16,149	1	150,233-	10-
99-01	1,387,882	166,382	12	17,196	1	149,186-	11-
00-02	1,408,532	122,932	9	10,724	1	112,208-	8-
01-03	1,286,897	56,101	4	2,854	0	53,248-	4-
02-04	1,553,862	230,480	15	292,816	19	62,336	4
03-05	4,472,461	1,544,716	35	1,244,513	28	300,203-	7-
04-06	5,507,644	3,529,170	64	2,815,865	51	713,305-	13-
05-07	8,611,399	4,808,048	56	3,695,810	43	1,112,237-	13-
06-08	8,342,216	3,910,881	47	3,702,395	44	208,486-	2-
07-09	10,231,780	4,170,039	41	2,923,150	29	1,246,889-	12-
08-10	7,558,525	4,232,959	56	2,335,322	31	1,897,636-	25-
09-11	7,511,519	5,722,806	76	3,472,405	46	2,250,401-	30-
10-12	10,543,762	3,980,540	38	3,213,657	30	766,883-	7-
11-13	21,817,043	5,303,243	24	4,724,281	22	578,961-	3-
12-14	26,014,666	3,714,125	14	5,300,641	20	1,586,516	6
13-15	28,535,550	4,461,881	16	6,870,790	24	2,408,910	8
14-16	20,623,287	2,795,131	14	6,064,585	29	3,269,454	16
15-17	23,466,485	3,946,546	17	4,786,806	20	840,260	4
16-18	20,267,095	3,543,125	17	6,815,741	34	3,272,616	16
17-19	45,396,698	3,694,580	8	7,990,267	18	4,295,687	9
FIVE-YEAR AVERAGE							
15-19	35,519,582	3,703,148	10	6,829,877	19	3,126,729	9

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	317,784	6	0	78	0	72	0
1987	490,200	90,672	18	50,566	10	40,106-	8-
1988	341,648	231,793	68	4,971	1	226,823-	66-
1989	501,380	91,570	18	502	0	91,068-	18-
1990	182,518	70,470	39	42,202	23	28,268-	15-
1991	1,096,270	301,690	28	8,048	1	293,642-	27-
1992	3,032,499	117,695	4	4,062	0	113,634-	4-
1993	684,374	7,522	1	185,005	27	177,483	26
1994	56,587	9,245	16	21,553	38	12,308	22
1995	184,673	27,792	15	723-	0	28,515-	15-
1996	1,487,380	63,677	4	17,519	1	46,158-	3-
1997	8,447	1,237	15	184	2	1,053-	12-
1998							
1999	185,024		0		0		0
2000	172,937	9,815	6	889	1	8,927-	5-
2001	320,817	4,005	1	3,142	1	863-	0
2002	846,697	208,681	25		0	208,681-	25-
2003	383,028	16,756	4		0	16,756-	4-
2004	300,767	760,968	253	22,980	8	737,989-	245-
2005	1,129,442	808,251	72	62,555	6	745,696-	66-
2006	1,559,374	6,776	0		0	6,776-	0
2007	486,494	72,614	15		0	72,614-	15-
2008	489,754	1,263,153	258		0	1,263,153-	258-
2009	301,096	972,044	323	4,610	2	967,434-	321-
2010	712,452	1,875,139	263		0	1,875,139-	263-
2011	3,441,952	3,350,345	97	20	0	3,350,325-	97-
2012	4,884,562	409,679	8	60,410	1	349,269-	7-
2013	1,354,566	265,649	20	41,973	3	223,676-	17-
2014	2,735,563	294,650	11	3	0	294,647-	11-
2015	669,646	279,479	42		0	279,479-	42-
2016	1,339,026	1,887	0		0	1,887-	0
2017	169,395	570,746	337		0	570,746-	337-
2018	2,417,398	1,834,450	76		0	1,834,450-	76-
2019	4,925,765	1,206,941	25	2,674	0	1,204,267-	24-
TOTAL	37,209,515	15,225,398	41	533,220	1	14,692,178-	39-
THREE-YEAR MOVING AVERAGES							
86-88	383,211	107,490	28	18,538	5	88,952-	23-
87-89	444,409	138,012	31	18,679	4	119,332-	27-
88-90	341,849	131,278	38	15,892	5	115,386-	34-
89-91	593,389	154,577	26	16,917	3	137,659-	23-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	1,437,096	163,285	11	18,104	1	145,181-	10-
91-93	1,604,381	142,302	9	65,705	4	76,597-	5-
92-94	1,257,820	44,821	4	70,207	6	25,386	2
93-95	308,545	14,853	5	68,612	22	53,759	17
94-96	576,213	33,571	6	12,783	2	20,788-	4-
95-97	560,167	30,902	6	5,660	1	25,242-	5-
96-98	498,609	21,638	4	5,901	1	15,737-	3-
97-99	64,490	412	1	61	0	351-	1-
98-00	119,320	3,272	3	296	0	2,976-	2-
99-01	226,259	4,607	2	1,344	1	3,263-	1-
00-02	446,817	74,167	17	1,344	0	72,824-	16-
01-03	516,847	76,481	15	1,047	0	75,433-	15-
02-04	510,164	328,802	64	7,660	2	321,142-	63-
03-05	604,412	528,659	87	28,512	5	500,147-	83-
04-06	996,528	525,332	53	28,512	3	496,820-	50-
05-07	1,058,436	295,881	28	20,852	2	275,029-	26-
06-08	845,207	447,514	53		0	447,514-	53-
07-09	425,781	769,270	181	1,537	0	767,734-	180-
08-10	501,101	1,370,112	273	1,537	0	1,368,575-	273-
09-11	1,485,167	2,065,843	139	1,543	0	2,064,300-	139-
10-12	3,012,989	1,878,388	62	20,143	1	1,858,245-	62-
11-13	3,227,027	1,341,891	42	34,134	1	1,307,757-	41-
12-14	2,991,564	323,326	11	34,128	1	289,198-	10-
13-15	1,586,592	279,926	18	13,992	1	265,934-	17-
14-16	1,581,412	192,005	12	1	0	192,004-	12-
15-17	726,022	284,037	39		0	284,037-	39-
16-18	1,308,606	802,361	61		0	802,361-	61-
17-19	2,504,186	1,204,046	48	891	0	1,203,154-	48-
FIVE-YEAR AVERAGE							
15-19	1,904,246	778,700	41	535	0	778,166-	41-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	8,258		0	1,174	14	1,174	14
1987	165,467	6,208	4	13,863	8	7,655	5
1988	214,310	1,103	1	5,134	2	6,238	3
1989	165,768	41,510	25	390	0	41,120	25
1990	23,027	268	1	486	2	754	3
1991	118,886	9,258	8	1,019	1	8,239	7
1992	1,449,223	53,076	4	1,194	0	51,882	4
1993	68,933	36,270	53	809,040		772,770	
1994	254,641	5,929	2	5,463	2	466	0
1995	158,042	28,449	18	183	0	28,267	18
1996	1,966		0	1,257	64	1,257	64
1997	100,845		0	4,420	4	4,420	4
1998	2,245,499	69,632	3	354	0	69,278	3
1999	60,411	1,381	2	8,436	14	7,054	12
2000	10,192		0	14,500	142	14,500	142
2001				3,142		3,142	
2002	93,968	352	0		0	352	0
2003	93,968	352	0	20,000	21	19,648	21
2004		22,091				22,091	
2005							
2006	176,636	11,505	7		0	11,505	7
2007	223,917	16,277	7	4,780	2	11,497	5
2008	5,278,485	180,937	3		0	180,937	3
2009	1,398,788	233,310	17		0	233,310	17
2010	338,841	761,353	225		0	761,353	225
2011	2,984,670	1,391,255	47		0	1,391,255	47
2012	3,648,921	616,834	17		0	616,834	17
2013	1,670,723	135,711	8		0	135,711	8
2014	156,646	319,382	204	35,952	23	283,429	181
2015	2,776,878	820,872	30	5,024	0	815,847	29
2016	23,928	1,002,271			0	1,002,271	
2017	1,672,743	392,026	23		0	392,026	23
2018	5,758,336	179,669	3		0	179,669	3
2019	74,411	28,265	38		0	28,265	38
TOTAL	31,371,272	6,321,366	20	924,572	3	5,396,794	17

THREE-YEAR MOVING AVERAGES

86-88	129,345	2,437	2	3,301	3	864	1
87-89	181,848	16,274	9	3,040	2	13,234	7
88-90	119,017	14,294	12	1,743	1	16,037	13
89-91	87,209	17,012	20	308	0	16,704	19

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	515,027	20,867	4	576	0	20,292-	4-
91-93	545,681	32,868	6	270,418	50	237,550	44
92-94	590,933	31,758	5	271,899	46	240,141	41
93-95	160,539	23,550	15	271,562	169	248,012	154
94-96	138,216	11,460	8	2,301	2	9,159-	7-
95-97	86,951	9,483	11	1,953	2	7,530-	9-
96-98	782,770	23,211	3	2,010	0	21,200-	3-
97-99	802,252	23,671	3	4,403	1	19,268-	2-
98-00	772,034	23,671	3	7,763	1	15,908-	2-
99-01	23,534	460	2	8,693	37	8,232	35
00-02	34,720	117	0	5,881	17	5,764	17
01-03	62,645	235	0	7,714	12	7,479	12
02-04	62,645	7,129-	11-	6,667	11	13,796	22
03-05	31,323	7,246-	23-	6,667	21	13,913	44
04-06	58,879	3,529-	6-		0	3,529	6
05-07	133,518	9,261	7	1,593	1	7,667-	6-
06-08	1,893,013	69,573	4	1,593	0	67,980-	4-
07-09	2,300,397	143,508	6	1,593	0	141,915-	6-
08-10	2,338,704	391,867	17		0	391,867-	17-
09-11	1,574,099	795,306	51		0	795,306-	51-
10-12	2,324,144	923,147	40		0	923,147-	40-
11-13	2,768,104	714,600	26		0	714,600-	26-
12-14	1,825,430	357,309	20	11,984	1	345,325-	19-
13-15	1,534,749	425,322	28	13,659	1	411,663-	27-
14-16	985,817	714,175	72	13,659	1	700,516-	71-
15-17	1,491,183	738,390	50	1,675	0	736,715-	49-
16-18	2,485,002	524,655	21		0	524,655-	21-
17-19	2,501,830	199,987	8		0	199,987-	8-
FIVE-YEAR AVERAGE							
15-19	2,061,259	484,621	24	1,005	0	483,616-	23-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	47,254		0		0		0
1987	41,533	4,789	12		0	4,789-	12-
1988	69,360	1,971	3		0	1,971-	3-
1989		300				300-	
1990	39,054	46,592	119		0	46,592-	119-
1991	60,416	90,730	150		0	90,730-	150-
1992	141,883	15,682	11		0	15,682-	11-
1993	31,576	1,327	4		0	1,327-	4-
1994	31,926	1,507,276			0	1,507,276-	
1995	4,415,645	804	0	12,500	0	11,696	0
1996	155,004	2,034	1		0	2,034-	1-
1997	122,836	80,000	65		0	80,000-	65-
1998	233,011		0		0		0
1999							
2000	191,834	13,070	7		0	13,070-	7-
2001	58,936	22,193	38		0	22,193-	38-
2002	329,801	6,404	2	10,000	3	3,596	1
2003		290,976				290,976-	
2004	530,381	160,505	30		0	160,505-	30-
2005	209,164	720,878	345	17,382	8	703,496-	336-
2006	239,754	64,658	27	4,539	2	60,119-	25-
2007	1,118,163	42,618	4		0	42,618-	4-
2008	382,196	40,250	11	4,539	1	35,711-	9-
2009	469,840	251,570	54	27,204	6	224,366-	48-
2010	1,634,263	2,677,537	164	5,671	0	2,671,866-	163-
2011	2,880,511	373,166	13	87,879	3	285,287-	10-
2012	2,379,191	498,230	21	24,096	1	474,134-	20-
2013	1,741,565	539,303	31	169,008	10	370,295-	21-
2014	2,663,157	1,539,278	58	116,500	4	1,422,778-	53-
2015	1,693,002	391,383	23	273,857	16	117,526-	7-
2016	3,383,228	523,796	15	565,706	17	41,910	1
2017	3,792,624	1,235,669	33	182,985	5	1,052,683-	28-
2018	3,903,808	718,434	18	181,712	5	536,722-	14-
2019	4,163,313	1,881,053	45	97,190	2	1,783,864-	43-
TOTAL	37,154,231	13,742,476	37	1,780,768	5	11,961,708-	32-

THREE-YEAR MOVING AVERAGES

86-88	52,716	2,253	4		0	2,253-	4-
87-89	36,965	2,353	6		0	2,353-	6-
88-90	36,138	16,288	45		0	16,288-	45-
89-91	33,157	45,874	138		0	45,874-	138-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	80,451	51,001	63		0	51,001-	63-
91-93	77,958	35,913	46		0	35,913-	46-
92-94	68,462	508,095	742		0	508,095-	742-
93-95	1,493,049	503,136	34	4,167	0	498,969-	33-
94-96	1,534,192	503,371	33	4,167	0	499,205-	33-
95-97	1,564,495	27,613	2	4,167	0	23,446-	1-
96-98	170,284	27,345	16		0	27,345-	16-
97-99	118,616	26,667	22		0	26,667-	22-
98-00	141,615	4,357	3		0	4,357-	3-
99-01	83,590	11,754	14		0	11,754-	14-
00-02	193,524	13,889	7	3,333	2	10,556-	5-
01-03	129,579	106,525	82	3,333	3	103,191-	80-
02-04	286,727	152,628	53	3,333	1	149,295-	52-
03-05	246,515	390,786	159	5,794	2	384,992-	156-
04-06	326,433	315,347	97	7,307	2	308,040-	94-
05-07	522,360	276,052	53	7,307	1	268,745-	51-
06-08	580,038	49,175	8	3,026	1	46,149-	8-
07-09	656,733	111,479	17	10,581	2	100,898-	15-
08-10	828,766	989,786	119	12,471	2	977,314-	118-
09-11	1,661,538	1,100,758	66	40,252	2	1,060,506-	64-
10-12	2,297,989	1,182,978	51	39,215	2	1,143,762-	50-
11-13	2,333,756	470,233	20	93,661	4	376,572-	16-
12-14	2,261,304	858,937	38	103,201	5	755,735-	33-
13-15	2,032,575	823,321	41	186,455	9	636,866-	31-
14-16	2,579,796	818,152	32	318,688	12	499,465-	19-
15-17	2,956,285	716,949	24	340,849	12	376,100-	13-
16-18	3,693,220	825,966	22	310,134	8	515,832-	14-
17-19	3,953,248	1,278,385	32	153,962	4	1,124,423-	28-
FIVE-YEAR AVERAGE							
15-19	3,387,195	950,067	28	260,290	8	689,777-	20-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1987	6,000	129	2		0	129-	2-
1988		76				76-	
1989							
1990	60,984		0		0		0
1991	22,569-		0		0		0
1992	5,948-		0		0		0
1993	577,670	4,558	1		0	4,558-	1-
1994	154,024		0		0		0
1995	2,241,444	6,884	0	10,000	0	3,116	0
1996				5,500		5,500	
1997	369,451	26,917	7		0	26,917-	7-
1998	1,244,306	3,887	0	87,112	7	83,225	7
1999				45,360		45,360	
2000							
2001	1,233,297	2,617	0		0	2,617-	0
2002	586,713	911	0		0	911-	0
2003							
2004	531,139	225,403	42		0	225,403-	42-
2005	1,757,158	209,380	12		0	209,380-	12-
2006	13,400	2,253	17		0	2,253-	17-
2007		466,145				466,145-	
2008	221,385		0		0		0
2009	35,553	101,725	286	1,931	5	99,795-	281-
2010	297,157	185,603	62		0	185,603-	62-
2011	274,790	42,329	15		0	42,329-	15-
2012	318,133	23,449	7		0	23,449-	7-
2013	94,817	37,851	40	32,157	34	5,694-	6-
2014	3,772,901	777,896	21	9,389-	0	787,285-	21-
2015	588,030	137,882	23	31,126	5	106,756-	18-
2016	1,258,029	93,297	7	27,181	2	66,116-	5-
2017	3,994,773	284,064	7	15,387	0	268,677-	7-
2018	647,731	71,840	11	10,434	2	61,406-	9-
2019	2,257,767	268,400	12	3,503	0	264,897-	12-
TOTAL	22,508,134	2,973,493	13	260,302	1	2,713,191-	12-

THREE-YEAR MOVING AVERAGES

87-89	2,000	68	3		0	68-	3-
88-90	20,328	25	0		0	25-	0
89-91	12,805		0		0		0
90-92	10,822		0		0		0
91-93	183,051	1,519	1		0	1,519-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
92-94	241,915	1,519	1		0	1,519-	1-	
93-95	991,046	3,814	0	3,333	0	480-	0	
94-96	798,489	2,295	0	5,167	1	2,872	0	
95-97	870,298	11,267	1	5,167	1	6,100-	1-	
96-98	537,919	10,268	2	30,871	6	20,603	4	
97-99	537,919	10,268	2	44,158	8	33,889	6	
98-00	414,769	1,296	0	44,158	11	42,862	10	
99-01	411,099	872	0	15,120	4	14,248	3	
00-02	606,670	1,176	0		0	1,176-	0	
01-03	606,670	1,176	0		0	1,176-	0	
02-04	372,617	75,438	20		0	75,438-	20-	
03-05	762,766	144,927	19		0	144,927-	19-	
04-06	767,232	145,678	19		0	145,678-	19-	
05-07	590,186	225,926	38		0	225,926-	38-	
06-08	78,262	156,133	200		0	156,133-	200-	
07-09	85,646	189,290	221	644	1	188,646-	220-	
08-10	184,698	95,776	52	644	0	95,133-	52-	
09-11	202,500	109,886	54	644	0	109,242-	54-	
10-12	296,693	83,794	28		0	83,794-	28-	
11-13	229,247	34,543	15	10,719	5	23,824-	10-	
12-14	1,395,284	279,732	20	7,589	1	272,142-	20-	
13-15	1,485,249	317,876	21	17,965	1	299,911-	20-	
14-16	1,872,987	336,358	18	16,306	1	320,052-	17-	
15-17	1,946,944	171,748	9	24,565	1	147,183-	8-	
16-18	1,966,844	149,734	8	17,667	1	132,066-	7-	
17-19	2,300,090	208,101	9	9,775	0	198,327-	9-	
FIVE-YEAR AVERAGE								
15-19	1,749,266	171,096	10	17,526	1	153,570-	9-	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	573,198	981	0		0	981-	0
1987	931,730		0		0		0
1988	2,253,091	2,434	0		0	2,434-	0
1989	1,088,890	4,512	0		0	4,512-	0
1990	254,525	25,361	10		0	25,361-	10-
1991	1,841,835	525,967	29		0	525,967-	29-
1992	3,871,334	564,062	15	19,959	1	544,102-	14-
1993	259,599	31,414	12	125,000	48	93,586	36
1994	386,833	142,614	37	75,000	19	67,614-	17-
1995	2,335,026	57,551	2	55,607	2	1,943-	0
1996	2,072,608	29,951	1		0	29,951-	1-
1997	615,609	37,423	6		0	37,423-	6-
1998	3,406,597	60	0		0	60-	0
1999	2,433,450	11,375	0		0	11,375-	0
2000	1,942,656	23,033	1	5,952	0	17,081-	1-
2001	2,759,307	176,528	6	28,800	1	147,728-	5-
2002	486,958	1,123,671	231		0	1,123,671-	231-
2003	2,621,759	3,118,637	119	1,910,115	73	1,208,522-	46-
2004	4,791,218	548,079	11	446,302	9	101,776-	2-
2005	10,408,041	664,499	6	208,715	2	455,784-	4-
2006	10,821,620	1,477,745	14	795,301	7	682,444-	6-
2007	19,052,594	812,656	4	979,069	5	166,414	1
2008	13,461,528	1,846,277	14	652,182	5	1,194,095-	9-
2009	18,174,911	1,513,312	8	891,571	5	621,741-	3-
2010	12,784,923	1,662,421	13	900,704	7	761,717-	6-
2011	28,289,421	7,842,086	28	316,965	1	7,525,121-	27-
2012	31,904,503	4,948,577	16	701,101	2	4,247,477-	13-
2013	37,265,216	6,300,381	17	671,195	2	5,629,187-	15-
2014	46,588,149	7,598,898	16	1,009,116	2	6,589,782-	14-
2015	61,338,260	3,551,659	6	3,264,622	5	287,037-	0
2016	67,195,544	1,067,077	2	581,227	1	485,850-	1-
2017	82,067,221	15,149,297	18	23,170,777	28	8,021,481	10
2018	57,666,076	9,382,780	16	33,410,799	58	24,028,018	42
2019	104,620,374	15,445,210	15	4,976,883	5	10,468,327-	10-
TOTAL	636,564,604	85,686,528	13	75,196,962	12	10,489,565-	2-
THREE-YEAR MOVING AVERAGES							
86-88	1,252,673	1,138	0		0	1,138-	0
87-89	1,424,570	2,315	0		0	2,315-	0
88-90	1,198,836	10,769	1		0	10,769-	1-
89-91	1,061,750	185,280	17		0	185,280-	17-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	1,989,232	371,797	19	6,653	0	365,144-	18-
91-93	1,990,923	373,814	19	48,320	2	325,495-	16-
92-94	1,505,922	246,030	16	73,320	5	172,710-	11-
93-95	993,819	77,193	8	85,202	9	8,010	1
94-96	1,598,156	76,705	5	43,536	3	33,169-	2-
95-97	1,674,414	41,641	2	18,536	1	23,106-	1-
96-98	2,031,605	22,478	1		0	22,478-	1-
97-99	2,151,885	16,286	1		0	16,286-	1-
98-00	2,594,234	11,489	0	1,984	0	9,505-	0
99-01	2,378,471	70,312	3	11,584	0	58,728-	2-
00-02	1,729,640	441,077	26	11,584	1	429,493-	25-
01-03	1,956,008	1,472,945	75	646,305	33	826,640-	42-
02-04	2,633,312	1,596,795	61	785,472	30	811,323-	31-
03-05	5,940,339	1,443,738	24	855,044	14	588,694-	10-
04-06	8,673,626	896,774	10	483,439	6	413,335-	5-
05-07	13,427,418	984,966	7	661,028	5	323,938-	2-
06-08	14,445,247	1,378,892	10	808,851	6	570,042-	4-
07-09	16,896,345	1,390,748	8	840,941	5	549,807-	3-
08-10	14,807,121	1,674,003	11	814,819	6	859,184-	6-
09-11	19,749,752	3,672,607	19	703,080	4	2,969,526-	15-
10-12	24,326,282	4,817,695	20	639,590	3	4,178,105-	17-
11-13	32,486,380	6,363,682	20	563,087	2	5,800,595-	18-
12-14	38,585,956	6,282,619	16	793,804	2	5,488,815-	14-
13-15	48,397,208	5,816,979	12	1,648,311	3	4,168,669-	9-
14-16	58,373,984	4,072,544	7	1,618,322	3	2,454,223-	4-
15-17	70,200,341	6,589,344	9	9,005,542	13	2,416,198	3
16-18	68,976,280	8,533,051	12	19,054,268	28	10,521,216	15
17-19	81,451,223	13,325,762	16	20,519,486	25	7,193,724	9
FIVE-YEAR AVERAGE							
15-19	74,577,495	8,919,205	12	13,080,862	18	4,161,657	6

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1987		22,587				22,587-	
1988		886				886-	
1989	334,637		0	334,637	100	334,637	100
1990		10,275				10,275-	
1991		194,988		38,250		156,738-	
1992		23,346				23,346-	
1993	5,684,228	12,997	0	50,000	1	37,003	1
1994	3,392,155	91,357	3		0	91,357-	3-
1995	247,749	78,491	32	16,380	7	62,111-	25-
1996	2,471,636	33,247	1		0	33,247-	1-
1997	1,053,868	61,005	6	715,275	68	654,270	62
1998	1,414,361	60,832	4	575,000	41	514,168	36
1999	20,485,099	31,534	0	1,877,892	9	1,846,358	9
2000	41,984,183	276,696	1	11,472,231	27	11,195,536	27
2001	38,940,062	357,371	1	12,276,464	32	11,919,092	31
2002	29,110,536		0	137,692	0	137,692	0
2003	114,161,359	34,816	0	11,630,683	10	11,595,868	10
2004	150,372,151	2,634,461	2	70,559,251	47	67,924,791	45
2005	151,376,756	5,915,384	4	55,373,219	37	49,457,835	33
2006	145,144,442	3,590,505	2	58,243,595	40	54,653,090	38
2007	142,439,493	3,886,687	3	73,837,076	52	69,950,390	49
2008	198,592,330	4,802,968	2	69,829,955	35	65,026,987	33
2009	181,625,585	4,926,620	3	40,236,218	22	35,309,598	19
2010	195,491,284	7,602,955	4	125,173,867	64	117,570,912	60
2011	239,453,819	11,557,576	5	70,178,368	29	58,620,792	24
2012	242,742,267	25,322,606	10	63,316,465	26	37,993,858	16
2013	198,575,958	7,203,234	4	107,184,509	54	99,981,275	50
2014	287,201,111	23,022,459	8	93,104,242	32	70,081,783	24
2015	379,451,024	22,333,120	6	168,432,662	44	146,099,541	39
2016	282,451,224	30,897,532	11	102,934,285	36	72,036,753	26
2017	394,277,429	16,064,331	4	161,386,717	41	145,322,386	37
2018	528,643,609	70,064,689	13	406,453,756	77	336,389,068	64
2019	326,666,348	62,901,099	19	180,994,958	55	118,093,860	36
TOTAL	4,303,784,704	304,016,654	7	1,886,363,648	44	1,582,346,995	37

THREE-YEAR MOVING AVERAGES

87-89	111,546	7,824	7	111,546	100	103,721	93
88-90	111,546	3,720	3	111,546	100	107,825	97
89-91	111,546	68,421	61	124,296	111	55,874	50
90-92		76,203		12,750		63,453-	
91-93	1,894,743	77,110	4	29,417	2	47,694-	3-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	3,025,461	42,567	1	16,667	1	25,900-	1-
93-95	3,108,044	60,948	2	22,127	1	38,822-	1-
94-96	2,037,180	67,698	3	5,460	0	62,238-	3-
95-97	1,257,751	57,581	5	243,885	19	186,304	15
96-98	1,646,622	51,695	3	430,092	26	378,397	23
97-99	7,651,109	51,124	1	1,056,055	14	1,004,932	13
98-00	21,294,548	123,021	1	4,641,708	22	4,518,687	21
99-01	33,803,115	221,867	1	8,542,196	25	8,320,328	25
00-02	36,678,261	211,356	1	7,962,129	22	7,750,773	21
01-03	60,737,319	130,729	0	8,014,946	13	7,884,217	13
02-04	97,881,349	889,759	1	27,442,542	28	26,552,783	27
03-05	138,636,755	2,861,553	2	45,854,385	33	42,992,831	31
04-06	148,964,450	4,046,783	3	61,392,022	41	57,345,239	38
05-07	146,320,231	4,464,192	3	62,484,630	43	58,020,438	40
06-08	162,058,755	4,093,386	3	67,303,542	42	63,210,156	39
07-09	174,219,136	4,538,758	3	61,301,083	35	56,762,325	33
08-10	191,903,066	5,777,514	3	78,413,347	41	72,635,832	38
09-11	205,523,563	8,029,050	4	78,529,484	38	70,500,434	34
10-12	225,895,790	14,827,712	7	86,222,900	38	71,395,188	32
11-13	226,924,015	14,694,472	6	80,226,447	35	65,531,975	29
12-14	242,839,779	18,516,100	8	87,868,405	36	69,352,306	29
13-15	288,409,364	17,519,604	6	122,907,137	43	105,387,533	37
14-16	316,367,786	25,417,704	8	121,490,396	38	96,072,692	30
15-17	352,059,892	23,098,328	7	144,251,221	41	121,152,893	34
16-18	401,790,754	39,008,851	10	223,591,586	56	184,582,736	46
17-19	416,529,128	49,676,706	12	249,611,811	60	199,935,105	48
FIVE-YEAR AVERAGE							
15-19	382,297,927	40,452,154	11	204,040,476	53	163,588,322	43

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1987	19,368	1,051	5		0	1,051-	5-
1988							
1989							
1990	208,578	6,145	3		0	6,145-	3-
1991							
1992							
1993	642,207	10,788	2		0	10,788-	2-
1994				571,395		571,395	
1995							
1996	46,002	25,360	55		0	25,360-	55-
1997							
1998							
1999							
2000	247,360	24,196	10		0	24,196-	10-
2001	222,746	49,111	22		0	49,111-	22-
2002		65,000				65,000-	
2003	1,330,522	1,918,140	144	11,300	1	1,906,840-	143-
2004	1,220,952	2,669,039	219	22,600	2	2,646,439-	217-
2005	527,334	72,464	14	58,733	11	13,731-	3-
2006	1,342,297	1,803,702	134	68,900	5	1,734,802-	129-
2007	488,600	14,973	3	23,116	5	8,144	2
2008	2,806,958	89,234	3		0	89,234-	3-
2009	907,310	1,235,541	136	62,388	7	1,173,152-	129-
2010	758,206	186,909	25		0	186,909-	25-
2011	2,336,063	1,357,610	58	174,188	7	1,183,422-	51-
2012	2,736,391	3,365,186	123	314,152	11	3,051,034-	111-
2013	3,324,694	2,543,944	77	2,493,885	75	50,059-	2-
2014	8,766,836	1,806,782	21	1,536,869	18	269,913-	3-
2015	4,724,653	1,408,620	30	45,605	1	1,363,014-	29-
2016	11,793,376	2,662,374	23		0	2,662,374-	23-
2017	11,402,867	9,737,438	85	422,356	4	9,315,082-	82-
2018	6,375,713	162,584	3	2,715	0	159,870-	3-
2019	9,016,918	900,334	10	16,894	0	883,439-	10-
TOTAL	71,245,950	32,116,525	45	5,825,098	8	26,291,427-	37-

THREE-YEAR MOVING AVERAGES

87-89	6,456	350	5		0	350-	5-
88-90	69,526	2,048	3		0	2,048-	3-
89-91	69,526	2,048	3		0	2,048-	3-
90-92	69,526	2,048	3		0	2,048-	3-
91-93	214,069	3,596	2		0	3,596-	2-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	214,069	3,596	2	190,465	89	186,869	87
93-95	214,069	3,596	2	190,465	89	186,869	87
94-96	15,334	8,454	55	190,465		182,012	
95-97	15,334	8,454	55		0	8,454-	55-
96-98	15,334	8,454	55		0	8,454-	55-
97-99							
98-00	82,453	8,065	10		0	8,065-	10-
99-01	156,702	24,436	16		0	24,436-	16-
00-02	156,702	46,102	29		0	46,102-	29-
01-03	517,756	677,417	131	3,767	1	673,650-	130-
02-04	850,491	1,550,726	182	11,300	1	1,539,426-	181-
03-05	1,026,269	1,553,214	151	30,878	3	1,522,337-	148-
04-06	1,030,194	1,515,068	147	50,078	5	1,464,991-	142-
05-07	786,077	630,379	80	50,250	6	580,130-	74-
06-08	1,545,952	635,970	41	30,672	2	605,297-	39-
07-09	1,400,956	446,583	32	28,502	2	418,081-	30-
08-10	1,490,825	503,895	34	20,796	1	483,099-	32-
09-11	1,333,860	926,687	69	78,859	6	847,828-	64-
10-12	1,943,553	1,636,568	84	162,780	8	1,473,788-	76-
11-13	2,799,049	2,422,247	87	994,075	36	1,428,172-	51-
12-14	4,942,640	2,571,971	52	1,448,302	29	1,123,669-	23-
13-15	5,605,395	1,919,782	34	1,358,787	24	560,995-	10-
14-16	8,428,288	1,959,258	23	527,491	6	1,431,767-	17-
15-17	9,306,965	4,602,810	49	155,987	2	4,446,823-	48-
16-18	9,857,318	4,187,465	42	141,690	1	4,045,775-	41-
17-19	8,931,832	3,600,119	40	147,322	2	3,452,797-	39-
FIVE-YEAR AVERAGE							
15-19	8,662,705	2,974,270	34	97,514	1	2,876,756-	33-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	177,338	1,517	1		0	1,517-	1-
1987	55,870	1,961	4		0	1,961-	4-
1988	25,083	2,235	9		0	2,235-	9-
1989	13,983	2,995	21		0	2,995-	21-
1990	51,333	752	1		0	752-	1-
1991	76,804	1,210	2		0	1,210-	2-
1992	47,520	727	2		0	727-	2-
1993	62,027-	7,859	13-	5,250	8-	2,609-	4
1994	256,809	4,504	2	13,500	5	8,996	4
1995	74,536	10,860	15		0	10,860-	15-
1996	238,983	4,600	2		0	4,600-	2-
1997	17,354	6,805	39		0	6,805-	39-
1998							
1999	13,497	4,343	32		0	4,343-	32-
2000	1,357,709	913	0		0	913-	0
2001	144,753	17,277	12		0	17,277-	12-
2002	376,514	34,130	9		0	34,130-	9-
2003	306,854	97,617	32		0	97,617-	32-
2004	453,537	31,282	7		0	31,282-	7-
2005	400,946	20,373	5	7,000	2	13,373-	3-
2006	48,654	1,457	3	6,000	12	4,543	9
2007	337,222	91,177	27	5,700	2	85,477-	25-
2008	943,497	115,819	12	70,150	7	45,669-	5-
2009	1,819,230	220,952	12	38,500	2	182,452-	10-
2010	2,145,392	247,291	12	59,687	3	187,604-	9-
2011	1,068,880	355,961	33	111,264	10	244,698-	23-
2012	3,417,115	571,599	17	4,885	0	566,714-	17-
2013	4,268,134	627,648	15	9,744	0	617,904-	14-
2014	4,442,816	1,121,328	25	9,239	0	1,112,089-	25-
2015	8,450,643	516,759	6	172	0	516,588-	6-
2016	2,082,458	345,054	17		0	345,054-	17-
2017	4,103,032	682,299	17	62,190	2	620,109-	15-
2018	2,312,787	443,202	19		0	443,202-	19-
2019	6,327,378	1,001,129	16	1,162	0	999,967-	16-
TOTAL	45,794,634	6,593,638	14	404,442	1	6,189,196-	14-

THREE-YEAR MOVING AVERAGES

86-88	86,097	1,904	2		0	1,904-	2-
87-89	31,645	2,397	8		0	2,397-	8-
88-90	30,133	1,994	7		0	1,994-	7-
89-91	47,373	1,652	3		0	1,652-	3-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	58,552	896	2		0	896-	2-
91-93	20,766	3,266	16	1,750	8	1,516-	7-
92-94	80,767	4,363	5	6,250	8	1,887	2
93-95	89,772	7,741	9	6,250	7	1,491-	2-
94-96	190,109	6,655	4	4,500	2	2,155-	1-
95-97	110,291	7,422	7		0	7,422-	7-
96-98	85,446	3,802	4		0	3,802-	4-
97-99	10,284	3,716	36		0	3,716-	36-
98-00	457,069	1,752	0		0	1,752-	0
99-01	505,320	7,511	1		0	7,511-	1-
00-02	626,325	17,440	3		0	17,440-	3-
01-03	276,040	49,675	18		0	49,675-	18-
02-04	378,968	54,343	14		0	54,343-	14-
03-05	387,112	49,757	13	2,333	1	47,424-	12-
04-06	301,046	17,704	6	4,333	1	13,371-	4-
05-07	262,274	37,669	14	6,233	2	31,436-	12-
06-08	443,124	69,484	16	27,283	6	42,201-	10-
07-09	1,033,316	142,649	14	38,117	4	104,533-	10-
08-10	1,636,039	194,687	12	56,112	3	138,575-	8-
09-11	1,677,834	274,735	16	69,817	4	204,918-	12-
10-12	2,210,462	391,617	18	58,612	3	333,005-	15-
11-13	2,918,043	518,403	18	41,964	1	476,439-	16-
12-14	4,042,688	773,525	19	7,956	0	765,569-	19-
13-15	5,720,531	755,245	13	6,385	0	748,860-	13-
14-16	4,991,972	661,047	13	3,137	0	657,910-	13-
15-17	4,878,711	514,704	11	20,787	0	493,917-	10-
16-18	2,832,759	490,185	17	20,730	1	469,455-	17-
17-19	4,247,733	708,877	17	21,117	0	687,759-	16-
FIVE-YEAR AVERAGE							
15-19	4,655,260	597,689	13	12,705	0	584,984-	13-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	13,310		0		0		0
1987	62,515		0		0		0
1988							
1989							
1990	14,176		0		0		0
1991	90,746	1,000	1		0	1,000-	1-
1992							
1993	28,796-		0		0		0
1994	41,733-		0		0		0
1995	50		0		0		0
1996							
1997	54,060		0		0		0
1998							
1999							
2000	14,011	1,501	11		0	1,501-	11-
2001	131,414	1,653	1	1,500	1	153-	0
2002							
2003		731				731-	
2004	174,374		0		0		0
2005	134,226	7,253	5		0	7,253-	5-
2006	178,939	2,269	1		0	2,269-	1-
2007	118,269	1,050	1		0	1,050-	1-
2008	269,123	18,954	7	720	0	18,234-	7-
2009	259,590	14,130	5		0	14,130-	5-
2010	286,618	17,203	6	1,422	0	15,781-	6-
2011	63,152	7,330	12		0	7,330-	12-
2012	235,736	4,475	2	38,744	16	34,268	15
2013	268,390	29,653	11		0	29,653-	11-
2014	280,680	21,644	8	3,336	1	18,308-	7-
2015	219,081	14,876	7		0	14,876-	7-
2016	870,738	38,635	4		0	38,635-	4-
2017	597,081	164,008	27		0	164,008-	27-
2018	410,940	281,477	68		0	281,477-	68-
2019	1,957,483	304,743	16		0	304,743-	16-
TOTAL	6,634,172	932,585	14	45,722	1	886,863-	13-

THREE-YEAR MOVING AVERAGES

86-88	25,275		0		0		0
87-89	20,838		0		0		0
88-90	4,725		0		0		0
89-91	34,974	333	1		0	333-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	34,974	333	1		0	333-	1-
91-93	20,650	333	2		0	333-	2-
92-94	23,510-		0		0		0
93-95	23,493-		0		0		0
94-96	13,894-		0		0		0
95-97	18,037		0		0		0
96-98	18,020		0		0		0
97-99	18,020		0		0		0
98-00	4,670	500	11		0	500-	11-
99-01	48,475	1,051	2	500	1	551-	1-
00-02	48,475	1,051	2	500	1	551-	1-
01-03	43,805	795	2	500	1	295-	1-
02-04	58,125	244	0		0	244-	0
03-05	102,867	2,661	3		0	2,661-	3-
04-06	162,513	3,174	2		0	3,174-	2-
05-07	143,811	3,524	2		0	3,524-	2-
06-08	188,777	7,424	4	240	0	7,184-	4-
07-09	215,661	11,378	5	240	0	11,138-	5-
08-10	271,777	16,763	6	714	0	16,048-	6-
09-11	203,120	12,888	6	474	0	12,414-	6-
10-12	195,169	9,669	5	13,389	7	3,719	2
11-13	189,092	13,819	7	12,914	7	905-	0
12-14	261,602	18,591	7	14,027	5	4,564-	2-
13-15	256,050	22,058	9	1,112	0	20,946-	8-
14-16	456,833	25,052	5	1,112	0	23,940-	5-
15-17	562,300	72,507	13		0	72,507-	13-
16-18	626,253	161,374	26		0	161,374-	26-
17-19	988,501	250,076	25		0	250,076-	25-
FIVE-YEAR AVERAGE							
15-19	811,065	160,748	20		0	160,748-	20-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986				28,212		28,212	
1987							
1988							
1989							
1990							
1991							
1992							
1993				10,000		10,000	
1994							
1995							
1996	3,130		0		0		0
1997							
1998							
1999							
2000				50		50	
2001							
2002							
2003							
2004							
2005							
2006				34,747		34,747	
2007				43,811		43,811	
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017				1,654		1,654	
2018							
2019							
TOTAL	3,130		0	118,475		118,475	
THREE-YEAR MOVING AVERAGES							
86-88				9,404		9,404	
87-89							
88-90							
89-91							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92							
91-93				3,333		3,333	
92-94				3,333		3,333	
93-95				3,333		3,333	
94-96	1,043		0		0		0
95-97	1,043		0		0		0
96-98	1,043		0		0		0
97-99							
98-00				17		17	
99-01				17		17	
00-02				17		17	
01-03							
02-04							
03-05							
04-06				11,582		11,582	
05-07				26,186		26,186	
06-08				26,186		26,186	
07-09				14,604		14,604	
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17				551		551	
16-18				551		551	
17-19				551		551	
FIVE-YEAR AVERAGE							
15-19				331		331	

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	10,899	11,340	104	3,208	29	8,132-	75-
1987	26,741	2,782	10	133,741-	500-	136,523-	511-
1988	63,946	13,813	22	141,272	221	127,459	199
1989	47,280	28,805	61	510-	1-	29,315-	62-
1990	72,006	142,893	198	411	1	142,482-	198-
1991	165,395	100,787	61	4	0	100,783-	61-
1992	47,677	51,248	107	3,933	8	47,315-	99-
1993	74,167	56,679	76	35,432	48	21,247-	29-
1994	67,885	299,917	442	3,284-	5-	303,201-	447-
1995	25,852	2,748-	11-	6,013	23	8,761	34
1996	93,963	4,949	5	25,031	27	20,082	21
1997	355,270	22,688	6	71,163	20	48,475	14
1998	474	48,908			0	48,908-	
1999	175,586	6,763	4	3-	0	6,766-	4-
2000	111,251	671	1		0	671-	1-
2001	219,928	16,269	7	1-	0	16,270-	7-
2002	87,361	14,674	17	1,660	2	13,013-	15-
2003	80,636	311,764	387	535	1	311,229-	386-
2004	120,581	28,403	24	4,336	4	24,067-	20-
2005	195,257	34,793	18	2,221-	1-	37,014-	19-
2006	79,099	30,343	38	35,275	45	4,932	6
2007	119,959	7,329	6	944-	1-	8,273-	7-
2008	99,871	5,092	5	819-	1-	5,911-	6-
2009	71,580	1,642	2	819	1	823-	1-
2010	47,270	21,190	45	1,859	4	19,331-	41-
2011	150,027	27,161	18	493-	0	27,654-	18-
2012	352,497	44,105	13	1,627	0	42,478-	12-
2013	1,086,830	158,747	15	10	0	158,737-	15-
2014	448,474	44,993	10		0	44,993-	10-
2015	86,214	2,446	3		0	2,446-	3-
2016	931,820	118,948	13		0	118,948-	13-
2017	1,915,306	557,840	29	1,062,543	55	504,703	26
2018	2,361,806	1,018,759	43	65,800	3	952,959-	40-
2019	24,707	4,401	18		0	4,401-	18-
TOTAL	9,817,615	3,238,396	33	1,318,916	13	1,919,481-	20-

THREE-YEAR MOVING AVERAGES

86-88	33,862	9,312	27	3,580	11	5,732-	17-
87-89	45,989	15,133	33	2,340	5	12,793-	28-
88-90	61,077	61,837	101	47,058	77	14,780-	24-
89-91	94,893	90,829	96	32-	0	90,860-	96-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
90-92	95,026	98,310	103	1,449	2	96,860-	102-	
91-93	95,746	69,572	73	13,123	14	56,449-	59-	
92-94	63,243	135,948	215	12,027	19	123,921-	196-	
93-95	55,968	117,949	211	12,720	23	105,229-	188-	
94-96	62,567	100,706	161	9,253	15	91,453-	146-	
95-97	158,362	8,296	5	34,069	22	25,773	16	
96-98	149,902	25,515	17	32,065	21	6,549	4	
97-99	177,110	26,120	15	23,720	13	2,400-	1-	
98-00	95,770	18,781	20	1-	0	18,782-	20-	
99-01	168,922	7,901	5	1-	0	7,902-	5-	
00-02	139,513	10,538	8	553	0	9,985-	7-	
01-03	129,308	114,235	88	731	1	113,504-	88-	
02-04	96,193	118,280	123	2,177	2	116,103-	121-	
03-05	132,158	124,986	95	883	1	124,103-	94-	
04-06	131,646	31,180	24	12,463	9	18,716-	14-	
05-07	131,438	24,155	18	10,703	8	13,452-	10-	
06-08	99,643	14,255	14	11,171	11	3,084-	3-	
07-09	97,137	4,688	5	315-	0	5,002-	5-	
08-10	72,907	9,308	13	620	1	8,688-	12-	
09-11	89,625	16,664	19	729	1	15,936-	18-	
10-12	183,265	30,819	17	998	1	29,821-	16-	
11-13	529,784	76,671	14	381	0	76,290-	14-	
12-14	629,267	82,615	13	546	0	82,069-	13-	
13-15	540,506	68,729	13	3	0	68,726-	13-	
14-16	488,836	55,463	11		0	55,463-	11-	
15-17	977,780	226,412	23	354,181	36	127,769	13	
16-18	1,736,311	565,183	33	376,114	22	189,068-	11-	
17-19	1,433,940	527,000	37	376,114	26	150,886-	11-	
FIVE-YEAR AVERAGE								
15-19	1,063,971	340,479	32	225,669	21	114,810-	11-	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	2,906,155	131,029	5	287,460	10	156,432	5
1987	552,920	178,041	32	197,362	36	19,321	3
1988	2,761,874	338,316	12	1,017,748	37	679,433	25
1989	1,689,052	338,882	20	1,700,090	101	1,361,208	81
1990	4,086,361	678,712	17	1,079,188	26	400,477	10
1991	2,187,969	674,573	31	2,648,861	121	1,974,288	90
1992	3,768,944	462,261	12	1,520,937	40	1,058,676	28
1993	7,697,118	609,237	8	711,973	9	102,736	1
1994	11,451,040	849,170	7	442,362	4	406,809-	4-
1995	6,743,189	810,642	12	756,724	11	53,918-	1-
1996	11,097,335	1,279,917	12	4,001,314	36	2,721,397	25
1997	7,636,096	1,030,578	13	1,506,968	20	476,390	6
1998	5,231,321	1,154,377	22	132,250	3	1,022,126-	20-
1999	11,862,348	1,416,919	12	804,081	7	612,838-	5-
2000	13,037,113	452,142	3	293,154	2	158,988-	1-
2001	9,533,255	1,201,243	13	135,558	1	1,065,686-	11-
2002	8,759,915	1,647,241	19	303,019	3	1,344,222-	15-
2003	12,671,905	613,622	5	76,828	1	536,794-	4-
2004	9,766,642	1,081,100	11	377,661	4	703,439-	7-
2005	11,649,049	1,071,482	9	112,380	1	959,103-	8-
2006	19,232,581	1,787,419	9	72,275	0	1,715,145-	9-
2007	10,403,189	2,975,492	29	91,973	1	2,883,519-	28-
2008	14,854,502	1,928,135	13	309,747	2	1,618,388-	11-
2009	14,539,801	1,640,562	11	2,122,640	15	482,078	3
2010	10,846,426	1,364,426	13	477,027	4	887,400-	8-
2011	16,225,597	1,203,375	7	1,043,900	6	159,475-	1-
2012	18,858,358	1,917,524	10	4,418,581	23	2,501,056	13
2013	19,863,304	2,158,032	11	717,693	4	1,440,339-	7-
2014	18,696,797	3,762,042	20	893,701	5	2,868,341-	15-
2015	21,959,809	2,765,957	13	993,912	5	1,772,046-	8-
2016	20,498,414	2,457,893	12	50,646	0	2,407,247-	12-
2017	22,258,030	2,589,300	12	312,514	1	2,276,786-	10-
2018	46,180,024	4,109,588	9	369,818	1	3,739,770-	8-
2019	17,597,634	2,776,322	16	13,126,721	75	10,350,399	59
TOTAL	417,104,070	49,455,554	12	43,107,065	10	6,348,489-	2-
THREE-YEAR MOVING AVERAGES							
86-88	2,073,650	215,795	10	500,857	24	285,062	14
87-89	1,667,949	285,080	17	971,733	58	686,654	41
88-90	2,845,763	451,970	16	1,265,676	44	813,706	29
89-91	2,654,461	564,056	21	1,809,380	68	1,245,324	47

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	3,347,758	605,182	18	1,749,662	52	1,144,480	34
91-93	4,551,344	582,024	13	1,627,257	36	1,045,233	23
92-94	7,639,034	640,223	8	891,757	12	251,534	3
93-95	8,630,449	756,350	9	637,019	7	119,330-	1-
94-96	9,763,855	979,910	10	1,733,466	18	753,557	8
95-97	8,492,207	1,040,379	12	2,088,335	25	1,047,956	12
96-98	7,988,251	1,154,957	14	1,880,177	24	725,220	9
97-99	8,243,255	1,200,625	15	814,433	10	386,192-	5-
98-00	10,043,594	1,007,813	10	409,828	4	597,984-	6-
99-01	11,477,572	1,023,435	9	410,931	4	612,504-	5-
00-02	10,443,428	1,100,209	11	243,910	2	856,299-	8-
01-03	10,321,691	1,154,036	11	171,802	2	982,234-	10-
02-04	10,399,487	1,113,988	11	252,503	2	861,485-	8-
03-05	11,362,532	922,068	8	188,956	2	733,112-	6-
04-06	13,549,424	1,313,334	10	187,439	1	1,125,895-	8-
05-07	13,761,606	1,944,798	14	92,209	1	1,852,589-	13-
06-08	14,830,091	2,230,349	15	157,998	1	2,072,350-	14-
07-09	13,265,831	2,181,396	16	841,453	6	1,339,943-	10-
08-10	13,413,576	1,644,374	12	969,805	7	674,570-	5-
09-11	13,870,608	1,402,788	10	1,214,522	9	188,266-	1-
10-12	15,310,127	1,495,109	10	1,979,836	13	484,727	3
11-13	18,315,753	1,759,644	10	2,060,058	11	300,414	2
12-14	19,139,487	2,612,533	14	2,009,992	11	602,541-	3-
13-15	20,173,304	2,895,344	14	868,435	4	2,026,909-	10-
14-16	20,385,007	2,995,298	15	646,086	3	2,349,211-	12-
15-17	21,572,084	2,604,383	12	452,357	2	2,152,026-	10-
16-18	29,645,489	3,052,260	10	244,326	1	2,807,934-	9-
17-19	28,678,562	3,158,403	11	4,603,017	16	1,444,614	5
FIVE-YEAR AVERAGE							
15-19	25,698,782	2,939,812	11	2,970,722	12	30,910	0

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	369,785	1,164	0		0	1,164-	0
2001	847,200	16,779	2		0	16,779-	2-
2002	700,709		0		0		0
2003	743,339		0		0		0
2004	200,515		0		0		0
2005	2,201,853	95,957	4		0	95,957-	4-
2006	1,073,044	98,462	9	1,932	0	96,530-	9-
2007	3,001,390	206,778	7	300,257	10	93,479	3
2008	834,566	10,140	1		0	10,140-	1-
2009	1,398,994	51,802	4	17,153	1	34,649-	2-
2010	6,071,701	98,595	2		0	98,595-	2-
2011	9,174,935	395,931	4	716,478	8	320,547	3
2012	19,104,641	621	0		0	621-	0
2013	10,461,257	852,032	8	711,280	7	140,752-	1-
2014	8,138,067	286,760	4	1,445	0	285,315-	4-
2015	879,043	72,622-	8-	59,360	7	131,982	15
2016	18,384,944	480,480	3	195,951	1	284,529-	2-
2017	829,109	74,650	9		0	74,650-	9-
2018	28,226,954	122,181	0		0	122,181-	0
2019	123,196	11,450	9		0	11,450-	9-
TOTAL	112,765,243	2,731,161	2	2,003,857	2	727,305-	1-

THREE-YEAR MOVING AVERAGES

00-02	639,232	5,981	1		0	5,981-	1-
01-03	763,749	5,593	1		0	5,593-	1-
02-04	548,188		0		0		0
03-05	1,048,569	31,986	3		0	31,986-	3-
04-06	1,158,471	64,806	6	644	0	64,162-	6-
05-07	2,092,095	133,732	6	100,730	5	33,003-	2-
06-08	1,636,333	105,127	6	100,730	6	4,397-	0
07-09	1,744,983	89,574	5	105,804	6	16,230	1
08-10	2,768,420	53,512	2	5,718	0	47,795-	2-
09-11	5,548,543	182,109	3	244,544	4	62,434	1
10-12	11,450,426	165,049	1	238,826	2	73,777	1
11-13	12,913,611	416,195	3	475,919	4	59,725	0
12-14	12,567,988	379,804	3	237,575	2	142,229-	1-
13-15	6,492,789	355,390	5	257,362	4	98,028-	2-
14-16	9,134,018	231,539	3	85,585	1	145,954-	2-
15-17	6,697,699	160,836	2	85,104	1	75,732-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	15,813,669	225,770	1	65,317	0	160,453-	1-
17-19	9,726,420	69,427	1		0	69,427-	1-
FIVE-YEAR AVERAGE							
15-19	9,688,649	123,228	1	51,062	1	72,165-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1987	20,091-		0		0		0
1988							
1989	16,711	11,516	69		0	11,516-	69-
1990	30,685	5,775	19	8,023	26	2,248	7
1991	16,595	5,934-	36-	1,067	6	7,001	42
1992	18,196	17,795	98		0	17,795-	98-
1993	125,347	26,080	21	467	0	25,613-	20-
1994	835,061	15,274	2	3,208	0	12,066-	1-
1995	120,774	1,897	2		0	1,897-	2-
1996	596,467	56,656	9		0	56,656-	9-
1997	80,474	538	1		0	538-	1-
1998	109,299	2,500	2		0	2,500-	2-
1999	2,632	1,505	57		0	1,505-	57-
2000	920	97,498			0	97,498-	
2001	403,450	15,810	4	67,690	17	51,880	13
2002	73,540	85,651	116		0	85,651-	116-
2003	189,870	40,511	21		0	40,511-	21-
2004	48,924	26,469	54		0	26,469-	54-
2005	15,924		0		0		0
2006	254,273	252,706	99	4,417	2	248,289-	98-
2007	366,236	66,149	18		0	66,149-	18-
2008	31,679	6,331	20		0	6,331-	20-
2009	495,427	386,771	78		0	386,771-	78-
2010	380,499	525,375	138		0	525,375-	138-
2011	114,881	311,384	271		0	311,384-	271-
2012	1,774,431	26,393	1	7,932	0	18,461-	1-
2013	1,072,707	879,575	82		0	879,575-	82-
2014	800,159	624,539	78	11,224	1	613,315-	77-
2015	3,109,443	197,583	6	27,623	1	169,960-	5-
2016	312,220	881,186	282	19,845	6	861,341-	276-
2017	1,348,353	1,367,628	101	822,663	61	544,966-	40-
2018	543,694	1,857,822	342	358	0	1,857,464-	342-
2019	7,460,239	33,425,934	448	29,188	0	33,396,746-	448-
TOTAL	20,729,018	41,208,913	199	1,003,704	5	40,205,210-	194-

THREE-YEAR MOVING AVERAGES

87-89	1,127-	3,839	341-		0	3,839-	341
88-90	15,799	5,764	36	2,674	17	3,089-	20-
89-91	21,330	3,786	18	3,030	14	756-	4-
90-92	21,825	5,879	27	3,030	14	2,849-	13-
91-93	53,379	12,647	24	511	1	12,136-	23-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
92-94	326,201	19,716	6	1,225	0	18,491-	6-
93-95	360,394	14,417	4	1,225	0	13,192-	4-
94-96	517,434	24,609	5	1,069	0	23,540-	5-
95-97	265,905	19,697	7		0	19,697-	7-
96-98	262,080	19,898	8		0	19,898-	8-
97-99	64,135	1,514	2		0	1,514-	2-
98-00	37,617	33,834	90		0	33,834-	90-
99-01	135,668	38,271	28	22,563	17	15,708-	12-
00-02	159,304	66,320	42	22,563	14	43,756-	27-
01-03	222,287	47,324	21	22,563	10	24,761-	11-
02-04	104,111	50,877	49		0	50,877-	49-
03-05	84,906	22,327	26		0	22,327-	26-
04-06	106,374	93,058	87	1,472	1	91,586-	86-
05-07	212,144	106,285	50	1,472	1	104,812-	49-
06-08	217,396	108,395	50	1,472	1	106,923-	49-
07-09	297,781	153,084	51		0	153,084-	51-
08-10	302,535	306,159	101		0	306,159-	101-
09-11	330,269	407,843	123		0	407,843-	123-
10-12	756,604	287,717	38	2,644	0	285,073-	38-
11-13	987,340	405,784	41	2,644	0	403,140-	41-
12-14	1,215,765	510,169	42	6,385	1	503,784-	41-
13-15	1,660,769	567,232	34	12,949	1	554,283-	33-
14-16	1,407,274	567,769	40	19,564	1	548,205-	39-
15-17	1,590,005	815,466	51	290,043	18	525,422-	33-
16-18	734,755	1,368,879	186	280,955	38	1,087,924-	148-
17-19	3,117,429	12,217,128	392	284,069	9	11,933,059-	383-
FIVE-YEAR AVERAGE							
15-19	2,554,790	7,546,030	295	179,935	7	7,366,095-	288-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	852,333	768,016	90	300,069	35	467,947-	55-
1987	1,211,305	894,960	74	76,580	6	818,380-	68-
1988	1,128,183	1,183,349	105	452,340	40	731,010-	65-
1989	1,214,117	1,376,467	113	531,283	44	845,184-	70-
1990	2,074,124	1,324,111	64	519,294	25	804,817-	39-
1991	1,396,734	1,150,071	82	211,761	15	938,310-	67-
1992	1,461,826	1,929,082	132	394,400	27	1,534,682-	105-
1993	1,886,490	1,876,921	99	1,671,373	89	205,548-	11-
1994	2,782,972	1,967,333	71	664,475-	24-	2,631,808-	95-
1995	2,287,698	1,404,362	61	59,439	3	1,344,923-	59-
1996	3,146,065	1,628,902	52	375,461	12	1,253,441-	40-
1997	2,820,931	1,552,673	55	281,056	10	1,271,617-	45-
1998	3,114,456	1,990,985	64	203,512	7	1,787,473-	57-
1999	1,414,592	2,791,105	197	513,894	36	2,277,211-	161-
2000	2,470,694	4,431,757	179	1,794,252	73	2,637,504-	107-
2001	3,358,206	3,999,887	119	6,380,387	190	2,380,500	71
2002	6,673,959	7,741,402	116	6,402,078	96	1,339,324-	20-
2003	3,410,319	5,534,416	162	59,087	2	5,475,329-	161-
2004	5,593,872	4,317,305	77	2,320,743-	41-	6,638,048-	119-
2005	4,875,070	4,223,238	87	2,808,682	58	1,414,556-	29-
2006	8,237,426	6,237,380	76	3,661,766	44	2,575,614-	31-
2007	6,169,451	6,063,969	98	5,393,979	87	669,990-	11-
2008	7,105,697	5,554,799	78	570,215	8	4,984,584-	70-
2009	6,008,129	7,543,643	126	781,235-	13-	8,324,878-	139-
2010	6,342,058	5,376,937	85	3,894,046	61	1,482,891-	23-
2011	4,313,548	6,361,998	147	3,693,281	86	2,668,716-	62-
2012	9,137,474	12,634,367	138	1,831,944	20	10,802,423-	118-
2013	7,856,797	11,370,502	145	5,780,165	74	5,590,337-	71-
2014	10,354,630	14,004,223	135	4,235,074	41	9,769,149-	94-
2015	12,491,438	14,962,850	120	6,673,201	53	8,289,649-	66-
2016	12,092,318	15,198,739	126	7,205,640	60	7,993,099-	66-
2017	12,554,850	17,427,741	139	5,234,126	42	12,193,615-	97-
2018	14,096,083	15,840,106	112	4,051,687	29	11,788,419-	84-
2019	14,588,952	26,611,948	182	3,689,565	25	22,922,383-	157-
TOTAL	184,522,798	217,275,544	118	75,183,183	41	142,092,361-	77-

THREE-YEAR MOVING AVERAGES

86-88	1,063,940	948,775	89	276,330	26	672,446-	63-
87-89	1,184,535	1,151,592	97	353,401	30	798,191-	67-
88-90	1,472,142	1,294,642	88	500,972	34	793,670-	54-
89-91	1,561,659	1,283,550	82	420,779	27	862,770-	55-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	1,644,228	1,467,755	89	375,151	23	1,092,603-	66-
91-93	1,581,683	1,652,025	104	759,178	48	892,847-	56-
92-94	2,043,763	1,924,445	94	467,099	23	1,457,346-	71-
93-95	2,319,053	1,749,538	75	355,445	15	1,394,093-	60-
94-96	2,738,912	1,666,866	61	76,525-	3-	1,743,391-	64-
95-97	2,751,564	1,528,646	56	238,652	9	1,289,994-	47-
96-98	3,027,150	1,724,187	57	286,676	9	1,437,511-	47-
97-99	2,449,993	2,111,588	86	332,821	14	1,778,767-	73-
98-00	2,333,247	3,071,282	132	837,219	36	2,234,063-	96-
99-01	2,414,497	3,740,916	155	2,896,178	120	844,738-	35-
00-02	4,167,620	5,391,015	129	4,858,905	117	532,109-	13-
01-03	4,480,828	5,758,568	129	4,280,517	96	1,478,051-	33-
02-04	5,226,050	5,864,374	112	1,380,141	26	4,484,234-	86-
03-05	4,626,420	4,691,653	101	182,342	4	4,509,311-	97-
04-06	6,235,456	4,925,974	79	1,383,235	22	3,542,739-	57-
05-07	6,427,316	5,508,196	86	3,954,809	62	1,553,387-	24-
06-08	7,170,858	5,952,049	83	3,208,653	45	2,743,396-	38-
07-09	6,427,759	6,387,470	99	1,727,653	27	4,659,817-	72-
08-10	6,485,295	6,158,460	95	1,227,676	19	4,930,784-	76-
09-11	5,554,578	6,427,526	116	2,268,698	41	4,158,829-	75-
10-12	6,597,693	8,124,434	123	3,139,757	48	4,984,677-	76-
11-13	7,102,607	10,122,289	143	3,768,463	53	6,353,826-	89-
12-14	9,116,300	12,669,697	139	3,949,061	43	8,720,636-	96-
13-15	10,234,288	13,445,858	131	5,562,813	54	7,883,045-	77-
14-16	11,646,129	14,721,938	126	6,037,972	52	8,683,966-	75-
15-17	12,379,535	15,863,110	128	6,370,989	51	9,492,121-	77-
16-18	12,914,417	16,155,529	125	5,497,151	43	10,658,378-	83-
17-19	13,746,628	19,959,932	145	4,325,126	31	15,634,806-	114-
FIVE-YEAR AVERAGE							
15-19	13,164,728	18,008,277	137	5,370,844	41	12,637,433-	96-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	565,189	563,140	100	129,508	23	433,632-	77-
1987	796,323	624,406	78	177,043	22	447,363-	56-
1988	1,096,033	1,015,740	93	289,464	26	726,276-	66-
1989	1,054,050	717,251	68	244,055	23	473,196-	45-
1990	1,901,362	930,633	49	620,425	33	310,208-	16-
1991	961,271	408,362	42	244,558	25	163,804-	17-
1992	1,066,658	1,704,253	160	236,765	22	1,467,488-	138-
1993	2,746,007	1,504,697	55	172,115	6	1,332,582-	49-
1994	3,374,744	729,949	22	1,013,003	30	283,055	8
1995	1,653,801	847,128	51	80,989	5	766,140-	46-
1996	2,709,568	807,729	30	138,339	5	669,391-	25-
1997	5,221,921	980,370	19	96,585	2	883,785-	17-
1998	2,281,979	1,977,891	87	8,156	0	1,969,735-	86-
1999	1,087,917	1,793,509	165	125,251	12	1,668,258-	153-
2000	1,669,136	3,040,066	182	386,396	23	2,653,671-	159-
2001	4,154,200	3,183,117	77	240,813	6	2,942,303-	71-
2002	5,218,112	3,992,408	77	374,743	7	3,617,665-	69-
2003	2,670,797	3,922,096	147	148,766	6	3,773,330-	141-
2004	6,174,930	3,299,034	53	309,109	5	2,989,925-	48-
2005	4,728,392	2,917,713	62	667,790	14	2,249,923-	48-
2006	8,009,135	3,577,038	45	437,616	5	3,139,422-	39-
2007	4,783,415	3,443,906	72	74,842	2	3,369,064-	70-
2008	8,385,977	3,836,975	46	182,340	2	3,654,635-	44-
2009	7,631,554	4,489,890	59	29,509	0	4,460,381-	58-
2010	5,437,018	4,078,593	75	792,664	15	3,285,929-	60-
2011	3,731,783	5,052,277	135	1,380,560	37	3,671,718-	98-
2012	8,738,994	3,962,334	45	735,756	8	3,226,578-	37-
2013	5,793,955	5,967,896	103	2,411,227	42	3,556,670-	61-
2014	9,468,128	6,899,399	73	1,832,210	19	5,067,189-	54-
2015	7,051,868	10,092,198	143	4,113,799	58	5,978,400-	85-
2016	5,007,658	10,212,959	204	4,545,172	91	5,667,788-	113-
2017	7,152,328	9,017,421	126	2,927,553	41	6,089,868-	85-
2018	6,526,135	7,984,862	122	2,187,908	34	5,796,954-	89-
2019	4,750,247	16,630,104	350	3,007,397	63	13,622,707-	287-
TOTAL	143,600,587	130,205,344	91	30,362,425	21	99,842,919-	70-

THREE-YEAR MOVING AVERAGES

86-88	819,182	734,428	90	198,672	24	535,757-	65-
87-89	982,135	785,799	80	236,854	24	548,945-	56-
88-90	1,350,481	887,875	66	384,648	28	503,227-	37-
89-91	1,305,561	685,416	52	369,679	28	315,736-	24-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	1,309,764	1,014,416	77	367,249	28	647,167-	49-
91-93	1,591,312	1,205,771	76	217,813	14	987,958-	62-
92-94	2,395,803	1,312,966	55	473,961	20	839,005-	35-
93-95	2,591,517	1,027,258	40	422,036	16	605,222-	23-
94-96	2,579,371	794,935	31	410,777	16	384,158-	15-
95-97	3,195,097	878,409	27	105,304	3	773,105-	24-
96-98	3,404,489	1,255,330	37	81,027	2	1,174,303-	34-
97-99	2,863,939	1,583,923	55	76,664	3	1,507,259-	53-
98-00	1,679,677	2,270,489	135	173,268	10	2,097,221-	125-
99-01	2,303,751	2,672,231	116	250,820	11	2,421,410-	105-
00-02	3,680,483	3,405,197	93	333,984	9	3,071,213-	83-
01-03	4,014,370	3,699,207	92	254,774	6	3,444,433-	86-
02-04	4,687,946	3,737,846	80	277,539	6	3,460,307-	74-
03-05	4,524,706	3,379,614	75	375,221	8	3,004,393-	66-
04-06	6,304,152	3,264,595	52	471,505	7	2,793,090-	44-
05-07	5,840,314	3,312,886	57	393,416	7	2,919,470-	50-
06-08	7,059,509	3,619,306	51	231,599	3	3,387,707-	48-
07-09	6,933,649	3,923,590	57	95,563	1	3,828,027-	55-
08-10	7,151,516	4,135,152	58	334,838	5	3,800,315-	53-
09-11	5,600,118	4,540,253	81	734,244	13	3,806,009-	68-
10-12	5,969,265	4,364,401	73	969,660	16	3,394,741-	57-
11-13	6,088,244	4,994,169	82	1,509,181	25	3,484,988-	57-
12-14	8,000,359	5,609,876	70	1,659,731	21	3,950,145-	49-
13-15	7,437,984	7,653,165	103	2,785,745	37	4,867,419-	65-
14-16	7,175,885	9,068,186	126	3,497,060	49	5,571,125-	78-
15-17	6,403,951	9,774,193	153	3,862,174	60	5,912,018-	92-
16-18	6,228,707	9,071,748	146	3,220,211	52	5,851,537-	94-
17-19	6,142,904	11,210,796	182	2,707,619	44	8,503,176-	138-
FIVE-YEAR AVERAGE							
15-19	6,097,647	10,787,509	177	3,356,366	55	7,431,143-	122-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	16,693-	20,000	120-		0	20,000-	120
1987							
1988	3,020		0	24,490	811	24,490	811
1989				319		319	
1990	12,278	9,081	74		0	9,081-	74-
1991							
1992	37,200		0		0		0
1993							
1994		204,691				204,691-	
1995		27,313				27,313-	
1996	278,996	7,890	3		0	7,890-	3-
1997	85,433	70,603	83		0	70,603-	83-
1998		2,141				2,141-	
1999	4,427	14,732	333		0	14,732-	333-
2000	1,459	3,202-	219-		0	3,202	219
2001		17-				17	
2002		17,957				17,957-	
2003	25,580	25,940	101		0	25,940-	101-
2004	25,580-	13,378	52-		0	13,378-	52
2005		479,992				479,992-	
2006	327,107	151,778	46		0	151,778-	46-
2007	3,938	2,638-	67-		0	2,638	67
2008		2,737				2,737-	
2009		67,800				67,800-	
2010		10,841-				10,841	
2011		11,160-				11,160	
2012		59,485				59,485-	
2013	479,177	824,626	172		0	824,626-	172-
2014		46				46-	
2015							
2016							
2017		897,992				897,992-	
2018	15,974	20,298	127		0	20,298-	127-
2019	17,328	70,150	405		0	70,150-	405-
TOTAL	1,249,643	2,960,773	237	24,809	2	2,935,964-	235-

THREE-YEAR MOVING AVERAGES

86-88	4,558-	6,667	146-	8,163	179-	1,497	33-
87-89	1,007		0	8,270	821	8,270	821
88-90	5,099	3,027	59	8,270	162	5,242	103
89-91	4,093	3,027	74	106	3	2,921-	71-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	16,493	3,027	18		0	3,027-	18-
91-93	12,400		0		0		0
92-94	12,400	68,230	550		0	68,230-	550-
93-95		77,335				77,335-	
94-96	92,999	79,965	86		0	79,965-	86-
95-97	121,476	35,269	29		0	35,269-	29-
96-98	121,476	26,878	22		0	26,878-	22-
97-99	29,953	29,159	97		0	29,159-	97-
98-00	1,962	4,557	232		0	4,557-	232-
99-01	1,962	3,838	196		0	3,838-	196-
00-02	486	4,913			0	4,913-	
01-03	8,527	14,627	172		0	14,627-	172-
02-04		19,092				19,092-	
03-05		173,103				173,103-	
04-06	100,509	215,049	214		0	215,049-	214-
05-07	110,348	209,710	190		0	209,710-	190-
06-08	110,348	50,626	46		0	50,626-	46-
07-09	1,313	22,633			0	22,633-	
08-10		19,899				19,899-	
09-11		15,266				15,266-	
10-12		12,495				12,495-	
11-13	159,726	290,984	182		0	290,984-	182-
12-14	159,726	294,719	185		0	294,719-	185-
13-15	159,726	274,891	172		0	274,891-	172-
14-16		15				15-	
15-17		299,331				299,331-	
16-18	5,325	306,097			0	306,097-	
17-19	11,100	329,480			0	329,480-	
FIVE-YEAR AVERAGE							
15-19	6,660	197,688			0	197,688-	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	75,384-	68,000	90-		0	68,000-	90
1987	2,125		0		0		0
1988	30,128		0	232,733	772	232,733	772
1989	15,719	19,631	125		0	19,631-	125-
1990	20,308-	9,081-	45		0	9,081	45-
1991							
1992							
1993							
1994	178,556	204,691	115		0	204,691-	115-
1995	88,532	10,708	12		0	10,708-	12-
1996	403,236	70,367	17		0	70,367-	17-
1997	85,318	58,865	69	670,410	786	611,545	717
1998	59,652	10,863	18		0	10,863-	18-
1999	32,330	17,292	53	226,555	701	209,263	647
2000	41,093	238	1	713,332		713,094	
2001	65,110	41,022	63		0	41,022-	63-
2002	5,350	11,822	221		0	11,822-	221-
2003	609,390	35,673	6		0	35,673-	6-
2004	635,921	1,111,896	175		0	1,111,896-	175-
2005	66,304	243,936	368		0	243,936-	368-
2006	231,013	84,979	37		0	84,979-	37-
2007	16,238	288	2		0	288-	2-
2008							
2009		32,864				32,864-	
2010	61,236	60,920	99		0	60,920-	99-
2011	32,563	23,594	72		0	23,594-	72-
2012	209,453	648,052	309		0	648,052-	309-
2013	254,759	654,574	257		0	654,574-	257-
2014	21,311	407,563			0	407,563-	
2015	149,818	184,066	123		0	184,066-	123-
2016	299,517		0		0		0
2017	617,194	117,282	19		0	117,282-	19-
2018	111,599	4,224,923			0	4,224,923-	
2019	775,588	3,370,782	435		0	3,370,782-	435-
TOTAL	5,003,361	11,705,811	234	1,843,030	37	9,862,782-	197-

THREE-YEAR MOVING AVERAGES

86-88	14,377-	22,667	158-	77,578	540-	54,911	382-
87-89	15,991	6,544	41	77,578	485	71,034	444
88-90	8,513	3,517	41	77,578	911	74,061	870
89-91	1,530-	3,517	230-		0	3,517-	230

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	6,769-	3,027-	45		0	3,027	45-
91-93							
92-94	59,519	68,230	115		0	68,230-	115-
93-95	89,029	71,800	81		0	71,800-	81-
94-96	223,441	95,255	43		0	95,255-	43-
95-97	192,362	46,647	24	223,470	116	176,823	92
96-98	182,735	46,698	26	223,470	122	176,772	97
97-99	59,100	29,007	49	298,988	506	269,982	457
98-00	44,358	9,464	21	313,295	706	303,831	685
99-01	46,177	19,517	42	313,295	678	293,778	636
00-02	37,184	17,694	48	237,777	639	220,083	592
01-03	226,617	29,506	13		0	29,506-	13-
02-04	416,887	386,464	93		0	386,464-	93-
03-05	437,205	463,835	106		0	463,835-	106-
04-06	311,079	480,270	154		0	480,270-	154-
05-07	104,518	109,734	105		0	109,734-	105-
06-08	82,417	28,423	34		0	28,423-	34-
07-09	5,413	11,051	204		0	11,051-	204-
08-10	20,412	31,261	153		0	31,261-	153-
09-11	31,266	39,126	125		0	39,126-	125-
10-12	101,084	244,189	242		0	244,189-	242-
11-13	165,592	442,074	267		0	442,074-	267-
12-14	161,841	570,063	352		0	570,063-	352-
13-15	141,963	415,401	293		0	415,401-	293-
14-16	156,882	197,210	126		0	197,210-	126-
15-17	355,510	100,449	28		0	100,449-	28-
16-18	342,770	1,447,402	422		0	1,447,402-	422-
17-19	501,460	2,570,996	513		0	2,570,996-	513-
FIVE-YEAR AVERAGE							
15-19	390,743	1,579,411	404		0	1,579,411-	404-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	11,895	22,337	188	23,472	197	1,136	10
1987	44,240	58,801	133		0	58,801-	133-
1988	23,914	7,661	32	21,345	89	13,684	57
1989	30,438	19,488	64		0	19,488-	64-
1990	16,541	9,579	58		0	9,579-	58-
1991	12,345	4,597	37		0	4,597-	37-
1992	30,410	12,674	42		0	12,674-	42-
1993	9,849	4,026	41		0	4,026-	41-
1994	14,619	9,391	64		0	9,391-	64-
1995	16,907	9,149	54		0	9,149-	54-
1996	69,554	30,079	43		0	30,079-	43-
1997	29,679	4,630	16		0	4,630-	16-
1998	38,531	18,189	47		0	18,189-	47-
1999	34,192	8,180	24		0	8,180-	24-
2000	48,319	4,910	10		0	4,910-	10-
2001	34,130	6,673	20		0	6,673-	20-
2002	11,958	17,973	150	20,212	169	2,239	19
2003	4,146	9,373	226		0	9,373-	226-
2004	15,479	11,678	75		0	11,678-	75-
2005	32,541	29,282	90		0	29,282-	90-
2006	20,028	15,795	79		0	15,795-	79-
2007	67,089	17,372	26	16,616	25	756-	1-
2008	4,501	14,835	330		0	14,835-	330-
2009	43,118	239,740	556		0	239,740-	556-
2010	8,807	23,128	263		0	23,128-	263-
2011	58,401	23,770	41		0	23,770-	41-
2012	75,140	39,870	53		0	39,870-	53-
2013	22,122	24,514	111		0	24,514-	111-
2014	1,719	41,712			0	41,712-	
2015	14,638	151,886			0	151,886-	
2016	4,356	49,089			0	49,089-	
2017	3,023	1,997	66		0	1,997-	66-
2018	606	70	12		0	70-	12-
2019	12,601	31,576	251		0	31,576-	251-
TOTAL	865,836	974,026	112	81,646	9	892,380-	103-

THREE-YEAR MOVING AVERAGES

86-88	26,683	29,599	111	14,939	56	14,660-	55-
87-89	32,864	28,650	87	7,115	22	21,535-	66-
88-90	23,631	12,242	52	7,115	30	5,128-	22-
89-91	19,775	11,221	57		0	11,221-	57-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	19,765	8,950	45		0	8,950-	45-
91-93	17,535	7,099	40		0	7,099-	40-
92-94	18,293	8,697	48		0	8,697-	48-
93-95	13,792	7,522	55		0	7,522-	55-
94-96	33,693	16,206	48		0	16,206-	48-
95-97	38,713	14,620	38		0	14,620-	38-
96-98	45,921	17,633	38		0	17,633-	38-
97-99	34,134	10,333	30		0	10,333-	30-
98-00	40,347	10,427	26		0	10,427-	26-
99-01	38,880	6,588	17		0	6,588-	17-
00-02	31,469	9,852	31	6,737	21	3,115-	10-
01-03	16,745	11,340	68	6,737	40	4,602-	27-
02-04	10,528	13,008	124	6,737	64	6,271-	60-
03-05	17,388	16,778	96		0	16,778-	96-
04-06	22,683	18,919	83		0	18,919-	83-
05-07	39,886	20,817	52	5,539	14	15,278-	38-
06-08	30,539	16,001	52	5,539	18	10,462-	34-
07-09	38,236	90,649	237	5,539	14	85,110-	223-
08-10	18,809	92,568	492		0	92,568-	492-
09-11	36,776	95,546	260		0	95,546-	260-
10-12	47,450	28,923	61		0	28,923-	61-
11-13	51,888	29,385	57		0	29,385-	57-
12-14	32,994	35,365	107		0	35,365-	107-
13-15	12,826	72,704	567		0	72,704-	567-
14-16	6,904	80,896			0	80,896-	
15-17	7,339	67,657	922		0	67,657-	922-
16-18	2,662	17,052	641		0	17,052-	641-
17-19	5,410	11,214	207		0	11,214-	207-
FIVE-YEAR AVERAGE							
15-19	7,045	46,924	666		0	46,924-	666-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	23,654	5,290	22	2,080	9	3,210-	14-
1987	89,898	18,147	20	7,513	8	10,635-	12-
1988	72,378	14,612	20	1,808	2	12,804-	18-
1989	58,486	3,593	6	249	0	3,344-	6-
1990	118,670	33,551	28	566	0	32,985-	28-
1991	332,919	75,186	23	2,398	1	72,788-	22-
1992	90,093	79,185	88	53	0	79,133-	88-
1993	201,779	198,744	98	55,296	27	143,449-	71-
1994	298,356	53,438	18	92,740	31	39,302	13
1995	49,714	12,441	25	18,610	37	6,169	12
1996	121,585	34,177	28	14,488	12	19,689-	16-
1997	192,897	22,065	11	9,976	5	12,089-	6-
1998	179,346	30,217	17	127,338	71	97,121	54
1999	300,097	118,570	40	696	0	117,874-	39-
2000	99,687	31,599	32		0	31,599-	32-
2001	128,301	41,403	32		0	41,403-	32-
2002	269,323	124,781	46		0	124,781-	46-
2003	249,507	10,784	4	14,012	6	3,228	1
2004	172,024	25,817	15	1,556	1	24,261-	14-
2005	218,460	20,319	9	14,151	6	6,168-	3-
2006	141,842	40,781	29	1,234-	1-	42,016-	30-
2007	63,730	7,436	12		0	7,436-	12-
2008	83,431	29,935	36	2,090	3	27,846-	33-
2009	176,589	131,007	74	66,000	37	65,007-	37-
2010	61,269	17,297	28	700	1	16,597-	27-
2011	531,830	86,425	16	5,054	1	81,371-	15-
2012	898,948	140,146	16	20,282	2	119,864-	13-
2013	564,218	60,059	11	169	0	59,890-	11-
2014	606,587	149,830	25	3,115	1	146,715-	24-
2015	720,578	257,251	36	56,642	8	200,609-	28-
2016	422,672	77,560	18	165,929	39	88,369	21
2017	423,476	58,146	14		0	58,146-	14-
2018	599,720	86,621	14		0	86,622-	14-
2019	971,554	611,790	63	291,878	30	319,912-	33-
TOTAL	9,533,620	2,708,205	28	974,155	10	1,734,050-	18-

THREE-YEAR MOVING AVERAGES

86-88	61,977	12,683	20	3,800	6	8,883-	14-
87-89	73,587	12,117	16	3,190	4	8,928-	12-
88-90	83,178	17,252	21	874	1	16,378-	20-
89-91	170,025	37,443	22	1,071	1	36,372-	21-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	180,561	62,641	35	1,006	1	61,635-	34-
91-93	208,264	117,705	57	19,249	9	98,456-	47-
92-94	196,743	110,456	56	49,363	25	61,093-	31-
93-95	183,283	88,208	48	55,548	30	32,659-	18-
94-96	156,552	33,352	21	41,946	27	8,594	5
95-97	121,399	22,895	19	14,358	12	8,536-	7-
96-98	164,609	28,820	18	50,601	31	21,781	13
97-99	224,113	56,951	25	46,003	21	10,947-	5-
98-00	193,043	60,129	31	42,678	22	17,451-	9-
99-01	176,028	63,857	36	232	0	63,625-	36-
00-02	165,770	65,928	40		0	65,928-	40-
01-03	215,710	58,989	27	4,671	2	54,319-	25-
02-04	230,285	53,794	23	5,189	2	48,605-	21-
03-05	213,330	18,973	9	9,906	5	9,067-	4-
04-06	177,442	28,972	16	4,824	3	24,148-	14-
05-07	141,344	22,845	16	4,306	3	18,540-	13-
06-08	96,335	26,051	27	285	0	25,766-	27-
07-09	107,917	56,126	52	22,697	21	33,429-	31-
08-10	107,096	59,413	55	22,930	21	36,483-	34-
09-11	256,563	78,243	30	23,918	9	54,325-	21-
10-12	497,349	81,289	16	8,679	2	72,611-	15-
11-13	664,999	95,544	14	8,502	1	87,042-	13-
12-14	689,918	116,679	17	7,856	1	108,823-	16-
13-15	630,461	155,713	25	19,976	3	135,738-	22-
14-16	583,279	161,547	28	75,229	13	86,318-	15-
15-17	522,242	130,986	25	74,190	14	56,795-	11-
16-18	481,956	74,109	15	55,310	11	18,800-	4-
17-19	664,917	252,186	38	97,293	15	154,893-	23-
FIVE-YEAR AVERAGE							
15-19	627,600	218,274	35	102,890	16	115,384-	18-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	2,904,850	305,588	11	618,944	21	313,356	11
1987	3,395,999	408,211	12	292,882	9	115,329-	3-
1988	3,248,657	600,114	18	163,867	5	436,247-	13-
1989	4,391,721	861,223	20	573,858	13	287,365-	7-
1990	4,088,030	1,922,709	47	334,961	8	1,587,748-	39-
1991	5,099,426	1,474,753	29	358,078	7	1,116,675-	22-
1992	8,465,866	1,373,291	16	427,568	5	945,722-	11-
1993	6,527,480	1,658,898	25	1,036,754	16	622,144-	10-
1994	7,839,759	1,402,285	18	989,451	13	412,835-	5-
1995	3,299,437	813,883	25	303,601	9	510,282-	15-
1996	3,187,125	987,903	31	288,493	9	699,410-	22-
1997	7,230,362	972,108	13	108,497	2	863,611-	12-
1998	6,189,170	2,228,497	36	657,483	11	1,571,014-	25-
1999	6,474,278	879,756	14	317,855	5	561,901-	9-
2000	7,978,382	850,226	11	521,077	7	329,149-	4-
2001	8,850,491	1,154,466	13	167,497	2	986,969-	11-
2002	8,276,090	735,964	9	108,043	1	627,922-	8-
2003	10,601,049	533,637	5	62,254	1	471,383-	4-
2004	5,609,382	937,878	17	1,521,125	27	583,247	10
2005	7,755,595	878,324	11	160,006	2	718,318-	9-
2006	14,836,119	2,954,183	20	21,095	0	2,933,088-	20-
2007	7,818,607	948,220	12	294,434	4	653,785-	8-
2008	8,250,505	1,261,847	15	1,314,583	16	52,736	1
2009	7,363,265	1,591,234	22	53,993	1	1,537,241-	21-
2010	4,880,661	799,556	16	732,287	15	67,268-	1-
2011	9,646,888	611,820	6	4,717	0	607,102-	6-
2012	11,621,965	2,286,416	20	497,795	4	1,788,621-	15-
2013	17,190,821	3,288,851	19	963,357	6	2,325,494-	14-
2014	21,305,604	3,087,467	14	1,065,545	5	2,021,923-	9-
2015	15,327,179	2,369,584	15	215,056	1	2,154,529-	14-
2016	17,374,638	3,485,906	20	478,013	3	3,007,893-	17-
2017	14,890,053	3,066,953	21	118,061	1	2,948,892-	20-
2018	18,010,763	3,551,493	20	587,441	3	2,964,052-	16-
2019	23,588,220	6,933,249	29	387,882	2	6,545,367-	28-
TOTAL	313,518,439	57,216,491	18	15,746,551	5	41,469,940-	13-

THREE-YEAR MOVING AVERAGES

86-88	3,183,169	437,971	14	358,564	11	79,407-	2-
87-89	3,678,793	623,182	17	343,536	9	279,647-	8-
88-90	3,909,470	1,128,015	29	357,562	9	770,453-	20-
89-91	4,526,392	1,419,562	31	422,299	9	997,263-	22-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	5,884,440	1,590,251	27	373,536	6	1,216,715-	21-
91-93	6,697,591	1,502,314	22	607,467	9	894,847-	13-
92-94	7,611,035	1,478,158	19	817,925	11	660,233-	9-
93-95	5,888,892	1,291,689	22	776,602	13	515,087-	9-
94-96	4,775,440	1,068,024	22	527,182	11	540,842-	11-
95-97	4,572,308	924,631	20	233,531	5	691,101-	15-
96-98	5,535,552	1,396,169	25	351,491	6	1,044,678-	19-
97-99	6,631,270	1,360,120	21	361,278	5	998,842-	15-
98-00	6,880,610	1,319,493	19	498,805	7	820,688-	12-
99-01	7,767,717	961,483	12	335,476	4	626,007-	8-
00-02	8,368,321	913,552	11	265,539	3	648,013-	8-
01-03	9,242,544	808,022	9	112,598	1	695,424-	8-
02-04	8,162,174	735,826	9	563,807	7	172,019-	2-
03-05	7,988,675	783,280	10	581,128	7	202,151-	3-
04-06	9,400,365	1,590,129	17	567,409	6	1,022,720-	11-
05-07	10,136,774	1,593,576	16	158,512	2	1,435,064-	14-
06-08	10,301,744	1,721,417	17	543,371	5	1,178,046-	11-
07-09	7,810,793	1,267,100	16	554,337	7	712,763-	9-
08-10	6,831,477	1,217,545	18	700,288	10	517,258-	8-
09-11	7,296,938	1,000,870	14	263,666	4	737,204-	10-
10-12	8,716,505	1,232,597	14	411,600	5	820,997-	9-
11-13	12,819,891	2,062,362	16	488,623	4	1,573,739-	12-
12-14	16,706,130	2,887,578	17	842,232	5	2,045,346-	12-
13-15	17,941,201	2,915,301	16	747,986	4	2,167,315-	12-
14-16	18,002,473	2,980,986	17	586,204	3	2,394,781-	13-
15-17	15,863,957	2,974,148	19	270,376	2	2,703,771-	17-
16-18	16,758,485	3,368,117	20	394,505	2	2,973,612-	18-
17-19	18,829,679	4,517,231	24	364,461	2	4,152,770-	22-
FIVE-YEAR AVERAGE							
15-19	17,838,171	3,881,437	22	357,290	2	3,524,146-	20-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNTS 364.1 AND 364.2 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	3,586,373	3,152,190	88	1,982,525	55	1,169,665-	33-
1987	3,141,223	3,284,457	105	1,800,346	57	1,484,111-	47-
1988	3,660,868	3,679,519	101	1,858,507	51	1,821,011-	50-
1989	4,027,157	3,593,494	89	1,577,484	39	2,016,010-	50-
1990	4,186,189	4,337,149	104	2,349,285	56	1,987,864-	47-
1991	4,094,909	4,404,394	108	777,559	19	3,626,835-	89-
1992	4,420,236	5,531,275	125	1,706,528	39	3,824,746-	87-
1993	4,842,506	5,310,512	110	2,485,088	51	2,825,424-	58-
1994	3,127,853	4,912,142	157	2,392,917	77	2,519,225-	81-
1995	14,709,134	4,414,165	30	2,291,927	16	2,122,238-	14-
1996	2,782,748	3,702,792	133	2,168,100	78	1,534,691-	55-
1997	2,120,285	3,650,531	172	2,056,311	97	1,594,220-	75-
1998	2,830,348	4,441,308	157	1,705,045	60	2,736,263-	97-
1999	5,658,333	3,950,265	70	1,348,851	24	2,601,414-	46-
2000	6,870,997	4,221,325	61	2,306,943	34	1,914,381-	28-
2001	5,370,244	5,559,475	104	501,592	9	5,057,883-	94-
2002	4,349,187	5,067,629	117	1,172,334	27	3,895,295-	90-
2003	3,993,918	5,973,294	150	1,560,860	39	4,412,433-	110-
2004	3,682,558	5,384,636	146	1,654,572	45	3,730,064-	101-
2005	3,306,969	5,365,175	162	1,900,561	57	3,464,614-	105-
2006	5,730,744	15,421,672	269	1,465,465	26	13,956,207-	244-
2007	6,446,923	10,703,320	166	1,183,323	18	9,519,997-	148-
2008	6,850,768	10,132,776	148	1,111,733	16	9,021,043-	132-
2009	6,466,861	12,071,704	187	793,037	12	11,278,667-	174-
2010	7,803,138	22,674,532	291	442,674	6	22,231,858-	285-
2011	8,300,854	12,614,096	152	443,538	5	12,170,557-	147-
2012	8,178,337	14,972,761	183	262,191	3	14,710,571-	180-
2013	9,390,975	12,907,520	137	5,505	0	12,902,015-	137-
2014	14,562,671	20,977,756	144	4,062	0	20,973,693-	144-
2015	18,366,448	32,760,463	178	717,879	4	32,042,584-	174-
2016	18,750,293	43,008,295	229	838,739	4	42,169,556-	225-
2017	25,017,285	54,076,062	216	297,055	1	53,779,007-	215-
2018	24,554,480	52,838,214	215	135,013	1	52,703,201-	215-
2019	24,495,059	68,870,556	281	34,398	0	68,836,158-	281-
TOTAL	275,676,870	473,965,452	172	43,331,953	16	430,633,500-	156-

THREE-YEAR MOVING AVERAGES

86-88	3,462,821	3,372,055	97	1,880,459	54	1,491,596-	43-
87-89	3,609,749	3,519,156	97	1,745,446	48	1,773,711-	49-
88-90	3,958,071	3,870,054	98	1,928,425	49	1,941,628-	49-
89-91	4,102,752	4,111,679	100	1,568,110	38	2,543,569-	62-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNTS 364.1 AND 364.2 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	4,233,778	4,757,606	112	1,611,124	38	3,146,482-	74-
91-93	4,452,550	5,082,060	114	1,656,392	37	3,425,668-	77-
92-94	4,130,198	5,251,310	127	2,194,845	53	3,056,465-	74-
93-95	7,559,831	4,878,940	65	2,389,978	32	2,488,962-	33-
94-96	6,873,245	4,343,033	63	2,284,315	33	2,058,718-	30-
95-97	6,537,389	3,922,496	60	2,172,113	33	1,750,383-	27-
96-98	2,577,794	3,931,544	153	1,976,486	77	1,955,058-	76-
97-99	3,536,322	4,014,035	114	1,703,402	48	2,310,632-	65-
98-00	5,119,893	4,204,299	82	1,786,946	35	2,417,353-	47-
99-01	5,966,525	4,577,022	77	1,385,795	23	3,191,226-	53-
00-02	5,530,143	4,949,476	89	1,326,957	24	3,622,520-	66-
01-03	4,571,116	5,533,466	121	1,078,262	24	4,455,204-	97-
02-04	4,008,554	5,475,186	137	1,462,589	36	4,012,597-	100-
03-05	3,661,148	5,574,368	152	1,705,331	47	3,869,037-	106-
04-06	4,240,090	8,723,828	206	1,673,533	39	7,050,295-	166-
05-07	5,161,545	10,496,723	203	1,516,450	29	8,980,273-	174-
06-08	6,342,812	12,085,923	191	1,253,507	20	10,832,416-	171-
07-09	6,588,184	10,969,267	166	1,029,365	16	9,939,902-	151-
08-10	7,040,256	14,959,671	212	782,482	11	14,177,189-	201-
09-11	7,523,618	15,786,777	210	559,750	7	15,227,027-	202-
10-12	8,094,110	16,753,796	207	382,801	5	16,370,995-	202-
11-13	8,623,388	13,498,126	157	237,078	3	13,261,048-	154-
12-14	10,710,661	16,286,012	152	90,586	1	16,195,426-	151-
13-15	14,106,698	22,215,246	157	242,482	2	21,972,764-	156-
14-16	17,226,470	32,248,838	187	520,227	3	31,728,611-	184-
15-17	20,711,342	43,281,607	209	617,891	3	42,663,716-	206-
16-18	22,774,019	49,974,190	219	423,603	2	49,550,588-	218-
17-19	24,688,941	58,594,944	237	155,489	1	58,439,455-	237-
FIVE-YEAR AVERAGE							
15-19	22,236,713	50,310,718	226	404,617	2	49,906,101-	224-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	3,411,345	2,389,136	70	1,511,916	44	877,220-	26-
1987	4,143,564	2,736,016	66	1,696,766	41	1,039,250-	25-
1988	5,823,879	3,816,768	66	2,334,038	40	1,482,730-	25-
1989	6,964,951	4,297,846	62	2,426,337	35	1,871,509-	27-
1990	7,240,686	4,971,154	69	2,855,399	39	2,115,754-	29-
1991	6,720,308	4,068,643	61	1,382,242	21	2,686,401-	40-
1992	6,707,646	6,200,116	92	2,212,768	33	3,987,348-	59-
1993	6,939,057	5,533,416	80	1,573,354	23	3,960,062-	57-
1994	4,803,666	4,154,616	86	1,279,235	27	2,875,381-	60-
1995	3,837,428	4,039,025	105	1,256,345	33	2,782,680-	73-
1996	4,477,962	3,545,662	79	1,670,788	37	1,874,874-	42-
1997	3,403,841	3,090,258	91	2,115,391	62	974,867-	29-
1998	4,912,475	4,859,962	99	2,362,127	48	2,497,835-	51-
1999	9,825,126	5,074,470	52	1,233,978	13	3,840,491-	39-
2000	16,055,724	5,653,151	35	2,016,623	13	3,636,527-	23-
2001	9,007,002	5,501,564	61	812,326	9	4,689,238-	52-
2002	8,512,899	6,863,852	81	1,742,049	20	5,121,803-	60-
2003	7,704,457	7,904,887	103	1,170,432	15	6,734,455-	87-
2004	6,455,851	5,406,124	84	1,618,121	25	3,788,003-	59-
2005	5,589,728	6,162,183	110	2,024,467	36	4,137,716-	74-
2006	9,632,198	10,564,414	110	2,001,619	21	8,562,794-	89-
2007	8,171,221	10,521,173	129	1,790,186	22	8,730,987-	107-
2008	6,638,562	11,295,327	170	1,782,170	27	9,513,158-	143-
2009	4,849,216	11,257,476	232	68,379	1	11,189,097-	231-
2010	6,115,047	8,334,890	136	746,829	12	7,588,061-	124-
2011	7,631,646	8,529,478	112	1,175,458	15	7,354,020-	96-
2012	8,406,436	5,924,936	70	589,968	7	5,334,967-	63-
2013	7,985,396	9,536,902	119	279,661	4	9,257,242-	116-
2014	11,792,437	13,507,728	115	195,236	2	13,312,492-	113-
2015	18,086,776	23,977,414	133	1,325,795	7	22,651,619-	125-
2016	22,887,068	30,442,654	133	1,329,038	6	29,113,616-	127-
2017	36,127,712	42,770,182	118	915,163	3	41,855,019-	116-
2018	45,435,489	41,626,186	92	9,346,458	21	32,279,728-	71-
2019	50,622,905	58,055,452	115	9,016,453	18	49,038,999-	97-
TOTAL	376,919,705	382,613,062	102	65,857,118	17	316,755,944-	84-

THREE-YEAR MOVING AVERAGES

86-88	4,459,596	2,980,640	67	1,847,573	41	1,133,067-	25-
87-89	5,644,131	3,616,876	64	2,152,380	38	1,464,496-	26-
88-90	6,676,505	4,361,922	65	2,538,591	38	1,823,331-	27-
89-91	6,975,315	4,445,881	64	2,221,326	32	2,224,555-	32-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	6,889,547	5,079,971	74	2,150,137	31	2,929,834-	43-
91-93	6,789,004	5,267,392	78	1,722,788	25	3,544,603-	52-
92-94	6,150,123	5,296,049	86	1,688,453	27	3,607,597-	59-
93-95	5,193,384	4,575,686	88	1,369,645	26	3,206,041-	62-
94-96	4,373,019	3,913,101	89	1,402,123	32	2,510,978-	57-
95-97	3,906,410	3,558,315	91	1,680,841	43	1,877,474-	48-
96-98	4,264,759	3,831,961	90	2,049,435	48	1,782,526-	42-
97-99	6,047,148	4,341,563	72	1,903,832	31	2,437,731-	40-
98-00	10,264,442	5,195,861	51	1,870,909	18	3,324,951-	32-
99-01	11,629,284	5,409,728	47	1,354,309	12	4,055,419-	35-
00-02	11,191,875	6,006,189	54	1,523,666	14	4,482,523-	40-
01-03	8,408,119	6,756,768	80	1,241,603	15	5,515,166-	66-
02-04	7,557,735	6,724,955	89	1,510,201	20	5,214,754-	69-
03-05	6,583,345	6,491,065	99	1,604,340	24	4,886,725-	74-
04-06	7,225,926	7,377,574	102	1,881,402	26	5,496,171-	76-
05-07	7,797,715	9,082,590	116	1,938,757	25	7,143,832-	92-
06-08	8,147,327	10,793,638	132	1,857,992	23	8,935,646-	110-
07-09	6,552,999	11,024,659	168	1,213,578	19	9,811,080-	150-
08-10	5,867,608	10,295,898	175	865,793	15	9,430,105-	161-
09-11	6,198,637	9,373,948	151	663,556	11	8,710,393-	141-
10-12	7,384,376	7,596,435	103	837,419	11	6,759,016-	92-
11-13	8,007,826	7,997,105	100	681,696	9	7,315,410-	91-
12-14	9,394,756	9,656,522	103	354,955	4	9,301,567-	99-
13-15	12,621,536	15,674,014	124	600,231	5	15,073,784-	119-
14-16	17,588,760	22,642,598	129	950,023	5	21,692,575-	123-
15-17	25,700,519	32,396,750	126	1,189,999	5	31,206,751-	121-
16-18	34,816,756	38,279,674	110	3,863,553	11	34,416,121-	99-
17-19	44,062,035	47,483,940	108	6,426,025	15	41,057,915-	93-
FIVE-YEAR AVERAGE							
15-19	34,631,990	39,374,378	114	4,386,582	13	34,987,796-	101-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNTS 366.6 AND 366.7 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	261,926	45,563	17	50,188	19	4,625	2
1987	394,959	96,104	24	14,122	4	81,982-	21-
1988	349,625	45,223	13	39,141	11	6,081-	2-
1989	476,931	43,197	9	31,091	7	12,106-	3-
1990	496,813	44,924	9	45,111	9	187	0
1991	394,936	56,816	14	13,560	3	43,256-	11-
1992	359,536	137,948	38	43,172	12	94,776-	26-
1993	296,693	91,393	31	96,678	33	5,286	2
1994	404,473	65,753	16	148,457	37	82,704	20
1995	332,883	95,998	29	256,775	77	160,777	48
1996	388,982	77,916	20	108,782	28	30,865	8
1997	389,339	195,412	50	392,350	101	196,938	51
1998	434,333	88,440	20	132,652	31	44,212	10
1999	530,894	712,880	134	162,656	31	550,224-	104-
2000	445,745	217,272	49	540,948	121	323,676	73
2001	712,321	358,003	50	42,273	6	315,730-	44-
2002	452,382	313,210	69	23,403	5	289,807-	64-
2003	911,105	62,175	7	383,893	42	321,718	35
2004	781,172	97,906	13	59,669	8	38,237-	5-
2005	1,589,564	139,104	9	124,849	8	14,254-	1-
2006	1,357,917	164,488	12	146,841	11	17,647-	1-
2007	656,002	105,391	16	76,443	12	28,948-	4-
2008	494,265	63,056	13	77,490	16	14,433	3
2009	532,502	58,042	11	29,740	6	28,301-	5-
2010	461,082	41,132	9	23,114	5	18,018-	4-
2011	1,055,010	25,432	2	9,618	1	15,814-	1-
2012	1,047,913	3,106	0	21,327	2	18,222	2
2013	551,570	19,272	3	37,300	7	18,028	3
2014	1,880,270	39,134	2	79,400	4	40,267	2
2015	1,127,646	2,559	0	103,342	9	100,783	9
2016	534,702		0	166,425	31	166,425	31
2017	601,517	136,300	23	67,693	11	68,607-	11-
2018	957,692	23,486	2	65,130	7	41,644	4
2019	644,697	93,755	15	114,978	18	21,223	3
TOTAL	22,307,399	3,760,388	17	3,728,612	17	31,776-	0

THREE-YEAR MOVING AVERAGES

86-88	335,503	62,297	19	34,484	10	27,813-	8-
87-89	407,172	61,508	15	28,118	7	33,390-	8-
88-90	441,123	44,448	10	38,448	9	6,000-	1-
89-91	456,227	48,312	11	29,921	7	18,392-	4-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNTS 366.6 AND 366.7 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	417,095	79,896	19	33,948	8	45,949-	11-
91-93	350,388	95,386	27	51,137	15	44,249-	13-
92-94	353,567	98,365	28	96,102	27	2,262-	1-
93-95	344,683	84,381	24	167,303	49	82,922	24
94-96	375,446	79,889	21	171,338	46	91,449	24
95-97	370,401	123,109	33	252,636	68	129,527	35
96-98	404,218	120,589	30	211,261	52	90,672	22
97-99	451,522	332,244	74	229,219	51	103,025-	23-
98-00	470,324	339,530	72	278,752	59	60,779-	13-
99-01	562,987	429,385	76	248,625	44	180,759-	32-
00-02	536,816	296,162	55	202,208	38	93,954-	18-
01-03	691,936	244,462	35	149,856	22	94,606-	14-
02-04	714,886	157,764	22	155,655	22	2,109-	0
03-05	1,093,947	99,728	9	189,470	17	89,742	8
04-06	1,242,885	133,833	11	110,453	9	23,379-	2-
05-07	1,201,161	136,328	11	116,044	10	20,283-	2-
06-08	836,062	110,978	13	100,258	12	10,721-	1-
07-09	560,923	75,496	13	61,224	11	14,272-	3-
08-10	495,950	54,077	11	43,448	9	10,629-	2-
09-11	682,865	41,535	6	20,824	3	20,711-	3-
10-12	854,668	23,223	3	18,020	2	5,203-	1-
11-13	884,831	15,937	2	22,748	3	6,812	1
12-14	1,159,918	20,504	2	46,009	4	25,505	2
13-15	1,186,495	20,321	2	73,347	6	53,026	4
14-16	1,180,873	13,897	1	116,389	10	102,491	9
15-17	754,622	46,286	6	112,487	15	66,200	9
16-18	697,970	53,262	8	99,749	14	46,487	7
17-19	734,635	84,514	12	82,600	11	1,913-	0
FIVE-YEAR AVERAGE							
15-19	773,251	51,220	7	103,514	13	52,294	7

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	1,517,920	268,246	18	368,377	24	100,131	7
1987	1,756,132	323,818	18	333,677	19	9,859	1
1988	2,776,919	325,574	12	479,280	17	153,707	6
1989	2,840,203	344,314	12	388,148	14	43,835	2
1990	3,518,005	530,048	15	497,982	14	32,066-	1-
1991	3,220,223	467,867	15	362,982	11	104,884-	3-
1992	3,490,800	815,266	23	452,576	13	362,691-	10-
1993	2,718,016	699,150	26	564,120	21	135,030-	5-
1994	2,629,750	583,376	22	324,121	12	259,255-	10-
1995	2,696,897	632,227	23	548,964	20	83,263-	3-
1996	3,058,438	800,881	26	412,024	13	388,858-	13-
1997	2,569,093	494,103	19	560,850	22	66,747	3
1998	2,379,290	449,542	19	402,075	17	47,467-	2-
1999	5,201,547	648,257	12	662,537	13	14,279	0
2000	8,027,804	884,426	11	805,967	10	78,458-	1-
2001	7,724,759	926,127	12	781,789	10	144,338-	2-
2002	4,933,823	824,327	17	410,722	8	413,605-	8-
2003	12,628,383	756,634	6	517,447	4	239,188-	2-
2004	12,451,704	669,473	5	718,409	6	48,936	0
2005	11,174,764	946,914	8	665,342	6	281,573-	3-
2006	13,666,637	1,275,142	9	1,344,964	10	69,822	1
2007	12,207,062	2,171,221	18	1,132,396	9	1,038,825-	9-
2008	10,523,711	1,808,933	17	819,716	8	989,217-	9-
2009	6,301,313	2,356,300	37	469,649	7	1,886,651-	30-
2010	9,798,789	1,314,805	13	266,959	3	1,047,846-	11-
2011	10,930,962	2,165,262	20	168,078	2	1,997,184-	18-
2012	17,474,652	1,472,170	8	75,564	0	1,396,607-	8-
2013	18,223,091	1,359,484	7		0	1,359,484-	7-
2014	18,515,137	1,791,285	10		0	1,791,285-	10-
2015	21,725,194	3,148,546	14	503,938	2	2,644,608-	12-
2016	19,718,236	3,358,486	17	308,879	2	3,049,607-	15-
2017	18,281,515	3,866,495	21	72,160	0	3,794,335-	21-
2018	20,448,069	4,513,652	22	57,515	0	4,456,136-	22-
2019	22,091,089	6,489,120	29	9,869	0	6,479,251-	29-
TOTAL	317,219,927	49,481,469	16	15,487,077	5	33,994,392-	11-

THREE-YEAR MOVING AVERAGES

86-88	2,016,990	305,879	15	393,778	20	87,899	4
87-89	2,457,751	331,235	13	400,368	16	69,133	3
88-90	3,045,042	399,978	13	455,137	15	55,159	2
89-91	3,192,810	447,409	14	416,371	13	31,039-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	3,409,676	604,394	18	437,847	13	166,547-	5-
91-93	3,143,013	660,761	21	459,893	15	200,868-	6-
92-94	2,946,189	699,264	24	446,939	15	252,325-	9-
93-95	2,681,554	638,251	24	479,068	18	159,182-	6-
94-96	2,795,028	672,161	24	428,370	15	243,792-	9-
95-97	2,774,809	642,404	23	507,279	18	135,124-	5-
96-98	2,668,940	581,509	22	458,316	17	123,193-	5-
97-99	3,383,310	530,634	16	541,821	16	11,187	0
98-00	5,202,880	660,742	13	623,526	12	37,215-	1-
99-01	6,984,703	819,603	12	750,098	11	69,506-	1-
00-02	6,895,462	878,293	13	666,160	10	212,134-	3-
01-03	8,428,988	835,696	10	569,986	7	265,710-	3-
02-04	10,004,637	750,145	7	548,859	5	201,285-	2-
03-05	12,084,951	791,007	7	633,732	5	157,275-	1-
04-06	12,431,035	963,843	8	909,571	7	54,272-	0
05-07	12,349,488	1,464,426	12	1,047,567	8	416,859-	3-
06-08	12,132,470	1,751,765	14	1,099,025	9	652,740-	5-
07-09	9,677,362	2,112,152	22	807,254	8	1,304,898-	13-
08-10	8,874,604	1,826,679	21	518,775	6	1,307,905-	15-
09-11	9,010,355	1,945,456	22	301,562	3	1,643,893-	18-
10-12	12,734,801	1,650,746	13	170,200	1	1,480,545-	12-
11-13	15,542,901	1,665,639	11	81,214	1	1,584,425-	10-
12-14	18,070,960	1,540,980	9	25,188	0	1,515,792-	8-
13-15	19,487,807	2,099,771	11	167,979	1	1,931,792-	10-
14-16	19,986,189	2,766,106	14	270,939	1	2,495,166-	12-
15-17	19,908,315	3,457,842	17	294,992	1	3,162,850-	16-
16-18	19,482,607	3,912,877	20	146,185	1	3,766,693-	19-
17-19	20,273,558	4,956,422	24	46,515	0	4,909,907-	24-
FIVE-YEAR AVERAGE							
15-19	20,452,821	4,275,260	21	190,472	1	4,084,787-	20-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	990,396	110,672	11	676,076	68	565,404	57
1987	896,288	153,542	17	655,192	73	501,650	56
1988	996,785	36,456	4	496,062	50	459,607	46
1989	1,594,735	61,628	4	721,414	45	659,786	41
1990	2,102,204	66,886	3	1,155,402	55	1,088,516	52
1991	2,482,508	98,289	4	648,728	26	550,439	22
1992	2,693,559	226,332	8	254,525	9	28,193	1
1993	2,138,883	145,298	7	122,555	6	22,743-	1-
1994	1,633,226	105,297	6	156,537	10	51,240	3
1995	1,448,636	101,903	7	37,986	3	63,917-	4-
1996	1,501,050	72,996	5	298,736	20	225,740	15
1997	2,046,403	306,000	15	531,652	26	225,652	11
1998	3,185,260	270,175	8	510,444	16	240,270	8
1999	3,555,130	1,827,255	51	255,012	7	1,572,243-	44-
2000	6,696,289	917,935-	14-	388,063	6	1,305,998	20
2001	5,349,909	805,903	15	240,178	4	565,725-	11-
2002	4,431,272	570,810	13	548,678	12	22,132-	0
2003	3,509,232	1,077,657-	31-	198,362	6	1,276,020	36
2004	1,728,116	26,638	2	227,347	13	200,709	12
2005	2,014,573	50,629	3	246,920	12	196,291	10
2006	2,267,545	47,903	2	72,011-	3-	119,914-	5-
2007	1,802,117	112,054	6	3,031	0	109,024-	6-
2008	624,186	75,935	12	389,571	62	313,637	50
2009	733,131	101,395	14	127,303	17	25,908	4
2010	2,267,088	14,982-	1-	111,983	5	126,965	6
2011	3,204,927	90,228	3	34,776	1	55,452-	2-
2012	2,935,501	52,732	2	30,577	1	22,155-	1-
2013	2,105,439	56,583	3	1,424	0	55,159-	3-
2014	2,567,897	95,950	4	3,126	0	92,823-	4-
2015	1,094,164	62,701	6	33,730	3	28,971-	3-
2016	1,543,773	68,433	4	167,531	11	99,098	6
2017	1,307,879	100,478	8	134,547	10	34,070	3
2018	2,600,923	132,713	5	176,269	7	43,555	2
2019	4,088,036	193,910	5	123,284	3	70,626-	2-
TOTAL	80,137,060	4,217,147	5	9,635,010	12	5,417,863	7

THREE-YEAR MOVING AVERAGES

86-88	961,156	100,223	10	609,110	63	508,887	53
87-89	1,162,602	83,875	7	624,223	54	540,348	46
88-90	1,564,575	54,990	4	790,959	51	735,969	47
89-91	2,059,816	75,601	4	841,848	41	766,247	37

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	2,426,090	130,502	5	686,218	28	555,716	23
91-93	2,438,317	156,640	6	341,936	14	185,296	8
92-94	2,155,223	158,976	7	177,872	8	18,897	1
93-95	1,740,248	117,499	7	105,693	6	11,807-	1-
94-96	1,527,637	93,399	6	164,420	11	71,021	5
95-97	1,665,363	160,300	10	289,458	17	129,158	8
96-98	2,244,238	216,390	10	446,944	20	230,554	10
97-99	2,928,931	801,143	27	432,369	15	368,774-	13-
98-00	4,478,893	393,165	9	384,506	9	8,658-	0
99-01	5,200,443	571,741	11	294,418	6	277,323-	5-
00-02	5,492,490	152,926	3	392,306	7	239,380	4
01-03	4,430,137	99,685	2	329,073	7	229,388	5
02-04	3,222,873	160,070-	5-	324,796	10	484,866	15
03-05	2,417,307	333,464-	14-	224,210	9	557,673	23
04-06	2,003,411	41,723	2	134,085	7	92,362	5
05-07	2,028,078	70,195	3	59,313	3	10,882-	1-
06-08	1,564,616	78,631	5	106,864	7	28,233	2
07-09	1,053,144	96,461	9	173,302	16	76,840	7
08-10	1,208,135	54,116	4	209,619	17	155,503	13
09-11	2,068,382	58,881	3	91,354	4	32,474	2
10-12	2,802,505	42,660	2	59,112	2	16,452	1
11-13	2,748,622	66,515	2	22,259	1	44,256-	2-
12-14	2,536,279	68,422	3	11,709	0	56,713-	2-
13-15	1,922,500	71,745	4	12,760	1	58,985-	3-
14-16	1,735,278	75,694	4	68,129	4	7,565-	0
15-17	1,315,272	77,204	6	111,936	9	34,732	3
16-18	1,817,525	100,541	6	159,449	9	58,908	3
17-19	2,665,613	142,367	5	144,700	5	2,333	0
FIVE-YEAR AVERAGE							
15-19	2,126,955	111,647	5	127,072	6	15,425	1

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	10,806,360	2,867,195	27	282,761	3	2,584,434-	24-
1987	8,834,085	2,048,891	23	714,953	8	1,333,938-	15-
1988	8,221,468	2,022,367	25	150,180	2	1,872,187-	23-
1989	8,853,570	2,187,694	25	179,660	2	2,008,034-	23-
1990	8,805,832	2,966,875	34	8,104-	0	2,974,980-	34-
1991	2,490,368	3,082,214	124	504,136-	20-	3,586,350-	144-
1992	19,400,315	3,087,392	16	8,454,652	44	5,367,259	28
1993	9,203,194	3,803,211	41	1,652,631-	18-	5,455,842-	59-
1994	11,782,053	3,094,083	26	699,255	6	2,394,827-	20-
1995	11,515,303	4,585,141	40	642,365	6	3,942,776-	34-
1996	11,067,068	4,928,611	45	418,331	4	4,510,280-	41-
1997	13,935,009	4,902,791	35	359,776	3	4,543,015-	33-
1998	22,538,378	6,407,986	28	397,667	2	6,010,320-	27-
1999	16,249,776	6,257,311	39	416,326	3	5,840,986-	36-
2000	21,051,890	6,812,318	32	359,037	2	6,453,280-	31-
2001	19,405,419	6,968,600	36	303,884	2	6,664,716-	34-
2002	21,688,740	6,338,342	29	592,593	3	5,745,749-	26-
2003	17,858,803	5,714,493	32	275,911	2	5,438,582-	30-
2004	41,610,396	7,449,407	18	297,315	1	7,152,092-	17-
2005	33,410,242	6,996,521	21	340,358	1	6,656,163-	20-
2006	27,904,028	7,835,315	28	505,766	2	7,329,550-	26-
2007	24,269,450	7,194,450	30	441,142	2	6,753,308-	28-
2008	24,151,672	5,203,572	22	662,776	3	4,540,795-	19-
2009	26,259,910	5,481,515	21	815,306	3	4,666,209-	18-
2010	30,362,278	6,562,609	22	417,084	1	6,145,524-	20-
2011	30,415,186	5,462,911	18	1,340,440	4	4,122,471-	14-
2012	41,140,640	6,895,893	17	1,007,958	2	5,887,935-	14-
2013	44,664,512	11,584,091	26	1,310,541	3	10,273,549-	23-
2014	59,997,134	9,484,687	16	1,610,104	3	7,874,583-	13-
2015	51,148,919	8,465,704	17	946,205	2	7,519,499-	15-
2016	54,561,518	10,569,799	19	571,106	1	9,998,693-	18-
2017	51,449,845	12,282,515	24	360,977	1	11,921,538-	23-
2018	64,108,700	9,803,057	15	892,892	1	8,910,166-	14-
2019	64,127,206	10,295,276	16	302,369	0	9,992,908-	16-
TOTAL	913,289,267	209,642,836	23	23,904,816	3	185,738,020-	20-

THREE-YEAR MOVING AVERAGES

86-88	9,287,305	2,312,818	25	382,631	4	1,930,186-	21-
87-89	8,636,375	2,086,317	24	348,264	4	1,738,053-	20-
88-90	8,626,957	2,392,312	28	107,245	1	2,285,067-	26-
89-91	6,716,590	2,745,594	41	110,860-	2-	2,856,455-	43-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	10,232,171	3,045,494	30	2,647,470	26	398,024-	4-
91-93	10,364,625	3,324,272	32	2,099,295	20	1,224,978-	12-
92-94	13,461,854	3,328,229	25	2,500,426	19	827,803-	6-
93-95	10,833,517	3,827,478	35	103,670-	1-	3,931,148-	36-
94-96	11,454,808	4,202,611	37	586,650	5	3,615,961-	32-
95-97	12,172,460	4,805,514	39	473,490	4	4,332,024-	36-
96-98	15,846,818	5,413,129	34	391,924	2	5,021,205-	32-
97-99	17,574,388	5,856,029	33	391,256	2	5,464,773-	31-
98-00	19,946,681	6,492,538	33	391,010	2	6,101,529-	31-
99-01	18,902,362	6,679,410	35	359,749	2	6,319,661-	33-
00-02	20,715,349	6,706,420	32	418,505	2	6,287,915-	30-
01-03	19,650,987	6,340,478	32	390,796	2	5,949,682-	30-
02-04	27,052,646	6,500,747	24	388,606	1	6,112,141-	23-
03-05	30,959,814	6,720,140	22	304,528	1	6,415,612-	21-
04-06	34,308,222	7,427,081	22	381,146	1	7,045,935-	21-
05-07	28,527,906	7,342,096	26	429,088	2	6,913,007-	24-
06-08	25,441,717	6,744,446	27	536,561	2	6,207,885-	24-
07-09	24,893,677	5,959,846	24	639,741	3	5,320,104-	21-
08-10	26,924,620	5,749,232	21	631,722	2	5,117,510-	19-
09-11	29,012,458	5,835,678	20	857,610	3	4,978,068-	17-
10-12	33,972,701	6,307,138	19	921,827	3	5,385,310-	16-
11-13	38,740,113	7,980,965	21	1,219,646	3	6,761,318-	17-
12-14	48,600,762	9,321,557	19	1,309,534	3	8,012,022-	16-
13-15	51,936,855	9,844,827	19	1,288,950	2	8,555,877-	16-
14-16	55,235,857	9,506,730	17	1,042,471	2	8,464,258-	15-
15-17	52,386,761	10,439,339	20	626,096	1	9,813,243-	19-
16-18	56,706,688	10,885,124	19	608,325	1	10,276,799-	18-
17-19	59,895,251	10,793,616	18	518,746	1	10,274,870-	17-
FIVE-YEAR AVERAGE							
15-19	57,079,238	10,283,270	18	614,710	1	9,668,561-	17-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 369.1 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	864,493	546,748	63	91,651	11	455,097-	53-
1987	1,059,420	512,868	48	88,165	8	424,702-	40-
1988	955,184	500,838	52	130,739	14	370,099-	39-
1989	1,006,631	539,751	54	118,159	12	421,592-	42-
1990	1,140,629	516,305	45	92,882	8	423,423-	37-
1991	1,004,419	518,859	52	69,924	7	448,935-	45-
1992	1,226,192	881,239	72	81,528	7	799,712-	65-
1993	1,176,228	842,676	72	70,907	6	771,769-	66-
1994	1,019,196	1,035,287	102	63,803	6	971,484-	95-
1995	1,110,672	1,060,678	95	72,095	6	988,583-	89-
1996	728,775	791,184	109	62,500	9	728,684-	100-
1997	818,947	696,241	85	74,765	9	621,476-	76-
1998	1,168,700	1,058,144	91	275,208	24	782,937-	67-
1999	1,087,924	1,070,187	98	163,596	15	906,591-	83-
2000	1,457,020	1,452,874	100	311,302	21	1,141,572-	78-
2001	1,247,532	1,825,255	146	206,425	17	1,618,830-	130-
2002	1,269,597	1,724,504	136	230,787	18	1,493,718-	118-
2003	1,251,192	2,511,186	201	102,771	8	2,408,415-	192-
2004	1,275,784	1,527,561	120	117,718	9	1,409,843-	111-
2005	1,153,524	2,875,522	249	98,517	9	2,777,004-	241-
2006	1,574,898	2,670,449	170	101,999	6	2,568,450-	163-
2007	1,327,222	2,541,209	191	142,345	11	2,398,864-	181-
2008	443,025	2,270,485	512	25,842	6	2,244,643-	507-
2009	303,456	2,040,486	672	54,778	18	1,985,708-	654-
2010	2,214,433	360,705	16	25,619	1	335,086-	15-
2011	1,041,523	1,919,911	184	168,311	16	1,751,600-	168-
2012	1,755,180	2,050,841	117	57,192	3	1,993,649-	114-
2013	1,325,518	1,993,102	150	39,715	3	1,953,387-	147-
2014	1,690,483	2,449,469	145	38,642	2	2,410,827-	143-
2015	1,435,127	2,739,727	191	49,181	3	2,690,546-	187-
2016	1,607,342	3,150,406	196	41,372	3	3,109,034-	193-
2017	1,421,818	2,891,629	203	43,527	3	2,848,102-	200-
2018	1,692,362	2,993,478	177	70,214	4	2,923,264-	173-
2019	2,708,656	1,464,587	54	17,194	1	1,447,392-	53-
TOTAL	42,563,100	54,024,392	127	3,399,374	8	50,625,017-	119-

THREE-YEAR MOVING AVERAGES

86-88	959,699	520,151	54	103,518	11	416,633-	43-
87-89	1,007,078	517,819	51	112,354	11	405,465-	40-
88-90	1,034,148	518,965	50	113,927	11	405,038-	39-
89-91	1,050,560	524,972	50	93,655	9	431,317-	41-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 369.1 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	1,123,747	638,801	57	81,444	7	557,357-	50-
91-93	1,135,613	747,591	66	74,119	7	673,472-	59-
92-94	1,140,539	919,734	81	72,079	6	847,655-	74-
93-95	1,102,032	979,547	89	68,935	6	910,612-	83-
94-96	952,881	962,383	101	66,133	7	896,250-	94-
95-97	886,131	849,368	96	69,787	8	779,581-	88-
96-98	905,474	848,523	94	137,491	15	711,032-	79-
97-99	1,025,190	941,524	92	171,190	17	770,335-	75-
98-00	1,237,881	1,193,735	96	250,035	20	943,700-	76-
99-01	1,264,159	1,449,439	115	227,108	18	1,222,331-	97-
00-02	1,324,716	1,667,545	126	249,505	19	1,418,040-	107-
01-03	1,256,107	2,020,315	161	179,994	14	1,840,321-	147-
02-04	1,265,525	1,921,084	152	150,425	12	1,770,658-	140-
03-05	1,226,834	2,304,756	188	106,336	9	2,198,421-	179-
04-06	1,334,736	2,357,844	177	106,078	8	2,251,765-	169-
05-07	1,351,881	2,695,727	199	114,287	8	2,581,439-	191-
06-08	1,115,048	2,494,048	224	90,062	8	2,403,986-	216-
07-09	691,234	2,284,060	330	74,322	11	2,209,738-	320-
08-10	986,971	1,557,225	158	35,413	4	1,521,812-	154-
09-11	1,186,471	1,440,367	121	82,903	7	1,357,464-	114-
10-12	1,670,379	1,443,819	86	83,707	5	1,360,112-	81-
11-13	1,374,073	1,987,951	145	88,406	6	1,899,545-	138-
12-14	1,590,393	2,164,471	136	45,183	3	2,119,288-	133-
13-15	1,483,709	2,394,100	161	42,513	3	2,351,587-	158-
14-16	1,577,651	2,779,867	176	43,065	3	2,736,802-	173-
15-17	1,488,096	2,927,254	197	44,693	3	2,882,561-	194-
16-18	1,573,841	3,011,837	191	51,704	3	2,960,133-	188-
17-19	1,940,945	2,449,898	126	43,645	2	2,406,253-	124-
FIVE-YEAR AVERAGE							
15-19	1,773,061	2,647,965	149	44,298	2	2,603,668-	147-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	371,588	23,579	6	10,936	3	12,643-	3-
1987	1,227,380	31,684	3	8,301	1	23,384-	2-
1988	926,527	16,043	2	15,245	2	797-	0
1989	872,338	23,005	3	22,537	3	468-	0
1990	841,115	21,830	3	18,748	2	3,082-	0
1991	653,343	27,195	4	15,259	2	11,935-	2-
1992	719,166	76,798	11	18,606	3	58,192-	8-
1993	1,039,941	56,269	5	67,685	7	11,416	1
1994	857,024	50,993	6	55,994	7	5,001	1
1995	1,394,302	74,855	5	61,302	4	13,553-	1-
1996	861,814	46,756	5	39,362	5	7,394-	1-
1997	1,020,530	82,697	8	62,575	6	20,122-	2-
1998	1,167,300	50,499	4	304,444	26	253,944	22
1999	867,847	84,796	10	117,473	14	32,678	4
2000	1,203,021	81,648	7	193,330	16	111,682	9
2001	1,689,218	186,742	11	162,795	10	23,946-	1-
2002	2,323,365	209,364	9	68,841	3	140,523-	6-
2003	2,977,653	240,899	8	107,563	4	133,336-	4-
2004	1,458,082	327,733	22	84,266	6	243,467-	17-
2005	1,777,004	623,652	35	512,820	29	110,833-	6-
2006	3,857,955	845,171	22	326,385-	8-	1,171,556-	30-
2007	3,892,558	810,102	21	142,582	4	667,520-	17-
2008	553,126	689,500	125	13,599-	2-	703,099-	127-
2009	106,969	645,511	603	33,428	31	612,083-	572-
2010	7,108,587	38,590-	1-	23,187	0	61,777	1
2011	1,670,240	621,431	37	90,846	5	530,585-	32-
2012	3,260,473	1,529,017	47	397,962	12	1,131,055-	35-
2013	2,704,283	1,257,800	47	362	0	1,257,438-	46-
2014	2,676,002	1,415,906	53	840	0	1,415,065-	53-
2015	2,834,638	1,492,103	53		0	1,492,103-	53-
2016	3,267,885	1,078,469	33	335,099	10	743,370-	23-
2017	3,621,452	1,121,983	31	323,456	9	798,527-	22-
2018	4,716,089	1,122,360	24	453,566	10	668,794-	14-
2019	4,743,693	1,128,427	24	307,373	6	821,054-	17-
TOTAL	69,262,509	16,056,226	23	3,716,800	5	12,339,426-	18-

THREE-YEAR MOVING AVERAGES

86-88	841,831	23,769	3	11,494	1	12,275-	1-
87-89	1,008,748	23,577	2	15,361	2	8,216-	1-
88-90	879,993	20,293	2	18,844	2	1,449-	0
89-91	788,932	24,010	3	18,848	2	5,162-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	737,874	41,941	6	17,538	2	24,403-	3-
91-93	804,150	53,421	7	33,850	4	19,570-	2-
92-94	872,044	61,353	7	47,429	5	13,925-	2-
93-95	1,097,089	60,706	6	61,661	6	955	0
94-96	1,037,714	57,535	6	52,219	5	5,315-	1-
95-97	1,092,215	68,102	6	54,413	5	13,690-	1-
96-98	1,016,548	59,984	6	135,460	13	75,476	7
97-99	1,018,559	72,664	7	161,497	16	88,833	9
98-00	1,079,390	72,314	7	205,082	19	132,768	12
99-01	1,253,362	117,729	9	157,866	13	40,138	3
00-02	1,738,535	159,251	9	141,655	8	17,596-	1-
01-03	2,330,079	212,335	9	113,066	5	99,268-	4-
02-04	2,253,034	259,332	12	86,890	4	172,442-	8-
03-05	2,070,913	397,428	19	234,883	11	162,545-	8-
04-06	2,364,347	598,852	25	90,234	4	508,619-	22-
05-07	3,175,839	759,642	24	109,672	3	649,969-	20-
06-08	2,767,880	781,591	28	65,801-	2-	847,392-	31-
07-09	1,517,551	715,038	47	54,137	4	660,901-	44-
08-10	2,589,561	432,140	17	14,339	1	417,802-	16-
09-11	2,961,932	409,450	14	49,154	2	360,297-	12-
10-12	4,013,100	703,953	18	170,665	4	533,288-	13-
11-13	2,544,999	1,136,082	45	163,057	6	973,026-	38-
12-14	2,880,253	1,400,907	49	133,055	5	1,267,853-	44-
13-15	2,738,307	1,388,603	51	401	0	1,388,202-	51-
14-16	2,926,175	1,328,826	45	111,980	4	1,216,846-	42-
15-17	3,241,325	1,230,852	38	219,518	7	1,011,334-	31-
16-18	3,868,475	1,107,604	29	370,707	10	736,897-	19-
17-19	4,360,411	1,124,257	26	361,465	8	762,792-	17-
FIVE-YEAR AVERAGE							
15-19	3,836,751	1,188,668	31	283,899	7	904,770-	24-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNTS 370 AND 370.1 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	862,635	23,066	3	3,411	0	19,655-	2-
1987	815,019	14,238	2	255,206	31	240,968	30
1988	1,823,241	8,511	0	14,798-	1-	23,309-	1-
1989	1,498,112	15,461	1	129,766	9	114,305	8
1990	1,022,953	10,161	1	19,065	2	8,905	1
1991	596,735	14,059	2	341,022-	57-	355,081-	60-
1992	2,273,820	12,948	1	521,619	23	508,671	22
1993	1,446,333	10,640	1	7,749-	1-	18,390-	1-
1994	5,542,843	33,009	1	73,933	1	40,924	1
1995	3,939,889	26,018	1	18,427	0	7,591-	0
1996	5,777,663	22,765	0	7,848	0	14,917-	0
1997	4,951,341	24,698	0	1,838	0	22,860-	0
1998	3,631,722	7,444	0	72,767	2	65,323	2
1999	3,114,382	11,877	0	45,699-	1-	57,576-	2-
2000	5,478,793	14,571	0	12,850	0	1,721-	0
2001	3,386,847	37,168	1	40,924	1	3,755	0
2002	3,702,501	1,998,177	54	41,599	1	1,956,577-	53-
2003	4,738,508	1,966,627	42	22,691	0	1,943,936-	41-
2004	2,538,169	1,759,014	69	105,147	4	1,653,868-	65-
2005	4,035,936	1,174,127	29	329,857	8	844,269-	21-
2006	3,710,624	1,682,531	45	497,463	13	1,185,068-	32-
2007	3,878,247	1,901,043	49	526,544	14	1,374,500-	35-
2008	3,688,565	1,374,508	37	501,993	14	872,515-	24-
2009	8,269,267	2,243,932	27	782,475	9	1,461,457-	18-
2010	7,298,109	2,010,568	28	1,040,424	14	970,144-	13-
2011	3,592,970	1,144,460	32	767,291	21	377,169-	10-
2012	3,382,930	1,208,146	36	225,485	7	982,661-	29-
2013	6,050,093	2,089,848	35	284,140	5	1,805,708-	30-
2014	23,540,018	2,448,225	10	400,188	2	2,048,038-	9-
2015	18,430,107	2,805,836	15	20,772	0	2,785,064-	15-
2016	12,119,158	2,693,150	22	655,176	5	2,037,974-	17-
2017	9,630,308	3,356,517	35	222,580	2	3,133,937-	33-
2018	14,548,663	4,498,097	31	446,023	3	4,052,074-	28-
2019	18,709,769	6,011,352	32	49	0	6,011,303-	32-
TOTAL	198,026,268	42,652,793	22	7,618,283	4	35,034,510-	18-

THREE-YEAR MOVING AVERAGES

86-88	1,166,965	15,272	1	81,273	7	66,001	6
87-89	1,378,790	12,737	1	123,391	9	110,654	8
88-90	1,448,102	11,378	1	44,678	3	33,300	2
89-91	1,039,266	13,227	1	64,064-	6-	77,290-	7-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNTS 370 AND 370.1 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	1,297,836	12,389	1	66,554	5	54,165	4
91-93	1,438,963	12,549	1	57,616	4	45,067	3
92-94	3,087,665	18,866	1	195,934	6	177,068	6
93-95	3,643,022	23,222	1	28,204	1	4,981	0
94-96	5,086,799	27,264	1	33,403	1	6,139	0
95-97	4,889,631	24,494	1	9,371	0	15,123-	0
96-98	4,786,909	18,302	0	27,484	1	9,182	0
97-99	3,899,148	14,673	0	9,635	0	5,038-	0
98-00	4,074,965	11,297	0	13,306	0	2,009	0
99-01	3,993,340	21,205	1	2,692	0	18,514-	0
00-02	4,189,380	683,305	16	31,791	1	651,514-	16-
01-03	3,942,619	1,333,991	34	35,071	1	1,298,919-	33-
02-04	3,659,726	1,907,940	52	56,479	2	1,851,461-	51-
03-05	3,770,871	1,633,256	43	152,565	4	1,480,691-	39-
04-06	3,428,243	1,538,557	45	310,822	9	1,227,735-	36-
05-07	3,874,935	1,585,900	41	451,288	12	1,134,612-	29-
06-08	3,759,145	1,652,694	44	508,667	14	1,144,028-	30-
07-09	5,278,693	1,839,828	35	603,671	11	1,236,157-	23-
08-10	6,418,647	1,876,336	29	774,964	12	1,101,372-	17-
09-11	6,386,782	1,799,653	28	863,397	14	936,256-	15-
10-12	4,758,003	1,454,391	31	677,733	14	776,658-	16-
11-13	4,341,998	1,480,818	34	425,639	10	1,055,179-	24-
12-14	10,991,014	1,915,406	17	303,271	3	1,612,136-	15-
13-15	16,006,739	2,447,970	15	235,033	1	2,212,936-	14-
14-16	18,029,761	2,649,071	15	358,712	2	2,290,359-	13-
15-17	13,393,191	2,951,834	22	299,509	2	2,652,325-	20-
16-18	12,099,377	3,515,921	29	441,260	4	3,074,661-	25-
17-19	14,296,247	4,621,988	32	222,884	2	4,399,104-	31-
FIVE-YEAR AVERAGE							
15-19	14,687,601	3,872,990	26	268,920	2	3,604,070-	25-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	541,167	145,433	27	63,941	12	81,492-	15-
1987	733,921	185,233	25	61,471	8	123,762-	17-
1988	924,475	206,367	22	60,478	7	145,889-	16-
1989	903,858	151,791	17	60,310	7	91,481-	10-
1990	1,144,998	225,887	20	278,692	24	52,805	5
1991	1,754,747	295,311	17	438,701	25	143,390	8
1992	1,016,907	357,208	35	50,988	5	306,220-	30-
1993	657,868	213,450	32	27,582	4	185,867-	28-
1994	613,299	241,060	39	22,226	4	218,834-	36-
1995	796,681	279,861	35	28,440	4	251,420-	32-
1996	615,997	197,140	32	14,299	2	182,841-	30-
1997	737,571	99,667	14	49,000	7	50,667-	7-
1998	399,207	98,053	25	47,985	12	50,068-	13-
1999	591,176	146,464	25	120,351	20	26,112-	4-
2000	1,109,803	278,127	25	311,259	28	33,132	3
2001	899,384	307,137	34	330,020	37	22,882	3
2002	634,070	287,726	45	133,178	21	154,548-	24-
2003	508,880	175,867	35	34,390	7	141,477-	28-
2004	430,392	117,899	27	2,569	1	115,330-	27-
2005	363,958	117,734	32	41,535	11	76,199-	21-
2006	560,666	115,692	21	46,167	8	69,525-	12-
2007	272,567	96,225	35	23,588	9	72,637-	27-
2008	168,618	119,937	71	4,337-	3-	124,274-	74-
2009	112,012	126,803	113	4,111	4	122,692-	110-
2010	814,219	18,761	2	8,888	1	9,873-	1-
2011	362,003	144,405	40	42,609	12	101,796-	28-
2012	556,466	136,134	24	29,391	5	106,743-	19-
2013	889,080	283,291	32		0	283,291-	32-
2014	1,571,927	460,710	29		0	460,710-	29-
2015	976,756	378,803	39		0	378,803-	39-
2016	673,449	324,567	48	2,512	0	322,055-	48-
2017	672,121	251,507	37		0	251,507-	37-
2018	506,006	238,827	47		0	238,827-	47-
2019	441,937	339,089	77		0	339,089-	77-
TOTAL	23,956,183	7,162,169	30	2,330,344	10	4,831,824-	20-

THREE-YEAR MOVING AVERAGES

86-88	733,188	179,011	24	61,963	8	117,048-	16-
87-89	854,085	181,131	21	60,753	7	120,378-	14-
88-90	991,110	194,682	20	133,160	13	61,522-	6-
89-91	1,267,867	224,330	18	259,234	20	34,904	3

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	1,305,550	292,802	22	256,127	20	36,675-	3-
91-93	1,143,174	288,656	25	172,424	15	116,233-	10-
92-94	762,691	270,572	35	33,599	4	236,974-	31-
93-95	689,282	244,790	36	26,083	4	218,707-	32-
94-96	675,325	239,353	35	21,655	3	217,698-	32-
95-97	716,749	192,223	27	30,580	4	161,643-	23-
96-98	584,258	131,620	23	37,095	6	94,525-	16-
97-99	575,985	114,728	20	72,446	13	42,282-	7-
98-00	700,062	174,214	25	159,865	23	14,349-	2-
99-01	866,788	243,909	28	253,877	29	9,967	1
00-02	881,086	290,997	33	258,152	29	32,844-	4-
01-03	680,778	256,910	38	165,862	24	91,048-	13-
02-04	524,447	193,831	37	56,712	11	137,118-	26-
03-05	434,410	137,167	32	26,164	6	111,002-	26-
04-06	451,672	117,108	26	30,090	7	87,018-	19-
05-07	399,064	109,884	28	37,096	9	72,787-	18-
06-08	333,950	110,618	33	21,806	7	88,812-	27-
07-09	184,399	114,322	62	7,787	4	106,535-	58-
08-10	364,950	88,501	24	2,887	1	85,613-	23-
09-11	429,411	96,656	23	18,536	4	78,121-	18-
10-12	577,563	99,767	17	26,963	5	72,804-	13-
11-13	602,516	187,943	31	24,000	4	163,943-	27-
12-14	1,005,824	293,378	29	9,797	1	283,581-	28-
13-15	1,145,921	374,268	33		0	374,268-	33-
14-16	1,074,044	388,027	36	837	0	387,189-	36-
15-17	774,108	318,293	41	837	0	317,455-	41-
16-18	617,192	271,634	44	837	0	270,797-	44-
17-19	540,021	276,475	51		0	276,475-	51-
FIVE-YEAR AVERAGE							
15-19	654,054	306,559	47	502	0	306,056-	47-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	1,836,168	530,838	29	41,086-	2-	571,924-	31-
1987	2,007,778	469,933	23	376,072	19	93,861-	5-
1988	2,339,445	496,054	21	24,894-	1-	520,948-	22-
1989	1,892,969	412,652	22	64,920-	3-	477,572-	25-
1990	2,342,620	464,819	20	84,360-	4-	549,179-	23-
1991	2,810,705	576,223	21	846,661-	30-	1,422,884-	51-
1992	2,856,080	689,901	24	115,671-	4-	805,572-	28-
1993	2,749,588	720,903	26	138,709-	5-	859,612-	31-
1994	2,390,302	894,767	37	242,577	10	652,190-	27-
1995	3,025,092	1,208,639	40	190,979	6	1,017,660-	34-
1996	2,958,896	1,035,961	35	290,780	10	745,181-	25-
1997	2,223,481	582,575	26	665,238	30	82,662	4
1998	2,409,496	605,077	25	579,754	24	25,322-	1-
1999	3,726,838	751,680	20	999,321	27	247,640	7
2000	6,127,771	1,304,199	21	2,231,460	36	927,261	15
2001	5,512,737	1,379,756	25	1,654,925	30	275,168	5
2002	3,251,785	1,889,782	58	505,121	16	1,384,661-	43-
2003	5,023,373	1,990,982	40	848,113	17	1,142,869-	23-
2004	5,489,675	1,535,259	28	556,111	10	979,147-	18-
2005	6,677,376	2,468,068	37	502,542	8	1,965,527-	29-
2006	8,827,063	2,555,041	29	828,519	9	1,726,522-	20-
2007	7,021,665	1,601,646	23	604,922	9	996,723-	14-
2008	2,880,463	1,539,686	53	314,995	11	1,224,691-	43-
2009	1,735,698	2,163,932	125	330,114	19	1,833,818-	106-
2010	17,588,464	366,003	2	397,622	2	31,619	0
2011	7,590,874	2,550,789	34	977,972	13	1,572,817-	21-
2012	10,017,617	1,644,457	16	727,477	7	916,980-	9-
2013	6,807,086	1,276,535	19	211,944	3	1,064,591-	16-
2014	5,842,040	1,421,703	24	180,176	3	1,241,526-	21-
2015	7,182,592	1,301,403	18	209,986	3	1,091,417-	15-
2016	7,114,640	1,776,200	25	261,044	4	1,515,156-	21-
2017	17,323,939	1,477,368	9	378,544	2	1,098,823-	6-
2018	40,370,059	6,118,723	15	258,784	1	5,859,938-	15-
2019	39,740,325	2,382,754	6	169,044	0	2,213,710-	6-
TOTAL	247,694,698	48,184,307	19	14,177,836	6	34,006,471-	14-

THREE-YEAR MOVING AVERAGES

86-88	2,061,130	498,942	24	103,364	5	395,578-	19-
87-89	2,080,064	459,546	22	95,419	5	364,127-	18-
88-90	2,191,678	457,842	21	58,058-	3-	515,899-	24-
89-91	2,348,765	484,564	21	331,980-	14-	816,545-	35-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	2,669,801	576,981	22	348,897-	13-	925,878-	35-
91-93	2,805,457	662,342	24	367,014-	13-	1,029,356-	37-
92-94	2,665,323	768,523	29	3,934-	0	772,458-	29-
93-95	2,721,661	941,436	35	98,282	4	843,154-	31-
94-96	2,791,430	1,046,456	37	241,445	9	805,010-	29-
95-97	2,735,823	942,392	34	382,332	14	560,059-	20-
96-98	2,530,624	741,204	29	511,924	20	229,280-	9-
97-99	2,786,605	646,444	23	748,104	27	101,660	4
98-00	4,088,035	886,985	22	1,270,178	31	383,193	9
99-01	5,122,449	1,145,212	22	1,628,568	32	483,356	9
00-02	4,964,098	1,524,579	31	1,463,835	29	60,744-	1-
01-03	4,595,965	1,753,507	38	1,002,719	22	750,788-	16-
02-04	4,588,277	1,805,341	39	636,448	14	1,168,893-	25-
03-05	5,730,141	1,998,103	35	635,589	11	1,362,515-	24-
04-06	6,998,038	2,186,123	31	629,057	9	1,557,065-	22-
05-07	7,508,701	2,208,252	29	645,328	9	1,562,924-	21-
06-08	6,243,064	1,898,791	30	582,812	9	1,315,979-	21-
07-09	3,879,275	1,768,421	46	416,677	11	1,351,744-	35-
08-10	7,401,541	1,356,540	18	347,577	5	1,008,963-	14-
09-11	8,971,678	1,693,575	19	568,569	6	1,125,005-	13-
10-12	11,732,318	1,520,416	13	701,024	6	819,393-	7-
11-13	8,138,525	1,823,927	22	639,131	8	1,184,796-	15-
12-14	7,555,581	1,447,565	19	373,199	5	1,074,366-	14-
13-15	6,610,573	1,333,214	20	200,702	3	1,132,511-	17-
14-16	6,713,091	1,499,769	22	217,069	3	1,282,700-	19-
15-17	10,540,390	1,518,324	14	283,192	3	1,235,132-	12-
16-18	21,602,880	3,124,097	14	299,457	1	2,824,639-	13-
17-19	32,478,108	3,326,281	10	268,791	1	3,057,490-	9-
FIVE-YEAR AVERAGE							
15-19	22,346,311	2,611,289	12	255,481	1	2,355,809-	11-

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	1,269,124	27,552	2	4,296	0	23,256-	2-
1987	1,299,314	103,121	8	22,466	2	80,655-	6-
1988	744,162	179,459	24	55	0	179,404-	24-
1989	632,499	18,662	3	11,939	2	6,724-	1-
1990	431,978	9,537	2	10,936	3	1,399	0
1991	1,712,790	17,092	1	44,123	3	27,031	2
1992	2,164,551	108,413	5	73,332	3	35,081-	2-
1993	977,539	14,142	1	10,136	1	4,006-	0
1994	2,559,458	19,485	1		0	19,485-	1-
1995	514,391	179,606	35	39,838	8	139,768-	27-
1996	2,811,327	188,652	7	54,469	2	134,183-	5-
1997	2,611,053	1,539,860	59	1,719,964	66	180,104	7
1998	1,494,092	591,607	40		0	591,607-	40-
1999	3,514,408	366,747	10	5,450	0	361,297-	10-
2000	1,555,378	66,131	4	55,660	4	10,471-	1-
2001	1,211,971	107,617	9	55,660-	5-	163,277-	13-
2002	3,580,721	275,720	8	1,864	0	273,857-	8-
2003	1,135,246	135,734	12	1,000	0	134,734-	12-
2004	1,034,504	159,732	15		0	159,732-	15-
2005	1,527,834	239,210	16	318,632	21	79,422	5
2006	1,656,059	272,103	16	81,066	5	191,037-	12-
2007	3,131,727	628,380	20	1,151	0	627,229-	20-
2008	7,637,323	332,119	4		0	332,119-	4-
2009	1,446,460	341,993	24	113,281-	8-	455,274-	31-
2010	4,425,821	402,248	9	55,427	1	346,821-	8-
2011	3,018,868	1,572,438	52	123,021	4	1,449,417-	48-
2012	3,802,817	377,640	10		0	377,640-	10-
2013	4,034,839	738,600	18		0	738,600-	18-
2014	6,293,964	405,366	6	29,170	0	376,196-	6-
2015	468,172	860,190	184		0	860,190-	184-
2016	5,918,088	945,578	16	18,805	0	926,773-	16-
2017	5,235,270	578,126	11		0	578,126-	11-
2018	2,199,125	896,524	41		0	896,524-	41-
2019	5,592,784	2,665,142	48		0	2,665,142-	48-
TOTAL	87,643,656	15,364,525	18	2,513,858	3	12,850,668-	15-

THREE-YEAR MOVING AVERAGES

86-88	1,104,200	103,378	9	8,939	1	94,438-	9-
87-89	891,992	100,414	11	11,487	1	88,928-	10-
88-90	602,879	69,219	11	7,643	1	61,576-	10-
89-91	925,755	15,097	2	22,332	2	7,235	1

FLORIDA POWER AND LIGHT COMPANY
 ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
90-92	1,436,439	45,014	3	42,797	3	2,217-	0	
91-93	1,618,293	46,549	3	42,530	3	4,019-	0	
92-94	1,900,516	47,347	2	27,823	1	19,524-	1-	
93-95	1,350,463	71,078	5	16,658	1	54,420-	4-	
94-96	1,961,725	129,248	7	31,436	2	97,812-	5-	
95-97	1,978,924	636,039	32	604,757	31	31,282-	2-	
96-98	2,305,491	773,373	34	591,478	26	181,895-	8-	
97-99	2,539,851	832,738	33	575,138	23	257,600-	10-	
98-00	2,187,959	341,495	16	20,370	1	321,125-	15-	
99-01	2,093,919	180,165	9	1,817	0	178,348-	9-	
00-02	2,116,023	149,823	7	621	0	149,201-	7-	
01-03	1,975,979	173,024	9	17,599-	1-	190,622-	10-	
02-04	1,916,824	190,395	10	955	0	189,441-	10-	
03-05	1,232,528	178,225	14	106,544	9	71,681-	6-	
04-06	1,406,133	223,682	16	133,233	9	90,449-	6-	
05-07	2,105,207	379,898	18	133,616	6	246,282-	12-	
06-08	4,141,703	410,867	10	27,406	1	383,462-	9-	
07-09	4,071,837	434,164	11	37,377-	1-	471,541-	12-	
08-10	4,503,202	358,787	8	19,285-	0	378,071-	8-	
09-11	2,963,717	772,226	26	21,722	1	750,504-	25-	
10-12	3,749,169	784,109	21	59,483	2	724,626-	19-	
11-13	3,618,841	896,226	25	41,007	1	855,219-	24-	
12-14	4,710,540	507,202	11	9,723	0	497,479-	11-	
13-15	3,598,991	668,052	19	9,723	0	658,329-	18-	
14-16	4,226,741	737,045	17	15,992	0	721,053-	17-	
15-17	3,873,843	794,631	21	6,268	0	788,363-	20-	
16-18	4,450,828	806,742	18	6,268	0	800,474-	18-	
17-19	4,342,393	1,379,930	32		0	1,379,930-	32-	
FIVE-YEAR AVERAGE								
15-19	3,882,688	1,189,112	31	3,761	0	1,185,351-	31-	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	489,139	24	0	41,681	9	41,657	9
1987	914,762		0	118,955	13	118,955	13
1988	517,474		0	44,254	9	44,254	9
1989	507,273		0	55,956	11	55,956	11
1990	323,583	520	0	58,752	18	58,233	18
1991	240,218		0	8,987	4	8,987	4
1992	558,692		0	78,811	14	78,811	14
1993	311,059		0	42,531	14	42,531	14
1994	216,275		0	33,821	16	33,821	16
1995	169,517		0	18,456	11	18,456	11
1996	317,011		0	36,817	12	36,817	12
1997	192,328		0	20,142	10	20,142	10
1998	300,208		0	26,966	9	26,966	9
1999	131,090		0	49,433	38	49,433	38
2000	131,093		0	55,540	42	55,540	42
2001	367,028	1,149	0	87,532	24	86,382	24
2002	278,520		0	27,291	10	27,291	10
2003	347,985		0	46,421	13	46,421	13
2004	436,108		0	44,458	10	44,458	10
2005	257,813		0	30,429	12	30,429	12
2006	231,462		0	183,427	79	183,427	79
2007	232,837		0	16,926	7	16,926	7
2008	406,637		0	38,694	10	38,694	10
2009	172,864		0	39,391	23	39,391	23
2010	146,824		0	24,593	17	24,593	17
2011	74,603		0	12,184	16	12,184	16
2012	213,403	19,362	9	19,400	9	37	0
2013	512,661		0	94,300	18	94,300	18
2014	888,169		0	85,778	10	85,778	10
2015	851,561		0	136,574	16	136,574	16
2016	112,452		0	16,601	15	16,601	15
2017	206,632		0	34,524	17	34,524	17
2018	421,130		0	93,772	22	93,772	22
2019	384,102		0	133,292	35	133,292	35
TOTAL	11,862,514	21,055	0	1,856,690	16	1,835,635	15

THREE-YEAR MOVING AVERAGES

86-88	640,459	8	0	68,297	11	68,289	11
87-89	646,503		0	73,055	11	73,055	11
88-90	449,443	173	0	52,988	12	52,814	12
89-91	357,024	173	0	41,232	12	41,059	12

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	374,164	173	0	48,850	13	48,677	13
91-93	369,990		0	43,443	12	43,443	12
92-94	362,009		0	51,721	14	51,721	14
93-95	232,284		0	31,603	14	31,603	14
94-96	234,268		0	29,698	13	29,698	13
95-97	226,285		0	25,138	11	25,138	11
96-98	269,849		0	27,975	10	27,975	10
97-99	207,876		0	32,180	15	32,180	15
98-00	187,464		0	43,980	23	43,980	23
99-01	209,737	383	0	64,168	31	63,785	30
00-02	258,880	383	0	56,788	22	56,405	22
01-03	331,178	383	0	53,748	16	53,365	16
02-04	354,204		0	39,390	11	39,390	11
03-05	347,302		0	40,436	12	40,436	12
04-06	308,461		0	86,105	28	86,105	28
05-07	240,704		0	76,927	32	76,927	32
06-08	290,312		0	79,683	27	79,683	27
07-09	270,779		0	31,671	12	31,671	12
08-10	242,108		0	34,226	14	34,226	14
09-11	131,430		0	25,389	19	25,389	19
10-12	144,943	6,454	4	18,725	13	12,271	8
11-13	266,889	6,454	2	41,961	16	35,507	13
12-14	538,078	6,454	1	66,493	12	60,038	11
13-15	750,797		0	105,550	14	105,550	14
14-16	617,394		0	79,651	13	79,651	13
15-17	390,215		0	62,566	16	62,566	16
16-18	246,738		0	48,299	20	48,299	20
17-19	337,288		0	87,196	26	87,196	26
FIVE-YEAR AVERAGE							
15-19	395,175		0	82,953	21	82,953	21

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	894,663	260	0	180,343	20	180,083	20
1987	1,195,786		0	193,274	16	193,274	16
1988	1,247,864		0	151,384	12	151,384	12
1989	1,602,065		0	231,922	14	231,922	14
1990	1,903,737	45	0	373,142	20	373,097	20
1991	1,086,687		0	153,433	14	153,433	14
1992	1,132,027		0	207,781	18	207,781	18
1993	2,902,844		0	599,370	21	599,370	21
1994	2,108,671		0	481,038	23	481,038	23
1995	2,313,719		0	264,710	11	264,710	11
1996	2,330,497		0	436,840	19	436,840	19
1997	3,552,431		0	124,150	3	124,150	3
1998	2,274,437	29	0	911,367	40	911,338	40
1999	2,045,478	54	0	451,357	22	451,303	22
2000	1,385,102	1,626-	0	340,975	25	342,601	25
2001	2,734,807	5,533	0	453,128	17	447,596	16
2002	1,842,305		0	233,376	13	233,376	13
2003	1,745,561		0	195,923	11	195,923	11
2004	2,682,874		0	243,845	9	243,845	9
2005	3,285,136		0	502,221	15	502,221	15
2006	2,737,333		0	1,948,115	71	1,948,115	71
2007	2,994,994		0	245,589	8	245,589	8
2008	2,930,040		0	312,502	11	312,502	11
2009	1,001,865		0	276,031	28	276,031	28
2010	1,355,161		0	222,121	16	222,121	16
2011	1,915,828		0	199,404	10	199,404	10
2012	2,108,656		0	128,409	6	128,409	6
2013	4,608,065		0	816,054	18	816,054	18
2014	4,951,206		0	493,327	10	493,327	10
2015	4,331,597		0	677,473	16	677,473	16
2016	4,333,294		0	616,574	14	616,574	14
2017	2,929,962		0	484,404	17	484,404	17
2018	3,715,628		0	812,647	22	812,647	22
2019	3,839,422		0	1,181,417	31	1,181,417	31
TOTAL	84,019,746	4,294	0	15,143,646	18	15,139,352	18

THREE-YEAR MOVING AVERAGES

86-88	1,112,771	87	0	175,000	16	174,914	16
87-89	1,348,572		0	192,193	14	192,193	14
88-90	1,584,555	15	0	252,149	16	252,134	16
89-91	1,530,830	15	0	252,832	17	252,817	17

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
90-92	1,374,151		15	0	244,785	18	244,770	18
91-93	1,707,186			0	320,195	19	320,195	19
92-94	2,047,847			0	429,397	21	429,397	21
93-95	2,441,745			0	448,373	18	448,373	18
94-96	2,250,962			0	394,196	18	394,196	18
95-97	2,732,216			0	275,233	10	275,233	10
96-98	2,719,122		10	0	490,786	18	490,776	18
97-99	2,624,115		28	0	495,625	19	495,597	19
98-00	1,901,672		514-	0	567,900	30	568,414	30
99-01	2,055,129		1,320	0	415,154	20	413,834	20
00-02	1,987,405		1,302	0	342,493	17	341,191	17
01-03	2,107,558		1,844	0	294,142	14	292,298	14
02-04	2,090,247			0	224,381	11	224,381	11
03-05	2,571,191			0	313,996	12	313,996	12
04-06	2,901,781			0	898,060	31	898,060	31
05-07	3,005,821			0	898,641	30	898,641	30
06-08	2,887,456			0	835,402	29	835,402	29
07-09	2,308,966			0	278,041	12	278,041	12
08-10	1,762,355			0	270,218	15	270,218	15
09-11	1,424,285			0	232,519	16	232,519	16
10-12	1,793,215			0	183,311	10	183,311	10
11-13	2,877,517			0	381,289	13	381,289	13
12-14	3,889,309			0	479,263	12	479,263	12
13-15	4,630,290			0	662,285	14	662,285	14
14-16	4,538,699			0	595,791	13	595,791	13
15-17	3,864,951			0	592,817	15	592,817	15
16-18	3,659,628			0	637,875	17	637,875	17
17-19	3,495,004			0	826,156	24	826,156	24
FIVE-YEAR AVERAGE								
15-19	3,829,981			0	754,503	20	754,503	20

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	6,682,922	2,730	0	1,394,149	21	1,391,419	21
1987	3,447,337		0	988,431	29	988,431	29
1988	4,729,578		0	448,976	9	448,976	9
1989	7,094,795	292	0	1,207,011	17	1,206,719	17
1990	5,603,285	8,224	0	1,261,341	23	1,253,117	22
1991	6,238,962	11,687	0	536,388	9	524,700	8
1992	4,327,398	11,777-	0	2,101,513	49	2,113,290	49
1993	13,670,077	32,799	0	2,701,726	20	2,668,927	20
1994	14,022,166	33,651	0	2,601,194	19	2,567,543	18
1995	13,657,280	20,009-	0	2,036,979	15	2,056,988	15
1996	12,658,087	22,827-	0	2,422,582	19	2,445,409	19
1997	8,581,829	57,299	1	3,090,538	36	3,033,239	35
1998	5,310,310	39,706-	1-	1,464,011	28	1,503,717	28
1999	10,172,806	67,001	1	3,865,331	38	3,798,330	37
2000	11,393,918	76,410-	1-	2,496,529	22	2,572,939	23
2001	22,671,399	32,473	0	2,181,158	10	2,148,685	9
2002	12,290,881	6,369	0	2,065,452	17	2,059,083	17
2003	14,598,135	21,601	0	2,266,074	16	2,244,473	15
2004	9,200,873		0	1,086,972	12	1,086,972	12
2005	11,075,117	899	0	1,529,593	14	1,528,694	14
2006	22,686,843	277	0	9,411,900	41	9,411,622	41
2007	9,268,893	7,813-	0	1,095,782	12	1,103,595	12
2008	21,473,378		0	2,141,286	10	2,141,286	10
2009	11,724,477		0	2,599,703	22	2,599,703	22
2010	5,887,977		0	884,067	15	884,067	15
2011	4,647,862		0	790,737	17	790,737	17
2012	4,951,790		0	527,144	11	527,144	11
2013	8,552,885		0	1,589,989	19	1,589,989	19
2014	6,337,483		0	1,290,187	20	1,290,187	20
2015	22,386,514	27,453-	0	3,561,450	16	3,588,902	16
2016	27,144,832		0	2,951,913	11	2,951,913	11
2017	20,098,589		0	3,173,351	16	3,173,351	16
2018	13,972,224		0	2,691,863	19	2,691,863	19
2019	7,476,011		0	2,322,357	31	2,322,357	31
TOTAL	384,036,916	69,308	0	72,777,676	19	72,708,368	19

THREE-YEAR MOVING AVERAGES

86-88	4,953,279	910	0	943,852	19	942,942	19
87-89	5,090,570	98	0	881,473	17	881,375	17
88-90	5,809,219	2,839	0	972,443	17	969,604	17
89-91	6,312,348	6,735	0	1,001,580	16	994,845	16

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	5,389,882	2,711	0	1,299,747	24	1,297,036	24
91-93	8,078,813	10,903	0	1,779,875	22	1,768,973	22
92-94	10,673,214	18,224	0	2,468,144	23	2,449,920	23
93-95	13,783,174	15,480	0	2,446,633	18	2,431,153	18
94-96	13,445,844	3,062-	0	2,353,585	18	2,356,647	18
95-97	11,632,399	4,821	0	2,516,700	22	2,511,878	22
96-98	8,850,075	1,745-	0	2,325,710	26	2,327,455	26
97-99	8,021,648	28,198	0	2,806,627	35	2,778,429	35
98-00	8,959,011	16,372-	0	2,608,624	29	2,624,995	29
99-01	14,746,041	7,688	0	2,847,673	19	2,839,985	19
00-02	15,452,066	12,523-	0	2,247,713	15	2,260,236	15
01-03	16,520,138	20,148	0	2,170,895	13	2,150,747	13
02-04	12,029,963	9,323	0	1,806,166	15	1,796,843	15
03-05	11,624,708	7,500	0	1,627,546	14	1,620,046	14
04-06	14,320,944	392	0	4,009,488	28	4,009,096	28
05-07	14,343,618	2,212-	0	4,012,425	28	4,014,637	28
06-08	17,809,705	2,512-	0	4,216,323	24	4,218,835	24
07-09	14,155,583	2,604-	0	1,945,590	14	1,948,195	14
08-10	13,028,611		0	1,875,019	14	1,875,019	14
09-11	7,420,105		0	1,424,835	19	1,424,835	19
10-12	5,162,543		0	733,983	14	733,983	14
11-13	6,050,846		0	969,290	16	969,290	16
12-14	6,614,053		0	1,135,773	17	1,135,773	17
13-15	12,425,627	9,151-	0	2,147,209	17	2,156,359	17
14-16	18,622,943	9,151-	0	2,601,183	14	2,610,334	14
15-17	23,209,978	9,151-	0	3,228,904	14	3,238,055	14
16-18	20,405,215		0	2,939,042	14	2,939,042	14
17-19	13,848,941		0	2,729,190	20	2,729,190	20
FIVE-YEAR AVERAGE							
15-19	18,215,634	5,491-	0	2,940,187	16	2,945,677	16

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	1,398		0	1,500	107	1,500	107
1987							
1988							
1989	20,547		0	1,803	9	1,803	9
1990	10,461		0	380	4	380	4
1991	24,155		0	2,690	11	2,690	11
1992	7,678		0	4,649	61	4,649	61
1993	68,640		0	4,129	6	4,129	6
1994	217,589		0	46,251	21	46,251	21
1995	79,391		0	3,530	4	3,530	4
1996	491,523		0	38,445	8	38,445	8
1997	6,814		0	84,178		84,178	
1998	62,208		0	70,959	114	70,959	114
1999	210,006		0	20,157	10	20,157	10
2000	47,671		0	2,688	6	2,688	6
2001	516,558		0	5,400	1	5,400	1
2002	60,732		0	1,375	2	1,375	2
2003	65,054		0	886	1	886	1
2004	197,502		0		0		0
2005	78,059		0	6,090	8	6,090	8
2006	68,337		0	8,436	12	8,436	12
2007	2,585		0	4,760	184	4,760	184
2008	51,539		0		0		0
2009	152,763		0	14,556	10	14,556	10
2010							
2011	7,612		0		0		0
2012	139,900		0	4,909	4	4,909	4
2013	106,311		0	8,075	8	8,075	8
2014	6,608		0	2,280	35	2,280	35
2015	98,250		0	16,807	17	16,807	17
2016	6,305		0	1,416	22	1,416	22
2017	162,518		0	26,974	17	26,974	17
2018	144,850		0	83,270	57	83,270	57
2019	491,814		0	1,943	0	1,943	0
TOTAL	3,605,378		0	468,536	13	468,536	13

THREE-YEAR MOVING AVERAGES

86-88	466	0	500	107	500	107
87-89	6,849	0	601	9	601	9
88-90	10,336	0	728	7	728	7
89-91	18,388	0	1,624	9	1,624	9

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	14,098		0	2,573	18	2,573	18
91-93	33,491		0	3,823	11	3,823	11
92-94	97,969		0	18,343	19	18,343	19
93-95	121,873		0	17,970	15	17,970	15
94-96	262,834		0	29,408	11	29,408	11
95-97	192,576		0	42,051	22	42,051	22
96-98	186,848		0	64,528	35	64,528	35
97-99	93,009		0	58,432	63	58,432	63
98-00	106,628		0	31,268	29	31,268	29
99-01	258,078		0	9,415	4	9,415	4
00-02	208,320		0	3,154	2	3,154	2
01-03	214,115		0	2,554	1	2,554	1
02-04	107,763		0	754	1	754	1
03-05	113,538		0	2,325	2	2,325	2
04-06	114,633		0	4,842	4	4,842	4
05-07	49,660		0	6,429	13	6,429	13
06-08	40,820		0	4,399	11	4,399	11
07-09	68,962		0	6,439	9	6,439	9
08-10	68,101		0	4,852	7	4,852	7
09-11	53,458		0	4,852	9	4,852	9
10-12	49,170		0	1,636	3	1,636	3
11-13	84,607		0	4,328	5	4,328	5
12-14	84,273		0	5,088	6	5,088	6
13-15	70,389		0	9,054	13	9,054	13
14-16	37,054		0	6,834	18	6,834	18
15-17	89,024		0	15,066	17	15,066	17
16-18	104,558		0	37,220	36	37,220	36
17-19	266,394		0	37,396	14	37,396	14
FIVE-YEAR AVERAGE							
15-19	180,747		0	26,082	14	26,082	14

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	234,022	90	0	49,251	21	49,161	21
1987	187,827		0	80,858	43	80,858	43
1988	238,553		0	25,591	11	25,591	11
1989	342,299		0	59,837	17	59,837	17
1990	384,891		0	111,578	29	111,578	29
1991	155,592		0	28,564	18	28,564	18
1992	283,188		0	198,303	70	198,303	70
1993	307,531		0	68,127	22	68,127	22
1994	609,890		0	173,274	28	173,274	28
1995	347,450		0	69,142	20	69,142	20
1996	431,839		0	174,812	40	174,812	40
1997	409,514		0	25,493	6	25,493	6
1998	244,287		0	91,198	37	91,198	37
1999	311,303		0	107,037	34	107,037	34
2000	753,131	385-	0	236,906	31	237,290	32
2001	1,131,465	1,765	0	99,427	9	97,662	9
2002	521,117		0	78,647	15	78,647	15
2003	445,760		0	13,842	3	13,842	3
2004	217,982	3,484	2	542,002	249	538,519	247
2005	198,734	2-	0	9,344	5	9,345	5
2006	1,023,598		0	1,367,140	134	1,367,140	134
2007	243,177		0	17,678	7	17,678	7
2008	1,108,554		0	38,446	3	38,446	3
2009	459,589		0	62,272	14	62,272	14
2010	289,730		0	48,529	17	48,529	17
2011	120,623		0	19,700	16	19,700	16
2012	273,441		0	24,858	9	24,858	9
2013	308,637		0	56,772	18	56,772	18
2014	1,016,891		0	98,209	10	98,209	10
2015	843,101		0	135,217	16	135,217	16
2016	768,529		0	113,457	15	113,457	15
2017	656,302		0	109,654	17	109,654	17
2018	699,397		0	155,734	22	155,734	22
2019	851,228		0	295,396	35	295,396	35
TOTAL	16,419,172	4,953	0	4,786,292	29	4,781,339	29

THREE-YEAR MOVING AVERAGES

86-88	220,134	30	0	51,900	24	51,870	24
87-89	256,226		0	55,428	22	55,428	22
88-90	321,914		0	65,669	20	65,669	20
89-91	294,260		0	66,660	23	66,660	23

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	274,557		0	112,815	41	112,815	41
91-93	248,770		0	98,331	40	98,331	40
92-94	400,203		0	146,568	37	146,568	37
93-95	421,624		0	103,514	25	103,514	25
94-96	463,060		0	139,076	30	139,076	30
95-97	396,268		0	89,816	23	89,816	23
96-98	361,880		0	97,168	27	97,168	27
97-99	321,701		0	74,576	23	74,576	23
98-00	436,240	128-	0	145,047	33	145,175	33
99-01	731,966	460	0	147,790	20	147,330	20
00-02	801,904	460	0	138,327	17	137,866	17
01-03	699,447	588	0	63,972	9	63,384	9
02-04	394,953	1,161	0	211,497	54	210,336	53
03-05	287,492	1,161	0	188,396	66	187,235	65
04-06	480,105	1,161	0	639,495	133	638,335	133
05-07	488,503	1-	0	464,720	95	464,721	95
06-08	791,776		0	474,421	60	474,421	60
07-09	603,773		0	39,465	7	39,465	7
08-10	619,291		0	49,749	8	49,749	8
09-11	289,981		0	43,500	15	43,500	15
10-12	227,932		0	31,029	14	31,029	14
11-13	234,234		0	33,776	14	33,776	14
12-14	532,990		0	59,946	11	59,946	11
13-15	722,877		0	96,733	13	96,733	13
14-16	876,174		0	115,628	13	115,628	13
15-17	755,977		0	119,443	16	119,443	16
16-18	708,076		0	126,282	18	126,282	18
17-19	735,642		0	186,928	25	186,928	25
FIVE-YEAR AVERAGE							
15-19	763,711		0	161,892	21	161,892	21

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	432,482		0	109,457	25	109,457	25
1987	389,602		0	77,968	20	77,968	20
1988	177,077		0	14,131	8	14,131	8
1989	395,336		0	93,606	24	93,606	24
1990	494,185		0	98,719	20	98,719	20
1991	21,882		0	10,914	50	10,914	50
1992	289,692		0	118,181	41	118,181	41
1993	359,673		0	81,549	23	81,549	23
1994	140,269		0	38,621	28	38,621	28
1995	582,862		0	83,621	14	83,621	14
1996	333,568		0	76,756	23	76,756	23
1997	228,000		0	148,413	65	148,413	65
1998	537,353		0	13,198	2	13,198	2
1999	1,193,987		0	392,719	33	392,719	33
2000	727,468	734-	0	138,712	19	139,446	19
2001	2,827,204	2,684	0	31,576	1	28,892	1
2002	132,358		0		0		0
2003	196,084-		0	51,417	26-	51,417	26-
2004	134,147		0	12,090	9	12,090	9
2005				351,903		351,903	
2006				415,275		415,275	
2007	193,612		0	14,075	7	14,075	7
2008	535,947		0	15,574	3	15,574	3
2009	268,783		0	35,169	13	35,169	13
2010	290,395		0	48,640	17	48,640	17
2011	159,960		0	26,124	16	26,124	16
2012	215,903		0	25,144	12	25,144	12
2013	235,670		0	43,350	18	43,350	18
2014	198,164		0	60,730	31	60,730	31
2015	420,597		0	67,456	16	67,456	16
2016	437,096		0	62,200	14	62,200	14
2017							
2018	196,377		0	43,727	22	43,727	22
2019	743,562		0	258,033	35	258,033	35
TOTAL	13,097,129	1,951	0	3,059,050	23	3,057,100	23

THREE-YEAR MOVING AVERAGES

86-88	333,054		0	67,185	20	67,185	20
87-89	320,672		0	61,902	19	61,902	19
88-90	355,533		0	68,819	19	68,819	19
89-91	303,801		0	67,746	22	67,746	22

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92	268,586		0	75,938	28	75,938	28
91-93	223,749		0	70,215	31	70,215	31
92-94	263,211		0	79,450	30	79,450	30
93-95	360,935		0	67,930	19	67,930	19
94-96	352,233		0	66,333	19	66,333	19
95-97	381,477		0	102,930	27	102,930	27
96-98	366,307		0	79,456	22	79,456	22
97-99	653,114		0	184,777	28	184,777	28
98-00	819,603	245-	0	181,543	22	181,788	22
99-01	1,582,886	650	0	187,669	12	187,019	12
00-02	1,229,010	650	0	56,763	5	56,113	5
01-03	921,160	895	0	27,665	3	26,770	3
02-04	23,474		0	21,169	90	21,169	90
03-05	20,646-		0	138,470	671-	138,470	671-
04-06	44,716		0	259,756	581	259,756	581
05-07	64,537		0	260,418	404	260,418	404
06-08	243,186		0	148,308	61	148,308	61
07-09	332,781		0	21,606	6	21,606	6
08-10	365,042		0	33,128	9	33,128	9
09-11	239,713		0	36,645	15	36,645	15
10-12	222,086		0	33,303	15	33,303	15
11-13	203,844		0	31,540	15	31,540	15
12-14	216,579		0	43,075	20	43,075	20
13-15	284,811		0	57,179	20	57,179	20
14-16	351,953		0	63,462	18	63,462	18
15-17	285,898		0	43,219	15	43,219	15
16-18	211,157		0	35,309	17	35,309	17
17-19	313,313		0	100,587	32	100,587	32
FIVE-YEAR AVERAGE							
15-19	359,526		0	86,283	24	86,283	24

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	49,092	3,493	7		0	3,493-	7-
1987	54,550	3,310	6		0	3,310-	6-
1988	3,640	1,729	47		0	1,729-	47-
1989	157,545	1,727	1	2,421	2	694	0
1990	390,355	1,614	0	301-	0	1,915-	0
1991	34,682	5,504	16	649-	2-	6,153-	18-
1992	7,924	6,693	84	679	9	6,014-	76-
1993	67,877	2,262-	3-		0	2,262	3
1994	216,135	405	0	1,550	1	1,145	1
1995	42,306	1,503	4		0	1,503-	4-
1996	104,860	40,030	38	18,425	18	21,604-	21-
1997	3,055,750	30,555	1	54,605	2	24,050	1
1998	404,744	10,057	2	43,837	11	33,780	8
1999	713,306	42,868	6	801,291	112	758,423	106
2000	654,124	5,285	1	776,875	119	771,589	118
2001	76,424	125,381	164	49,329	65	76,052-	100-
2002	669,896	22,536	3	22,246	3	290-	0
2003	391,687	6,712	2	1,091,747	279	1,085,035	277
2004	159,969	17,904	11		0	17,904-	11-
2005	302,748	14,698	5	119,741	40	105,043	35
2006	426,856	37,428	9	67,758	16	30,330	7
2007	93,350,139	29,006	0	70	0	28,936-	0
2008	1,036,081	29,941	3	7,719-	1-	37,660-	4-
2009	1,799,225	130,704	7	8,648	0	122,056-	7-
2010	373,591	62,975	17	78,681	21	15,706	4
2011	558,739	6,844	1	12,690	2	5,846	1
2012	5,076,185	58,044	1	459-	0	58,503-	1-
2013	439,786	22,310	5	4,433	1	17,878-	4-
2014	39,379	25,610	65	15,492	39	10,118-	26-
2015	350,972	3,036	1	3,842-	1-	6,878-	2-
2016	240,719	38,355	16	994-	0	39,349-	16-
2017	824,454	202,717	25	254	0	202,463-	25-
2018	2,394,949	9,305	0	76,617	3	67,312	3
2019	704,190	10,613	2	174,579	25	163,966	23
TOTAL	115,172,881	1,006,630	1	3,408,004	3	2,401,374	2

THREE-YEAR MOVING AVERAGES

86-88	35,761	2,844	8		0	2,844-	8-
87-89	71,912	2,255	3	807	1	1,448-	2-
88-90	183,847	1,690	1	707	0	983-	1-
89-91	194,194	2,948	2	490	0	2,458-	1-

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
90-92	144,320	4,604	3	90-	0	4,694-	3-	
91-93	36,828	3,312	9	10	0	3,302-	9-	
92-94	97,312	1,612	2	743	1	869-	1-	
93-95	108,773	118-	0	517	0	634	1	
94-96	121,100	13,979	12	6,658	5	7,321-	6-	
95-97	1,067,639	24,029	2	24,343	2	314	0	
96-98	1,188,452	26,881	2	38,956	3	12,075	1	
97-99	1,391,267	27,827	2	299,911	22	272,084	20	
98-00	590,725	19,403	3	540,667	92	521,264	88	
99-01	481,285	57,845	12	542,498	113	484,654	101	
00-02	466,815	51,067	11	282,817	61	231,749	50	
01-03	379,336	51,543	14	387,774	102	336,231	89	
02-04	407,184	15,718	4	371,331	91	355,614	87	
03-05	284,801	13,105	5	403,829	142	390,725	137	
04-06	296,524	23,343	8	62,500	21	39,156	13	
05-07	31,359,914	27,044	0	62,523	0	35,479	0	
06-08	31,604,359	32,125	0	20,036	0	12,089-	0	
07-09	32,061,815	63,217	0	333	0	62,884-	0	
08-10	1,069,632	74,540	7	26,537	2	48,003-	4-	
09-11	910,518	66,841	7	33,340	4	33,501-	4-	
10-12	2,002,839	42,621	2	30,304	2	12,317-	1-	
11-13	2,024,903	29,066	1	5,555	0	23,512-	1-	
12-14	1,851,783	35,321	2	6,488	0	28,833-	2-	
13-15	276,712	16,985	6	5,361	2	11,625-	4-	
14-16	210,357	22,333	11	3,552	2	18,782-	9-	
15-17	472,049	81,369	17	1,527-	0	82,897-	18-	
16-18	1,153,374	83,459	7	25,293	2	58,167-	5-	
17-19	1,307,864	74,212	6	83,817	6	9,605	1	
FIVE-YEAR AVERAGE								
15-19	903,057	52,805	6	49,323	5	3,482-	0	

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRIST COMMON							
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
1945	326,948.22	76.34	1.31	4,283.02	15.03	0.1969	64,370
1946	112.21	75.84	1.32	1.48	15.08	0.1988	22
1949	336,855.02	74.26	1.35	4,547.54	15.22	0.2050	69,042
1952	430,705.80	72.60	1.38	5,943.74	15.35	0.2114	91,064
1953	11,658.03	72.03	1.39	162.05	15.39	0.2137	2,491
1955	69,126.78	70.86	1.41	974.69	15.47	0.2183	15,092
1958	1,488.17	69.03	1.45	21.58	15.59	0.2258	336
1959	2,093,485.50	68.40	1.46	30,564.89	15.62	0.2284	478,068
1960	32,345.26	67.76	1.48	478.71	15.66	0.2311	7,475
1961	1,274,349.37	67.12	1.49	18,987.81	15.69	0.2338	297,892
1962	12,890.55	66.46	1.50	193.36	15.72	0.2365	3,049
1965	3,706.63	64.46	1.55	57.45	15.82	0.2454	910
1966	17,511.02	63.77	1.57	274.92	15.85	0.2486	4,352
1968	7,272.29	62.37	1.60	116.36	15.91	0.2551	1,855
1969	6,074.71	61.67	1.62	98.41	15.93	0.2583	1,569
1970	5,443,456.73	60.95	1.64	89,272.69	15.96	0.2619	1,425,369
1971	220,849.09	60.23	1.66	3,666.09	15.99	0.2655	58,631
1972	63,307.82	59.50	1.68	1,063.57	16.01	0.2691	17,035
1973	9,975,507.41	58.76	1.70	169,583.63	16.04	0.2730	2,723,014
1974	708,269.23	58.01	1.72	12,182.23	16.06	0.2769	196,084
1975	143,407.29	57.26	1.75	2,509.63	16.08	0.2808	40,272
1976	766,884.36	56.50	1.77	13,573.85	16.11	0.2851	218,662
1977	89,354.06	55.74	1.79	1,599.44	16.13	0.2894	25,857
1978	21,678.84	54.97	1.82	394.55	16.15	0.2938	6,369
1979	1,422,913.95	54.19	1.85	26,323.91	16.17	0.2984	424,583
1980	486,204.21	53.41	1.87	9,092.02	16.19	0.3031	147,383
1981	3,057,825.38	52.62	1.90	58,098.68	16.21	0.3081	941,994
1982	1,081,174.81	51.82	1.93	20,866.67	16.23	0.3132	338,624
1983	994,826.36	51.02	1.96	19,498.60	16.25	0.3185	316,852
1984	7,276,495.08	50.21	1.99	144,802.25	16.27	0.3240	2,357,875
1985	6,790,212.86	49.40	2.02	137,162.30	16.28	0.3296	2,237,715
1986	356,974.21	48.58	2.06	7,353.67	16.30	0.3355	119,776
1987	2,112,554.52	47.76	2.09	44,152.39	16.32	0.3417	721,881
1988	2,099,972.87	46.93	2.13	44,729.42	16.33	0.3480	730,728
1989	417,379.05	46.09	2.17	9,057.13	16.35	0.3547	148,061
1990	47,666.38	45.25	2.21	1,053.43	16.36	0.3616	17,234
1991	38,498.27	44.41	2.25	866.21	16.38	0.3688	14,200
1992	66,402.89	43.56	2.30	1,527.27	16.39	0.3763	24,985
1993	123,618.73	42.71	2.34	2,892.68	16.40	0.3840	47,468
1994	462,860.66	41.85	2.39	11,062.37	16.42	0.3924	181,603
1995	577,320.52	40.98	2.44	14,086.62	16.43	0.4009	231,465
1996	405,682.59	40.12	2.49	10,101.50	16.44	0.4098	166,237

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRIST COMMON							
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
1997	4,133.44	39.24	2.55	105.40	16.46	0.4195	1,734
1998	646,038.37	38.37	2.61	16,861.60	16.47	0.4292	277,306
1999	5,001.50	37.49	2.67	133.54	16.48	0.4396	2,199
2000	346,277.78	36.60	2.73	9,453.38	16.49	0.4506	156,015
2002	2,022,437.16	34.82	2.87	58,043.95	16.51	0.4742	958,939
2003	347,527.61	33.92	2.95	10,252.06	16.52	0.4870	169,256
2004	994,756.99	33.02	3.03	30,141.14	16.53	0.5006	497,985
2005	1,826,031.64	32.11	3.11	56,789.58	16.54	0.5151	940,589
2006	2,484,591.36	31.20	3.21	79,755.38	16.55	0.5305	1,317,951
2007	855,589.41	30.29	3.30	28,234.45	16.56	0.5467	467,768
2008	1,562,646.77	29.37	3.40	53,129.99	16.57	0.5642	881,614
2009	43,776,663.65	28.45	3.51	1,536,560.89	16.58	0.5828	25,512,164
2010	6,160,158.06	27.53	3.63	223,613.74	16.59	0.6026	3,712,234
2011	2,123,504.13	26.60	3.76	79,843.76	16.60	0.6241	1,325,194
2012	6,932,344.02	25.67	3.90	270,361.42	16.61	0.6471	4,485,643
2013	267,997.18	24.74	4.04	10,827.09	16.62	0.6718	180,038
2014	1,203,158.68	23.80	4.20	50,532.66	16.62	0.6983	840,190
2015	4,140,083.59	22.86	4.37	180,921.65	16.63	0.7275	3,011,787
2016	3,784,315.53	21.92	4.56	172,564.79	16.64	0.7591	2,872,750
2017	2,975,913.75	20.98	4.77	141,951.09	16.65	0.7936	2,361,715
2018	14,100,032.19	20.03	4.99	703,591.61	16.66	0.8318	11,727,702
2019	4,821,052.70	19.07	5.24	252,623.16	16.66	0.8736	4,211,768
2020	2,805,455.19	18.12	5.52	154,861.13	16.67	0.9200	2,580,963
2021	3,743,119.06	17.16	5.83	218,223.84	16.68	0.9720	3,638,424
	157,804,657.49			5,262,656.11			87,049,472

COMPOSITE REMAINING LIFE, YEARS.. 16.54

SCHERER COMMON
 INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
 PROBABLE RETIREMENT YEAR.. 6-2047

1982	7,871,158.10	58.39	1.71	134,596.80	23.66	0.4052	3,189,472
1984	92,006.88	56.88	1.76	1,619.32	23.75	0.4176	38,417
1987	1,734,921.24	54.58	1.83	31,749.06	23.87	0.4373	758,750
1988	461,954.23	53.80	1.86	8,592.35	23.91	0.4444	205,302
1989	73,925.04	53.01	1.89	1,397.18	23.94	0.4516	33,385
1990	3,068.09	52.22	1.91	58.60	23.98	0.4592	1,409
1991	14,584.03	51.42	1.94	282.93	24.01	0.4669	6,810
1992	1,908.95	50.62	1.98	37.80	24.05	0.4751	907

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SCHERER COMMON								
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5								
PROBABLE RETIREMENT YEAR.. 6-2047								
1993	2.90	49.81	2.01	0.06	24.08	0.4834	1	
1995	243,934.97	48.17	2.08	5,073.85	24.14	0.5011	122,246	
1996	497.22	47.34	2.11	10.49	24.17	0.5106	254	
1997	11,218.26	46.51	2.15	241.19	24.20	0.5203	5,837	
1999	58,650.31	44.83	2.23	1,307.90	24.26	0.5412	31,739	
2000	1,010.94	43.99	2.27	22.95	24.29	0.5522	558	
2002	53,612.55	42.28	2.37	1,270.62	24.34	0.5757	30,864	
2003	3,143.07	41.42	2.41	75.75	24.36	0.5881	1,849	
2006	9,322.95	38.81	2.58	240.53	24.44	0.6297	5,871	
2007	6,395.10	37.93	2.64	168.83	24.46	0.6449	4,124	
2008	9,041.24	37.04	2.70	244.11	24.48	0.6609	5,975	
2009	509,035.98	36.16	2.77	14,100.30	24.50	0.6775	344,892	
2011	1,271,598.29	34.37	2.91	37,003.51	24.54	0.7140	907,908	
2013	107,141.20	32.57	3.07	3,289.23	24.58	0.7547	80,857	
2014	322,659.82	31.66	3.16	10,196.05	24.60	0.7770	250,710	
2015	102,051.14	30.75	3.25	3,316.66	24.62	0.8007	81,707	
2016	85,976.88	29.83	3.35	2,880.23	24.64	0.8260	71,018	
2017	56,068.97	28.91	3.46	1,939.99	24.66	0.8530	47,826	
2018	309,110.08	27.99	3.57	11,035.23	24.68	0.8817	272,555	
2019	4,815.41	27.07	3.69	177.69	24.70	0.9125	4,394	
2020	15,683,782.07	26.14	3.83	600,688.85	24.72	0.9457	14,831,839	
2021	1,125,795.51	25.21	3.97	44,694.08	24.73	0.9810	1,104,360	
	30,228,391.42			916,312.14			22,441,836	
	COMPOSITE REMAINING LIFE, YEARS..					24.49		

SCHERER UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
 PROBABLE RETIREMENT YEAR.. 6-2047

1987	19,511,712.91	54.58	1.83	357,064.35	23.87	0.4373	8,533,253
2005	2,994.83	39.68	2.52	75.47	24.41	0.6152	1,842
2008	16,373.63	37.04	2.70	442.09	24.48	0.6609	10,821
2010	15,438.32	35.26	2.84	438.45	24.52	0.6954	10,736
2011	4,553,237.41	34.37	2.91	132,499.21	24.54	0.7140	3,250,966
2013	47,492.52	32.57	3.07	1,458.02	24.58	0.7547	35,842
2014	342,355.41	31.66	3.16	10,818.43	24.60	0.7770	266,014

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SCHERER UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2018	253,882.33	27.99	3.57	9,063.60	24.68	0.8817	223,858
2020	540,045.13	26.14	3.83	20,683.73	24.72	0.9457	510,710
2021	45,628.20	25.21	3.97	1,811.44	24.73	0.9810	44,759
	25,329,160.69			534,354.79			12,888,801
						24.12	
	213,362,209.60			6,713,323.04			122,380,109
						18.23	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRIST COMMON							
INTERIM SURVIVOR CURVE.. IOWA 70-L0							
PROBABLE RETIREMENT YEAR.. 12-2038							
2009	25,176,013.15	26.92	3.71	934,030.09	15.78	0.5862	14,757,675
2010	1,477,319.83	26.12	3.83	56,581.35	15.81	0.6053	894,192
2011	2,340,401.10	25.31	3.95	92,445.84	15.84	0.6258	1,464,717
2012	1,728,836.49	24.49	4.08	70,536.53	15.87	0.6480	1,120,321
2013	755,253.66	23.67	4.22	31,871.70	15.91	0.6722	507,651
2014	2,444,720.00	22.83	4.38	107,078.74	15.94	0.6982	1,706,904
2015	2,342,688.10	21.99	4.55	106,592.31	15.98	0.7267	1,702,408
2016	4,378,045.69	21.13	4.73	207,081.56	16.01	0.7577	3,317,201
2017	4,683,348.10	20.27	4.93	230,889.06	16.06	0.7923	3,710,617
2018	3,807,976.24	19.40	5.15	196,110.78	16.10	0.8299	3,160,239
2019	14,496,784.82	18.53	5.40	782,826.38	16.15	0.8716	12,634,818
2020	18,547,381.30	17.64	5.67	1,051,636.52	16.20	0.9184	17,033,359
2021	12,065,422.60	16.75	5.97	720,305.73	16.26	0.9708	11,712,509
	94,244,191.08			4,587,986.59			73,722,611
						16.07	
							COMPOSITE REMAINING LIFE, YEARS..

CRIST UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 70-L0
 PROBABLE RETIREMENT YEAR.. 12-2024

1982	2,408.11	36.52	2.74	65.98	2.94	0.0805	194
1984	96,313.09	35.14	2.85	2,744.92	2.95	0.0840	8,085
1985	19,791.77	34.44	2.90	573.96	2.95	0.0857	1,695
1986	275,249.89	33.73	2.96	8,147.40	2.95	0.0875	24,073
1987	39,538.92	33.01	3.03	1,198.03	2.95	0.0894	3,534
1988	43,479.73	32.28	3.10	1,347.87	2.95	0.0914	3,974
1989	110,226.56	31.54	3.17	3,494.18	2.95	0.0935	10,309
1990	122,148.22	30.79	3.25	3,969.82	2.95	0.0958	11,703
1992	29,690.53	29.27	3.42	1,015.42	2.95	0.1008	2,993
1993	34,771.43	28.50	3.51	1,220.48	2.95	0.1035	3,599
1994	1,650,128.13	27.71	3.61	59,569.63	2.95	0.1065	175,673
1998	109,856.05	24.49	4.08	4,482.13	2.95	0.1205	13,233
1999	78,617.00	23.67	4.22	3,317.64	2.96	0.1251	9,831
2000	1,128,911.33	22.83	4.38	49,446.32	2.96	0.1297	146,363
2001	641,489.66	21.99	4.55	29,187.78	2.96	0.1346	86,351
2002	860,201.83	21.13	4.73	40,687.55	2.96	0.1401	120,506
2006	1,303,726.25	17.64	5.67	73,921.28	2.96	0.1678	218,765
2008	10,417,827.89	15.84	6.31	657,364.94	2.96	0.1869	1,946,779
2009	18,780.03	14.94	6.69	1,256.38	2.97	0.1988	3,733

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRIST UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 70-L0							
PROBABLE RETIREMENT YEAR.. 12-2024							
2010	205,999.71	14.02	7.13	14,687.78	2.97	0.2118	43,639
2011	46,152.22	13.09	7.64	3,526.03	2.97	0.2269	10,471
2012	4,791.63	12.16	8.22	393.87	2.97	0.2442	1,170
2014	2,087,603.56	10.28	9.73	203,123.83	2.97	0.2889	603,130
2016	1,318,830.03	8.37	11.95	157,600.19	2.97	0.3548	467,974
2017	2,648,215.85	7.40	13.51	357,773.96	2.98	0.4027	1,066,437
2018	87,100.65	6.43	15.55	13,544.15	2.98	0.4635	40,367
2019	325,724.74	5.45	18.35	59,770.49	2.98	0.5468	178,103
2020	91,751.40	4.47	22.37	20,524.79	2.98	0.6667	61,168
2021	101,293.49	3.48	28.74	29,111.75	2.99	0.8592	87,031
	23,900,619.70			1,803,068.55			5,350,883

COMPOSITE REMAINING LIFE, YEARS.. 2.97

CRIST UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 70-L0
 PROBABLE RETIREMENT YEAR.. 12-2026

1982	13,743.78	37.87	2.64	362.84	4.84	0.1278	1,757
1984	444,254.04	36.52	2.74	12,172.56	4.85	0.1328	58,997
1986	319,732.51	35.14	2.85	9,112.38	4.85	0.1380	44,129
1988	40,743.72	33.73	2.96	1,206.01	4.85	0.1438	5,859
1989	152,045.51	33.01	3.03	4,606.98	4.86	0.1472	22,386
1990	11,379.34	32.28	3.10	352.76	4.86	0.1506	1,713
1993	346,422.24	30.04	3.33	11,535.86	4.86	0.1618	56,044
1994	5,506.57	29.27	3.42	188.32	4.87	0.1664	916
1995	1,973,851.42	28.50	3.51	69,282.18	4.87	0.1709	337,292
1999	83,574.90	25.31	3.95	3,301.21	4.88	0.1928	16,114
2000	1,280,093.20	24.49	4.08	52,227.80	4.88	0.1993	255,084
2001	12,772.40	23.67	4.22	539.00	4.88	0.2062	2,633
2002	1,582,055.28	22.83	4.38	69,294.02	4.88	0.2138	338,164
2005	6,906.15	20.27	4.93	340.47	4.89	0.2412	1,666
2006	1,367,241.32	19.40	5.15	70,412.93	4.89	0.2521	344,627
2008	11,668,590.09	17.64	5.67	661,609.06	4.90	0.2778	3,241,301
2009	42,606.17	16.75	5.97	2,543.59	4.90	0.2925	12,464
2010	169,677.26	15.84	6.31	10,706.64	4.90	0.3093	52,488
2011	1,186,636.46	14.94	6.69	79,385.98	4.91	0.3287	389,988
2012	149,597.33	14.02	7.13	10,666.29	4.91	0.3502	52,390
2014	440,565.79	12.16	8.22	36,214.51	4.92	0.4046	178,257
2015	31,272.17	11.22	8.91	2,786.35	4.92	0.4385	13,713

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRIST UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 70-L0							
PROBABLE RETIREMENT YEAR.. 12-2026							
2016	1,092,171.58	10.28	9.73	106,268.29	4.93	0.4796	523,773
2017	2,979,646.66	9.32	10.73	319,716.09	4.93	0.5290	1,576,144
2018	94,129.73	8.37	11.95	11,248.50	4.94	0.5902	55,555
2019	139,867.41	7.40	13.51	18,896.09	4.94	0.6676	93,371
2020	128,859.90	6.43	15.55	20,037.71	4.95	0.7698	99,200
2021	70,110.09	5.45	18.35	12,865.20	4.96	0.9101	63,806
	25,834,053.02			1,597,879.62			7,839,831
	COMPOSITE REMAINING LIFE, YEARS..					4.91	

CRIST UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 70-L0							
PROBABLE RETIREMENT YEAR.. 12-2035							
2005	222,315.40	27.71	3.61	8,025.59	13.11	0.4731	105,180
2006	9,564.21	26.92	3.71	354.83	13.13	0.4877	4,665
2007	11,144.06	26.12	3.83	426.82	13.15	0.5035	5,610
2008	126,524.47	25.31	3.95	4,997.72	13.16	0.5200	65,786
2009	2,451,990.68	24.49	4.08	100,041.22	13.18	0.5382	1,319,612
2010	94,959.56	23.67	4.22	4,007.29	13.21	0.5581	52,996
2011	10,432,554.46	22.83	4.38	456,945.89	13.23	0.5795	6,045,665
2012	92,102,087.57	21.99	4.55	4,190,644.98	13.25	0.6026	55,496,113
2013	246,758.41	21.13	4.73	11,671.67	13.27	0.6280	154,969
2014	55,597.78	20.27	4.93	2,740.97	13.30	0.6561	36,480
2015	7,145,019.02	19.40	5.15	367,968.48	13.32	0.6866	4,905,770
2016	851,637.59	18.53	5.40	45,988.43	13.35	0.7205	613,562
2017	6,088,374.60	17.64	5.67	345,210.84	13.38	0.7585	4,618,032
2018	8,443,629.75	16.75	5.97	504,084.70	13.41	0.8006	6,759,970
2019	218,452.74	15.84	6.31	13,784.37	13.45	0.8491	185,493
2020	13,981,949.87	14.94	6.69	935,392.45	13.48	0.9023	12,615,634
2021	1,739,772.52	14.02	7.13	124,045.78	13.53	0.9651	1,678,967
	144,222,332.69			7,116,332.03			94,664,504
	COMPOSITE REMAINING LIFE, YEARS..					13.30	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS AMOUNT (8)
CRIST UNIT 7							
INTERIM SURVIVOR CURVE.. IOWA 70-L0							
PROBABLE RETIREMENT YEAR.. 12-2038							
2000	660,822.54	33.73	2.96	19,560.35	15.55	0.4610	304,646
2001	2,847.64	33.01	3.03	86.28	15.57	0.4717	1,343
2002	2,005,654.57	32.28	3.10	62,175.29	15.60	0.4833	969,273
2003	135,228.91	31.54	3.17	4,286.76	15.62	0.4952	66,971
2004	16,673,471.49	30.79	3.25	541,887.82	15.65	0.5083	8,474,792
2005	35,079,465.21	30.04	3.33	1,168,146.19	15.67	0.5216	18,298,852
2006	605,828.78	29.27	3.42	20,719.34	15.70	0.5364	324,960
2007	322,193.38	28.50	3.51	11,308.99	15.73	0.5519	177,828
2008	89,679.86	27.71	3.61	3,237.44	15.75	0.5684	50,973
2009	12,964,090.32	26.92	3.71	480,967.75	15.78	0.5862	7,599,290
2010	541,792.64	26.12	3.83	20,750.66	15.81	0.6053	327,936
2011	436,201.55	25.31	3.95	17,229.96	15.84	0.6258	272,992
2012	20,256,432.74	24.49	4.08	826,462.46	15.87	0.6480	13,126,574
2013	425,851.01	23.67	4.22	17,970.91	15.91	0.6722	286,240
2014	11,800,251.91	22.83	4.38	516,851.03	15.94	0.6982	8,238,936
2015	1,137,400.51	21.99	4.55	51,751.72	15.98	0.7267	826,538
2016	13,771,879.32	21.13	4.73	651,409.89	16.01	0.7577	10,434,815
2017	925,926.13	20.27	4.93	45,648.16	16.06	0.7923	733,611
2018	17,661,980.22	19.40	5.15	909,591.98	16.10	0.8299	14,657,677
2020	19,366,094.90	17.64	5.67	1,098,057.58	16.20	0.9184	17,785,241
2021	2,312,588.08	16.75	5.97	138,061.51	16.26	0.9708	2,244,945
	157,175,681.71			6,606,162.07			105,204,433
COMPOSITE REMAINING LIFE, YEARS..						15.93	

SCHERER COMMON
 INTERIM SURVIVOR CURVE.. IOWA 70-L0
 PROBABLE RETIREMENT YEAR.. 6-2047

1982	4,246,489.01	49.64	2.01	85,354.43	21.49	0.4329	1,838,390
1984	243,139.70	48.65	2.06	5,008.68	21.57	0.4434	107,801
1986	2,649.18	47.62	2.10	55.63	21.65	0.4546	1,204
1987	4,143,317.03	47.10	2.12	87,838.32	21.69	0.4605	1,908,039
1988	32,779.87	46.57	2.15	704.77	21.73	0.4666	15,295
1989	46,445.23	46.02	2.17	1,007.86	21.76	0.4728	21,961
1991	11,397.60	44.91	2.23	254.17	21.84	0.4863	5,543
1992	684.25	44.35	2.25	15.40	21.88	0.4934	338
1993	1,559.21	43.77	2.28	35.55	21.92	0.5008	781
1994	196,358.06	43.19	2.32	4,555.51	21.96	0.5085	99,838
1995	141,095.08	42.59	2.35	3,315.73	22.00	0.5166	72,883

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SCHERER COMMON								
INTERIM SURVIVOR CURVE.. IOWA 70-L0								
PROBABLE RETIREMENT YEAR.. 6-2047								
1998	3,063.81	40.76	2.45	75.06	22.13	0.5429	1,663	
1999	4,545.83	40.13	2.49	113.19	22.17	0.5525	2,511	
2000	49,637.07	39.50	2.53	1,255.82	22.22	0.5625	27,922	
2001	31,213.26	38.85	2.57	802.18	22.26	0.5730	17,884	
2002	242,289.66	38.20	2.62	6,347.99	22.31	0.5840	141,504	
2003	894,449.85	37.53	2.66	23,792.37	22.36	0.5958	532,904	
2004	242,434.49	36.86	2.71	6,569.97	22.41	0.6080	147,395	
2005	273,165.61	36.18	2.76	7,539.37	22.46	0.6208	169,576	
2006	215,999.52	35.49	2.82	6,091.19	22.51	0.6343	137,000	
2007	63,397.05	34.79	2.87	1,819.50	22.56	0.6485	41,110	
2008	173,590.04	34.09	2.93	5,086.19	22.62	0.6635	115,184	
2009	1,157,770.33	33.37	3.00	34,733.11	22.67	0.6794	786,531	
2010	1,548,458.12	32.65	3.06	47,382.82	22.73	0.6962	1,077,990	
2011	15,886,619.81	31.91	3.13	497,251.20	22.79	0.7142	11,346,224	
2012	10,525.90	31.17	3.21	337.88	22.86	0.7334	7,720	
2013	2,034,899.76	30.42	3.29	66,948.20	22.92	0.7535	1,533,195	
2014	346,597.71	29.66	3.37	11,680.34	22.99	0.7751	268,655	
2015	658,785.76	28.89	3.46	22,793.99	23.06	0.7982	525,843	
2016	232,260.04	28.11	3.56	8,268.46	23.14	0.8232	191,194	
2017	421,468.00	27.32	3.66	15,425.73	23.22	0.8499	358,218	
2018	973,640.28	26.52	3.77	36,706.24	23.30	0.8786	855,421	
2019	15,042,147.10	25.72	3.89	585,139.52	23.39	0.9094	13,679,479	
2020	984,967.10	24.90	4.02	39,595.68	23.49	0.9434	929,188	
2021	3,404,893.44	24.08	4.15	141,303.08	23.60	0.9801	3,337,034	
	53,962,733.76			1,755,205.13			40,303,418	
	COMPOSITE REMAINING LIFE, YEARS..					22.96		

SCHERER UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 70-L0
 PROBABLE RETIREMENT YEAR.. 6-2047

1987	45,375,752.88	47.10	2.12	961,965.96	21.69	0.4605	20,895,988
1988	1,013.33	46.57	2.15	21.79	21.73	0.4666	473
1990	94,335.97	45.47	2.20	2,075.39	21.80	0.4794	45,228
1992	199.74	44.35	2.25	4.49	21.88	0.4934	99
1994	5,750.89	43.19	2.32	133.42	21.96	0.5085	2,924
1995	194,444.76	42.59	2.35	4,569.45	22.00	0.5166	100,440
1996	83,828.38	41.99	2.38	1,995.12	22.04	0.5249	44,001
1997	265,859.97	41.38	2.42	6,433.81	22.09	0.5338	141,924

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SCHERER UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 70-L0							
PROBABLE RETIREMENT YEAR.. 6-2047							
1998	33,698.12	40.76	2.45	825.60	22.13	0.5429	18,296
1999	508,958.22	40.13	2.49	12,673.06	22.17	0.5525	281,174
2000	413,305.37	39.50	2.53	10,456.63	22.22	0.5625	232,497
2001	1,378.88	38.85	2.57	35.44	22.26	0.5730	790
2002	2,560,805.02	38.20	2.62	67,093.09	22.31	0.5840	1,495,587
2003	73,329.96	37.53	2.66	1,950.58	22.36	0.5958	43,689
2004	497,154.33	36.86	2.71	13,472.88	22.41	0.6080	302,260
2005	169,224.81	36.18	2.76	4,670.60	22.46	0.6208	105,051
2006	418,247.49	35.49	2.82	11,794.58	22.51	0.6343	265,278
2007	97,029.91	34.79	2.87	2,784.76	22.56	0.6485	62,920
2008	381,752.82	34.09	2.93	11,185.36	22.62	0.6635	253,308
2009	51,367,316.69	33.37	3.00	1,541,019.50	22.67	0.6794	34,896,387
2010	47,581,931.97	32.65	3.06	1,456,007.12	22.73	0.6962	33,125,114
2011	48,642,790.77	31.91	3.13	1,522,519.35	22.79	0.7142	34,740,681
2013	3,572,890.11	30.42	3.29	117,548.08	22.92	0.7535	2,691,994
2014	4,314,578.00	29.66	3.37	145,401.28	22.99	0.7751	3,344,316
2015	4,199,918.66	28.89	3.46	145,317.19	23.06	0.7982	3,352,375
2016	298,376.88	28.11	3.56	10,622.22	23.14	0.8232	245,621
2017	3,138,036.16	27.32	3.66	114,852.12	23.22	0.8499	2,667,111
2018	78,089.30	26.52	3.77	2,943.97	23.30	0.8786	68,608
2019	4,287,825.58	25.72	3.89	166,796.42	23.39	0.9094	3,899,391
2020	1,076,951.10	24.90	4.02	43,293.43	23.49	0.9434	1,015,963
2021	386,935.07	24.08	4.15	16,057.81	23.60	0.9801	379,223
	220,121,711.14			6,396,520.50			144,718,711
						22.62	
	719,461,323.10			29,863,154.49			471,804,391
						15.80	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRIST COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
1945	34,553.35	61.27	1.63	563.22	13.49	0.2202	7,608
1949	3,359.48	60.24	1.66	55.77	13.78	0.2288	768
1952	780.18	59.37	1.68	13.11	13.99	0.2356	184
1958	7,060.68	57.37	1.74	122.86	14.35	0.2501	1,766
1960	131,074.62	56.62	1.77	2,320.02	14.46	0.2554	33,475
1970	576,782.39	52.30	1.91	11,016.54	14.95	0.2859	164,873
1971	1,723,100.62	51.82	1.93	33,255.84	14.99	0.2893	498,441
1973	1,863,396.64	50.82	1.97	36,708.91	15.08	0.2967	552,926
1974	15,185.33	50.30	1.99	302.19	15.11	0.3004	4,562
1975	106,375.87	49.78	2.01	2,138.15	15.15	0.3043	32,374
1976	3,209,976.97	49.25	2.03	65,162.53	15.19	0.3084	990,053
1977	35,162.05	48.70	2.05	720.82	15.23	0.3127	10,996
1978	307,433.29	48.15	2.08	6,394.61	15.26	0.3169	97,435
1979	287,211.84	47.59	2.10	6,031.45	15.30	0.3215	92,339
1980	262,100.44	47.02	2.13	5,582.74	15.33	0.3260	85,453
1981	535,269.70	46.44	2.15	11,508.30	15.37	0.3310	177,153
1982	65,779.43	45.85	2.18	1,433.99	15.40	0.3359	22,094
1983	391,166.90	45.25	2.21	8,644.79	15.43	0.3410	133,384
1985	1,140,531.26	44.03	2.27	25,890.06	15.49	0.3518	401,250
1988	20,411.38	42.13	2.37	483.75	15.57	0.3696	7,543
1989	156,158.22	41.48	2.41	3,763.41	15.60	0.3761	58,728
1990	19,688.59	40.82	2.45	482.37	15.62	0.3827	7,534
1994	198,654.65	38.10	2.62	5,204.75	15.71	0.4123	81,913
2002	798,973.54	32.28	3.10	24,768.18	15.87	0.4916	392,807
2003	26,952.16	31.52	3.17	854.38	15.88	0.5038	13,579
2006	54,030.10	29.18	3.43	1,853.23	15.93	0.5459	29,496
2007	79,359.01	28.39	3.52	2,793.44	15.94	0.5615	44,558
2008	609,126.56	27.59	3.62	22,050.38	15.96	0.5785	352,361
2009	9,588,215.69	26.79	3.73	357,640.45	15.97	0.5961	5,715,727
2010	280,028.82	25.97	3.85	10,781.11	15.98	0.6153	172,310
2011	370,852.70	25.15	3.98	14,759.94	16.00	0.6362	235,929
2012	97,510.62	24.33	4.11	4,007.69	16.01	0.6580	64,166
2013	45,140.41	23.49	4.26	1,922.98	16.02	0.6820	30,785
2015	222,035.29	21.80	4.59	10,191.42	16.05	0.7362	163,471
2016	218,307.65	20.95	4.77	10,413.27	16.06	0.7666	167,352
2017	1,540,693.61	20.08	4.98	76,726.54	16.07	0.8003	1,233,017
2018	461,642.92	19.22	5.20	24,005.43	16.08	0.8366	386,224

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRIST COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
2019	1,552,555.22	18.34	5.45	84,614.26	16.10	0.8779	1,362,926
2020	336,123.60	17.46	5.73	19,259.88	16.11	0.9227	310,135
2021	684,029.65	16.57	6.04	41,315.39	16.12	0.9728	665,451
	28,056,791.43			935,758.15			14,803,146
						15.82	
COMPOSITE REMAINING LIFE, YEARS..							
CRIST UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2024							
1959	1,668,823.75	50.82	1.97	32,875.83	2.92	0.0575	95,891
1961	5,919.21	49.78	2.01	118.98	2.92	0.0587	347
1976	141,739.16	40.82	2.45	3,472.61	2.95	0.0723	10,243
1977	23,800.83	40.15	2.49	592.64	2.95	0.0735	1,749
1988	17,378.52	32.28	3.10	538.73	2.96	0.0917	1,594
1989	805,698.42	31.52	3.17	25,540.64	2.96	0.0939	75,663
1993	10,532.56	28.39	3.52	370.75	2.96	0.1043	1,098
1998	1,329,575.22	24.33	4.11	54,645.54	2.96	0.1217	161,756
2000	348,699.65	22.65	4.42	15,412.52	2.96	0.1307	45,568
2006	3,710.48	17.46	5.73	212.61	2.97	0.1701	631
2008	5,058,544.37	15.68	6.38	322,735.13	2.97	0.1894	958,139
2010	62,463.11	13.87	7.21	4,503.59	2.97	0.2141	13,375
2011	11,039.15	12.95	7.72	852.22	2.97	0.2293	2,532
2013	62,496.71	11.10	9.01	5,630.95	2.97	0.2676	16,722
2014	132,094.65	10.17	9.83	12,984.90	2.97	0.2920	38,577
2020	1,570,391.05	4.44	22.52	353,652.06	2.97	0.6689	1,050,466
2021	27,569.61	3.46	28.90	7,967.62	2.97	0.8584	23,665
	11,280,476.45			842,107.32			2,498,016
						2.97	
COMPOSITE REMAINING LIFE, YEARS..							
CRIST UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2026							
1961	2,029,909.32	50.82	1.97	39,989.21	4.79	0.0943	191,319
1962	12,660.35	50.30	1.99	251.94	4.79	0.0952	1,206
1978	125,729.65	40.82	2.45	3,080.38	4.86	0.1191	14,969

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRIST UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2026							
1990	250,405.18	32.28	3.10	7,762.56	4.88	0.1512	37,856
1993	8,521.21	29.97	3.34	284.61	4.89	0.1632	1,390
1995	302,667.57	28.39	3.52	10,653.90	4.89	0.1722	52,131
1999	41,792.53	25.15	3.98	1,663.34	4.90	0.1948	8,142
2000	348,651.83	24.33	4.11	14,329.59	4.90	0.2014	70,218
2008	895,644.01	17.46	5.73	51,320.40	4.91	0.2812	251,864
2011	6,209.59	14.77	6.77	420.39	4.92	0.3331	2,068
2012	6,148,541.15	13.87	7.21	443,309.82	4.92	0.3547	2,181,011
2014	126,159.87	12.03	8.31	10,483.89	4.92	0.4090	51,597
2015	2,121,806.10	11.10	9.01	191,174.73	4.92	0.4432	940,469
2017	632,401.23	9.23	10.83	68,489.05	4.92	0.5330	337,095
2020	1,744,449.53	6.38	15.67	273,355.24	4.92	0.7712	1,345,250
2021	25,882.26	5.41	18.48	4,783.04	4.93	0.9113	23,586
	14,821,431.38			1,121,352.09			5,510,171
						4.91	
COMPOSITE REMAINING LIFE, YEARS..						4.91	

CRIST UNIT 6
 INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
 PROBABLE RETIREMENT YEAR.. 12-2035

1970	4,797,638.70	50.82	1.97	94,513.48	12.62	0.2483	1,191,398
1971	30,392.14	50.30	1.99	604.80	12.65	0.2515	7,643
1972	17,014.97	49.78	2.01	342.00	12.68	0.2547	4,334
1979	3,236.00	45.85	2.18	70.54	12.86	0.2805	908
1980	2,989.94	45.25	2.21	66.08	12.88	0.2846	851
1985	367,346.62	42.13	2.37	8,706.11	12.98	0.3081	113,176
1986	1,591,602.40	41.48	2.41	38,357.62	13.00	0.3134	498,808
1987	43,888.16	40.82	2.45	1,075.26	13.02	0.3190	13,999
1991	61,167.31	38.10	2.62	1,602.58	13.09	0.3436	21,015
1993	300,909.45	36.69	2.73	8,214.83	13.12	0.3576	107,602
2000	3,075.04	31.52	3.17	97.48	13.21	0.4191	1,289
2001	29,398.60	30.75	3.25	955.45	13.23	0.4302	12,648
2002	518,924.50	29.97	3.34	17,332.08	13.24	0.4418	229,250
2004	2,138,475.12	28.39	3.52	75,274.32	13.26	0.4671	998,818
2005	169,626.66	27.59	3.62	6,140.49	13.27	0.4810	81,585
2006	6,051,875.83	26.79	3.73	225,734.97	13.28	0.4957	2,999,975
2008	432,410.36	25.15	3.98	17,209.93	13.30	0.5288	228,672
2010	860,705.11	23.49	4.26	36,666.04	13.31	0.5666	487,693
2011	57,878.05	22.65	4.42	2,558.21	13.32	0.5881	34,037

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
CRIST UNIT 6								
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5								
PROBABLE RETIREMENT YEAR.. 12-2035								
2012	28,147,093.68	21.80	4.59	1,291,951.60	13.33	0.6115	17,211,103	
2014	70,989.31	20.08	4.98	3,535.27	13.35	0.6648	47,197	
2016	784,969.23	18.34	5.45	42,780.82	13.37	0.7290	572,250	
2017	2,957,360.32	17.46	5.73	169,456.75	13.37	0.7658	2,264,599	
2018	243,404.76	16.57	6.04	14,701.65	13.38	0.8075	196,544	
2020	7,564,991.36	14.77	6.77	512,149.92	13.40	0.9072	6,863,263	
2021	321,566.90	13.87	7.21	23,184.97	13.41	0.9668	310,901	
	57,568,930.52			2,593,283.25			34,499,558	
	COMPOSITE REMAINING LIFE, YEARS..					13.30		

CRIST UNIT 7
 INTERIM SURVIVOR CURVE.. IOWA 65-R0.5
 PROBABLE RETIREMENT YEAR.. 12-2038

1973	4,634,830.65	50.82	1.97	91,306.16	15.08	0.2967	1,375,293
1974	30,946.31	50.30	1.99	615.83	15.11	0.3004	9,296
1975	60,810.42	49.78	2.01	1,222.29	15.15	0.3043	18,507
1976	19,534.90	49.25	2.03	396.56	15.19	0.3084	6,025
1977	357,690.80	48.70	2.05	7,332.66	15.23	0.3127	111,861
1978	44,019.74	48.15	2.08	915.61	15.26	0.3169	13,951
1979	67,146.95	47.59	2.10	1,410.09	15.30	0.3215	21,588
1980	232,231.93	47.02	2.13	4,946.54	15.33	0.3260	75,715
1982	37,839.36	45.85	2.18	824.90	15.40	0.3359	12,709
1983	106,291.81	45.25	2.21	2,349.05	15.43	0.3410	36,244
1986	1,148,534.50	43.40	2.30	26,416.29	15.52	0.3576	410,716
1987	469,909.97	42.77	2.34	10,995.89	15.54	0.3633	170,737
1991	1,901.64	40.15	2.49	47.35	15.65	0.3898	741
1993	3,384,081.30	38.79	2.58	87,309.30	15.69	0.4045	1,368,827
1996	1,787,052.24	36.69	2.73	48,786.53	15.76	0.4295	767,610
2000	16,562.30	33.78	2.96	490.24	15.83	0.4686	7,761
2001	25,848.81	33.03	3.03	783.22	15.85	0.4799	12,404
2002	463,311.67	32.28	3.10	14,362.66	15.87	0.4916	227,783
2004	1,199,378.40	30.75	3.25	38,979.80	15.90	0.5171	620,163
2005	21,621.96	29.97	3.34	722.17	15.91	0.5309	11,478
2007	26,947,004.27	28.39	3.52	948,534.55	15.94	0.5615	15,129,934
2009	1,492,878.89	26.79	3.73	55,684.38	15.97	0.5961	889,935
2010	178,141.78	25.97	3.85	6,858.46	15.98	0.6153	109,616
2011	62,403.26	25.15	3.98	2,483.65	16.00	0.6362	39,700
2012	51,767,494.36	24.33	4.11	2,127,644.02	16.01	0.6580	34,065,082

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
CRIST UNIT 7								
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5								
PROBABLE RETIREMENT YEAR.. 12-2038								
2014	976,900.54	22.65	4.42	43,179.00	16.04	0.7082	691,812	
2015	149,715.04	21.80	4.59	6,871.92	16.05	0.7362	110,226	
2016	1,129,461.91	20.95	4.77	53,875.33	16.06	0.7666	865,834	
2017	198,552.82	20.08	4.98	9,887.93	16.07	0.8003	158,902	
2018	450,842.04	19.22	5.20	23,443.79	16.08	0.8366	377,188	
2020	4,564,171.40	17.46	5.73	261,527.02	16.11	0.9227	4,211,270	
2021	927,764.75	16.57	6.04	56,036.99	16.12	0.9728	902,567	
	102,954,876.72			3,936,240.18			62,831,475	
	COMPOSITE REMAINING LIFE, YEARS..					15.96		

SCHERER COMMON								
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2047								
1982	508,028.32	50.56	1.98	10,058.96	21.80	0.4312	219,047	
1984	63,970.73	49.51	2.02	1,292.21	21.94	0.4431	28,348	
1987	133,721.64	47.87	2.09	2,794.78	22.14	0.4625	61,846	
1988	19,751.93	47.31	2.11	416.77	22.20	0.4693	9,269	
1989	5,313.07	46.73	2.14	113.70	22.26	0.4764	2,531	
1992	263.11	44.95	2.22	5.84	22.43	0.4990	131	
1995	121.79	43.09	2.32	2.83	22.58	0.5240	64	
2011	17,236.44	31.90	3.13	539.50	23.20	0.7273	12,536	
2018	60.43	26.38	3.79	2.29	23.40	0.8870	54	
2019	616,209.40	25.56	3.91	24,093.79	23.43	0.9167	564,861	
2020	26,798.15	24.74	4.04	1,082.65	23.45	0.9479	25,401	
2021	115,471.38	23.91	4.18	4,826.70	23.48	0.9820	113,395	
	1,506,946.39			45,230.02			1,037,483	
	COMPOSITE REMAINING LIFE, YEARS..					22.94		

SCHERER UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
1987	33,382,349.13	47.87	2.09	697,691.10	22.14	0.4625	15,439,336
1996	3,377.59	42.45	2.36	79.71	22.63	0.5331	1,801
1997	13,882.80	41.81	2.39	331.80	22.68	0.5425	7,531
2002	14,435.31	38.45	2.60	375.32	22.89	0.5953	8,594

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SCHERER UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2003	65,948.07	37.75	2.65	1,747.62	22.93	0.6074	40,058
2004	77,023.33	37.05	2.70	2,079.63	22.96	0.6197	47,731
2005	13,869.24	36.34	2.75	381.40	23.00	0.6329	8,778
2006	37,478.91	35.62	2.81	1,053.16	23.04	0.6468	24,242
2011	63,862.68	31.90	3.13	1,998.90	23.20	0.7273	46,445
2012	1,920,165.94	31.13	3.21	61,637.33	23.23	0.7462	1,432,885
2013	362,054.43	30.36	3.29	11,911.59	23.26	0.7661	277,384
2015	533,080.52	28.79	3.47	18,497.89	23.32	0.8100	431,795
2017	8,400,740.97	27.19	3.68	309,147.27	23.37	0.8595	7,220,521
2018	2,909.29	26.38	3.79	110.26	23.40	0.8870	2,581
2019	65,423.45	25.56	3.91	2,558.06	23.43	0.9167	59,972
2020	29,778.33	24.74	4.04	1,203.04	23.45	0.9479	28,226
2021	80,997.38	23.91	4.18	3,385.69	23.48	0.9820	79,541
	45,067,377.37			1,114,189.77			25,157,421
						22.58	
	261,256,830.26			10,588,160.78			146,337,270
						13.82	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CRIST COMMON							
INTERIM SURVIVOR CURVE.. IOWA 70-S0							
PROBABLE RETIREMENT YEAR.. 12-2038							
2009	83,974,344.12	28.04	3.57	2,997,884.09	16.19	0.5774	48,485,947
2010	8,143,463.71	27.16	3.68	299,679.46	16.22	0.5972	4,863,277
2013	3,948,175.94	24.51	4.08	161,085.58	16.32	0.6659	2,628,893
2014	267,190.16	23.61	4.24	11,328.86	16.36	0.6929	185,144
2016	1,877,072.91	21.79	4.59	86,157.65	16.43	0.7540	1,415,351
2019	1,451,852.56	19.02	5.26	76,367.44	16.55	0.8701	1,263,315
2020	1,292,873.05	18.08	5.53	71,495.88	16.60	0.9181	1,187,038
2021	2,517,576.40	17.14	5.83	146,774.70	16.64	0.9708	2,444,139
	103,472,548.85			3,850,773.66			62,473,104
						16.22	
							COMPOSITE REMAINING LIFE, YEARS..

CRIST UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 70-S0							
PROBABLE RETIREMENT YEAR.. 12-2024							
1959	949,122.24	53.73	1.86	17,653.67	2.92	0.0544	51,585
1960	1,328.81	53.18	1.88	24.98	2.92	0.0549	73
1971	773.54	46.49	2.15	16.63	2.94	0.0632	49
1978	23,374.45	41.63	2.40	560.99	2.95	0.0709	1,656
1979	8,655.55	40.90	2.44	211.20	2.95	0.0721	624
1980	6,500.74	40.16	2.49	161.87	2.95	0.0735	478
1981	4,014.27	39.41	2.54	101.96	2.95	0.0749	300
1982	1,206.39	38.65	2.59	31.25	2.95	0.0763	92
1984	14,403.25	37.11	2.69	387.45	2.95	0.0795	1,145
1986	9,493.67	35.53	2.81	266.77	2.96	0.0833	791
1989	47,323.07	33.11	3.02	1,429.16	2.96	0.0894	4,231
1992	3,736.08	30.61	3.27	122.17	2.96	0.0967	361
1998	247,348.48	25.40	3.94	9,745.53	2.97	0.1169	28,922
2006	13,754.72	18.08	5.53	760.64	2.98	0.1648	2,267
2008	2,014,721.26	16.19	6.18	124,509.77	2.98	0.1841	370,830
2014	236,553.34	10.41	9.61	22,732.78	2.99	0.2872	67,943
2015	89,100.96	9.43	10.60	9,444.70	2.99	0.3171	28,251
2016	39,480.46	8.45	11.83	4,670.54	2.99	0.3539	13,970
2020	1,460.41	4.49	22.27	325.23	2.99	0.6659	973
2021	10,035.18	3.50	28.57	2,867.05	3.00	0.8571	8,602
	3,722,386.87			196,024.34			583,143
						2.97	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRIST UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 70-S0							
PROBABLE RETIREMENT YEAR.. 12-2026							
1961	616,880.20	53.73	1.86	11,473.97	4.79	0.0892	54,995
1962	203.68	53.18	1.88	3.83	4.80	0.0903	18
1963	24,798.64	52.62	1.90	471.17	4.80	0.0912	2,262
1965	2,308.88	51.48	1.94	44.79	4.81	0.0934	216
1966	11,015.71	50.89	1.97	217.01	4.81	0.0945	1,041
1968	111,240.51	49.68	2.01	2,235.93	4.82	0.0970	10,793
1969	15,556.45	49.06	2.04	317.35	4.82	0.0983	1,528
1970	123.94	48.43	2.06	2.55	4.83	0.0997	12
1972	8,089.72	47.15	2.12	171.50	4.83	0.1024	829
1978	36,386.75	43.07	2.32	844.17	4.85	0.1126	4,098
1979	885.03	42.35	2.36	20.89	4.85	0.1145	101
1981	649.02	40.90	2.44	15.84	4.86	0.1188	77
1984	13,375.21	38.65	2.59	346.42	4.87	0.1260	1,685
1986	6,190.20	37.11	2.69	166.52	4.87	0.1312	812
1989	47,643.36	34.73	2.88	1,372.13	4.88	0.1405	6,694
1992	5,336.22	32.28	3.10	165.42	4.89	0.1515	808
2003	7,741.43	22.70	4.41	341.40	4.92	0.2167	1,678
2008	2,230,588.77	18.08	5.53	123,351.56	4.94	0.2732	609,464
2014	948,669.90	12.36	8.09	76,747.39	4.96	0.4013	380,692
2017	59,447.58	9.43	10.60	6,301.44	4.97	0.5270	31,331
2020	7,433.29	6.48	15.43	1,146.96	4.98	0.7685	5,713
2021	7,632.06	5.48	18.25	1,392.85	4.99	0.9106	6,950
	4,162,196.55			227,151.09			1,121,797
						4.94	
COMPOSITE REMAINING LIFE, YEARS..						4.94	

CRIST UNIT 6
 INTERIM SURVIVOR CURVE.. IOWA 70-S0
 PROBABLE RETIREMENT YEAR.. 12-2035

1980	39,195.54	47.80	2.09	819.19	12.85	0.2688	10,537
1981	743.41	47.15	2.12	15.76	12.87	0.2730	203
1982	20,105.01	46.49	2.15	432.26	12.90	0.2775	5,579
1983	52,568.15	45.83	2.18	1,145.99	12.92	0.2819	14,819
1984	48,771.46	45.15	2.21	1,077.85	12.94	0.2866	13,978
1986	7,472.78	43.77	2.28	170.38	12.98	0.2966	2,216
1988	7,215.51	42.35	2.36	170.29	13.03	0.3077	2,220
1989	221,788.33	41.63	2.40	5,322.92	13.05	0.3135	69,526
1990	38,972.64	40.90	2.44	950.93	13.07	0.3196	12,454

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS AMOUNT (8)	
CRIST UNIT 6								
INTERIM SURVIVOR CURVE.. IOWA 70-S0								
PROBABLE RETIREMENT YEAR.. 12-2035								
1992	22,336.82	39.41	2.54	567.36	13.11	0.3327	7,431	
1994	71,929.91	37.89	2.64	1,898.95	13.15	0.3471	24,964	
1995	4,641.51	37.11	2.69	124.86	13.17	0.3549	1,647	
2003	7,458.31	30.61	3.27	243.89	13.34	0.4358	3,250	
2004	20,825.96	29.76	3.36	699.75	13.36	0.4489	9,349	
2005	316,254.74	28.90	3.46	10,942.41	13.38	0.4630	146,420	
2009	83,114.73	25.40	3.94	3,274.72	13.47	0.5303	44,077	
2010	38,200.08	24.51	4.08	1,558.56	13.49	0.5504	21,025	
2011	6,452,411.88	23.61	4.24	273,582.26	13.51	0.5722	3,692,199	
2012	19,854,490.52	22.70	4.41	875,583.03	13.54	0.5965	11,842,807	
2014	289,012.94	20.87	4.79	13,843.72	13.59	0.6512	188,197	
2015	2,929,332.57	19.95	5.01	146,759.56	13.61	0.6822	1,998,420	
2016	19,452.00	19.02	5.26	1,023.18	13.64	0.7171	13,950	
2017	286,753.79	18.08	5.53	15,857.48	13.66	0.7555	216,651	
2018	666,908.18	17.14	5.83	38,880.75	13.69	0.7987	532,673	
2020	1,592,475.79	15.24	6.56	104,466.41	13.75	0.9022	1,436,779	
2021	227,437.59	14.28	7.00	15,920.63	13.79	0.9657	219,634	
	33,319,870.15			1,515,333.09			20,531,005	
	COMPOSITE REMAINING LIFE, YEARS..					13.55		

CRIST UNIT 7
 INTERIM SURVIVOR CURVE.. IOWA 70-S0
 PROBABLE RETIREMENT YEAR.. 12-2038

1973	486,684.89	53.73	1.86	9,052.34	15.06	0.2803	136,413
1974	49,553.80	53.18	1.88	931.61	15.09	0.2838	14,061
1975	6,014.94	52.62	1.90	114.28	15.13	0.2875	1,729
1976	6,032.64	52.06	1.92	115.83	15.16	0.2912	1,757
1977	3,026.15	51.48	1.94	58.71	15.20	0.2953	894
1979	3,320.83	50.29	1.99	66.08	15.26	0.3034	1,008
1980	158,161.27	49.68	2.01	3,179.04	15.29	0.3078	48,677
1981	34,316.94	49.06	2.04	700.07	15.33	0.3125	10,723
1982	19,425.26	48.43	2.06	400.16	15.36	0.3172	6,161
1983	21,810.60	47.80	2.09	455.84	15.39	0.3220	7,022
1984	32,931.23	47.15	2.12	698.14	15.42	0.3270	10,770
1986	8,313.94	45.83	2.18	181.24	15.48	0.3378	2,808
1987	4,045.71	45.15	2.21	89.41	15.52	0.3437	1,391
1988	7,815.33	44.46	2.25	175.84	15.55	0.3498	2,733
1989	398,719.14	43.77	2.28	9,090.80	15.58	0.3560	141,924

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
CRIST UNIT 7								
INTERIM SURVIVOR CURVE.. IOWA 70-S0								
PROBABLE RETIREMENT YEAR.. 12-2038								
1990	61,987.80	43.07	2.32	1,438.12	15.61	0.3624	22,466	
1992	28,376.11	41.63	2.40	681.03	15.67	0.3764	10,681	
1993	16,761.00	40.90	2.44	408.97	15.70	0.3839	6,434	
1995	3,346.22	39.41	2.54	84.99	15.76	0.3999	1,338	
1996	6,227,825.01	38.65	2.59	161,300.67	15.79	0.4085	2,544,316	
1997	7,972.24	37.89	2.64	210.47	15.82	0.4175	3,329	
1998	8,113.35	37.11	2.69	218.25	15.85	0.4271	3,465	
2002	94,529.26	33.92	2.95	2,788.61	15.97	0.4708	44,505	
2004	7,562,468.08	32.28	3.10	234,436.51	16.03	0.4966	3,755,446	
2005	264,054.39	31.45	3.18	8,396.93	16.06	0.5107	134,839	
2007	2,057,869.69	29.76	3.36	69,144.42	16.13	0.5420	1,115,365	
2009	1,345,471.00	28.04	3.57	48,033.31	16.19	0.5774	776,862	
2011	854,422.73	26.29	3.80	32,468.06	16.26	0.6185	528,452	
2012	238,125.87	25.40	3.94	9,382.16	16.29	0.6413	152,720	
2013	3,907.12	24.51	4.08	159.41	16.32	0.6659	2,602	
2014	209,625.21	23.61	4.24	8,888.11	16.36	0.6929	145,256	
2015	2,400,994.16	22.70	4.41	105,883.84	16.40	0.7225	1,734,646	
2017	216,589.97	20.87	4.79	10,374.66	16.47	0.7892	170,926	
2018	3,072,131.49	19.95	5.01	153,913.79	16.51	0.8276	2,542,404	
2019	54.57	19.02	5.26	2.87	16.55	0.8701	47	
2020	1,404,701.98	18.08	5.53	77,680.02	16.60	0.9181	1,289,713	
2021	287,171.63	17.14	5.83	16,742.11	16.64	0.9708	278,795	
	27,606,671.55			967,946.70			15,652,678	
	COMPOSITE REMAINING LIFE, YEARS..					16.17		

SCHERER COMMON
 INTERIM SURVIVOR CURVE.. IOWA 70-S0
 PROBABLE RETIREMENT YEAR.. 6-2047

1982	245,669.96	53.46	1.87	4,594.03	21.74	0.4067	99,904
1983	4,237.78	52.91	1.89	80.09	21.80	0.4120	1,746
1984	30,420.32	52.34	1.91	581.03	21.87	0.4178	12,711
1987	97,930.19	50.59	1.98	1,939.02	22.07	0.4363	42,722
1988	8,277.79	49.99	2.00	165.56	22.14	0.4429	3,666
1989	2,648.61	49.37	2.03	53.77	22.21	0.4499	1,192
1990	4,716.64	48.75	2.05	96.69	22.27	0.4568	2,155
1991	5,480.11	48.12	2.08	113.99	22.34	0.4643	2,544
1998	847.61	43.42	2.30	19.50	22.79	0.5249	445
2000	5,342.55	41.99	2.38	127.15	22.92	0.5458	2,916

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SCHERER COMMON								
INTERIM SURVIVOR CURVE.. IOWA 70-S0								
PROBABLE RETIREMENT YEAR.. 6-2047								
2003	20,003.92	39.79	2.51	502.10	23.12	0.5811	11,623	
2006	4,077.65	37.50	2.67	108.87	23.31	0.6216	2,535	
2009	3,646.30	35.13	2.85	103.92	23.52	0.6695	2,441	
2010	243,227.08	34.33	2.91	7,077.91	23.59	0.6872	167,133	
2011	390,064.61	33.52	2.98	11,623.93	23.66	0.7059	275,327	
2013	147,677.15	31.86	3.14	4,637.06	23.80	0.7470	110,318	
2014	107,821.84	31.03	3.22	3,471.86	23.88	0.7696	82,978	
2015	356,256.03	30.18	3.31	11,792.07	23.95	0.7936	282,714	
2016	73,764.35	29.33	3.41	2,515.36	24.03	0.8193	60,435	
2018	157,425.21	27.60	3.62	5,698.79	24.19	0.8765	137,975	
2019	324,871.57	26.73	3.74	12,150.20	24.28	0.9083	295,094	
2020	41,672.19	25.84	3.87	1,612.71	24.36	0.9427	39,285	
2021	179,858.70	24.96	4.01	7,212.33	24.46	0.9800	176,256	
	2,455,938.16			76,277.94			1,814,115	
	COMPOSITE REMAINING LIFE, YEARS..						23.78	

SCHERER UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 70-S0
 PROBABLE RETIREMENT YEAR.. 6-2047

1987	7,199,816.72	50.59	1.98	142,556.37	22.07	0.4363	3,140,920
1988	803.32	49.99	2.00	16.07	22.14	0.4429	356
1991	18,152.28	48.12	2.08	377.57	22.34	0.4643	8,427
1993	1,168.58	46.82	2.14	25.01	22.47	0.4799	561
1994	5,116.86	46.16	2.17	111.04	22.53	0.4881	2,497
1997	586.23	44.12	2.27	13.31	22.73	0.5152	302
2002	3,184.85	40.53	2.47	78.67	23.05	0.5687	1,811
2003	16,826.25	39.79	2.51	422.34	23.12	0.5811	9,777
2004	140,729.61	39.03	2.56	3,602.68	23.18	0.5939	83,579
2005	32,640.58	38.27	2.61	851.92	23.25	0.6075	19,830
2006	484,138.91	37.50	2.67	12,926.51	23.31	0.6216	300,941
2007	84,909.58	36.72	2.72	2,309.54	23.38	0.6367	54,063
2008	14,303.43	35.93	2.78	397.64	23.45	0.6527	9,335
2009	54,743.61	35.13	2.85	1,560.19	23.52	0.6695	36,651
2011	5,537,947.35	33.52	2.98	165,030.83	23.66	0.7059	3,908,960
2013	111,515.56	31.86	3.14	3,501.59	23.80	0.7470	83,304
2014	186,379.72	31.03	3.22	6,001.43	23.88	0.7696	143,434
2017	191,175.71	28.47	3.51	6,710.27	24.11	0.8469	161,899

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SCHERER UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 70-S0							
PROBABLE RETIREMENT YEAR.. 6-2047							
2019	14,272.56	26.73	3.74	533.79	24.28	0.9083	12,964
2020	11,880.96	25.84	3.87	459.79	24.36	0.9427	11,200
2021	27,204.64	24.96	4.01	1,090.91	24.46	0.9800	26,660
	14,137,497.31			348,577.47			8,017,471
						23.00	
	188,877,109.44			7,182,084.29			110,193,313
						15.34	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRIST COMMON							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
1961	1,763.86	58.06	1.72	30.34	14.90	0.2566	453
1963	41.37	57.15	1.75	0.72	14.98	0.2621	11
1970	28,355.23	53.67	1.86	527.41	15.24	0.2840	8,052
1971	50.52	53.14	1.88	0.95	15.28	0.2875	15
1973	45,224.55	52.05	1.92	868.31	15.34	0.2947	13,329
1974	20,866.03	51.49	1.94	404.80	15.37	0.2985	6,229
1975	2,118.62	50.92	1.96	41.52	15.40	0.3024	641
1976	1,027.97	50.35	1.99	20.46	15.43	0.3065	315
1977	40,578.11	49.76	2.01	815.62	15.46	0.3107	12,607
1979	18,381.75	48.57	2.06	378.66	15.52	0.3195	5,874
1980	27,760.97	47.96	2.09	580.20	15.55	0.3242	9,001
1982	9,909.40	46.72	2.14	212.06	15.60	0.3339	3,309
1983	170,936.26	46.09	2.17	3,709.32	15.62	0.3389	57,930
1984	116,129.63	45.44	2.20	2,554.85	15.65	0.3444	39,996
1985	141,682.07	44.80	2.23	3,159.51	15.67	0.3498	49,558
1986	32,593.79	44.14	2.27	739.88	15.69	0.3555	11,586
1987	11,195.15	43.47	2.30	257.49	15.71	0.3614	4,046
1988	16,964.71	42.80	2.34	396.97	15.73	0.3675	6,235
1989	127,679.58	42.12	2.37	3,026.01	15.75	0.3739	47,743
1990	9,007.45	41.43	2.41	217.08	15.77	0.3806	3,429
1991	23,471.47	40.74	2.45	575.05	15.79	0.3876	9,097
1992	9,361.37	40.03	2.50	234.03	15.81	0.3950	3,697
1993	2,331.59	39.32	2.54	59.22	15.83	0.4026	939
1994	2,966.88	38.61	2.59	76.84	15.85	0.4105	1,218
1996	59,015.35	37.15	2.69	1,587.51	15.88	0.4275	25,227
1999	19,933.33	34.91	2.86	570.09	15.93	0.4563	9,096
2000	27,899.99	34.15	2.93	817.47	15.94	0.4668	13,023
2005	13,334.99	30.24	3.31	441.39	16.01	0.5294	7,060
2006	103,643.72	29.44	3.40	3,523.89	16.02	0.5442	56,399
2007	42,959.78	28.63	3.49	1,499.30	16.03	0.5599	24,053
2008	46,915.24	27.81	3.60	1,688.95	16.05	0.5771	27,076
2009	1,821,400.89	26.99	3.71	67,573.97	16.06	0.5950	1,083,806
2010	2,268.94	26.16	3.82	86.67	16.07	0.6143	1,394
2011	266,186.92	25.33	3.95	10,514.38	16.08	0.6348	168,981
2012	85,286.26	24.49	4.08	3,479.68	16.09	0.6570	56,033
2013	116,295.07	23.64	4.23	4,919.28	16.10	0.6811	79,203
2014	128,907.31	22.79	4.39	5,659.03	16.11	0.7069	91,123
2015	721,518.45	21.93	4.56	32,901.24	16.12	0.7351	530,367
2016	384,493.19	21.06	4.75	18,263.43	16.13	0.7659	294,487
2017	7,795.08	20.19	4.95	385.86	16.14	0.7994	6,231
2018	82,288.50	19.31	5.18	4,262.54	16.15	0.8364	68,822

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRIST COMMON							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2038							
2019	158,625.47	18.43	5.43	8,613.36	16.16	0.8768	139,088
2020	754,594.18	17.54	5.70	43,011.87	16.17	0.9219	695,653
2021	210,409.08	16.64	6.01	12,645.59	16.18	0.9724	204,593
	5,914,170.07			241,332.80			3,877,025
COMPOSITE REMAINING LIFE, YEARS..						16.07	

SCHERER COMMON
 INTERIM SURVIVOR CURVE.. IOWA 70-R0.5
 PROBABLE RETIREMENT YEAR.. 6-2047

1982	706,103.97	51.77	1.93	13,627.81	22.26	0.4300	303,611
1984	327,329.54	50.64	1.97	6,448.39	22.38	0.4419	144,660
1985	465.05	50.06	2.00	9.30	22.43	0.4481	208
1986	1,871.48	49.47	2.02	37.80	22.48	0.4544	850
1987	3,722,478.46	48.87	2.05	76,310.81	22.53	0.4610	1,716,137
1988	1,590.15	48.27	2.07	32.92	22.58	0.4678	744
1989	18,891.83	47.65	2.10	396.73	22.63	0.4749	8,972
1990	4,492.12	47.03	2.13	95.68	22.67	0.4820	2,165
1991	5,184.92	46.40	2.16	111.99	22.72	0.4897	2,539
1992	2,417.27	45.77	2.18	52.70	22.76	0.4973	1,202
1993	5,336.79	45.12	2.22	118.48	22.81	0.5055	2,698
1994	17,678.26	44.47	2.25	397.76	22.85	0.5138	9,084
1997	198.14	42.46	2.36	4.68	22.96	0.5407	107
1999	9,805.02	41.09	2.43	238.26	23.04	0.5607	5,498
2001	26,473.46	39.68	2.52	667.13	23.10	0.5822	15,412
2002	11,584.98	38.96	2.57	297.73	23.14	0.5939	6,881
2003	1,389.76	38.24	2.62	36.41	23.17	0.6059	842
2004	6,990.27	37.51	2.67	186.64	23.20	0.6185	4,323
2005	56,423.97	36.78	2.72	1,534.73	23.23	0.6316	35,637
2006	1,999.12	36.04	2.77	55.38	23.26	0.6454	1,290
2013	342,467.29	30.64	3.26	11,164.43	23.44	0.7650	261,991
2014	44,866.84	29.84	3.35	1,503.04	23.47	0.7865	35,289
2015	153,382.17	29.03	3.44	5,276.35	23.49	0.8092	124,111
2016	48,198.52	28.22	3.54	1,706.23	23.52	0.8335	40,171
2018	197,043.41	26.58	3.76	7,408.83	23.56	0.8864	174,655

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SCHERER COMMON							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2019	22,859.02	25.75	3.88	886.93	23.59	0.9161	20,942
2020	295,763.11	24.91	4.01	11,860.10	23.61	0.9478	280,327
2021	269,548.54	24.07	4.15	11,186.26	23.63	0.9817	264,621
	6,302,833.46			151,653.50			3,464,967
						22.85	
COMPOSITE REMAINING LIFE, YEARS..							
SCHERER UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
1987	562,264.65	48.87	2.05	11,526.43	22.53	0.4610	259,215
1995	13,243.98	43.81	2.28	301.96	22.89	0.5225	6,920
2003	10,378.41	38.24	2.62	271.91	23.17	0.6059	6,288
2008	49,522.61	34.53	2.90	1,436.16	23.31	0.6751	33,431
2011	120,185.87	32.21	3.10	3,725.76	23.39	0.7262	87,275
2016	26,354.88	28.22	3.54	932.96	23.52	0.8335	21,965
2017	13,199.19	27.40	3.65	481.77	23.54	0.8591	11,340
2018	6,180.96	26.58	3.76	232.40	23.56	0.8864	5,479
2019	15,104.03	25.75	3.88	586.04	23.59	0.9161	13,837
2020	4,721.43	24.91	4.01	189.33	23.61	0.9478	4,475
2021	3,105.10	24.07	4.15	128.86	23.63	0.9817	3,048
	824,261.11			19,813.58			453,273
						22.88	
COMPOSITE REMAINING LIFE, YEARS..							
	13,041,264.64			412,799.88			7,795,265
						18.88	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ST. LUCIE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 110-R1							
PROBABLE RETIREMENT YEAR.. 4-2043							
1976	66,775,042.96	60.14	1.66	1,108,465.71	20.29	0.3374	22,528,564
1977	6,491,596.05	59.36	1.68	109,058.81	20.30	0.3420	2,219,996
1978	1,928,698.16	58.58	1.71	32,980.74	20.32	0.3469	669,027
1979	1,096,130.81	57.79	1.73	18,963.06	20.33	0.3518	385,608
1980	723,374.45	57.00	1.75	12,659.05	20.35	0.3570	258,259
1981	1,415,470.74	56.20	1.78	25,195.38	20.36	0.3623	512,797
1982	849,082.81	55.40	1.81	15,368.40	20.37	0.3677	312,199
1983	148,098,934.15	54.60	1.83	2,710,210.49	20.39	0.3734	55,306,066
1984	4,507,131.58	53.79	1.86	83,832.65	20.40	0.3793	1,709,330
1985	447,924.24	52.98	1.89	8,465.77	20.41	0.3852	172,558
1986	1,604,279.32	52.16	1.92	30,802.16	20.42	0.3915	628,059
1987	12,855,866.37	51.34	1.95	250,689.39	20.43	0.3979	5,115,863
1988	700,186.01	50.51	1.98	13,863.68	20.45	0.4049	283,484
1989	812,498.07	49.68	2.01	16,331.21	20.46	0.4118	334,619
1990	4,039,749.14	48.85	2.05	82,814.86	20.47	0.4190	1,692,816
1991	2,378,962.73	48.01	2.08	49,482.42	20.48	0.4266	1,014,818
1992	20,009,297.35	47.17	2.12	424,197.10	20.49	0.4344	8,691,839
1993	2,472,933.22	46.33	2.16	53,415.36	20.50	0.4425	1,094,223
1994	3,396,943.12	45.48	2.20	74,732.75	20.51	0.4510	1,531,919
1995	7,185,689.05	44.63	2.24	160,959.43	20.52	0.4598	3,303,836
1996	1,127,630.02	43.77	2.28	25,709.96	20.53	0.4690	528,904
1997	981,933.72	42.91	2.33	22,879.06	20.54	0.4787	470,032
1998	314,714.10	42.04	2.38	7,490.20	20.55	0.4888	153,839
1999	2,638,094.87	41.18	2.43	64,105.71	20.56	0.4993	1,317,122
2002	366,689.34	38.55	2.59	9,497.25	20.59	0.5341	195,852
2003	73,217.61	37.67	2.65	1,940.27	20.59	0.5466	40,020
2004	48,116.47	36.79	2.72	1,308.77	20.60	0.5599	26,942
2005	3,048,072.08	35.90	2.79	85,041.21	20.61	0.5741	1,749,868
2006	204,896.30	35.00	2.86	5,860.03	20.62	0.5891	120,713
2007	34,369,656.33	34.11	2.93	1,007,030.93	20.63	0.6048	20,787,112
2008	3,706,171.15	33.21	3.01	111,555.75	20.64	0.6215	2,303,385
2009	11,908.40	32.31	3.10	369.16	20.65	0.6391	7,611
2010	285,409.68	31.40	3.18	9,076.03	20.66	0.6580	187,788
2011	7,104,273.54	30.49	3.28	233,020.17	20.67	0.6779	4,816,200
2012	2,268,535.95	29.58	3.38	76,676.52	20.67	0.6988	1,585,208
2013	2,796,079.91	28.66	3.49	97,583.19	20.68	0.7216	2,017,539
2014	6,730,707.08	27.74	3.60	242,305.45	20.69	0.7459	5,020,098
2015	28,337,342.05	26.82	3.73	1,056,982.86	20.70	0.7718	21,871,044
2016	1,428,500.04	25.90	3.86	55,140.10	20.71	0.7996	1,142,243
2017	6,129,348.06	24.97	4.00	245,173.92	20.72	0.8298	5,086,133
2018	4,457,687.86	24.04	4.16	185,439.81	20.73	0.8623	3,843,909

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

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 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ST. LUCIE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 110-R1							
PROBABLE RETIREMENT YEAR.. 4-2043							
2019	5,971,941.38	23.10	4.33	258,585.06	20.73	0.8974	5,359,220
2020	16,915,463.46	22.17	4.51	762,887.40	20.74	0.9355	15,824,416
2021	11,177,659.69	21.23	4.71	526,467.77	20.75	0.9774	10,924,933
	428,283,839.42			10,374,615.00			213,146,011
COMPOSITE REMAINING LIFE, YEARS..						20.54	

ST. LUCIE UNIT 1
 INTERIM SURVIVOR CURVE.. IOWA 110-R1
 PROBABLE RETIREMENT YEAR.. 3-2036

1976	99,128,572.30	54.53	1.83	1,814,052.87	13.80	0.2531	25,086,468
1977	204,887.11	53.72	1.86	3,810.90	13.80	0.2569	52,633
1978	1,810,382.06	52.91	1.89	34,216.22	13.81	0.2610	472,528
1979	133,771.40	52.09	1.92	2,568.41	13.81	0.2651	35,465
1980	193,331.51	51.27	1.95	3,769.96	13.82	0.2696	52,113
1981	1,052,894.36	50.44	1.98	20,847.31	13.83	0.2742	288,693
1982	1,451,499.53	49.61	2.02	29,320.29	13.83	0.2788	404,635
1983	93,979.48	48.78	2.05	1,926.58	13.84	0.2837	26,664
1984	2,300,483.46	47.94	2.09	48,080.10	13.84	0.2887	664,127
1985	11,119,866.07	47.10	2.12	235,741.16	13.85	0.2941	3,269,908
1986	313,069.57	46.26	2.16	6,762.30	13.85	0.2994	93,730
1987	1,482,156.13	45.41	2.20	32,607.43	13.86	0.3052	452,384
1989	34,824.51	43.70	2.29	797.48	13.87	0.3174	11,053
1990	3,746,962.26	42.84	2.33	87,304.22	13.87	0.3238	1,213,117
1991	24,955.71	41.97	2.38	593.95	13.88	0.3307	8,253
1992	9,136.90	41.10	2.43	222.03	13.88	0.3377	3,086
1993	44,916.57	40.23	2.49	1,118.42	13.89	0.3453	15,508
1994	24,735.18	39.36	2.54	628.27	13.89	0.3529	8,729
1996	122,800.58	37.60	2.66	3,266.50	13.90	0.3697	45,397
1997	64,021.61	36.71	2.72	1,741.39	13.90	0.3786	24,241
2005	5,980,252.80	29.50	3.39	202,730.57	13.94	0.4725	2,825,909
2007	20,266,799.51	27.67	3.61	731,631.46	13.94	0.5038	10,210,211
2008	1,853,068.45	26.75	3.74	69,304.76	13.95	0.5215	966,375
2010	1,284,249.05	24.89	4.02	51,626.81	13.96	0.5609	720,297
2011	2,002,854.41	23.96	4.17	83,519.03	13.96	0.5826	1,166,943
2012	9,375,856.88	23.03	4.34	406,912.19	13.96	0.6062	5,683,363
2013	7,356,487.02	22.09	4.53	333,248.86	13.97	0.6324	4,652,316
2014	7,799,016.65	21.15	4.73	368,893.49	13.97	0.6605	5,151,406
2015	2,241,187.08	20.20	4.95	110,938.76	13.97	0.6916	1,549,960

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

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 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
ST. LUCIE UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 110-R1								
PROBABLE RETIREMENT YEAR.. 3-2036								
2016	2,761,599.08	19.26	5.19	143,326.99	13.98	0.7259	2,004,534	
2017	403,884.45	18.31	5.46	22,052.09	13.98	0.7635	308,374	
2018	13,939,408.46	17.35	5.76	802,909.93	13.99	0.8063	11,239,903	
2019	12,144,322.36	16.40	6.10	740,803.66	13.99	0.8531	10,359,714	
2020	2,629,050.44	15.44	6.48	170,362.47	13.99	0.9061	2,382,156	
2021	5,609,536.44	14.48	6.91	387,618.97	14.00	0.9669	5,423,580	
	219,004,819.38			6,955,255.83			96,873,773	
	COMPOSITE REMAINING LIFE, YEARS..					13.93		

ST. LUCIE UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 110-R1
 PROBABLE RETIREMENT YEAR.. 4-2043

1983	200,024,404.18	54.60	1.83	3,660,446.60	20.39	0.3734	74,697,113
1984	17,271,621.67	53.79	1.86	321,252.16	20.40	0.3793	6,550,263
1985	1,112,583.74	52.98	1.89	21,027.83	20.41	0.3852	428,612
1986	2,750,690.07	52.16	1.92	52,813.25	20.42	0.3915	1,076,868
1987	2,923,925.36	51.34	1.95	57,016.54	20.43	0.3979	1,163,547
1989	132,427.64	49.68	2.01	2,661.80	20.46	0.4118	54,539
1990	2,259.57	48.85	2.05	46.32	20.47	0.4190	947
1991	15,325.66	48.01	2.08	318.77	20.48	0.4266	6,538
1992	25,220.04	47.17	2.12	534.66	20.49	0.4344	10,955
1994	72,927.60	45.48	2.20	1,604.41	20.51	0.4510	32,888
1995	27,522.46	44.63	2.24	616.50	20.52	0.4598	12,654
1996	85,391.63	43.77	2.28	1,946.93	20.53	0.4690	40,052
2003	657,736.96	37.67	2.65	17,430.03	20.59	0.5466	359,512
2006	4,500,685.87	35.00	2.86	128,719.62	20.62	0.5891	2,651,534
2008	9,791,669.12	33.21	3.01	294,729.24	20.64	0.6215	6,085,522
2009	248,928.10	32.31	3.10	7,716.77	20.65	0.6391	159,095
2010	5,208,146.16	31.40	3.18	165,619.05	20.66	0.6580	3,426,752
2011	3,206,169.42	30.49	3.28	105,162.36	20.67	0.6779	2,173,558
2012	10,295,771.10	29.58	3.38	347,997.06	20.67	0.6988	7,194,479
2013	5,102,665.21	28.66	3.49	178,083.02	20.68	0.7216	3,681,879
2014	11,099,106.49	27.74	3.60	399,567.83	20.69	0.7459	8,278,269
2015	2,229,852.75	26.82	3.73	83,173.51	20.70	0.7718	1,721,023
2016	1,263,102.06	25.90	3.86	48,755.74	20.71	0.7996	1,009,989
2017	4,212,633.04	24.97	4.00	168,505.32	20.72	0.8298	3,495,643

FLORIDA POWER AND LIGHT COMPANY

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 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ST. LUCIE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 110-R1							
PROBABLE RETIREMENT YEAR.. 4-2043							
2018	1,727,771.65	24.04	4.16	71,875.30	20.73	0.8623	1,489,875
2020	9,952,556.96	22.17	4.51	448,860.32	20.74	0.9355	9,310,617
2021	5,137,853.96	21.23	4.71	241,992.92	20.75	0.9774	5,021,687
	299,078,948.47			6,828,473.86			140,134,410
COMPOSITE REMAINING LIFE, YEARS..						20.52	

TURKEY POINT COMMON
 INTERIM SURVIVOR CURVE.. IOWA 110-R1
 PROBABLE RETIREMENT YEAR.. 4-2053

1966	395,542.38	74.66	1.34	5,300.27	28.61	0.3832	151,572
1972	11,092,489.31	70.52	1.42	157,513.35	28.85	0.4091	4,537,937
1973	26,406,711.42	69.81	1.43	377,615.97	28.89	0.4138	10,928,153
1974	279,160.96	69.10	1.45	4,047.83	28.93	0.4187	116,876
1975	266,992.03	68.38	1.46	3,898.08	28.96	0.4235	113,076
1976	4,596,432.35	67.65	1.48	68,027.20	29.00	0.4287	1,970,399
1977	341,975.75	66.92	1.49	5,095.44	29.03	0.4338	148,349
1978	12,038.08	66.19	1.51	181.78	29.06	0.4390	5,285
1979	355,439.11	65.45	1.53	5,438.22	29.09	0.4445	157,978
1980	233,213.43	64.71	1.55	3,614.81	29.13	0.4502	104,983
1981	1,376,609.46	63.96	1.56	21,475.11	29.16	0.4559	627,610
1982	5,265,082.76	63.20	1.58	83,188.31	29.19	0.4619	2,431,784
1983	279,768.26	62.44	1.60	4,476.29	29.22	0.4680	130,923
1984	2,762,367.29	61.68	1.62	44,750.35	29.24	0.4741	1,309,528
1985	7,145,288.69	60.91	1.64	117,182.73	29.27	0.4806	3,433,668
1986	35,360,055.67	60.14	1.66	586,976.92	29.30	0.4872	17,227,419
1987	13,755,830.52	59.36	1.68	231,097.95	29.33	0.4941	6,796,756
1988	8,354,477.94	58.58	1.71	142,861.57	29.35	0.5010	4,185,761
1989	1,063,014.18	57.79	1.73	18,390.15	29.38	0.5084	540,426
1990	8,490,323.69	57.00	1.75	148,580.66	29.40	0.5158	4,379,224
1991	56,672,922.34	56.20	1.78	1,008,778.02	29.43	0.5237	29,677,909
1992	268,424.26	55.40	1.81	4,858.48	29.45	0.5316	142,692
1993	2,518,612.08	54.60	1.83	46,090.60	29.47	0.5397	1,359,396
1994	4,795,519.82	53.79	1.86	89,196.67	29.50	0.5484	2,630,007
1995	2,253,386.16	52.98	1.89	42,589.00	29.52	0.5572	1,255,564
1996	618,033.79	52.16	1.92	11,866.25	29.54	0.5663	350,011
1997	12,507.07	51.34	1.95	243.89	29.56	0.5758	7,201
1998	1,088,622.72	50.51	1.98	21,554.73	29.59	0.5858	637,737
2003	91,465.62	46.33	2.16	1,975.66	29.69	0.6408	58,615

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 110-R1							
PROBABLE RETIREMENT YEAR.. 4-2053							
2004	342,482.85	45.48	2.20	7,534.62	29.71	0.6533	223,727
2005	1,042,375.69	44.63	2.24	23,349.22	29.73	0.6661	694,368
2006	12,417,459.78	43.77	2.28	283,118.08	29.75	0.6797	8,440,023
2007	1,855,600.15	42.91	2.33	43,235.48	29.77	0.6938	1,287,378
2008	13,011,291.21	42.04	2.38	309,668.73	29.79	0.7086	9,219,931
2009	25,277,574.56	41.18	2.43	614,245.06	29.81	0.7239	18,298,436
2010	2,353,751.92	40.31	2.48	58,373.05	29.83	0.7400	1,741,800
2011	9,452,571.97	39.43	2.54	240,095.33	29.84	0.7568	7,153,517
2012	1,282,816.05	38.55	2.59	33,224.94	29.86	0.7746	993,644
2013	2,987,163.82	37.67	2.65	79,159.84	29.88	0.7932	2,369,418
2014	243,257.40	36.79	2.72	6,616.60	29.90	0.8127	197,700
2015	21,052,485.69	35.90	2.79	587,364.35	29.92	0.8334	17,545,773
2016	26,866,550.23	35.00	2.86	768,383.34	29.94	0.8554	22,982,453
2017	33,675,396.79	34.11	2.93	986,689.13	29.96	0.8783	29,578,111
2018	26,213,795.51	33.21	3.01	789,035.24	29.97	0.9024	23,656,378
2019	9,929,993.41	32.31	3.10	307,829.80	29.99	0.9282	9,217,020
2020	20,653,187.05	31.40	3.18	656,771.35	30.01	0.9557	19,738,870
2021	40,216,737.34	30.49	3.28	1,319,108.98	30.03	0.9849	39,609,867
	445,026,798.56			10,370,669.43			308,365,253

COMPOSITE REMAINING LIFE, YEARS.. 29.73

TURKEY POINT UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 110-R1
 PROBABLE RETIREMENT YEAR.. 7-2052

1972	12,801,129.14	69.99	1.43	183,056.15	28.23	0.4033	5,163,207
1975	175,018.28	67.84	1.47	2,572.77	28.33	0.4176	73,088
1976	69,245.21	67.11	1.49	1,031.75	28.36	0.4226	29,262
1977	20,916.74	66.37	1.51	315.84	28.39	0.4278	8,947
1978	272,971.69	65.64	1.52	4,149.17	28.43	0.4331	118,229
1979	38,531.70	64.89	1.54	593.39	28.46	0.4386	16,900
1980	44,222.25	64.14	1.56	689.87	28.49	0.4442	19,643
1981	619,973.96	63.39	1.58	9,795.59	28.51	0.4498	278,839
1982	769,676.57	62.63	1.60	12,314.83	28.54	0.4557	350,734
1983	39,650.71	61.87	1.62	642.34	28.57	0.4618	18,310
1984	546,655.65	61.10	1.64	8,965.15	28.60	0.4681	255,884
1985	310,625.57	60.33	1.66	5,156.38	28.62	0.4744	147,358
1986	690,583.97	59.55	1.68	11,601.81	28.65	0.4811	332,247
1987	476,642.59	58.77	1.70	8,102.92	28.68	0.4880	232,602

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 110-R1							
PROBABLE RETIREMENT YEAR.. 7-2052							
1988	180,277.13	57.99	1.72	3,100.77	28.70	0.4949	89,221
1990	904,998.02	56.40	1.77	16,018.46	28.75	0.5098	461,323
1991	15,367,642.77	55.60	1.80	276,617.57	28.77	0.5175	7,951,987
1992	409,215.00	54.80	1.82	7,447.71	28.79	0.5254	214,985
1993	33,770.44	53.99	1.85	624.75	28.82	0.5338	18,027
1994	59,794.48	53.18	1.88	1,124.14	28.84	0.5423	32,427
1995	303,118.90	52.36	1.91	5,789.57	28.86	0.5512	167,073
1996	2,121.90	51.54	1.94	41.16	28.88	0.5603	1,189
2000	111,378.96	48.22	2.07	2,305.54	28.96	0.6006	66,892
2004	416,312.13	44.84	2.23	9,283.76	29.04	0.6476	269,620
2007	15,894,302.66	42.26	2.37	376,694.97	29.10	0.6886	10,944,658
2008	566,343.36	41.39	2.42	13,705.51	29.11	0.7033	398,315
2009	1,920,425.48	40.52	2.47	47,434.51	29.13	0.7189	1,380,594
2010	571,618.32	39.65	2.52	14,404.78	29.15	0.7352	420,242
2011	2,365,663.70	38.77	2.58	61,034.12	29.17	0.7524	1,779,902
2012	110,144,600.16	37.89	2.64	2,907,817.44	29.19	0.7704	84,854,299
2013	371,261.05	37.01	2.70	10,024.05	29.20	0.7890	292,918
2014	1,801,950.84	36.12	2.77	49,914.04	29.22	0.8090	1,457,724
2015	4,596,412.42	35.23	2.84	130,538.11	29.24	0.8300	3,814,884
2016	610,121.82	34.33	2.91	17,754.54	29.26	0.8523	520,019
2017	1,862,356.65	33.43	2.99	55,684.46	29.27	0.8756	1,630,605
2018	2,863,242.92	32.53	3.07	87,901.56	29.29	0.9004	2,578,064
2019	63,537.67	31.63	3.16	2,007.79	29.31	0.9267	58,877
2020	4,102,958.82	30.72	3.26	133,756.46	29.33	0.9548	3,917,300
2021	3,677,621.70	29.81	3.35	123,200.33	29.34	0.9842	3,619,626
	186,076,891.33			4,603,214.06			133,986,021
						29.11	
COMPOSITE REMAINING LIFE, YEARS..						29.11	

TURKEY POINT UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 110-R1
 PROBABLE RETIREMENT YEAR.. 4-2053

1973	8,839,801.70	69.81	1.43	126,409.16	28.89	0.4138	3,658,264
1975	126,886.93	68.38	1.46	1,852.55	28.96	0.4235	53,739
1977	5,303.50	66.92	1.49	79.02	29.03	0.4338	2,301
1978	263,752.67	66.19	1.51	3,982.67	29.06	0.4390	115,798
1979	37,564.89	65.45	1.53	574.74	29.09	0.4445	16,696
1980	41,833.46	64.71	1.55	648.42	29.13	0.4502	18,832
1981	208,399.73	63.96	1.56	3,251.04	29.16	0.4559	95,012

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 110-R1							
PROBABLE RETIREMENT YEAR.. 4-2053							
1982	220,891.12	63.20	1.58	3,490.08	29.19	0.4619	102,023
1983	985,969.53	62.44	1.60	15,775.51	29.22	0.4680	461,404
1984	451,031.43	61.68	1.62	7,306.71	29.24	0.4741	213,816
1985	354,541.82	60.91	1.64	5,814.49	29.27	0.4806	170,375
1986	774,979.36	60.14	1.66	12,864.66	29.30	0.4872	377,570
1987	70,968.93	59.36	1.68	1,192.28	29.33	0.4941	35,066
1988	74,062.80	58.58	1.71	1,266.47	29.35	0.5010	37,107
1989	979,396.55	57.79	1.73	16,943.56	29.38	0.5084	497,915
1991	40,433,195.04	56.20	1.78	719,710.87	29.43	0.5237	21,173,651
1994	59,382.59	53.79	1.86	1,104.52	29.50	0.5484	32,567
1995	297,720.20	52.98	1.89	5,626.91	29.52	0.5572	165,887
2000	36,470.04	48.85	2.05	747.64	29.63	0.6066	22,121
2005	314,413.10	44.63	2.24	7,042.85	29.73	0.6661	209,443
2006	21,796.11	43.77	2.28	496.95	29.75	0.6797	14,815
2007	191,665.22	42.91	2.33	4,465.80	29.77	0.6938	132,973
2008	18,442,631.03	42.04	2.38	438,934.62	29.79	0.7086	13,068,633
2009	309,847.99	41.18	2.43	7,529.31	29.81	0.7239	224,299
2010	2,776,637.05	40.31	2.48	68,860.60	29.83	0.7400	2,054,739
2011	3,423,452.58	39.43	2.54	86,955.70	29.84	0.7568	2,590,800
2012	452,704.25	38.55	2.59	11,725.04	29.86	0.7746	350,656
2013	41,126,647.93	37.67	2.65	1,089,856.17	29.88	0.7932	32,621,657
2014	90,328.68	36.79	2.72	2,456.94	29.90	0.8127	73,412
2015	1,297,851.61	35.90	2.79	36,210.06	29.92	0.8334	1,081,668
2016	592,675.21	35.00	2.86	16,950.51	29.94	0.8554	506,992
2017	330,547.59	34.11	2.93	9,685.04	29.96	0.8783	290,330
2018	1,126,877.55	33.21	3.01	33,919.01	29.97	0.9024	1,016,939
2019	1,141,877.19	32.31	3.10	35,398.19	29.99	0.9282	1,059,890
2020	28,955,783.18	31.40	3.18	920,793.91	30.01	0.9557	27,673,911
2021	2,182,727.82	30.49	3.28	71,593.47	30.03	0.9849	2,149,790
	157,040,616.38			3,771,515.47			112,371,091
						29.79	
							COMPOSITE REMAINING LIFE, YEARS..
	1,734,511,913.54			42,903,743.65			1,004,876,559
						23.42	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
ST. LUCIE COMMON								
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5								
PROBABLE RETIREMENT YEAR.. 4-2043								
1976	1,752,959.45	52.78	1.89	33,130.93	18.84	0.3570	625,719	
1977	2,987,765.05	52.23	1.91	57,066.31	18.88	0.3615	1,080,017	
1978	1,065.67	51.68	1.93	20.57	18.93	0.3663	390	
1982	6,241.58	49.37	2.03	126.70	19.10	0.3869	2,415	
1983	4,986,979.96	48.77	2.05	102,233.09	19.13	0.3923	1,956,143	
1984	4,732,634.86	48.17	2.08	98,438.81	19.17	0.3980	1,883,447	
1986	245,679.69	46.93	2.13	5,232.98	19.25	0.4102	100,775	
1987	9,337,365.67	46.30	2.16	201,687.10	19.28	0.4164	3,888,172	
1988	33,103.43	45.66	2.19	724.97	19.31	0.4229	14,000	
1989	105,481.88	45.01	2.22	2,341.70	19.35	0.4299	45,347	
1990	937,266.50	44.36	2.25	21,088.50	19.38	0.4369	409,473	
1991	76,689.05	43.70	2.29	1,756.18	19.41	0.4442	34,062	
1992	10,439.25	43.03	2.32	242.19	19.44	0.4518	4,716	
1993	819,482.14	42.35	2.36	19,339.78	19.47	0.4597	376,749	
1994	1,206,220.43	41.66	2.40	28,949.29	19.50	0.4681	564,596	
1995	277,351.20	40.97	2.44	6,767.37	19.53	0.4767	132,211	
1996	293,403.81	40.27	2.48	7,276.41	19.55	0.4855	142,439	
1998	24,386.07	38.85	2.57	626.72	19.60	0.5045	12,303	
2001	280,821.93	36.65	2.73	7,666.44	19.67	0.5367	150,717	
2003	500,061.94	35.16	2.84	14,201.76	19.72	0.5609	280,465	
2004	1,119.51	34.40	2.91	32.58	19.74	0.5738	642	
2007	187,754.92	32.08	3.12	5,857.95	19.80	0.6172	115,884	
2008	5,181.22	31.30	3.19	165.28	19.82	0.6332	3,281	
2009	782,944.50	30.50	3.28	25,680.58	19.84	0.6505	509,298	
2010	125,101.34	29.70	3.37	4,215.92	19.85	0.6684	83,611	
2011	1,634,525.34	28.90	3.46	56,554.58	19.87	0.6875	1,123,802	
2012	117,315.04	28.09	3.56	4,176.42	19.89	0.7081	83,068	
2013	6,605,010.84	27.27	3.67	242,403.90	19.91	0.7301	4,822,384	
2014	744,168.60	26.44	3.78	28,129.57	19.92	0.7534	560,657	
2015	3,164,090.65	25.61	3.90	123,399.54	19.94	0.7786	2,463,561	
2016	601,176.01	24.77	4.04	24,287.51	19.96	0.8058	484,434	
2017	1,558,830.70	23.92	4.18	65,159.12	19.97	0.8349	1,301,421	
2018	5,849,535.94	23.07	4.33	253,284.91	19.99	0.8665	5,068,564	
2019	1,011,603.16	22.22	4.50	45,522.14	20.01	0.9005	910,989	
2020	1,078,315.08	21.35	4.68	50,465.15	20.02	0.9377	1,011,136	
2021	1,443,375.76	20.48	4.88	70,436.74	20.04	0.9785	1,412,372	
	53,525,448.17			1,608,689.69			31,659,260	
	COMPOSITE REMAINING LIFE, YEARS..					19.68		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ST. LUCIE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 3-2036							
1976	104,927,738.06	48.72	2.05	2,151,018.63	13.16	0.2701	28,342,031
1977	2,787,544.83	48.11	2.08	57,980.93	13.18	0.2740	763,676
1978	2,075,811.66	47.50	2.11	43,799.63	13.20	0.2779	576,847
1980	853,636.14	46.25	2.16	18,438.54	13.24	0.2863	244,370
1981	11,532,467.13	45.61	2.19	252,561.03	13.25	0.2905	3,350,297
1982	10,417,249.76	44.96	2.22	231,262.94	13.27	0.2952	3,074,651
1983	4,850,212.13	44.30	2.26	109,614.79	13.29	0.3000	1,455,064
1984	20,602,926.52	43.64	2.29	471,807.02	13.31	0.3050	6,283,893
1985	6,783,870.28	42.97	2.33	158,064.18	13.32	0.3100	2,102,864
1986	330,740.33	42.29	2.36	7,805.47	13.34	0.3154	104,329
1987	1,296,594.26	41.61	2.40	31,118.26	13.35	0.3208	415,999
1988	10,099,446.29	40.91	2.44	246,426.49	13.37	0.3268	3,300,600
1989	579,253.77	40.21	2.49	14,423.42	13.38	0.3328	192,747
1990	6,029,290.47	39.50	2.53	152,541.05	13.40	0.3392	2,045,376
1991	953,440.37	38.79	2.58	24,598.76	13.41	0.3457	329,614
1992	176,287.84	38.06	2.63	4,636.37	13.42	0.3526	62,159
1993	1,850,900.60	37.33	2.68	49,604.14	13.43	0.3598	665,880
1994	146,671.61	36.59	2.73	4,004.13	13.45	0.3676	53,915
1995	2,219,184.43	35.85	2.79	61,915.25	13.46	0.3755	833,193
1996	840,551.48	35.10	2.85	23,955.72	13.47	0.3838	322,570
1997	101,490,409.97	34.34	2.91	2,953,370.93	13.48	0.3926	39,840,060
1999	1,167,235.73	32.80	3.05	35,600.69	13.50	0.4116	480,423
2001	2,155,392.14	31.23	3.20	68,972.55	13.52	0.4329	933,112
2002	68,097.00	30.44	3.29	2,240.39	13.53	0.4445	30,268
2004	173,842.15	28.83	3.47	6,032.32	13.55	0.4700	81,706
2005	107,499,163.50	28.02	3.57	3,837,720.14	13.56	0.4839	52,023,145
2006	195,291.69	27.20	3.68	7,186.73	13.57	0.4989	97,431
2007	28,378,139.19	26.37	3.79	1,075,531.48	13.57	0.5146	14,603,390
2008	11,956,914.29	25.54	3.92	468,711.04	13.58	0.5317	6,357,611
2009	2,011,126.41	24.70	4.05	81,450.62	13.59	0.5502	1,106,522
2010	48,557,769.23	23.85	4.19	2,034,570.53	13.60	0.5702	27,689,097
2011	169,632.07	23.00	4.35	7,379.00	13.61	0.5917	100,378
2012	223,115,395.11	22.14	4.52	10,084,815.86	13.61	0.6147	137,153,496
2013	39,810,522.10	21.28	4.70	1,871,094.54	13.62	0.6400	25,480,327
2014	5,146,764.46	20.41	4.90	252,191.46	13.63	0.6678	3,437,061
2015	33,516,162.36	19.53	5.12	1,716,027.51	13.64	0.6984	23,408,023
2016	44,851,040.48	18.65	5.36	2,404,015.77	13.64	0.7314	32,802,705
2017	2,889,521.50	17.76	5.63	162,680.06	13.65	0.7686	2,220,828
2018	16,784,684.45	16.86	5.93	995,331.79	13.66	0.8102	13,598,951

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
ST. LUCIE UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5								
PROBABLE RETIREMENT YEAR.. 3-2036								
2019	30,219,840.78	15.96	6.27	1,894,784.02	13.67	0.8565	25,883,898	
2020	11,415,572.57	15.06	6.64	757,994.02	13.67	0.9077	10,361,915	
2021	23,581,463.09	14.14	7.07	1,667,209.44	13.68	0.9675	22,814,358	
	924,507,798.23			36,500,487.64			495,024,780	
	COMPOSITE REMAINING LIFE, YEARS..						13.56	
ST. LUCIE UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5								
PROBABLE RETIREMENT YEAR.. 4-2043								
1983	375,265,744.15	48.77	2.05	7,692,947.76	19.13	0.3923	147,197,988	
1984	2,529,679.52	48.17	2.08	52,617.33	19.17	0.3980	1,006,737	
1985	2,230,775.37	47.55	2.10	46,846.28	19.21	0.4040	901,233	
1986	12,985,903.21	46.93	2.13	276,599.74	19.25	0.4102	5,326,688	
1987	5,147,520.14	46.30	2.16	111,186.44	19.28	0.4164	2,143,479	
1988	95,703.49	45.66	2.19	2,095.91	19.31	0.4229	40,474	
1989	6,637,392.10	45.01	2.22	147,350.10	19.35	0.4299	2,853,415	
1990	2,399,600.11	44.36	2.25	53,991.00	19.38	0.4369	1,048,337	
1991	210,826.97	43.70	2.29	4,827.94	19.41	0.4442	93,641	
1992	4,359,896.65	43.03	2.32	101,149.60	19.44	0.4518	1,969,714	
1993	3,478,472.64	42.35	2.36	82,091.95	19.47	0.4597	1,599,193	
1994	2,078,241.99	41.66	2.40	49,877.81	19.50	0.4681	972,763	
1995	216,494.27	40.97	2.44	5,282.46	19.53	0.4767	103,201	
1996	2,050,075.54	40.27	2.48	50,841.87	19.55	0.4855	995,250	
1997	57,476.68	39.56	2.53	1,454.16	19.58	0.4949	28,448	
1998	36,681.03	38.85	2.57	942.70	19.60	0.5045	18,506	
2000	1,622,870.94	37.39	2.67	43,330.65	19.65	0.5255	852,884	
2002	721,267.16	35.91	2.78	20,051.23	19.70	0.5486	395,680	
2003	4,147.61	35.16	2.84	117.79	19.72	0.5609	2,326	
2004	631,236.02	34.40	2.91	18,368.97	19.74	0.5738	362,228	
2005	709,811.82	33.63	2.97	21,081.41	19.76	0.5876	417,064	
2006	5,962,466.69	32.86	3.04	181,258.99	19.78	0.6020	3,589,107	
2007	11,145,856.70	32.08	3.12	347,750.73	19.80	0.6172	6,879,334	
2008	215,334,276.24	31.30	3.19	6,869,163.41	19.82	0.6332	136,356,124	
2009	3,421,495.64	30.50	3.28	112,225.06	19.84	0.6505	2,225,649	
2010	3,596,973.23	29.70	3.37	121,218.00	19.85	0.6684	2,404,037	
2011	113,646,299.75	28.90	3.46	3,932,161.97	19.87	0.6875	78,136,377	
2012	163,200,663.31	28.09	3.56	5,809,943.61	19.89	0.7081	115,559,126	
2013	506,509.12	27.27	3.67	18,588.88	19.91	0.7301	369,807	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ST. LUCIE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2043							
2014	29,724,144.68	26.44	3.78	1,123,572.67	19.92	0.7534	22,394,171
2015	15,080,843.50	25.61	3.90	588,152.90	19.94	0.7786	11,741,945
2016	4,490,649.86	24.77	4.04	181,422.25	19.96	0.8058	3,618,611
2017	29,040,217.57	23.92	4.18	1,213,881.09	19.97	0.8349	24,244,806
2018	17,536,782.53	23.07	4.33	759,342.68	19.99	0.8665	15,195,447
2019	4,863,700.05	22.22	4.50	218,866.50	20.01	0.9005	4,379,956
2020	46,579,397.07	21.35	4.68	2,179,915.78	20.02	0.9377	43,677,501
2021	18,708,582.63	20.48	4.88	912,978.83	20.04	0.9785	18,306,722
				1,106,308,675.98			33,353,496.45
							657,407,969
COMPOSITE REMAINING LIFE, YEARS..						19.71	

TURKEY POINT COMMON
 INTERIM SURVIVOR CURVE.. IOWA 70-R0.5
 PROBABLE RETIREMENT YEAR.. 4-2053

1972	685,105.07	59.50	1.68	11,509.77	25.39	0.4267	292,348
1973	8,516.46	59.08	1.69	143.93	25.50	0.4316	3,676
1974	224.57	58.65	1.71	3.84	25.61	0.4367	98
1975	128,586.77	58.21	1.72	2,211.69	25.71	0.4417	56,794
1976	440,697.63	57.76	1.73	7,624.07	25.81	0.4469	196,926
1978	9,045.55	56.83	1.76	159.20	26.00	0.4575	4,138
1980	83,530.23	55.87	1.79	1,495.19	26.19	0.4688	39,156
1981	249,587.46	55.38	1.81	4,517.53	26.28	0.4745	118,439
1982	202,534.10	54.88	1.82	3,686.12	26.37	0.4805	97,318
1983	9,258,091.78	54.37	1.84	170,348.89	26.45	0.4865	4,503,876
1984	1,826,450.27	53.84	1.86	33,971.98	26.54	0.4929	900,330
1986	79,357.19	52.78	1.89	1,499.85	26.70	0.5059	40,144
1987	1,696,858.45	52.23	1.91	32,410.00	26.77	0.5125	869,708
1988	119,090.56	51.68	1.93	2,298.45	26.85	0.5195	61,872
1989	857,002.02	51.11	1.96	16,797.24	26.92	0.5267	451,392
1990	1,385,202.36	50.54	1.98	27,427.01	26.99	0.5340	739,740
1991	664,356.63	49.96	2.00	13,287.13	27.06	0.5416	359,835
1993	187,787.35	48.77	2.05	3,849.64	27.20	0.5577	104,733
1994	1,861,146.98	48.17	2.08	38,711.86	27.26	0.5659	1,053,242
1995	106,466.29	47.55	2.10	2,235.79	27.32	0.5746	61,170
2000	133,373.19	44.36	2.25	3,000.90	27.61	0.6224	83,013
2002	214,506.25	43.03	2.32	4,976.54	27.71	0.6440	138,136
2003	502,308.05	42.35	2.36	11,854.47	27.76	0.6555	329,258
2004	2,624,222.43	41.66	2.40	62,981.34	27.81	0.6676	1,751,800

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS AMOUNT (8)
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2053							
2005	92,007.41	40.97	2.44	2,244.98	27.86	0.6800	62,566
2006	88,644.98	40.27	2.48	2,198.40	27.90	0.6928	61,415
2007	1,133,992.55	39.56	2.53	28,690.01	27.94	0.7063	800,905
2009	813,882.46	38.12	2.62	21,323.72	28.03	0.7353	598,456
2010	362,336.57	37.39	2.67	9,674.39	28.07	0.7507	272,021
2011	67,414,663.03	36.65	2.73	1,840,420.30	28.11	0.7670	51,705,698
2012	3,491,690.35	35.91	2.78	97,068.99	28.15	0.7839	2,737,136
2013	221,088.43	35.16	2.84	6,278.91	28.19	0.8018	177,260
2015	662,856.13	33.63	2.97	19,686.83	28.27	0.8406	557,210
2016	56,429.86	32.86	3.04	1,715.47	28.30	0.8612	48,599
2017	5,119,018.64	32.08	3.12	159,713.38	28.34	0.8834	4,522,243
2018	4,699,571.19	31.30	3.19	149,916.32	28.37	0.9064	4,259,644
2019	3,406,311.39	30.50	3.28	111,727.01	28.41	0.9315	3,172,911
2020	11,211,510.14	29.70	3.37	377,827.89	28.44	0.9576	10,735,918
2021	12,086,429.68	28.90	3.46	418,190.47	28.48	0.9855	11,910,814
	134,184,480.45			3,703,679.50			103,879,938

COMPOSITE REMAINING LIFE, YEARS.. 28.05

TURKEY POINT UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 70-R0.5
 PROBABLE RETIREMENT YEAR.. 7-2052

1972	23,041,159.69	59.18	1.69	389,395.60	24.93	0.4213	9,706,319
1973	390.05	58.75	1.70	6.63	25.04	0.4262	166
1975	1,809,310.16	57.87	1.73	31,301.07	25.23	0.4360	788,823
1976	128,718.02	57.42	1.74	2,239.69	25.33	0.4411	56,783
1977	16,591.05	56.95	1.76	292.00	25.42	0.4464	7,406
1978	511,664.68	56.48	1.77	9,056.46	25.52	0.4518	231,191
1979	709,398.76	55.99	1.79	12,698.24	25.60	0.4572	324,351
1980	40,936.69	55.50	1.80	736.86	25.69	0.4629	18,949
1981	2,786,222.03	55.00	1.82	50,709.24	25.78	0.4687	1,305,986
1982	59,360,175.09	54.49	1.84	1,092,227.22	25.86	0.4746	28,171,152
1983	182,396.22	53.98	1.85	3,374.33	25.94	0.4806	87,651
1984	8,346,610.38	53.45	1.87	156,081.61	26.02	0.4868	4,063,213
1985	6,929,403.88	52.91	1.89	130,965.73	26.10	0.4933	3,418,206
1986	1,845,530.87	52.37	1.91	35,249.64	26.18	0.4999	922,581
1987	11,015,598.48	51.82	1.93	212,601.05	26.25	0.5066	5,580,062
1988	2,389,223.40	51.25	1.95	46,589.86	26.32	0.5136	1,227,010
1989	328,440.13	50.68	1.97	6,470.27	26.39	0.5207	171,025

FLORIDA POWER AND LIGHT COMPANY

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TURKEY POINT UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 7-2052							
1990	2,234,542.71	50.10	2.00	44,690.85	26.46	0.5281	1,180,151
1991	6,400,563.65	49.52	2.02	129,291.39	26.53	0.5357	3,429,038
1992	3,647,849.95	48.92	2.04	74,416.14	26.59	0.5435	1,982,752
1993	246,450.48	48.32	2.07	5,101.52	26.65	0.5515	135,925
1994	92,212.14	47.71	2.10	1,936.45	26.71	0.5598	51,624
1995	1,716,899.56	47.09	2.12	36,398.27	26.77	0.5685	976,040
2000	904,657.78	43.86	2.28	20,626.20	27.04	0.6165	557,731
2003	248,238.38	41.83	2.39	5,932.90	27.19	0.6500	161,357
2004	65,706,513.75	41.14	2.43	1,596,668.28	27.23	0.6619	43,490,484
2005	950,743.43	40.44	2.47	23,483.36	27.28	0.6746	641,353
2006	1,037,412.73	39.74	2.52	26,142.80	27.32	0.6875	713,190
2007	41,978,336.55	39.02	2.56	1,074,645.42	27.36	0.7012	29,434,370
2008	6,920,591.10	38.30	2.61	180,627.43	27.40	0.7154	4,950,991
2009	13,406,213.64	37.58	2.66	356,605.28	27.44	0.7302	9,788,949
2010	13,897,124.79	36.84	2.71	376,612.08	27.48	0.7459	10,366,282
2011	53,154.66	36.10	2.77	1,472.38	27.52	0.7623	40,521
2012	238,560,754.72	35.35	2.83	6,751,269.36	27.56	0.7796	185,989,121
2013	7,745,084.06	34.59	2.89	223,832.93	27.59	0.7976	6,177,711
2014	5,922,754.40	33.83	2.96	175,313.53	27.63	0.8167	4,837,291
2015	40,507,400.61	33.06	3.02	1,223,323.50	27.67	0.8370	33,903,074
2016	3,276,613.44	32.28	3.10	101,575.02	27.70	0.8581	2,811,728
2017	15,469,971.77	31.49	3.18	491,945.10	27.73	0.8806	13,622,857
2018	22,287,703.34	30.70	3.26	726,579.13	27.77	0.9046	20,160,565
2019	3,774,488.70	29.91	3.34	126,067.92	27.80	0.9295	3,508,236
2020	19,362,990.37	29.10	3.44	666,086.87	27.83	0.9564	18,517,989
2021	12,895,280.34	28.29	3.53	455,203.40	27.87	0.9852	12,703,785
	648,686,316.63			17,075,843.01			466,213,989
						27.30	
COMPOSITE REMAINING LIFE, YEARS..						27.30	

TURKEY POINT UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 70-R0.5
 PROBABLE RETIREMENT YEAR.. 4-2053

1972	15,312.59	59.50	1.68	257.25	25.39	0.4267	6,534
1973	23,745,061.37	59.08	1.69	401,291.54	25.50	0.4316	10,248,843
1975	930,572.22	58.21	1.72	16,005.84	25.71	0.4417	411,015
1976	124,650.22	57.76	1.73	2,156.45	25.81	0.4469	55,700
1977	828,864.85	57.30	1.75	14,505.13	25.91	0.4522	374,796
1978	13,441.07	56.83	1.76	236.56	26.00	0.4575	6,149

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2053							
1979	16,962.14	56.36	1.77	300.23	26.10	0.4631	7,855
1980	189,260.19	55.87	1.79	3,387.76	26.19	0.4688	88,719
1981	876,923.30	55.38	1.81	15,872.31	26.28	0.4745	416,135
1982	2,052,590.12	54.88	1.82	37,357.14	26.37	0.4805	986,270
1983	58,960,107.48	54.37	1.84	1,084,865.98	26.45	0.4865	28,682,913
1984	11,258,559.90	53.84	1.86	209,409.21	26.54	0.4929	5,549,795
1985	1,605,165.70	53.32	1.88	30,177.12	26.62	0.4993	801,379
1986	9,720,859.76	52.78	1.89	183,724.25	26.70	0.5059	4,917,491
1987	5,595,129.57	52.23	1.91	106,866.97	26.77	0.5125	2,867,728
1988	4,316,484.42	51.68	1.93	83,308.15	26.85	0.5195	2,242,586
1989	5,706,439.51	51.11	1.96	111,846.21	26.92	0.5267	3,005,639
1990	7,268,718.18	50.54	1.98	143,920.62	26.99	0.5340	3,881,714
1991	6,199,871.87	49.96	2.00	123,997.44	27.06	0.5416	3,358,037
1992	141,819.27	49.37	2.03	2,878.93	27.13	0.5495	77,933
1993	2,132,537.95	48.77	2.05	43,717.03	27.20	0.5577	1,189,359
1994	1,461,815.29	48.17	2.08	30,405.76	27.26	0.5659	827,256
1995	120,033.35	47.55	2.10	2,520.70	27.32	0.5746	68,965
2000	926,976.56	44.36	2.25	20,856.97	27.61	0.6224	576,959
2003	207,847.37	42.35	2.36	4,905.20	27.76	0.6555	136,242
2004	456,730.08	41.66	2.40	10,961.52	27.81	0.6676	304,890
2005	68,936,304.59	40.97	2.44	1,682,045.83	27.86	0.6800	46,877,376
2006	9,244,431.57	40.27	2.48	229,261.90	27.90	0.6928	6,404,727
2007	15,002,244.07	39.56	2.53	379,556.77	27.94	0.7063	10,595,635
2008	21,393,033.73	38.85	2.57	549,800.97	27.99	0.7205	15,412,825
2009	12,660,019.18	38.12	2.62	331,692.50	28.03	0.7353	9,309,039
2010	6,072,952.77	37.39	2.67	162,147.84	28.07	0.7507	4,559,209
2011	4,692,214.93	36.65	2.73	128,097.47	28.11	0.7670	3,598,835
2012	6,814,739.86	35.91	2.78	189,449.77	28.15	0.7839	5,342,075
2013	192,898,063.68	35.16	2.84	5,478,305.01	28.19	0.8018	154,657,952
2014	616,403.66	34.40	2.91	17,937.35	28.23	0.8206	505,845
2015	18,694,320.05	33.63	2.97	555,221.31	28.27	0.8406	15,714,819
2016	20,709,534.73	32.86	3.04	629,569.86	28.30	0.8612	17,835,673
2017	14,416,687.40	32.08	3.12	449,800.65	28.34	0.8834	12,735,990
2018	466,079.43	31.30	3.19	14,867.93	28.37	0.9064	422,450

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 322 REACTOR PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 70-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2053							
2019	15,003,979.77	30.50	3.28	492,130.54	28.41	0.9315	13,975,907
2020	47,866,905.90	29.70	3.37	1,613,114.73	28.44	0.9576	45,836,392
2021	9,468,845.95	28.90	3.46	327,622.07	28.48	0.9855	9,331,264
	609,829,495.60			15,916,354.77			444,206,915
						COMPOSITE REMAINING LIFE, YEARS..	27.91
	3,477,042,215.06			108,158,551.06			2,198,392,851
						COMPOSITE REMAINING LIFE, YEARS..	20.33

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ST. LUCIE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-01							
PROBABLE RETIREMENT YEAR.. 4-2043							
1981	1,025.40	44.45	2.25	23.07	18.06	0.4063	417
1982	9,641.74	44.01	2.27	218.87	18.11	0.4115	3,968
1983	1,787,638.94	43.56	2.30	41,115.70	18.15	0.4167	744,856
1984	7,707.53	43.10	2.32	178.81	18.19	0.4220	3,253
1985	247,411.72	42.63	2.35	5,814.18	18.24	0.4279	105,860
1986	1,405.48	42.15	2.37	33.31	18.28	0.4337	610
1987	102,973.53	41.66	2.40	2,471.36	18.32	0.4398	45,283
1993	57,398.19	38.55	2.59	1,486.61	18.54	0.4809	27,605
1994	1,792,078.34	37.99	2.63	47,131.66	18.58	0.4891	876,470
1996	11,255.05	36.86	2.71	305.01	18.64	0.5057	5,692
2004	23,177.00	31.98	3.13	725.44	18.87	0.5901	13,676
2007	324,694.88	30.00	3.33	10,812.34	18.95	0.6317	205,100
2009	25.71	28.63	3.49	0.90	19.00	0.6636	17
2010	423.31	27.93	3.58	15.15	19.02	0.6810	288
2011	387,246.20	27.23	3.67	14,211.94	19.05	0.6996	270,917
2013	823,632.51	25.79	3.88	31,956.94	19.09	0.7402	609,661
2014	498,836.91	25.05	3.99	19,903.59	19.11	0.7629	380,548
2015	2,369,373.70	24.31	4.11	97,381.26	19.13	0.7869	1,864,508
2016	260,611.21	23.56	4.24	11,049.92	19.16	0.8132	211,939
2018	2,077,852.15	22.03	4.54	94,334.49	19.20	0.8715	1,810,931
2019	1,971,782.15	21.25	4.71	92,870.94	19.22	0.9045	1,783,418
2020	2,400,322.26	20.46	4.89	117,375.76	19.24	0.9404	2,257,191
2021	393,360.08	19.67	5.08	19,982.69	19.26	0.9792	385,162
	15,549,873.99			609,399.94			11,607,370

COMPOSITE REMAINING LIFE, YEARS.. 19.05

ST. LUCIE UNIT 1
 INTERIM SURVIVOR CURVE.. IOWA 55-01
 PROBABLE RETIREMENT YEAR.. 3-2036

1976	28,457,148.30	43.52	2.30	654,514.41	12.68	0.2914	8,291,275
1978	219,881.42	42.59	2.35	5,167.21	12.72	0.2987	65,670
1979	5,097,867.07	42.11	2.37	120,819.45	12.75	0.3028	1,543,532
1980	8,855.51	41.62	2.40	212.53	12.77	0.3068	2,717
1981	170,218.45	41.12	2.43	4,136.31	12.79	0.3110	52,945
1982	161,738.43	40.62	2.46	3,978.77	12.81	0.3154	51,006
1983	44,245.21	40.10	2.49	1,101.71	12.83	0.3200	14,156
1984	324,303.32	39.58	2.53	8,204.87	12.85	0.3247	105,288
1985	62,894.60	39.04	2.56	1,610.10	12.87	0.3297	20,734

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
ST. LUCIE UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 55-01								
PROBABLE RETIREMENT YEAR.. 3-2036								
1986	787,410.91	38.50	2.60	20,472.68	12.89	0.3348	263,633	
1987	685,055.12	37.95	2.64	18,085.46	12.91	0.3402	233,042	
1988	141,046.73	37.39	2.67	3,765.95	12.92	0.3456	48,739	
1991	250,731.14	35.65	2.81	7,045.55	12.97	0.3638	91,218	
1992	4,888.78	35.05	2.85	139.33	12.99	0.3706	1,812	
1993	272,329.67	34.44	2.90	7,897.56	13.00	0.3775	102,796	
1994	110,056.66	33.83	2.96	3,257.68	13.02	0.3849	42,358	
1995	188,736.42	33.20	3.01	5,680.97	13.03	0.3925	74,073	
1996	6,590,028.56	32.57	3.07	202,313.88	13.05	0.4007	2,640,493	
1997	124,126.68	31.92	3.13	3,885.17	13.06	0.4092	50,786	
1998	126,625.76	31.27	3.20	4,052.02	13.08	0.4183	52,966	
2000	1,663,952.43	29.94	3.34	55,576.01	13.10	0.4375	728,046	
2004	1,396,413.20	27.17	3.68	51,388.01	13.15	0.4840	675,850	
2005	164,185.89	26.45	3.78	6,206.23	13.16	0.4975	81,689	
2007	534,053.85	24.99	4.00	21,362.15	13.19	0.5278	281,879	
2008	1,776,976.78	24.25	4.12	73,211.44	13.20	0.5443	967,262	
2010	14,273,894.32	22.74	4.40	628,051.35	13.22	0.5814	8,298,128	
2011	125,430.34	21.97	4.55	5,707.08	13.23	0.6022	75,532	
2012	301,482,238.80	21.19	4.72	14,229,961.67	13.24	0.6248	188,372,132	
2013	3,650,004.57	20.40	4.90	178,850.22	13.25	0.6495	2,370,714	
2014	2,345,486.75	19.60	5.10	119,619.82	13.26	0.6765	1,586,792	
2015	3,473,090.59	18.79	5.32	184,768.42	13.27	0.7062	2,452,801	
2016	8,211,410.67	17.98	5.56	456,554.43	13.28	0.7386	6,064,948	
2017	6,057,682.04	17.15	5.83	353,162.86	13.29	0.7749	4,694,280	
2018	10,984,312.70	16.32	6.13	673,338.37	13.30	0.8150	8,951,666	
2019	31,727,507.26	15.47	6.46	2,049,596.97	13.31	0.8604	27,297,395	
2020	3,979,752.34	14.62	6.84	272,215.06	13.31	0.9104	3,623,167	
2021	11,499,037.05	13.76	7.27	835,979.99	13.32	0.9680	11,131,298	
	447,173,618.32			21,271,891.69			281,402,818	
	COMPOSITE REMAINING LIFE, YEARS..					13.23		

ST. LUCIE UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 55-01
 PROBABLE RETIREMENT YEAR.. 4-2043

1978	646,123.27	45.73	2.19	14,150.10	17.91	0.3917	253,054
1983	59,123,020.43	43.56	2.30	1,359,829.47	18.15	0.4167	24,634,789
1985	139,921.47	42.63	2.35	3,288.15	18.24	0.4279	59,868
1986	1,015,720.48	42.15	2.37	24,072.58	18.28	0.4337	440,508

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ST. LUCIE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 55-01							
PROBABLE RETIREMENT YEAR.. 4-2043							
1987	427,454.42	41.66	2.40	10,258.91	18.32	0.4398	187,973
1988	23,653.42	41.17	2.43	574.78	18.36	0.4460	10,548
1989	15,440.39	40.66	2.46	379.83	18.40	0.4525	6,987
1990	55,567.95	40.15	2.49	1,383.64	18.43	0.4590	25,507
1992	549,231.86	39.09	2.56	14,060.34	18.51	0.4735	260,072
1994	175,328.13	37.99	2.63	4,611.13	18.58	0.4891	85,749
1996	6,503,368.12	36.86	2.71	176,241.28	18.64	0.5057	3,288,753
1998	1,359,016.27	35.70	2.80	38,052.46	18.70	0.5238	711,866
2006	175,576.04	30.67	3.26	5,723.78	18.93	0.6172	108,369
2007	791,443.09	30.00	3.33	26,355.05	18.95	0.6317	499,931
2008	1,608,833.82	29.32	3.41	54,861.23	18.98	0.6473	1,041,462
2009	7,483,791.65	28.63	3.49	261,184.33	19.00	0.6636	4,966,543
2010	987.62	27.93	3.58	35.36	19.02	0.6810	673
2011	100,178,708.28	27.23	3.67	3,676,558.59	19.05	0.6996	70,085,024
2012	137,025,638.34	26.51	3.77	5,165,866.57	19.07	0.7194	98,569,393
2013	1,393,774.64	25.79	3.88	54,078.46	19.09	0.7402	1,031,686
2014	7,920,706.73	25.05	3.99	316,036.20	19.11	0.7629	6,042,470
2015	3,156,197.44	24.31	4.11	129,719.71	19.13	0.7869	2,483,675
2016	1,812,934.46	23.56	4.24	76,868.42	19.16	0.8132	1,474,351
2017	5,564,628.89	22.80	4.39	244,287.21	19.18	0.8412	4,681,133
2018	10,008,441.53	22.03	4.54	454,383.25	19.20	0.8715	8,722,757
2019	1,836,088.56	21.25	4.71	86,479.77	19.22	0.9045	1,660,687
2020	13,044,430.57	20.46	4.89	637,872.65	19.24	0.9404	12,266,591
2021	6,339,202.64	19.67	5.08	322,031.49	19.26	0.9792	6,207,094
	368,375,230.51			13,159,244.74			249,807,513
						18.98	
							COMPOSITE REMAINING LIFE, YEARS..

TURKEY POINT COMMON
 INTERIM SURVIVOR CURVE.. IOWA 55-01
 PROBABLE RETIREMENT YEAR.. 4-2053

1972	938,063.09	51.13	1.96	18,386.04	23.22	0.4541	426,012
1973	430,402.95	50.86	1.97	8,478.94	23.35	0.4591	197,598
1981	12,370.27	48.38	2.07	256.06	24.27	0.5017	6,206
1987	9,436.91	46.13	2.17	204.78	24.83	0.5383	5,080
1988	21,821.62	45.73	2.19	477.89	24.92	0.5449	11,891
1991	226,004.11	44.45	2.25	5,085.09	25.16	0.5660	127,925
1992	62,539.15	44.01	2.27	1,419.64	25.24	0.5735	35,867
1994	132,167.41	43.10	2.32	3,066.28	25.38	0.5889	77,828

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 55-01							
PROBABLE RETIREMENT YEAR.. 4-2053							
1999	824,907.34	40.66	2.46	20,292.72	25.72	0.6326	521,803
2005	82,246.41	37.43	2.67	2,195.98	26.08	0.6968	57,307
2006	780,563.88	36.86	2.71	21,153.28	26.14	0.7092	553,552
2008	110,158.29	35.70	2.80	3,084.43	26.25	0.7353	80,998
2009	2,135,884.59	35.10	2.85	60,872.71	26.30	0.7493	1,600,397
2010	9,953.50	34.49	2.90	288.65	26.35	0.7640	7,604
2011	4,429,578.87	33.88	2.95	130,672.58	26.40	0.7792	3,451,616
2012	699,687.26	33.25	3.01	21,060.59	26.45	0.7955	556,594
2013	354,734.37	32.62	3.07	10,890.35	26.50	0.8124	288,183
2016	734,468.89	30.67	3.26	23,943.69	26.64	0.8686	637,960
2018	580,065.58	29.32	3.41	19,780.24	26.72	0.9113	528,625
2019	8,877,352.33	28.63	3.49	309,819.60	26.77	0.9350	8,300,591
2020	8,678,357.31	27.93	3.58	310,685.19	26.81	0.9599	8,330,355
2021	3,263,659.32	27.23	3.67	119,776.30	26.85	0.9860	3,218,099
	33,394,423.45			1,091,891.03			29,022,091
						26.58	
COMPOSITE REMAINING LIFE, YEARS..							
TURKEY POINT UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 55-01							
PROBABLE RETIREMENT YEAR.. 7-2052							
1972	9,626,867.46	50.93	1.96	188,686.60	22.85	0.4487	4,319,190
1973	10,441.35	50.66	1.97	205.69	22.98	0.4536	4,736
1975	87,076.72	50.07	2.00	1,741.53	23.22	0.4638	40,382
1978	40,393.99	49.14	2.04	824.04	23.55	0.4792	19,358
1979	14,377.73	48.81	2.05	294.74	23.65	0.4845	6,966
1980	983.58	48.47	2.06	20.26	23.76	0.4902	482
1981	54,081.82	48.12	2.08	1,124.90	23.85	0.4956	26,805
1984	244,349.63	47.01	2.13	5,204.65	24.13	0.5133	125,425
1987	10,705,705.95	45.83	2.18	233,384.39	24.39	0.5322	5,697,363
1988	5,699.94	45.42	2.20	125.40	24.47	0.5388	3,071
1990	85,347.91	44.56	2.24	1,911.79	24.63	0.5527	47,175
1991	774,772.59	44.12	2.27	17,587.34	24.70	0.5598	433,749
1992	299,141.12	43.67	2.29	6,850.33	24.77	0.5672	169,676
1994	886,288.92	42.75	2.34	20,739.16	24.91	0.5827	516,432
1995	38,136.50	42.27	2.37	903.84	24.98	0.5910	22,537
2003	129,329.24	38.13	2.62	3,388.43	25.47	0.6680	86,389
2004	667,762.60	37.57	2.66	17,762.49	25.53	0.6795	453,765
2005	7,148.49	37.01	2.70	193.01	25.58	0.6912	4,941

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
TURKEY POINT UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 55-01								
PROBABLE RETIREMENT YEAR.. 7-2052								
2006	1,085,860.48	36.43	2.74	29,752.58	25.63	0.7035	763,946	
2007	575,762.21	35.84	2.79	16,063.77	25.69	0.7168	412,706	
2008	589,965.74	35.25	2.84	16,755.03	25.74	0.7302	430,799	
2009	1,795,560.55	34.65	2.89	51,891.70	25.79	0.7443	1,336,436	
2010	1,594,445.44	34.03	2.94	46,876.70	25.84	0.7593	1,210,710	
2011	586,532.63	33.41	2.99	17,537.33	25.88	0.7746	454,340	
2012	612,192,266.44	32.78	3.05	18,671,864.13	25.93	0.7910	484,262,449	
2013	1,592,753.58	32.14	3.11	49,534.64	25.98	0.8083	1,287,486	
2014	956,596.92	31.49	3.18	30,419.78	26.02	0.8263	790,426	
2015	13,060,442.02	30.83	3.24	423,158.32	26.06	0.8453	11,039,730	
2016	2,565,067.24	30.17	3.31	84,903.73	26.11	0.8654	2,219,886	
2017	3,583,744.42	29.49	3.39	121,488.94	26.15	0.8867	3,177,850	
2018	97,801,070.72	28.80	3.47	3,393,697.15	26.19	0.9094	88,938,338	
2019	4,105,478.75	28.11	3.56	146,155.04	26.23	0.9331	3,830,904	
2020	15,404,476.07	27.40	3.65	562,263.38	26.27	0.9588	14,769,195	
2021	16,033,843.90	26.69	3.75	601,269.15	26.31	0.9858	15,805,522	
	797,201,772.65			24,764,579.96			642,709,165	
	COMPOSITE REMAINING LIFE, YEARS..					25.95		

TURKEY POINT UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 55-01
 PROBABLE RETIREMENT YEAR.. 4-2053

1972	9,497.97	51.13	1.96	186.16	23.22	0.4541	4,313
1973	11,242,174.70	50.86	1.97	221,470.84	23.35	0.4591	5,161,282
1975	39,961.73	50.30	1.99	795.24	23.60	0.4692	18,749
1978	738,292.87	49.38	2.03	14,987.35	23.95	0.4850	358,079
1979	106,764.99	49.05	2.04	2,178.01	24.06	0.4905	52,370
1981	96,665.97	48.38	2.07	2,000.99	24.27	0.5017	48,492
1984	145,761.35	47.30	2.11	3,075.56	24.56	0.5192	75,685
1985	54,332.25	46.92	2.13	1,157.28	24.65	0.5254	28,544
1986	44,940,303.66	46.53	2.15	966,216.53	24.74	0.5317	23,894,759
1987	53,415.56	46.13	2.17	1,159.12	24.83	0.5383	28,751
1989	1,032,180.81	45.31	2.21	22,811.20	25.00	0.5518	569,506
1991	105,752.34	44.45	2.25	2,379.43	25.16	0.5660	59,859
1993	346,216.55	43.56	2.30	7,962.98	25.31	0.5810	201,166
1994	1,076,455.41	43.10	2.32	24,973.77	25.38	0.5889	633,882
1995	13,943.93	42.63	2.35	327.68	25.45	0.5970	8,325
2004	0.30	37.99	2.63	0.01	26.03	0.6852	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 55-01							
PROBABLE RETIREMENT YEAR.. 4-2053							
2005	1,777,540.04	37.43	2.67	47,460.32	26.08	0.6968	1,238,537
2006	1,089,074.10	36.86	2.71	29,513.91	26.14	0.7092	772,339
2008	349,203.57	35.70	2.80	9,777.70	26.25	0.7353	256,766
2009	479,431.21	35.10	2.85	13,663.79	26.30	0.7493	359,233
2010	66,312.68	34.49	2.90	1,923.07	26.35	0.7640	50,662
2011	3,399,418.95	33.88	2.95	100,282.86	26.40	0.7792	2,648,895
2012	920,076.68	33.25	3.01	27,694.31	26.45	0.7955	731,912
2013	498,323,175.57	32.62	3.07	15,298,521.49	26.50	0.8124	404,832,765
2014	1,736,501.02	31.98	3.13	54,352.48	26.54	0.8299	1,441,105
2015	6,418,861.59	31.33	3.19	204,761.68	26.59	0.8487	5,447,752
2016	5,075,086.46	30.67	3.26	165,447.82	26.64	0.8686	4,408,220
2017	9,497,316.71	30.00	3.33	316,260.65	26.68	0.8893	8,446,249
2018	228,076.06	29.32	3.41	7,777.39	26.72	0.9113	207,850
2019	7,555,396.71	28.63	3.49	263,683.35	26.77	0.9350	7,064,523
2020	55,078,946.13	27.93	3.58	1,971,826.27	26.81	0.9599	52,870,280
2021	10,171,528.27	27.23	3.67	373,295.09	26.85	0.9860	10,029,534
	662,167,666.14			20,157,924.33			531,950,384
						26.39	
	2,323,862,585.06			81,054,931.69			1,746,499,341
						21.55	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ST. LUCIE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 4-2043							
1976	2,221,635.47	61.29	1.63	36,212.66	19.95	0.3255	723,142
1977	1,438,362.50	60.53	1.65	23,732.98	19.99	0.3303	475,019
1980	9,712.70	58.18	1.72	167.06	20.11	0.3457	3,357
1981	1,505.90	57.39	1.74	26.20	20.14	0.3509	528
1982	7,255.66	56.59	1.77	128.43	20.18	0.3566	2,587
1983	4,400,713.75	55.78	1.79	78,772.78	20.22	0.3625	1,595,259
1984	2,407,660.13	54.96	1.82	43,819.41	20.25	0.3685	887,102
1986	7,591,907.15	53.32	1.88	142,727.85	20.32	0.3811	2,893,276
1987	6,212,206.38	52.48	1.91	118,653.14	20.35	0.3878	2,408,907
1988	68,854.82	51.64	1.94	1,335.78	20.38	0.3947	27,174
1989	231,889.74	50.80	1.97	4,568.23	20.41	0.4018	93,166
1990	1,028,269.27	49.95	2.00	20,565.39	20.44	0.4092	420,778
1991	50,323.47	49.09	2.04	1,026.60	20.46	0.4168	20,974
1992	2,490,763.09	48.23	2.07	51,558.80	20.49	0.4248	1,058,176
1993	404,079.19	47.37	2.11	8,526.07	20.52	0.4332	175,043
1997	54,464.89	43.85	2.28	1,241.80	20.62	0.4702	25,612
2002	212,235.36	39.36	2.54	5,390.78	20.72	0.5264	111,725
2007	69,914.29	34.77	2.88	2,013.53	20.82	0.5988	41,864
2009	633,042.09	32.91	3.04	19,244.48	20.85	0.6336	401,064
2010	1,379,461.64	31.98	3.13	43,177.15	20.87	0.6526	900,237
2013	1,825,182.66	29.15	3.43	62,603.77	20.91	0.7173	1,309,240
2015	660,382.51	27.26	3.67	24,236.04	20.94	0.7682	507,279
2016	45,936.59	26.31	3.80	1,745.59	20.95	0.7963	36,578
2018	2,272,991.64	24.39	4.10	93,192.66	20.98	0.8602	1,955,205
2020	154,815.18	22.47	4.45	6,889.28	21.01	0.9350	144,755
2021	990,867.09	21.51	4.65	46,075.32	21.02	0.9772	968,295
	36,864,433.16			837,631.78			17,186,342
						20.52	
COMPOSITE REMAINING LIFE, YEARS..						20.52	

ST. LUCIE UNIT 1
 INTERIM SURVIVOR CURVE.. IOWA 90-R2
 PROBABLE RETIREMENT YEAR.. 3-2036

1976	35,122,143.41	55.71	1.80	632,198.58	13.67	0.2454	8,618,272
1978	813,399.29	54.08	1.85	15,047.89	13.70	0.2533	206,058
1980	927.45	52.41	1.91	17.71	13.74	0.2622	243
1981	21,792.62	51.57	1.94	422.78	13.75	0.2666	5,811
1982	768,626.34	50.73	1.97	15,141.94	13.77	0.2714	208,636
1983	1,412,519.87	49.88	2.00	28,250.40	13.78	0.2763	390,223

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
ST. LUCIE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 3-2036							
1984	348,928.78	49.02	2.04	7,118.15	13.80	0.2815	98,230
1985	14,185,835.02	48.16	2.08	295,065.37	13.81	0.2868	4,067,788
1986	802,462.42	47.30	2.11	16,931.96	13.83	0.2924	234,632
1987	4,389,819.17	46.42	2.15	94,381.11	13.84	0.2982	1,308,825
1988	1,652,169.42	45.55	2.20	36,347.73	13.85	0.3041	502,359
1990	389,077.47	43.78	2.28	8,870.97	13.88	0.3170	123,353
1991	420,338.64	42.89	2.33	9,793.89	13.89	0.3239	136,127
1992	562,719.56	42.00	2.38	13,392.73	13.90	0.3310	186,232
1993	225,998.92	41.10	2.43	5,491.77	13.91	0.3384	76,487
1994	71,459.75	40.19	2.49	1,779.35	13.92	0.3464	24,750
1995	77,155.57	39.29	2.55	1,967.47	13.93	0.3545	27,355
2004	6,808,618.81	30.96	3.23	219,918.39	14.01	0.4525	3,081,036
2006	2,265,754.96	29.08	3.44	77,941.97	14.03	0.4825	1,093,136
2007	1,244,871.07	28.13	3.55	44,192.92	14.04	0.4991	621,328
2008	313,802.41	27.18	3.68	11,547.93	14.04	0.5166	162,098
2009	993,430.25	26.23	3.81	37,849.69	14.05	0.5357	532,131
2010	1,163,066.18	25.27	3.96	46,057.42	14.06	0.5564	647,118
2011	560,238.64	24.31	4.11	23,025.81	14.07	0.5788	324,249
2012	30,991,335.46	23.35	4.28	1,326,429.16	14.07	0.6026	18,674,449
2013	1,653,720.00	22.39	4.47	73,921.28	14.08	0.6289	1,039,942
2014	1,235,225.40	21.43	4.67	57,685.03	14.08	0.6570	811,568
2015	4,245,759.84	20.46	4.89	207,617.66	14.09	0.6887	2,923,885
2016	991,604.66	19.49	5.13	50,869.32	14.10	0.7235	717,376
2018	4,630,896.58	17.54	5.70	263,961.11	14.11	0.8045	3,725,325
2019	6,952,636.08	16.57	6.04	419,939.22	14.11	0.8515	5,920,448
2020	1,480,843.53	15.59	6.41	94,922.07	14.12	0.9057	1,341,215
2021	3,324,424.05	14.61	6.84	227,390.61	14.12	0.9665	3,212,923
	130,121,601.62			4,365,489.39			61,043,608
						13.98	
							COMPOSITE REMAINING LIFE, YEARS..

ST. LUCIE UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 90-R2
 PROBABLE RETIREMENT YEAR.. 4-2043

1983	125,106,602.11	55.78	1.79	2,239,408.18	20.22	0.3625	45,351,143
1984	1,407,510.64	54.96	1.82	25,616.69	20.25	0.3685	518,597
1985	112,588.57	54.14	1.85	2,082.89	20.28	0.3746	42,173
1986	16,571,542.13	53.32	1.88	311,544.99	20.32	0.3811	6,315,415
1987	1,243,258.88	52.48	1.91	23,746.24	20.35	0.3878	482,098

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ST. LUCIE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 4-2043							
1988	74,717.30	51.64	1.94	1,449.52	20.38	0.3947	29,488
1989	841,867.76	50.80	1.97	16,584.79	20.41	0.4018	338,237
1990	147,504.06	49.95	2.00	2,950.08	20.44	0.4092	60,360
1991	4,593.87	49.09	2.04	93.71	20.46	0.4168	1,915
1992	506,527.11	48.23	2.07	10,485.11	20.49	0.4248	215,193
1993	11,037.45	47.37	2.11	232.89	20.52	0.4332	4,781
1994	152,042.10	46.50	2.15	3,268.91	20.54	0.4417	67,160
1996	611,577.79	44.74	2.24	13,699.34	20.59	0.4602	281,454
2000	107,703.11	41.17	2.43	2,617.19	20.68	0.5023	54,100
2003	3,794,706.05	38.45	2.60	98,662.36	20.74	0.5394	2,046,864
2005	1,103,228.98	36.62	2.73	30,118.15	20.78	0.5675	626,027
2006	1,639,053.07	35.70	2.80	45,893.49	20.80	0.5826	954,961
2007	1,857,855.04	34.77	2.88	53,506.23	20.82	0.5988	1,112,465
2009	586,860.86	32.91	3.04	17,840.57	20.85	0.6336	371,806
2010	99.36	31.98	3.13	3.11	20.87	0.6526	65
2011	872,261.92	31.04	3.22	28,086.83	20.88	0.6727	586,753
2012	16,377,711.58	30.10	3.32	543,740.02	20.90	0.6944	11,371,864
2013	1,380,055.98	29.15	3.43	47,335.92	20.91	0.7173	989,942
2014	6,747.15	28.21	3.54	238.85	20.93	0.7419	5,006
2015	4,306,897.71	27.26	3.67	158,063.15	20.94	0.7682	3,308,387
2016	1,001,546.77	26.31	3.80	38,058.78	20.95	0.7963	797,512
2017	252,480.48	25.35	3.94	9,947.73	20.97	0.8272	208,857
2018	1,293,774.16	24.39	4.10	53,044.74	20.98	0.8602	1,112,892
2019	3,894,473.29	23.43	4.27	166,294.01	20.99	0.8959	3,488,903
2020	22,239,806.75	22.47	4.45	989,671.40	21.01	0.9350	20,794,664
2021	3,380,325.91	21.51	4.65	157,185.15	21.02	0.9772	3,303,322
	210,886,957.94			5,091,471.02			104,842,404
						20.59	
COMPOSITE REMAINING LIFE, YEARS..						20.59	
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 4-2053							
1972	213,906.54	71.14	1.41	3,016.08	27.65	0.3887	83,139
1973	92,170.67	70.49	1.42	1,308.82	27.75	0.3937	36,285
1974	5,135.72	69.84	1.43	73.44	27.86	0.3989	2,049
1976	618,613.99	68.50	1.46	9,031.76	28.06	0.4096	253,409
1977	519,782.10	67.82	1.47	7,640.80	28.15	0.4151	215,746
1979	3,050.08	66.43	1.51	46.06	28.34	0.4266	1,301

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 4-2053							
1982	49,526.72	64.28	1.56	772.62	28.60	0.4449	22,036
1983	195,473.92	63.54	1.57	3,068.94	28.68	0.4514	88,231
1986	11,002,042.99	61.29	1.63	179,333.30	28.91	0.4717	5,189,554
1987	131,891.33	60.53	1.65	2,176.21	28.98	0.4788	63,146
1988	1,973,828.05	59.75	1.67	32,962.93	29.05	0.4862	959,655
1989	441,839.44	58.97	1.70	7,511.27	29.12	0.4938	218,185
1990	496,029.58	58.18	1.72	8,531.71	29.19	0.5017	248,868
1991	23,530,556.11	57.39	1.74	409,431.68	29.25	0.5097	11,992,819
1992	58,688.81	56.59	1.77	1,038.79	29.32	0.5181	30,407
1993	299,941.75	55.78	1.79	5,368.96	29.38	0.5267	157,982
1994	357,530.41	54.96	1.82	6,507.05	29.44	0.5357	191,515
1995	531,097.90	54.14	1.85	9,825.31	29.50	0.5449	289,385
1996	96,011.28	53.32	1.88	1,805.01	29.55	0.5542	53,209
2001	31,907.80	49.09	2.04	650.92	29.81	0.6073	19,376
2003	89,496.37	47.37	2.11	1,888.37	29.91	0.6314	56,509
2008	5,666.32	42.97	2.33	132.03	30.12	0.7010	3,972
2009	449,092.45	42.07	2.38	10,688.40	30.16	0.7169	321,954
2010	1,055,270.10	41.17	2.43	25,643.06	30.20	0.7335	774,083
2012	995,596.90	39.36	2.54	25,288.16	30.27	0.7691	765,664
2013	576,583.21	38.45	2.60	14,991.16	30.31	0.7883	454,521
2014	1,064,101.36	37.54	2.66	28,305.10	30.34	0.8082	860,007
2017	2,987,793.80	34.77	2.88	86,048.46	30.44	0.8755	2,615,724
2019	63,688.89	32.91	3.04	1,936.14	30.50	0.9268	59,025
2020	1,913,324.93	31.98	3.13	59,887.07	30.53	0.9547	1,826,575
2021	4,983,139.31	31.04	3.22	160,457.09	30.56	0.9845	4,906,100
	54,832,778.83			1,105,366.70			32,760,431
						29.64	

COMPOSITE REMAINING LIFE, YEARS.. 29.64

TURKEY POINT UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 90-R2
 PROBABLE RETIREMENT YEAR.. 7-2052

1972	7,573,312.36	70.65	1.42	107,541.04	27.09	0.3834	2,903,911
1975	79,564.18	68.67	1.46	1,161.64	27.39	0.3989	31,735
1976	2,371.06	67.99	1.47	34.85	27.48	0.4042	958
1977	1,016.92	67.30	1.49	15.15	27.57	0.4097	417
1978	57,607.04	66.61	1.50	864.11	27.66	0.4153	23,921
1979	20,111.67	65.90	1.52	305.70	27.75	0.4211	8,469
1980	131,338.58	65.18	1.53	2,009.48	27.83	0.4270	56,078

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
TURKEY POINT UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 7-2052							
1982	772,556.80	63.73	1.57	12,129.14	27.99	0.4392	339,307
1983	153,745.22	62.99	1.59	2,444.55	28.07	0.4456	68,513
1984	8,868,698.82	62.24	1.61	142,786.05	28.15	0.4523	4,011,135
1985	14,384,050.44	61.48	1.63	234,460.02	28.22	0.4590	6,602,423
1986	3,435,039.56	60.72	1.65	56,678.15	28.29	0.4659	1,600,419
1987	11,357,684.47	59.95	1.67	189,673.33	28.36	0.4731	5,372,866
1988	4,029,900.88	59.17	1.69	68,105.32	28.43	0.4805	1,936,287
1989	1,480,347.72	58.38	1.71	25,313.95	28.49	0.4880	722,424
1990	1,466,674.78	57.59	1.74	25,520.14	28.55	0.4958	727,104
1991	36,131,472.72	56.79	1.76	635,913.92	28.62	0.5040	18,208,817
1992	716,092.70	55.98	1.79	12,818.06	28.68	0.5123	366,876
1993	588,080.30	55.17	1.81	10,644.25	28.73	0.5208	306,243
1994	426,148.79	54.35	1.84	7,841.14	28.79	0.5297	225,735
1995	344,606.33	53.52	1.87	6,444.14	28.85	0.5391	185,760
2001	870,690.91	48.45	2.06	17,936.23	29.15	0.6017	523,851
2004	220,039.50	45.84	2.18	4,796.86	29.28	0.6387	140,548
2006	52,204.75	44.08	2.27	1,185.05	29.36	0.6661	34,771
2007	17,131.17	43.19	2.32	397.44	29.40	0.6807	11,661
2008	545,236.60	42.29	2.36	12,867.58	29.44	0.6962	379,566
2009	43,518.78	41.40	2.42	1,053.15	29.48	0.7121	30,989
2010	1,523,588.41	40.50	2.47	37,632.63	29.51	0.7286	1,110,147
2011	3,228,781.52	39.59	2.53	81,688.17	29.55	0.7464	2,409,963
2012	32,571,626.21	38.68	2.59	843,605.12	29.58	0.7647	24,908,825
2013	430,194.08	37.77	2.65	11,400.14	29.62	0.7842	337,367
2014	1,622,445.69	36.85	2.71	43,968.28	29.65	0.8046	1,305,436
2015	6,406,758.39	35.93	2.78	178,107.88	29.68	0.8261	5,292,303
2017	3,986,561.64	34.08	2.93	116,806.26	29.74	0.8727	3,478,873
2018	3,444,577.18	33.15	3.02	104,026.23	29.77	0.8980	3,093,368
2019	11,664,631.29	32.21	3.10	361,603.57	29.80	0.9252	10,791,884
2020	3,916,684.00	31.27	3.20	125,333.89	29.82	0.9536	3,735,067
2021	3,287,625.38	30.33	3.30	108,491.64	29.85	0.9842	3,235,582
	165,852,716.84			3,593,604.25			104,519,599
						29.08	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

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CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 4-2053							
1972	20,909.84	71.14	1.41	294.83	27.65	0.3887	8,127
1973	4,415,557.53	70.49	1.42	62,700.92	27.75	0.3937	1,738,273
1975	248,665.02	69.18	1.45	3,605.64	27.96	0.4042	100,500
1976	2,314.21	68.50	1.46	33.79	28.06	0.4096	948
1977	516.20	67.82	1.47	7.59	28.15	0.4151	214
1978	125,544.72	67.13	1.49	1,870.62	28.25	0.4208	52,833
1979	75,178.62	66.43	1.51	1,135.20	28.34	0.4266	32,072
1980	25,283.55	65.72	1.52	384.31	28.43	0.4326	10,937
1982	154,763.25	64.28	1.56	2,414.31	28.60	0.4449	68,859
1983	1,218,356.89	63.54	1.57	19,128.20	28.68	0.4514	549,930
1984	7,822,650.98	62.80	1.59	124,380.15	28.76	0.4580	3,582,461
1985	934,468.63	62.05	1.61	15,044.94	28.83	0.4646	434,182
1986	17,960,116.12	61.29	1.63	292,749.89	28.91	0.4717	8,471,607
1987	6,095,468.46	60.53	1.65	100,575.23	28.98	0.4788	2,918,327
1988	4,724,628.58	59.75	1.67	78,901.30	29.05	0.4862	2,297,067
1989	1,905,695.24	58.97	1.70	32,396.82	29.12	0.4938	941,051
1991	88,467,980.19	57.39	1.74	1,539,342.86	29.25	0.5097	45,089,475
1992	505,329.30	56.59	1.77	8,944.33	29.32	0.5181	261,816
1993	780,342.47	55.78	1.79	13,968.13	29.38	0.5267	411,014
1994	26,009.25	54.96	1.82	473.37	29.44	0.5357	13,932
1995	436,655.16	54.14	1.85	8,078.12	29.50	0.5449	237,925
2002	825,290.55	48.23	2.07	17,083.51	29.86	0.6191	510,954
2003	334,749.71	47.37	2.11	7,063.22	29.91	0.6314	211,364
2006	39,067.00	44.74	2.24	875.10	30.04	0.6714	26,231
2007	25,578.92	43.85	2.28	583.20	30.08	0.6860	17,546
2008	22,239.93	42.97	2.33	518.19	30.12	0.7010	15,589
2009	127,376.12	42.07	2.38	3,031.55	30.16	0.7169	91,316
2010	1,570,339.89	41.17	2.43	38,159.26	30.20	0.7335	1,151,907
2011	18,151,046.48	40.27	2.48	450,145.95	30.24	0.7509	13,630,165
2013	12,658,739.25	38.45	2.60	329,127.22	30.31	0.7883	9,978,884
2014	335,125.95	37.54	2.66	8,914.35	30.34	0.8082	270,849
2016	7,123,099.43	35.70	2.80	199,446.78	30.41	0.8518	6,067,599
2017	2,655,686.59	34.77	2.88	76,483.77	30.44	0.8755	2,324,974
2018	414,106.78	33.84	2.96	12,257.56	30.47	0.9004	372,866

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 90-R2							
PROBABLE RETIREMENT YEAR.. 4-2053							
2019	2,673,885.79	32.91	3.04	81,286.13	30.50	0.9268	2,478,077
2020	15,912,336.46	31.98	3.13	498,056.13	30.53	0.9547	15,190,871
2021	3,125,298.17	31.04	3.22	100,634.60	30.56	0.9845	3,076,981
	201,940,401.23			4,130,097.07			122,637,723
						COMPOSITE REMAINING LIFE, YEARS..	29.69
	800,498,889.62			19,123,660.21			442,990,107
						COMPOSITE REMAINING LIFE, YEARS..	23.16

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
ST. LUCIE COMMON								
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5								
PROBABLE RETIREMENT YEAR.. 4-2043								
1976	713,934.20	45.76	2.19	15,635.16	16.34	0.3571	254,932	
1977	397,710.77	45.45	2.20	8,749.64	16.47	0.3624	144,122	
1978	1,661.62	45.13	2.22	36.89	16.59	0.3676	611	
1979	10,569.85	44.80	2.23	235.71	16.71	0.3730	3,942	
1980	26,716.99	44.45	2.25	601.13	16.83	0.3786	10,116	
1981	98,331.28	44.10	2.27	2,232.12	16.95	0.3844	37,794	
1983	1,164,591.18	43.34	2.31	26,902.06	17.17	0.3962	461,376	
1984	120,825.47	42.95	2.33	2,815.23	17.27	0.4021	48,584	
1985	401,655.36	42.54	2.35	9,438.90	17.38	0.4086	164,100	
1986	154,975.56	42.12	2.37	3,672.92	17.48	0.4150	64,315	
1987	5,003,341.76	41.68	2.40	120,080.20	17.57	0.4216	2,109,159	
1988	75,874.53	41.23	2.43	1,843.75	17.67	0.4286	32,518	
1989	19,149.84	40.77	2.45	469.17	17.76	0.4356	8,342	
1990	66,998.55	40.30	2.48	1,661.56	17.85	0.4429	29,676	
1991	166,950.42	39.82	2.51	4,190.46	17.94	0.4505	75,216	
1992	2,231.35	39.32	2.54	56.68	18.02	0.4583	1,023	
1993	14,601.99	38.81	2.58	376.73	18.10	0.4664	6,810	
1994	30,777.30	38.28	2.61	803.29	18.18	0.4749	14,617	
1995	953,613.20	37.75	2.65	25,270.75	18.25	0.4834	461,015	
1996	669,248.67	37.20	2.69	18,002.79	18.33	0.4927	329,766	
1998	193,200.45	36.07	2.77	5,351.65	18.46	0.5118	98,876	
2004	35,415.60	32.40	3.09	1,094.34	18.82	0.5809	20,572	
2005	338,256.15	31.75	3.15	10,655.07	18.87	0.5943	201,036	
2006	81,712.07	31.08	3.22	2,631.13	18.92	0.6088	49,742	
2007	123,943.91	30.41	3.29	4,077.75	18.97	0.6238	77,317	
2009	309,150.40	29.03	3.44	10,634.77	19.05	0.6562	202,871	
2010	95,875.28	28.33	3.53	3,384.40	19.10	0.6742	64,639	
2011	511,479.61	27.61	3.62	18,515.56	19.14	0.6932	354,573	
2012	1,711,259.87	26.88	3.72	63,658.87	19.18	0.7135	1,221,052	
2013	2,265,047.14	26.15	3.82	86,524.80	19.21	0.7346	1,663,926	
2014	826,694.57	25.40	3.94	32,571.77	19.25	0.7579	626,527	
2015	52,457.73	24.64	4.06	2,129.78	19.29	0.7829	41,068	
2016	842,016.41	23.88	4.19	35,280.49	19.32	0.8091	681,233	
2017	1,624,465.81	23.10	4.33	70,339.37	19.35	0.8377	1,360,750	
2018	3,311,626.68	22.32	4.48	148,360.88	19.39	0.8687	2,876,909	
2019	129,347.81	21.52	4.65	6,014.67	19.42	0.9024	116,726	
2021	649,873.02	19.91	5.02	32,623.63	19.48	0.9784	635,836	
	23,195,582.40			776,924.07			14,551,687	
	COMPOSITE REMAINING LIFE, YEARS..						18.73	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ST. LUCIE UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 3-2036							
1976	6,896,695.02	43.31	2.31	159,313.65	12.04	0.2780	1,917,281
1981	71,018.04	41.20	2.43	1,725.74	12.32	0.2990	21,237
1982	29,518.12	40.73	2.46	726.15	12.38	0.3040	8,972
1983	9,551.87	40.26	2.48	236.89	12.43	0.3087	2,949
1984	40,817.39	39.77	2.51	1,024.52	12.48	0.3138	12,808
1985	1,069,040.89	39.28	2.55	27,260.54	12.52	0.3187	340,746
1986	236,459.50	38.76	2.58	6,100.66	12.57	0.3243	76,684
1987	3,145.46	38.24	2.62	82.41	12.61	0.3298	1,037
1988	1,510,275.69	37.70	2.65	40,022.31	12.66	0.3358	507,166
1991	94,959.98	36.02	2.78	2,639.89	12.77	0.3545	33,666
2012	502,956.04	21.46	4.66	23,437.75	13.31	0.6202	311,943
2013	56,481.65	20.65	4.84	2,733.71	13.32	0.6450	36,433
2017	6,562,325.74	17.34	5.77	378,646.20	13.38	0.7716	5,063,687
2020	139,157.21	14.76	6.78	9,434.86	13.43	0.9099	126,618
2021	451,863.38	13.89	7.20	32,534.16	13.44	0.9676	437,223
	17,674,265.98			685,919.44			8,898,450
						12.97	
COMPOSITE REMAINING LIFE, YEARS..						12.97	

ST. LUCIE UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 50-R0.5
 PROBABLE RETIREMENT YEAR.. 4-2043

1983	18,587,967.03	43.34	2.31	429,382.04	17.17	0.3962	7,363,995
1984	800.28	42.95	2.33	18.65	17.27	0.4021	322
1986	634,547.66	42.12	2.37	15,038.78	17.48	0.4150	263,337
1987	24,137.89	41.68	2.40	579.31	17.57	0.4216	10,175
1989	1,062,192.61	40.77	2.45	26,023.72	17.76	0.4356	462,702
1991	7,797.22	39.82	2.51	195.71	17.94	0.4505	3,513
1992	331,880.41	39.32	2.54	8,429.76	18.02	0.4583	152,097
2009	82,378.84	29.03	3.44	2,833.83	19.05	0.6562	54,059
2010	1,487.98	28.33	3.53	52.53	19.10	0.6742	1,003
2014	6,393.93	25.40	3.94	251.92	19.25	0.7579	4,846
2015	21,945.13	24.64	4.06	890.97	19.29	0.7829	17,180
2016	47,390.32	23.88	4.19	1,985.65	19.32	0.8091	38,341

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ST. LUCIE UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2043							
2017	4,899,997.36	23.10	4.33	212,169.89	19.35	0.8377	4,104,532
2020	266,029.60	20.72	4.83	12,849.23	19.45	0.9387	249,725
2021	455,500.02	19.91	5.02	22,866.10	19.48	0.9784	445,661
	26,430,446.28			733,568.09			13,171,488
COMPOSITE REMAINING LIFE, YEARS..						17.96	

TURKEY POINT COMMON
 INTERIM SURVIVOR CURVE.. IOWA 50-R0.5
 PROBABLE RETIREMENT YEAR.. 4-2053

1972	2,159.41	48.80	2.05	44.27	19.53	0.4002	864
1973	58,643.05	48.66	2.06	1,208.05	19.79	0.4067	23,850
1974	3,865.83	48.50	2.06	79.64	20.05	0.4134	1,598
1975	90,863.48	48.34	2.07	1,880.87	20.31	0.4202	38,176
1976	77,950.51	48.16	2.08	1,621.37	20.56	0.4269	33,278
1977	41,226.89	47.97	2.08	857.52	20.80	0.4336	17,876
1978	8,658.18	47.77	2.09	180.96	21.05	0.4407	3,815
1979	21,449.91	47.56	2.10	450.45	21.28	0.4474	9,597
1980	34,706.28	47.34	2.11	732.30	21.51	0.4544	15,769
1981	450,588.93	47.11	2.12	9,552.49	21.74	0.4615	207,933
1982	662,141.79	46.86	2.13	14,103.62	21.96	0.4686	310,300
1983	772,568.95	46.60	2.15	16,610.23	22.18	0.4760	367,720
1984	40,329.91	46.33	2.16	871.13	22.40	0.4835	19,499
1985	44,837.11	46.05	2.17	972.97	22.61	0.4910	22,015
1986	2,205,376.17	45.76	2.19	48,297.74	22.81	0.4985	1,099,314
1987	522,458.12	45.45	2.20	11,494.08	23.01	0.5063	264,505
1988	6,453,143.71	45.13	2.22	143,259.79	23.20	0.5141	3,317,368
1989	353,009.63	44.80	2.23	7,872.11	23.40	0.5223	184,384
1990	1,174,175.67	44.45	2.25	26,418.95	23.58	0.5305	622,877
1991	378,298.76	44.10	2.27	8,587.38	23.76	0.5388	203,820
1992	822,224.19	43.73	2.29	18,828.93	23.94	0.5475	450,127
1993	582,081.00	43.34	2.31	13,446.07	24.11	0.5563	323,812
1994	334,817.76	42.95	2.33	7,801.25	24.28	0.5653	189,276
1995	406,539.47	42.54	2.35	9,553.68	24.44	0.5745	233,565
1996	342,712.75	42.12	2.37	8,122.29	24.60	0.5841	200,161
1997	77,898.31	41.68	2.40	1,869.56	24.75	0.5938	46,257
1998	760,052.53	41.23	2.43	18,469.28	24.90	0.6039	459,019
2000	84,116.52	40.30	2.48	2,086.09	25.18	0.6248	52,557
2002	38,059.65	39.32	2.54	966.72	25.44	0.6470	24,625

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TURKEY POINT COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2053							
2003	7,815.39	38.81	2.58	201.64	25.57	0.6589	5,149
2004	71,502.93	38.28	2.61	1,866.23	25.69	0.6711	47,986
2005	94,773.29	37.75	2.65	2,511.49	25.81	0.6837	64,797
2006	370,844.37	37.20	2.69	9,975.71	25.92	0.6968	258,393
2007	323,173.81	36.64	2.73	8,822.65	26.03	0.7104	229,592
2008	704,027.09	36.07	2.77	19,501.55	26.13	0.7244	510,011
2009	289,378.54	35.49	2.82	8,160.47	26.23	0.7391	213,874
2010	705,470.60	34.89	2.87	20,247.01	26.33	0.7547	532,390
2011	847,630.32	34.29	2.92	24,750.81	26.42	0.7705	653,091
2012	5,399,043.03	33.67	2.97	160,351.58	26.51	0.7874	4,250,937
2013	701,510.12	33.04	3.03	21,255.76	26.60	0.8051	564,772
2014	677,333.54	32.40	3.09	20,929.61	26.69	0.8238	557,967
2015	2,381,751.96	31.75	3.15	75,025.19	26.77	0.8432	2,008,174
2016	496,502.84	31.08	3.22	15,987.39	26.85	0.8639	428,929
2017	5,337,411.71	30.41	3.29	175,600.85	26.92	0.8852	4,724,890
2018	1,603,315.08	29.73	3.36	53,871.39	27.00	0.9082	1,456,083
2019	608,727.93	29.03	3.44	20,940.24	27.07	0.9325	567,627
2020	2,422,480.97	28.33	3.53	85,513.58	27.14	0.9580	2,320,737
2021	3,948,677.79	27.61	3.62	142,942.14	27.21	0.9855	3,891,461
	43,836,325.78			1,244,695.08			32,030,817
						25.73	
							COMPOSITE REMAINING LIFE, YEARS..

TURKEY POINT UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 50-R0.5
 PROBABLE RETIREMENT YEAR.. 7-2052

1972	726,673.67	48.70	2.05	14,896.81	19.32	0.3967	288,279
1979	3,317.44	47.40	2.11	70.00	21.01	0.4433	1,470
1981	316,104.37	46.92	2.13	6,733.02	21.45	0.4572	144,510
1982	5,332.67	46.67	2.14	114.12	21.66	0.4641	2,475
1987	160,555.81	45.21	2.21	3,548.28	22.67	0.5014	80,509
1990	198,350.96	44.19	2.26	4,482.73	23.21	0.5252	104,180
1995	167,678.94	42.22	2.37	3,973.99	24.03	0.5692	95,436
2007	44,698.47	36.22	2.76	1,233.68	25.54	0.7051	31,519
2008	23,640.55	35.64	2.81	664.30	25.64	0.7194	17,007
2012	7,908,159.82	33.20	3.01	238,035.61	26.00	0.7831	6,193,117
2015	1,502,009.30	31.25	3.20	48,064.30	26.24	0.8397	1,261,207
2016	1,980,439.19	30.58	3.27	64,760.36	26.32	0.8607	1,704,544
2017	1,783,941.79	29.90	3.34	59,583.66	26.39	0.8826	1,574,525

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
TURKEY POINT UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 7-2052							
2018	647,159.04	29.21	3.42	22,132.84	26.46	0.9059	586,229
2020	245,659.95	27.79	3.60	8,843.76	26.60	0.9572	235,141
2021	334,104.11	27.07	3.69	12,328.44	26.67	0.9852	329,166
	16,047,826.08			489,465.90			12,649,314
						25.84	
COMPOSITE REMAINING LIFE, YEARS..							
TURKEY POINT UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5							
PROBABLE RETIREMENT YEAR.. 4-2053							
1973	683,346.99	48.66	2.06	14,076.95	19.79	0.4067	277,917
1979	3,904.98	47.56	2.10	82.00	21.28	0.4474	1,747
1981	179,817.83	47.11	2.12	3,812.14	21.74	0.4615	82,981
1983	296,576.72	46.60	2.15	6,376.40	22.18	0.4760	141,162
1984	425,464.30	46.33	2.16	9,190.03	22.40	0.4835	205,708
1986	172,295.92	45.76	2.19	3,773.28	22.81	0.4985	85,884
1991	373,715.95	44.10	2.27	8,483.35	23.76	0.5388	201,351
1995	133,499.12	42.54	2.35	3,137.23	24.44	0.5745	76,698
2006	14,713.09	37.20	2.69	395.78	25.92	0.6968	10,252
2011	5,708,801.78	34.29	2.92	166,697.01	26.42	0.7705	4,398,575
2012	3,305,348.67	33.67	2.97	98,168.86	26.51	0.7874	2,602,466
2015	349,132.66	31.75	3.15	10,997.68	26.77	0.8432	294,371
2017	2,565,955.91	30.41	3.29	84,419.95	26.92	0.8852	2,271,487
2020	1,234,394.31	28.33	3.53	43,574.12	27.14	0.9580	1,182,550
2021	242,421.14	27.61	3.62	8,775.65	27.21	0.9855	238,908
	15,689,389.37			461,960.43			12,072,057
						26.13	
COMPOSITE REMAINING LIFE, YEARS..							
	142,873,835.89			4,392,533.01			93,373,813
						21.26	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
LAUDERDALE GTS								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2031								
1970	430,846.08	53.04	1.89	8,142.99	9.01	0.1699	73,188	
1972	368,518.48	51.70	1.93	7,112.41	9.03	0.1747	64,365	
1976	73,765.81	48.91	2.04	1,504.82	9.06	0.1852	13,664	
1978	48,813.42	47.47	2.11	1,029.96	9.08	0.1913	9,337	
1984	123,117.13	42.97	2.33	2,868.63	9.12	0.2122	26,130	
1986	2,989.59	41.40	2.42	72.35	9.14	0.2208	660	
1987	17,729.34	40.61	2.46	436.14	9.14	0.2251	3,990	
1993	176,456.88	35.70	2.80	4,940.79	9.19	0.2574	45,424	
1995	1,075,801.63	34.01	2.94	31,628.57	9.21	0.2708	291,327	
2006	94,656.27	24.25	4.12	3,899.84	9.29	0.3831	36,262	
2010	326,127.85	20.53	4.87	15,882.43	9.32	0.4540	148,052	
2011	53,663.62	19.59	5.10	2,736.84	9.33	0.4763	25,558	
2014	38,308.33	16.73	5.98	2,290.84	9.36	0.5595	21,432	
2015	10,554.47	15.77	6.34	669.15	9.37	0.5942	6,271	
2019	1,957,437.84	11.90	8.40	164,424.78	9.41	0.7908	1,547,864	
2020	6,341.28	10.92	9.16	580.86	9.43	0.8636	5,476	
2021	12,759.38	9.94	10.06	1,283.59	9.44	0.9497	12,118	
	4,817,887.40			249,504.99			2,331,118	
	COMPOSITE REMAINING LIFE, YEARS..					9.34		

FT. MYERS GTS
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2031

1974	1,968,632.67	50.32	1.99	39,175.79	9.04	0.1797	353,665
1978	22,068.47	47.47	2.11	465.64	9.08	0.1913	4,221
1979	63,228.70	46.74	2.14	1,353.09	9.08	0.1943	12,283
1980	100,622.14	46.00	2.17	2,183.50	9.09	0.1976	19,884
1982	71,133.75	44.50	2.25	1,600.51	9.11	0.2047	14,563
1984	54,984.49	42.97	2.33	1,281.14	9.12	0.2122	11,670
1986	7,301.50	41.40	2.42	176.70	9.14	0.2208	1,612
1987	10,960.67	40.61	2.46	269.63	9.14	0.2251	2,467
1988	4,814.40	39.81	2.51	120.84	9.15	0.2298	1,107
1992	12,711.38	36.54	2.74	348.29	9.18	0.2512	3,193
1993	79,667.30	35.70	2.80	2,230.68	9.19	0.2574	20,508
2004	97,762.21	26.08	3.83	3,744.29	9.27	0.3554	34,749
2008	13,785.02	22.40	4.46	614.81	9.31	0.4156	5,729
2009	139,136.26	21.47	4.66	6,483.75	9.32	0.4341	60,398
2011	12,450.94	19.59	5.10	635.00	9.33	0.4763	5,930

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
FT. MYERS GTS								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2031								
2012	39,451.92	18.64	5.36	2,114.62	9.34	0.5011	19,768	
2013	255,914.85	17.69	5.65	14,459.19	9.35	0.5286	135,264	
2015	61,962.56	15.77	6.34	3,928.43	9.37	0.5942	36,816	
2016	3,519.11	14.81	6.75	237.54	9.38	0.6334	2,229	
2018	1,792,260.74	12.87	7.77	139,258.66	9.40	0.7304	1,309,031	
2020	2,819.85	10.92	9.16	258.30	9.43	0.8636	2,435	
2021	12,796.42	9.94	10.06	1,287.32	9.44	0.9497	12,153	
	4,827,985.35			222,227.72			2,069,675	
	COMPOSITE REMAINING LIFE, YEARS..					9.31		
LAUDERDALE PEAKERS								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2056								
2016	12,805,666.96	37.36	2.68	343,191.87	32.07	0.8584	10,992,385	
2018	18,950,917.01	35.70	2.80	530,625.68	32.29	0.9045	17,140,725	
2019	898,981.76	34.86	2.87	25,800.78	32.41	0.9297	835,801	
2020	244,232.27	34.01	2.94	7,180.43	32.53	0.9565	233,603	
2021	646,399.06	33.15	3.02	19,521.25	32.66	0.9852	636,845	
	33,546,197.06			926,320.01			29,839,359	
	COMPOSITE REMAINING LIFE, YEARS..					32.21		
FT. MYERS COMMON								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2043								
1958	531,665.42	66.49	1.50	7,974.98	18.41	0.2769	147,208	
1960	4,211.19	65.56	1.53	64.43	18.51	0.2823	1,189	
1961	2,401.28	65.08	1.54	36.98	18.55	0.2850	684	
1963	12,307.34	64.10	1.56	191.99	18.64	0.2908	3,579	
1964	596.80	63.59	1.57	9.37	18.69	0.2939	175	
1965	5,392.97	63.08	1.59	85.75	18.73	0.2969	1,601	
1966	680.09	62.56	1.60	10.88	18.77	0.3000	204	
1967	8,830.76	62.03	1.61	142.18	18.81	0.3032	2,678	
1969	374,139.77	60.94	1.64	6,135.89	18.90	0.3101	116,036	
1970	58,729.72	60.38	1.66	974.91	18.94	0.3137	18,422	
1971	27,759.61	59.82	1.67	463.59	18.98	0.3173	8,808	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
FT. MYERS COMMON								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2043								
1972	3,714.97	59.25	1.69	62.78	19.02	0.3210	1,193	
1974	134,449.81	58.07	1.72	2,312.54	19.10	0.3289	44,222	
1975	32,203.04	57.47	1.74	560.33	19.14	0.3330	10,725	
1977	1,065,566.46	56.25	1.78	18,967.08	19.22	0.3417	364,093	
1978	34,195.20	55.62	1.80	615.51	19.26	0.3463	11,841	
1979	48,492.54	54.99	1.82	882.56	19.29	0.3508	17,011	
1980	233,216.40	54.35	1.84	4,291.18	19.33	0.3557	82,946	
1981	67,421.78	53.70	1.86	1,254.05	19.37	0.3607	24,320	
1982	92,611.38	53.04	1.89	1,750.36	19.41	0.3660	33,891	
1983	20,427.88	52.37	1.91	390.17	19.45	0.3714	7,587	
1984	641,485.71	51.70	1.93	12,380.67	19.48	0.3768	241,705	
1985	284,553.99	51.01	1.96	5,577.26	19.52	0.3827	108,890	
1986	163,329.62	50.32	1.99	3,250.26	19.56	0.3887	63,488	
1987	49,846.28	49.62	2.02	1,006.89	19.59	0.3948	19,679	
1988	2,842.30	48.91	2.04	57.98	19.63	0.4014	1,141	
1989	155,358.46	48.20	2.07	3,215.92	19.67	0.4081	63,400	
1990	511,302.15	47.47	2.11	10,788.48	19.70	0.4150	212,190	
1991	28,450.09	46.74	2.14	608.83	19.74	0.4223	12,016	
1992	45,684.77	46.00	2.17	991.36	19.78	0.4300	19,644	
1993	4,492.94	45.26	2.21	99.29	19.81	0.4377	1,967	
1995	15,210.27	43.74	2.29	348.32	19.89	0.4547	6,917	
1996	19,994.11	42.97	2.33	465.86	19.92	0.4636	9,269	
1997	13,885.09	42.19	2.37	329.08	19.96	0.4731	6,569	
2000	273,116.31	39.81	2.51	6,855.22	20.07	0.5041	137,689	
2007	129,400.83	34.01	2.94	3,804.38	20.34	0.5981	77,389	
2009	595,778.26	32.29	3.10	18,469.13	20.42	0.6324	376,764	
2011	106,977.79	30.54	3.27	3,498.17	20.50	0.6713	71,809	
2012	103,727.18	29.66	3.37	3,495.61	20.54	0.6925	71,833	
2013	139,125.60	28.77	3.48	4,841.57	20.58	0.7153	99,521	
2014	1,474,451.01	27.88	3.59	52,932.79	20.62	0.7396	1,090,504	
2015	297,303.88	26.98	3.71	11,029.97	20.67	0.7661	227,770	
2016	885,140.53	26.08	3.83	33,900.88	20.71	0.7941	702,890	
2017	107,046.44	25.17	3.97	4,249.74	20.76	0.8248	88,291	
2019	3,688,406.58	23.33	4.29	158,232.64	20.86	0.8941	3,297,915	
2020	54,377.06	22.40	4.46	2,425.22	20.91	0.9335	50,760	
2021	35,915.62	21.47	4.66	1,673.67	20.97	0.9767	35,079	
	12,586,217.28			391,706.70			7,993,502	
	COMPOSITE REMAINING LIFE, YEARS..					20.41		

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
1958	593,326.94	66.49	1.50	8,899.90	18.41	0.2769	164,280
1961	313.16	65.08	1.54	4.82	18.55	0.2850	89
1969	1,169,309.87	60.94	1.64	19,176.68	18.90	0.3101	362,650
1988	5,689.46	48.91	2.04	116.06	19.63	0.4014	2,283
1989	60,155.65	48.20	2.07	1,245.22	19.67	0.4081	24,549
2000	11,695,581.85	39.81	2.51	293,559.10	20.07	0.5041	5,896,211
2001	672,351.31	39.00	2.56	17,212.19	20.11	0.5156	346,691
2002	7,588,406.63	38.19	2.62	198,816.25	20.14	0.5274	4,001,822
2005	155,417.54	35.70	2.80	4,351.69	20.26	0.5675	88,201
2007	55,265.59	34.01	2.94	1,624.81	20.34	0.5981	33,052
2008	27,456.51	33.15	3.02	829.19	20.37	0.6145	16,871
2010	370,525.86	31.42	3.18	11,782.72	20.46	0.6512	241,279
2011	107,155.60	30.54	3.27	3,503.99	20.50	0.6713	71,928
2012	270,611.80	29.66	3.37	9,119.62	20.54	0.6925	187,404
2013	582,539.69	28.77	3.48	20,272.38	20.58	0.7153	416,708
2014	647,838.35	27.88	3.59	23,257.40	20.62	0.7396	479,141
2015	12,026,760.78	26.98	3.71	446,192.82	20.67	0.7661	9,213,942
2016	545,230.91	26.08	3.83	20,882.34	20.71	0.7941	432,968
2017	716,166.83	25.17	3.97	28,431.82	20.76	0.8248	590,687
2018	5,080,503.92	24.25	4.12	209,316.76	20.81	0.8581	4,359,784
2019	3,682,723.15	23.33	4.29	157,988.82	20.86	0.8941	3,292,833
2020	3,287,531.08	22.40	4.46	146,623.89	20.91	0.9335	3,068,845
2021	1,656,671.53	21.47	4.66	77,200.89	20.97	0.9767	1,618,088
	50,997,534.01			1,700,409.36			34,910,306
						20.53	
COMPOSITE REMAINING LIFE, YEARS..						20.53	

FT. MYERS UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2043

2003	2,733,670.44	37.36	2.68	73,262.37	20.18	0.5402	1,476,592
2004	134,174.90	36.54	2.74	3,676.39	20.22	0.5534	74,248
2013	14,534.60	28.77	3.48	505.80	20.58	0.7153	10,397
2014	80,651.41	27.88	3.59	2,895.39	20.62	0.7396	59,650
2016	3,755,406.47	26.08	3.83	143,832.07	20.71	0.7941	2,982,168
2017	6,098.03	25.17	3.97	242.09	20.76	0.8248	5,030
2018	117,903.40	24.25	4.12	4,857.62	20.81	0.8581	101,178

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
FT. MYERS UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2043								
2019	294,350.20	23.33	4.29	12,627.62	20.86	0.8941	263,187	
2020	4,132.87	22.40	4.46	184.33	20.91	0.9335	3,858	
2021	18,738.81	21.47	4.66	873.23	20.97	0.9767	18,302	
	7,159,661.13			242,956.91			4,994,610	
	COMPOSITE REMAINING LIFE, YEARS..					20.56		
FT. MYERS PEAKERS								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2056								
2016	5,792,945.99	37.36	2.68	155,250.95	32.07	0.8584	4,972,665	
2018	317,265.44	35.70	2.80	8,883.43	32.29	0.9045	286,960	
2020	347,913.37	34.01	2.94	10,228.65	32.53	0.9565	332,772	
2021	329,437.45	33.15	3.02	9,949.01	32.66	0.9852	324,568	
	6,787,562.25			184,312.04			5,916,965	
	COMPOSITE REMAINING LIFE, YEARS..					32.10		
MANATEE UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2045								
1976	42,531,168.00	58.07	1.72	731,536.09	20.72	0.3568	15,175,546	
1977	1,825,572.17	57.47	1.74	31,764.96	20.76	0.3612	659,451	
1978	2,260.36	56.86	1.76	39.78	20.81	0.3660	827	
1979	24,999.98	56.25	1.78	445.00	20.85	0.3707	9,267	
1980	65,771.27	55.62	1.80	1,183.88	20.90	0.3758	24,714	
1981	2,177.58	54.99	1.82	39.63	20.94	0.3808	829	
1982	600,862.39	54.35	1.84	11,055.87	20.99	0.3862	232,053	
1983	173,220.22	53.70	1.86	3,221.90	21.03	0.3916	67,837	
1984	29,656.34	53.04	1.89	560.50	21.08	0.3974	11,787	
1985	204,579.71	52.37	1.91	3,907.47	21.12	0.4033	82,503	
1986	376,795.09	51.70	1.93	7,272.15	21.16	0.4093	154,215	
1987	15,974.90	51.01	1.96	313.11	21.21	0.4158	6,642	
1988	64,396.07	50.32	1.99	1,281.48	21.25	0.4223	27,194	
1989	433,453.22	49.62	2.02	8,755.76	21.29	0.4291	185,977	
1990	569,459.63	48.91	2.04	11,616.98	21.34	0.4363	248,461	
1991	492,716.56	48.20	2.07	10,199.23	21.38	0.4436	218,554	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2045							
1992	880,931.52	47.47	2.11	18,587.66	21.42	0.4512	397,503
1993	486,127.13	46.74	2.14	10,403.12	21.47	0.4594	223,302
1994	513,990.69	46.00	2.17	11,153.60	21.51	0.4676	240,347
1995	626,966.41	45.26	2.21	13,855.96	21.55	0.4761	298,524
1996	1,265,628.67	44.50	2.25	28,476.65	21.60	0.4854	614,324
1997	1,681,525.36	43.74	2.29	38,506.93	21.64	0.4947	831,918
1998	679,394.28	42.97	2.33	15,829.89	21.68	0.5045	342,782
1999	168,981.59	42.19	2.37	4,004.86	21.73	0.5151	87,034
2002	64,270.78	39.81	2.51	1,613.20	21.86	0.5491	35,292
2003	65,507.38	39.00	2.56	1,676.99	21.90	0.5615	36,785
2004	4,087.27	38.19	2.62	107.09	21.95	0.5748	2,349
2005	29,405,574.91	37.36	2.68	788,069.41	21.99	0.5886	17,308,121
2006	683,209.37	36.54	2.74	18,719.94	22.04	0.6032	412,091
2007	9,985,679.96	35.70	2.80	279,599.04	22.08	0.6185	6,176,043
2008	973,193.53	34.86	2.87	27,930.65	22.13	0.6348	617,812
2009	791,948.61	34.01	2.94	23,283.29	22.18	0.6522	516,477
2010	5,017,341.60	33.15	3.02	151,523.72	22.23	0.6706	3,364,579
2011	599,694.96	32.29	3.10	18,590.54	22.27	0.6897	413,604
2012	377,211.69	31.42	3.18	11,995.33	22.32	0.7104	267,964
2013	1,278,611.55	30.54	3.27	41,810.60	22.37	0.7325	936,557
2014	1,981,914.75	29.66	3.37	66,790.53	22.42	0.7559	1,498,129
2015	13,139,163.94	28.77	3.48	457,242.91	22.48	0.7814	10,266,549
2016	2,679,067.81	27.88	3.59	96,178.53	22.53	0.8081	2,164,981
2017	2,779,798.71	26.98	3.71	103,130.53	22.59	0.8373	2,327,498
2018	2,773,988.19	26.08	3.83	106,243.75	22.64	0.8681	2,408,099
2019	13,097,699.88	25.17	3.97	519,978.69	22.70	0.9019	11,812,423
2020	1,935,029.43	24.25	4.12	79,723.21	22.76	0.9386	1,816,141
2021	1,131,937.15	23.33	4.29	48,560.10	22.83	0.9786	1,107,680
	142,481,540.61			3,806,780.51			83,630,765
						21.97	

COMPOSITE REMAINING LIFE, YEARS.. 21.97

MARTIN COMMON
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2045

1980	165,959,482.02	55.62	1.80	2,987,270.68	20.90	0.3758	62,360,935
1981	689,003.84	54.99	1.82	12,539.87	20.94	0.3808	262,373
1983	1,709.89	53.70	1.86	31.80	21.03	0.3916	670
1984	169,254.47	53.04	1.89	3,198.91	21.08	0.3974	67,268

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MARTIN COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2045							
1985	4,460.49	52.37	1.91	85.20	21.12	0.4033	1,799
1986	2,444,397.42	51.70	1.93	47,176.87	21.16	0.4093	1,000,443
1987	8,722.70	51.01	1.96	170.96	21.21	0.4158	3,627
1988	15,249.00	50.32	1.99	303.46	21.25	0.4223	6,440
1989	38,341.07	49.62	2.02	774.49	21.29	0.4291	16,451
1990	59,723.38	48.91	2.04	1,218.36	21.34	0.4363	26,058
1991	55,784.84	48.20	2.07	1,154.75	21.38	0.4436	24,744
1992	156,255.75	47.47	2.11	3,297.00	21.42	0.4512	70,507
1993	667,757.66	46.74	2.14	14,290.01	21.47	0.4594	306,734
1994	38,416,027.94	46.00	2.17	833,627.81	21.51	0.4676	17,963,719
1995	270,164.82	45.26	2.21	5,970.64	21.55	0.4761	128,636
1996	314,890.48	44.50	2.25	7,085.04	21.60	0.4854	152,845
1997	48,968.91	43.74	2.29	1,121.39	21.64	0.4947	24,227
1998	64,784.14	42.97	2.33	1,509.47	21.68	0.5045	32,686
2001	16,920.37	40.61	2.46	416.24	21.81	0.5371	9,087
2003	533,392.35	39.00	2.56	13,654.84	21.90	0.5615	299,521
2004	474,433.26	38.19	2.62	12,430.15	21.95	0.5748	272,685
2005	10,460,888.03	37.36	2.68	280,351.80	21.99	0.5886	6,157,279
2008	637,712.74	34.86	2.87	18,302.36	22.13	0.6348	404,839
2009	389,553.64	34.01	2.94	11,452.88	22.18	0.6522	254,051
2010	1,331,571.28	33.15	3.02	40,213.45	22.23	0.6706	892,938
2011	575,801.13	32.29	3.10	17,849.84	22.27	0.6897	397,124
2012	2,929,345.90	31.42	3.18	93,153.20	22.32	0.7104	2,080,949
2013	1,294,784.96	30.54	3.27	42,339.47	22.37	0.7325	948,404
2014	7,327,063.01	29.66	3.37	246,922.02	22.42	0.7559	5,538,527
2015	2,338,631.22	28.77	3.48	81,384.37	22.48	0.7814	1,827,336
2016	1,868,235.25	27.88	3.59	67,069.65	22.53	0.8081	1,509,740
2017	1,123,700.38	26.98	3.71	41,689.28	22.59	0.8373	940,863
2018	384,563.45	26.08	3.83	14,728.78	22.64	0.8681	333,840
2019	2,461,302.01	25.17	3.97	97,713.69	22.70	0.9019	2,219,774
2020	9,283,666.13	24.25	4.12	382,487.04	22.76	0.9386	8,713,278
2021	5,132,657.99	23.33	4.29	220,191.03	22.83	0.9786	5,022,665
	257,949,201.92			5,603,176.80			120,273,062
						21.47	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	632,799.04	37.36	2.68	16,959.01	11.97	0.3204	202,749
1995	350,687.25	36.54	2.74	9,608.83	11.98	0.3279	114,976
2005	53,008.82	27.88	3.59	1,903.02	12.11	0.4344	23,025
2010	47,910.81	23.33	4.29	2,055.37	12.18	0.5221	25,013
2016	815,699.77	17.69	5.65	46,087.04	12.28	0.6942	566,242
2017	145,753.99	16.73	5.98	8,716.09	12.29	0.7346	107,072
2019	249,742.78	14.81	6.75	16,857.64	12.33	0.8326	207,923
2021	37,999.74	12.87	7.77	2,952.58	12.37	0.9612	36,523
	2,333,602.20			105,139.58			1,283,523
	COMPOSITE REMAINING LIFE, YEARS..					12.21	

MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	670,195.81	37.36	2.68	17,961.25	11.97	0.3204	214,731
2010	41,432.40	23.33	4.29	1,777.45	12.18	0.5221	21,631
2014	247,668.71	19.59	5.10	12,631.10	12.24	0.6248	154,746
2017	72,620.94	16.73	5.98	4,342.73	12.29	0.7346	53,348
2019	1,201,460.98	14.81	6.75	81,098.62	12.33	0.8326	1,000,276
2021	157,320.42	12.87	7.77	12,223.80	12.37	0.9612	151,209
	2,390,699.26			130,034.95			1,595,941
	COMPOSITE REMAINING LIFE, YEARS..					12.27	

MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	2,723,664.07	40.61	2.46	67,002.14	21.81	0.5371	1,462,771
2005	19,739,912.19	37.36	2.68	529,029.65	21.99	0.5886	11,618,912
2006	6,561.99	36.54	2.74	179.80	22.04	0.6032	3,958
2011	104,250.24	32.29	3.10	3,231.76	22.27	0.6897	71,900
2013	161,268.76	30.54	3.27	5,273.49	22.37	0.7325	118,126
2014	188,557.47	29.66	3.37	6,354.39	22.42	0.7559	142,531
2015	128,454.56	28.77	3.48	4,470.22	22.48	0.7814	100,371
2017	166,595.76	26.98	3.71	6,180.70	22.59	0.8373	139,489
2018	15,763.54	26.08	3.83	603.74	22.64	0.8681	13,684

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2045							
2019	118,292.11	25.17	3.97	4,696.20	22.70	0.9019	106,684
2020	420,752.14	24.25	4.12	17,334.99	22.76	0.9386	394,901
2021	955,427.13	23.33	4.29	40,987.82	22.83	0.9786	934,952
	24,729,499.96			685,344.90			15,108,279
						22.04	
COMPOSITE REMAINING LIFE, YEARS..							
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
1959	490,171.20	66.03	1.51	7,401.59	18.46	0.2796	137,037
1960	10,014.18	65.56	1.53	153.22	18.51	0.2823	2,827
1961	4,935.83	65.08	1.54	76.01	18.55	0.2850	1,407
1962	1,920.61	64.59	1.55	29.77	18.60	0.2880	553
1972	9,267,162.09	59.25	1.69	156,615.04	19.02	0.3210	2,974,852
1973	925.80	58.66	1.70	15.74	19.06	0.3249	301
1974	1,521.69	58.07	1.72	26.17	19.10	0.3289	500
1976	36,438.80	56.86	1.76	641.32	19.18	0.3373	12,292
1977	359,820.00	56.25	1.78	6,404.80	19.22	0.3417	122,947
1978	32,228.86	55.62	1.80	580.12	19.26	0.3463	11,160
1979	180,765.73	54.99	1.82	3,289.94	19.29	0.3508	63,411
1980	49,453.69	54.35	1.84	909.95	19.33	0.3557	17,589
1981	150,353.94	53.70	1.86	2,796.58	19.37	0.3607	54,234
1982	289,940.26	53.04	1.89	5,479.87	19.41	0.3660	106,104
1983	6,402.07	52.37	1.91	122.28	19.45	0.3714	2,378
1984	429,684.37	51.70	1.93	8,292.91	19.48	0.3768	161,901
1985	40,188.31	51.01	1.96	787.69	19.52	0.3827	15,379
1986	95,344.44	50.32	1.99	1,897.35	19.56	0.3887	37,061
1987	146,596.95	49.62	2.02	2,961.26	19.59	0.3948	57,876
1988	86,648.25	48.91	2.04	1,767.62	19.63	0.4014	34,776
1989	212,488.32	48.20	2.07	4,398.51	19.67	0.4081	86,714
1990	1,669,504.43	47.47	2.11	35,226.54	19.70	0.4150	692,844
1991	681,581.29	46.74	2.14	14,585.84	19.74	0.4223	287,859
1992	128,896.55	46.00	2.17	2,797.06	19.78	0.4300	55,426
1993	1,660,780.33	45.26	2.21	36,703.25	19.81	0.4377	726,907
1994	264,144.28	44.50	2.25	5,943.25	19.85	0.4461	117,827
1995	102,284.87	43.74	2.29	2,342.32	19.89	0.4547	46,512
1996	261,026.38	42.97	2.33	6,081.91	19.92	0.4636	121,007
1997	61,212.05	42.19	2.37	1,450.73	19.96	0.4731	28,959

FLORIDA POWER AND LIGHT COMPANY

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SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
1998	183,780.35	41.40	2.42	4,447.48	20.00	0.4831	88,782
1999	105,649.11	40.61	2.46	2,598.97	20.03	0.4932	52,109
2000	1,401,184.77	39.81	2.51	35,169.74	20.07	0.5041	706,393
2001	62,868.34	39.00	2.56	1,609.43	20.11	0.5156	32,417
2002	27,556,306.44	38.19	2.62	721,975.23	20.14	0.5274	14,532,094
2003	8,774,069.45	37.36	2.68	235,145.06	20.18	0.5402	4,739,314
2004	296,162.52	36.54	2.74	8,114.85	20.22	0.5534	163,887
2006	148,000.94	34.86	2.87	4,247.63	20.30	0.5823	86,185
2007	8,004.21	34.01	2.94	235.32	20.34	0.5981	4,787
2008	419,448.87	33.15	3.02	12,667.36	20.37	0.6145	257,743
2009	2,133,054.90	32.29	3.10	66,124.70	20.42	0.6324	1,348,923
2010	109,283.44	31.42	3.18	3,475.21	20.46	0.6512	71,163
2011	262,353.28	30.54	3.27	8,578.95	20.50	0.6713	176,105
2012	704,651.37	29.66	3.37	23,746.75	20.54	0.6925	487,985
2013	205,634.02	28.77	3.48	7,156.06	20.58	0.7153	147,096
2014	4,411,582.95	27.88	3.59	158,375.83	20.62	0.7396	3,262,807
2015	3,747,666.40	26.98	3.71	139,038.42	20.67	0.7661	2,871,162
2016	287,250.61	26.08	3.83	11,001.70	20.71	0.7941	228,106
2017	1,053,728.62	25.17	3.97	41,833.03	20.76	0.8248	869,105
2018	8,538,458.70	24.25	4.12	351,784.50	20.81	0.8581	7,327,193
2019	1,027,489.44	23.33	4.29	44,079.30	20.86	0.8941	918,709
2020	4,596,564.77	22.40	4.46	205,006.79	20.91	0.9335	4,290,801
2021	3,208,270.22	21.47	4.66	149,505.39	20.97	0.9767	3,133,550
	85,963,899.29			2,545,696.34			51,775,056

COMPOSITE REMAINING LIFE, YEARS.. 20.34

SANFORD UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2043

1972	2,295,154.84	59.25	1.69	38,788.12	19.02	0.3210	736,768
1976	18,993.70	56.86	1.76	334.29	19.18	0.3373	6,407
1981	2,441.69	53.70	1.86	45.42	19.37	0.3607	881
1985	13,685.86	51.01	1.96	268.24	19.52	0.3827	5,237
1990	12,542.64	47.47	2.11	264.65	19.70	0.4150	5,205
1991	87,737.54	46.74	2.14	1,877.58	19.74	0.4223	37,055
2002	62,785.62	38.19	2.62	1,644.98	20.14	0.5274	33,111
2003	4,346,053.08	37.36	2.68	116,474.22	20.18	0.5402	2,347,521
2008	5,033.10	33.15	3.02	152.00	20.37	0.6145	3,093

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
2012	103,832.80	29.66	3.37	3,499.17	20.54	0.6925	71,906
2013	28,590.68	28.77	3.48	994.96	20.58	0.7153	20,452
2014	3,510.53	27.88	3.59	126.03	20.62	0.7396	2,596
2016	214,141.24	26.08	3.83	8,201.61	20.71	0.7941	170,050
2017	9,358.35	25.17	3.97	371.53	20.76	0.8248	7,719
2018	69,082.06	24.25	4.12	2,846.18	20.81	0.8581	59,282
2019	47,698.95	23.33	4.29	2,046.28	20.86	0.8941	42,649
2020	145,440.47	22.40	4.46	6,486.64	20.91	0.9335	135,766
2021	173,410.67	21.47	4.66	8,080.94	20.97	0.9767	169,372
	7,639,493.82			192,502.84			3,855,070

COMPOSITE REMAINING LIFE, YEARS.. 20.03

SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
1972	1,957,704.28	58.66	1.70	33,280.97	18.25	0.3111	609,061
1991	86,025.96	46.00	2.17	1,866.76	18.91	0.4111	35,364
2002	4,356,941.12	37.36	2.68	116,766.02	19.28	0.5161	2,248,443
2003	70,499.27	36.54	2.74	1,931.68	19.31	0.5285	37,256
2008	5,007.35	32.29	3.10	155.23	19.49	0.6036	3,022
2010	26,672.33	30.54	3.27	872.19	19.56	0.6405	17,083
2012	19,602.56	28.77	3.48	682.17	19.64	0.6827	13,382
2013	102,249.45	27.88	3.59	3,670.76	19.68	0.7059	72,176
2014	1,308.04	26.98	3.71	48.53	19.72	0.7309	956
2015	333,533.06	26.08	3.83	12,774.32	19.76	0.7577	252,708
2016	170,557.55	25.17	3.97	6,771.13	19.80	0.7867	134,169
2017	139,272.99	24.25	4.12	5,738.05	19.84	0.8181	113,945
2019	47,309.12	22.40	4.46	2,109.99	19.93	0.8897	42,092
2020	12,222.04	21.47	4.66	569.55	19.98	0.9306	11,374
2021	131,946.72	20.53	4.87	6,425.81	20.03	0.9757	128,734
	7,460,851.84			193,663.16			3,719,765

COMPOSITE REMAINING LIFE, YEARS.. 19.21

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
TURKEY POINT UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2047							
1966	1,347,029.18	64.59	1.55	20,878.95	21.65	0.3352	451,511
1968	272,909.89	63.59	1.57	4,284.69	21.76	0.3422	93,387
1972	373,247.61	61.49	1.63	6,083.94	21.99	0.3576	133,481
1974	3,318.60	60.38	1.66	55.09	22.10	0.3660	1,215
1975	16,880.84	59.82	1.67	281.91	22.15	0.3703	6,251
1976	15,811.23	59.25	1.69	267.21	22.21	0.3749	5,927
1977	37,867.52	58.66	1.70	643.75	22.26	0.3795	14,370
1978	3,142.49	58.07	1.72	54.05	22.32	0.3844	1,208
1979	22,613.21	57.47	1.74	393.47	22.37	0.3893	8,802
1980	6,893.35	56.86	1.76	121.32	22.42	0.3943	2,718
1981	399,419.05	56.25	1.78	7,109.66	22.47	0.3995	159,556
1982	271,536.22	55.62	1.80	4,887.65	22.53	0.4051	109,991
1983	10,094.85	54.99	1.82	183.73	22.58	0.4106	4,145
1984	52,600.64	54.35	1.84	967.85	22.63	0.4164	21,902
1985	1,792.79	53.70	1.86	33.35	22.68	0.4224	757
1986	196,004.12	53.04	1.89	3,704.48	22.73	0.4285	83,996
1987	6,915.14	52.37	1.91	132.08	22.78	0.4350	3,008
1988	281,402.02	51.70	1.93	5,431.06	22.83	0.4416	124,264
1989	22,111.78	51.01	1.96	433.39	22.88	0.4485	9,918
1990	467,297.22	50.32	1.99	9,299.21	22.93	0.4557	212,938
1991	185,266.35	49.62	2.02	3,742.38	22.98	0.4631	85,801
1992	241,577.54	48.91	2.04	4,928.18	23.03	0.4709	113,749
1993	505,712.63	48.20	2.07	10,468.25	23.08	0.4788	242,155
1994	309,528.45	47.47	2.11	6,531.05	23.13	0.4873	150,821
1995	25,835.19	46.74	2.14	552.87	23.18	0.4959	12,812
2002	16,856.33	41.40	2.42	407.92	23.54	0.5686	9,585
2004	8,956.48	39.81	2.51	224.81	23.64	0.5938	5,319
2007	30,815,623.73	37.36	2.68	825,858.72	23.80	0.6370	19,630,785
2008	103,097.74	36.54	2.74	2,824.88	23.86	0.6530	67,321
2009	135,961.99	35.70	2.80	3,806.94	23.91	0.6698	91,061
2010	65,467.25	34.86	2.87	1,878.91	23.97	0.6876	45,016
2011	5,982.22	34.01	2.94	175.88	24.03	0.7066	4,227
2012	55,540.63	33.15	3.02	1,677.33	24.08	0.7264	40,345
2013	25,560.25	32.29	3.10	792.37	24.14	0.7476	19,109
2014	482,708.30	31.42	3.18	15,350.12	24.20	0.7702	371,787
2015	20,947.19	30.54	3.27	684.97	24.26	0.7944	16,640
2017	420,987.35	28.77	3.48	14,650.36	24.39	0.8478	356,896

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
TURKEY POINT UNIT 5								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2047								
2019	1,154,687.68	26.98	3.71	42,838.91	24.52	0.9088	1,049,403	
2020	14,966,181.41	26.08	3.83	573,204.75	24.59	0.9429	14,111,163	
2021	593,849.12	25.17	3.97	23,575.81	24.67	0.9801	582,055	
	53,949,215.58			1,599,422.25			38,455,395	
	COMPOSITE REMAINING LIFE, YEARS..						24.04	
WEST COUNTY COMMON								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2051								
2009	37,838,146.52	39.00	2.56	968,656.55	27.30	0.7000	26,486,703	
2010	496,349.95	38.19	2.62	13,004.37	27.37	0.7167	355,724	
2011	8,615,802.59	37.36	2.68	230,903.51	27.45	0.7347	6,330,375	
2012	1,424,739.26	36.54	2.74	39,037.86	27.52	0.7532	1,073,042	
2013	18,969.65	35.70	2.80	531.15	27.60	0.7731	14,666	
2014	115,444.28	34.86	2.87	3,313.25	27.67	0.7938	91,634	
2015	42,417.57	34.01	2.94	1,247.08	27.75	0.8159	34,610	
2016	4,611,742.00	33.15	3.02	139,274.61	27.83	0.8395	3,871,650	
2017	944,471.35	32.29	3.10	29,278.61	27.92	0.8647	816,647	
2018	925,024.08	31.42	3.18	29,415.77	28.00	0.8912	824,335	
2019	4,762,141.04	30.54	3.27	155,722.01	28.09	0.9198	4,380,122	
2020	11,366,247.86	29.66	3.37	383,042.55	28.18	0.9501	10,799,072	
2021	6,751,724.94	28.77	3.48	234,960.03	28.28	0.9830	6,636,743	
	77,913,221.09			2,228,387.35			61,715,323	
	COMPOSITE REMAINING LIFE, YEARS..						27.70	
WEST COUNTY UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2049								
2009	72,003,744.85	37.36	2.68	1,929,700.36	25.62	0.6858	49,377,288	
2011	3,437.55	35.70	2.80	96.25	25.75	0.7213	2,479	
2012	4,291.40	34.86	2.87	123.16	25.82	0.7407	3,179	
2013	193,774.73	34.01	2.94	5,696.98	25.88	0.7610	147,453	
2014	334,208.06	33.15	3.02	10,093.08	25.95	0.7828	261,621	
2016	171,734.34	31.42	3.18	5,461.15	26.09	0.8304	142,601	
2017	214,533.36	30.54	3.27	7,015.24	26.16	0.8566	183,765	

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WEST COUNTY UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2049								
2018	248,214.50	29.66	3.37	8,364.83	26.24	0.8847	219,593	
2019	357,027.57	28.77	3.48	12,424.56	26.32	0.9148	326,623	
2020	4,920,375.89	27.88	3.59	176,641.49	26.40	0.9469	4,659,202	
2021	2,476,806.71	26.98	3.71	91,889.53	26.49	0.9818	2,431,828	
	80,928,148.96			2,247,506.63			57,755,632	
	COMPOSITE REMAINING LIFE, YEARS..						25.70	
WEST COUNTY UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2049								
2009	31,807,420.87	37.36	2.68	852,438.88	25.62	0.6858	21,812,257	
2011	115,375.58	35.70	2.80	3,230.52	25.75	0.7213	83,219	
2012	239,995.57	34.86	2.87	6,887.87	25.82	0.7407	177,760	
2015	251,669.63	32.29	3.10	7,801.76	26.02	0.8058	202,800	
2016	260,528.17	31.42	3.18	8,284.80	26.09	0.8304	216,332	
2017	89,729.89	30.54	3.27	2,934.17	26.16	0.8566	76,861	
2018	426,782.94	29.66	3.37	14,382.59	26.24	0.8847	377,571	
2020	253,844.70	27.88	3.59	9,113.02	26.40	0.9469	240,371	
2021	298,891.44	26.98	3.71	11,088.87	26.49	0.9818	293,464	
	33,744,238.79			916,162.48			23,480,635	
	COMPOSITE REMAINING LIFE, YEARS..						25.63	
WEST COUNTY UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2051								
2011	47,922,024.04	37.36	2.68	1,284,310.24	27.45	0.7347	35,210,228	
2012	131,425.02	36.54	2.74	3,601.05	27.52	0.7532	98,983	
2013	151,693.13	35.70	2.80	4,247.41	27.60	0.7731	117,275	
2016	492,497.74	33.15	3.02	14,873.43	27.83	0.8395	413,462	
2017	167,182.69	32.29	3.10	5,182.66	27.92	0.8647	144,556	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
WEST COUNTY UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2051							
2018	246,391.24	31.42	3.18	7,835.24	28.00	0.8912	219,572
2020	1,567,375.52	29.66	3.37	52,820.56	28.18	0.9501	1,489,163
2021	5,614,580.15	28.77	3.48	195,387.39	28.28	0.9830	5,518,964
	56,293,169.53			1,568,257.98			43,212,203
						27.55	
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2053							
1965	25,622.98	67.82	1.47	376.66	25.50	0.3760	9,634
1969	18,762.72	66.03	1.51	283.32	25.85	0.3915	7,345
1990	197,588.08	54.35	1.84	3,635.62	27.50	0.5060	99,976
2000	90,334.63	47.47	2.11	1,906.06	28.25	0.5951	53,759
2001	11,545.10	46.74	2.14	247.07	28.32	0.6059	6,995
2002	876.50	46.00	2.17	19.02	28.40	0.6174	541
2005	60,571.70	43.74	2.29	1,387.09	28.63	0.6546	39,647
2013	68,825,572.42	37.36	2.68	1,844,525.34	29.28	0.7837	53,940,666
2014	8,514,107.12	36.54	2.74	233,286.54	29.37	0.8038	6,843,469
2015	2,676,759.15	35.70	2.80	74,949.26	29.46	0.8252	2,208,888
2016	757,802.65	34.86	2.87	21,748.94	29.55	0.8477	642,374
2017	1,339,958.53	34.01	2.94	39,394.78	29.64	0.8715	1,167,787
2019	211,447.37	32.29	3.10	6,554.87	29.84	0.9241	195,405
2020	2,217,618.82	31.42	3.18	70,520.28	29.94	0.9529	2,113,169
2021	2,057,869.00	30.54	3.27	67,292.32	30.05	0.9840	2,024,861
	87,006,436.77			2,366,127.17			69,354,516
						29.31	
RIVIERA COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2054							
1962	440,396.11	69.47	1.44	6,341.70	25.82	0.3717	163,682
1963	305,452.38	69.07	1.45	4,429.06	25.92	0.3753	114,627
1983	67,364.50	59.25	1.69	1,138.46	27.67	0.4670	31,459
1986	28,540.93	57.47	1.74	496.61	27.91	0.4856	13,861
2008	153,877.13	42.19	2.37	3,646.89	29.68	0.7035	108,249

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
RIVIERA COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2054							
2014	70,138,594.74	37.36	2.68	1,879,714.34	30.21	0.8086	56,715,470
2015	871,414.21	36.54	2.74	23,876.75	30.30	0.8292	722,603
2016	469,976.60	35.70	2.80	13,159.34	30.40	0.8515	400,204
2017	83,109.47	34.86	2.87	2,385.24	30.50	0.8749	72,715
2018	373,102.03	34.01	2.94	10,969.20	30.60	0.8997	335,695
2019	2,108,122.72	33.15	3.02	63,665.31	30.70	0.9261	1,952,311
2020	1,533,361.46	32.29	3.10	47,534.21	30.81	0.9542	1,463,088
2021	6,287,463.37	31.42	3.18	199,941.34	30.92	0.9841	6,187,430
	82,860,775.65			2,257,298.45			68,281,394
	COMPOSITE REMAINING LIFE, YEARS..					30.25	

PT. EVERGLADES COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2056							
1983	69,535.98	60.38	1.66	1,154.30	29.03	0.4808	33,432
1986	140,837.54	58.66	1.70	2,394.24	29.30	0.4995	70,347
1992	2,887,609.43	54.99	1.82	52,554.49	29.83	0.5425	1,566,413
2000	50,466.25	49.62	2.02	1,019.42	30.54	0.6155	31,061
2007	1,326,712.00	44.50	2.25	29,851.02	31.18	0.7007	929,587
2011	4,463,821.33	41.40	2.42	108,024.48	31.56	0.7623	3,402,860
2016	88,200,888.31	37.36	2.68	2,363,783.81	32.07	0.8584	75,711,643
2017	655,055.81	36.54	2.74	17,948.53	32.18	0.8807	576,895
2018	2,459,518.71	35.70	2.80	68,866.52	32.29	0.9045	2,224,585
2019	2,323,075.73	34.86	2.87	66,672.27	32.41	0.9297	2,159,810
2020	9,844,968.84	34.01	2.94	289,442.08	32.53	0.9565	9,416,516
2021	3,229,870.92	33.15	3.02	97,542.10	32.66	0.9852	3,182,133
	115,652,360.85			3,099,253.26			99,305,282
	COMPOSITE REMAINING LIFE, YEARS..					32.04	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
OKEECHOBEE CLEAN ENERGY CENTER								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2059								
2019	86,343,116.41	37.36	2.68	2,313,995.52	34.92	0.9347	80,704,047	
2020	2,590,663.86	36.54	2.74	70,984.19	35.06	0.9595	2,485,742	
2021	2,968,881.17	35.70	2.80	83,128.67	35.20	0.9860	2,927,287	
	91,902,661.44			2,468,108.38			86,117,076	
	COMPOSITE REMAINING LIFE, YEARS..					34.89		
LAUDERDALE COMMON								
INTERIM SURVIVOR CURVE.. IOWA 80-S0								
PROBABLE RETIREMENT YEAR.. 6-2062								
1956	201,463.88	74.20	1.35	2,719.76	29.22	0.3938	79,336	
1957	153,940.28	73.91	1.35	2,078.19	29.37	0.3974	61,173	
1960	20,999.64	73.01	1.37	287.70	29.83	0.4086	8,580	
1963	137,420.45	72.04	1.39	1,910.14	30.26	0.4200	57,722	
1964	573.73	71.70	1.39	7.97	30.40	0.4240	243	
1965	5,878.43	71.35	1.40	82.30	30.54	0.4280	2,516	
1967	2,350.82	70.62	1.42	33.38	30.82	0.4364	1,026	
1975	8,725.98	67.38	1.48	129.14	31.88	0.4731	4,129	
1977	14,901.69	66.49	1.50	223.53	32.13	0.4832	7,201	
1978	68,597.26	66.03	1.51	1,035.82	32.25	0.4884	33,504	
1980	2,142.43	65.08	1.54	32.99	32.50	0.4994	1,070	
1983	49,495.62	63.59	1.57	777.08	32.87	0.5169	25,585	
1986	41,906.28	62.03	1.61	674.69	33.23	0.5357	22,450	
1987	20,472.23	61.49	1.63	333.70	33.35	0.5424	11,103	
1988	12,558.50	60.94	1.64	205.96	33.47	0.5492	6,898	
1989	384,448.38	60.38	1.66	6,381.84	33.59	0.5563	213,872	
1991	10,011.32	59.25	1.69	169.19	33.82	0.5708	5,714	
1992	178,287.02	58.66	1.70	3,030.88	33.94	0.5786	103,155	
1993	18,402,476.76	58.07	1.72	316,522.60	34.06	0.5865	10,793,605	
1994	12,985.66	57.47	1.74	225.95	34.18	0.5948	7,723	
1995	2,906,042.48	56.86	1.76	51,146.35	34.30	0.6032	1,753,041	
2002	10,231.72	52.37	1.91	195.43	35.13	0.6708	6,863	
2004	21,010.27	51.01	1.96	411.80	35.37	0.6934	14,568	
2006	1,726.40	49.62	2.02	34.87	35.62	0.7179	1,239	
2009	1,613.24	47.47	2.11	34.04	35.99	0.7582	1,223	
2011	56,787.90	46.00	2.17	1,232.30	36.25	0.7880	44,751	
2013	93,740.52	44.50	2.25	2,109.16	36.51	0.8205	76,909	
2014	143,078.77	43.74	2.29	3,276.50	36.65	0.8379	119,887	
2015	41,819.74	42.97	2.33	974.40	36.78	0.8560	35,796	

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2062							
2016	62,121.77	42.19	2.37	1,472.29	36.93	0.8753	54,377
2017	26,873.12	41.40	2.42	650.33	37.07	0.8954	24,062
2018	2,232.52	40.61	2.46	54.92	37.22	0.9165	2,046
2020	90.42	39.00	2.56	2.31	37.53	0.9623	87
	23,097,005.23			398,457.51			13,581,454
						34.09	
COMPOSITE REMAINING LIFE, YEARS..							
LANSING SMITH COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
1965	3,067,541.32	62.56	1.60	49,080.66	17.98	0.2874	881,611
1967	2,146,638.84	61.49	1.63	34,990.21	18.06	0.2937	630,489
1973	893.87	58.07	1.72	15.37	18.29	0.3150	282
1974	378,208.34	57.47	1.74	6,580.83	18.32	0.3188	120,565
1975	3,436.38	56.86	1.76	60.48	18.36	0.3229	1,110
1977	493,570.87	55.62	1.80	8,884.28	18.43	0.3314	163,550
1978	2,606.91	54.99	1.82	47.45	18.46	0.3357	875
1979	2,164,800.95	54.35	1.84	39,832.34	18.50	0.3404	736,877
1980	73,573.86	53.70	1.86	1,368.47	18.53	0.3451	25,388
1981	559,572.13	53.04	1.89	10,575.91	18.57	0.3501	195,912
1982	91,830.21	52.37	1.91	1,753.96	18.60	0.3552	32,615
1983	264,004.47	51.70	1.93	5,095.29	18.64	0.3605	95,184
1984	199,461.96	51.01	1.96	3,909.45	18.67	0.3660	73,005
1985	383,935.23	50.32	1.99	7,640.31	18.71	0.3718	142,755
1986	1,765,378.17	49.62	2.02	35,660.64	18.74	0.3777	666,730
1987	1,269,738.02	48.91	2.04	25,902.66	18.77	0.3838	487,287
1988	1,065,353.27	48.20	2.07	22,052.81	18.81	0.3903	415,754
1989	404,735.34	47.47	2.11	8,539.92	18.84	0.3969	160,631
1990	261,559.73	46.74	2.14	5,597.38	18.87	0.4037	105,597
1991	1,737,631.49	46.00	2.17	37,706.60	18.91	0.4111	714,323
1992	79,364.80	45.26	2.21	1,753.96	18.94	0.4185	33,212
1993	260,682.57	44.50	2.25	5,865.36	18.97	0.4263	111,126
1994	613,275.08	43.74	2.29	14,044.00	19.01	0.4346	266,535
1995	2,650,219.72	42.97	2.33	61,750.12	19.04	0.4431	1,174,312
1996	2,492,291.88	42.19	2.37	59,067.32	19.07	0.4520	1,126,516
1997	56,366.36	41.40	2.42	1,364.07	19.11	0.4616	26,018
1999	122,192.62	39.81	2.51	3,067.03	19.17	0.4815	58,841
2000	4,687.29	39.00	2.56	119.99	19.21	0.4926	2,309

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LANSING SMITH COMMON							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
2001	92,844.65	38.19	2.62	2,432.53	19.24	0.5038	46,775
2002	255,656.48	37.36	2.68	6,851.59	19.28	0.5161	131,934
2003	56,213.07	36.54	2.74	1,540.24	19.31	0.5285	29,706
2004	353,937.40	35.70	2.80	9,910.25	19.34	0.5417	191,742
2005	502,945.71	34.86	2.87	14,434.54	19.38	0.5559	279,608
2006	491,419.29	34.01	2.94	14,447.73	19.42	0.5710	280,605
2007	557,009.45	33.15	3.02	16,821.69	19.45	0.5867	326,814
2008	2,288,422.16	32.29	3.10	70,941.09	19.49	0.6036	1,381,269
2009	201,590.06	31.42	3.18	6,410.56	19.52	0.6213	125,240
2010	228,208.10	30.54	3.27	7,462.40	19.56	0.6405	146,160
2011	1,337,040.17	29.66	3.37	45,058.25	19.60	0.6608	883,543
2012	1,409,868.19	28.77	3.48	49,063.41	19.64	0.6827	962,461
2013	223,998.40	27.88	3.59	8,041.54	19.68	0.7059	158,116
2014	375,238.53	26.98	3.71	13,921.35	19.72	0.7309	274,266
2015	60,633.68	26.08	3.83	2,322.27	19.76	0.7577	45,940
2016	939,466.22	25.17	3.97	37,296.81	19.80	0.7867	739,031
2017	552,281.10	24.25	4.12	22,753.98	19.84	0.8181	451,843
2018	873,857.87	23.33	4.29	37,488.50	19.89	0.8526	745,008
2019	1,125,697.52	22.40	4.46	50,206.11	19.93	0.8897	1,001,567
2020	3,528,008.91	21.47	4.66	164,405.22	19.98	0.9306	3,283,165
2021	9,323,571.40	20.53	4.87	454,057.93	20.03	0.9757	9,096,542
	47,391,460.04			1,488,194.86			29,030,744
						19.51	
COMPOSITE REMAINING LIFE, YEARS..						19.51	

LANSING SMITH UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 80-S0
 PROBABLE RETIREMENT YEAR.. 6-2042

2002	7,608,257.91	37.36	2.68	203,901.31	19.28	0.5161	3,926,318
2004	2,511.09	35.70	2.80	70.31	19.34	0.5417	1,360
2005	173,670.33	34.86	2.87	4,984.34	19.38	0.5559	96,550
2007	237,652.42	33.15	3.02	7,177.10	19.45	0.5867	139,438
2008	332,069.20	32.29	3.10	10,294.15	19.49	0.6036	200,434
2009	346,641.27	31.42	3.18	11,023.19	19.52	0.6213	215,354
2010	1,081,017.28	30.54	3.27	35,349.27	19.56	0.6405	692,359
2011	1,354,192.27	29.66	3.37	45,636.28	19.60	0.6608	894,877
2012	1,643,727.55	28.77	3.48	57,201.72	19.64	0.6827	1,122,107
2013	640,516.57	27.88	3.59	22,994.54	19.68	0.7059	452,128
2014	108,899.43	26.98	3.71	4,040.17	19.72	0.7309	79,596

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LANSING SMITH UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
2015	1,731,736.97	26.08	3.83	66,325.53	19.76	0.7577	1,312,085
2016	23,451,382.70	25.17	3.97	931,019.89	19.80	0.7867	18,448,030
2017	388,112.71	24.25	4.12	15,990.24	19.84	0.8181	317,531
2018	572,825.69	23.33	4.29	24,574.22	19.89	0.8526	488,363
2019	353,961.08	22.40	4.46	15,786.66	19.93	0.8897	314,930
2020	31,036,413.43	21.47	4.66	1,446,296.87	19.98	0.9306	28,882,486
2021	43,545,446.22	20.53	4.87	2,120,663.23	20.03	0.9757	42,485,115
	114,609,034.12			5,023,329.02			100,069,061
	COMPOSITE REMAINING LIFE, YEARS..					19.92	
LANSING SMITH UNIT A							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 12-2027							
1971	22,693.97	49.97	2.00	453.88	5.81	0.1163	2,639
1972	6,839.95	49.27	2.03	138.85	5.81	0.1179	807
1975	115.08	47.11	2.12	2.44	5.82	0.1235	14
1998	97,898.45	28.33	3.53	3,455.82	5.89	0.2079	20,354
2002	12,644.85	24.71	4.05	512.12	5.91	0.2392	3,024
2011	1,170,046.72	16.26	6.15	71,957.87	5.94	0.3653	427,430
2017	29,223.83	10.43	9.59	2,802.57	5.96	0.5714	16,699
2020	398.04	7.47	13.39	53.30	5.98	0.8005	319
2021	1,161.62	6.48	15.43	179.24	5.98	0.9228	1,072
	1,341,022.51			79,556.09			472,358
	COMPOSITE REMAINING LIFE, YEARS..					5.94	
PERDIDO LANDFILL GAS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 12-2029							
2010	942,439.92	19.12	5.23	49,289.61	7.88	0.4121	388,408
2020	5,639.35	9.45	10.58	596.64	7.95	0.8413	4,744
2021	12,928.80	8.46	11.82	1,528.18	7.96	0.9409	12,165
	961,008.07			51,414.43			405,317
	COMPOSITE REMAINING LIFE, YEARS..					7.88	

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CRIST COMBUSTION TURBINES							
INTERIM SURVIVOR CURVE.. IOWA 80-S0							
PROBABLE RETIREMENT YEAR.. 12-2061							
2021	58,572,693.59	37.78	2.65	1,552,176.38	37.28	0.9868	57,797,777
	58,572,693.59			1,552,176.38			57,797,777
						37.24	
	1,577,894,285.60			44,523,429.05			1,118,331,163
						25.12	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
DESOTO SOLAR								
INTERIM SURVIVOR CURVE.. SQUARE								
PROBABLE RETIREMENT YEAR.. 6-2039								
2009	3,599,769.27	30.00	3.33	119,872.32	17.50	0.5833	2,099,853	
2011	887,126.98	28.00	3.57	31,670.43	17.50	0.6250	554,454	
2012	4,482.73	27.00	3.70	165.86	17.50	0.6482	2,905	
2016	764,745.11	23.00	4.35	33,266.41	17.50	0.7609	581,872	
2017	5,491.81	22.00	4.55	249.88	17.50	0.7955	4,368	
2020	212.32	19.00	5.26	11.17	17.50	0.9211	196	
2021	2,685.27	18.00	5.56	149.30	17.50	0.9722	2,611	
	5,264,513.49			185,385.37			3,246,259	
	COMPOSITE REMAINING LIFE, YEARS..					17.51		
SPACE COAST SOLAR								
INTERIM SURVIVOR CURVE.. SQUARE								
PROBABLE RETIREMENT YEAR.. 6-2040								
2010	3,888,725.58	30.00	3.33	129,494.56	18.50	0.6167	2,398,060	
2016	4,537.19	24.00	4.17	189.20	18.50	0.7708	3,497	
	3,893,262.77			129,683.76			2,401,557	
	COMPOSITE REMAINING LIFE, YEARS..					18.52		
MARTIN SOLAR								
INTERIM SURVIVOR CURVE.. SQUARE								
PROBABLE RETIREMENT YEAR.. 6-2045								
2010	18,594,180.24	35.00	2.86	531,793.55	23.50	0.6714	12,484,690	
2011	101,438.25	34.00	2.94	2,982.28	23.50	0.6912	70,112	
2012	2,029,967.32	33.00	3.03	61,508.01	23.50	0.7121	1,445,580	
2014	18,759.69	31.00	3.23	605.94	23.50	0.7581	14,221	
2018	10,747.08	27.00	3.70	397.64	23.50	0.8704	9,354	
2020	82,555.24	25.00	4.00	3,302.21	23.50	0.9400	77,602	
2021	164,515.09	24.00	4.17	6,860.28	23.50	0.9792	161,088	
	21,002,162.91			607,449.91			14,262,647	
	COMPOSITE REMAINING LIFE, YEARS..					23.48		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BABCOCK RANCH SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	7,610,504.01	30.00	3.33	253,429.78	24.50	0.8167	6,215,270
2018	1,121,190.00	28.00	3.57	40,026.48	24.50	0.8750	981,041
2020	121,573.23	26.00	3.85	4,680.57	24.50	0.9423	114,560
2021	59,560.87	25.00	4.00	2,382.43	24.50	0.9800	58,370
	8,912,828.11			300,519.26			7,369,241
	COMPOSITE REMAINING LIFE, YEARS..					24.52	
MANATEE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	9,928,057.53	30.00	3.33	330,604.32	24.50	0.8167	8,107,947
2020	21,125.35	26.00	3.85	813.33	24.50	0.9423	19,907
2021	7,515.54	25.00	4.00	300.62	24.50	0.9800	7,365
	9,956,698.42			331,718.27			8,135,219
	COMPOSITE REMAINING LIFE, YEARS..					24.52	
CITRUS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	9,250,774.24	30.00	3.33	308,050.78	24.50	0.8167	7,554,830
2019	1,688.17	27.00	3.70	62.46	24.50	0.9074	1,532
2020	4,637.05	26.00	3.85	178.53	24.50	0.9423	4,370
2021	25,017.15	25.00	4.00	1,000.69	24.50	0.9800	24,517
	9,282,116.61			309,292.46			7,585,249
	COMPOSITE REMAINING LIFE, YEARS..					24.52	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CORAL FARMS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	6,680,923.69	30.00	3.33	222,474.76	26.50	0.8833	5,901,460
2020	695.65	28.00	3.57	24.83	26.50	0.9464	658
2021	100.07	27.00	3.70	3.70	26.50	0.9815	98
	6,681,719.41			222,503.29			5,902,216
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
HORIZON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	7,863,983.89	30.00	3.33	261,870.66	26.50	0.8833	6,946,493
2020	77,909.33	28.00	3.57	2,781.36	26.50	0.9464	73,736
2021	191.42	27.00	3.70	7.08	26.50	0.9815	188
	7,942,084.64			264,659.10			7,020,417
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
HAMMOCK SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	14,383,195.09	30.00	3.33	478,960.40	26.50	0.8833	12,705,108
2020	15,892.97	28.00	3.57	567.38	26.50	0.9464	15,042
2021	4,550.02	27.00	3.70	168.35	26.50	0.9815	4,466
	14,403,638.08			479,696.13			12,724,616
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERSTATE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	6,909,596.82	30.00	3.33	230,089.57	27.50	0.9167	6,333,820
2020	234,232.44	29.00	3.45	8,081.02	27.50	0.9483	222,118
2021	116,935.25	28.00	3.57	4,174.59	27.50	0.9821	114,847
	7,260,764.51			242,345.18			6,670,785
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							
BLUE CYPRESS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	11,490,658.39	30.00	3.33	382,638.92	26.50	0.8833	10,150,043
2020	105,606.41	28.00	3.57	3,770.15	26.50	0.9464	99,949
2021	9,259.77	27.00	3.70	342.61	26.50	0.9815	9,088
	11,605,524.57			386,751.68			10,259,080
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
LOGGERHEAD SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	12,478,207.47	30.00	3.33	415,524.31	26.50	0.8833	11,022,375
2020	1,289.46	28.00	3.57	46.03	26.50	0.9464	1,220
2021	173.24	27.00	3.70	6.41	26.50	0.9815	170
	12,479,670.17			415,576.75			11,023,765
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BAREFOOT BAY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	11,828,851.40	30.00	3.33	393,900.75	26.50	0.8833	10,448,779
2020	28.75	28.00	3.57	1.03	26.50	0.9464	27
	11,828,880.15			393,901.78			10,448,806
	COMPOSITE REMAINING LIFE, YEARS..					26.53	
INDIAN RIVER SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	7,201,762.40	30.00	3.33	239,818.69	26.50	0.8833	6,361,533
2020	33,039.21	28.00	3.57	1,179.50	26.50	0.9464	31,269
2021	103.51	27.00	3.70	3.83	26.50	0.9815	102
	7,234,905.12			241,002.02			6,392,904
	COMPOSITE REMAINING LIFE, YEARS..					26.53	
NORTHERN PRESERVE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,348,160.61	30.00	3.33	344,593.75	28.50	0.9500	9,830,753
	10,348,160.61			344,593.75			9,830,753
	COMPOSITE REMAINING LIFE, YEARS..					28.53	
SUNSHINE GATEWAY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	5,096,517.09	30.00	3.33	169,714.02	27.50	0.9167	4,671,824
2020	17,743.92	29.00	3.45	612.17	27.50	0.9483	16,826
2021	121.07	28.00	3.57	4.32	27.50	0.9821	119
	5,114,382.08			170,330.51			4,688,769
	COMPOSITE REMAINING LIFE, YEARS..					27.53	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ECHO RIVER SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	11,101,047.31	30.00	3.33	369,664.88	28.50	0.9500	10,545,995
	11,101,047.31			369,664.88			10,545,995
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
HIBISCUS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,171,181.51	30.00	3.33	338,700.34	28.50	0.9500	9,662,622
2021	1,211.01	29.00	3.45	41.78	28.50	0.9828	1,190
	10,172,392.52			338,742.12			9,663,812
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
IBIS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	5,437,809.53	30.00	3.33	181,079.06	27.50	0.9167	4,984,677
2020	14,544.70	29.00	3.45	501.79	27.50	0.9483	13,792
	5,452,354.23			181,580.85			4,998,469
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							
SABAL PALM SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	6,169,889.80	30.00	3.33	205,457.33	29.50	0.9833	6,067,038
	6,169,889.80			205,457.33			6,067,038
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
OSPREY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	6,528,103.30	30.00	3.33	217,385.84	26.50	0.8833	5,766,469
2020	2,710.29	28.00	3.57	96.76	26.50	0.9464	2,565
2021	668.66	27.00	3.70	24.74	26.50	0.9815	656
	6,531,482.25			217,507.34			5,769,690
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
SWEETBAY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,983,991.73	30.00	3.33	365,766.92	28.50	0.9500	10,434,792
2021	1,680.32	29.00	3.45	57.97	28.50	0.9828	1,651
	10,985,672.05			365,824.89			10,436,443
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
TRAILSIDE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	5,788,769.05	30.00	3.33	192,766.01	28.50	0.9500	5,499,331
	5,788,769.05			192,766.01			5,499,331
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
KROME SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	5,014,089.89	30.00	3.33	166,969.19	27.50	0.9167	4,596,266
2020	29.16	29.00	3.45	1.01	27.50	0.9483	28
	5,014,119.05			166,970.20			4,596,294
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SOUTHFORK SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2020	11,166,673.20	29.00	3.45	385,250.23	27.50	0.9483	10,589,133
	11,166,673.20			385,250.23			10,589,133
						27.49	
COMPOSITE REMAINING LIFE, YEARS..							
BABCOCK PRESERVE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	5,527,836.64	30.00	3.33	184,076.96	28.50	0.9500	5,251,445
	5,527,836.64			184,076.96			5,251,445
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
DISCOVERY SOLAR ENERGY CENTER							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	6,771,282.30	30.00	3.33	225,483.70	29.50	0.9833	6,658,405
	6,771,282.30			225,483.70			6,658,405
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
RODEO SOLAR ENERGY CENTER							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	5,920,648.58	30.00	3.33	197,157.60	29.50	0.9833	5,821,951
	5,920,648.58			197,157.60			5,821,951
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MAGNOLIA SPRINGS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	5,749,199.86	30.00	3.33	191,448.36	28.50	0.9500	5,461,740
2021	163,049.84	29.00	3.45	5,625.22	28.50	0.9828	160,239
	5,912,249.70			197,073.58			5,621,979
	COMPOSITE REMAINING LIFE, YEARS..					28.53	
EGRET SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	5,777,199.76	30.00	3.33	192,380.75	28.50	0.9500	5,488,340
	5,777,199.76			192,380.75			5,488,340
	COMPOSITE REMAINING LIFE, YEARS..					28.53	
PELICAN SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	5,820,042.71	30.00	3.33	193,807.42	29.50	0.9833	5,723,023
	5,820,042.71			193,807.42			5,723,023
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
LAKESIDE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	5,589,068.31	30.00	3.33	186,115.97	28.50	0.9500	5,309,615
	5,589,068.31			186,115.97			5,309,615
	COMPOSITE REMAINING LIFE, YEARS..					28.53	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
PALM BAY SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2051							
2021	6,582,440.38	30.00	3.33	219,195.26	29.50	0.9833	6,472,711
	6,582,440.38			219,195.26			6,472,711
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
WILLOW SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2051							
2021	5,903,950.25	30.00	3.33	196,601.54	29.50	0.9833	5,805,531
	5,903,950.25			196,601.54			5,805,531
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
ORANGE BLOSSOM INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2051							
2021	6,096,173.50	30.00	3.33	203,002.58	29.50	0.9833	5,994,550
	6,096,173.50			203,002.58			5,994,550
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
FORT DRUM SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2051							
2021	5,812,846.45	30.00	3.33	193,567.79	29.50	0.9833	5,715,946
	5,812,846.45			193,567.79			5,715,946
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
TWIN LAKES SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,703,226.65	30.00	3.33	356,417.45	28.50	0.9500	10,168,065
	10,703,226.65			356,417.45			10,168,065
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
BLUE HERON SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2050							
2020	7,023,285.40	30.00	3.33	233,875.40	28.50	0.9500	6,672,121
	7,023,285.40			233,875.40			6,672,121
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
CATTLE RANCH SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2050							
2020	9,568,357.36	30.00	3.33	318,626.30	28.50	0.9500	9,089,939
2021	5,318.61	29.00	3.45	183.49	28.50	0.9828	5,227
	9,573,675.97			318,809.79			9,095,166
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
OKEECHOBEE SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2050							
2020	12,640,419.88	30.00	3.33	420,925.98	28.50	0.9500	12,008,399
	12,640,419.88			420,925.98			12,008,399
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
NASSAU SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	6,014,604.03	30.00	3.33	200,286.31	28.50	0.9500	5,713,874
	6,014,604.03			200,286.31			5,713,874
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
UNION SPRINGS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	5,834,272.91	30.00	3.33	194,281.29	28.50	0.9500	5,542,559
	5,834,272.91			194,281.29			5,542,559
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
NEW SOLAR 2021							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	43,524,439.18	30.00	3.33	1,449,363.82	29.50	0.9833	42,798,887
	43,524,439.18			1,449,363.82			42,798,887
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
BLUE INDIGO SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,354,659.88	30.00	3.33	344,810.17	28.50	0.9500	9,836,927
2021	128,962.72	29.00	3.45	4,449.21	28.50	0.9828	126,739
	10,483,622.60			349,259.38			9,963,666
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BLUE SPRINGS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	9,275,183.90	30.00	3.33	308,863.62	29.50	0.9833	9,120,567
	9,275,183.90			308,863.62			9,120,567
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
COTTON CREEK SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	9,960,092.90	30.00	3.33	331,671.09	29.50	0.9833	9,794,058
	9,960,092.90			331,671.09			9,794,058
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
VOLUNTARY SOLAR PARTNERSHIP							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2016	19,027.62	32.00	3.12	593.66	26.50	0.8281	15,757
2020	2,105.80	28.00	3.57	75.18	26.50	0.9464	1,993
2021	1,890.70	27.00	3.70	69.96	26.50	0.9815	1,856
	23,024.12			738.80			19,606
						26.54	
COMPOSITE REMAINING LIFE, YEARS..							
	416,363,297.23			13,802,129.15			380,888,952
						27.60	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2031							
1970	361,889.00	47.18	2.12	7,672.05	8.75	0.1855	67,116
1972	312,205.52	46.15	2.17	6,774.86	8.79	0.1905	59,466
1979	9,600.60	42.23	2.37	227.53	8.89	0.2105	2,021
1987	60,310.00	37.17	2.69	1,622.34	8.99	0.2419	14,587
1998	584,290.23	29.27	3.42	19,982.73	9.09	0.3106	181,457
2004	513,250.07	24.54	4.07	20,889.28	9.13	0.3721	190,955
2013	10,175.61	16.93	5.91	601.38	9.17	0.5416	5,512
2014	226,329.27	16.05	6.23	14,100.31	9.18	0.5720	129,451
2020	1,203.39	10.61	9.43	113.48	9.20	0.8671	1,043
2021	5,456.26	9.68	10.33	563.63	9.21	0.9515	5,191
	2,084,709.95			72,547.59			656,799

COMPOSITE REMAINING LIFE, YEARS.. 9.05

FT. MYERS GTS							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2031							
1958	117,639.02	52.47	1.91	2,246.91	8.50	0.1620	19,058
1969	354,306.22	47.68	2.10	7,440.43	8.73	0.1831	64,873
1974	1,236,722.60	45.08	2.22	27,455.24	8.82	0.1957	241,965
1984	7,660.47	39.14	2.55	195.34	8.96	0.2289	1,754
1995	32,994.85	31.52	3.17	1,045.94	9.06	0.2874	9,484
1996	35,468.82	30.78	3.25	1,152.74	9.07	0.2947	10,452
1999	199,511.23	28.50	3.51	7,002.84	9.09	0.3190	63,634
2004	626,299.03	24.54	4.07	25,490.37	9.13	0.3721	233,015
2010	64,224.48	19.53	5.12	3,288.29	9.16	0.4690	30,123
2012	42,081.67	17.80	5.62	2,364.99	9.17	0.5152	21,679
2015	37,548.08	15.16	6.60	2,478.17	9.18	0.6055	22,737
2018	449,748.21	12.45	8.03	36,114.78	9.19	0.7382	331,982
2020	1,859.64	10.61	9.43	175.36	9.20	0.8671	1,613
2021	8,453.79	9.68	10.33	873.28	9.21	0.9515	8,043
	3,214,518.11			117,324.68			1,060,412

COMPOSITE REMAINING LIFE, YEARS.. 9.04

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
LAUDERDALE PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	2,712,966.45	34.42	2.91	78,947.32	30.08	0.8739	2,370,889
2018	120,427.02	32.99	3.03	3,648.94	30.20	0.9154	110,243
2020	15,528.58	31.52	3.17	492.26	30.32	0.9619	14,937
2021	61,970.70	30.78	3.25	2,014.05	30.38	0.9870	61,165
	2,910,892.75			85,102.57			2,557,234
COMPOSITE REMAINING LIFE, YEARS..						30.05	
FT. MYERS COMMON							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
1958	342,300.80	56.23	1.78	6,092.95	16.37	0.2911	99,654
1968	376,634.00	53.20	1.88	7,080.72	17.39	0.3269	123,114
1995	19,137.73	39.77	2.51	480.36	19.18	0.4823	9,230
2020	756.77	21.23	4.71	35.64	19.93	0.9388	710
2021	2,019.19	20.39	4.90	98.94	19.95	0.9784	1,976
	740,848.49			13,788.61			234,684
COMPOSITE REMAINING LIFE, YEARS..						17.02	
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2000	1,692,214.65	36.49	2.74	46,366.68	19.38	0.5311	898,735
2001	72,563.49	35.81	2.79	2,024.52	19.42	0.5423	39,352
2002	114,777.47	35.12	2.85	3,271.16	19.45	0.5538	63,566
2014	60,297.45	26.15	3.82	2,303.36	19.79	0.7568	45,633
2015	14,685.43	25.35	3.94	578.61	19.82	0.7819	11,482
2017	2,814,748.69	23.72	4.22	118,782.39	19.86	0.8373	2,356,705
2020	127,581.93	21.23	4.71	6,009.11	19.93	0.9388	119,770
2021	195,182.93	20.39	4.90	9,563.96	19.95	0.9784	190,971
	5,092,052.04			188,899.79			3,726,214
COMPOSITE REMAINING LIFE, YEARS..						19.73	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
FT. MYERS UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	3,792,213.21	34.42	2.91	110,353.40	19.49	0.5662	2,147,303
2009	38,014.28	30.03	3.33	1,265.88	19.66	0.6547	24,887
2014	18,615.60	26.15	3.82	711.12	19.79	0.7568	14,088
2016	525,941.16	24.54	4.07	21,405.81	19.84	0.8085	425,213
2020	2,533.41	21.23	4.71	119.32	19.93	0.9388	2,378
2021	11,486.71	20.39	4.90	562.85	19.95	0.9784	11,239
	4,388,804.37			134,418.38			2,625,108
	COMPOSITE REMAINING LIFE, YEARS..					19.53	
FT. MYERS PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	1,655,457.81	34.42	2.91	48,173.82	30.08	0.8739	1,446,721
2017	97,683.40	33.71	2.97	2,901.20	30.14	0.8941	87,339
2020	99,967.51	31.52	3.17	3,168.97	30.32	0.9619	96,162
2021	94,493.71	30.78	3.25	3,071.05	30.38	0.9870	93,265
	1,947,602.43			57,315.04			1,723,487
	COMPOSITE REMAINING LIFE, YEARS..					30.07	
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
1976	5,472.04	50.88	1.97	107.80	19.37	0.3807	2,083
1977	2,123.93	50.45	1.98	42.05	19.46	0.3857	819
1979	0.41	49.57	2.02	0.01	19.63	0.3960	
1980	360.41	49.11	2.04	7.35	19.71	0.4013	145
1981	40.07	48.65	2.06	0.83	19.79	0.4068	16
1987	522.66	45.62	2.19	11.45	20.23	0.4435	232
1991	79.83	43.40	2.30	1.84	20.49	0.4721	38
1992	953.84	42.82	2.34	22.32	20.55	0.4799	458
1993	222.17	42.23	2.37	5.27	20.60	0.4878	108
1998	1,061.20	39.14	2.55	27.06	20.86	0.5330	566
1999	267.62	38.49	2.60	6.96	20.91	0.5433	145
2002	139.40	36.49	2.74	3.82	21.04	0.5766	80
2004	180.89	35.12	2.85	5.16	21.12	0.6014	109

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2005	3,965,525.29	34.42	2.91	115,396.79	21.16	0.6148	2,437,846
2006	87.01	33.71	2.97	2.58	21.19	0.6286	55
2007	268.76	32.99	3.03	8.14	21.23	0.6435	173
2008	36,169.88	32.26	3.10	1,121.27	21.26	0.6590	23,837
2009	33,187.35	31.52	3.17	1,052.04	21.29	0.6754	22,416
2010	188.82	30.78	3.25	6.14	21.33	0.6930	131
2011	299.26	30.03	3.33	9.97	21.36	0.7113	213
2012	205.85	29.27	3.42	7.04	21.39	0.7308	150
2013	1,142.66	28.50	3.51	40.11	21.42	0.7516	859
2014	4,576.89	27.72	3.61	165.23	21.45	0.7738	3,542
2015	16,824.39	26.94	3.71	624.18	21.48	0.7973	13,415
2016	2,196.22	26.15	3.82	83.90	21.51	0.8226	1,807
2017	1,036,826.18	25.35	3.94	40,850.95	21.53	0.8493	880,587
2018	6,257.32	24.54	4.07	254.67	21.56	0.8786	5,497
2019	2,722.33	23.72	4.22	114.88	21.59	0.9102	2,478
2020	103,899.87	22.90	4.37	4,540.42	21.61	0.9437	98,047
2021	185,377.57	22.07	4.53	8,397.60	21.64	0.9805	181,766
	5,407,180.12			172,917.83			3,677,618
	COMPOSITE REMAINING LIFE, YEARS..					21.27	

MARTIN COMMON
 INTERIM SURVIVOR CURVE.. IOWA 60-R0.5
 PROBABLE RETIREMENT YEAR.. 6-2045

1986	2,805,585.57	46.15	2.17	60,881.21	20.16	0.4368	1,225,592
1994	2,254,345.46	41.63	2.40	54,104.29	20.66	0.4963	1,118,787
1996	782,821.22	40.40	2.48	19,413.97	20.76	0.5139	402,261
1999	444,726.19	38.49	2.60	11,562.88	20.91	0.5433	241,602
2014	451,559.72	27.72	3.61	16,301.31	21.45	0.7738	349,421
2015	88,008.32	26.94	3.71	3,265.11	21.48	0.7973	70,172
2017	566,329.88	25.35	3.94	22,313.40	21.53	0.8493	480,990
2019	465,017.02	23.72	4.22	19,623.72	21.59	0.9102	423,258
2020	967,580.61	22.90	4.37	42,283.27	21.61	0.9437	913,077
2021	749,341.59	22.07	4.53	33,945.17	21.64	0.9805	734,744
	9,575,315.58			283,694.33			5,959,904
	COMPOSITE REMAINING LIFE, YEARS..					21.01	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
MARTIN UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2034								
1994	160,771.00	34.42	2.91	4,678.44	11.73	0.3408	54,789	
2020	2,242.89	13.36	7.49	167.99	11.98	0.8967	2,011	
2021	2,526.94	12.45	8.03	202.91	11.99	0.9631	2,434	
	165,540.83			5,049.34			59,234	
	COMPOSITE REMAINING LIFE, YEARS..					11.73		
MARTIN UNIT 4								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2034								
1994	160,878.19	34.42	2.91	4,681.56	11.73	0.3408	54,826	
2020	1,458.14	13.36	7.49	109.21	11.98	0.8967	1,308	
2021	10,807.02	12.45	8.03	867.80	11.99	0.9631	10,408	
	173,143.35			5,658.57			66,542	
	COMPOSITE REMAINING LIFE, YEARS..					11.76		
MARTIN UNIT 8								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2045								
2001	2,616,345.07	37.17	2.69	70,379.68	21.00	0.5650	1,478,156	
2005	7,123,013.39	34.42	2.91	207,279.69	21.16	0.6148	4,378,944	
2008	83,487.54	32.26	3.10	2,588.11	21.26	0.6590	55,020	
2009	31,101.44	31.52	3.17	985.92	21.29	0.6754	21,007	
2011	81,254.04	30.03	3.33	2,705.76	21.36	0.7113	57,795	
2012	145,188.39	29.27	3.42	4,965.44	21.39	0.7308	106,101	
2013	63,217.15	28.50	3.51	2,218.92	21.42	0.7516	47,513	
2014	26,689.09	27.72	3.61	963.48	21.45	0.7738	20,652	
2015	110,150.75	26.94	3.71	4,086.59	21.48	0.7973	87,826	
2016	50,492.00	26.15	3.82	1,928.79	21.51	0.8226	41,533	
2017	7,171.73	25.35	3.94	282.57	21.53	0.8493	6,091	
2018	38,627.16	24.54	4.07	1,572.13	21.56	0.8786	33,937	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2019	92,558.63	23.72	4.22	3,905.97	21.59	0.9102	84,247
2020	524,211.53	22.90	4.37	22,908.04	21.61	0.9437	494,683
2021	433,125.20	22.07	4.53	19,620.57	21.64	0.9805	424,688
	11,426,633.11			346,391.66			7,338,193
						21.18	
COMPOSITE REMAINING LIFE, YEARS..							
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2002	84,697.32	35.12	2.85	2,413.87	19.45	0.5538	46,907
2020	383.18	21.23	4.71	18.05	19.93	0.9388	360
2021	3,381.95	20.39	4.90	165.72	19.95	0.9784	3,309
	88,462.45			2,597.64			50,576
						19.47	
COMPOSITE REMAINING LIFE, YEARS..							
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	142,876.99	34.42	2.91	4,157.72	19.49	0.5662	80,903
2016	1,618,929.96	24.54	4.07	65,890.45	19.84	0.8085	1,308,872
2020	145,699.35	21.23	4.71	6,862.44	19.93	0.9388	136,778
2021	75,438.89	20.39	4.90	3,696.51	19.95	0.9784	73,811
	1,982,945.19			80,607.12			1,600,364
						19.85	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2042							
2002	865,593.19	34.42	2.91	25,188.76	18.64	0.5416	468,762
2019	86,554.21	21.23	4.71	4,076.70	19.05	0.8973	77,667
2020	2,640.08	20.39	4.90	129.36	19.07	0.9353	2,469
2021	27,536.82	19.53	5.12	1,409.89	19.09	0.9775	26,916
	982,324.30			30,804.71			575,814
						18.69	
COMPOSITE REMAINING LIFE, YEARS..							
TURKEY POINT UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2047							
2007	11,893,560.80	34.42	2.91	346,102.62	22.81	0.6627	7,881,863
2009	32,021.07	32.99	3.03	970.24	22.89	0.6939	22,218
2015	57,809.34	28.50	3.51	2,029.11	23.11	0.8109	46,876
2016	47,380.29	27.72	3.61	1,710.43	23.14	0.8348	39,552
2017	29,043.03	26.94	3.71	1,077.50	23.17	0.8601	24,979
2018	273,989.63	26.15	3.82	10,466.40	23.20	0.8872	243,081
2021	191,151.52	23.72	4.22	8,066.59	23.30	0.9823	187,766
	12,524,955.68			370,422.89			8,446,335
						22.80	
COMPOSITE REMAINING LIFE, YEARS..							
WEST COUNTY COMMON							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2011	1,139,034.68	34.42	2.91	33,145.91	26.07	0.7574	862,716
2015	1,907,468.52	31.52	3.17	60,466.75	26.26	0.8331	1,589,150
2016	239,432.98	30.78	3.25	7,781.57	26.31	0.8548	204,663
2018	3,923,562.20	29.27	3.42	134,185.83	26.40	0.9020	3,538,857
2019	357,350.58	28.50	3.51	12,543.01	26.44	0.9277	331,521
2020	762,328.16	27.72	3.61	27,520.05	26.48	0.9553	728,229
2021	282,602.52	26.94	3.71	10,484.55	26.52	0.9844	278,197
	8,611,779.64			286,127.67			7,533,333
						26.33	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
WEST COUNTY UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2049								
2009	15,107,648.34	34.42	2.91	439,632.57	24.45	0.7103	10,731,567	
2014	759,944.23	30.78	3.25	24,698.19	24.66	0.8012	608,845	
2016	71,567.21	29.27	3.42	2,447.60	24.74	0.8452	60,491	
2020	1,229,233.43	26.15	3.82	46,956.72	24.89	0.9518	1,170,009	
2021	704,760.70	25.35	3.94	27,767.57	24.93	0.9834	693,083	
	17,873,153.91			541,502.65			13,263,995	
	COMPOSITE REMAINING LIFE, YEARS..						24.49	
WEST COUNTY UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2049								
2009	6,066,491.58	34.42	2.91	176,534.90	24.45	0.7103	4,309,272	
2012	140,988.41	32.26	3.10	4,370.64	24.58	0.7619	107,423	
2014	1,001,808.40	30.78	3.25	32,558.77	24.66	0.8012	802,619	
2020	48,290.66	26.15	3.82	1,844.70	24.89	0.9518	45,964	
2021	64,601.63	25.35	3.94	2,545.30	24.93	0.9834	63,531	
	7,322,180.68			217,854.31			5,328,809	
	COMPOSITE REMAINING LIFE, YEARS..						24.46	
WEST COUNTY UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2051								
2011	9,360,312.51	34.42	2.91	272,385.09	26.07	0.7574	7,089,594	
2012	93,602.15	33.71	2.97	2,779.98	26.12	0.7748	72,527	
2014	1,097,614.66	32.26	3.10	34,026.05	26.22	0.8128	892,108	
2018	88,421.18	29.27	3.42	3,024.00	26.40	0.9020	79,751	
2020	330,435.13	27.72	3.61	11,928.71	26.48	0.9553	315,655	
2021	1,218,808.32	26.94	3.71	45,217.79	26.52	0.9844	1,199,807	
	12,189,193.95			369,361.62			9,649,442	
	COMPOSITE REMAINING LIFE, YEARS..						26.12	

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2053							
2013	41,806,977.36	34.42	2.91	1,216,583.04	27.68	0.8042	33,620,335
2014	5,103,662.90	33.71	2.97	151,578.79	27.74	0.8229	4,199,804
2016	17,168.92	32.26	3.10	532.24	27.84	0.8630	14,817
2020	894,346.02	29.27	3.42	30,586.63	28.04	0.9580	856,766
2021	1,164,201.58	28.50	3.51	40,863.48	28.09	0.9856	1,147,449
	48,986,356.78			1,440,144.18			39,839,171
	COMPOSITE REMAINING LIFE, YEARS..					27.66	
RIVIERA COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2054							
2014	33,098,382.57	34.42	2.91	963,162.93	28.48	0.8274	27,386,595
2015	2,864,680.24	33.71	2.97	85,081.00	28.54	0.8466	2,425,324
2016	17,661,775.89	32.99	3.03	535,151.81	28.60	0.8669	15,311,523
2019	1,671,593.80	30.78	3.25	54,326.80	28.76	0.9344	1,561,887
2020	1,061,702.17	30.03	3.33	35,354.68	28.81	0.9594	1,018,565
2021	4,623,708.88	29.27	3.42	158,130.84	28.86	0.9860	4,558,931
	60,981,843.55			1,831,208.06			52,262,825
	COMPOSITE REMAINING LIFE, YEARS..					28.54	
PT. EVERGLADES COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
1960	52,015.65	58.42	1.71	889.47	22.02	0.3769	19,606
2016	41,589,092.16	34.42	2.91	1,210,242.58	30.08	0.8739	36,345,124
2018	993,841.89	32.99	3.03	30,113.41	30.20	0.9154	909,793
2020	1,041,172.79	31.52	3.17	33,005.18	30.32	0.9619	1,001,535
2021	1,296,488.25	30.78	3.25	42,135.87	30.38	0.9870	1,279,634
	44,972,610.74			1,316,386.51			39,555,692
	COMPOSITE REMAINING LIFE, YEARS..					30.05	

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
OKEECHOBEE CLEAN ENERGY CENTER								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2059								
2019	29,568,064.38	34.42	2.91	860,430.67	32.45	0.9428	27,875,884	
2020	1,391,036.25	33.71	2.97	41,313.78	32.52	0.9647	1,341,933	
2021	1,016,688.69	32.99	3.03	30,805.67	32.59	0.9879	1,004,366	
	31,975,789.32			932,550.12			30,222,183	
	COMPOSITE REMAINING LIFE, YEARS..						32.41	
LAUDERDALE COMMON								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2062								
1957	140,615.85	59.44	1.68	2,362.35	22.59	0.3801	53,441	
1958	301,532.18	59.36	1.68	5,065.74	22.90	0.3858	116,325	
1991	1,410,826.17	51.70	1.93	27,228.95	31.06	0.6008	847,582	
1992	590,006.93	51.29	1.95	11,505.14	31.24	0.6091	359,367	
1993	952,112.83	50.88	1.97	18,756.62	31.41	0.6173	587,768	
1999	848,612.58	48.17	2.08	17,651.14	32.35	0.6716	569,911	
2004	1,078,661.34	45.62	2.19	23,622.68	33.03	0.7240	780,972	
2006	416,665.59	44.53	2.25	9,374.98	33.27	0.7471	311,308	
2015	1,752,164.18	39.14	2.55	44,680.19	34.21	0.8740	1,531,462	
2017	107,481.10	37.83	2.64	2,837.50	34.39	0.9091	97,708	
2018	460.13	37.17	2.69	12.38	34.48	0.9276	427	
	7,599,138.88			163,097.67			5,256,271	
	COMPOSITE REMAINING LIFE, YEARS..						32.23	
LANSING SMITH COMMON								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2042								
1965	196,960.29	53.89	1.86	3,663.46	16.51	0.3064	60,341	
1967	15,109.55	53.20	1.88	284.06	16.68	0.3135	4,737	
1970	1,994.41	52.09	1.92	38.29	16.93	0.3250	648	
1973	23,093.87	50.88	1.97	454.95	17.16	0.3373	7,789	
1974	194.65	50.45	1.98	3.85	17.24	0.3417	67	
1977	9,600.00	49.11	2.04	195.84	17.45	0.3553	3,411	
1979	100,193.27	48.17	2.08	2,084.02	17.58	0.3650	36,567	
1980	42,369.26	47.68	2.10	889.75	17.64	0.3700	15,675	
1982	10,388.10	46.67	2.14	222.31	17.76	0.3805	3,953	

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LANSING SMITH COMMON								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2042								
1983	28,144.62	46.15	2.17	610.74	17.82	0.3861	10,867	
1985	96,261.21	45.08	2.22	2,137.00	17.93	0.3977	38,287	
1986	50,124.52	44.53	2.25	1,127.80	17.99	0.4040	20,250	
1987	3,844.30	43.97	2.27	87.27	18.04	0.4103	1,577	
1990	20,323.68	42.23	2.37	481.67	18.18	0.4305	8,749	
1992	95,580.91	41.02	2.44	2,332.17	18.27	0.4454	42,571	
1994	55,340.29	39.77	2.51	1,389.04	18.36	0.4617	25,548	
1995	173,165.03	39.14	2.55	4,415.71	18.40	0.4701	81,407	
1997	45,931.48	37.83	2.64	1,212.59	18.48	0.4885	22,438	
1999	343,073.75	36.49	2.74	9,400.22	18.55	0.5084	174,405	
2000	3,069.15	35.81	2.79	85.63	18.58	0.5189	1,592	
2001	161,870.53	35.12	2.85	4,613.31	18.61	0.5299	85,775	
2002	472,241.56	34.42	2.91	13,742.23	18.64	0.5416	255,742	
2004	631,617.00	32.99	3.03	19,138.00	18.70	0.5668	358,026	
2005	35,773.43	32.26	3.10	1,108.98	18.73	0.5806	20,770	
2006	85,318.93	31.52	3.17	2,704.61	18.76	0.5952	50,780	
2007	22,325.05	30.78	3.25	725.56	18.78	0.6101	13,621	
2008	2,251,325.31	30.03	3.33	74,969.13	18.81	0.6264	1,410,163	
2011	14,111.89	27.72	3.61	509.44	18.88	0.6811	9,612	
2013	224,490.74	26.15	3.82	8,575.55	18.93	0.7239	162,509	
2014	89,502.08	25.35	3.94	3,526.38	18.95	0.7475	66,905	
2015	27,615.00	24.54	4.07	1,123.93	18.97	0.7730	21,347	
2019	251,397.21	21.23	4.71	11,840.81	19.05	0.8973	225,584	
2021	1,483,271.75	19.53	5.12	75,943.51	19.09	0.9775	1,449,854	
	7,065,622.82			249,637.81			4,691,567	
	COMPOSITE REMAINING LIFE, YEARS..					18.79		

LANSING SMITH UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 60-R0.5
 PROBABLE RETIREMENT YEAR.. 6-2042

2002	1,974,329.37	34.42	2.91	57,452.98	18.64	0.5416	1,069,198
2006	26,970.67	31.52	3.17	854.97	18.76	0.5952	16,052
2009	28,696.01	29.27	3.42	981.40	18.83	0.6433	18,461
2010	246,756.59	28.50	3.51	8,661.16	18.86	0.6618	163,291
2011	15,154.69	27.72	3.61	547.08	18.88	0.6811	10,322
2012	5,348.54	26.94	3.71	198.43	18.91	0.7019	3,754
2013	126,251.67	26.15	3.82	4,822.81	18.93	0.7239	91,394
2014	342,114.98	25.35	3.94	13,479.33	18.95	0.7475	255,741

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
LANSING SMITH UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 6-2042								
2015	76,910.51	24.54	4.07	3,130.26	18.97	0.7730	59,453	
2016	175,217.05	23.72	4.22	7,394.16	18.99	0.8006	140,277	
2018	335,899.09	22.07	4.53	15,216.23	19.03	0.8623	289,632	
2019	53,194.89	21.23	4.71	2,505.48	19.05	0.8973	47,733	
2020	143,657.79	20.39	4.90	7,039.23	19.07	0.9353	134,357	
2021	210,313.22	19.53	5.12	10,768.04	19.09	0.9775	205,575	
	3,760,815.07			133,051.56			2,505,240	
	COMPOSITE REMAINING LIFE, YEARS..					18.83		
LANSING SMITH UNIT A								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 12-2027								
1971	62,476.94	44.81	2.23	1,393.24	5.71	0.1274	7,961	
1972	2,423.22	44.25	2.26	54.76	5.72	0.1293	313	
1975	95,602.32	42.53	2.35	2,246.65	5.74	0.1350	12,902	
1993	38,200.43	30.41	3.29	1,256.79	5.82	0.1914	7,311	
2007	229,741.67	19.10	5.24	12,038.46	5.86	0.3068	70,487	
2011	269,418.47	15.60	6.41	17,269.72	5.87	0.3763	101,377	
2020	208.10	7.32	13.66	28.43	5.88	0.8033	167	
2021	605.20	6.36	15.72	95.14	5.88	0.9245	560	
	698,676.35			34,383.19			201,078	
	COMPOSITE REMAINING LIFE, YEARS..					5.85		
PERDIDO LANDFILL GAS UNITS 1 AND 2								
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5								
PROBABLE RETIREMENT YEAR.. 12-2029								
2010	578,764.95	18.24	5.48	31,716.32	7.76	0.4254	246,230	
2020	3,463.36	9.21	10.86	376.12	7.79	0.8458	2,929	
2021	7,939.75	8.27	12.09	959.92	7.79	0.9420	7,479	
	590,168.06			33,052.36			256,638	
	COMPOSITE REMAINING LIFE, YEARS..					7.76		

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRIST COMBUSTION TURBINES							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2061							
2021	2,476,705.76	34.77	2.88	71,329.13	34.38	0.9888	2,448,917
	2,476,705.76			71,329.13			2,448,917
						34.33	
COMPOSITE REMAINING LIFE, YEARS..							
CRIST PIPELINE							
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5							
PROBABLE RETIREMENT YEAR.. 12-2061							
2020	128,189,747.87	35.46	2.82	3,614,950.89	34.30	0.9673	123,996,661
2021	1,660,000.00	34.77	2.88	47,808.00	34.38	0.9888	1,641,375
	129,849,747.87			3,662,758.89			125,638,036
						34.30	
COMPOSITE REMAINING LIFE, YEARS..							
	447,659,712.13			13,249,986.48			379,011,715
						28.60	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2031							
1970	227,548.88	42.40	2.36	5,370.15	8.57	0.2021	45,992
1972	97,231.89	41.60	2.40	2,333.57	8.61	0.2070	20,124
1978	9,501.54	38.96	2.57	244.19	8.70	0.2233	2,122
1983	32,474.85	36.48	2.74	889.81	8.77	0.2404	7,807
1987	25,785.78	34.32	2.91	750.37	8.81	0.2567	6,619
1991	25,501.10	32.00	3.12	795.63	8.85	0.2766	7,053
1992	11,915.81	31.40	3.18	378.92	8.86	0.2822	3,362
1993	93,947.28	30.78	3.25	3,053.29	8.87	0.2882	27,073
1998	105,755.72	27.56	3.63	3,838.93	8.91	0.3233	34,190
2000	74,607.03	26.20	3.82	2,849.99	8.93	0.3408	25,429
2001	22,427.00	25.50	3.92	879.14	8.93	0.3502	7,854
2004	35,570.79	23.36	4.28	1,522.43	8.95	0.3831	13,628
2008	110,241.57	20.36	4.91	5,412.86	8.98	0.4411	48,623
2010	24,784.83	18.80	5.32	1,318.55	8.99	0.4782	11,852
2011	987,778.95	18.00	5.56	54,920.51	9.00	0.5000	493,889
2012	1,813,098.40	17.20	5.81	105,341.02	9.00	0.5233	948,722
2014	250,100.73	15.56	6.43	16,081.48	9.01	0.5791	144,821
2015	1,586,824.82	14.72	6.79	107,745.41	9.02	0.6128	972,359
2016	7,416,580.42	13.88	7.20	533,993.79	9.02	0.6499	4,819,739
2020	7,500.24	10.40	9.62	721.52	9.04	0.8692	6,519
2021	34,006.75	9.50	10.53	3,580.91	9.05	0.9526	32,396
	12,993,184.38			852,022.47			7,680,173
						9.01	
COMPOSITE REMAINING LIFE, YEARS..						9.01	

FT. MYERS GTS

INTERIM SURVIVOR CURVE.. IOWA 50-01
 PROBABLE RETIREMENT YEAR.. 6-2031

1974	3,279,233.02	40.76	2.45	80,341.21	8.64	0.2120	695,099
1979	57,339.16	38.48	2.60	1,490.82	8.72	0.2266	12,994
1983	1,650.21	36.48	2.74	45.22	8.77	0.2404	397
1999	213,655.84	26.88	3.72	7,948.00	8.92	0.3319	70,902
2001	656,644.16	25.50	3.92	25,740.45	8.93	0.3502	229,957
2005	254,174.88	22.62	4.42	11,234.53	8.96	0.3961	100,681
2007	105,112.91	21.12	4.73	4,971.84	8.97	0.4247	44,644
2008	78,413.21	20.36	4.91	3,850.09	8.98	0.4411	34,585
2012	418,548.33	17.20	5.81	24,317.66	9.00	0.5233	219,010
2013	888,767.41	16.38	6.11	54,303.69	9.01	0.5501	488,875
2014	880,491.88	15.56	6.43	56,615.63	9.01	0.5791	509,849

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
FT. MYERS GTS								
INTERIM SURVIVOR CURVE.. IOWA 50-01								
PROBABLE RETIREMENT YEAR.. 6-2031								
2017	9,000,687.97	13.02	7.68	691,252.84	9.03	0.6936	6,242,427	
2018	1,064,787.27	12.16	8.22	87,525.51	9.03	0.7426	790,711	
2020	9,787.19	10.40	9.62	941.53	9.04	0.8692	8,507	
2021	44,375.99	9.50	10.53	4,672.79	9.05	0.9526	42,274	
	16,953,669.43			1,055,251.81			9,490,912	
	COMPOSITE REMAINING LIFE, YEARS..						8.99	
LAUDERDALE PEAKERS								
INTERIM SURVIVOR CURVE.. IOWA 50-01								
PROBABLE RETIREMENT YEAR.. 6-2056								
2016	112,213,617.30	32.00	3.12	3,501,064.86	28.20	0.8813	98,888,250	
2017	173,313.68	31.40	3.18	5,511.38	28.27	0.9003	156,038	
2019	19,092.34	30.16	3.32	633.87	28.40	0.9416	17,978	
2020	792,385.47	29.52	3.39	26,861.87	28.46	0.9641	763,931	
2021	2,245,321.78	28.88	3.46	77,688.13	28.52	0.9875	2,217,323	
	115,443,730.57			3,611,760.11			102,043,520	
	COMPOSITE REMAINING LIFE, YEARS..						28.25	
FT. MYERS COMMON								
INTERIM SURVIVOR CURVE.. IOWA 50-01								
PROBABLE RETIREMENT YEAR.. 6-2043								
1977	459.58	44.22	2.26	10.39	17.34	0.3921	180	
1984	19,876.87	41.60	2.40	477.04	17.80	0.4279	8,505	
1985	720.55	41.18	2.43	17.51	17.86	0.4337	313	
1988	5,010.62	39.88	2.51	125.77	18.02	0.4519	2,264	
1990	3,036.76	38.96	2.57	78.04	18.13	0.4654	1,413	
1997	136,590.24	35.42	2.82	3,851.84	18.44	0.5206	71,110	
2001	4,921.85	33.18	3.01	148.15	18.59	0.5603	2,758	
2011	116,552.30	26.88	3.72	4,335.75	18.92	0.7039	82,038	
2013	632,686.61	25.50	3.92	24,801.32	18.97	0.7439	470,668	
2014	201,651.17	24.80	4.03	8,126.54	19.00	0.7661	154,491	
2015	70,847.59	24.08	4.15	2,940.17	19.03	0.7903	55,989	
2016	261,024.01	23.36	4.28	11,171.83	19.05	0.8155	212,865	
2017	240,460.56	22.62	4.42	10,628.36	19.08	0.8435	202,828	
2018	72,045.09	21.88	4.57	3,292.46	19.10	0.8729	62,891	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS AMOUNT (8)
FT. MYERS COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2043							
2019	121,362.52	21.12	4.73	5,740.45	19.13	0.9058	109,928
2020	904,066.49	20.36	4.91	44,389.66	19.15	0.9406	850,338
2021	8,851.13	19.58	5.11	452.29	19.18	0.9796	8,670
	2,800,163.94			120,587.57			2,297,249
COMPOSITE REMAINING LIFE, YEARS..						19.05	

FT. MYERS UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 50-01
 PROBABLE RETIREMENT YEAR.. 6-2043

1958	1,927,086.01	48.88	2.05	39,505.26	15.17	0.3104	598,071
1961	305.15	48.38	2.07	6.32	15.65	0.3235	99
1969	3,708,029.98	46.62	2.15	79,722.64	16.63	0.3567	1,322,691
1971	4,061.31	46.08	2.17	88.13	16.83	0.3652	1,483
1972	5,149.93	45.80	2.18	112.27	16.92	0.3694	1,903
1982	15,479.32	42.40	2.36	365.31	17.68	0.4170	6,455
1983	9,467.52	42.00	2.38	225.33	17.74	0.4224	3,999
1985	695,365.82	41.18	2.43	16,897.39	17.86	0.4337	301,587
1987	766,280.15	40.32	2.48	19,003.75	17.97	0.4457	341,516
1989	3,132.27	39.42	2.54	79.56	18.08	0.4587	1,437
1990	50,886.29	38.96	2.57	1,307.78	18.13	0.4654	23,680
1991	96,642.07	38.48	2.60	2,512.69	18.17	0.4722	45,633
1992	409,494.24	38.00	2.63	10,769.70	18.22	0.4795	196,340
1995	24,960.98	36.48	2.74	683.93	18.36	0.5033	12,563
1996	2,329,351.64	35.96	2.78	64,755.98	18.40	0.5117	1,191,883
1998	265,816.55	34.88	2.87	7,628.93	18.48	0.5298	140,835
2000	24,215,837.06	33.76	2.96	716,788.78	18.56	0.5498	13,312,899
2001	17,157,990.04	33.18	3.01	516,455.50	18.59	0.5603	9,613,279
2002	123,710,739.79	32.60	3.07	3,797,919.71	18.63	0.5715	70,696,976
2003	177,712.25	32.00	3.12	5,544.62	18.66	0.5831	103,628
2004	143,204.12	31.40	3.18	4,553.89	18.70	0.5955	85,284
2005	2,002,658.91	30.78	3.25	65,086.41	18.73	0.6085	1,218,638
2006	62,990.62	30.16	3.32	2,091.29	18.76	0.6220	39,181
2007	1,209,899.59	29.52	3.39	41,015.60	18.80	0.6369	770,537
2008	458,847.91	28.88	3.46	15,876.14	18.83	0.6520	299,173
2010	194,733.94	27.56	3.63	7,068.84	18.89	0.6854	133,473
2011	7,547,081.68	26.88	3.72	280,751.44	18.92	0.7039	5,312,164
2012	3,337,106.83	26.20	3.82	127,477.48	18.95	0.7233	2,413,663
2013	15,644,543.98	25.50	3.92	613,266.12	18.97	0.7439	11,638,289

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2043							
2014	7,192,822.64	24.80	4.03	289,870.75	19.00	0.7661	5,510,637
2015	20,662,117.06	24.08	4.15	857,477.86	19.03	0.7903	16,328,858
2016	5,386,611.91	23.36	4.28	230,546.99	19.05	0.8155	4,392,782
2017	13,585,694.32	22.62	4.42	600,487.69	19.08	0.8435	11,459,533
2018	8,049,437.04	21.88	4.57	367,859.27	19.10	0.8729	7,026,676
2019	198,585,250.09	21.12	4.73	9,393,082.33	19.13	0.9058	179,874,548
2020	15,677,000.23	20.36	4.91	769,740.71	19.15	0.9406	14,745,316
2021	16,655,404.56	19.58	5.11	851,091.17	19.18	0.9796	16,315,135
	491,969,193.80			19,797,717.56			375,480,844
	COMPOSITE REMAINING LIFE, YEARS..					18.97	

FT. MYERS UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	14,011,873.54	32.00	3.12	437,170.45	18.66	0.5831	8,170,604
2004	867,939.32	31.40	3.18	27,600.47	18.70	0.5955	516,893
2006	6,049,101.81	30.16	3.32	200,830.18	18.76	0.6220	3,762,662
2007	19,395.72	29.52	3.39	657.51	18.80	0.6369	12,352
2008	32,287.53	28.88	3.46	1,117.15	18.83	0.6520	21,052
2009	2,282.97	28.22	3.54	80.82	18.86	0.6683	1,526
2011	1,493,644.50	26.88	3.72	55,563.58	18.92	0.7039	1,051,332
2013	215,081.67	25.50	3.92	8,431.20	18.97	0.7439	160,004
2014	2,329,383.43	24.80	4.03	93,874.15	19.00	0.7661	1,784,611
2015	2,343,312.23	24.08	4.15	97,247.46	19.03	0.7903	1,851,873
2016	7,300,357.99	23.36	4.28	312,455.32	19.05	0.8155	5,953,442
2017	128,579.68	22.62	4.42	5,683.22	19.08	0.8435	108,457
2018	288,013.70	21.88	4.57	13,162.23	19.10	0.8729	251,419
2019	479,359.45	21.12	4.73	22,673.70	19.13	0.9058	434,194
2020	20,592.93	20.36	4.91	1,011.11	19.15	0.9406	19,369
2021	93,370.22	19.58	5.11	4,771.22	19.18	0.9796	91,463
	35,674,576.69			1,282,329.77			24,191,253
	COMPOSITE REMAINING LIFE, YEARS..					18.87	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
FT. MYERS PEAKERS								
INTERIM SURVIVOR CURVE.. IOWA 50-01								
PROBABLE RETIREMENT YEAR.. 6-2056								
2013	100,602.52	33.76	2.96	2,977.83	28.00	0.8294	83,438	
2016	34,889,378.39	32.00	3.12	1,088,548.61	28.20	0.8813	30,746,265	
2017	149,518.73	31.40	3.18	4,754.70	28.27	0.9003	134,615	
2020	2,108,932.22	29.52	3.39	71,492.80	28.46	0.9641	2,033,200	
2021	1,992,463.37	28.88	3.46	68,939.23	28.52	0.9875	1,967,617	
	39,240,895.23			1,236,713.17			34,965,135	
	COMPOSITE REMAINING LIFE, YEARS..						28.27	

MANATEE UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 50-01
 PROBABLE RETIREMENT YEAR.. 6-2045

1976	11,882.64	45.20	2.21	262.61	18.43	0.4077	4,845
1979	43.02	44.22	2.26	0.97	18.70	0.4229	18
1984	12.34	42.40	2.36	0.29	19.08	0.4500	6
1987	83.81	41.18	2.43	2.04	19.28	0.4682	39
1989	135.24	40.32	2.48	3.35	19.41	0.4814	65
1992	268.38	38.96	2.57	6.90	19.58	0.5026	135
1993	357.25	38.48	2.60	9.29	19.64	0.5104	182
1996	1,030.62	37.00	2.70	27.83	19.79	0.5349	551
2004	239.60	32.60	3.07	7.36	20.15	0.6181	148
2005	189,834,258.14	32.00	3.12	5,922,828.85	20.19	0.6309	119,774,027
2007	165,937.43	30.78	3.25	5,392.97	20.27	0.6585	109,276
2008	1,291,451.40	30.16	3.32	42,876.19	20.31	0.6734	869,676
2009	294,695.92	29.52	3.39	9,990.19	20.34	0.6890	203,051
2010	2,348,699.79	28.88	3.46	81,265.01	20.38	0.7057	1,657,430
2011	6,236,010.43	28.22	3.54	220,754.77	20.41	0.7233	4,510,195
2012	2,864,369.11	27.56	3.63	103,976.60	20.45	0.7420	2,125,419
2013	4,176,518.56	26.88	3.72	155,366.49	20.48	0.7619	3,182,089
2014	5,267,864.68	26.20	3.82	201,232.43	20.51	0.7828	4,123,790
2015	1,336,376.12	25.50	3.92	52,385.94	20.55	0.8059	1,076,959
2016	252,917.08	24.80	4.03	10,192.56	20.58	0.8298	209,881
2017	27,003,081.24	24.08	4.15	1,120,627.87	20.61	0.8559	23,111,937
2018	914,744.24	23.36	4.28	39,151.05	20.64	0.8836	808,231

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2045							
2019	44,171,639.99	22.62	4.42	1,952,386.49	20.67	0.9138	40,363,603
2020	9,043,018.15	21.88	4.57	413,265.93	20.70	0.9461	8,555,328
2021	10,566,641.31	21.12	4.73	499,802.13	20.72	0.9811	10,366,509
	305,782,276.49			10,831,816.11			221,053,390
						20.41	
COMPOSITE REMAINING LIFE, YEARS..							
MARTIN COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2045							
1994	11,996,644.31	38.00	2.63	315,511.75	19.69	0.5182	6,216,181
1995	192,748.73	37.50	2.67	5,146.39	19.74	0.5264	101,463
2010	210,090.84	28.88	3.46	7,269.14	20.38	0.7057	148,257
2011	147,285.57	28.22	3.54	5,213.91	20.41	0.7233	106,524
2012	68,543.70	27.56	3.63	2,488.14	20.45	0.7420	50,861
2013	2,700,817.48	26.88	3.72	100,470.41	20.48	0.7619	2,057,753
2014	738,263.66	26.20	3.82	28,201.67	20.51	0.7828	577,928
2015	38,319.19	25.50	3.92	1,502.11	20.55	0.8059	30,881
2016	114,225.28	24.80	4.03	4,603.28	20.58	0.8298	94,789
2017	5,949,711.27	24.08	4.15	246,913.02	20.61	0.8559	5,092,358
2018	535,182.96	23.36	4.28	22,905.83	20.64	0.8836	472,866
2019	1,127,596.97	22.62	4.42	49,839.79	20.67	0.9138	1,030,387
2020	4,497,306.82	21.88	4.57	205,526.92	20.70	0.9461	4,254,767
2021	1,883,194.46	21.12	4.73	89,075.10	20.72	0.9811	1,847,527
	30,199,931.24			1,084,667.46			22,082,542
						20.36	
COMPOSITE REMAINING LIFE, YEARS..							
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	92,419,011.46	32.00	3.12	2,883,473.16	11.42	0.3569	32,982,497
1995	408,251.09	31.40	3.18	12,982.38	11.44	0.3643	148,738
2001	269,134.93	27.56	3.63	9,769.60	11.52	0.4180	112,498
2002	445,574.66	26.88	3.72	16,575.38	11.53	0.4289	191,125
2003	224,016.15	26.20	3.82	8,557.42	11.54	0.4405	98,670
2004	265,763.56	25.50	3.92	10,417.93	11.55	0.4529	120,375

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
MARTIN UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 50-01								
PROBABLE RETIREMENT YEAR.. 6-2034								
2005	16,861.04	24.80	4.03	679.50	11.56	0.4661	7,859	
2006	1,645,517.65	24.08	4.15	68,288.98	11.58	0.4809	791,329	
2007	514,362.76	23.36	4.28	22,014.73	11.59	0.4962	255,201	
2008	323,958.24	22.62	4.42	14,318.95	11.60	0.5128	166,132	
2009	1,648,072.18	21.88	4.57	75,316.90	11.61	0.5306	874,500	
2010	207,731.40	21.12	4.73	9,825.70	11.62	0.5502	114,292	
2011	1,892,990.09	20.36	4.91	92,945.81	11.63	0.5712	1,081,314	
2012	480,285.13	19.58	5.11	24,542.57	11.64	0.5945	285,520	
2013	3,220,813.41	18.80	5.32	171,347.27	11.65	0.6197	1,995,874	
2014	11,317,167.70	18.00	5.56	629,234.52	11.66	0.6478	7,331,035	
2015	119,574.82	17.20	5.81	6,947.30	11.66	0.6779	81,061	
2016	20,689,756.51	16.38	6.11	1,264,144.12	11.67	0.7125	14,740,417	
2017	2,261,348.66	15.56	6.43	145,404.72	11.68	0.7506	1,697,459	
2018	1,364,719.55	14.72	6.79	92,664.46	11.69	0.7942	1,083,806	
2019	2,636,584.75	13.88	7.20	189,834.10	11.70	0.8429	2,222,483	
2020	2,360,153.67	13.02	7.68	181,259.80	11.71	0.8994	2,122,699	
2021	2,261,047.95	12.16	8.22	185,858.14	11.71	0.9630	2,177,367	
	146,992,697.36			6,116,403.44			70,682,251	
	COMPOSITE REMAINING LIFE, YEARS..					11.56		

MARTIN UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 50-01
 PROBABLE RETIREMENT YEAR.. 6-2034

1994	84,490,078.23	32.00	3.12	2,636,090.44	11.42	0.3569	30,152,819
1995	416,931.43	31.40	3.18	13,258.42	11.44	0.3643	151,901
2001	268,312.54	27.56	3.63	9,739.75	11.52	0.4180	112,155
2003	1,771,713.37	26.20	3.82	67,679.45	11.54	0.4405	780,369
2004	115,499.26	25.50	3.92	4,527.57	11.55	0.4529	52,314
2005	1,040,980.72	24.80	4.03	41,951.52	11.56	0.4661	485,232
2007	34,757.83	23.36	4.28	1,487.64	11.59	0.4962	17,245
2008	10,428.53	22.62	4.42	460.94	11.60	0.5128	5,348
2009	6,708.32	21.88	4.57	306.57	11.61	0.5306	3,560
2010	14,163.26	21.12	4.73	669.92	11.62	0.5502	7,792
2011	7,288,608.32	20.36	4.91	357,870.67	11.63	0.5712	4,163,399
2012	2,060,959.81	19.58	5.11	105,315.05	11.64	0.5945	1,225,199
2013	1,229,664.88	18.80	5.32	65,418.17	11.65	0.6197	761,999
2014	11,900,880.91	18.00	5.56	661,688.98	11.66	0.6478	7,709,153
2015	125,261.77	17.20	5.81	7,277.71	11.66	0.6779	84,916

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2034							
2016	6,905,127.05	16.38	6.11	421,903.26	11.67	0.7125	4,919,558
2017	9,995,147.55	15.56	6.43	642,687.99	11.68	0.7506	7,502,758
2018	1,142,419.14	14.72	6.79	77,570.26	11.69	0.7942	907,264
2019	2,301,085.13	13.88	7.20	165,678.13	11.70	0.8429	1,939,677
2020	1,398,745.16	13.02	7.68	107,423.63	11.71	0.8994	1,258,017
2021	8,952,706.25	12.16	8.22	735,912.45	11.71	0.9630	8,621,367
	141,470,179.46			6,124,918.52			70,862,042
	COMPOSITE REMAINING LIFE, YEARS..					11.57	

MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	6,282,125.10	34.32	2.91	182,809.84	20.03	0.5836	3,666,374
2002	0.03				20.07	0.5945	
2003	374,569.58	33.18	3.01	11,274.54	20.11	0.6061	227,023
2005	183,078,821.14	32.00	3.12	5,712,059.22	20.19	0.6309	115,511,751
2006	64,015.95	31.40	3.18	2,035.71	20.23	0.6443	41,244
2007	22,547.11	30.78	3.25	732.78	20.27	0.6585	14,848
2008	427,019.96	30.16	3.32	14,177.06	20.31	0.6734	287,560
2009	2,407,784.79	29.52	3.39	81,623.90	20.34	0.6890	1,659,012
2010	1,383,493.09	28.88	3.46	47,868.86	20.38	0.7057	976,303
2011	4,574,869.80	28.22	3.54	161,950.39	20.41	0.7233	3,308,775
2012	1,784,242.36	27.56	3.63	64,768.00	20.45	0.7420	1,323,944
2013	5,446,147.24	26.88	3.72	202,596.68	20.48	0.7619	4,149,420
2014	1,965,435.53	26.20	3.82	75,079.64	20.51	0.7828	1,538,582
2015	6,104,336.89	25.50	3.92	239,290.01	20.55	0.8059	4,919,363
2016	5,702,980.07	24.80	4.03	229,830.10	20.58	0.8298	4,732,561
2017	27,224,661.80	24.08	4.15	1,129,823.46	20.61	0.8559	23,301,588
2018	9,316,543.28	23.36	4.28	398,748.05	20.64	0.8836	8,231,725
2019	47,320,004.06	22.62	4.42	2,091,544.18	20.67	0.9138	43,240,547
2020	10,553,651.32	21.88	4.57	482,301.87	20.70	0.9461	9,984,493
2021	12,632,433.02	21.12	4.73	597,514.08	20.72	0.9811	12,393,175
	326,665,682.12			11,726,028.37			239,508,288
	COMPOSITE REMAINING LIFE, YEARS..					20.43	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2043							
1972	1,278,414.13	45.80	2.18	27,869.43	16.92	0.3694	472,285
1978	27,084.13	43.88	2.28	617.52	17.41	0.3968	10,746
1981	5,556.68	42.78	2.34	130.03	17.62	0.4119	2,289
1983	879.99	42.00	2.38	20.94	17.74	0.4224	372
2002	146,686.40	32.60	3.07	4,503.27	18.63	0.5715	83,827
2004	174,373.90	31.40	3.18	5,545.09	18.70	0.5955	103,847
2008	21,960.18	28.88	3.46	759.82	18.83	0.6520	14,318
2009	44,860.57	28.22	3.54	1,588.06	18.86	0.6683	29,981
2011	84,493.94	26.88	3.72	3,143.17	18.92	0.7039	59,473
2013	91,903.67	25.50	3.92	3,602.62	18.97	0.7439	68,369
2014	1,633,339.26	24.80	4.03	65,823.57	19.00	0.7661	1,251,350
2015	277,153.27	24.08	4.15	11,501.86	19.03	0.7903	219,029
2016	1,557,545.52	23.36	4.28	66,662.95	19.05	0.8155	1,270,178
2017	1,696,856.51	22.62	4.42	75,001.06	19.08	0.8435	1,431,298
2018	6,310,606.89	21.88	4.57	288,394.73	19.10	0.8729	5,508,781
2019	799,772.24	21.12	4.73	37,829.23	19.13	0.9058	724,418
2020	1,866,334.32	20.36	4.91	91,637.02	19.15	0.9406	1,755,418
2021	655,443.85	19.58	5.11	33,493.18	19.18	0.9796	642,053
	16,673,265.45			718,123.55			13,648,032

COMPOSITE REMAINING LIFE, YEARS.. 19.01

SANFORD UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 50-01
 PROBABLE RETIREMENT YEAR.. 6-2043

1981	4,752.68	42.78	2.34	111.21	17.62	0.4119	1,957
1983	24,555.49	42.00	2.38	584.42	17.74	0.4224	10,372
1984	18,172.37	41.60	2.40	436.14	17.80	0.4279	7,776
1987	13,362.41	40.32	2.48	331.39	17.97	0.4457	5,955
1988	87,380.24	39.88	2.51	2,193.24	18.02	0.4519	39,484
1989	101,272.74	39.42	2.54	2,572.33	18.08	0.4587	46,449
1992	16,350.85	38.00	2.63	430.03	18.22	0.4795	7,840
1995	2,041,251.04	36.48	2.74	55,930.28	18.36	0.5033	1,027,341
2000	39,847.72	33.76	2.96	1,179.49	18.56	0.5498	21,907
2003	123,285,667.58	32.00	3.12	3,846,512.83	18.66	0.5831	71,890,338
2005	1,403,082.77	30.78	3.25	45,600.19	18.73	0.6085	853,790
2006	970,193.71	30.16	3.32	32,210.43	18.76	0.6220	603,480
2007	100,831.99	29.52	3.39	3,418.20	18.80	0.6369	64,216
2008	529,433.66	28.88	3.46	18,318.40	18.83	0.6520	345,196

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2043							
2009	74,533.02	28.22	3.54	2,638.47	18.86	0.6683	49,812
2010	3,185,456.19	27.56	3.63	115,632.06	18.89	0.6854	2,183,344
2011	101,428.19	26.88	3.72	3,773.13	18.92	0.7039	71,392
2012	425,394.04	26.20	3.82	16,250.05	18.95	0.7233	307,679
2013	13,539,287.02	25.50	3.92	530,740.05	18.97	0.7439	10,072,146
2014	809,402.61	24.80	4.03	32,618.93	19.00	0.7661	620,108
2015	847,035.43	24.08	4.15	35,151.97	19.03	0.7903	669,395
2016	17,231,670.90	23.36	4.28	737,515.51	19.05	0.8155	14,052,428
2017	6,052,532.63	22.62	4.42	267,521.94	19.08	0.8435	5,105,311
2018	7,976,930.17	21.88	4.57	364,545.71	19.10	0.8729	6,963,381
2019	56,163.63	21.12	4.73	2,656.54	19.13	0.9058	50,872
2020	107,365,542.82	20.36	4.91	5,271,648.15	19.15	0.9406	100,984,809
2021	4,504,988.55	19.58	5.11	230,204.91	19.18	0.9796	4,412,952
	290,806,520.45			11,620,726.00			220,469,730
						18.97	
							COMPOSITE REMAINING LIFE, YEARS..

SANFORD UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 50-01
 PROBABLE RETIREMENT YEAR.. 6-2042

1972	6,212,916.28	45.50	2.20	136,684.16	16.34	0.3591	2,231,182
1977	2,948.87	43.88	2.28	67.23	16.71	0.3808	1,123
1981	8,961.08	42.40	2.36	211.48	16.97	0.4002	3,587
1983	739.79	41.60	2.40	17.75	17.08	0.4106	304
1984	62,381.10	41.18	2.43	1,515.86	17.14	0.4162	25,964
1987	12,609.98	39.88	2.51	316.51	17.29	0.4336	5,467
1988	152,018.97	39.42	2.54	3,861.28	17.34	0.4399	66,870
1989	17,369.22	38.96	2.57	446.39	17.39	0.4464	7,753
1990	24,668.92	38.48	2.60	641.39	17.43	0.4530	11,174
1991	11,616.16	38.00	2.63	305.51	17.48	0.4600	5,343
1992	94,593.80	37.50	2.67	2,525.65	17.52	0.4672	44,194
1993	9,211.52	37.00	2.70	248.71	17.56	0.4746	4,372
1995	636,142.01	35.96	2.78	17,684.75	17.64	0.4906	312,059
2002	123,188,092.42	32.00	3.12	3,843,468.48	17.89	0.5591	68,869,535
2003	625,548.21	31.40	3.18	19,892.43	17.92	0.5707	357,000
2004	356,735.97	30.78	3.25	11,593.92	17.95	0.5832	208,038
2005	765,105.97	30.16	3.32	25,401.52	17.98	0.5962	456,118
2006	807,441.83	29.52	3.39	27,372.28	18.01	0.6101	492,612
2008	2,109,485.91	28.22	3.54	74,675.80	18.07	0.6403	1,350,767

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2042							
2009	59,090.95	27.56	3.63	2,145.00	18.10	0.6568	38,808
2010	558,149.10	26.88	3.72	20,763.15	18.13	0.6745	376,460
2011	121,242.03	26.20	3.82	4,631.45	18.15	0.6928	83,990
2012	11,223,029.54	25.50	3.92	439,942.76	18.18	0.7129	8,001,347
2013	937,955.16	24.80	4.03	37,799.59	18.20	0.7339	688,337
2014	1,119,871.09	24.08	4.15	46,474.65	18.23	0.7571	847,810
2015	16,662,030.21	23.36	4.28	713,134.89	18.25	0.7813	13,017,211
2016	954,807.17	22.62	4.42	42,202.48	18.28	0.8081	771,608
2017	7,713,091.23	21.88	4.57	352,488.27	18.30	0.8364	6,451,075
2018	5,310,669.32	21.12	4.73	251,194.66	18.32	0.8674	4,606,581
2019	107,018,094.41	20.36	4.91	5,254,588.44	18.34	0.9008	96,400,829
2020	1,470,814.13	19.58	5.11	75,158.60	18.37	0.9382	1,379,918
2021	5,217,919.79	18.80	5.32	277,593.33	18.39	0.9782	5,104,117
	293,465,352.14			11,685,048.37			212,221,553
						18.16	
COMPOSITE REMAINING LIFE, YEARS..							18.16
TURKEY POINT UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2047							
2007	186,376,134.33	32.00	3.12	5,814,935.39	21.70	0.6781	126,385,384
2008	1,040,544.54	31.40	3.18	33,089.32	21.74	0.6924	720,431
2009	1,221,019.40	30.78	3.25	39,683.13	21.78	0.7076	863,993
2010	232,972.65	30.16	3.32	7,734.69	21.83	0.7238	168,628
2011	1,125,248.66	29.52	3.39	38,145.93	21.87	0.7409	833,640
2012	1,662,985.65	28.88	3.46	57,539.30	21.91	0.7587	1,261,641
2013	1,579,970.06	28.22	3.54	55,930.94	21.95	0.7778	1,228,932
2014	3,342,979.14	27.56	3.63	121,350.14	21.99	0.7979	2,667,363
2015	974,808.84	26.88	3.72	36,262.89	22.02	0.8192	798,563
2016	280,430.90	26.20	3.82	10,712.46	22.06	0.8420	236,117
2017	5,083,741.88	25.50	3.92	199,282.68	22.10	0.8667	4,405,927
2018	37,965,385.02	24.80	4.03	1,530,005.02	22.13	0.8923	33,878,032
2019	82,065,574.61	24.08	4.15	3,405,721.35	22.17	0.9207	75,556,133
2020	8,276,500.37	23.36	4.28	354,234.22	22.20	0.9503	7,865,489
2021	5,122,255.31	22.62	4.42	226,403.68	22.23	0.9828	5,033,948
	336,350,551.36			11,931,031.14			261,904,221
						21.95	
COMPOSITE REMAINING LIFE, YEARS..							21.95

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
WEST COUNTY COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2051							
2009	308,962.49	33.18	3.01	9,299.77	24.53	0.7393	228,416
2010	3.29	32.60	3.07	0.10	24.58	0.7540	2
2011	1,175,425.53	32.00	3.12	36,673.28	24.64	0.7700	905,078
2013	2,191,758.24	30.78	3.25	71,232.14	24.74	0.8038	1,761,670
2014	1,739,330.03	30.16	3.32	57,745.76	24.80	0.8223	1,430,216
2015	572,991.31	29.52	3.39	19,424.41	24.85	0.8418	482,344
2016	719,389.65	28.88	3.46	24,890.88	24.90	0.8622	620,251
2017	2,113,875.05	28.22	3.54	74,831.18	24.94	0.8838	1,868,179
2018	3,592,562.86	27.56	3.63	130,410.03	24.99	0.9068	3,257,556
2019	5,412,634.16	26.88	3.72	201,349.99	25.04	0.9316	5,042,139
2020	8,389,440.82	26.20	3.82	320,476.64	25.08	0.9573	8,030,792
2021	2,218,570.94	25.50	3.92	86,967.98	25.13	0.9855	2,186,379
	28,434,944.37			1,033,302.16			25,813,022
						24.98	
COMPOSITE REMAINING LIFE, YEARS..							
WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	229,983,556.31	32.00	3.12	7,175,486.96	23.18	0.7244	166,595,489
2010	313,062.52	31.40	3.18	9,955.39	23.23	0.7398	231,607
2011	1,406,530.05	30.78	3.25	45,712.23	23.28	0.7563	1,063,815
2012	65,434.99	30.16	3.32	2,172.44	23.32	0.7732	50,595
2013	1,484,803.87	29.52	3.39	50,334.85	23.37	0.7917	1,175,475
2014	10,419,978.83	28.88	3.46	360,531.27	23.41	0.8106	8,446,435
2015	4,325,190.66	28.22	3.54	153,111.75	23.46	0.8313	3,595,661
2016	2,159,087.88	27.56	3.63	78,374.89	23.50	0.8527	1,841,033
2017	9,232,439.14	26.88	3.72	343,446.74	23.54	0.8757	8,085,216
2018	2,868,826.03	26.20	3.82	109,589.15	23.58	0.9000	2,581,943
2019	14,233,084.83	25.50	3.92	557,936.93	23.62	0.9263	13,183,679
2020	20,134,529.15	24.80	4.03	811,421.52	23.66	0.9540	19,208,945
2021	9,422,458.98	24.08	4.15	391,032.05	23.70	0.9842	9,273,773
	306,048,983.24			10,089,106.17			235,333,666
						23.33	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
WEST COUNTY UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 50-01								
PROBABLE RETIREMENT YEAR.. 6-2049								
2009	198,935,308.75	32.00	3.12	6,206,781.63	23.18	0.7244	144,104,759	
2010	295,269.29	31.40	3.18	9,389.56	23.23	0.7398	218,443	
2011	26,957.63	30.78	3.25	876.12	23.28	0.7563	20,389	
2012	1,310,070.99	30.16	3.32	43,494.36	23.32	0.7732	1,012,960	
2013	1,476,716.40	29.52	3.39	50,060.69	23.37	0.7917	1,169,072	
2014	1,376,920.66	28.88	3.46	47,641.45	23.41	0.8106	1,116,132	
2015	14,279,863.55	28.22	3.54	505,507.17	23.46	0.8313	11,871,279	
2016	5,690,281.83	27.56	3.63	206,557.23	23.50	0.8527	4,852,046	
2017	1,655,454.04	26.88	3.72	61,582.89	23.54	0.8757	1,449,747	
2018	2,772,127.62	26.20	3.82	105,895.28	23.58	0.9000	2,494,915	
2019	18,705,826.29	25.50	3.92	733,268.39	23.62	0.9263	17,326,646	
2020	3,640,881.36	24.80	4.03	146,727.52	23.66	0.9540	3,473,510	
2021	2,252,778.79	24.08	4.15	93,490.32	23.70	0.9842	2,217,230	
	252,418,457.20			8,211,272.61			191,327,128	
	COMPOSITE REMAINING LIFE, YEARS..						23.30	
WEST COUNTY UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 50-01								
PROBABLE RETIREMENT YEAR.. 6-2051								
2009	319,642.02	33.18	3.01	9,621.22	24.53	0.7393	236,311	
2011	415,140,108.34	32.00	3.12	12,952,371.38	24.64	0.7700	319,657,883	
2012	756,201.76	31.40	3.18	24,047.22	24.69	0.7863	594,609	
2013	2,160,421.32	30.78	3.25	70,213.69	24.74	0.8038	1,736,482	
2014	4,472,496.84	30.16	3.32	148,486.90	24.80	0.8223	3,677,645	
2015	4,443,411.25	29.52	3.39	150,631.64	24.85	0.8418	3,740,464	
2016	4,725,458.01	28.88	3.46	163,500.85	24.90	0.8622	4,074,243	
2017	10,113,483.02	28.22	3.54	358,017.30	24.94	0.8838	8,937,993	
2018	11,572,014.21	27.56	3.63	420,064.12	24.99	0.9068	10,492,924	
2019	6,411,513.75	26.88	3.72	238,508.31	25.04	0.9316	5,972,646	
2020	16,031,257.12	26.20	3.82	612,394.02	25.08	0.9573	15,345,921	
2021	52,963,002.31	25.50	3.92	2,076,149.69	25.13	0.9855	52,194,509	
	529,109,009.95			17,224,006.34			426,661,630	
	COMPOSITE REMAINING LIFE, YEARS..						24.77	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2053							
1965	176,872.74	49.28	2.03	3,590.52	20.09	0.4077	72,106
1969	297,700.72	48.72	2.05	6,102.86	21.06	0.4323	128,687
1990	33,601.42	43.16	2.32	779.55	24.26	0.5621	18,887
2010	3,432,884.02	33.76	2.96	101,613.37	25.89	0.7669	2,632,610
2011	529,092.27	33.18	3.01	15,925.68	25.96	0.7824	413,962
2013	373,723,801.36	32.00	3.12	11,660,182.60	26.08	0.8150	304,584,898
2014	900,973.79	31.40	3.18	28,650.97	26.14	0.8325	750,043
2015	1,833,909.65	30.78	3.25	59,602.06	26.19	0.8509	1,560,437
2016	2,891,244.93	30.16	3.32	95,989.33	26.25	0.8704	2,516,424
2017	6,108,703.34	29.52	3.39	207,085.04	26.30	0.8909	5,442,366
2018	5,576,432.78	28.88	3.46	192,944.57	26.36	0.9127	5,089,833
2019	4,867,175.42	28.22	3.54	172,298.01	26.41	0.9359	4,554,995
2020	5,565,459.56	27.56	3.63	202,026.18	26.46	0.9601	5,343,342
2021	10,096,398.87	26.88	3.72	375,586.04	26.51	0.9862	9,957,472
	416,034,250.87			13,122,376.78			343,066,062
						26.14	
COMPOSITE REMAINING LIFE, YEARS..							
RIVIERA COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2054							
1962	298,980.66	49.68	2.01	6,009.51	19.46	0.3917	117,114
1963	207,338.16	49.60	2.02	4,188.23	19.77	0.3986	82,643
1993	16,679.99	42.40	2.36	393.65	25.11	0.5922	9,878
2013	138,901.00	32.60	3.07	4,264.26	26.73	0.8199	113,890
2014	447,227,915.95	32.00	3.12	13,953,510.98	26.79	0.8372	374,414,739
2015	2,607,345.58	31.40	3.18	82,913.59	26.85	0.8551	2,229,541
2016	1,434,050.13	30.78	3.25	46,606.63	26.91	0.8743	1,253,747
2017	1,117,833.19	30.16	3.32	37,112.06	26.97	0.8942	999,600
2018	5,639,587.84	29.52	3.39	191,182.03	27.03	0.9157	5,163,889
2019	9,519,862.08	28.88	3.46	329,387.23	27.08	0.9377	8,926,489
2020	12,735,966.60	28.22	3.54	450,853.22	27.14	0.9617	12,248,561
2021	39,383,892.22	27.56	3.63	1,429,635.29	27.19	0.9866	38,854,967
	520,328,353.40			16,536,056.68			444,415,058
						26.88	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
PT. EVERGLADES COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2056							
1960	197,097.53	49.92	2.00	3,941.95	19.04	0.3814	75,175
1961	166,315.14	49.88	2.00	3,326.30	19.43	0.3895	64,785
1964	243,552.78	49.68	2.01	4,895.41	20.50	0.4126	100,500
1965	259,308.74	49.60	2.02	5,238.04	20.82	0.4198	108,847
1974	3,272.36	48.38	2.07	67.74	23.16	0.4787	1,567
1990	22,290.57	44.22	2.26	503.77	25.81	0.5837	13,010
1993	17,431.36	43.16	2.32	404.41	26.18	0.6066	10,574
2008	341,426.68	36.48	2.74	9,355.09	27.62	0.7571	258,504
2012	3,591,633.08	34.32	2.91	104,516.52	27.92	0.8135	2,921,865
2016	545,527,714.80	32.00	3.12	17,020,464.70	28.20	0.8813	480,746,299
2017	4,500,288.23	31.40	3.18	143,109.17	28.27	0.9003	4,051,699
2018	2,660,892.86	30.78	3.25	86,479.02	28.33	0.9204	2,449,086
2019	10,198,023.23	30.16	3.32	338,574.37	28.40	0.9416	9,602,867
2020	13,615,039.49	29.52	3.39	461,549.84	28.46	0.9641	13,126,123
2021	17,386,352.49	28.88	3.46	601,567.80	28.52	0.9875	17,169,545
	598,730,639.34			18,783,994.13			530,700,446
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							
OKEECHOBEE CLEAN ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2059							
2019	699,997,969.53	32.00	3.12	21,839,936.65	30.29	0.9466	662,590,078
2020	14,876,623.55	31.40	3.18	473,076.63	30.36	0.9669	14,383,910
2021	24,198,636.12	30.78	3.25	786,455.67	30.43	0.9886	23,923,498
	739,073,229.20			23,099,468.95			700,897,486
						30.34	
COMPOSITE REMAINING LIFE, YEARS..							
LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2062							
1992	813.22	45.50	2.20	17.89	28.87	0.6345	516
1993	11,511.81	45.20	2.21	254.41	29.03	0.6423	7,394
2004	2,839.19	41.18	2.43	68.99	30.56	0.7421	2,107
2013	104,450.81	37.00	2.70	2,820.17	31.54	0.8524	89,037
2014	222,820.76	36.48	2.74	6,105.29	31.63	0.8671	193,197

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2062							
2016	454,502.21	35.42	2.82	12,816.96	31.82	0.8984	408,307
2017	109,104.93	34.88	2.87	3,131.31	31.91	0.9149	99,815
2020	16,782.48	33.18	3.01	505.15	32.17	0.9696	16,272
	922,825.41			25,720.17			816,645
	COMPOSITE REMAINING LIFE, YEARS..					31.75	
LANSING SMITH COMMON							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2042							
2019	1,569,366.27	20.36	4.91	77,055.88	18.34	0.9008	1,413,669
2020	466.67	19.58	5.11	23.85	18.37	0.9382	438
2021	1,360.99	18.80	5.32	72.40	18.39	0.9782	1,331
	1,571,193.93			77,152.13			1,415,438
	COMPOSITE REMAINING LIFE, YEARS..					18.35	
LANSING SMITH UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2042							
2002	49,314,224.57	32.00	3.12	1,538,603.81	17.89	0.5591	27,569,610
2003	393,913.43	31.40	3.18	12,526.45	17.92	0.5707	224,806
2004	224,979.41	30.78	3.25	7,311.83	17.95	0.5832	131,201
2006	59,699.94	29.52	3.39	2,023.83	18.01	0.6101	36,422
2007	1,874,199.38	28.88	3.46	64,847.30	18.04	0.6247	1,170,719
2008	204,393.62	28.22	3.54	7,235.53	18.07	0.6403	130,879
2009	13,647.45	27.56	3.63	495.40	18.10	0.6568	8,963
2010	1,221,791.37	26.88	3.72	45,450.64	18.13	0.6745	824,074
2011	26,663.76	26.20	3.82	1,018.56	18.15	0.6928	18,471
2012	47,776.95	25.50	3.92	1,872.86	18.18	0.7129	34,062
2013	637,774.12	24.80	4.03	25,702.30	18.20	0.7339	468,043
2015	216,141.23	23.36	4.28	9,250.84	18.25	0.7813	168,860
2016	6,194,151.93	22.62	4.42	273,781.52	18.28	0.8081	5,005,680
2017	1,435,121.40	21.88	4.57	65,585.05	18.30	0.8364	1,200,307
2018	471,825.01	21.12	4.73	22,317.32	18.32	0.8674	409,270

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LANSING SMITH UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 6-2042							
2019	33,687,673.17	20.36	4.91	1,654,064.75	18.34	0.9008	30,345,519
2020	9,122,631.81	19.58	5.11	466,166.49	18.37	0.9382	8,558,853
2021	4,152,269.73	18.80	5.32	220,900.75	18.39	0.9782	4,061,709
	109,298,878.28			4,419,155.23			80,367,448
COMPOSITE REMAINING LIFE, YEARS..						18.19	

LANSING SMITH UNIT A							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 12-2027							
1971	35,057.78	40.54	2.47	865.93	5.64	0.1391	4,877
1977	13,727.27	37.75	2.65	363.77	5.68	0.1505	2,065
1978	39.98	37.25	2.68	1.07	5.68	0.1525	6
1980	2,490.95	36.22	2.76	68.75	5.69	0.1571	391
1990	22,237.33	30.47	3.28	729.38	5.74	0.1884	4,189
1998	8,942.44	25.15	3.98	355.91	5.76	0.2290	2,048
2011	2,079,546.24	15.14	6.61	137,458.01	5.80	0.3831	796,653
2013	37,477.22	13.45	7.43	2,784.56	5.80	0.4312	16,161
2014	399,292.96	12.59	7.94	31,703.86	5.81	0.4615	184,266
2020	773.69	7.22	13.85	107.16	5.82	0.8061	624
2021	2,254.28	6.29	15.90	358.43	5.82	0.9253	2,086
	2,601,840.14			174,796.83			1,013,366
COMPOSITE REMAINING LIFE, YEARS..						5.80	

PEA RIDGE UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 50-01							
PROBABLE RETIREMENT YEAR.. 4-2025							
1998	6,790,595.44	23.23	4.30	291,995.60	3.26	0.1403	952,992
2020	21,663.57	4.72	21.19	4,590.51	3.28	0.6949	15,054
2021	15,751.71	3.76	26.60	4,189.95	3.28	0.8723	13,741
	6,828,010.72			300,776.06			981,787
COMPOSITE REMAINING LIFE, YEARS..						3.26	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
PERDIDO LANDFILL GAS UNITS 1 AND 2 INTERIM SURVIVOR CURVE.. IOWA 50-01 PROBABLE RETIREMENT YEAR.. 12-2029							
2010	2,745,649.29	17.60	5.68	155,952.88	7.64	0.4341	1,191,859
2020	16,429.62	9.05	11.05	1,815.47	7.68	0.8486	13,943
2021	37,666.01	8.14	12.29	4,629.15	7.68	0.9435	35,538
	2,799,744.92			162,397.50			1,241,340
	COMPOSITE REMAINING LIFE, YEARS..					7.64	
CRIST COMBUSTION TURBINES INTERIM SURVIVOR CURVE.. IOWA 50-01 PROBABLE RETIREMENT YEAR.. 12-2061							
2021	101,819,362.03	32.30	3.10	3,156,400.22	31.96	0.9895	100,747,204
	101,819,362.03			3,156,400.22			100,747,204
	COMPOSITE REMAINING LIFE, YEARS..					31.92	
	6,219,501,593.11			216,211,127.38			4,973,378,861
	COMPOSITE REMAINING LIFE, YEARS..					23.00	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
FT. MYERS GTS								
INTERIM SURVIVOR CURVE.. IOWA 25-R1								
PROBABLE RETIREMENT YEAR.. 6-2031								
1974	1,109,092.30	25.00	4.00	44,363.69	0.91	0.0364	40,371	
1982	7,559.78	25.00	4.00	302.39	3.39	0.1356	1,025	
1992	190,903.53	24.57	4.07	7,769.77	6.04	0.2458	46,930	
2001	301,532.19	22.41	4.46	13,448.34	7.54	0.3365	101,454	
2004	1,538,341.54	21.14	4.73	72,763.55	7.90	0.3737	574,878	
2005	1,323,492.16	20.66	4.84	64,057.02	8.01	0.3877	513,131	
2007	38,868.99	19.60	5.10	1,982.32	8.20	0.4184	16,262	
2013	928,384.33	15.76	6.35	58,952.40	8.62	0.5470	507,780	
2020	51,189.97	10.25	9.76	4,996.14	8.91	0.8693	44,498	
2021	14,278.82	9.39	10.65	1,520.69	8.94	0.9521	13,595	
	5,503,643.61			270,156.31			1,859,924	
	COMPOSITE REMAINING LIFE, YEARS..						6.88	
LAUDERDALE PEAKERS								
INTERIM SURVIVOR CURVE.. IOWA 25-R1								
PROBABLE RETIREMENT YEAR.. 6-2056								
2016	133,044,987.47	24.68	4.05	5,388,321.99	20.70	0.8387	111,590,153	
2020	4,266,134.25	24.11	4.15	177,044.57	22.99	0.9536	4,067,972	
2021	4,589,996.04	23.90	4.18	191,861.83	23.52	0.9841	4,517,015	
	141,901,117.76			5,757,228.39			120,175,140	
	COMPOSITE REMAINING LIFE, YEARS..						20.87	
FT. MYERS COMMON								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2043								
2007	63,732.88	9.00	11.11	7,080.72	3.75	0.4167	26,556	
2019	30,911,078.42	8.98	11.14	3,443,494.14	7.49	0.8341	25,782,312	
2021	84,826.87	8.95	11.17	9,475.16	8.56	0.9564	81,130	
	31,059,638.17			3,460,050.02			25,889,998	
	COMPOSITE REMAINING LIFE, YEARS..						7.48	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
FT. MYERS UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2043								
2001	33,451.63	9.00	11.11	3,716.48	2.57	0.2856	9,552	
2003	75,245.12	9.00	11.11	8,359.73	2.93	0.3256	24,497	
2004	22,994.31	9.00	11.11	2,554.67	3.12	0.3467	7,971	
2005	40,947.40	9.00	11.11	4,549.26	3.32	0.3689	15,105	
2006	44,807.00	9.00	11.11	4,978.06	3.53	0.3922	17,574	
2007	136,725.94	9.00	11.11	15,190.25	3.75	0.4167	56,970	
2008	141,510.19	9.00	11.11	15,721.78	3.98	0.4422	62,579	
2011	295,078.55	9.00	11.11	32,783.23	4.74	0.5267	155,409	
2013	304,180.12	9.00	11.11	33,794.41	5.32	0.5911	179,804	
2014	1,739,040.51	9.00	11.11	193,207.40	5.63	0.6256	1,087,874	
2015	41,253,823.71	9.00	11.11	4,583,299.81	5.96	0.6622	27,319,107	
2016	11,687,607.41	9.00	11.11	1,298,493.18	6.31	0.7011	8,194,298	
2017	27,535,837.30	8.99	11.12	3,061,985.11	6.67	0.7419	20,429,939	
2018	178,657,658.17	8.99	11.12	19,866,731.59	7.06	0.7853	140,303,432	
2019	102,532,956.90	8.98	11.14	11,422,171.40	7.49	0.8341	85,520,689	
2020	19,560,206.64	8.97	11.15	2,180,963.04	7.97	0.8885	17,379,635	
2021	15,533,373.26	8.95	11.17	1,735,077.79	8.56	0.9564	14,856,429	
	399,595,444.16			44,463,577.19			315,620,864	
	COMPOSITE REMAINING LIFE, YEARS..						7.10	

FT. MYERS UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 25-R1								
PROBABLE RETIREMENT YEAR.. 6-2043								
2016	54,661,725.09	21.14	4.73	2,585,499.60	16.91	0.7999	43,724,461	
2020	31,654.27	19.03	5.25	1,661.85	17.83	0.9369	29,658	
2021	143,523.32	18.43	5.43	7,793.32	18.02	0.9778	140,330	
	54,836,902.68			2,594,954.77			43,894,449	
	COMPOSITE REMAINING LIFE, YEARS..						16.92	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
FT. MYERS PEAKERS								
INTERIM SURVIVOR CURVE.. IOWA 25-R1								
PROBABLE RETIREMENT YEAR.. 6-2056								
2016	66,350,693.10	24.68	4.05	2,687,203.07	20.70	0.8387	55,650,980	
2020	6,548,946.45	24.11	4.15	271,781.28	22.99	0.9536	6,244,748	
2021	6,698,227.46	23.90	4.18	279,985.91	23.52	0.9841	6,591,726	
	79,597,867.01			3,238,970.26			68,487,454	
	COMPOSITE REMAINING LIFE, YEARS..						21.14	
MANATEE UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2045								
2005	401,874.11	9.00	11.11	44,648.21	3.32	0.3689	148,247	
2007	719,595.31	9.00	11.11	79,947.04	3.75	0.4167	299,834	
2008	241,988.44	9.00	11.11	26,884.92	3.98	0.4422	107,012	
2011	238,931.38	9.00	11.11	26,545.28	4.74	0.5267	125,838	
2012	1,166.67	9.00	11.11	129.62	5.02	0.5578	651	
2013	1,259,554.26	9.00	11.11	139,936.48	5.32	0.5911	744,535	
2014	27,991.62	9.00	11.11	3,109.87	5.63	0.6256	17,510	
2015	2,658,601.23	9.00	11.11	295,370.60	5.96	0.6622	1,760,579	
2016	38,368,392.25	9.00	11.11	4,262,728.38	6.31	0.7011	26,900,463	
2017	164,559,216.63	9.00	11.11	18,282,528.97	6.68	0.7422	122,139,142	
2020	7,744,867.28	8.99	11.12	861,229.24	7.99	0.8888	6,883,406	
2021	7,792,206.81	8.98	11.14	868,051.84	8.59	0.9566	7,453,791	
	224,014,385.99			24,891,110.45			166,581,008	
	COMPOSITE REMAINING LIFE, YEARS..						6.69	
MARTIN COMMON								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2045								
2019	19,011,302.58	8.99	11.12	2,114,056.85	7.50	0.8343	15,860,369	
2020	3,275,337.86	8.99	11.12	364,217.57	7.99	0.8888	2,911,022	
2021	1,796,021.11	8.98	11.14	200,076.75	8.59	0.9566	1,718,020	
	24,082,661.55			2,678,351.17			20,489,411	
	COMPOSITE REMAINING LIFE, YEARS..						7.65	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2034							
2004	8,411.30	9.00	11.11	934.50	3.12	0.3467	2,916
2006	26,414.30	9.00	11.11	2,934.63	3.52	0.3911	10,331
2007	70,492.14	9.00	11.11	7,831.68	3.73	0.4144	29,215
2008	2,941.66	8.99	11.12	327.11	3.95	0.4394	1,293
2009	22,746.74	8.99	11.12	2,529.44	4.18	0.4650	10,576
2010	91,487.41	8.98	11.14	10,191.70	4.41	0.4911	44,929
2011	748,391.94	8.97	11.15	83,445.70	4.65	0.5184	387,959
2012	1,765,203.60	8.95	11.17	197,173.24	4.90	0.5475	966,431
2013	222,303.44	8.92	11.21	24,920.22	5.16	0.5785	128,598
2014	9,382,231.87	8.88	11.26	1,056,439.31	5.42	0.6104	5,726,539
2015	6,714,393.39	8.83	11.33	760,740.77	5.69	0.6444	4,326,688
2016	35,249,841.97	8.77	11.40	4,018,481.98	5.97	0.6807	23,995,625
2020	1,072,751.99	8.25	12.12	130,017.54	7.21	0.8739	937,521
2021	14,235,520.22	8.03	12.45	1,772,322.27	7.63	0.9502	13,526,449
	69,613,131.97			8,068,290.09			50,095,070
						6.21	
COMPOSITE REMAINING LIFE, YEARS..							6.21

MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2034							
2011	61,510.66	8.97	11.15	6,858.44	4.65	0.5184	31,887
2012	61,627.75	8.95	11.17	6,883.82	4.90	0.5475	33,741
2013	138,488.03	8.92	11.21	15,524.51	5.16	0.5785	80,113
2014	997,019.58	8.88	11.26	112,264.40	5.42	0.6104	608,541
2015	233.64	8.83	11.33	26.47	5.69	0.6444	151
2016	32,660,672.94	8.77	11.40	3,723,316.72	5.97	0.6807	22,233,100
2017	17,399,848.46	8.68	11.52	2,004,462.54	6.25	0.7201	12,528,761
2019	2,972,765.21	8.42	11.88	353,164.51	6.85	0.8135	2,418,463
2020	634,962.87	8.25	12.12	76,957.50	7.21	0.8739	554,919
2021	22,801,577.38	8.03	12.45	2,838,796.38	7.63	0.9502	21,665,831
	77,728,706.52			9,138,255.29			60,155,507
						6.58	
COMPOSITE REMAINING LIFE, YEARS..							6.58

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2045							
2006	415,744.28	9.00	11.11	46,189.19	3.53	0.3922	163,063
2007	320,314.23	9.00	11.11	35,586.91	3.75	0.4167	133,465
2011	8,370,038.09	9.00	11.11	929,911.23	4.74	0.5267	4,408,248
2014	366,880.61	9.00	11.11	40,760.44	5.63	0.6256	229,506
2015	5,327,228.13	9.00	11.11	591,855.05	5.96	0.6622	3,527,797
2016	33,031,424.17	9.00	11.11	3,669,791.23	6.31	0.7011	23,158,662
2017	96,023,579.68	9.00	11.11	10,668,219.70	6.68	0.7422	71,270,621
2018	72,229,155.80	9.00	11.11	8,024,659.21	7.07	0.7856	56,740,336
2019	17,136,876.11	8.99	11.12	1,905,620.62	7.50	0.8343	14,296,610
2020	5,233,599.35	8.99	11.12	581,976.25	7.99	0.8888	4,651,466
2021	15,850,667.47	8.98	11.14	1,765,764.36	8.59	0.9566	15,162,273
	254,305,507.92			28,260,334.19			193,742,047
						6.86	
COMPOSITE REMAINING LIFE, YEARS..							
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2043							
2013	417,900.03	9.00	11.11	46,428.69	5.32	0.5911	247,025
2016	4,547,776.00	9.00	11.11	505,257.91	6.31	0.7011	3,188,491
2017	1,441,926.17	8.99	11.12	160,342.19	6.67	0.7419	1,069,823
2018	25,281,915.54	8.99	11.12	2,811,349.01	7.06	0.7853	19,854,394
2019	13,267,816.19	8.98	11.14	1,478,034.72	7.49	0.8341	11,066,420
2020	4,912,953.90	8.97	11.15	547,794.36	7.97	0.8885	4,365,258
2021	2,088,846.00	8.95	11.17	233,324.10	8.56	0.9564	1,997,814
	51,959,133.83			5,782,530.98			41,789,225
						7.23	
COMPOSITE REMAINING LIFE, YEARS..							
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	573,171.90	9.00	11.11	63,679.40	2.93	0.3256	186,602
2006	120,894.61	9.00	11.11	13,431.39	3.53	0.3922	47,417
2009	82,788.77	9.00	11.11	9,197.83	4.22	0.4689	38,819
2011	2,080,777.21	9.00	11.11	231,174.35	4.74	0.5267	1,095,883
2012	280,207.56	9.00	11.11	31,131.06	5.02	0.5578	156,294

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2043							
2013	78,369.08	9.00	11.11	8,706.80	5.32	0.5911	46,325
2014	256.99	9.00	11.11	28.55	5.63	0.6256	161
2016	4,165,848.81	9.00	11.11	462,825.80	6.31	0.7011	2,920,718
2017	85,242,641.35	8.99	11.12	9,478,981.72	6.67	0.7419	63,244,925
2018	81,109,883.90	8.99	11.12	9,019,419.09	7.06	0.7853	63,697,214
2020	3,992,287.88	8.97	11.15	445,140.10	7.97	0.8885	3,547,228
2021	11,531,598.47	8.95	11.17	1,288,079.55	8.56	0.9564	11,029,051
	189,258,726.53			21,051,795.64			146,010,637

COMPOSITE REMAINING LIFE, YEARS.. 6.94

SANFORD UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 9-L0
 PROBABLE RETIREMENT YEAR.. 6-2042

2002	1,837,850.13	9.00	11.11	204,185.15	2.74	0.3044	559,515
2003	93,211.80	9.00	11.11	10,355.83	2.93	0.3256	30,346
2004	110,795.64	9.00	11.11	12,309.40	3.12	0.3467	38,410
2007	4,097,021.99	9.00	11.11	455,179.14	3.75	0.4167	1,707,106
2008	80,891.26	9.00	11.11	8,987.02	3.98	0.4422	35,772
2009	64,388.75	9.00	11.11	7,153.59	4.22	0.4689	30,191
2010	70,829.13	9.00	11.11	7,869.12	4.48	0.4978	35,257
2011	867,737.98	9.00	11.11	96,405.69	4.74	0.5267	457,012
2013	169,104.49	9.00	11.11	18,787.51	5.32	0.5911	99,959
2014	88.60	9.00	11.11	9.84	5.63	0.6256	55
2016	4,346,163.60	8.99	11.12	483,293.39	6.30	0.7008	3,045,705
2017	97,450,312.93	8.99	11.12	10,836,474.80	6.66	0.7408	72,193,141
2018	48,184,478.34	8.98	11.14	5,367,750.89	7.05	0.7851	37,828,670
2019	37,069,012.22	8.97	11.15	4,133,194.86	7.47	0.8328	30,870,332
2021	10,822,865.18	8.92	11.21	1,213,243.19	8.53	0.9563	10,349,690
	205,264,752.04			22,855,199.42			157,281,161

COMPOSITE REMAINING LIFE, YEARS.. 6.88

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
TURKEY POINT UNIT 5								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2047								
2012	54,568.65	9.00	11.11	6,062.58	5.02	0.5578	30,437	
2013	24,114.73	9.00	11.11	2,679.15	5.32	0.5911	14,254	
2016	5,670,434.04	9.00	11.11	629,985.22	6.31	0.7011	3,975,598	
2017	23,062,411.33	9.00	11.11	2,562,233.90	6.68	0.7422	17,117,383	
2018	174,502,549.51	9.00	11.11	19,387,233.25	7.07	0.7856	137,082,223	
2019	480,929.40	9.00	11.11	53,431.26	7.51	0.8344	401,307	
2020	3,006,577.04	9.00	11.11	334,030.71	8.00	0.8889	2,672,516	
2021	4,647,722.13	8.99	11.12	516,826.70	8.61	0.9577	4,451,263	
	211,449,306.83			23,492,482.77			165,744,981	
	COMPOSITE REMAINING LIFE, YEARS..					7.06		

WEST COUNTY COMMON								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2051								
2011	1,492,388.02	9.00	11.11	165,804.31	4.74	0.5267	785,996	
2014	973,443.11	9.00	11.11	108,149.53	5.63	0.6256	608,947	
2015	4,673,110.40	9.00	11.11	519,182.57	5.96	0.6622	3,094,627	
2016	5,248,619.95	9.00	11.11	583,121.68	6.31	0.7011	3,679,860	
2017	25,967,689.44	9.00	11.11	2,885,010.30	6.68	0.7422	19,273,738	
2018	32,059,428.38	9.00	11.11	3,561,802.49	7.07	0.7856	25,184,605	
2019	40,369,881.92	9.00	11.11	4,485,093.88	7.51	0.8344	33,686,244	
2020	31,102,792.64	9.00	11.11	3,455,520.26	8.01	0.8900	27,681,485	
2021	12,476,654.48	9.00	11.11	1,386,156.31	8.61	0.9567	11,936,041	
	154,364,008.34			17,149,841.33			125,931,543	
	COMPOSITE REMAINING LIFE, YEARS..					7.34		

WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	32,598,135.58	9.00	11.11	3,621,652.86	4.22	0.4689	15,284,940
2011	200,840.39	9.00	11.11	22,313.37	4.74	0.5267	105,777
2013	2,085,330.17	9.00	11.11	231,680.18	5.32	0.5911	1,232,660
2014	6,738,200.37	9.00	11.11	748,614.06	5.63	0.6256	4,215,149
2016	607,865.91	9.00	11.11	67,533.90	6.31	0.7011	426,181
2017	2,986,952.78	9.00	11.11	331,850.45	6.68	0.7422	2,216,976

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2049							
2018	48,910,974.29	9.00	11.11	5,434,009.24	7.07	0.7856	38,422,505
2019	19,143,304.97	9.00	11.11	2,126,821.18	7.51	0.8344	15,973,939
2020	9,099,285.82	9.00	11.11	1,010,930.65	8.01	0.8900	8,098,364
2021	41,279,525.49	9.00	11.11	4,586,155.28	8.61	0.9567	39,490,884
	163,650,415.77			18,181,561.17			125,467,375
						6.90	
COMPOSITE REMAINING LIFE, YEARS..							
WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	90,816,882.55	9.00	11.11	10,089,755.65	4.22	0.4689	42,583,128
2011	7,185,578.30	9.00	11.11	798,317.75	4.74	0.5267	3,784,429
2012	2.33	9.00	11.11	0.26	5.02	0.5578	1
2013	5,186,988.63	9.00	11.11	576,274.44	5.32	0.5911	3,066,081
2014	10,479,039.79	9.00	11.11	1,164,221.32	5.63	0.6256	6,555,268
2015	14,624,506.25	9.00	11.11	1,624,782.64	5.96	0.6622	9,684,641
2016	3,048.08	9.00	11.11	338.64	6.31	0.7011	2,137
2018	2,103,590.86	9.00	11.11	233,708.94	7.07	0.7856	1,652,497
2019	29,583,942.72	9.00	11.11	3,286,776.04	7.51	0.8344	24,686,025
2020	785,855.08	9.00	11.11	87,308.50	8.01	0.8900	699,411
2021	1,430,581.34	9.00	11.11	158,937.59	8.61	0.9567	1,368,594
	162,200,015.93			18,020,421.77			94,082,212
						5.22	
COMPOSITE REMAINING LIFE, YEARS..							
WEST COUNTY UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2051							
2011	34,568,386.37	9.00	11.11	3,840,547.73	4.74	0.5267	18,206,132
2012	0.50	9.00	11.11	0.06	5.02	0.5578	
2013	332,529.80	9.00	11.11	36,944.06	5.32	0.5911	196,562
2014	3,905,187.49	9.00	11.11	433,866.33	5.63	0.6256	2,442,929
2015	2,569,237.17	9.00	11.11	285,442.25	5.96	0.6622	1,701,400
2016	8,069,518.47	9.00	11.11	896,523.50	6.31	0.7011	5,657,620
2017	14,137,960.36	9.00	11.11	1,570,727.40	6.68	0.7422	10,493,477
2018	35,005,276.24	9.00	11.11	3,889,086.19	7.07	0.7856	27,498,745

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
WEST COUNTY UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2051								
2019	3,584,561.20	9.00	11.11	398,244.75	7.51	0.8344	2,991,101	
2020	4,669,976.61	9.00	11.11	518,834.40	8.01	0.8900	4,156,279	
2021	44,906,479.51	9.00	11.11	4,989,109.87	8.61	0.9567	42,960,682	
	151,749,113.72			16,859,326.54			116,304,927	
	COMPOSITE REMAINING LIFE, YEARS..					6.90		
CAPE CANAVERAL COMBINED CYCLE								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2053								
2013	526,691.00	9.00	11.11	58,515.37	5.32	0.5911	311,332	
2014	6,507,674.75	9.00	11.11	723,002.66	5.63	0.6256	4,070,941	
2015	1,449,169.03	9.00	11.11	161,002.68	5.96	0.6622	959,669	
2016	10,346,930.31	9.00	11.11	1,149,543.96	6.31	0.7011	7,254,336	
2017	81,504,070.01	9.00	11.11	9,055,102.18	6.68	0.7422	60,493,951	
2018	2,765,177.25	9.00	11.11	307,211.19	7.07	0.7856	2,172,213	
2019	29,167,581.05	9.00	11.11	3,240,518.25	7.51	0.8344	24,338,596	
2020	50,591,345.71	9.00	11.11	5,620,698.51	8.01	0.8900	45,026,298	
2021	16,532,874.28	9.00	11.11	1,836,802.33	8.61	0.9567	15,816,505	
	199,391,513.39			22,152,397.13			160,443,841	
	COMPOSITE REMAINING LIFE, YEARS..					7.24		
RIVIERA COMBINED CYCLE								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2054								
2014	1,469,794.59	9.00	11.11	163,294.18	5.63	0.6256	919,445	
2016	757,835.49	9.00	11.11	84,195.52	6.31	0.7011	531,326	
2018	63,402,725.52	9.00	11.11	7,044,042.81	7.07	0.7856	49,806,645	
2019	32,217,192.94	9.00	11.11	3,579,330.14	7.51	0.8344	26,883,314	
2020	11,183,727.30	9.00	11.11	1,242,512.10	8.01	0.8900	9,953,517	
2021	33,573,245.06	9.00	11.11	3,729,987.53	8.61	0.9567	32,118,516	
	142,604,520.90			15,843,362.28			120,212,763	
	COMPOSITE REMAINING LIFE, YEARS..					7.59		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
PT. EVERGLADES COMBINED CYCLE								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2056								
2016	33,780,435.97	9.00	11.11	3,753,006.44	6.31	0.7011	23,683,801	
2017	33,879,465.33	9.00	11.11	3,764,008.60	6.68	0.7422	25,146,017	
2018	65,385,567.36	9.00	11.11	7,264,336.53	7.07	0.7856	51,364,286	
2019	5,225,248.47	9.00	11.11	580,525.11	7.51	0.8344	4,360,156	
2020	16,111,200.82	9.00	11.11	1,789,954.41	8.01	0.8900	14,338,969	
2021	49,560,817.93	9.00	11.11	5,506,206.87	8.61	0.9567	47,413,348	
	203,942,735.88			22,658,037.96			166,306,577	
	COMPOSITE REMAINING LIFE, YEARS..					7.34		
OKEECHOBEE CLEAN ENERGY CENTER								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2059								
2019	123,300,974.39	9.00	11.11	13,698,738.25	7.51	0.8344	102,887,265	
2020	13,338,785.78	9.00	11.11	1,481,939.10	8.01	0.8900	11,871,519	
2021	16,844,106.36	9.00	11.11	1,871,380.22	8.61	0.9567	16,114,251	
	153,483,866.53			17,052,057.57			130,873,035	
	COMPOSITE REMAINING LIFE, YEARS..					7.67		
LAUDERDALE COMMON								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2062								
2020	682,755.51	9.00	11.11	75,854.14	8.01	0.8900	607,652	
	682,755.51			75,854.14			607,652	
	COMPOSITE REMAINING LIFE, YEARS..					8.01		
LANSING SMITH UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 9-L0								
PROBABLE RETIREMENT YEAR.. 6-2042								
2002	4,883,280.19	9.00	11.11	542,532.43	2.74	0.3044	1,486,666	
2003	86,463.08	9.00	11.11	9,606.05	2.93	0.3256	28,149	
2004	49,391.53	9.00	11.11	5,487.40	3.12	0.3467	17,123	
2006	62,169.54	9.00	11.11	6,907.04	3.53	0.3922	24,384	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343.2 PRIME MOVERS - CAPITAL SPARE PARTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
LANSING SMITH UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 9-L0							
PROBABLE RETIREMENT YEAR.. 6-2042							
2007	2,416,757.56	9.00	11.11	268,501.76	3.75	0.4167	1,006,990
2008	212,950.87	9.00	11.11	23,658.84	3.98	0.4422	94,171
2009	14,222.64	9.00	11.11	1,580.14	4.22	0.4689	6,669
2010	2,896,009.01	9.00	11.11	321,746.60	4.48	0.4978	1,441,575
2011	195,903.88	9.00	11.11	21,764.92	4.74	0.5267	103,177
2012	351,153.22	9.00	11.11	39,013.12	5.02	0.5578	195,866
2013	1,119,880.87	9.00	11.11	124,418.76	5.32	0.5911	661,973
2014	155,893.31	9.00	11.11	17,319.75	5.63	0.6256	97,521
2015	726,177.83	9.00	11.11	80,678.36	5.96	0.6622	480,889
2018	1,580,713.19	8.98	11.14	176,091.45	7.05	0.7851	1,240,986
2020	730,336.89	8.95	11.17	81,578.63	7.95	0.8883	648,736
2021	2,706,379.37	8.92	11.21	303,385.13	8.53	0.9563	2,588,056
	18,187,682.98			2,024,270.38			10,122,931
						5.00	
COMPOSITE REMAINING LIFE, YEARS..							
CRIST COMBUSTION TURBINES							
INTERIM SURVIVOR CURVE.. IOWA 25-R1							
PROBABLE RETIREMENT YEAR.. 12-2061							
2021	124,755,641.93	24.73	4.04	5,040,127.93	24.36	0.9850	122,889,298
	124,755,641.93			5,040,127.93			122,889,298
						24.38	
	3,495,183,197.45			361,060,545.14			2,751,059,030
						7.62	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
DESOTO SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
2009	115,292,582.72	28.77	3.48	4,012,181.88	16.78	0.5833	67,244,399
2020	7,764.47	18.65	5.36	416.18	17.19	0.9217	7,157
2021	58,813.91	17.70	5.65	3,322.99	17.21	0.9723	57,186
	115,359,161.10			4,015,921.05			67,308,742
						16.76	
COMPOSITE REMAINING LIFE, YEARS..							
SPACE COAST SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
2010	51,549,211.19	28.77	3.48	1,793,912.55	17.73	0.6163	31,768,232
	51,549,211.19			1,793,912.55			31,768,232
						17.71	
COMPOSITE REMAINING LIFE, YEARS..							
MARTIN SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2045							
2010	364,727,796.43	33.02	3.03	11,051,252.23	22.07	0.6684	243,776,765
2012	9,188,803.19	31.35	3.19	293,122.82	22.26	0.7101	6,524,510
2013	538,042.20	30.50	3.28	17,647.78	22.35	0.7328	394,272
2014	12,861,359.68	29.64	3.37	433,427.82	22.43	0.7568	9,732,834
2015	68,898.37	28.77	3.48	2,397.66	22.50	0.7821	53,883
2016	1,306,440.59	27.88	3.59	46,901.22	22.57	0.8095	1,057,616
2017	2,702,180.35	26.99	3.71	100,250.89	22.64	0.8388	2,266,670
2018	2,893,753.32	26.09	3.83	110,830.75	22.70	0.8701	2,517,768
2019	1,268,796.84	25.19	3.97	50,371.23	22.76	0.9035	1,146,396
2020	3,722,695.74	24.27	4.12	153,375.06	22.81	0.9398	3,498,738
2021	3,159,365.54	23.35	4.28	135,220.85	22.86	0.9790	3,093,050
	402,438,132.25			12,394,798.31			274,062,502
						22.11	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
BABCOCK RANCH SOLAR								
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5								
PROBABLE RETIREMENT YEAR.. 6-2046								
2016	98,978,218.02	28.77	3.48	3,444,441.99	23.46	0.8154	80,709,808	
2020	2,738,706.58	25.19	3.97	108,726.65	23.73	0.9420	2,579,971	
2021	675,152.97	24.27	4.12	27,816.30	23.79	0.9802	661,798	
	102,392,077.57			3,580,984.94			83,951,577	
	COMPOSITE REMAINING LIFE, YEARS..					23.44		
MANATEE SOLAR								
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5								
PROBABLE RETIREMENT YEAR.. 6-2046								
2016	96,823,467.08	28.77	3.48	3,369,456.65	23.46	0.8154	78,952,760	
2020	206,025.28	25.19	3.97	8,179.20	23.73	0.9420	194,084	
2021	73,295.40	24.27	4.12	3,019.77	23.79	0.9802	71,846	
	97,102,787.76			3,380,655.62			79,218,690	
	COMPOSITE REMAINING LIFE, YEARS..					23.43		
CITRUS SOLAR								
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5								
PROBABLE RETIREMENT YEAR.. 6-2046								
2016	99,291,848.33	28.77	3.48	3,455,356.32	23.46	0.8154	80,965,552	
2020	49,511.24	25.19	3.97	1,965.60	23.73	0.9420	46,642	
2021	268,468.98	24.27	4.12	11,060.92	23.79	0.9802	263,159	
	99,609,828.55			3,468,382.84			81,275,353	
	COMPOSITE REMAINING LIFE, YEARS..					23.43		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CORAL FARMS SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	64,088,277.95	28.77	3.48	2,230,272.07	25.38	0.8822	56,536,756
2020	6,673.23	26.99	3.71	247.58	25.54	0.9463	6,315
2021	959.90	26.09	3.83	36.76	25.61	0.9816	942
	64,095,911.08			2,230,556.41			56,544,013
	COMPOSITE REMAINING LIFE, YEARS..					25.35	
HORIZON SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	64,531,942.06	28.77	3.48	2,245,711.58	25.38	0.8822	56,928,143
2020	7,756.74	26.99	3.71	287.78	25.54	0.9463	7,340
2021	1,570.79	26.09	3.83	60.16	25.61	0.9816	1,542
	64,541,269.59			2,246,059.52			56,937,025
	COMPOSITE REMAINING LIFE, YEARS..					25.35	
HAMMOCK SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	62,814,085.78	28.77	3.48	2,185,930.19	25.38	0.8822	55,412,702
2020	1,084,251.15	26.99	3.71	40,225.72	25.54	0.9463	1,026,005
2021	19,870.77	26.09	3.83	761.05	25.61	0.9816	19,505
	63,918,207.70			2,226,916.96			56,458,212
	COMPOSITE REMAINING LIFE, YEARS..					25.35	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
INTERSTATE SOLAR								
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5								
PROBABLE RETIREMENT YEAR.. 6-2049								
2019	68,332,955.05	28.77	3.48	2,377,986.84	26.35	0.9159	62,584,787	
2020	2,316,457.85	27.88	3.59	83,160.84	26.43	0.9480	2,195,979	
2021	1,156,439.61	26.99	3.71	42,903.91	26.51	0.9822	1,135,878	
	71,805,852.51			2,504,051.59			65,916,644	
	COMPOSITE REMAINING LIFE, YEARS..						26.32	
BLUE CYPRESS SOLAR								
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5								
PROBABLE RETIREMENT YEAR.. 6-2048								
2018	64,349,837.29	28.77	3.48	2,239,374.34	25.38	0.8822	56,767,496	
2020	30,897.53	26.99	3.71	1,146.30	25.54	0.9463	29,238	
2021	51,856.44	26.09	3.83	1,986.10	25.61	0.9816	50,902	
	64,432,591.26			2,242,506.74			56,847,636	
	COMPOSITE REMAINING LIFE, YEARS..						25.35	
LOGGERHEAD SOLAR								
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5								
PROBABLE RETIREMENT YEAR.. 6-2048								
2018	63,785,944.81	28.77	3.48	2,219,750.88	25.38	0.8822	56,270,047	
2020	5,674.02	26.99	3.71	210.51	25.54	0.9463	5,369	
2021	885.58	26.09	3.83	33.92	25.61	0.9816	869	
	63,792,504.41			2,219,995.31			56,276,285	
	COMPOSITE REMAINING LIFE, YEARS..						25.35	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BAREFOOT BAY SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	65,281,314.60	28.77	3.48	2,271,789.75	25.38	0.8822	57,589,217
2020	158.56	26.99	3.71	5.88	25.54	0.9463	150
	65,281,473.16			2,271,795.63			57,589,367
	COMPOSITE REMAINING LIFE, YEARS..					25.35	
INDIAN RIVER SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	64,325,316.55	28.77	3.48	2,238,521.02	25.38	0.8822	56,745,865
2020	3,566.58	26.99	3.71	132.32	25.54	0.9463	3,375
2021	924.56	26.09	3.83	35.41	25.61	0.9816	908
	64,329,807.69			2,238,688.75			56,750,148
	COMPOSITE REMAINING LIFE, YEARS..					25.35	
NORTHERN PRESERVE SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	46,607,129.29	28.77	3.48	1,621,928.10	27.31	0.9493	44,241,817
	46,607,129.29			1,621,928.10			44,241,817
	COMPOSITE REMAINING LIFE, YEARS..					27.28	
SUNSHINE GATEWAY SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	73,936,271.96	28.77	3.48	2,572,982.26	26.35	0.9159	67,716,753
2021	1,221.08	26.99	3.71	45.30	26.51	0.9822	1,199
	73,937,493.04			2,573,027.56			67,717,952
	COMPOSITE REMAINING LIFE, YEARS..					26.32	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ECHO RIVER SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	70,393,231.36	28.77	3.48	2,449,684.45	27.31	0.9493	66,820,775
	70,393,231.36			2,449,684.45			66,820,775
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
HIBISCUS SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	71,602,496.09	28.77	3.48	2,491,766.86	27.31	0.9493	67,968,669
2021	12,213.66	27.88	3.59	438.47	27.40	0.9828	12,003
	71,614,709.75			2,492,205.33			67,980,672
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
IBIS SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	75,074,483.80	28.77	3.48	2,612,592.04	26.35	0.9159	68,759,218
2020	1,467.47	27.88	3.59	52.68	26.43	0.9480	1,391
	75,075,951.27			2,612,644.72			68,760,609
						26.32	
COMPOSITE REMAINING LIFE, YEARS..							
SABAL PALM SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	62,226,324.15	28.77	3.48	2,165,476.08	28.28	0.9830	61,166,610
	62,226,324.15			2,165,476.08			61,166,610
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
OSPREY SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	65,312,216.07	28.77	3.48	2,272,865.12	25.38	0.8822	57,616,478
2020	27,115.87	26.99	3.71	1,006.00	25.54	0.9463	25,659
2021	6,689.80	26.09	3.83	256.22	25.61	0.9816	6,567
	65,346,021.74			2,274,127.34			57,648,704
						25.35	
COMPOSITE REMAINING LIFE, YEARS..							
SWEETBAY SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	47,925,190.53	28.77	3.48	1,667,796.63	27.31	0.9493	45,492,987
2021	16,946.85	27.88	3.59	608.39	27.40	0.9828	16,655
	47,942,137.38			1,668,405.02			45,509,642
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
TRAILSIDE SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	58,382,536.99	28.77	3.48	2,031,712.29	27.31	0.9493	55,419,623
	58,382,536.99			2,031,712.29			55,419,623
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
KROME SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	67,591,659.24	28.77	3.48	2,352,189.74	26.35	0.9159	61,905,849
2020	393.10	27.88	3.59	14.11	26.43	0.9480	373
	67,592,052.34			2,352,203.85			61,906,222
						26.32	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SOUTHFORK SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2049							
2020	71,644,440.67	27.88	3.59	2,572,035.42	26.43	0.9480	67,918,213
	71,644,440.67			2,572,035.42			67,918,213
						26.41	
COMPOSITE REMAINING LIFE, YEARS..							
BABCOCK PRESERVE SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	62,660,855.93	28.77	3.48	2,180,597.79	27.31	0.9493	59,480,817
	62,660,855.93			2,180,597.79			59,480,817
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
DISCOVERY SOLAR ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	68,291,658.47	28.77	3.48	2,376,549.71	28.28	0.9830	67,128,652
	68,291,658.47			2,376,549.71			67,128,652
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							
RODEO SOLAR ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	59,712,605.87	28.77	3.48	2,077,998.68	28.28	0.9830	58,695,700
	59,712,605.87			2,077,998.68			58,695,700
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MAGNOLIA SPRINGS SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	57,983,462.57	28.77	3.48	2,017,824.50	27.31	0.9493	55,040,802
2021	1,644,436.52	27.88	3.59	59,035.27	27.40	0.9828	1,616,119
	59,627,899.09			2,076,859.77			56,656,921
	COMPOSITE REMAINING LIFE, YEARS..					27.28	
EGRET SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	58,265,855.03	28.77	3.48	2,027,651.76	27.31	0.9493	55,308,863
	58,265,855.03			2,027,651.76			55,308,863
	COMPOSITE REMAINING LIFE, YEARS..					27.28	
PELICAN SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	58,697,946.98	28.77	3.48	2,042,688.55	28.28	0.9830	57,698,321
	58,697,946.98			2,042,688.55			57,698,321
	COMPOSITE REMAINING LIFE, YEARS..					28.25	
LAKESIDE SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	56,368,458.35	28.77	3.48	1,961,622.35	27.31	0.9493	53,507,759
	56,368,458.35			1,961,622.35			53,507,759
	COMPOSITE REMAINING LIFE, YEARS..					27.28	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
PALM BAY SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	66,387,096.42	28.77	3.48	2,310,270.96	28.28	0.9830	65,256,524
	66,387,096.42			2,310,270.96			65,256,524
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							
WILLOW SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	59,544,195.08	28.77	3.48	2,072,137.99	28.28	0.9830	58,530,157
	59,544,195.08			2,072,137.99			58,530,157
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							
ORANGE BLOSSOM							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	61,482,859.59	28.77	3.48	2,139,603.51	28.28	0.9830	60,435,806
	61,482,859.59			2,139,603.51			60,435,806
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							
FORT DRUM SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	58,625,369.22	28.77	3.48	2,040,162.85	28.28	0.9830	57,626,979
	58,625,369.22			2,040,162.85			57,626,979
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TWIN LAKES SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	55,155,439.98	28.77	3.48	1,919,409.31	27.31	0.9493	52,356,301
	55,155,439.98			1,919,409.31			52,356,301
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
BLUE HERON SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	60,331,387.24	28.77	3.48	2,099,532.28	27.31	0.9493	57,269,569
	60,331,387.24			2,099,532.28			57,269,569
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
CATTLE RANCH SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	54,011,366.85	28.77	3.48	1,879,595.57	27.31	0.9493	51,270,290
2021	53,640.79	27.88	3.59	1,925.70	27.40	0.9828	52,717
	54,065,007.64			1,881,521.27			51,323,007
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
OKEECHOBEE SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	71,005,144.25	28.77	3.48	2,470,979.02	27.31	0.9493	67,401,633
	71,005,144.25			2,470,979.02			67,401,633
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NASSAU SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	60,660,192.06	28.77	3.48	2,110,974.68	27.31	0.9493	57,581,687
	60,660,192.06			2,110,974.68			57,581,687
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
UNION SPRINGS SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	58,841,465.46	28.77	3.48	2,047,683.00	27.31	0.9493	55,855,261
	58,841,465.46			2,047,683.00			55,855,261
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							
NEW SOLAR 2021							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	438,965,029.98	28.77	3.48	15,275,983.04	28.28	0.9830	431,489,456
	438,965,029.98			15,275,983.04			431,489,456
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							
BLUE INDIGO SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	66,439,703.15	28.77	3.48	2,312,101.67	27.31	0.9493	63,067,888
2021	1,005,909.25	27.88	3.59	36,112.14	27.40	0.9828	988,587
	67,445,612.40			2,348,213.81			64,056,475
						27.28	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BLUE SPRINGS SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	72,346,434.45	28.77	3.48	2,517,655.92	28.28	0.9830	71,114,375
	72,346,434.45			2,517,655.92			71,114,375
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							
COTTON CREEK SOLAR							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	77,688,724.64	28.77	3.48	2,703,567.62	28.28	0.9830	76,365,686
	77,688,724.64			2,703,567.62			76,365,686
						28.25	
COMPOSITE REMAINING LIFE, YEARS..							
VOLUNTARY SOLAR PARTNERSHIP							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2048							
2016	1,105,027.79	30.50	3.28	36,244.91	25.21	0.8266	913,372
2017	1,896,865.44	29.64	3.37	63,924.37	25.30	0.8536	1,619,126
2018	13,521,412.20	28.77	3.48	470,545.14	25.38	0.8822	11,928,184
2019	6,019,647.56	27.88	3.59	216,105.35	25.46	0.9132	5,497,142
2020	9,182,749.78	26.99	3.71	340,680.02	25.54	0.9463	8,689,452
2021	3,052,199.88	26.09	3.83	116,899.26	25.61	0.9816	2,996,039
	34,777,902.65			1,244,399.05			31,643,315
						25.43	
COMPOSITE REMAINING LIFE, YEARS..							
C & I SOLAR PARTNERSHIP							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	8,173,735.50	28.77	3.48	284,446.00	23.46	0.8154	6,665,109
2021	42,205.16	24.27	4.12	1,738.85	23.79	0.9802	41,370
	8,215,940.66			286,184.85			6,706,479
						23.43	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 343 PRIME MOVERS - GENERAL - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
C & I SOLAR PARTNERSHIP							
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2046							
	3,830,573,925.24			131,840,924.15			3,419,485,008
	COMPOSITE REMAINING LIFE, YEARS..						25.94

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
1970	219,996.36	50.17	1.99	4,377.93	8.82	0.1758	38,675
1971	202,010.44	49.59	2.02	4,080.61	8.84	0.1783	36,010
1972	826,008.90	49.00	2.04	16,850.58	8.86	0.1808	149,359
2001	416,585.00	27.84	3.59	14,955.40	9.20	0.3305	137,665
2008	6,843.13	21.78	4.59	314.10	9.24	0.4242	2,903
2016	3,347,453.47	14.51	6.89	230,639.54	9.28	0.6396	2,140,897
2020	524.97	10.74	9.31	48.87	9.30	0.8659	455
2021	13,177.94	9.79	10.21	1,345.47	9.31	0.9510	12,532
	5,032,600.21			272,612.50			2,518,496
						9.24	
COMPOSITE REMAINING LIFE, YEARS..							
FT. MYERS GTS							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
1974	2,232,303.11	47.79	2.09	46,655.13	8.90	0.1862	415,722
1996	166,781.43	31.97	3.13	5,220.26	9.17	0.2868	47,838
2005	517,313.33	24.42	4.10	21,209.85	9.23	0.3780	195,529
2006	1,609,631.27	23.55	4.25	68,409.33	9.23	0.3919	630,863
2012	4,621.46	18.19	5.50	254.18	9.26	0.5091	2,353
2017	3,460,474.11	13.57	7.37	255,036.94	9.29	0.6846	2,369,041
2020	4,627.61	10.74	9.31	430.83	9.30	0.8659	4,007
2021	20,982.01	9.79	10.21	2,142.26	9.31	0.9510	19,953
	8,016,734.33			399,358.78			3,685,306
						9.23	
COMPOSITE REMAINING LIFE, YEARS..							
LAUDERDALE PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	56,414,241.20	35.93	2.78	1,568,315.91	31.21	0.8686	49,003,102
2020	428,577.11	32.78	3.05	13,071.60	31.47	0.9600	411,451
2021	1,124,961.10	31.97	3.13	35,211.28	31.54	0.9866	1,109,830
	57,967,779.41			1,616,598.79			50,524,383
						31.25	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
FT. MYERS COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
1987	8,356.94	47.17	2.12	177.17	19.19	0.4068	3,400
2014	206,106.76	27.00	3.70	7,625.95	20.26	0.7504	154,656
2020	219.90	21.78	4.59	10.09	20.41	0.9371	206
2021	586.72	20.89	4.79	28.10	20.43	0.9780	574
	215,270.32			7,841.31			158,836
COMPOSITE REMAINING LIFE, YEARS..						20.26	

FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
1958	514,522.77	60.59	1.65	8,489.63	16.53	0.2728	140,372
1969	1,050,404.63	56.66	1.76	18,487.12	17.76	0.3135	329,249
1991	521,958.60	44.58	2.24	11,691.87	19.42	0.4356	227,376
1996	255,838.06	41.13	2.43	6,216.86	19.66	0.4780	122,291
2000	13,186,730.93	38.21	2.62	345,492.35	19.83	0.5190	6,843,518
2001	18,676,447.64	37.46	2.67	498,661.15	19.87	0.5304	9,906,548
2002	1,346,865.59	36.70	2.72	36,634.74	19.90	0.5422	730,311
2007	84,406.07	32.78	3.05	2,574.39	20.07	0.6123	51,678
2009	279,858.07	31.16	3.21	8,983.44	20.13	0.6460	180,794
2011	10,149,458.05	29.52	3.39	344,066.63	20.18	0.6836	6,938,170
2012	153,933.06	28.68	3.49	5,372.26	20.21	0.7047	108,472
2013	480,296.10	27.84	3.59	17,242.63	20.23	0.7267	349,007
2014	2,448,337.06	27.00	3.70	90,588.47	20.26	0.7504	1,837,159
2015	1,467,004.98	26.14	3.83	56,186.29	20.29	0.7762	1,138,704
2016	749,689.05	25.28	3.96	29,687.69	20.31	0.8034	602,300
2017	887,127.07	24.42	4.10	36,372.21	20.34	0.8329	738,906
2018	611,418.86	23.55	4.25	25,985.30	20.36	0.8645	528,596
2019	474,634.29	22.67	4.41	20,931.37	20.39	0.8994	426,900
2020	2,745,567.12	21.78	4.59	126,021.53	20.41	0.9371	2,572,871
2021	1,935,434.88	20.89	4.79	92,707.33	20.43	0.9780	1,892,817
	58,019,932.88			1,782,393.26			35,666,039
COMPOSITE REMAINING LIFE, YEARS..						20.01	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
FT. MYERS UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	8,094,955.50	35.93	2.78	225,039.76	19.94	0.5550	4,492,457
2008	2,221.63	31.97	3.13	69.54	20.10	0.6287	1,397
2011	90,297.47	29.52	3.39	3,061.08	20.18	0.6836	61,727
2016	2,255,916.30	25.28	3.96	89,334.29	20.31	0.8034	1,812,403
2020	6,047.70	21.78	4.59	277.59	20.41	0.9371	5,667
2021	27,420.83	20.89	4.79	1,313.46	20.43	0.9780	26,817
	10,476,859.43			319,095.72			6,400,468
						20.06	
COMPOSITE REMAINING LIFE, YEARS..							
FT. MYERS PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	14,636,454.64	35.93	2.78	406,893.44	31.21	0.8686	12,713,664
2020	1,170,843.46	32.78	3.05	35,710.73	31.47	0.9600	1,124,057
2021	843,308.15	31.97	3.13	26,395.55	31.54	0.9866	831,966
	16,650,606.25			468,999.72			14,669,687
						31.28	
COMPOSITE REMAINING LIFE, YEARS..							
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
2005	36,823,960.82	35.93	2.78	1,023,706.11	21.69	0.6037	22,229,520
2008	178,535.61	33.58	2.98	5,320.36	21.80	0.6492	115,905
2011	26,827.72	31.16	3.21	861.17	21.91	0.7032	18,864
2012	121,999.06	30.34	3.30	4,025.97	21.94	0.7231	88,222
2013	124,043.88	29.52	3.39	4,205.09	21.97	0.7442	92,318
2014	106,158.81	28.68	3.49	3,704.94	22.00	0.7671	81,433
2017	4,519,745.19	26.14	3.83	173,106.24	22.10	0.8455	3,821,219
2020	867,087.39	23.55	4.25	36,851.21	22.18	0.9418	816,649
2021	1,554,636.11	22.67	4.41	68,559.45	22.21	0.9797	1,523,093
	44,322,994.59			1,320,340.54			28,787,223
						21.80	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	13,771,857.00	35.93	2.78	382,857.62	11.88	0.3306	4,553,527
2006	2,351,766.18	26.14	3.83	90,072.64	12.03	0.4602	1,082,306
2007	61,277.70	25.28	3.96	2,426.60	12.04	0.4763	29,185
2008	132,633.81	24.42	4.10	5,437.99	12.05	0.4935	65,448
2014	6,726,094.27	19.10	5.24	352,447.34	12.10	0.6335	4,261,048
2016	3,810,527.83	17.28	5.79	220,629.56	12.12	0.7014	2,672,666
2017	872,897.24	16.36	6.11	53,334.02	12.13	0.7414	647,201
2018	1,175,655.25	15.44	6.48	76,182.46	12.14	0.7863	924,382
2019	10.51	14.51	6.89	0.72	12.14	0.8367	9
2020	406,409.75	13.57	7.37	29,952.40	12.15	0.8954	363,883
2021	457,268.45	12.64	7.91	36,169.93	12.16	0.9620	439,906
	29,766,397.99			1,249,511.28			15,039,561
						12.04	
COMPOSITE REMAINING LIFE, YEARS..							
MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	14,550,899.85	35.93	2.78	404,515.02	11.88	0.3306	4,811,110
2008	3,105,528.80	24.42	4.10	127,326.68	12.05	0.4935	1,532,423
2014	5,243,205.09	19.10	5.24	274,743.95	12.10	0.6335	3,321,623
2016	1,969,947.02	17.28	5.79	114,059.93	12.12	0.7014	1,381,701
2017	1,051,405.56	16.36	6.11	64,240.88	12.13	0.7414	779,554
2018	1,133,200.06	15.44	6.48	73,431.36	12.14	0.7863	891,001
2019	1,114,638.73	14.51	6.89	76,798.61	12.14	0.8367	932,574
2020	327,860.84	13.57	7.37	24,163.34	12.15	0.8954	293,553
2021	1,979,106.86	12.64	7.91	156,547.35	12.16	0.9620	1,903,960
	30,475,792.81			1,315,827.12			15,847,499
						12.04	
COMPOSITE REMAINING LIFE, YEARS..							
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	9,097,661.00	38.95	2.57	233,809.89	21.53	0.5528	5,028,823
2005	24,960,114.65	35.93	2.78	693,891.19	21.69	0.6037	15,067,672
2007	133,879.17	34.37	2.91	3,895.88	21.77	0.6334	84,799

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
2009	153,171.61	32.78	3.05	4,671.73	21.84	0.6663	102,052
2010	5,612.57	31.97	3.13	175.67	21.87	0.6841	3,839
2012	95,123.00	30.34	3.30	3,139.06	21.94	0.7231	68,787
2014	271,906.57	28.68	3.49	9,489.54	22.00	0.7671	208,577
2015	1,524,259.11	27.84	3.59	54,720.90	22.03	0.7913	1,206,161
2016	1,807,174.34	27.00	3.70	66,865.45	22.07	0.8174	1,477,202
2017	5,781,633.42	26.14	3.83	221,436.56	22.10	0.8455	4,888,082
2019	101,553.76	24.42	4.10	4,163.70	22.15	0.9070	92,113
2020	868,813.70	23.55	4.25	36,924.58	22.18	0.9418	818,275
2021	1,826,271.04	22.67	4.41	80,538.55	22.21	0.9797	1,789,216
	46,627,173.94			1,413,722.70			30,835,598
						21.81	
COMPOSITE REMAINING LIFE, YEARS..							
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
2011	191,076.28	29.52	3.39	6,477.49	20.18	0.6836	130,620
2020	3,800.59	21.78	4.59	174.45	20.41	0.9371	3,562
2021	7,629.64	20.89	4.79	365.46	20.43	0.9780	7,462
	202,506.51			7,017.40			141,644
						20.18	
COMPOSITE REMAINING LIFE, YEARS..							
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
1972	636,873.76	55.34	1.81	11,527.42	18.05	0.3262	207,729
1989	326,996.53	45.89	2.18	7,128.52	19.31	0.4208	137,597
1992	21,096.44	43.91	2.28	481.00	19.47	0.4434	9,354
2003	20,526,219.93	35.93	2.78	570,628.91	19.94	0.5550	11,391,436
2009	123,205.68	31.16	3.21	3,954.90	20.13	0.6460	79,593
2013	4,598,588.12	27.84	3.59	165,089.31	20.23	0.7267	3,341,564
2014	1,924,836.68	27.00	3.70	71,218.96	20.26	0.7504	1,444,340
2016	1,919,608.78	25.28	3.96	76,016.51	20.31	0.8034	1,542,214
2017	248,764.98	24.42	4.10	10,199.36	20.34	0.8329	207,201

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
2018	60,392.07	23.55	4.25	2,566.66	20.36	0.8645	52,211
2020	9,150,326.36	21.78	4.59	419,999.98	20.41	0.9371	8,574,771
2021	764,032.75	20.89	4.79	36,597.17	20.43	0.9780	747,209
	40,300,942.08			1,375,408.70			27,735,219
						20.17	
COMPOSITE REMAINING LIFE, YEARS..							
SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
1972	1,234,122.45	54.87	1.82	22,461.03	17.37	0.3166	390,686
1985	11,764.96	47.79	2.09	245.89	18.30	0.3829	4,505
1989	8,863.85	45.24	2.21	195.89	18.52	0.4094	3,629
1991	13,867.64	43.91	2.28	316.18	18.62	0.4241	5,881
1992	86,578.76	43.23	2.31	1,999.97	18.67	0.4319	37,392
1993	152,877.95	42.54	2.35	3,592.63	18.71	0.4398	67,239
2002	21,145,027.56	35.93	2.78	587,831.77	19.06	0.5305	11,217,014
2003	568,171.44	35.15	2.84	16,136.07	19.09	0.5431	308,574
2009	42,334.64	30.34	3.30	1,397.04	19.26	0.6348	26,874
2010	123,037.72	29.52	3.39	4,170.98	19.28	0.6531	80,358
2012	3,937,473.77	27.84	3.59	141,355.31	19.33	0.6943	2,733,867
2015	1,836,244.81	25.28	3.96	72,715.29	19.40	0.7674	1,409,153
2016	1,555,678.54	24.42	4.10	63,782.82	19.43	0.7957	1,237,791
2017	426,469.88	23.55	4.25	18,124.97	19.45	0.8259	352,221
2018	369,768.64	22.67	4.41	16,306.80	19.47	0.8588	317,572
2019	1,964,465.57	21.78	4.59	90,168.97	19.49	0.8949	1,757,922
2020	114,784.38	20.89	4.79	5,498.17	19.52	0.9344	107,257
2021	607,907.05	20.00	5.00	30,395.35	19.54	0.9770	593,925
	34,199,439.61			1,076,695.13			20,651,860
						19.18	
COMPOSITE REMAINING LIFE, YEARS..							
TURKEY POINT UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2047							
2007	32,058,661.50	35.93	2.78	891,230.79	23.44	0.6524	20,914,430
2008	15,920.59	35.15	2.84	452.14	23.48	0.6680	10,635

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
TURKEY POINT UNIT 5								
INTERIM SURVIVOR CURVE.. IOWA 65-R1								
PROBABLE RETIREMENT YEAR.. 6-2047								
2009	91,096.93	34.37	2.91	2,650.92	23.52	0.6843	62,339	
2010	48,842.82	33.58	2.98	1,455.52	23.56	0.7016	34,269	
2011	5,387.32	32.78	3.05	164.31	23.60	0.7200	3,879	
2014	56,053.28	30.34	3.30	1,849.76	23.72	0.7818	43,823	
2017	120,622.41	27.84	3.59	4,330.34	23.83	0.8560	103,248	
2018	1,328,322.91	27.00	3.70	49,147.95	23.86	0.8837	1,173,839	
2019	5,362,051.84	26.14	3.83	205,366.59	23.90	0.9143	4,902,578	
2021	741,259.53	24.42	4.10	30,391.64	23.97	0.9816	727,598	
	39,828,219.13			1,187,039.96			27,976,638	
	COMPOSITE REMAINING LIFE, YEARS..					23.57		
WEST COUNTY UNIT 1								
INTERIM SURVIVOR CURVE.. IOWA 65-R1								
PROBABLE RETIREMENT YEAR.. 6-2049								
2009	47,356,372.42	35.93	2.78	1,316,507.15	25.17	0.7005	33,174,560	
2011	270,059.12	34.37	2.91	7,858.72	25.27	0.7352	198,556	
2014	89,067.74	31.97	3.13	2,787.82	25.40	0.7945	70,763	
2019	192,283.05	27.84	3.59	6,902.96	25.61	0.9199	176,881	
2020	2,751,983.62	27.00	3.70	101,823.39	25.65	0.9500	2,614,384	
2021	1,605,662.77	26.14	3.83	61,496.88	25.69	0.9828	1,578,029	
	52,265,428.72			1,497,376.92			37,813,173	
	COMPOSITE REMAINING LIFE, YEARS..					25.25		
WEST COUNTY UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 65-R1								
PROBABLE RETIREMENT YEAR.. 6-2049								
2009	41,040,429.03	35.93	2.78	1,140,923.93	25.17	0.7005	28,750,052	
2012	252,250.43	33.58	2.98	7,517.06	25.32	0.7540	190,202	
2013	624,791.34	32.78	3.05	19,056.14	25.36	0.7736	483,364	

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
WEST COUNTY UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 65-R1								
PROBABLE RETIREMENT YEAR.. 6-2049								
2015	397,381.73	31.16	3.21	12,755.95	25.45	0.8168	324,562	
2020	609,154.48	27.00	3.70	22,538.72	25.65	0.9500	578,697	
2021	379,707.74	26.14	3.83	14,542.81	25.69	0.9828	373,173	
	43,303,714.75			1,217,334.61			30,700,050	
	COMPOSITE REMAINING LIFE, YEARS..						25.22	
WEST COUNTY UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 65-R1								
PROBABLE RETIREMENT YEAR.. 6-2051								
2011	63,133,622.08	35.93	2.78	1,755,114.69	26.90	0.7487	47,266,880	
2012	241,944.15	35.15	2.84	6,871.21	26.96	0.7670	185,571	
2014	2,385,635.12	33.58	2.98	71,091.93	27.06	0.8058	1,922,440	
2016	510,509.00	31.97	3.13	15,978.93	27.16	0.8496	433,703	
2017	334,941.58	31.16	3.21	10,751.62	27.21	0.8732	292,481	
2020	2,062,006.59	28.68	3.49	71,964.03	27.35	0.9536	1,966,391	
2021	7,620,329.49	27.84	3.59	273,569.83	27.40	0.9842	7,499,928	
	76,288,988.01			2,205,342.24			59,567,394	
	COMPOSITE REMAINING LIFE, YEARS..						27.01	
CAPE CANAVERAL COMBINED CYCLE								
INTERIM SURVIVOR CURVE.. IOWA 65-R1								
PROBABLE RETIREMENT YEAR.. 6-2053								
2013	68,387,132.63	35.93	2.78	1,901,162.29	28.63	0.7968	54,492,919	
2014	173,944.00	35.15	2.84	4,940.01	28.69	0.8162	141,977	
2016	487,741.43	33.58	2.98	14,534.69	28.80	0.8577	418,311	
2017	273,174.34	32.78	3.05	8,331.82	28.86	0.8804	240,505	
2019	318,768.84	31.16	3.21	10,232.48	28.97	0.9297	296,366	
2020	1,436,355.97	30.34	3.30	47,399.75	29.02	0.9565	1,373,860	
2021	1,728,895.78	29.52	3.39	58,609.57	29.07	0.9848	1,702,547	
	72,806,012.99			2,045,210.61			58,666,485	
	COMPOSITE REMAINING LIFE, YEARS..						28.68	

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
RIVIERA COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2054							
2014	77,353,438.69	35.93	2.78	2,150,425.60	29.49	0.8208	63,488,608
2017	603,006.41	33.58	2.98	17,969.59	29.67	0.8836	532,792
2018	170,085.98	32.78	3.05	5,187.62	29.73	0.9070	154,261
2019	875,868.38	31.97	3.13	27,414.68	29.79	0.9318	816,143
2020	1,442,463.44	31.16	3.21	46,303.08	29.85	0.9580	1,381,822
2021	6,610,374.19	30.34	3.30	218,142.35	29.90	0.9855	6,514,524
	87,055,237.09			2,465,442.92			72,888,150
	COMPOSITE REMAINING LIFE, YEARS..					29.56	
PT. EVERGLADES COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	90,607,105.96	35.93	2.78	2,518,877.55	31.21	0.8686	78,704,050
2017	856,542.33	35.15	2.84	24,325.80	31.28	0.8899	762,237
2020	3,305,326.60	32.78	3.05	100,812.46	31.47	0.9600	3,173,246
2021	2,792,266.19	31.97	3.13	87,397.93	31.54	0.9866	2,754,710
	97,561,241.08			2,731,413.74			85,394,243
	COMPOSITE REMAINING LIFE, YEARS..					31.26	
OKEECHOBEE CLEAN ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2059							
2019	55,349,561.42	35.93	2.78	1,538,717.81	33.78	0.9402	52,037,444
2020	1,566,151.06	35.15	2.84	44,478.69	33.86	0.9633	1,508,673
2021	1,904,811.16	34.37	2.91	55,430.00	33.94	0.9875	1,880,982
	58,820,523.64			1,638,626.50			55,427,099
	COMPOSITE REMAINING LIFE, YEARS..					33.83	

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LANSING SMITH COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
1965	506,501.92	57.88	1.73	8,762.48	16.73	0.2891	146,404
1967	69,624.18	57.08	1.75	1,218.42	16.93	0.2966	20,651
1972	3,960.78	54.87	1.82	72.09	17.37	0.3166	1,254
1973	8.11	54.40	1.84	0.15	17.46	0.3210	3
1978	60,722.52	51.84	1.93	1,171.94	17.84	0.3441	20,897
1979	16,039.84	51.29	1.95	312.78	17.91	0.3492	5,601
1980	1,890.47	50.74	1.97	37.24	17.98	0.3544	670
1981	29,973.81	50.17	1.99	596.48	18.05	0.3598	10,784
1982	8,390.77	49.59	2.02	169.49	18.11	0.3652	3,064
1983	75,284.87	49.00	2.04	1,535.81	18.18	0.3710	27,932
1984	879,940.43	48.40	2.07	18,214.77	18.24	0.3769	331,614
1987	98,355.42	46.53	2.15	2,114.64	18.41	0.3957	38,915
1988	83,113.24	45.89	2.18	1,811.87	18.47	0.4025	33,451
1989	6,611.87	45.24	2.21	146.12	18.52	0.4094	2,707
1999	25,132.03	38.21	2.62	658.46	18.96	0.4962	12,471
2002	261,700.15	35.93	2.78	7,275.26	19.06	0.5305	138,827
2005	6,018.81	33.58	2.98	179.36	19.15	0.5703	3,432
2011	108,247.95	28.68	3.49	3,777.85	19.31	0.6733	72,882
2014	85,295.60	26.14	3.83	3,266.82	19.38	0.7414	63,237
2018	120,080.03	22.67	4.41	5,295.53	19.47	0.8588	103,130
2019	3,782,318.61	21.78	4.59	173,608.42	19.49	0.8949	3,384,646
2020	654,927.39	20.89	4.79	31,371.02	19.52	0.9344	611,977
2021	686,120.81	20.00	5.00	34,306.04	19.54	0.9770	670,340
	7,570,259.61			295,903.04			5,704,889

COMPOSITE REMAINING LIFE, YEARS.. 19.28

LANSING SMITH UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 65-R1
 PROBABLE RETIREMENT YEAR.. 6-2042

2002	63,643,915.90	35.93	2.78	1,769,300.86	19.06	0.5305	33,761,825
2003	124,065.14	35.15	2.84	3,523.45	19.09	0.5431	67,380
2005	9,436.43	33.58	2.98	281.21	19.15	0.5703	5,381
2007	8,690.91	31.97	3.13	272.03	19.20	0.6006	5,219
2008	61,319.19	31.16	3.21	1,968.35	19.23	0.6171	37,843
2011	151,617.64	28.68	3.49	5,291.46	19.31	0.6733	102,083
2012	8,696.58	27.84	3.59	312.21	19.33	0.6943	6,038
2013	169,783.63	27.00	3.70	6,281.99	19.36	0.7170	121,742
2014	195,025.50	26.14	3.83	7,469.48	19.38	0.7414	144,590

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CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
LANSING SMITH UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
2015	370,489.33	25.28	3.96	14,671.38	19.40	0.7674	284,317
2016	180,943.74	24.42	4.10	7,418.69	19.43	0.7957	143,970
2017	146,200.27	23.55	4.25	6,213.51	19.45	0.8259	120,747
2018	476,707.64	22.67	4.41	21,022.81	19.47	0.8588	409,416
2019	391,046.78	21.78	4.59	17,949.05	19.49	0.8949	349,932
2020	4,412,048.69	20.89	4.79	211,337.13	19.52	0.9344	4,122,707
2021	4,201,868.01	20.00	5.00	210,093.40	19.54	0.9770	4,105,225
	74,551,855.38			2,283,407.01			43,788,415

COMPOSITE REMAINING LIFE, YEARS.. 19.18

LANSING SMITH UNIT A
 INTERIM SURVIVOR CURVE.. IOWA 65-R1
 PROBABLE RETIREMENT YEAR.. 12-2027

1971	2,881,361.06	47.48	2.11	60,796.72	5.74	0.1209	348,328
1972	3,233.68	46.85	2.13	68.88	5.75	0.1227	397
2007	554,326.61	19.55	5.12	28,381.52	5.90	0.3018	167,290
2020	55,737.80	7.38	13.55	7,552.47	5.92	0.8022	44,711
2021	2,982.32	6.41	15.60	465.24	5.92	0.9236	2,754
	3,497,641.47			97,264.83			563,480

COMPOSITE REMAINING LIFE, YEARS.. 5.79

PEA RIDGE UNITS 1 THROUGH 3
 INTERIM SURVIVOR CURVE.. IOWA 65-R1
 PROBABLE RETIREMENT YEAR.. 4-2025

1998	3,107,233.23	25.14	3.98	123,667.88	3.30	0.1313	407,855
2020	9,912.27	4.79	20.88	2,069.68	3.31	0.6910	6,850
2021	7,207.65	3.80	26.32	1,897.05	3.31	0.8711	6,278
	3,124,353.15			127,634.61			420,983

COMPOSITE REMAINING LIFE, YEARS.. 3.30

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 344 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRIST COMBUSTION TURBINES							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 12-2061							
2021	50,717,466.01	36.31	2.75	1,394,730.32	35.88	0.9882	50,116,971
	50,717,466.01			1,394,730.32			50,116,971
						35.93	
	1,049,665,971.39			31,812,150.26			781,689,789
						24.57	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LAUDERDALE GTS							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2031							
1970	256,122.04	49.99	2.00	5,122.44	8.76	0.1752	44,883
1979	57,114.99	44.68	2.24	1,279.38	8.89	0.1990	11,364
2002	101,513.78	27.42	3.65	3,705.25	9.16	0.3341	33,912
2003	77,025.82	26.56	3.77	2,903.87	9.17	0.3453	26,594
2014	108,296.73	16.62	6.02	6,519.46	9.30	0.5596	60,600
2020	347.50	10.88	9.19	31.94	9.39	0.8631	300
2021	1,575.59	9.91	10.09	158.98	9.41	0.9496	1,496
	601,996.45			19,721.32			179,149
	COMPOSITE REMAINING LIFE, YEARS..					9.08	

FT. MYERS GTS							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2031							
1974	435,433.98	47.74	2.09	9,100.57	8.82	0.1848	80,446
2002	56,973.81	27.42	3.65	2,079.54	9.16	0.3341	19,033
2004	12,005.03	25.69	3.89	467.00	9.18	0.3573	4,290
2005	42,906.93	24.82	4.03	1,729.15	9.19	0.3703	15,887
2010	55,887.25	20.33	4.92	2,749.65	9.25	0.4550	25,428
2012	30,206.19	18.49	5.41	1,634.15	9.28	0.5019	15,160
2014	794,189.01	16.62	6.02	47,810.18	9.30	0.5596	444,404
2017	853,611.80	13.78	7.26	61,972.22	9.34	0.6778	578,570
2018	724,152.71	12.82	7.80	56,483.91	9.36	0.7301	528,711
2020	120,236.00	10.88	9.19	11,049.69	9.39	0.8631	103,770
2021	8,170.05	9.91	10.09	824.36	9.41	0.9496	7,758
	3,133,772.76			195,900.42			1,823,457
	COMPOSITE REMAINING LIFE, YEARS..					9.31	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
LAUDERDALE PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	36,465,291.23	36.30	2.75	1,002,795.51	31.09	0.8565	31,231,428
2018	9,575,874.39	34.76	2.88	275,785.18	31.40	0.9033	8,650,270
2020	812,532.81	33.19	3.01	24,457.24	31.72	0.9557	776,546
2021	911,240.67	32.39	3.09	28,157.34	31.90	0.9849	897,454
	47,764,939.10			1,331,195.27			41,555,698
COMPOSITE REMAINING LIFE, YEARS..						31.22	

FT. MYERS COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
1958	12,560.15	59.96	1.67	209.75	16.76	0.2795	3,511
1961	1,947.59	59.05	1.69	32.91	17.02	0.2882	561
1963	7,260.27	58.38	1.71	124.15	17.18	0.2943	2,137
1969	50,972.01	56.15	1.78	907.30	17.63	0.3140	16,004
1991	14,876.06	44.68	2.24	333.22	18.98	0.4248	6,319
1995	32,714.60	42.05	2.38	778.61	19.20	0.4566	14,937
2014	960,973.31	27.42	3.65	35,075.53	20.26	0.7389	710,044
2018	270,264.64	23.93	4.18	11,297.06	20.52	0.8575	231,752
2020	1,385.80	22.15	4.51	62.50	20.67	0.9332	1,293
2021	3,697.56	21.24	4.71	174.16	20.75	0.9769	3,612
	1,356,651.99			48,995.19			990,170
COMPOSITE REMAINING LIFE, YEARS..						20.21	

FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
1958	124,648.88	59.96	1.67	2,081.64	16.76	0.2795	34,842
1969	465,066.31	56.15	1.78	8,278.18	17.63	0.3140	146,022
1984	26,689.06	48.89	2.05	547.13	18.58	0.3800	10,143
1988	34,662.94	46.55	2.15	745.25	18.81	0.4041	14,007
1989	4,272.22	45.93	2.18	93.13	18.87	0.4108	1,755
1991	32,202.62	44.68	2.24	721.34	18.98	0.4248	13,680
1994	5,150.56	42.72	2.34	120.52	19.14	0.4480	2,308
2000	17,894,293.12	38.53	2.60	465,251.62	19.47	0.5053	9,042,344
2001	8,894,536.60	37.79	2.65	235,705.22	19.52	0.5165	4,594,384

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
FT. MYERS UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 65-S0								
PROBABLE RETIREMENT YEAR.. 6-2043								
2002	19,357,462.88	37.05	2.70	522,651.50	19.58	0.5285	10,230,032	
2008	13,259.85	32.39	3.09	409.73	19.91	0.6147	8,151	
2011	117,413.16	29.94	3.34	3,921.60	20.08	0.6707	78,745	
2012	17,701.42	29.11	3.44	608.93	20.14	0.6919	12,247	
2013	703,450.54	28.27	3.54	24,902.15	20.20	0.7145	502,644	
2014	270,383.71	27.42	3.65	9,869.01	20.26	0.7389	199,781	
2015	391,132.41	26.56	3.77	14,745.69	20.32	0.7651	299,240	
2016	103,840.86	25.69	3.89	4,039.41	20.39	0.7937	82,417	
2017	3,485,351.88	24.82	4.03	140,459.68	20.45	0.8239	2,871,686	
2018	242,188.79	23.93	4.18	10,123.49	20.52	0.8575	207,677	
2019	1,025,836.00	23.05	4.34	44,521.28	20.59	0.8933	916,359	
2020	1,449,557.50	22.15	4.51	65,375.04	20.67	0.9332	1,352,698	
2021	1,924,129.71	21.24	4.71	90,626.51	20.75	0.9769	1,879,740	
	56,583,231.02			1,645,798.05			32,500,902	
	COMPOSITE REMAINING LIFE, YEARS..					19.75		

FT. MYERS UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 65-S0								
PROBABLE RETIREMENT YEAR.. 6-2043								
2003	8,733,801.90	36.30	2.75	240,179.55	19.63	0.5408	4,722,978	
2004	12,430.00	35.54	2.81	349.28	19.68	0.5537	6,883	
2007	19,264.34	33.19	3.01	579.86	19.85	0.5981	11,521	
2008	22,682.60	32.39	3.09	700.89	19.91	0.6147	13,943	
2016	4,258,708.19	25.69	3.89	165,663.75	20.39	0.7937	3,380,094	
2017	54,654.30	24.82	4.03	2,202.57	20.45	0.8239	45,031	
2018	621,054.48	23.93	4.18	25,960.08	20.52	0.8575	532,554	
2020	7,946.67	22.15	4.51	358.39	20.67	0.9332	7,416	
2021	36,030.92	21.24	4.71	1,697.06	20.75	0.9769	35,200	
	13,766,573.40			437,691.43			8,755,620	
	COMPOSITE REMAINING LIFE, YEARS..					20.00		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS AMOUNT (8)
FT. MYERS PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	17,584,317.46	36.30	2.75	483,568.73	31.09	0.8565	15,060,440
2020	1,354,278.26	33.19	3.01	40,763.78	31.72	0.9557	1,294,297
2021	955,313.96	32.39	3.09	29,519.20	31.90	0.9849	940,860
	19,893,909.68			553,851.71			17,295,597
COMPOSITE REMAINING LIFE, YEARS..						31.23	

MANATEE UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 65-S0
 PROBABLE RETIREMENT YEAR.. 6-2045

1975	21,109.58	54.44	1.84	388.42	19.35	0.3554	7,503
1976	792,461.51	53.99	1.85	14,660.54	19.43	0.3599	285,191
1977	271,460.34	53.53	1.87	5,076.31	19.50	0.3643	98,888
1982	33,356.99	51.06	1.96	653.80	19.86	0.3890	12,974
1983	1,258.97	50.53	1.98	24.93	19.93	0.3944	497
1984	3.14	49.99	2.00	0.06	20.00	0.4001	1
1985	3,122.48	49.44	2.02	63.07	20.07	0.4060	1,268
1990	1,484.61	46.55	2.15	31.92	20.40	0.4382	651
1992	2,343.59	45.31	2.21	51.79	20.53	0.4531	1,062
1993	2,231.58	44.68	2.24	49.99	20.60	0.4611	1,029
1994	575.31	44.04	2.27	13.06	20.66	0.4691	270
1995	391.48	43.38	2.31	9.04	20.73	0.4779	187
2005	37,460,980.59	36.30	2.75	1,030,176.97	21.37	0.5887	22,053,654
2007	5,431,688.78	34.76	2.88	156,432.64	21.50	0.6185	3,359,662
2008	19,994.95	33.98	2.94	587.85	21.56	0.6345	12,687
2009	880.51	33.19	3.01	26.50	21.63	0.6517	574
2011	330.99	31.59	3.17	10.49	21.77	0.6891	228
2012	9,234.72	30.77	3.25	300.13	21.84	0.7098	6,555
2013	42,443.38	29.94	3.34	1,417.61	21.91	0.7318	31,060
2014	1,466,844.29	29.11	3.44	50,459.44	21.98	0.7551	1,107,570
2015	268,112.02	28.27	3.54	9,491.17	22.05	0.7800	209,122
2016	39,675.66	27.42	3.65	1,448.16	22.13	0.8071	32,021
2017	250,293.65	26.56	3.77	9,436.07	22.21	0.8362	209,301
2018	1,147,142.79	25.69	3.89	44,623.85	22.29	0.8677	995,318

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2045							
2019	263,510.40	24.82	4.03	10,619.47	22.37	0.9013	237,499
2020	1,229,896.05	23.93	4.18	51,409.65	22.46	0.9386	1,154,344
2021	1,699,006.56	23.05	4.34	73,736.88	22.55	0.9783	1,662,155
	50,459,834.92			1,461,199.81			31,481,271
						21.54	
COMPOSITE REMAINING LIFE, YEARS..							
MARTIN COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2045							
1980	2,185,635.29	52.08	1.92	41,964.20	19.72	0.3787	827,591
1994	4,580,781.41	44.04	2.27	103,983.74	20.66	0.4691	2,148,936
1996	95,230.00	42.72	2.34	2,228.38	20.79	0.4867	46,345
2002	694,216.46	38.53	2.60	18,049.63	21.17	0.5494	381,430
2005	31,911.00	36.30	2.75	877.55	21.37	0.5887	18,786
2008	359,244.30	33.98	2.94	10,561.78	21.56	0.6345	227,937
2010	333,687.19	32.39	3.09	10,310.93	21.70	0.6700	223,557
2014	586,986.30	29.11	3.44	20,192.33	21.98	0.7551	443,216
2015	3,473,516.66	28.27	3.54	122,962.49	22.05	0.7800	2,709,274
2017	2,955,266.53	26.56	3.77	111,413.55	22.21	0.8362	2,471,253
2018	35,758.51	25.69	3.89	1,391.01	22.29	0.8677	31,026
2019	484,347.78	24.82	4.03	19,519.22	22.37	0.9013	436,538
2020	1,097,202.85	23.93	4.18	45,863.08	22.46	0.9386	1,029,802
2021	843,256.98	23.05	4.34	36,597.35	22.55	0.9783	824,967
	17,757,041.26			545,915.24			11,820,658
						21.65	
COMPOSITE REMAINING LIFE, YEARS..							
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	21,330,603.40	36.30	2.75	586,591.59	11.73	0.3231	6,892,771
1995	90,599.32	35.54	2.81	2,545.84	11.75	0.3306	29,953
1999	15,294.84	32.39	3.09	472.61	11.83	0.3652	5,586
2008	18,350.41	24.82	4.03	739.52	12.01	0.4839	8,879
2009	411,844.78	23.93	4.18	17,215.11	12.03	0.5027	207,043
2010	20,039.01	23.05	4.34	869.69	12.05	0.5228	10,476

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2034							
2011	30,846.51	22.15	4.51	1,391.18	12.07	0.5449	16,809
2012	12,830.28	21.24	4.71	604.31	12.09	0.5692	7,303
2014	3,689,533.15	19.41	5.15	190,010.96	12.14	0.6255	2,307,619
2015	13,427.81	18.49	5.41	726.44	12.16	0.6577	8,831
2016	976,904.53	17.56	5.69	55,585.87	12.18	0.6936	677,601
2017	203,468.39	16.62	6.02	12,248.80	12.21	0.7347	149,480
2019	874,315.59	14.73	6.79	59,366.03	12.26	0.8323	727,710
2020	395,470.46	13.78	7.26	28,711.16	12.29	0.8919	352,708
2021	435,989.66	12.82	7.80	34,007.19	12.32	0.9610	418,986
	28,519,518.14			991,086.30			11,821,755

COMPOSITE REMAINING LIFE, YEARS.. 11.93

MARTIN UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 65-S0
 PROBABLE RETIREMENT YEAR.. 6-2034

1994	17,863,512.25	36.30	2.75	491,246.59	11.73	0.3231	5,772,415
1995	80,528.97	35.54	2.81	2,262.86	11.75	0.3306	26,624
1999	96,191.27	32.39	3.09	2,972.31	11.83	0.3652	35,133
2003	89,177.21	29.11	3.44	3,067.70	11.91	0.4091	36,486
2008	22,600.46	24.82	4.03	910.80	12.01	0.4839	10,936
2009	376,426.68	23.93	4.18	15,734.64	12.03	0.5027	189,237
2011	51,429.41	22.15	4.51	2,319.47	12.07	0.5449	28,025
2012	33,151.10	21.24	4.71	1,561.42	12.09	0.5692	18,870
2014	3,391,943.11	19.41	5.15	174,685.07	12.14	0.6255	2,121,491
2015	9,433.51	18.49	5.41	510.35	12.16	0.6577	6,204
2017	1,280,221.91	16.62	6.02	77,069.36	12.21	0.7347	940,528
2018	21,177.96	15.68	6.38	1,351.15	12.23	0.7800	16,518
2019	638,975.78	14.73	6.79	43,386.46	12.26	0.8323	531,832
2020	183,898.49	13.78	7.26	13,351.03	12.29	0.8919	164,014
2021	1,666,798.88	12.82	7.80	130,010.31	12.32	0.9610	1,601,794
	25,805,466.99			960,439.52			11,500,107

COMPOSITE REMAINING LIFE, YEARS.. 11.97

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	12,035,578.45	39.25	2.55	306,907.25	21.11	0.5378	6,473,095
2005	29,302,851.59	36.30	2.75	805,828.42	21.37	0.5887	17,250,882
2006	5,103,107.95	35.54	2.81	143,397.33	21.43	0.6030	3,077,072
2007	35,135.13	34.76	2.88	1,011.89	21.50	0.6185	21,732
2009	54,522.21	33.19	3.01	1,641.12	21.63	0.6517	35,532
2012	28,988.68	30.77	3.25	942.13	21.84	0.7098	20,576
2013	38,569.22	29.94	3.34	1,288.21	21.91	0.7318	28,225
2014	914,542.06	29.11	3.44	31,460.25	21.98	0.7551	690,543
2015	1,160,279.60	28.27	3.54	41,073.90	22.05	0.7800	904,995
2016	23,599.83	27.42	3.65	861.39	22.13	0.8071	19,047
2017	284,003.72	26.56	3.77	10,706.94	22.21	0.8362	237,490
2018	325,129.32	25.69	3.89	12,647.53	22.29	0.8677	282,098
2019	33,547.61	24.82	4.03	1,351.97	22.37	0.9013	30,236
2020	969,958.61	23.93	4.18	40,544.27	22.46	0.9386	910,374
2021	2,057,632.13	23.05	4.34	89,301.23	22.55	0.9783	2,013,002
	52,367,446.11			1,488,963.83			31,994,899
						21.49	
COMPOSITE REMAINING LIFE, YEARS..							21.49
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
1972	396,388.09	54.89	1.82	7,214.26	17.84	0.3250	128,830
1983	903.40	49.44	2.02	18.25	18.53	0.3748	339
1992	14,776.86	44.04	2.27	335.43	19.03	0.4321	6,385
2002	587,215.76	37.05	2.70	15,854.83	19.58	0.5285	310,332
2008	92,139.79	32.39	3.09	2,847.12	19.91	0.6147	56,638
2011	73,633.96	29.94	3.34	2,459.37	20.08	0.6707	49,384
2012	733.61	29.11	3.44	25.24	20.14	0.6919	508
2014	832,317.60	27.42	3.65	30,379.59	20.26	0.7389	614,983
2016	48,507.31	25.69	3.89	1,886.93	20.39	0.7937	38,500
2017	214,628.86	24.82	4.03	8,649.54	20.45	0.8239	176,839
2019	1,308,779.00	23.05	4.34	56,801.01	20.59	0.8933	1,169,106
2020	11,170,748.52	22.15	4.51	503,800.76	20.67	0.9332	10,424,319
2021	142,798.36	21.24	4.71	6,725.80	20.75	0.9769	139,504
	14,883,571.12			636,998.13			13,115,667
						20.59	
COMPOSITE REMAINING LIFE, YEARS..							20.59

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SANFORD UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
1972	1,891,363.83	54.89	1.82	34,422.82	17.84	0.3250	614,712
1976	16,205.82	53.06	1.88	304.67	18.10	0.3411	5,528
1983	8,952.81	49.44	2.02	180.85	18.53	0.3748	3,356
1989	15,389.90	45.93	2.18	335.50	18.87	0.4108	6,323
1991	8,483.41	44.68	2.24	190.03	18.98	0.4248	3,604
1992	4,600.92	44.04	2.27	104.44	19.03	0.4321	1,988
1993	14,404.52	43.38	2.31	332.74	19.09	0.4401	6,339
1995	61,493.98	42.05	2.38	1,463.56	19.20	0.4566	28,078
2002	925,519.93	37.05	2.70	24,989.04	19.58	0.5285	489,119
2003	24,725,158.78	36.30	2.75	679,941.87	19.63	0.5408	13,370,624
2007	217,108.95	33.19	3.01	6,534.98	19.85	0.5981	129,846
2008	71,256.24	32.39	3.09	2,201.82	19.91	0.6147	43,801
2009	708,187.41	31.59	3.17	22,449.54	19.96	0.6319	447,468
2010	255,565.61	30.77	3.25	8,305.88	20.02	0.6506	166,279
2011	75,175.62	29.94	3.34	2,510.87	20.08	0.6707	50,418
2013	8,004.44	28.27	3.54	283.36	20.20	0.7145	5,719
2014	588,972.80	27.42	3.65	21,497.51	20.26	0.7389	435,180
2015	106,630.47	26.56	3.77	4,019.97	20.32	0.7651	81,579
2016	1,328,697.83	25.69	3.89	51,686.35	20.39	0.7937	1,054,574
2017	117,462.78	24.82	4.03	4,733.75	20.45	0.8239	96,781
2018	414,293.83	23.93	4.18	17,317.48	20.52	0.8575	355,257
2019	870,726.64	23.05	4.34	37,789.54	20.59	0.8933	777,803
2020	3,458,095.39	22.15	4.51	155,960.10	20.67	0.9332	3,227,025
2021	799,736.34	21.24	4.71	37,667.58	20.75	0.9769	781,286
	36,691,488.25			1,115,224.25			22,182,687
						19.89	
COMPOSITE REMAINING LIFE, YEARS..						19.89	

SANFORD UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 65-S0
 PROBABLE RETIREMENT YEAR.. 6-2042

1972	1,564,373.42	54.44	1.84	28,784.47	17.17	0.3154	493,388
1983	11,603.20	48.89	2.05	237.87	17.80	0.3641	4,224
1989	13,532.57	45.31	2.21	299.07	18.11	0.3997	5,409
1991	3,535.66	44.04	2.27	80.26	18.22	0.4137	1,463
1992	10,224.23	43.38	2.31	236.18	18.27	0.4212	4,306
1993	13,326.81	42.72	2.34	311.85	18.32	0.4288	5,715
1995	61,933.64	41.36	2.42	1,498.79	18.42	0.4454	27,583

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
2002	23,800,537.95	36.30	2.75	654,514.79	18.76	0.5168	12,300,118
2003	276,674.51	35.54	2.81	7,774.55	18.81	0.5293	146,433
2007	87,847.97	32.39	3.09	2,714.50	19.01	0.5869	51,559
2008	361,295.54	31.59	3.17	11,453.07	19.06	0.6034	217,991
2009	634,511.61	30.77	3.25	20,621.63	19.12	0.6214	394,273
2010	39,997.74	29.94	3.34	1,335.92	19.17	0.6403	25,610
2011	15,034.34	29.11	3.44	517.18	19.22	0.6603	9,926
2014	7,531.35	26.56	3.77	283.93	19.39	0.7301	5,498
2015	1,261,497.76	25.69	3.89	49,072.26	19.45	0.7571	955,080
2016	100,420.88	24.82	4.03	4,046.96	19.51	0.7861	78,937
2017	119,308.94	23.93	4.18	4,987.11	19.57	0.8178	97,571
2018	260,567.67	23.05	4.34	11,308.64	19.63	0.8516	221,907
2019	3,945,460.95	22.15	4.51	177,940.29	19.69	0.8889	3,507,278
2020	359,045.70	21.24	4.71	16,911.05	19.76	0.9303	334,027
2021	606,462.26	20.33	4.92	29,837.94	19.84	0.9759	591,847
	33,554,724.70			1,024,768.31			19,480,143

COMPOSITE REMAINING LIFE, YEARS.. 19.01

TURKEY POINT UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 65-S0
 PROBABLE RETIREMENT YEAR.. 6-2047

2005	584,155.73	37.79	2.65	15,480.13	22.95	0.6073	354,758
2007	43,758,191.87	36.30	2.75	1,203,350.28	23.10	0.6364	27,845,963
2008	6,784,242.92	35.54	2.81	190,637.23	23.18	0.6522	4,424,819
2011	799.30	33.19	3.01	24.06	23.42	0.7056	564
2012	26,866.60	32.39	3.09	830.18	23.50	0.7255	19,493
2013	13,557.64	31.59	3.17	429.78	23.58	0.7464	10,120
2017	93,354.06	28.27	3.54	3,304.73	23.93	0.8465	79,022
2018	741,079.71	27.42	3.65	27,049.41	24.02	0.8760	649,186
2019	775,015.46	26.56	3.77	29,218.08	24.11	0.9078	703,528
2020	77,606.90	25.69	3.89	3,018.91	24.21	0.9424	73,136
2021	885,959.78	24.82	4.03	35,704.18	24.32	0.9799	868,108
	53,740,829.97			1,509,046.97			35,028,697

COMPOSITE REMAINING LIFE, YEARS.. 23.21

FLORIDA POWER AND LIGHT COMPANY

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WEST COUNTY COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2051							
2009	3,704,689.37	37.79	2.65	98,174.27	26.40	0.6986	2,588,096
2011	2,960,874.43	36.30	2.75	81,424.05	26.61	0.7331	2,170,499
2012	185,638.34	35.54	2.81	5,216.44	26.71	0.7516	139,516
2014	979,172.53	33.98	2.94	28,787.67	26.93	0.7925	776,024
2015	139,791.63	33.19	3.01	4,207.73	27.04	0.8147	113,888
2017	82,304.26	31.59	3.17	2,609.05	27.27	0.8633	71,049
2019	192,556.78	29.94	3.34	6,431.40	27.51	0.9188	176,929
2020	6,395,543.28	29.11	3.44	220,006.69	27.64	0.9495	6,072,568
2021	928,624.37	28.27	3.54	32,873.30	27.77	0.9823	912,197
	15,569,194.99			479,730.60			13,020,766
						27.14	
COMPOSITE REMAINING LIFE, YEARS..							
WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	67,452,532.34	36.30	2.75	1,854,944.64	24.85	0.6846	46,175,980
2010	216,979.23	35.54	2.81	6,097.12	24.94	0.7017	152,263
2011	49,987.89	34.76	2.88	1,439.65	25.03	0.7201	35,995
2015	462,769.86	31.59	3.17	14,669.80	25.41	0.8044	372,238
2017	61,690.56	29.94	3.34	2,060.46	25.61	0.8554	52,769
2018	125,952.46	29.11	3.44	4,332.76	25.72	0.8836	111,285
2019	880,666.82	28.27	3.54	31,175.61	25.83	0.9137	804,656
2020	4,082,118.80	27.42	3.65	148,997.34	25.94	0.9460	3,861,766
2021	2,322,742.28	26.56	3.77	87,567.38	26.06	0.9812	2,279,005
	75,655,440.24			2,151,284.76			53,845,957
						25.03	
COMPOSITE REMAINING LIFE, YEARS..							
WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	29,633,510.69	36.30	2.75	814,921.54	24.85	0.6846	20,286,212
2010	47,149.91	35.54	2.81	1,324.91	24.94	0.7017	33,087
2015	434,727.77	31.59	3.17	13,780.87	25.41	0.8044	349,682
2018	59,938.86	29.11	3.44	2,061.90	25.72	0.8836	52,959

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WEST COUNTY UNIT 2								
INTERIM SURVIVOR CURVE.. IOWA 65-S0								
PROBABLE RETIREMENT YEAR.. 6-2049								
2019	486,462.91	28.27	3.54	17,220.79	25.83	0.9137	444,476	
2020	193,353.06	27.42	3.65	7,057.39	25.94	0.9460	182,916	
2021	274,796.32	26.56	3.77	10,359.82	26.06	0.9812	269,622	
	31,129,939.52			866,727.22			21,618,954	
	COMPOSITE REMAINING LIFE, YEARS..						24.94	
WEST COUNTY UNIT 3								
INTERIM SURVIVOR CURVE.. IOWA 65-S0								
PROBABLE RETIREMENT YEAR.. 6-2051								
2009	66,185.82	37.79	2.65	1,753.92	26.40	0.6986	46,237	
2011	52,477,769.42	36.30	2.75	1,443,138.66	26.61	0.7331	38,469,354	
2015	456,706.97	33.19	3.01	13,746.88	27.04	0.8147	372,079	
2018	62,202.36	30.77	3.25	2,021.58	27.38	0.8898	55,350	
2019	926,829.79	29.94	3.34	30,956.11	27.51	0.9188	851,608	
2020	1,814,575.26	29.11	3.44	62,421.39	27.64	0.9495	1,722,939	
2021	6,185,482.12	28.27	3.54	218,966.07	27.77	0.9823	6,076,061	
	61,989,751.74			1,773,004.61			47,593,628	
	COMPOSITE REMAINING LIFE, YEARS..						26.84	
CAPE CANAVERAL COMBINED CYCLE								
INTERIM SURVIVOR CURVE.. IOWA 65-S0								
PROBABLE RETIREMENT YEAR.. 6-2053								
2013	103,791,710.86	36.30	2.75	2,854,272.05	28.38	0.7818	81,146,435	
2014	5,520,916.53	35.54	2.81	155,137.75	28.50	0.8019	4,427,278	
2015	4,824,922.20	34.76	2.88	138,957.76	28.63	0.8237	3,974,047	
2016	37,065.12	33.98	2.94	1,089.71	28.75	0.8461	31,360	
2018	3,424.48	32.39	3.09	105.82	29.02	0.8960	3,068	
2020	2,360,220.28	30.77	3.25	76,707.16	29.30	0.9522	2,247,473	
2021	2,841,171.32	29.94	3.34	94,895.12	29.45	0.9836	2,794,661	
	119,379,430.79			3,321,165.37			94,624,322	
	COMPOSITE REMAINING LIFE, YEARS..						28.49	

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
RIVIERA COMBINED CYCLE								
INTERIM SURVIVOR CURVE.. IOWA 65-S0								
PROBABLE RETIREMENT YEAR.. 6-2054								
2002	719,018.00	44.68	2.24	16,106.00	27.83	0.6229	447,855	
2014	77,292,541.57	36.30	2.75	2,125,544.89	29.28	0.8066	62,344,937	
2016	254,996.06	34.76	2.88	7,343.89	29.54	0.8498	216,703	
2017	61,328.87	33.98	2.94	1,803.07	29.68	0.8735	53,568	
2020	1,455,410.88	31.59	3.17	46,136.52	30.12	0.9535	1,387,691	
2021	6,549,524.43	30.77	3.25	212,859.54	30.27	0.9838	6,443,095	
	86,332,819.81			2,409,793.91			70,893,849	
	COMPOSITE REMAINING LIFE, YEARS..						29.42	
PT. EVERGLADES COMBINED CYCLE								
INTERIM SURVIVOR CURVE.. IOWA 65-S0								
PROBABLE RETIREMENT YEAR.. 6-2056								
2016	88,189,432.88	36.30	2.75	2,425,209.40	31.09	0.8565	75,531,604	
2017	5,681,234.09	35.54	2.81	159,642.68	31.24	0.8790	4,993,862	
2018	64,353.42	34.76	2.88	1,853.38	31.40	0.9033	58,133	
2019	199,861.18	33.98	2.94	5,875.92	31.56	0.9288	185,627	
2020	1,953,410.45	33.19	3.01	58,797.65	31.72	0.9557	1,866,894	
2021	2,862,956.75	32.39	3.09	88,465.36	31.90	0.9849	2,819,640	
	98,951,248.77			2,739,844.39			85,455,760	
	COMPOSITE REMAINING LIFE, YEARS..						31.19	
OKEECHOBEE CLEAN ENERGY CENTER								
INTERIM SURVIVOR CURVE.. IOWA 65-S0								
PROBABLE RETIREMENT YEAR.. 6-2059								
2019	92,495,314.72	36.30	2.75	2,543,621.15	33.88	0.9333	86,328,652	
2020	4,871,775.92	35.54	2.81	136,896.90	34.07	0.9586	4,670,279	
2021	3,180,422.60	34.76	2.88	91,596.17	34.27	0.9859	3,135,579	
	100,547,513.24			2,772,114.22			94,134,510	
	COMPOSITE REMAINING LIFE, YEARS..						33.96	

FLORIDA POWER AND LIGHT COMPANY

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LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2062							
1990	7,639.92	55.32	1.81	138.28	30.92	0.5589	4,270
1991	23,259.09	54.89	1.82	423.32	31.09	0.5664	13,174
1993	11,731.25	53.99	1.85	217.03	31.44	0.5823	6,831
2020	17,344.53	37.79	2.65	459.63	36.33	0.9614	16,675
	59,974.79			1,238.26			40,950
COMPOSITE REMAINING LIFE, YEARS..						33.07	
LANSING SMITH COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
1965	606,952.24	57.31	1.74	10,560.97	16.71	0.2916	176,969
1967	643,401.54	56.55	1.77	11,388.21	16.85	0.2980	191,714
1969	2,615.55	55.74	1.79	46.82	16.98	0.3046	797
1970	28,298.13	55.32	1.81	512.20	17.05	0.3082	8,722
1973	19,999.35	53.99	1.85	369.99	17.23	0.3191	6,382
1974	40,518.52	53.53	1.87	757.70	17.29	0.3230	13,087
1975	7,340.05	53.06	1.88	137.99	17.35	0.3270	2,400
1976	660,716.17	52.57	1.90	12,553.61	17.41	0.3312	218,816
1977	1,360,812.70	52.08	1.92	26,127.60	17.47	0.3355	456,485
1978	8,023.65	51.57	1.94	155.66	17.53	0.3399	2,727
1979	298,174.95	51.06	1.96	5,844.23	17.58	0.3443	102,662
1980	9,211.87	50.53	1.98	182.40	17.64	0.3491	3,216
1981	1,399.21	49.99	2.00	27.98	17.69	0.3539	495
1982	10,780.89	49.44	2.02	217.77	17.75	0.3590	3,871
1984	19,155.02	48.32	2.07	396.51	17.86	0.3696	7,080
1985	20,041.15	47.74	2.09	418.86	17.91	0.3752	7,519
1986	33,954.47	47.15	2.12	719.83	17.96	0.3809	12,934
1987	56,833.35	46.55	2.15	1,221.92	18.01	0.3869	21,989
1989	107,363.80	45.31	2.21	2,372.74	18.11	0.3997	42,912
1990	65,326.42	44.68	2.24	1,463.31	18.17	0.4067	26,566
1991	75,252.81	44.04	2.27	1,708.24	18.22	0.4137	31,133
1992	19,459.74	43.38	2.31	449.52	18.27	0.4212	8,196
1993	17,523.57	42.72	2.34	410.05	18.32	0.4288	7,515
1995	186,362.48	41.36	2.42	4,509.97	18.42	0.4454	82,998
1997	8,807.61	39.96	2.50	220.19	18.51	0.4632	4,080
1999	12,658.27	38.53	2.60	329.12	18.61	0.4830	6,114
2001	1,183,145.98	37.05	2.70	31,944.94	18.71	0.5050	597,477
2003	178,432.98	35.54	2.81	5,013.97	18.81	0.5293	94,437

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
LANSING SMITH COMMON							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
2005	118,038.46	33.98	2.94	3,470.33	18.91	0.5565	65,688
2007	785,109.45	32.39	3.09	24,259.88	19.01	0.5869	460,789
2008	271,889.33	31.59	3.17	8,618.89	19.06	0.6034	164,047
2010	18,224.98	29.94	3.34	608.71	19.17	0.6403	11,669
2011	87,149.19	29.11	3.44	2,997.93	19.22	0.6603	57,540
2014	26,300.15	26.56	3.77	991.52	19.39	0.7301	19,200
2017	74,978.79	23.93	4.18	3,134.11	19.57	0.8178	61,318
2018	2,103,506.84	23.05	4.34	91,292.20	19.63	0.8516	1,791,410
2019	1,937,820.61	22.15	4.51	87,395.71	19.69	0.8889	1,722,606
2020	338,872.12	21.24	4.71	15,960.88	19.76	0.9303	315,260
2021	1,999,976.79	20.33	4.92	98,398.86	19.84	0.9759	1,951,777
	13,444,429.18			457,191.32			8,760,597
						19.16	
COMPOSITE REMAINING LIFE, YEARS..							
LANSING SMITH UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2042							
1989	96,968.17	45.31	2.21	2,143.00	18.11	0.3997	38,757
2001	262,210.26	37.05	2.70	7,079.68	18.71	0.5050	132,414
2002	5,472,367.27	36.30	2.75	150,490.10	18.76	0.5168	2,828,119
2005	46,957.77	33.98	2.94	1,380.56	18.91	0.5565	26,132
2009	19,666.35	30.77	3.25	639.16	19.12	0.6214	12,220
2010	967,107.50	29.94	3.34	32,301.39	19.17	0.6403	619,220
2011	923,960.31	29.11	3.44	31,784.23	19.22	0.6603	610,045
2013	624,613.28	27.42	3.65	22,798.38	19.33	0.7050	440,327
2014	231,725.15	26.56	3.77	8,736.04	19.39	0.7301	169,171
2015	236,723.16	25.69	3.89	9,208.53	19.45	0.7571	179,223
2016	229,541.67	24.82	4.03	9,250.53	19.51	0.7861	180,434
2017	506,605.62	23.93	4.18	21,176.11	19.57	0.8178	414,302
2018	82,344.28	23.05	4.34	3,573.74	19.63	0.8516	70,127
2019	1,349,806.95	22.15	4.51	60,876.29	19.69	0.8889	1,199,897
2020	496,919.17	21.24	4.71	23,404.89	19.76	0.9303	462,294
2021	618,963.14	20.33	4.92	30,452.99	19.84	0.9759	604,046
	12,166,480.05			415,295.62			7,986,728
						19.23	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LANSING SMITH UNIT A							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2027							
1971	23,859.13	47.44	2.11	503.43	5.71	0.1204	2,872
1972	3,384.77	46.85	2.13	72.10	5.72	0.1221	413
2002	3,153,869.34	24.38	4.10	129,308.64	5.87	0.2408	759,357
2003	1,682.01	23.49	4.26	71.65	5.87	0.2499	420
2014	83,889.71	13.30	7.52	6,308.51	5.93	0.4459	37,403
2015	18,216.50	12.34	8.10	1,475.54	5.93	0.4806	8,754
2020	977.35	7.46	13.40	130.96	5.97	0.8003	782
2021	2,848.75	6.47	15.46	440.42	5.97	0.9227	2,629
	3,288,727.56			138,311.25			812,630
						5.88	
COMPOSITE REMAINING LIFE, YEARS..							
PEA RIDGE UNITS 1 THROUGH 3							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2025							
1998	57,217.11	25.55	3.91	2,237.19	3.29	0.1288	7,368
2019	1,825,430.25	5.81	17.21	314,156.55	3.32	0.5714	1,043,106
2020	2,252.18	4.82	20.75	467.33	3.32	0.6888	1,551
2021	2,575.64	3.83	26.11	672.50	3.33	0.8695	2,239
	1,887,475.18			317,533.57			1,054,264
						3.32	
COMPOSITE REMAINING LIFE, YEARS..							
PERDIDO LANDFILL GAS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2029							
2010	768,748.15	18.95	5.28	40,589.90	7.83	0.4132	317,639
2012	17,888.18	17.09	5.85	1,046.46	7.84	0.4588	8,206
2018	17,041.95	11.37	8.80	1,499.69	7.91	0.6957	11,856
2020	5,703.03	9.42	10.62	605.66	7.93	0.8418	4,801
2021	11,224.98	8.44	11.85	1,330.16	7.94	0.9408	10,560
	820,606.29			45,071.87			353,062
						7.83	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRIST COMBUSTION TURBINES							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2061							
2021	41,828,382.14	36.68	2.73	1,141,914.83	36.18	0.9864	41,258,261
	41,828,382.14			1,141,914.83			41,258,261
						36.13	
	1,119,932,410.15			32,997,017.55			832,980,715
						25.24	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DESOTO SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2039							
2009	26,137,080.76	30.00	3.33	870,364.79	17.50	0.5833	15,246,543
2012	609,164.74	27.00	3.70	22,539.10	17.50	0.6482	394,830
2020	1,078.79	19.00	5.26	56.74	17.50	0.9211	994
2021	13,643.99	18.00	5.56	758.61	17.50	0.9722	13,265
	26,760,968.28			893,719.24			15,655,632
	COMPOSITE REMAINING LIFE, YEARS..					17.52	
SPACE COAST SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2040							
2010	6,126,698.52	30.00	3.33	204,019.06	18.50	0.6167	3,778,151
	6,126,698.52			204,019.06			3,778,151
	COMPOSITE REMAINING LIFE, YEARS..					18.52	
MARTIN SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2045							
2010	4,058,294.36	35.00	2.86	116,067.22	23.50	0.6714	2,724,861
2012	64,557.40	33.00	3.03	1,956.09	23.50	0.7121	45,973
2020	16,398.28	25.00	4.00	655.93	23.50	0.9400	15,414
2021	32,678.29	24.00	4.17	1,362.68	23.50	0.9792	31,998
	4,171,928.33			120,041.92			2,818,246
	COMPOSITE REMAINING LIFE, YEARS..					23.48	
BABCOCK RANCH SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	17,654,511.39	30.00	3.33	587,895.23	24.50	0.8167	14,417,910
2018	5,438.38	28.00	3.57	194.15	24.50	0.8750	4,759

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BABCOCK RANCH SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2019	61,608.04	27.00	3.70	2,279.50	24.50	0.9074	55,904
2020	246,741.01	26.00	3.85	9,499.53	24.50	0.9423	232,507
2021	120,882.78	25.00	4.00	4,835.31	24.50	0.9800	118,465
	18,089,181.60			604,703.72			14,829,545
						24.52	
COMPOSITE REMAINING LIFE, YEARS..							
MANATEE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	18,074,598.76	30.00	3.33	601,884.14	24.50	0.8167	14,760,983
2018	5,327.01	28.00	3.57	190.17	24.50	0.8750	4,661
2020	38,471.26	26.00	3.85	1,481.14	24.50	0.9423	36,252
2021	13,686.51	25.00	4.00	547.46	24.50	0.9800	13,413
	18,132,083.54			604,102.91			14,815,309
						24.52	
COMPOSITE REMAINING LIFE, YEARS..							
CITRUS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	18,321,704.02	30.00	3.33	610,112.74	24.50	0.8167	14,962,786
2018	5,377.06	28.00	3.57	191.96	24.50	0.8750	4,705
2020	9,138.68	26.00	3.85	351.84	24.50	0.9423	8,611
2021	49,553.44	25.00	4.00	1,982.14	24.50	0.9800	48,562
	18,385,773.20			612,638.68			15,024,664
						24.52	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CORAL FARMS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	17,207,413.59	30.00	3.33	573,006.87	26.50	0.8833	15,199,825
2020	1,791.73	28.00	3.57	63.96	26.50	0.9464	1,696
2021	257.73	27.00	3.70	9.54	26.50	0.9815	253
	17,209,463.05			573,080.37			15,201,774
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
HORIZON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	16,278,657.54	30.00	3.33	542,079.30	26.50	0.8833	14,379,427
2020	1,956.70	28.00	3.57	69.85	26.50	0.9464	1,852
2021	396.24	27.00	3.70	14.66	26.50	0.9815	389
	16,281,010.48			542,163.81			14,381,668
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
HAMMOCK SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	15,135,326.83	30.00	3.33	504,006.38	26.50	0.8833	13,369,488
2020	16,724.04	28.00	3.57	597.05	26.50	0.9464	15,828
2021	4,787.95	27.00	3.70	177.15	26.50	0.9815	4,699
	15,156,838.82			504,780.58			13,390,015
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
INTERSTATE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	10,221,058.59	30.00	3.33	340,361.25	27.50	0.9167	9,369,338
2020	346,489.37	29.00	3.45	11,953.88	27.50	0.9483	328,569
2021	172,977.11	28.00	3.57	6,175.28	27.50	0.9821	169,888
	10,740,525.07			358,490.41			9,867,795
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							
BLUE CYPRESS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	14,317,897.93	30.00	3.33	476,786.00	26.50	0.8833	12,647,429
2020	6,874.73	28.00	3.57	245.43	26.50	0.9464	6,506
2021	11,538.11	27.00	3.70	426.91	26.50	0.9815	11,324
	14,336,310.77			477,458.34			12,665,259
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
LOGGERHEAD SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	14,377,549.40	30.00	3.33	478,772.40	26.50	0.8833	12,700,121
2020	1,485.67	28.00	3.57	53.04	26.50	0.9464	1,406
2021	199.61	27.00	3.70	7.39	26.50	0.9815	196
	14,379,234.68			478,832.83			12,701,723
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

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CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BAREFOOT BAY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	13,489,413.04	30.00	3.33	449,197.45	26.50	0.8833	11,915,603
2020	32.78	28.00	3.57	1.17	26.50	0.9464	31
	13,489,445.82			449,198.62			11,915,634
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
INDIAN RIVER SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	16,027,294.74	30.00	3.33	533,708.91	26.50	0.8833	14,157,390
2020	888.66	28.00	3.57	31.73	26.50	0.9464	841
2021	230.36	27.00	3.70	8.52	26.50	0.9815	226
	16,028,413.76			533,749.16			14,158,457
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
NORTHERN PRESERVE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,681,036.77	30.00	3.33	355,678.52	28.50	0.9500	10,146,985
	10,681,036.77			355,678.52			10,146,985
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
SUNSHINE GATEWAY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	10,315,318.41	30.00	3.33	343,500.10	27.50	0.9167	9,455,743
2020	27,049.69	29.00	3.45	933.21	27.50	0.9483	25,651
2021	184.43	28.00	3.57	6.58	27.50	0.9821	181
	10,342,552.53			344,439.89			9,481,575
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ECHO RIVER SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	13,772,649.83	30.00	3.33	458,629.24	28.50	0.9500	13,084,017
	13,772,649.83			458,629.24			13,084,017
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
HIBISCUS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	13,565,113.67	30.00	3.33	451,718.29	28.50	0.9500	12,886,858
2021	1,844.74	29.00	3.45	63.64	28.50	0.9828	1,813
	13,566,958.41			451,781.93			12,888,671
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
IBIS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	10,936,548.77	30.00	3.33	364,187.07	27.50	0.9167	10,025,206
2020	213.68	29.00	3.45	7.37	27.50	0.9483	203
	10,936,762.45			364,194.44			10,025,409
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							
SABAL PALM SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	9,398,631.09	30.00	3.33	312,974.42	29.50	0.9833	9,241,956
	9,398,631.09			312,974.42			9,241,956
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
OSPREY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2018	16,477,758.43	30.00	3.33	548,709.36	26.50	0.8833	14,555,298
2020	6,841.12	28.00	3.57	244.23	26.50	0.9464	6,475
2021	1,687.78	27.00	3.70	62.45	26.50	0.9815	1,657
	16,486,287.33			549,016.04			14,563,430
						26.53	
COMPOSITE REMAINING LIFE, YEARS..							
SWEETBAY SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,951,937.30	30.00	3.33	364,699.51	28.50	0.9500	10,404,340
2021	2,559.64	29.00	3.45	88.31	28.50	0.9828	2,516
	10,954,496.94			364,787.82			10,406,856
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
TRAILSIDE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	8,818,067.51	30.00	3.33	293,641.65	28.50	0.9500	8,377,164
	8,818,067.51			293,641.65			8,377,164
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
KROME SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2019	10,107,370.45	30.00	3.33	336,575.44	27.50	0.9167	9,265,123
2020	58.78	29.00	3.45	2.03	27.50	0.9483	56
	10,107,429.23			336,577.47			9,265,179
						27.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SOUTHFORK SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2049							
2020	14,334,418.00	29.00	3.45	494,537.42	27.50	0.9483	13,593,042
	14,334,418.00			494,537.42			13,593,042
						27.49	
COMPOSITE REMAINING LIFE, YEARS..							
BABCOCK PRESERVE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	11,219,114.70	30.00	3.33	373,596.52	28.50	0.9500	10,658,159
	11,219,114.70			373,596.52			10,658,159
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
DISCOVERY SOLAR ENERGY CENTER							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	10,314,735.98	30.00	3.33	343,480.71	29.50	0.9833	10,142,789
	10,314,735.98			343,480.71			10,142,789
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
RODEO SOLAR ENERGY CENTER							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	9,018,960.41	30.00	3.33	300,331.38	29.50	0.9833	8,868,614
	9,018,960.41			300,331.38			8,868,614
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
MAGNOLIA SPRINGS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	8,757,791.52	30.00	3.33	291,634.46	28.50	0.9500	8,319,902
2021	248,374.82	29.00	3.45	8,568.93	28.50	0.9828	244,093
	9,006,166.34			300,203.39			8,563,995
	COMPOSITE REMAINING LIFE, YEARS..					28.53	
EGRET SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	8,800,443.93	30.00	3.33	293,054.78	28.50	0.9500	8,360,422
	8,800,443.93			293,054.78			8,360,422
	COMPOSITE REMAINING LIFE, YEARS..					28.53	
PELICAN SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	8,865,706.87	30.00	3.33	295,228.04	29.50	0.9833	8,717,916
	8,865,706.87			295,228.04			8,717,916
	COMPOSITE REMAINING LIFE, YEARS..					29.53	
LAKESIDE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	8,513,862.14	30.00	3.33	283,511.61	28.50	0.9500	8,088,169
	8,513,862.14			283,511.61			8,088,169
	COMPOSITE REMAINING LIFE, YEARS..					28.53	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
PALM BAY SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2051							
2021	10,027,071.94	30.00	3.33	333,901.50	29.50	0.9833	9,859,921
	10,027,071.94			333,901.50			9,859,921
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
WILLOW SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2051							
2021	8,993,523.74	30.00	3.33	299,484.34	29.50	0.9833	8,843,602
	8,993,523.74			299,484.34			8,843,602
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
ORANGE BLOSSOM INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2051							
2021	9,286,338.60	30.00	3.33	309,235.08	29.50	0.9833	9,131,535
	9,286,338.60			309,235.08			9,131,535
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
FORT DRUM SOLAR INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2051							
2021	8,854,744.77	30.00	3.33	294,863.00	29.50	0.9833	8,707,136
	8,854,744.77			294,863.00			8,707,136
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
TWIN LAKES SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	12,558,821.48	30.00	3.33	418,208.76	28.50	0.9500	11,930,880
	12,558,821.48			418,208.76			11,930,880
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
BLUE HERON SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	11,918,843.26	30.00	3.33	396,897.48	28.50	0.9500	11,322,901
	11,918,843.26			396,897.48			11,322,901
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
CATTLE RANCH SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	12,225,738.09	30.00	3.33	407,117.08	28.50	0.9500	11,614,451
2021	8,101.88	29.00	3.45	279.51	28.50	0.9828	7,962
	12,233,839.97			407,396.59			11,622,413
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
OKEECHOBEE SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	15,836,808.49	30.00	3.33	527,365.72	28.50	0.9500	15,044,968
	15,836,808.49			527,365.72			15,044,968
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
NASSAU SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	9,162,083.33	30.00	3.33	305,097.37	28.50	0.9500	8,703,979
	9,162,083.33			305,097.37			8,703,979
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
UNION SPRINGS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	8,887,383.83	30.00	3.33	295,949.88	28.50	0.9500	8,443,015
	8,887,383.83			295,949.88			8,443,015
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							
NEW SOLAR 2021							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	66,301,046.00	30.00	3.33	2,207,824.83	29.50	0.9833	65,195,808
	66,301,046.00			2,207,824.83			65,195,808
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
BLUE INDIGO SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2050							
2020	10,776,504.92	30.00	3.33	358,857.61	28.50	0.9500	10,237,680
2021	154,755.27	29.00	3.45	5,339.06	28.50	0.9828	152,087
	10,931,260.19			364,196.67			10,389,767
						28.53	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
BLUE SPRINGS SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	11,130,220.68	30.00	3.33	370,636.35	29.50	0.9833	10,944,680
	11,130,220.68			370,636.35			10,944,680
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
COTTON CREEK SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2051							
2021	11,952,111.48	30.00	3.33	398,005.31	29.50	0.9833	11,752,870
	11,952,111.48			398,005.31			11,752,870
						29.53	
COMPOSITE REMAINING LIFE, YEARS..							
VOLUNTARY SOLAR PARTNERSHIP							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2048							
2016	533,822.45	32.00	3.12	16,655.26	26.50	0.8281	442,069
2018	1,416,225.33	30.00	3.33	47,160.30	26.50	0.8833	1,250,994
2019	590,695.53	29.00	3.45	20,379.00	26.50	0.9138	539,772
2020	986,913.58	28.00	3.57	35,232.81	26.50	0.9464	934,045
2021	841,417.42	27.00	3.70	31,132.44	26.50	0.9815	825,834
	4,369,074.31			150,559.81			3,992,714
						26.52	
COMPOSITE REMAINING LIFE, YEARS..							
C & I SOLAR PARTNERSHIP							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2046							
2016	5,927,318.71	30.00	3.33	197,379.71	24.50	0.8167	4,840,663
2021	11,687.41	25.00	4.00	467.50	24.50	0.9800	11,454
	5,939,006.12			197,847.21			4,852,117
						24.52	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
C & I SOLAR PARTNERSHIP								
INTERIM SURVIVOR CURVE.. SQUARE								
PROBABLE RETIREMENT YEAR.. 6-2046								
	622,808,334.57			20,750,114.82			566,416,526	
	COMPOSITE REMAINING LIFE, YEARS..						27.30	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
LAUDERDALE GTS								
INTERIM SURVIVOR CURVE.. IOWA 60-R1								
PROBABLE RETIREMENT YEAR.. 6-2031								
1972	17,391.86	47.81	2.09	363.49	8.72	0.1824	3,172	
1987	23,230.45	38.40	2.60	603.99	9.01	0.2346	5,451	
1988	15,201.74	37.69	2.65	402.85	9.02	0.2393	3,638	
1992	573.30	34.75	2.88	16.51	9.07	0.2610	150	
2015	4,836.18	15.38	6.50	314.35	9.26	0.6021	2,912	
2020	35.46	10.72	9.33	3.31	9.28	0.8657	31	
2021	160.78	9.77	10.24	16.46	9.29	0.9509	153	
	61,429.77			1,720.96			15,507	
	COMPOSITE REMAINING LIFE, YEARS..					9.01		
LAUDERDALE PEAKERS								
INTERIM SURVIVOR CURVE.. IOWA 60-R1								
PROBABLE RETIREMENT YEAR.. 6-2056								
2016	950,991.53	35.50	2.82	26,817.96	30.84	0.8687	826,155	
2019	59,166.65	33.22	3.01	1,780.92	31.08	0.9356	55,355	
2020	162,761.43	32.45	3.08	5,013.05	31.16	0.9603	156,292	
2021	28,449.61	31.67	3.16	899.01	31.23	0.9861	28,054	
	1,201,369.22			34,510.94			1,065,856	
	COMPOSITE REMAINING LIFE, YEARS..					30.88		
FT. MYERS COMMON								
INTERIM SURVIVOR CURVE.. IOWA 60-R1								
PROBABLE RETIREMENT YEAR.. 6-2043								
1969	15,221.73	54.50	1.83	278.56	16.94	0.3108	4,731	
1970	1,755.10	54.15	1.85	32.47	17.06	0.3151	553	
1971	4,844.35	53.78	1.86	90.10	17.18	0.3195	1,548	
1972	1,058.13	53.40	1.87	19.79	17.30	0.3240	343	
1973	2,132.62	53.00	1.89	40.31	17.42	0.3287	701	
1974	27,189.98	52.59	1.90	516.61	17.53	0.3333	9,063	
1975	1,136.88	52.17	1.92	21.83	17.65	0.3383	385	
1976	2,652.00	51.74	1.93	51.18	17.75	0.3431	910	
1977	8,427.08	51.29	1.95	164.33	17.86	0.3482	2,934	
1981	1,579.79	49.38	2.03	32.07	18.25	0.3696	584	
1982	9,549.14	48.87	2.05	195.76	18.35	0.3755	3,586	
1983	5,931.07	48.34	2.07	122.77	18.44	0.3815	2,262	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
FT. MYERS COMMON								
INTERIM SURVIVOR CURVE.. IOWA 60-R1								
PROBABLE RETIREMENT YEAR.. 6-2043								
1984	2,772.00	47.81	2.09	57.93	18.52	0.3874	1,074	
1985	761.25	47.26	2.12	16.14	18.61	0.3938	300	
1986	1,127.00	46.70	2.14	24.12	18.69	0.4002	451	
1987	45,142.85	46.13	2.17	979.60	18.77	0.4069	18,368	
1989	6,569.62	44.95	2.22	145.85	18.92	0.4209	2,765	
1990	662.50	44.35	2.25	14.91	19.00	0.4284	284	
1991	34,494.12	43.73	2.29	789.92	19.07	0.4361	15,043	
1992	5,498.78	43.10	2.32	127.57	19.13	0.4439	2,441	
1993	15,230.89	42.46	2.36	359.45	19.20	0.4522	6,887	
1994	2,008.70	41.81	2.39	48.01	19.26	0.4607	925	
1996	697.64	40.48	2.47	17.23	19.38	0.4788	334	
1998	89,015.87	39.10	2.56	2,278.81	19.49	0.4985	44,372	
1999	55,885.91	38.40	2.60	1,453.03	19.54	0.5089	28,438	
2000	134,597.74	37.69	2.65	3,566.84	19.59	0.5198	69,960	
2004	23,190.68	34.75	2.88	667.89	19.77	0.5689	13,194	
2010	30,038.28	30.07	3.33	1,000.27	20.00	0.6651	19,979	
2014	183,654.54	26.80	3.73	6,850.31	20.13	0.7511	137,947	
2017	159,432.01	24.26	4.12	6,568.60	20.22	0.8335	132,882	
2019	355,055.28	22.54	4.44	15,764.45	20.28	0.8997	319,454	
2020	11,726.67	21.67	4.61	540.60	20.30	0.9368	10,985	
2021	3,358.61	20.79	4.81	161.55	20.33	0.9779	3,284	
	1,242,398.81			42,998.86			856,967	
	COMPOSITE REMAINING LIFE, YEARS..					19.93		

FT. MYERS UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 60-R1
 PROBABLE RETIREMENT YEAR.. 6-2043

2000	1,201,881.09	37.69	2.65	31,849.85	19.59	0.5198	624,702
2001	30,572.26	36.97	2.70	825.45	19.64	0.5312	16,241
2002	1,446,891.75	36.24	2.76	39,934.21	19.69	0.5433	786,125
2015	122,553.02	25.96	3.85	4,718.29	20.16	0.7766	95,172
2016	174,065.59	25.12	3.98	6,927.81	20.19	0.8037	139,903

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
FT. MYERS UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
2017	939,050.74	24.26	4.12	38,688.89	20.22	0.8335	782,671
2020	95,509.24	21.67	4.61	4,402.98	20.30	0.9368	89,471
2021	143,687.71	20.79	4.81	6,911.38	20.33	0.9779	140,508
	4,154,211.40			134,258.86			2,674,793
						19.92	
COMPOSITE REMAINING LIFE, YEARS..							
FT. MYERS UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
2003	99,031.18	35.50	2.82	2,792.68	19.73	0.5558	55,039
2016	123,020.87	25.12	3.98	4,896.23	20.19	0.8037	98,877
2018	1,410,665.07	23.40	4.27	60,235.40	20.25	0.8654	1,220,761
2019	13,455.67	22.54	4.44	597.43	20.28	0.8997	12,106
2020	953.29	21.67	4.61	43.95	20.30	0.9368	893
2021	4,322.30	20.79	4.81	207.90	20.33	0.9779	4,227
	1,651,448.38			68,773.59			1,391,903
						20.24	
COMPOSITE REMAINING LIFE, YEARS..							
FT. MYERS PEAKERS							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2056							
2016	909,639.86	35.50	2.82	25,651.84	30.84	0.8687	790,231
2020	48,267.36	32.45	3.08	1,486.63	31.16	0.9603	46,349
2021	53,292.89	31.67	3.16	1,684.06	31.23	0.9861	52,553
	1,011,200.11			28,822.53			889,133
						30.85	
COMPOSITE REMAINING LIFE, YEARS..							
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
1976	821,964.93	52.59	1.90	15,617.33	18.99	0.3611	296,812
1977	216,184.96	52.17	1.92	4,150.75	19.11	0.3663	79,189

FLORIDA POWER AND LIGHT COMPANY

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MANATEE UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
1978	22,199.19	51.74	1.93	428.44	19.23	0.3717	8,251
1979	23,230.14	51.29	1.95	452.99	19.35	0.3773	8,764
1980	35,423.13	50.83	1.97	697.84	19.47	0.3830	13,568
1982	98,694.63	49.88	2.00	1,973.89	19.69	0.3948	38,960
1983	3,554.38	49.38	2.03	72.15	19.80	0.4010	1,425
1984	25,282.79	48.87	2.05	518.30	19.90	0.4072	10,295
1985	464.52	48.34	2.07	9.62	20.01	0.4139	192
1986	27,833.57	47.81	2.09	581.72	20.10	0.4204	11,702
1987	49,717.31	47.26	2.12	1,054.01	20.20	0.4274	21,250
1988	22,147.04	46.70	2.14	473.95	20.29	0.4345	9,622
1989	25,024.74	46.13	2.17	543.04	20.38	0.4418	11,056
1990	8,821.96	45.55	2.20	194.08	20.47	0.4494	3,965
1991	37,519.35	44.95	2.22	832.93	20.55	0.4572	17,153
1992	47,846.81	44.35	2.25	1,076.55	20.63	0.4652	22,256
1993	39,100.66	43.73	2.29	895.41	20.71	0.4736	18,518
1994	5,501.10	43.10	2.32	127.63	20.79	0.4824	2,654
1996	22,969.01	41.81	2.39	548.96	20.93	0.5006	11,498
1998	120,357.05	40.48	2.47	2,972.82	21.07	0.5205	62,646
1999	76,440.31	39.80	2.51	1,918.65	21.13	0.5309	40,582
2001	80,842.77	38.40	2.60	2,101.91	21.25	0.5534	44,738
2003	43,321.24	36.97	2.70	1,169.67	21.36	0.5778	25,030
2004	39,652.27	36.24	2.76	1,094.40	21.41	0.5908	23,426
2005	10,486,477.18	35.50	2.82	295,718.66	21.46	0.6045	6,339,180
2006	13,972.01	34.75	2.88	402.39	21.51	0.6190	8,649
2007	27,615.79	33.99	2.94	811.90	21.55	0.6340	17,509
2008	49,288.74	33.22	3.01	1,483.59	21.60	0.6502	32,048
2009	3,563.24	32.45	3.08	109.75	21.64	0.6669	2,376
2010	70,429.18	31.67	3.16	2,225.56	21.68	0.6846	48,213
2013	53,138.62	29.27	3.42	1,817.34	21.80	0.7448	39,577
2014	153,721.91	28.45	3.51	5,395.64	21.84	0.7677	118,006
2015	194,740.31	27.63	3.62	7,049.60	21.88	0.7919	154,213
2016	398,628.21	26.80	3.73	14,868.83	21.91	0.8175	325,895
2017	125,635.70	25.96	3.85	4,836.97	21.95	0.8455	106,229
2018	89,106.85	25.12	3.98	3,546.45	21.98	0.8750	77,968
2019	87,165.20	24.26	4.12	3,591.21	22.02	0.9077	79,117
2020	297,502.00	23.40	4.27	12,703.34	22.05	0.9423	280,339
2021	403,506.03	22.54	4.44	17,915.67	22.09	0.9800	395,452
	14,348,584.83			411,983.94			8,808,323
						21.38	
							COMPOSITE REMAINING LIFE, YEARS..

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCURAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MARTIN COMMON							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
1992	54,626.30	44.35	2.25	1,229.09	20.63	0.4652	25,410
1994	3,496,125.51	43.10	2.32	81,110.11	20.79	0.4824	1,686,426
2003	28,521.60	36.97	2.70	770.08	21.36	0.5778	16,479
2004	100,435.11	36.24	2.76	2,772.01	21.41	0.5908	59,335
2005	23,748.95	35.50	2.82	669.72	21.46	0.6045	14,356
2010	107,884.17	31.67	3.16	3,409.14	21.68	0.6846	73,853
2011	18,128.23	30.87	3.24	587.35	21.72	0.7036	12,755
2014	61,018.30	28.45	3.51	2,141.74	21.84	0.7677	46,841
2016	184,889.86	26.80	3.73	6,896.39	21.91	0.8175	151,155
2017	570,535.80	25.96	3.85	21,965.63	21.95	0.8455	482,405
2019	16,002.59	24.26	4.12	659.31	22.02	0.9077	14,525
2020	609,000.86	23.40	4.27	26,004.34	22.05	0.9423	573,868
2021	523,208.49	22.54	4.44	23,230.46	22.09	0.9800	512,765
	5,794,125.77			171,445.37			3,670,173
						21.41	
COMPOSITE REMAINING LIFE, YEARS..							
MARTIN UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	439,676.27	35.50	2.82	12,398.87	11.79	0.3321	146,021
2014	92,978.89	19.01	5.26	4,890.69	12.06	0.6344	58,986
2020	126,357.65	13.54	7.39	9,337.83	12.12	0.8951	113,107
2021	9,802.02	12.60	7.94	778.28	12.13	0.9627	9,436
	668,814.83			27,405.67			327,550
						11.95	
COMPOSITE REMAINING LIFE, YEARS..							
MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
1994	379,423.91	35.50	2.82	10,699.75	11.79	0.3321	126,010
2009	99,960.24	23.40	4.27	4,268.30	12.01	0.5133	51,305

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MARTIN UNIT 4							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
2013	93,857.10	19.90	5.03	4,721.01	12.05	0.6055	56,833
2020	131,672.18	13.54	7.39	9,730.57	12.12	0.8951	117,864
2021	45,209.85	12.60	7.94	3,589.66	12.13	0.9627	43,524
	750,123.28			33,009.29			395,536
	COMPOSITE REMAINING LIFE, YEARS..					11.98	
MARTIN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
2001	259,906.33	38.40	2.60	6,757.56	21.25	0.5534	143,830
2005	3,858,162.24	35.50	2.82	108,800.18	21.46	0.6045	2,332,298
2010	174,746.77	31.67	3.16	5,522.00	21.68	0.6846	119,625
2015	361,445.22	27.63	3.62	13,084.32	21.88	0.7919	286,225
2017	167,910.84	25.96	3.85	6,464.57	21.95	0.8455	141,974
2019	26,227.21	24.26	4.12	1,080.56	22.02	0.9077	23,806
2020	190,495.39	23.40	4.27	8,134.15	22.05	0.9423	179,506
2021	199,359.17	22.54	4.44	8,851.55	22.09	0.9800	195,380
	5,238,253.17			158,694.89			3,422,644
	COMPOSITE REMAINING LIFE, YEARS..					21.57	
SANFORD COMMON							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
1976	138.26	51.74	1.93	2.67	17.75	0.3431	47
1977	588.02	51.29	1.95	11.47	17.86	0.3482	205
1978	360.58	50.83	1.97	7.10	17.96	0.3533	127
1979	17,862.19	50.36	1.99	355.46	18.06	0.3586	6,406
1980	21,338.95	49.88	2.00	426.78	18.16	0.3641	7,769
1981	29,003.59	49.38	2.03	588.77	18.25	0.3696	10,719
1982	1,900.59	48.87	2.05	38.96	18.35	0.3755	714
1983	5,172.94	48.34	2.07	107.08	18.44	0.3815	1,973
1984	6,723.76	47.81	2.09	140.53	18.52	0.3874	2,605
1987	3,440.34	46.13	2.17	74.66	18.77	0.4069	1,400
1989	2,793.50	44.95	2.22	62.02	18.92	0.4209	1,176
1990	412.86	44.35	2.25	9.29	19.00	0.4284	177

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SANFORD COMMON								
INTERIM SURVIVOR CURVE.. IOWA 60-R1								
PROBABLE RETIREMENT YEAR.. 6-2043								
1991	12,867.33	43.73	2.29	294.66	19.07	0.4361	5,611	
1992	2,435.72	43.10	2.32	56.51	19.13	0.4439	1,081	
1993	8,147.99	42.46	2.36	192.29	19.20	0.4522	3,684	
1994	14,177.54	41.81	2.39	338.84	19.26	0.4607	6,531	
1996	19,708.96	40.48	2.47	486.81	19.38	0.4788	9,436	
1997	90,042.62	39.80	2.51	2,260.07	19.44	0.4884	43,980	
1998	21,974.71	39.10	2.56	562.55	19.49	0.4985	10,954	
1999	41,919.26	38.40	2.60	1,089.90	19.54	0.5089	21,331	
2002	523,669.57	36.24	2.76	14,453.28	19.69	0.5433	284,520	
2003	76,626.09	35.50	2.82	2,160.86	19.73	0.5558	42,586	
2004	4,968.27	34.75	2.88	143.09	19.77	0.5689	2,827	
2006	350,165.74	33.22	3.01	10,539.99	19.85	0.5975	209,235	
2007	117,480.54	32.45	3.08	3,618.40	19.89	0.6129	72,009	
2008	13,518.50	31.67	3.16	427.18	19.93	0.6293	8,507	
2010	22,309.65	30.07	3.33	742.91	20.00	0.6651	14,838	
2012	526,653.04	28.45	3.51	18,485.52	20.06	0.7051	371,343	
2015	20,136.79	25.96	3.85	775.27	20.16	0.7766	15,638	
2018	9,936.98	23.40	4.27	424.31	20.25	0.8654	8,599	
2019	147,093.51	22.54	4.44	6,530.95	20.28	0.8997	132,344	
2020	464,177.90	21.67	4.61	21,398.60	20.30	0.9368	434,833	
2021	90,606.36	20.79	4.81	4,358.17	20.33	0.9779	88,601	
	2,668,352.65			91,164.95			1,821,806	
	COMPOSITE REMAINING LIFE, YEARS..					19.98		
SANFORD UNIT 4								
INTERIM SURVIVOR CURVE.. IOWA 60-R1								
PROBABLE RETIREMENT YEAR.. 6-2043								
2003	3,028,419.99	35.50	2.82	85,401.44	19.73	0.5558	1,683,105	
2012	18,309.52	28.45	3.51	642.66	20.06	0.7051	12,910	
2016	281,402.88	25.12	3.98	11,199.83	20.19	0.8037	226,175	
2020	56,019.41	21.67	4.61	2,582.49	20.30	0.9368	52,478	
2021	78,992.20	20.79	4.81	3,799.52	20.33	0.9779	77,244	
	3,463,144.00			103,625.94			2,051,912	
	COMPOSITE REMAINING LIFE, YEARS..					19.80		

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SANFORD UNIT 5							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
2002	2,533,504.67	35.50	2.82	71,444.83	18.86	0.5313	1,345,975
2012	373.32	27.63	3.62	13.51	19.20	0.6949	259
2016	266,355.25	24.26	4.12	10,973.84	19.31	0.7960	212,008
2021	50,957.46	19.90	5.03	2,563.16	19.45	0.9774	49,805
	2,851,190.70			84,995.34			1,608,047
COMPOSITE REMAINING LIFE, YEARS..						18.92	

TURKEY POINT UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 60-R1
 PROBABLE RETIREMENT YEAR.. 6-2047

1966	1,816.82	56.63	1.77	32.16	18.50	0.3267	594
1973	78.34	54.50	1.83	1.43	19.69	0.3613	28
1976	1,024.81	53.40	1.87	19.16	20.15	0.3773	387
1982	302.20	50.83	1.97	5.95	20.97	0.4126	125
1983	739.40	50.36	1.99	14.71	21.10	0.4190	310
1986	6,052.93	48.87	2.05	124.09	21.45	0.4389	2,657
1989	2,173.68	47.26	2.12	46.08	21.78	0.4609	1,002
1991	1,507.16	46.13	2.17	32.71	21.98	0.4765	718
1993	1,825.43	44.95	2.22	40.52	22.17	0.4932	900
1998	50,079.71	41.81	2.39	1,196.91	22.60	0.5405	27,070
1999	76,283.63	41.15	2.43	1,853.69	22.67	0.5509	42,025
2000	80,793.99	40.48	2.47	1,995.61	22.74	0.5618	45,387
2007	10,480,614.78	35.50	2.82	295,553.34	23.18	0.6530	6,843,422
2008	188,973.41	34.75	2.88	5,442.43	23.23	0.6685	126,327
2009	106,088.76	33.99	2.94	3,119.01	23.28	0.6849	72,661
2011	653,497.01	32.45	3.08	20,127.71	23.38	0.7205	470,838
2016	27,690.81	28.45	3.51	971.95	23.61	0.8299	22,980
2017	106,038.35	27.63	3.62	3,838.59	23.65	0.8560	90,764
2019	1,444,452.21	25.96	3.85	55,611.41	23.73	0.9141	1,320,374
2020	302,897.92	25.12	3.98	12,055.34	23.78	0.9467	286,741
2021	206,255.51	24.26	4.12	8,497.73	23.82	0.9819	202,514
	13,739,186.86			410,580.53			9,557,824
COMPOSITE REMAINING LIFE, YEARS..						23.28	

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WEST COUNTY COMMON							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2051							
2009	58,679.34	36.97	2.70	1,584.34	26.46	0.7157	41,998
2010	37,114.40	36.24	2.76	1,024.36	26.53	0.7321	27,170
2011	129,625.72	35.50	2.82	3,655.45	26.59	0.7490	97,091
2012	307,348.40	34.75	2.88	8,851.63	26.66	0.7672	235,795
2013	233,576.53	33.99	2.94	6,867.15	26.72	0.7861	183,617
2014	105,535.72	33.22	3.01	3,176.63	26.79	0.8064	85,108
2017	638,107.19	30.87	3.24	20,674.67	26.96	0.8733	557,285
2020	366,053.03	28.45	3.51	12,848.46	27.13	0.9536	349,068
2021	169,709.57	27.63	3.62	6,143.49	27.19	0.9841	167,008
	2,045,749.90			64,826.18			1,744,140
						26.90	
COMPOSITE REMAINING LIFE, YEARS..							
WEST COUNTY UNIT 1							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	7,696,997.64	35.50	2.82	217,055.33	24.89	0.7011	5,396,596
2013	37,029.40	32.45	3.08	1,140.51	25.12	0.7741	28,665
2017	78,891.52	29.27	3.42	2,698.09	25.32	0.8651	68,245
2019	160,135.82	27.63	3.62	5,796.92	25.42	0.9200	147,327
2020	469,322.92	26.80	3.73	17,505.74	25.47	0.9504	446,030
2021	267,260.22	25.96	3.85	10,289.52	25.52	0.9831	262,730
	8,709,637.52			254,486.11			6,349,593
						24.95	
COMPOSITE REMAINING LIFE, YEARS..							
WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2049							
2009	9,071,435.16	35.50	2.82	255,814.47	24.89	0.7011	6,360,255
2013	2,455,836.74	32.45	3.08	75,639.77	25.12	0.7741	1,901,088

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WEST COUNTY UNIT 2							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2049							
2014	425.00	31.67	3.16	13.43	25.17	0.7948	338
2020	95,242.96	26.80	3.73	3,552.56	25.47	0.9504	90,516
2021	103,081.25	25.96	3.85	3,968.63	25.52	0.9831	101,334
	11,726,021.11			338,988.86			8,453,531
						24.94	
COMPOSITE REMAINING LIFE, YEARS..							
WEST COUNTY UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2051							
2011	12,305,060.70	35.50	2.82	347,002.71	26.59	0.7490	9,216,614
2013	203,213.19	33.99	2.94	5,974.47	26.72	0.7861	159,748
2018	77,091.71	30.07	3.33	2,567.15	27.02	0.8986	69,272
2020	461,872.70	28.45	3.51	16,211.73	27.13	0.9536	440,442
2021	1,440,880.12	27.63	3.62	52,159.86	27.19	0.9841	1,417,941
	14,488,118.42			423,915.92			11,304,017
						26.67	
COMPOSITE REMAINING LIFE, YEARS..							
CAPE CANAVERAL COMBINED CYCLE							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2053							
2013	9,200,484.42	35.50	2.82	259,453.66	28.29	0.7969	7,331,866
2014	24,299.98	34.75	2.88	699.84	28.36	0.8161	19,832
2017	35,460.39	32.45	3.08	1,092.18	28.57	0.8804	31,220
2019	316,637.02	30.87	3.24	10,259.04	28.70	0.9297	294,381
2020	362,956.02	30.07	3.33	12,086.44	28.77	0.9568	347,265
2021	242,315.96	29.27	3.42	8,287.21	28.83	0.9850	238,674
	10,182,153.79			291,878.37			8,263,238
						28.31	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
RIVIERA COMBINED CYCLE								
INTERIM SURVIVOR CURVE.. IOWA 60-R1								
PROBABLE RETIREMENT YEAR.. 6-2054								
2014	10,674,875.15	35.50	2.82	301,031.48	29.14	0.8209	8,762,471	
2016	201,061.21	33.99	2.94	5,911.20	29.29	0.8617	173,258	
2018	69,604.54	32.45	3.08	2,143.82	29.43	0.9069	63,126	
2020	336,085.44	30.87	3.24	10,889.17	29.57	0.9579	321,933	
2021	924,632.02	30.07	3.33	30,790.25	29.64	0.9857	911,410	
	12,206,258.36			350,765.92			10,232,198	
	COMPOSITE REMAINING LIFE, YEARS..					29.17		
PT. EVERGLADES COMBINED CYCLE								
INTERIM SURVIVOR CURVE.. IOWA 60-R1								
PROBABLE RETIREMENT YEAR.. 6-2056								
2016	13,010,276.17	35.50	2.82	366,889.79	30.84	0.8687	11,302,417	
2019	513,854.41	33.22	3.01	15,467.02	31.08	0.9356	480,752	
2020	472,003.55	32.45	3.08	14,537.71	31.16	0.9603	453,241	
2021	418,336.16	31.67	3.16	13,219.42	31.23	0.9861	412,525	
	14,414,470.29			410,113.94			12,648,935	
	COMPOSITE REMAINING LIFE, YEARS..					30.84		
OKEECHOBEE CLEAN ENERGY CENTER								
INTERIM SURVIVOR CURVE.. IOWA 60-R1								
PROBABLE RETIREMENT YEAR.. 6-2059								
2019	10,639,560.52	35.50	2.82	300,035.61	33.38	0.9403	10,004,166	
2020	263,086.11	34.75	2.88	7,576.88	33.47	0.9632	253,397	
2021	367,317.16	33.99	2.94	10,799.12	33.56	0.9874	362,671	
	11,269,963.79			318,411.61			10,620,234	
	COMPOSITE REMAINING LIFE, YEARS..					33.35		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LAUDERDALE COMMON							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2062							
2016	5,592.09	39.80	2.51	140.36	35.25	0.8857	4,953
	5,592.09			140.36			4,953
	COMPOSITE REMAINING LIFE, YEARS..					35.29	
LANSING SMITH COMMON							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
1965	6,256.83	55.49	1.80	112.62	15.88	0.2862	1,791
1967	3,577.76	54.84	1.82	65.12	16.13	0.2941	1,052
1971	1,172.87	53.40	1.87	21.93	16.59	0.3107	364
1974	10,983.82	52.17	1.92	210.89	16.91	0.3241	3,560
1977	5,635.76	50.83	1.97	111.02	17.20	0.3384	1,907
1978	338.46	50.36	1.99	6.74	17.30	0.3435	116
1979	425.08	49.88	2.00	8.50	17.39	0.3486	148
1980	644.94	49.38	2.03	13.09	17.48	0.3540	228
1984	1,182.12	47.26	2.12	25.06	17.81	0.3769	445
1986	1,398.39	46.13	2.17	30.35	17.96	0.3893	544
1987	8,395.97	45.55	2.20	184.71	18.03	0.3958	3,323
1989	40,103.00	44.35	2.25	902.32	18.17	0.4097	16,430
1991	6,394.81	43.10	2.32	148.36	18.30	0.4246	2,715
1992	394.15	42.46	2.36	9.30	18.36	0.4324	170
2000	7,265.59	36.97	2.70	196.17	18.78	0.5080	3,691
2004	46,471.55	33.99	2.94	1,366.26	18.94	0.5572	25,895
2006	8,377.28	32.45	3.08	258.02	19.01	0.5858	4,908
2008	77,821.85	30.87	3.24	2,521.43	19.08	0.6181	48,100
2009	69,713.24	30.07	3.33	2,321.45	19.11	0.6355	44,304
2010	420,377.63	29.27	3.42	14,376.91	19.14	0.6539	274,889
2011	727,063.77	28.45	3.51	25,519.94	19.17	0.6738	489,903
2012	40,508.60	27.63	3.62	1,466.41	19.20	0.6949	28,149
2013	165,377.74	26.80	3.73	6,168.59	19.23	0.7175	118,665
2014	77,250.52	25.96	3.85	2,974.15	19.26	0.7419	57,313
2015	75,205.69	25.12	3.98	2,993.19	19.29	0.7679	57,751
2016	1,191,513.75	24.26	4.12	49,090.37	19.31	0.7960	948,397
2017	273,348.51	23.40	4.27	11,671.98	19.34	0.8265	225,923

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LANSING SMITH COMMON							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
2018	420,406.40	22.54	4.44	18,666.04	19.37	0.8594	361,280
2020	172,601.89	20.79	4.81	8,302.15	19.42	0.9341	161,227
2021	1,022,255.82	19.90	5.03	51,419.47	19.45	0.9774	999,143
	4,882,463.79			201,162.54			3,882,331
						19.30	
COMPOSITE REMAINING LIFE, YEARS..							
LANSING SMITH UNIT 3							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 6-2042							
2002	297,010.37	35.50	2.82	8,375.69	18.86	0.5313	157,793
2003	7,930.22	34.75	2.88	228.39	18.90	0.5439	4,313
2005	177,914.74	33.22	3.01	5,355.23	18.98	0.5713	101,650
2010	510,594.53	29.27	3.42	17,462.33	19.14	0.6539	333,883
2011	17,460.56	28.45	3.51	612.87	19.17	0.6738	11,765
2012	31,993.77	27.63	3.62	1,158.17	19.20	0.6949	22,232
2013	44,311.40	26.80	3.73	1,652.82	19.23	0.7175	31,795
2014	4,348.00	25.96	3.85	167.40	19.26	0.7419	3,226
2015	3,811.95	25.12	3.98	151.72	19.29	0.7679	2,927
2016	344,284.53	24.26	4.12	14,184.52	19.31	0.7960	274,037
2017	30,316.37	23.40	4.27	1,294.51	19.34	0.8265	25,056
2018	875,402.61	22.54	4.44	38,867.88	19.37	0.8594	752,286
2020	126,395.08	20.79	4.81	6,079.60	19.42	0.9341	118,066
2021	146,958.17	19.90	5.03	7,392.00	19.45	0.9774	143,635
	2,618,732.30			102,983.13			1,982,664
						19.25	
COMPOSITE REMAINING LIFE, YEARS..							
LANSING SMITH UNIT A							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 12-2027							
1971	1,736.89	46.42	2.15	37.34	5.68	0.1224	213
1972	293.22	45.84	2.18	6.39	5.69	0.1241	36
2008	4,470.72	18.56	5.39	240.97	5.89	0.3174	1,419

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	ACCUMULATED AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
LANSING SMITH UNIT A							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 12-2027							
2011	36,646.44	15.84	6.31	2,312.39	5.90	0.3725	13,650
2020	12.69	7.37	13.57	1.72	5.92	0.8033	10
2021	37.42	6.41	15.60	5.84	5.92	0.9236	35
	43,197.38			2,604.65			15,363
						5.90	
COMPOSITE REMAINING LIFE, YEARS..							
PERDIDO LANDFILL GAS UNITS 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 12-2029							
2010	45,549.60	18.56	5.39	2,455.12	7.81	0.4208	19,167
2018	275.99	11.19	8.94	24.67	7.84	0.7006	193
2021	633.12	8.34	11.99	75.91	7.85	0.9413	596
	46,458.71			2,555.70			19,956
						7.81	
COMPOSITE REMAINING LIFE, YEARS..							
CRIST COMBUSTION TURBINES							
INTERIM SURVIVOR CURVE.. IOWA 60-R1							
PROBABLE RETIREMENT YEAR.. 12-2061							
2021	1,040,152.63	35.87	2.79	29,020.26	35.45	0.9883	1,027,972
	1,040,152.63			29,020.26			1,027,972
						35.42	
	152,522,803.86			4,595,845.21			115,107,099
						25.05	
COMPOSITE REMAINING LIFE, YEARS..							

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
MARTIN SOLAR								
INTERIM SURVIVOR CURVE.. SQUARE								
PROBABLE RETIREMENT YEAR.. 6-2045								
2010	1,299.31	35.00	2.86	37.16	23.50	0.6714	872	
2018	55,148.31	27.00	3.70	2,040.49	23.50	0.8704	47,999	
2020	224.52	25.00	4.00	8.98	23.50	0.9400	211	
2021	447.41	24.00	4.17	18.66	23.50	0.9792	438	
	57,119.55			2,105.29			49,520	
	COMPOSITE REMAINING LIFE, YEARS..					23.52		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 348 ENERGY STORAGE EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 20-S3								
2016	7,349,310.72	20.00	5.00	367,465.54	14.51	0.7255	5,331,925	
2017	147,320.71	20.00	5.00	7,366.04	15.50	0.7750	114,174	
2018	22,801,910.95	20.00	5.00	1,140,095.55	16.50	0.8250	18,811,577	
2019	15,285,983.81	20.00	5.00	764,299.19	17.50	0.8750	13,375,236	
2020	40,589,088.37	20.00	5.00	2,029,454.42	18.50	0.9250	37,544,907	
2021	367,542,764.43	20.00	5.00	18,377,138.22	19.50	0.9750	358,354,195	
	453,716,378.99			22,685,818.96			433,532,014	
	COMPOSITE REMAINING LIFE, YEARS..					19.11		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-S4							
1926	18,529.30	75.00	1.33	246.44	5.12	0.0683	1,265
1928	1,078.88	75.00	1.33	14.35	5.49	0.0732	79
1929	20,518.58	75.00	1.33	272.90	5.68	0.0757	1,554
1930	17,060.28	75.00	1.33	226.90	5.89	0.0785	1,340
1934	103.45	75.00	1.33	1.38	6.76	0.0901	9
1939	16,646.96	75.00	1.33	221.40	8.05	0.1073	1,787
1942	36,345.04	75.00	1.33	483.39	8.94	0.1192	4,332
1943	47,827.40	75.00	1.33	636.10	9.26	0.1235	5,905
1944	35,762.61	75.00	1.33	475.64	9.59	0.1279	4,573
1945	6,582.41	75.00	1.33	87.55	9.94	0.1325	872
1946	5,655.50	75.00	1.33	75.22	10.30	0.1373	777
1947	73,044.73	75.00	1.33	971.49	10.68	0.1424	10,402
1948	13,995.77	75.00	1.33	186.14	11.07	0.1476	2,066
1949	1,347.51	75.00	1.33	17.92	11.48	0.1531	206
1950	36,868.69	75.00	1.33	490.35	11.90	0.1587	5,850
1951	166,604.98	75.00	1.33	2,215.85	12.34	0.1645	27,412
1952	419,021.54	75.00	1.33	5,572.99	12.80	0.1707	71,514
1953	488,285.90	75.00	1.33	6,494.20	13.27	0.1769	86,392
1954	515,066.66	75.00	1.33	6,850.39	13.76	0.1835	94,499
1955	697,452.37	75.00	1.33	9,276.12	14.28	0.1904	132,795
1956	298,074.06	75.00	1.33	3,964.38	14.81	0.1975	58,861
1957	841,466.40	75.00	1.33	11,191.50	15.37	0.2049	172,442
1958	642,741.78	75.00	1.33	8,548.47	15.94	0.2125	136,602
1959	315,923.99	75.00	1.33	4,201.79	16.54	0.2205	69,671
1960	1,833,627.07	75.00	1.33	24,387.24	17.16	0.2288	419,534
1961	1,324,001.11	75.00	1.33	17,609.21	17.80	0.2373	314,225
1962	1,235,188.37	75.00	1.33	16,428.01	18.46	0.2461	304,017
1963	466,245.78	75.00	1.33	6,201.07	19.14	0.2552	118,986
1964	4,103,926.68	75.00	1.33	54,582.22	19.85	0.2647	1,086,186
1965	921,859.54	75.00	1.33	12,260.73	20.58	0.2744	252,958
1966	2,228,091.47	75.00	1.33	29,633.62	21.32	0.2843	633,380
1967	1,503,022.09	75.00	1.33	19,990.19	22.09	0.2945	442,685
1968	2,225,907.33	75.00	1.33	29,604.57	22.88	0.3051	679,058
1969	4,308,750.53	75.00	1.33	57,306.38	23.69	0.3159	1,361,005
1970	3,987,365.94	75.00	1.33	53,031.97	24.52	0.3269	1,303,590
1971	386,204.95	75.00	1.33	5,136.53	25.37	0.3383	130,642
1972	547,877.96	75.00	1.33	7,286.78	26.23	0.3497	191,609
1973	1,434,656.09	75.00	1.33	19,080.93	27.11	0.3615	518,585
1974	1,518,077.17	75.00	1.33	20,190.43	28.01	0.3735	566,956
1975	2,477,964.02	75.00	1.33	32,956.92	28.92	0.3856	955,503
1976	5,289,107.20	75.00	1.33	70,345.13	29.84	0.3979	2,104,377
1977	1,077,003.37	75.00	1.33	14,324.14	30.78	0.4104	442,002
1978	947,047.99	75.00	1.33	12,595.74	31.72	0.4229	400,535
1979	1,747,486.11	75.00	1.33	23,241.57	32.67	0.4356	761,205

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-S4							
1980	3,430,217.07	75.00	1.33	45,621.89	33.64	0.4485	1,538,555
1981	432,062.43	75.00	1.33	5,746.43	34.60	0.4613	199,323
1982	7,867,699.12	75.00	1.33	104,640.40	35.58	0.4744	3,732,436
1983	6,554,407.89	75.00	1.33	87,173.62	36.56	0.4875	3,195,077
1984	2,751,185.27	75.00	1.33	36,590.76	37.54	0.5005	1,377,051
1985	78,893.36	75.00	1.33	1,049.28	38.53	0.5137	40,530
1986	750.44	75.00	1.33	9.98	39.52	0.5269	395
1987	10,027,506.10	75.00	1.33	133,365.83	40.52	0.5403	5,417,561
1988	2,404,991.94	75.00	1.33	31,986.39	41.51	0.5535	1,331,091
1989	2,672,536.65	75.00	1.33	35,544.74	42.51	0.5668	1,514,794
1990	13,415,900.80	75.00	1.33	178,431.48	43.51	0.5801	7,782,967
1991	59,669.11	75.00	1.33	793.60	44.50	0.5933	35,403
1992	5,261,976.27	75.00	1.33	69,984.28	45.50	0.6067	3,192,283
1993	6,314,639.80	75.00	1.33	83,984.71	46.50	0.6200	3,915,077
1994	4,778,720.56	75.00	1.33	63,556.98	47.50	0.6333	3,026,507
1995	3,395,726.56	75.00	1.33	45,163.16	48.50	0.6467	2,195,914
1996	9,759,838.38	75.00	1.33	129,805.85	49.50	0.6600	6,441,493
1997	3,712,733.26	75.00	1.33	49,379.35	50.50	0.6733	2,499,895
1998	340,743.26	75.00	1.33	4,531.89	51.50	0.6867	233,978
1999	1,919,445.10	75.00	1.33	25,528.62	52.50	0.7000	1,343,612
2000	3,743,782.75	75.00	1.33	49,792.31	53.50	0.7133	2,670,553
2001	1,068,740.73	75.00	1.33	14,214.25	54.50	0.7267	776,622
2002	3,534,837.63	75.00	1.33	47,013.34	55.50	0.7400	2,615,780
2003	1,930,266.99	75.00	1.33	25,672.55	56.50	0.7533	1,454,128
2004	2,270,915.55	75.00	1.33	30,203.18	57.50	0.7667	1,741,043
2005	2,744,844.13	75.00	1.33	36,506.43	58.50	0.7800	2,140,978
2006	8,696,107.88	75.00	1.33	115,658.23	59.50	0.7933	6,898,883
2007	20,707,767.63	75.00	1.33	275,413.31	60.50	0.8067	16,704,335
2008	20,884,985.17	75.00	1.33	277,770.30	61.50	0.8200	17,125,688
2009	776,095.83	75.00	1.33	10,322.07	62.50	0.8333	646,744
2010	1,266,002.99	75.00	1.33	16,837.84	63.50	0.8467	1,071,887
2011	91,262.00	75.00	1.33	1,213.78	64.50	0.8600	78,485
2012	48,735.72	75.00	1.33	648.19	65.50	0.8733	42,562
2013	2,961,260.94	75.00	1.33	39,384.77	66.50	0.8867	2,625,661
2014	49,399.93	75.00	1.33	657.02	67.50	0.9000	44,460
2015	29,708.15	75.00	1.33	395.12	68.50	0.9133	27,133
2016	5,211,367.79	75.00	1.33	69,311.19	69.50	0.9267	4,829,218
2017	3,572,222.27	75.00	1.33	47,510.56	70.50	0.9400	3,357,889
2018	3,176,903.12	75.00	1.33	42,252.81	71.50	0.9533	3,028,637

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 350.2 EASEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-S4							
2019	18,665,241.12	75.00	1.33	248,247.71	72.50	0.9667	18,043,129
2020	7,996,250.38	75.00	1.33	106,350.13	73.50	0.9800	7,836,325
2021	32,516,816.23	75.00	1.33	432,473.66	74.50	0.9933	32,299,929
	271,402,573.86			3,609,654.23			188,952,254
	COMPOSITE REMAINING LIFE, YEARS..					52.35	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R1.5							
1941	97,755.32	70.00	1.43	1,397.90	17.98	0.2569	25,109
1942	5,216.55	70.00	1.43	74.60	18.38	0.2626	1,370
1943	2,753.18	70.00	1.43	39.37	18.78	0.2683	739
1944	161.53	70.00	1.43	2.31	19.19	0.2741	44
1945	7,418.18	70.00	1.43	106.08	19.61	0.2801	2,078
1946	395.84	70.00	1.43	5.66	20.03	0.2861	113
1947	6.88	70.00	1.43	0.10	20.47	0.2924	2
1948	9,592.21	70.00	1.43	137.17	20.90	0.2986	2,864
1949	22,630.11	70.00	1.43	323.61	21.35	0.3050	6,902
1950	2,383.16	70.00	1.43	34.08	21.81	0.3116	743
1951	3,211.99	70.00	1.43	45.93	22.27	0.3181	1,022
1952	8,088.84	70.00	1.43	115.67	22.74	0.3249	2,628
1953	16,449.26	70.00	1.43	235.22	23.22	0.3317	5,456
1954	18,946.11	70.00	1.43	270.93	23.70	0.3386	6,415
1955	20,032.69	70.00	1.43	286.47	24.19	0.3456	6,923
1956	22,789.76	70.00	1.43	325.89	24.69	0.3527	8,038
1957	123,829.91	70.00	1.43	1,770.77	25.20	0.3600	44,579
1958	121,806.14	70.00	1.43	1,741.83	25.71	0.3673	44,738
1959	43,969.08	70.00	1.43	628.76	26.24	0.3749	16,482
1960	44,589.82	70.00	1.43	637.63	26.76	0.3823	17,046
1961	76,921.14	70.00	1.43	1,099.97	27.30	0.3900	29,999
1962	28,341.62	70.00	1.43	405.29	27.84	0.3977	11,272
1963	57,859.65	70.00	1.43	827.39	28.40	0.4057	23,474
1964	4,581.28	70.00	1.43	65.51	28.95	0.4136	1,895
1965	150,517.43	70.00	1.43	2,152.40	29.52	0.4217	63,475
1966	197,202.36	70.00	1.43	2,819.99	30.09	0.4299	84,769
1967	116,326.12	70.00	1.43	1,663.46	30.67	0.4381	50,967
1968	439,339.58	70.00	1.43	6,282.56	31.26	0.4466	196,196
1969	63,739.73	70.00	1.43	911.48	31.85	0.4550	29,002
1970	846,941.97	70.00	1.43	12,111.27	32.45	0.4636	392,617
1971	273,657.57	70.00	1.43	3,913.30	33.05	0.4721	129,205
1972	629,142.18	70.00	1.43	8,996.73	33.67	0.4810	302,617
1973	485,780.18	70.00	1.43	6,946.66	34.28	0.4897	237,891
1974	533,655.34	70.00	1.43	7,631.27	34.91	0.4987	266,139
1975	481,427.96	70.00	1.43	6,884.42	35.54	0.5077	244,426
1976	1,381,010.87	70.00	1.43	19,748.46	36.18	0.5169	713,789
1977	1,956,215.72	70.00	1.43	27,973.88	36.82	0.5260	1,028,969
1978	617,674.01	70.00	1.43	8,832.74	37.47	0.5353	330,635
1979	1,226,378.16	70.00	1.43	17,537.21	38.13	0.5447	668,020
1980	3,540,385.28	70.00	1.43	50,627.51	38.79	0.5541	1,961,869
1981	302,553.75	70.00	1.43	4,326.52	39.45	0.5636	170,510
1982	2,151,473.25	70.00	1.43	30,766.07	40.12	0.5731	1,233,095
1983	548,968.67	70.00	1.43	7,850.25	40.80	0.5829	319,972
1984	761,021.38	70.00	1.43	10,882.61	41.48	0.5926	450,958

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 70-R1.5								
1985	366,892.91	70.00	1.43	5,246.57	42.17	0.6024	221,027	
1986	997,303.59	70.00	1.43	14,261.44	42.86	0.6123	610,639	
1987	261,156.82	70.00	1.43	3,734.54	43.56	0.6223	162,515	
1988	5,311,582.36	70.00	1.43	75,955.63	44.26	0.6323	3,358,460	
1989	1,238,414.94	70.00	1.43	17,709.33	44.97	0.6424	795,595	
1990	538,896.48	70.00	1.43	7,706.22	45.68	0.6526	351,668	
1991	695,938.34	70.00	1.43	9,951.92	46.40	0.6629	461,310	
1992	752,305.22	70.00	1.43	10,757.96	47.12	0.6731	506,407	
1993	3,859,342.38	70.00	1.43	55,188.60	47.84	0.6834	2,637,590	
1994	629,515.76	70.00	1.43	9,002.08	48.57	0.6939	436,796	
1995	5,455,442.79	70.00	1.43	78,012.83	49.30	0.7043	3,842,214	
1996	485,025.71	70.00	1.43	6,935.87	50.04	0.7149	346,725	
1997	504,957.76	70.00	1.43	7,220.90	50.78	0.7254	366,312	
1998	796,276.96	70.00	1.43	11,386.76	51.53	0.7361	586,171	
1999	2,016,417.37	70.00	1.43	28,834.77	52.27	0.7467	1,505,679	
2000	2,399,083.20	70.00	1.43	34,306.89	53.02	0.7574	1,817,138	
2001	6,709,714.05	70.00	1.43	95,948.91	53.78	0.7683	5,155,006	
2002	5,293,282.48	70.00	1.43	75,693.94	54.54	0.7791	4,124,208	
2003	3,856,612.18	70.00	1.43	55,149.55	55.30	0.7900	3,046,724	
2004	2,514,222.11	70.00	1.43	35,953.38	56.06	0.8009	2,013,540	
2005	8,883,972.62	70.00	1.43	127,040.81	56.83	0.8119	7,212,542	
2006	5,179,960.28	70.00	1.43	74,073.43	57.61	0.8230	4,263,107	
2007	3,613,488.81	70.00	1.43	51,672.89	58.38	0.8340	3,013,650	
2008	6,693,254.88	70.00	1.43	95,713.54	59.16	0.8451	5,656,737	
2009	7,303,699.01	70.00	1.43	104,442.90	59.94	0.8563	6,254,084	
2010	5,302,079.28	70.00	1.43	75,819.73	60.73	0.8676	4,599,925	
2011	8,952,993.45	70.00	1.43	128,027.81	61.52	0.8789	7,868,428	
2012	6,502,833.69	70.00	1.43	92,990.52	62.31	0.8901	5,788,432	
2013	4,819,225.66	70.00	1.43	68,914.93	63.10	0.9014	4,344,195	
2014	7,946,887.74	70.00	1.43	113,640.49	63.90	0.9129	7,254,396	
2015	23,490,768.47	70.00	1.43	335,917.99	64.71	0.9244	21,715,571	
2016	18,378,168.83	70.00	1.43	262,807.81	65.51	0.9359	17,199,393	
2017	20,130,636.20	70.00	1.43	287,868.10	66.32	0.9474	19,072,369	
2018	27,649,687.57	70.00	1.43	395,390.53	67.13	0.9590	26,516,050	
2019	62,159,097.83	70.00	1.43	888,875.10	67.95	0.9707	60,338,458	
2020	26,202,075.65	70.00	1.43	374,689.68	68.77	0.9824	25,741,705	
2021	37,742,666.83	70.00	1.43	539,720.14	69.59	0.9941	37,521,495	
	343,077,021.97			4,906,001.42			305,841,313	
	COMPOSITE REMAINING LIFE, YEARS..					62.34		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 41-S0							
1941	32,226.54	41.00	2.44	786.33	0.56	0.0137	440
1942	2,615.19	41.00	2.44	63.81	0.92	0.0224	59
1943	10.88	41.00	2.44	0.27	1.28	0.0312	
1944	3,396.09	41.00	2.44	82.86	1.65	0.0402	137
1945	31,685.11	41.00	2.44	773.12	2.02	0.0493	1,561
1947	3,220.03	41.00	2.44	78.57	2.76	0.0673	217
1948	66,459.11	41.00	2.44	1,621.60	3.14	0.0766	5,090
1949	81,496.34	41.00	2.44	1,988.51	3.51	0.0856	6,977
1950	172,336.66	41.00	2.44	4,205.01	3.89	0.0949	16,351
1951	52,433.86	41.00	2.44	1,279.39	4.27	0.1042	5,461
1952	469,664.75	41.00	2.44	11,459.82	4.65	0.1134	53,265
1953	289,929.47	41.00	2.44	7,074.28	5.03	0.1227	35,569
1954	752,356.21	41.00	2.44	18,357.49	5.41	0.1320	99,273
1955	634,111.41	41.00	2.44	15,472.32	5.79	0.1412	89,549
1956	122,719.93	41.00	2.44	2,994.37	6.18	0.1507	18,498
1957	1,130,039.52	41.00	2.44	27,572.96	6.57	0.1602	181,078
1958	1,353,230.62	41.00	2.44	33,018.83	6.96	0.1698	229,724
1959	400,363.33	41.00	2.44	9,768.87	7.35	0.1793	71,773
1960	465,530.49	41.00	2.44	11,358.94	7.74	0.1888	87,883
1961	856,430.09	41.00	2.44	20,896.89	8.13	0.1983	169,822
1962	2,501,084.70	41.00	2.44	61,026.47	8.53	0.2081	520,351
1963	634,020.17	41.00	2.44	15,470.09	8.93	0.2178	138,090
1964	1,458,145.54	41.00	2.44	35,578.75	9.33	0.2276	331,816
1965	3,716,368.80	41.00	2.44	90,679.40	9.73	0.2373	881,969
1966	6,022,446.54	41.00	2.44	146,947.70	10.14	0.2473	1,489,471
1967	2,015,614.90	41.00	2.44	49,181.00	10.55	0.2573	518,658
1968	4,463,502.33	41.00	2.44	108,909.46	10.95	0.2671	1,192,068
1969	465,415.60	41.00	2.44	11,356.14	11.37	0.2773	129,069
1970	3,628,361.09	41.00	2.44	88,532.01	11.78	0.2873	1,042,501
1971	3,626,675.71	41.00	2.44	88,490.89	12.20	0.2976	1,079,154
1972	4,038,603.44	41.00	2.44	98,541.92	12.62	0.3078	1,243,082
1973	4,774,652.59	41.00	2.44	116,501.52	13.04	0.3181	1,518,578
1974	2,703,932.15	41.00	2.44	65,975.94	13.46	0.3283	887,674
1975	2,254,639.49	41.00	2.44	55,013.20	13.89	0.3388	763,827
1976	8,864,885.49	41.00	2.44	216,303.21	14.32	0.3493	3,096,239
1977	15,685,075.27	41.00	2.44	382,715.84	14.76	0.3600	5,646,627
1978	3,847,432.21	41.00	2.44	93,877.35	15.19	0.3705	1,425,435
1979	14,017,414.67	41.00	2.44	342,024.92	15.63	0.3812	5,343,719
1980	26,232,061.62	41.00	2.44	640,062.30	16.08	0.3922	10,288,215
1981	9,714,427.55	41.00	2.44	237,032.03	16.53	0.4032	3,916,566
1982	10,891,334.27	41.00	2.44	265,748.56	16.98	0.4142	4,510,646
1983	1,848,058.48	41.00	2.44	45,092.63	17.43	0.4251	785,647
1984	1,882,097.40	41.00	2.44	45,923.18	17.89	0.4363	821,234
1985	4,991,003.81	41.00	2.44	121,780.49	18.35	0.4476	2,233,774

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 41-S0							
1986	6,388,906.90	41.00	2.44	155,889.33	18.82	0.4590	2,932,636
1987	23,953,525.83	41.00	2.44	584,466.03	19.29	0.4705	11,269,894
1988	17,777,735.29	41.00	2.44	433,776.74	19.77	0.4822	8,572,424
1989	13,506,011.95	41.00	2.44	329,546.69	20.25	0.4939	6,670,619
1990	19,026,053.14	41.00	2.44	464,235.70	20.73	0.5056	9,619,763
1991	25,563,047.29	41.00	2.44	623,738.35	21.22	0.5176	13,230,411
1992	28,354,407.97	41.00	2.44	691,847.55	21.72	0.5298	15,021,031
1993	43,207,710.56	41.00	2.44	1,054,268.14	22.22	0.5420	23,416,419
1994	25,751,791.87	41.00	2.44	628,343.72	22.73	0.5544	14,276,536
1995	15,401,446.12	41.00	2.44	375,795.29	23.24	0.5668	8,730,002
1996	9,640,190.58	41.00	2.44	235,220.65	23.76	0.5795	5,586,587
1997	15,790,302.03	41.00	2.44	385,283.37	24.29	0.5924	9,354,807
1998	9,105,640.69	41.00	2.44	222,177.63	24.82	0.6054	5,512,282
1999	19,865,400.52	41.00	2.44	484,715.77	25.36	0.6185	12,287,545
2000	24,472,780.32	41.00	2.44	597,135.84	25.91	0.6320	15,465,574
2001	40,862,549.70	41.00	2.44	997,046.21	26.47	0.6456	26,381,271
2002	34,570,811.45	41.00	2.44	843,527.80	27.04	0.6595	22,799,796
2003	50,373,561.06	41.00	2.44	1,229,114.89	27.61	0.6734	33,922,060
2004	32,419,795.38	41.00	2.44	791,043.01	28.20	0.6878	22,298,335
2005	65,224,399.14	41.00	2.44	1,591,475.34	28.79	0.7022	45,800,573
2006	48,362,598.36	41.00	2.44	1,180,047.40	29.40	0.7171	34,679,368
2007	62,548,444.22	41.00	2.44	1,526,182.04	30.01	0.7320	45,782,334
2008	71,012,038.32	41.00	2.44	1,732,693.74	30.64	0.7473	53,068,716
2009	78,860,486.00	41.00	2.44	1,924,195.86	31.29	0.7632	60,183,957
2010	64,783,883.25	41.00	2.44	1,580,726.75	31.94	0.7790	50,467,941
2011	105,395,958.96	41.00	2.44	2,571,661.40	32.61	0.7954	83,828,784
2012	79,247,001.15	41.00	2.44	1,933,626.83	33.30	0.8122	64,364,414
2013	99,473,736.75	41.00	2.44	2,427,159.18	34.01	0.8295	82,514,459
2014	107,949,176.05	41.00	2.44	2,633,959.90	34.73	0.8471	91,440,509
2015	184,446,188.25	41.00	2.44	4,500,486.99	35.47	0.8651	159,568,086
2016	125,391,916.26	41.00	2.44	3,059,562.76	36.24	0.8839	110,833,915
2017	139,793,389.71	41.00	2.44	3,410,958.71	37.03	0.9032	126,257,196
2018	210,833,707.09	41.00	2.44	5,144,342.45	37.85	0.9232	194,635,353
2019	238,895,699.57	41.00	2.44	5,829,055.07	38.70	0.9439	225,493,651
2020	267,734,856.04	41.00	2.44	6,532,730.49	39.58	0.9654	258,463,198
2021	375,714,776.45	41.00	2.44	9,167,440.55	40.51	0.9881	371,224,985
	2,928,897,433.67			71,465,097.41			2,376,832,568
						33.26	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP-UP TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 30-R1								
1962	14,702.53	30.00	3.33	489.59	0.27	0.0090	132	
1974	438,092.20	30.00	3.33	14,588.47	4.04	0.1347	58,998	
1975	1,509,680.86	30.00	3.33	50,272.37	4.37	0.1457	219,915	
1976	695,547.89	30.00	3.33	23,161.74	4.70	0.1567	108,971	
1981	1,286,887.04	30.00	3.33	42,853.34	6.49	0.2163	278,392	
1982	132,663.80	30.00	3.33	4,417.70	6.88	0.2293	30,424	
1988	2,228,765.21	30.00	3.33	74,217.88	9.38	0.3127	696,868	
1990	2,936,065.46	30.00	3.33	97,770.98	10.30	0.3433	1,008,039	
1991	808,360.07	30.00	3.33	26,918.39	10.78	0.3593	290,468	
1992	5,360,126.10	30.00	3.33	178,492.20	11.26	0.3753	2,011,816	
1993	8,800,888.30	30.00	3.33	293,069.58	11.76	0.3920	3,449,948	
1996	4,577,357.46	30.00	3.33	152,426.00	13.32	0.4440	2,032,347	
1997	3,170,339.84	30.00	3.33	105,572.32	13.86	0.4620	1,464,697	
1998	636,932.41	30.00	3.33	21,209.85	14.42	0.4807	306,154	
1999	5,975,477.20	30.00	3.33	198,983.39	14.99	0.4997	2,985,767	
2000	8,695,023.99	30.00	3.33	289,544.30	15.57	0.5190	4,512,717	
2001	17,654,435.93	30.00	3.33	587,892.72	16.16	0.5387	9,509,915	
2002	3,081,748.79	30.00	3.33	102,622.23	16.76	0.5587	1,721,681	
2003	3,339,051.39	30.00	3.33	111,190.41	17.37	0.5790	1,933,311	
2004	10,023,931.63	30.00	3.33	333,796.92	17.99	0.5997	6,011,051	
2005	5,581,445.14	30.00	3.33	185,862.12	18.62	0.6207	3,464,236	
2006	8,994,459.72	30.00	3.33	299,515.51	19.26	0.6420	5,774,443	
2007	757,819.49	30.00	3.33	25,235.39	19.91	0.6637	502,942	
2008	7,480,819.72	30.00	3.33	249,111.30	20.56	0.6853	5,126,830	
2009	61,660,104.94	30.00	3.33	2,053,281.49	21.22	0.7073	43,614,042	
2010	4,761,411.31	30.00	3.33	158,555.00	21.89	0.7297	3,474,259	
2011	57,700,002.76	30.00	3.33	1,921,410.09	22.57	0.7523	43,409,443	
2012	32,350,436.63	30.00	3.33	1,077,269.54	23.25	0.7750	25,071,588	
2013	14,324,899.77	30.00	3.33	477,019.16	23.93	0.7977	11,426,543	
2014	24,731,946.97	30.00	3.33	823,573.83	24.62	0.8207	20,296,767	
2015	5,552,266.71	30.00	3.33	184,890.48	25.32	0.8440	4,686,113	
2016	34,578,410.16	30.00	3.33	1,151,461.06	26.02	0.8673	29,990,892	
2017	6,279,753.49	30.00	3.33	209,115.79	26.73	0.8910	5,595,260	
2018	19,785,500.96	30.00	3.33	658,857.18	27.44	0.9147	18,097,204	
2019	29,308,838.15	30.00	3.33	975,984.31	28.16	0.9387	27,511,327	
2020	31,175,692.12	30.00	3.33	1,038,150.55	28.89	0.9630	30,022,192	
2021	56,698,398.16	30.00	3.33	1,888,056.66	29.63	0.9877	55,999,307	
	483,088,284.30			16,086,839.84			372,694,999	
	COMPOSITE REMAINING LIFE, YEARS..						23.17	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R4							
1943	80.90	65.00	1.54	1.25	4.85	0.0746	6
1949	187.96	65.00	1.54	2.89	6.61	0.1017	19
1952	18,740.45	65.00	1.54	288.60	7.65	0.1177	2,206
1958	343,485.78	65.00	1.54	5,289.68	10.24	0.1575	54,113
1959	516.23	65.00	1.54	7.95	10.75	0.1654	85
1960	1,042,354.09	65.00	1.54	16,052.25	11.30	0.1739	181,213
1962	56,563.27	65.00	1.54	871.07	12.45	0.1915	10,834
1963	311,435.87	65.00	1.54	4,796.11	13.06	0.2009	62,574
1964	400,908.17	65.00	1.54	6,173.99	13.69	0.2106	84,439
1965	43.24	65.00	1.54	0.67	14.34	0.2206	10
1966	861,759.14	65.00	1.54	13,271.09	15.00	0.2308	198,868
1967	1,547,165.49	65.00	1.54	23,826.35	15.67	0.2411	372,991
1968	1,034,740.76	65.00	1.54	15,935.01	16.36	0.2517	260,434
1970	66,456.09	65.00	1.54	1,023.42	17.76	0.2732	18,158
1971	1,279,761.32	65.00	1.54	19,708.32	18.48	0.2843	363,849
1972	226,598.40	65.00	1.54	3,489.62	19.20	0.2954	66,933
1973	1,393,995.76	65.00	1.54	21,467.53	19.94	0.3068	427,636
1974	8,543,139.81	65.00	1.54	131,564.35	20.69	0.3183	2,719,367
1975	1,682,382.73	65.00	1.54	25,908.69	21.46	0.3302	555,439
1976	100,184.72	65.00	1.54	1,542.84	22.23	0.3420	34,263
1977	2,042,501.27	65.00	1.54	31,454.52	23.02	0.3542	723,352
1978	21,811.31	65.00	1.54	335.89	23.81	0.3663	7,990
1979	245,162.54	65.00	1.54	3,775.50	24.62	0.3788	92,860
1980	788,925.77	65.00	1.54	12,149.46	25.44	0.3914	308,770
1981	87,957.68	65.00	1.54	1,354.55	26.27	0.4042	35,548
1982	64,440.83	65.00	1.54	992.39	27.12	0.4172	26,887
1983	91,857.13	65.00	1.54	1,414.60	27.97	0.4303	39,527
1984	4,689,305.51	65.00	1.54	72,215.30	28.83	0.4435	2,079,895
1985	1,546,335.40	65.00	1.54	23,813.57	29.70	0.4569	706,552
1986	34,214.99	65.00	1.54	526.91	30.58	0.4705	16,097
1987	127,899.76	65.00	1.54	1,969.66	31.47	0.4842	61,923
1988	127,478.61	65.00	1.54	1,963.17	32.37	0.4980	63,484
1989	15,913.37	65.00	1.54	245.07	33.28	0.5120	8,148
1990	4,176.70	65.00	1.54	64.32	34.20	0.5262	2,198
1992	1,568.68	65.00	1.54	24.16	36.05	0.5546	870
1993	386,912.29	65.00	1.54	5,958.45	36.99	0.5691	220,184
1994	163,950.89	65.00	1.54	2,524.84	37.93	0.5835	95,672
1996	202,598.56	65.00	1.54	3,120.02	39.83	0.6128	124,146
1997	931.06	65.00	1.54	14.34	40.79	0.6275	584
1998	61,257.60	65.00	1.54	943.37	41.75	0.6423	39,346
2000	1,680,892.28	65.00	1.54	25,885.74	43.69	0.6722	1,129,812
2001	3,248,268.45	65.00	1.54	50,023.33	44.66	0.6871	2,231,820
2002	1,669,039.44	65.00	1.54	25,703.21	45.64	0.7022	1,171,916
2003	2,555,254.11	65.00	1.54	39,350.91	46.62	0.7172	1,832,705

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 65-R4								
2004	2,277,908.87	65.00	1.54	35,079.80	47.60	0.7323	1,668,135	
2005	46,173.05	65.00	1.54	711.06	48.58	0.7474	34,509	
2006	445,320.36	65.00	1.54	6,857.93	49.57	0.7626	339,610	
2007	449,359.19	65.00	1.54	6,920.13	50.56	0.7779	349,534	
2008	835,576.98	65.00	1.54	12,867.89	51.55	0.7931	662,679	
2009	2,751,302.38	65.00	1.54	42,370.06	52.54	0.8083	2,223,905	
2010	1,981,474.73	65.00	1.54	30,514.71	53.53	0.8235	1,631,824	
2011	831,308.15	65.00	1.54	12,802.15	54.53	0.8389	697,401	
2012	6,914,083.47	65.00	1.54	106,476.89	55.52	0.8542	5,905,664	
2013	2,116,626.69	65.00	1.54	32,596.05	56.52	0.8695	1,840,492	
2014	5,023,182.41	65.00	1.54	77,357.01	57.51	0.8848	4,444,361	
2015	5,435,569.14	65.00	1.54	83,707.76	58.51	0.9002	4,892,828	
2016	2,388,152.00	65.00	1.54	36,777.54	59.51	0.9155	2,186,449	
2017	12,422,410.33	65.00	1.54	191,305.12	60.51	0.9309	11,564,270	
2018	9,556,912.29	65.00	1.54	147,176.45	61.50	0.9462	9,042,273	
2019	19,492,341.44	65.00	1.54	300,182.06	62.50	0.9615	18,742,666	
2020	541,965.51	65.00	1.54	8,346.27	63.50	0.9769	529,457	
2021	55,638,383.18	65.00	1.54	856,831.10	64.50	0.9923	55,210,524	
	167,917,204.58			2,585,924.94			138,400,304	
	COMPOSITE REMAINING LIFE, YEARS..						53.52	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
1926	11,160.04	60.00	1.67	186.37	7.93	0.1322	1,475
1927	588.14	60.00	1.67	9.82	8.25	0.1375	81
1929	8,073.58	60.00	1.67	134.83	8.90	0.1483	1,198
1930	4,407.00	60.00	1.67	73.60	9.24	0.1540	679
1942	9,631.42	60.00	1.67	160.84	13.56	0.2260	2,177
1943	10,313.35	60.00	1.67	172.23	13.95	0.2325	2,398
1944	12,077.53	60.00	1.67	201.69	14.35	0.2392	2,889
1945	7,450.86	60.00	1.67	124.43	14.74	0.2457	1,830
1946	704.62	60.00	1.67	11.77	15.15	0.2525	178
1947	24,475.88	60.00	1.67	408.75	15.55	0.2592	6,343
1948	49,014.77	60.00	1.67	818.55	15.97	0.2662	13,046
1949	59,869.38	60.00	1.67	999.82	16.38	0.2730	16,344
1950	37,681.79	60.00	1.67	629.29	16.81	0.2802	10,557
1951	185,496.23	60.00	1.67	3,097.79	17.23	0.2872	53,269
1952	117,954.85	60.00	1.67	1,969.85	17.66	0.2943	34,718
1953	291,121.23	60.00	1.67	4,861.72	18.10	0.3017	87,823
1954	319,503.52	60.00	1.67	5,335.71	18.54	0.3090	98,727
1955	171,555.46	60.00	1.67	2,864.98	18.99	0.3165	54,297
1956	207,427.09	60.00	1.67	3,464.03	19.45	0.3242	67,242
1957	745,835.59	60.00	1.67	12,455.45	19.90	0.3317	247,371
1958	367,708.68	60.00	1.67	6,140.73	20.37	0.3395	124,837
1959	225,445.57	60.00	1.67	3,764.94	20.84	0.3473	78,304
1960	439,136.40	60.00	1.67	7,333.58	21.31	0.3552	155,968
1961	380,669.24	60.00	1.67	6,357.18	21.79	0.3632	138,248
1962	842,211.96	60.00	1.67	14,064.94	22.28	0.3713	312,739
1963	910,800.52	60.00	1.67	15,210.37	22.77	0.3795	345,649
1964	258,454.47	60.00	1.67	4,316.19	23.27	0.3878	100,236
1965	1,708,834.58	60.00	1.67	28,537.54	23.77	0.3962	676,989
1966	5,128,692.19	60.00	1.67	85,649.16	24.28	0.4047	2,075,428
1967	2,574,150.32	60.00	1.67	42,988.31	24.79	0.4132	1,063,562
1968	1,067,280.22	60.00	1.67	17,823.58	25.32	0.4220	450,392
1969	726,571.45	60.00	1.67	12,133.74	25.84	0.4307	312,913
1970	1,409,151.47	60.00	1.67	23,532.83	26.37	0.4395	619,322
1971	4,791,268.30	60.00	1.67	80,014.18	26.91	0.4485	2,148,884
1972	6,164,138.80	60.00	1.67	102,941.12	27.46	0.4577	2,821,141
1973	5,627,379.72	60.00	1.67	93,977.24	28.01	0.4668	2,627,030
1974	5,218,809.55	60.00	1.67	87,154.12	28.56	0.4760	2,484,153
1975	5,256,385.49	60.00	1.67	87,781.64	29.12	0.4853	2,551,082
1976	10,338,638.86	60.00	1.67	172,655.27	29.69	0.4948	5,115,869
1977	7,003,861.15	60.00	1.67	116,964.48	30.26	0.5043	3,532,257
1978	5,635,449.36	60.00	1.67	94,112.00	30.84	0.5140	2,896,621
1979	5,756,808.82	60.00	1.67	96,138.71	31.42	0.5237	3,014,668
1980	6,613,087.35	60.00	1.67	110,438.56	32.01	0.5335	3,528,082
1981	6,206,488.37	60.00	1.67	103,648.36	32.61	0.5435	3,373,226

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
1982	6,475,439.55	60.00	1.67	108,139.84	33.21	0.5535	3,584,156
1983	4,428,612.31	60.00	1.67	73,957.83	33.81	0.5635	2,495,523
1984	4,003,316.56	60.00	1.67	66,855.39	34.43	0.5738	2,297,223
1985	6,993,642.98	60.00	1.67	116,793.84	35.04	0.5840	4,084,288
1986	5,745,264.36	60.00	1.67	95,945.91	35.66	0.5943	3,414,583
1987	4,824,416.40	60.00	1.67	80,567.75	36.29	0.6048	2,917,952
1988	14,154,046.27	60.00	1.67	236,372.57	36.92	0.6153	8,709,409
1989	10,860,815.43	60.00	1.67	181,375.62	37.55	0.6258	6,797,024
1990	11,673,818.66	60.00	1.67	194,952.77	38.19	0.6365	7,430,386
1991	9,710,100.93	60.00	1.67	162,158.69	38.84	0.6473	6,285,640
1992	13,437,096.07	60.00	1.67	224,399.50	39.49	0.6582	8,843,894
1993	33,650,546.92	60.00	1.67	561,964.13	40.14	0.6690	22,512,216
1994	14,336,137.27	60.00	1.67	239,413.49	40.79	0.6798	9,746,136
1995	9,303,661.83	60.00	1.67	155,371.15	41.45	0.6908	6,427,249
1996	8,631,948.85	60.00	1.67	144,153.55	42.12	0.7020	6,059,628
1997	6,868,074.02	60.00	1.67	114,696.84	42.78	0.7130	4,896,937
1998	11,001,481.58	60.00	1.67	183,724.74	43.45	0.7242	7,966,943
1999	21,414,722.92	60.00	1.67	357,625.87	44.12	0.7353	15,746,888
2000	15,289,274.78	60.00	1.67	255,330.89	44.80	0.7467	11,416,043
2001	26,262,294.34	60.00	1.67	438,580.32	45.48	0.7580	19,906,819
2002	39,167,562.30	60.00	1.67	654,098.29	46.16	0.7693	30,132,781
2003	34,116,061.24	60.00	1.67	569,738.22	46.84	0.7807	26,633,386
2004	41,544,835.37	60.00	1.67	693,798.75	47.52	0.7920	32,903,510
2005	31,805,482.04	60.00	1.67	531,151.55	48.21	0.8035	25,555,705
2006	94,533,174.39	60.00	1.67	1,578,704.01	48.90	0.8150	77,044,537
2007	41,355,279.09	60.00	1.67	690,633.16	49.60	0.8267	34,187,169
2008	85,028,237.49	60.00	1.67	1,419,971.57	50.29	0.8382	71,268,118
2009	41,518,512.24	60.00	1.67	693,359.15	50.99	0.8498	35,283,677
2010	25,069,212.69	60.00	1.67	418,655.85	51.69	0.8615	21,597,127
2011	51,395,085.80	60.00	1.67	858,297.93	52.40	0.8733	44,884,870
2012	64,444,409.57	60.00	1.67	1,076,221.64	53.10	0.8850	57,033,302
2013	67,893,782.64	60.00	1.67	1,133,826.17	53.81	0.8968	60,889,181
2014	113,150,569.68	60.00	1.67	1,889,614.51	54.53	0.9088	102,834,632
2015	184,130,790.34	60.00	1.67	3,074,984.20	55.25	0.9208	169,553,156
2016	121,701,589.53	60.00	1.67	2,032,416.55	55.97	0.9328	113,526,894
2017	105,152,087.03	60.00	1.67	1,756,039.85	56.69	0.9448	99,350,846
2018	127,019,068.00	60.00	1.67	2,121,218.44	57.42	0.9570	121,557,248
2019	214,839,619.73	60.00	1.67	3,587,821.65	58.15	0.9692	208,216,114
2020	250,446,927.07	60.00	1.67	4,182,463.68	58.89	0.9815	245,813,659
2021	278,560,969.84	60.00	1.67	4,651,968.20	59.63	0.9938	276,842,249
	2,338,863,733.28			39,059,024.35			2,057,897,340
COMPOSITE REMAINING LIFE, YEARS..						52.69	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R0.5							
1929	22,340.71	60.00	1.67	373.09	11.99	0.1998	4,464
1930	2,263.57	60.00	1.67	37.80	12.39	0.2065	467
1941	14,360.49	60.00	1.67	239.82	16.81	0.2802	4,023
1942	40,413.35	60.00	1.67	674.90	17.23	0.2872	11,606
1943	2,136.02	60.00	1.67	35.67	17.64	0.2940	628
1944	122,591.80	60.00	1.67	2,047.28	18.06	0.3010	36,900
1945	3,108.39	60.00	1.67	51.91	18.48	0.3080	957
1946	511.61	60.00	1.67	8.54	18.91	0.3152	161
1947	205,329.33	60.00	1.67	3,429.00	19.34	0.3223	66,184
1948	3,099.00	60.00	1.67	51.75	19.77	0.3295	1,021
1949	36,717.83	60.00	1.67	613.19	20.20	0.3367	12,362
1950	22,106.57	60.00	1.67	369.18	20.63	0.3438	7,601
1951	181,454.34	60.00	1.67	3,030.29	21.07	0.3512	63,721
1952	408,430.07	60.00	1.67	6,820.78	21.52	0.3587	146,492
1953	594,019.28	60.00	1.67	9,920.12	21.96	0.3660	217,411
1954	625,085.10	60.00	1.67	10,438.92	22.41	0.3735	233,469
1955	227,427.38	60.00	1.67	3,798.04	22.87	0.3812	86,688
1956	256,330.64	60.00	1.67	4,280.72	23.32	0.3887	99,628
1957	1,584,353.81	60.00	1.67	26,458.71	23.79	0.3965	628,196
1958	750,212.65	60.00	1.67	12,528.55	24.25	0.4042	303,213
1959	356,666.27	60.00	1.67	5,956.33	24.72	0.4120	146,947
1960	1,594,218.16	60.00	1.67	26,623.44	25.19	0.4198	669,301
1961	522,597.26	60.00	1.67	8,727.37	25.67	0.4278	223,583
1962	3,016,772.86	60.00	1.67	50,380.11	26.15	0.4358	1,314,800
1963	1,990,655.78	60.00	1.67	33,243.95	26.63	0.4438	883,513
1964	927,185.02	60.00	1.67	15,483.99	27.12	0.4520	419,088
1965	2,675,982.07	60.00	1.67	44,688.90	27.61	0.4602	1,231,407
1966	5,549,388.40	60.00	1.67	92,674.79	28.10	0.4683	2,598,945
1967	5,607,459.83	60.00	1.67	93,644.58	28.60	0.4767	2,672,908
1968	2,359,241.68	60.00	1.67	39,399.34	29.10	0.4850	1,144,232
1969	790,852.12	60.00	1.67	13,207.23	29.61	0.4935	390,286
1970	2,165,767.72	60.00	1.67	36,168.32	30.12	0.5020	1,087,215
1971	4,322,668.73	60.00	1.67	72,188.57	30.64	0.5107	2,207,457
1972	5,303,304.92	60.00	1.67	88,565.19	31.15	0.5192	2,753,317
1973	4,708,458.23	60.00	1.67	78,631.25	31.68	0.5280	2,486,066
1974	13,105,192.44	60.00	1.67	218,856.71	32.20	0.5367	7,033,164
1975	6,383,344.34	60.00	1.67	106,601.85	32.73	0.5455	3,482,114
1976	3,984,180.73	60.00	1.67	66,535.82	33.26	0.5543	2,208,551
1977	3,663,619.10	60.00	1.67	61,182.44	33.80	0.5633	2,063,827
1978	3,747,972.25	60.00	1.67	62,591.14	34.34	0.5723	2,145,077
1979	7,932,514.06	60.00	1.67	132,472.98	34.88	0.5813	4,611,408
1980	16,230,054.58	60.00	1.67	271,041.91	35.43	0.5905	9,583,847
1981	3,454,049.16	60.00	1.67	57,682.62	35.98	0.5997	2,071,290
1982	3,756,644.48	60.00	1.67	62,735.96	36.54	0.6090	2,287,796

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R0.5							
1983	3,235,621.85	60.00	1.67	54,034.88	37.09	0.6182	2,000,164
1984	5,057,703.50	60.00	1.67	84,463.65	37.65	0.6275	3,173,709
1985	1,718,843.78	60.00	1.67	28,704.69	38.21	0.6368	1,094,611
1986	4,748,127.93	60.00	1.67	79,293.74	38.78	0.6463	3,068,858
1987	6,297,027.23	60.00	1.67	105,160.35	39.35	0.6558	4,129,779
1988	14,414,851.95	60.00	1.67	240,728.03	39.92	0.6653	9,590,633
1989	7,402,196.16	60.00	1.67	123,616.68	40.49	0.6748	4,995,224
1990	9,315,989.35	60.00	1.67	155,577.02	41.07	0.6845	6,376,795
1991	6,607,824.61	60.00	1.67	110,350.67	41.65	0.6942	4,586,954
1992	8,194,407.33	60.00	1.67	136,846.60	42.23	0.7038	5,767,470
1993	25,325,567.07	60.00	1.67	422,936.97	42.81	0.7135	18,069,792
1994	22,127,918.16	60.00	1.67	369,536.23	43.40	0.7233	16,005,787
1995	7,436,426.02	60.00	1.67	124,188.31	43.98	0.7330	5,450,900
1996	25,669,452.11	60.00	1.67	428,679.85	44.57	0.7428	19,068,039
1997	5,749,953.98	60.00	1.67	96,024.23	45.16	0.7527	4,327,818
1998	7,766,475.43	60.00	1.67	129,700.14	45.75	0.7625	5,921,938
1999	12,459,600.17	60.00	1.67	208,075.32	46.35	0.7725	9,625,041
2000	11,211,875.59	60.00	1.67	187,238.32	46.94	0.7823	8,771,387
2001	24,404,988.93	60.00	1.67	407,563.32	47.54	0.7923	19,336,805
2002	31,314,574.52	60.00	1.67	522,953.39	48.13	0.8022	25,119,612
2003	28,354,762.13	60.00	1.67	473,524.53	48.73	0.8122	23,028,887
2004	23,337,914.00	60.00	1.67	389,743.16	49.33	0.8222	19,187,733
2005	20,690,665.96	60.00	1.67	345,534.12	49.93	0.8322	17,218,151
2006	43,765,485.05	60.00	1.67	730,883.60	50.53	0.8422	36,857,979
2007	19,602,700.66	60.00	1.67	327,365.10	51.13	0.8522	16,704,833
2008	38,638,773.48	60.00	1.67	645,267.52	51.73	0.8622	33,313,191
2009	23,900,935.32	60.00	1.67	399,145.62	52.34	0.8723	20,849,503
2010	18,095,209.62	60.00	1.67	302,190.00	52.94	0.8823	15,965,946
2011	30,336,748.03	60.00	1.67	506,623.69	53.55	0.8925	27,075,548
2012	21,278,644.80	60.00	1.67	355,353.37	54.16	0.9027	19,207,594
2013	34,375,124.52	60.00	1.67	574,064.58	54.77	0.9128	31,378,645
2014	56,690,035.55	60.00	1.67	946,723.59	55.38	0.9230	52,324,903
2015	54,661,923.88	60.00	1.67	912,854.13	55.99	0.9332	51,008,868
2016	44,749,253.97	60.00	1.67	747,312.54	56.60	0.9433	42,213,314
2017	47,489,000.59	60.00	1.67	793,066.31	57.22	0.9537	45,288,835
2018	62,177,414.13	60.00	1.67	1,038,362.82	57.83	0.9638	59,928,457
2019	302,144,088.74	60.00	1.67	5,045,806.28	58.45	0.9742	294,339,707
2020	121,424,743.85	60.00	1.67	2,027,793.22	59.07	0.9845	119,542,660
2021	174,215,816.07	60.00	1.67	2,909,404.13	59.69	0.9948	173,315,120
	1,515,639,748.15			25,311,183.75			1,332,872,521
						52.66	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R4							
1949	297,085.20	65.00	1.54	4,575.11	6.61	0.1017	30,211
1954	126,798.36	65.00	1.54	1,952.69	8.42	0.1295	16,425
1958	576,819.26	65.00	1.54	8,883.02	10.24	0.1575	90,872
1959	842,175.95	65.00	1.54	12,969.51	10.75	0.1654	139,279
1962	305,843.02	65.00	1.54	4,709.98	12.45	0.1915	58,581
1964	489,305.36	65.00	1.54	7,535.30	13.69	0.2106	103,057
1966	1,787,419.08	65.00	1.54	27,526.25	15.00	0.2308	412,483
1967	516,322.80	65.00	1.54	7,951.37	15.67	0.2411	124,475
1968	819,629.95	65.00	1.54	12,622.30	16.36	0.2517	206,293
1970	2,008,865.68	65.00	1.54	30,936.53	17.76	0.2732	548,882
1971	908,879.73	65.00	1.54	13,996.75	18.48	0.2843	258,404
1972	4,244.12	65.00	1.54	65.36	19.20	0.2954	1,254
1973	2,850,139.29	65.00	1.54	43,892.15	19.94	0.3068	874,337
1974	5,764,765.73	65.00	1.54	88,777.39	20.69	0.3183	1,834,983
1976	153,796.31	65.00	1.54	2,368.46	22.23	0.3420	52,598
1977	1,056,630.60	65.00	1.54	16,272.11	23.02	0.3542	374,206
1980	960,673.51	65.00	1.54	14,794.37	25.44	0.3914	375,988
1981	2,818,900.46	65.00	1.54	43,411.07	26.27	0.4042	1,139,259
1982	1,664.23	65.00	1.54	25.63	27.12	0.4172	694
1983	646,035.04	65.00	1.54	9,948.94	27.97	0.4303	277,995
1984	796,959.34	65.00	1.54	12,273.17	28.83	0.4435	353,483
1985	195,844.22	65.00	1.54	3,016.00	29.70	0.4569	89,485
1986	122,741.10	65.00	1.54	1,890.21	30.58	0.4705	57,745
1987	210,393.47	65.00	1.54	3,240.06	31.47	0.4842	101,862
1988	541,317.59	65.00	1.54	8,336.29	32.37	0.4980	269,576
1989	11,876.53	65.00	1.54	182.90	33.28	0.5120	6,081
1990	52,122.16	65.00	1.54	802.68	34.20	0.5262	27,424
1991	270,129.13	65.00	1.54	4,159.99	35.12	0.5403	145,953
1992	38,648.23	65.00	1.54	595.18	36.05	0.5546	21,435
1993	337,003.29	65.00	1.54	5,189.85	36.99	0.5691	191,782
1994	2,647,627.58	65.00	1.54	40,773.46	37.93	0.5835	1,544,997
1995	2,009.90	65.00	1.54	30.95	38.88	0.5982	1,202
1996	825,525.17	65.00	1.54	12,713.09	39.83	0.6128	505,857
1997	1,744,364.17	65.00	1.54	26,863.21	40.79	0.6275	1,094,658
1998	32,324.04	65.00	1.54	497.79	41.75	0.6423	20,762
1999	4,047,328.87	65.00	1.54	62,328.86	42.72	0.6572	2,660,026
2000	32,230.65	65.00	1.54	496.35	43.69	0.6722	21,664
2001	4,420,147.25	65.00	1.54	68,070.27	44.66	0.6871	3,036,995
2002	203,620.47	65.00	1.54	3,135.76	45.64	0.7022	142,972
2003	3,305,490.60	65.00	1.54	50,904.56	46.62	0.7172	2,370,797
2006	6,144,118.86	65.00	1.54	94,619.43	49.57	0.7626	4,685,628
2009	16,335,084.95	65.00	1.54	251,560.31	52.54	0.8083	13,203,813
2012	75,609.40	65.00	1.54	1,164.38	55.52	0.8542	64,582
2013	24,298.59	65.00	1.54	374.20	56.52	0.8695	21,129

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 65-R4								
2014	21,036.88	65.00	1.54	323.97	57.51	0.8848	18,613	
2016	70,704,145.08	65.00	1.54	1,088,843.83	59.51	0.9155	64,732,473	
2018	146,562.46	65.00	1.54	2,257.06	61.50	0.9462	138,670	
2019	58,517.23	65.00	1.54	901.17	62.50	0.9615	56,267	
2020	4,197,160.73	65.00	1.54	64,636.28	63.50	0.9769	4,100,290	
2021	17,295,540.84	65.00	1.54	266,351.33	64.50	0.9923	17,162,538	
	157,775,772.46			2,429,746.88			123,769,035	
	COMPOSITE REMAINING LIFE, YEARS..					50.94		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R3							
1941	25,285.56	65.00	1.54	389.40	7.43	0.1143	2,890
1942	1,276.58	65.00	1.54	19.66	7.71	0.1186	151
1946	2,362.45	65.00	1.54	36.38	8.95	0.1377	325
1949	9,735.32	65.00	1.54	149.92	9.99	0.1537	1,496
1950	1,555.35	65.00	1.54	23.95	10.36	0.1594	248
1953	15,083.62	65.00	1.54	232.29	11.56	0.1779	2,683
1954	47,778.88	65.00	1.54	735.79	11.99	0.1845	8,813
1956	31,909.11	65.00	1.54	491.40	12.88	0.1982	6,323
1958	608,602.99	65.00	1.54	9,372.49	13.84	0.2129	129,584
1959	561,359.78	65.00	1.54	8,644.94	14.33	0.2205	123,757
1960	5,167.60	65.00	1.54	79.58	14.85	0.2285	1,181
1961	167,030.82	65.00	1.54	2,572.27	15.38	0.2366	39,523
1962	331,366.46	65.00	1.54	5,103.04	15.92	0.2449	81,158
1964	909,548.14	65.00	1.54	14,007.04	17.05	0.2623	238,584
1966	1,657,691.41	65.00	1.54	25,528.45	18.23	0.2805	464,916
1967	434,984.70	65.00	1.54	6,698.76	18.84	0.2899	126,080
1968	1,101,010.88	65.00	1.54	16,955.57	19.46	0.2994	329,621
1969	1,954.79	65.00	1.54	30.10	20.10	0.3092	604
1970	2,439,010.30	65.00	1.54	37,560.76	20.75	0.3192	778,605
1971	715,957.24	65.00	1.54	11,025.74	21.41	0.3294	235,822
1972	325,304.75	65.00	1.54	5,009.69	22.08	0.3397	110,503
1973	2,101,611.10	65.00	1.54	32,364.81	22.76	0.3502	735,879
1974	3,886,494.88	65.00	1.54	59,852.02	23.45	0.3608	1,402,131
1976	261,269.72	65.00	1.54	4,023.55	24.87	0.3826	99,967
1977	3,022,351.87	65.00	1.54	46,544.22	25.59	0.3937	1,189,870
1980	592,278.38	65.00	1.54	9,121.09	27.82	0.4280	253,495
1981	663,512.96	65.00	1.54	10,218.10	28.58	0.4397	291,740
1982	1,797.58	65.00	1.54	27.68	29.35	0.4515	812
1983	2,391,511.83	65.00	1.54	36,829.28	30.13	0.4635	1,108,561
1984	1,041,821.90	65.00	1.54	16,044.06	30.91	0.4755	495,428
1985	394,807.23	65.00	1.54	6,080.03	31.71	0.4879	192,607
1986	2,156,915.23	65.00	1.54	33,216.49	32.51	0.5002	1,078,781
1988	3,091,813.87	65.00	1.54	47,613.93	34.14	0.5252	1,623,913
1989	11,205,816.07	65.00	1.54	172,569.57	34.96	0.5379	6,027,048
1991	419,870.16	65.00	1.54	6,466.00	36.64	0.5637	236,677
1992	44,423.39	65.00	1.54	684.12	37.49	0.5768	25,622
1993	2,644,111.60	65.00	1.54	40,719.32	38.34	0.5899	1,559,629
1994	779,238.94	65.00	1.54	12,000.28	39.21	0.6032	470,060
1995	155,651.95	65.00	1.54	2,397.04	40.08	0.6166	95,978
1996	1,660,414.17	65.00	1.54	25,570.38	40.95	0.6300	1,046,061
1997	2,047,230.12	65.00	1.54	31,527.34	41.83	0.6435	1,317,474
1998	45,001.49	65.00	1.54	693.02	42.72	0.6572	29,576
1999	3,511,503.83	65.00	1.54	54,077.16	43.62	0.6711	2,356,500
2000	274,984.78	65.00	1.54	4,234.77	44.52	0.6849	188,343

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 65-R3								
2001	2,003,904.86	65.00	1.54	30,860.13	45.43	0.6989	1,400,569	
2002	685,738.05	65.00	1.54	10,560.37	46.34	0.7129	488,876	
2003	1,549,668.39	65.00	1.54	23,864.89	47.26	0.7271	1,126,733	
2004	2,023,118.28	65.00	1.54	31,156.02	48.18	0.7412	1,499,596	
2005	766,554.19	65.00	1.54	11,804.93	49.11	0.7555	579,162	
2006	8,398,426.52	65.00	1.54	129,335.77	50.05	0.7700	6,466,788	
2007	1,633,254.70	65.00	1.54	25,152.12	50.99	0.7845	1,281,223	
2008	1,897,478.15	65.00	1.54	29,221.16	51.93	0.7989	1,515,933	
2009	21,514,752.26	65.00	1.54	331,327.18	52.88	0.8135	17,503,112	
2010	71,264.32	65.00	1.54	1,097.47	53.83	0.8282	59,018	
2011	535,203.76	65.00	1.54	8,242.14	54.78	0.8428	451,054	
2012	3,942,985.69	65.00	1.54	60,721.98	55.74	0.8575	3,381,268	
2013	1,644,104.12	65.00	1.54	25,319.20	56.71	0.8725	1,434,415	
2014	1,818,973.33	65.00	1.54	28,012.19	57.67	0.8872	1,613,848	
2015	2,411,463.93	65.00	1.54	37,136.54	58.64	0.9022	2,175,502	
2016	56,272,750.76	65.00	1.54	866,600.36	59.61	0.9171	51,606,614	
2017	8,210,181.06	65.00	1.54	126,436.79	60.59	0.9322	7,653,120	
2018	4,180,789.17	65.00	1.54	64,384.15	61.56	0.9471	3,959,542	
2019	2,046,420.19	65.00	1.54	31,514.87	62.54	0.9622	1,968,963	
2020	9,156,936.76	65.00	1.54	141,016.83	63.52	0.9772	8,948,433	
2021	23,020,018.89	65.00	1.54	354,508.29	64.51	0.9925	22,846,448	
	205,572,397.16			3,165,814.86			162,469,236	
	COMPOSITE REMAINING LIFE, YEARS..					51.32		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
1944	2,368.89	75.00	1.33	31.51	9.88	0.1317	312
1952	1,353.82	75.00	1.33	18.01	13.86	0.1848	250
1953	15,833.17	75.00	1.33	210.58	14.46	0.1928	3,053
1954	24,231.26	75.00	1.33	322.28	15.07	0.2009	4,869
1955	5,298.47	75.00	1.33	70.47	15.70	0.2093	1,109
1956	14,681.48	75.00	1.33	195.26	16.34	0.2179	3,199
1957	387,396.06	75.00	1.33	5,152.37	17.00	0.2267	87,811
1958	110,200.32	75.00	1.33	1,465.66	17.67	0.2356	25,963
1959	50,434.07	75.00	1.33	670.77	18.35	0.2447	12,340
1960	199,458.40	75.00	1.33	2,652.80	19.03	0.2537	50,609
1961	26,385.55	75.00	1.33	350.93	19.73	0.2631	6,941
1962	57,933.94	75.00	1.33	770.52	20.44	0.2725	15,789
1963	49,549.53	75.00	1.33	659.01	21.15	0.2820	13,973
1964	10,646.11	75.00	1.33	141.59	21.88	0.2917	3,106
1965	103,371.45	75.00	1.33	1,374.84	22.61	0.3015	31,163
1966	459,791.44	75.00	1.33	6,115.23	23.36	0.3115	143,211
1967	175,654.98	75.00	1.33	2,336.21	24.11	0.3215	56,468
1968	2,349.01	75.00	1.33	31.24	24.88	0.3317	779
1969	162,231.14	75.00	1.33	2,157.67	25.65	0.3420	55,483
1970	24,839.77	75.00	1.33	330.37	26.44	0.3525	8,757
1971	223,390.08	75.00	1.33	2,971.09	27.23	0.3631	81,106
1972	326,141.72	75.00	1.33	4,337.68	28.04	0.3739	121,935
1973	637,317.49	75.00	1.33	8,476.32	28.85	0.3847	245,157
1974	2,912,708.45	75.00	1.33	38,739.02	29.68	0.3957	1,152,646
1975	709,801.60	75.00	1.33	9,440.36	30.51	0.4068	288,747
1976	749,777.91	75.00	1.33	9,972.05	31.35	0.4180	313,407
1977	675,263.49	75.00	1.33	8,981.00	32.21	0.4295	290,005
1978	315,471.58	75.00	1.33	4,195.77	33.07	0.4409	139,101
1979	2,767,462.88	75.00	1.33	36,807.26	33.94	0.4525	1,252,360
1980	8,096,521.12	75.00	1.33	107,683.73	34.81	0.4641	3,757,838
1981	1,707,077.26	75.00	1.33	22,704.13	35.70	0.4760	812,569
1982	3,023,165.20	75.00	1.33	40,208.10	36.59	0.4879	1,474,912
1983	3,032,384.24	75.00	1.33	40,330.71	37.49	0.4999	1,515,798
1984	2,248,349.71	75.00	1.33	29,903.05	38.40	0.5120	1,151,155
1985	1,228,989.38	75.00	1.33	16,345.56	39.32	0.5243	644,322
1986	148,967.13	75.00	1.33	1,981.26	40.24	0.5365	79,925
1987	456,530.80	75.00	1.33	6,071.86	41.16	0.5488	250,544
1988	2,411,707.20	75.00	1.33	32,075.71	42.10	0.5613	1,353,764
1989	413,450.66	75.00	1.33	5,498.89	43.04	0.5739	237,267
1990	1,167,976.98	75.00	1.33	15,534.09	43.98	0.5864	684,902
1991	249,268.87	75.00	1.33	3,315.28	44.93	0.5991	149,330
1992	204,183.13	75.00	1.33	2,715.64	45.88	0.6117	124,905
1993	3,920,311.16	75.00	1.33	52,140.14	46.84	0.6245	2,448,352
1994	5,483,659.90	75.00	1.33	72,932.68	47.80	0.6373	3,494,901

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 75-R4								
1995	29,141.16	75.00	1.33	387.58	48.77	0.6503	18,950	
1996	19,362,350.59	75.00	1.33	257,519.26	49.73	0.6631	12,838,594	
1997	208,010.63	75.00	1.33	2,766.54	50.71	0.6761	140,642	
1998	282,784.82	75.00	1.33	3,761.04	51.68	0.6891	194,859	
1999	1,014,469.93	75.00	1.33	13,492.45	52.66	0.7021	712,290	
2000	213,925.46	75.00	1.33	2,845.21	53.64	0.7152	152,999	
2001	257,630.63	75.00	1.33	3,426.49	54.62	0.7283	187,625	
2002	1,075,487.77	75.00	1.33	14,303.99	55.60	0.7413	797,291	
2003	600,710.24	75.00	1.33	7,989.45	56.59	0.7545	453,254	
2004	653,676.22	75.00	1.33	8,693.89	57.58	0.7677	501,847	
2005	845,719.75	75.00	1.33	11,248.07	58.57	0.7809	660,448	
2006	3,539,976.55	75.00	1.33	47,081.69	59.56	0.7941	2,811,202	
2007	2,797,064.53	75.00	1.33	37,200.96	60.55	0.8073	2,258,154	
2008	12,229,331.29	75.00	1.33	162,650.11	61.54	0.8205	10,034,533	
2009	1,221,823.73	75.00	1.33	16,250.26	62.53	0.8337	1,018,671	
2010	65,832.69	75.00	1.33	875.57	63.53	0.8471	55,765	
2011	414,563.09	75.00	1.33	5,513.69	64.52	0.8603	356,636	
2012	305,794.98	75.00	1.33	4,067.07	65.52	0.8736	267,142	
2013	76,008.55	75.00	1.33	1,010.91	66.52	0.8869	67,414	
2014	362,443.51	75.00	1.33	4,820.50	67.51	0.9001	326,246	
2015	3,462,915.35	75.00	1.33	46,056.77	68.51	0.9135	3,163,269	
2016	125,687.22	75.00	1.33	1,671.64	69.51	0.9268	116,487	
2017	9,285,290.63	75.00	1.33	123,494.37	70.51	0.9401	8,729,380	
2018	5,559,520.77	75.00	1.33	73,941.63	71.50	0.9533	5,300,058	
2019	4,300,616.02	75.00	1.33	57,198.19	72.50	0.9667	4,157,276	
2020	4,492,242.81	75.00	1.33	59,746.83	73.50	0.9800	4,402,398	
2021	15,257,452.11	75.00	1.33	202,924.11	74.50	0.9933	15,155,685	
	133,034,357.83			1,769,356.97			97,469,248	
	COMPOSITE REMAINING LIFE, YEARS..						55.09	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
1926	790.68	70.00	1.43	11.31	8.43	0.1204	95
1941	32,448.23	70.00	1.43	464.01	12.58	0.1797	5,831
1942	1,931.64	70.00	1.43	27.62	12.92	0.1846	357
1946	1,894.12	70.00	1.43	27.09	14.39	0.2056	389
1947	84.55	70.00	1.43	1.21	14.79	0.2113	18
1948	50.63	70.00	1.43	0.72	15.20	0.2171	11
1949	10,531.03	70.00	1.43	150.59	15.62	0.2231	2,350
1950	95,435.89	70.00	1.43	1,364.73	16.05	0.2293	21,882
1951	2,561.82	70.00	1.43	36.63	16.50	0.2357	604
1953	13,275.35	70.00	1.43	189.84	17.43	0.2490	3,306
1954	8,451.30	70.00	1.43	120.85	17.91	0.2559	2,162
1955	30,675.50	70.00	1.43	438.66	18.41	0.2630	8,068
1956	112,495.86	70.00	1.43	1,608.69	18.92	0.2703	30,407
1957	14,369.82	70.00	1.43	205.49	19.44	0.2777	3,991
1958	140,852.08	70.00	1.43	2,014.18	19.97	0.2853	40,184
1959	57,073.55	70.00	1.43	816.15	20.52	0.2931	16,731
1960	103,077.63	70.00	1.43	1,474.01	21.07	0.3010	31,026
1961	224,104.04	70.00	1.43	3,204.69	21.64	0.3091	69,280
1962	57,032.83	70.00	1.43	815.57	22.22	0.3174	18,104
1963	160,739.27	70.00	1.43	2,298.57	22.81	0.3259	52,378
1964	182,529.41	70.00	1.43	2,610.17	23.41	0.3344	61,043
1965	287,892.55	70.00	1.43	4,116.86	24.02	0.3431	98,787
1966	364,406.96	70.00	1.43	5,211.02	24.64	0.3520	128,271
1967	311,354.67	70.00	1.43	4,452.37	25.27	0.3610	112,399
1968	882,303.37	70.00	1.43	12,616.94	25.91	0.3701	326,576
1969	240,653.19	70.00	1.43	3,441.34	26.56	0.3794	91,311
1970	1,219,980.76	70.00	1.43	17,445.72	27.22	0.3889	474,402
1971	648,395.79	70.00	1.43	9,272.06	27.88	0.3983	258,250
1972	1,354,834.98	70.00	1.43	19,374.14	28.56	0.4080	552,773
1973	957,302.14	70.00	1.43	13,689.42	29.24	0.4177	399,875
1974	1,274,931.70	70.00	1.43	18,231.52	29.94	0.4277	545,301
1975	1,821,815.93	70.00	1.43	26,051.97	30.64	0.4377	797,427
1976	1,403,633.70	70.00	1.43	20,071.96	31.35	0.4479	628,631
1977	460,776.58	70.00	1.43	6,589.11	32.06	0.4580	211,036
1978	525,994.02	70.00	1.43	7,521.71	32.79	0.4684	246,391
1979	626,211.65	70.00	1.43	8,954.83	33.52	0.4789	299,868
1980	1,948,613.49	70.00	1.43	27,865.17	34.26	0.4894	953,710
1981	1,358,757.59	70.00	1.43	19,430.23	35.01	0.5001	679,569
1982	2,200,284.25	70.00	1.43	31,464.06	35.76	0.5109	1,124,037
1983	1,211,323.86	70.00	1.43	17,321.93	36.52	0.5217	631,960
1984	3,167,727.54	70.00	1.43	45,298.50	37.29	0.5327	1,687,480
1985	2,059,473.71	70.00	1.43	29,450.47	38.06	0.5437	1,119,756
1986	2,588,537.42	70.00	1.43	37,016.09	38.85	0.5550	1,436,638
1987	2,995,722.89	70.00	1.43	42,838.84	39.63	0.5661	1,695,999

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 70-R2.5								
1988	2,115,720.04	70.00	1.43	30,254.80	40.43	0.5776	1,221,976	
1989	2,867,510.21	70.00	1.43	41,005.40	41.23	0.5890	1,688,964	
1990	5,056,066.76	70.00	1.43	72,301.75	42.03	0.6004	3,035,814	
1991	4,868,308.41	70.00	1.43	69,616.81	42.85	0.6121	2,980,086	
1992	5,606,567.52	70.00	1.43	80,173.92	43.67	0.6239	3,497,713	
1993	9,773,081.51	70.00	1.43	139,755.07	44.49	0.6356	6,211,477	
1994	3,246,149.10	70.00	1.43	46,419.93	45.32	0.6474	2,101,654	
1995	2,717,142.15	70.00	1.43	38,855.13	46.16	0.6594	1,791,765	
1996	1,288,880.52	70.00	1.43	18,430.99	47.00	0.6714	865,393	
1997	1,375,375.50	70.00	1.43	19,667.87	47.85	0.6836	940,165	
1998	2,212,758.11	70.00	1.43	31,642.44	48.70	0.6957	1,539,438	
1999	4,537,783.46	70.00	1.43	64,890.30	49.56	0.7080	3,212,751	
2000	8,816,602.62	70.00	1.43	126,077.42	50.42	0.7203	6,350,511	
2001	6,208,095.69	70.00	1.43	88,775.77	51.29	0.7327	4,548,734	
2002	8,902,526.82	70.00	1.43	127,306.13	52.16	0.7451	6,633,629	
2003	11,822,359.27	70.00	1.43	169,059.74	53.04	0.7577	8,957,920	
2004	7,433,569.31	70.00	1.43	106,300.04	53.93	0.7704	5,727,045	
2005	9,615,969.32	70.00	1.43	137,508.36	54.81	0.7830	7,529,304	
2006	14,244,383.67	70.00	1.43	203,694.69	55.70	0.7957	11,334,399	
2007	17,022,734.25	70.00	1.43	243,425.10	56.60	0.8086	13,764,072	
2008	6,219,053.32	70.00	1.43	88,932.46	57.50	0.8214	5,108,517	
2009	11,051,601.23	70.00	1.43	158,037.90	58.41	0.8344	9,221,788	
2010	10,936,322.66	70.00	1.43	156,389.41	59.31	0.8473	9,266,237	
2011	3,672,551.47	70.00	1.43	52,517.49	60.23	0.8604	3,159,973	
2012	6,091,808.20	70.00	1.43	87,112.86	61.14	0.8734	5,320,768	
2013	6,461,946.14	70.00	1.43	92,405.83	62.06	0.8866	5,728,968	
2014	4,585,422.59	70.00	1.43	65,571.54	62.98	0.8997	4,125,551	
2015	8,918,310.92	70.00	1.43	127,531.85	63.91	0.9130	8,142,418	
2016	11,307,250.09	70.00	1.43	161,693.68	64.84	0.9263	10,473,793	
2017	24,686,852.59	70.00	1.43	353,021.99	65.77	0.9396	23,195,026	
2018	18,197,140.39	70.00	1.43	260,219.11	66.71	0.9530	17,341,875	
2019	16,884,580.69	70.00	1.43	241,449.50	67.64	0.9663	16,315,401	
2020	31,178,621.91	70.00	1.43	445,854.29	68.58	0.9797	30,546,008	
2021	42,336,591.55	70.00	1.43	605,413.26	69.53	0.9933	42,052,513	
	363,420,971.96			5,196,919.87			298,800,310	
	COMPOSITE REMAINING LIFE, YEARS..					57.50		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 49-S0.5							
1938	193.53	49.00	2.04	3.95	4.98	0.1016	20
1939	193.86	49.00	2.04	3.95	5.32	0.1086	21
1941	30,005.06	49.00	2.04	612.10	5.99	0.1222	3,668
1942	18,968.73	49.00	2.04	386.96	6.32	0.1290	2,447
1943	774.02	49.00	2.04	15.79	6.66	0.1359	105
1944	1,290.76	49.00	2.04	26.33	7.00	0.1429	184
1945	8,708.20	49.00	2.04	177.65	7.34	0.1498	1,304
1946	58,323.75	49.00	2.04	1,189.80	7.68	0.1567	9,141
1947	31,292.04	49.00	2.04	638.36	8.02	0.1637	5,122
1948	87,114.21	49.00	2.04	1,777.13	8.36	0.1706	14,863
1949	154,228.28	49.00	2.04	3,146.26	8.71	0.1778	27,416
1950	126,396.30	49.00	2.04	2,578.48	9.05	0.1847	23,344
1951	163,479.31	49.00	2.04	3,334.98	9.40	0.1918	31,362
1952	98,689.32	49.00	2.04	2,013.26	9.75	0.1990	19,637
1953	478,315.63	49.00	2.04	9,757.64	10.10	0.2061	98,590
1954	448,930.36	49.00	2.04	9,158.18	10.46	0.2135	95,833
1955	516,409.85	49.00	2.04	10,534.76	10.82	0.2208	114,034
1956	582,482.75	49.00	2.04	11,882.65	11.18	0.2282	132,899
1957	319,672.07	49.00	2.04	6,521.31	11.54	0.2355	75,286
1958	1,416,890.70	49.00	2.04	28,904.57	11.91	0.2431	344,389
1959	824,843.57	49.00	2.04	16,826.81	12.27	0.2504	206,549
1960	928,407.91	49.00	2.04	18,939.52	12.65	0.2582	239,678
1961	682,778.21	49.00	2.04	13,928.68	13.02	0.2657	181,421
1962	1,308,829.00	49.00	2.04	26,700.11	13.40	0.2735	357,925
1963	1,379,940.28	49.00	2.04	28,150.78	13.78	0.2812	388,067
1964	2,162,589.41	49.00	2.04	44,116.82	14.17	0.2892	625,378
1965	2,657,579.66	49.00	2.04	54,214.63	14.56	0.2971	789,673
1966	2,983,980.82	49.00	2.04	60,873.21	14.95	0.3051	910,413
1967	4,049,267.37	49.00	2.04	82,605.05	15.35	0.3133	1,268,514
1968	8,378,907.21	49.00	2.04	170,929.71	15.75	0.3214	2,693,232
1969	2,858,571.70	49.00	2.04	58,314.86	16.15	0.3296	942,157
1970	9,189,542.65	49.00	2.04	187,466.67	16.56	0.3380	3,105,698
1971	6,306,048.00	49.00	2.04	128,643.38	16.98	0.3465	2,185,235
1972	9,921,980.10	49.00	2.04	202,408.39	17.40	0.3551	3,523,295
1973	7,064,600.92	49.00	2.04	144,117.86	17.82	0.3637	2,569,183
1974	11,411,304.17	49.00	2.04	232,790.61	18.25	0.3725	4,250,140
1975	11,377,879.25	49.00	2.04	232,108.74	18.68	0.3812	4,337,475
1976	4,978,279.68	49.00	2.04	101,556.91	19.12	0.3902	1,942,525
1977	3,548,632.75	49.00	2.04	72,392.11	19.57	0.3994	1,417,288
1978	4,043,908.00	49.00	2.04	82,495.72	20.02	0.4086	1,652,219
1979	5,613,826.78	49.00	2.04	114,522.07	20.48	0.4180	2,346,355
1980	10,582,282.48	49.00	2.04	215,878.56	20.94	0.4274	4,522,338
1981	11,289,394.34	49.00	2.04	230,303.64	21.41	0.4369	4,932,788
1982	16,197,748.99	49.00	2.04	330,434.08	21.88	0.4465	7,232,781

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 49-S0.5							
1983	9,302,752.52	49.00	2.04	189,776.15	22.37	0.4565	4,246,986
1984	10,603,217.66	49.00	2.04	216,305.64	22.86	0.4665	4,946,719
1985	13,153,931.75	49.00	2.04	268,340.21	23.35	0.4765	6,268,243
1986	15,522,862.22	49.00	2.04	316,666.39	23.86	0.4869	7,558,703
1987	20,624,912.48	49.00	2.04	420,748.21	24.37	0.4974	10,257,800
1988	23,064,982.30	49.00	2.04	470,525.64	24.89	0.5080	11,716,088
1989	45,140,019.09	49.00	2.04	920,856.39	25.42	0.5188	23,417,739
1990	54,378,840.74	49.00	2.04	1,109,328.35	25.95	0.5296	28,798,490
1991	57,365,535.68	49.00	2.04	1,170,256.93	26.50	0.5408	31,024,429
1992	55,041,333.61	49.00	2.04	1,122,843.21	27.05	0.5520	30,385,018
1993	35,786,021.91	49.00	2.04	730,034.85	27.62	0.5637	20,171,507
1994	23,788,675.26	49.00	2.04	485,288.98	28.19	0.5753	13,685,863
1995	14,474,908.85	49.00	2.04	295,288.14	28.77	0.5871	8,498,798
1996	17,028,100.05	49.00	2.04	347,373.24	29.37	0.5994	10,206,473
1997	27,723,018.08	49.00	2.04	565,549.57	29.97	0.6116	16,956,230
1998	27,501,136.36	49.00	2.04	561,023.18	30.58	0.6241	17,162,909
1999	43,022,401.27	49.00	2.04	877,656.99	31.21	0.6369	27,402,688
2000	58,195,414.45	49.00	2.04	1,187,186.45	31.84	0.6498	37,815,380
2001	53,486,531.26	49.00	2.04	1,091,125.24	32.49	0.6631	35,464,779
2002	71,054,251.17	49.00	2.04	1,449,506.72	33.15	0.6765	48,070,333
2003	70,485,316.07	49.00	2.04	1,437,900.45	33.83	0.6904	48,663,767
2004	52,284,494.79	49.00	2.04	1,066,603.69	34.51	0.7043	36,823,447
2005	60,508,632.64	49.00	2.04	1,234,376.11	35.21	0.7186	43,479,688
2006	67,485,854.36	49.00	2.04	1,376,711.43	35.92	0.7331	49,471,180
2007	59,444,145.97	49.00	2.04	1,212,660.58	36.65	0.7480	44,461,843
2008	50,918,559.96	49.00	2.04	1,038,738.62	37.39	0.7631	38,853,916
2009	47,542,809.51	49.00	2.04	969,873.31	38.15	0.7786	37,015,405
2010	28,965,916.03	49.00	2.04	590,904.69	38.92	0.7943	23,007,337
2011	67,115,637.47	49.00	2.04	1,369,159.00	39.70	0.8102	54,377,089
2012	47,674,357.86	49.00	2.04	972,556.90	40.50	0.8265	39,404,287
2013	72,201,402.06	49.00	2.04	1,472,908.60	41.32	0.8433	60,885,276
2014	89,266,523.63	49.00	2.04	1,821,037.08	42.16	0.8604	76,805,810
2015	104,124,636.24	49.00	2.04	2,124,142.58	43.01	0.8778	91,396,441
2016	133,207,120.26	49.00	2.04	2,717,425.25	43.88	0.8955	119,288,308
2017	167,953,629.76	49.00	2.04	3,426,254.05	44.76	0.9135	153,420,602
2018	168,278,315.39	49.00	2.04	3,432,877.63	45.67	0.9320	156,842,121
2019	204,681,622.27	49.00	2.04	4,175,505.09	46.59	0.9508	194,615,380
2020	224,868,466.72	49.00	2.04	4,587,316.72	47.54	0.9702	218,167,386
2021	488,253,796.79	49.00	2.04	9,960,377.45	48.51	0.9900	483,371,259
	3,025,803,566.47			61,726,392.74			2,418,025,709
						39.17	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 363 ENERGY STORAGE EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 20-S3								
2016	2,483,237.33	20.00	5.00	124,161.87	14.51	0.7255	1,801,589	
2017	1,328,854.45	20.00	5.00	66,442.72	15.50	0.7750	1,029,862	
2019	293,632.38	20.00	5.00	14,681.62	17.50	0.8750	256,928	
2020	49.05	20.00	5.00	2.45	18.50	0.9250	45	
2021	145,177.73	20.00	5.00	7,258.89	19.50	0.9750	141,548	
	4,250,950.94			212,547.55			3,229,972	
	COMPOSITE REMAINING LIFE, YEARS..					15.20		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2							
1927	177.50						
1928	1,049.03						
1929	631.59						
1930	871.15						
1931	614.69						
1932	713.12						
1933	446.88						
1934	725.56						
1935	1,403.55						
1936	2,918.50						
1937	3,882.97						
1938	4,900.32						
1939	4,214.67						
1940	4,618.35						
1941	4,722.53						
1942	5,518.35						
1943	3,155.92						
1944	4,534.36						
1945	18,918.99						
1946	36,618.86						
1947	42,577.73						
1948	48,129.50	40.00	2.50	1,203.24	0.21	0.0053	253
1949	53,449.38	40.00	2.50	1,336.23	0.46	0.0115	615
1950	55,792.53	40.00	2.50	1,394.81	0.72	0.0180	1,004
1951	55,191.19	40.00	2.50	1,379.78	0.98	0.0245	1,352
1952	64,328.35	40.00	2.50	1,608.21	1.24	0.0310	1,994
1953	84,016.89	40.00	2.50	2,100.42	1.51	0.0378	3,172
1954	92,321.90	40.00	2.50	2,308.05	1.79	0.0448	4,131
1955	110,473.35	40.00	2.50	2,761.83	2.07	0.0518	5,717
1956	137,273.22	40.00	2.50	3,431.83	2.35	0.0588	8,065
1957	283,109.93	40.00	2.50	7,077.75	2.63	0.0658	18,614
1958	154,221.66	40.00	2.50	3,855.54	2.92	0.0730	11,258
1959	187,971.01	40.00	2.50	4,699.28	3.21	0.0803	15,085
1960	176,801.25	40.00	2.50	4,420.03	3.50	0.0875	15,470
1961	185,273.24	40.00	2.50	4,631.83	3.79	0.0948	17,555
1962	206,394.02	40.00	2.50	5,159.85	4.08	0.1020	21,052
1963	473,939.42	40.00	2.50	11,848.49	4.37	0.1093	51,778
1964	492,298.40	40.00	2.50	12,307.46	4.67	0.1168	57,476
1965	677,889.45	40.00	2.50	16,947.24	4.96	0.1240	84,058
1966	673,408.73	40.00	2.50	16,835.22	5.26	0.1315	88,553
1967	849,219.43	40.00	2.50	21,230.49	5.56	0.1390	118,042
1968	1,065,255.38	40.00	2.50	26,631.38	5.87	0.1468	156,326
1969	1,036,675.65	40.00	2.50	25,916.89	6.19	0.1548	160,426
1970	1,896,122.85	40.00	2.50	47,403.07	6.51	0.1628	308,594

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2							
1971	1,823,119.67	40.00	2.50	45,577.99	6.84	0.1710	311,753
1972	2,305,138.10	40.00	2.50	57,628.45	7.19	0.1798	414,349
1973	2,844,917.11	40.00	2.50	71,122.93	7.54	0.1885	536,267
1974	2,899,506.93	40.00	2.50	72,487.67	7.90	0.1975	572,653
1975	3,250,353.14	40.00	2.50	81,258.83	8.28	0.2070	672,823
1976	2,458,063.25	40.00	2.50	61,451.58	8.67	0.2168	532,785
1977	3,037,668.35	40.00	2.50	75,941.71	9.07	0.2268	688,791
1978	4,148,103.80	40.00	2.50	103,702.60	9.49	0.2373	984,138
1979	8,006,483.65	40.00	2.50	200,162.09	9.92	0.2480	1,985,608
1980	8,160,640.51	40.00	2.50	204,016.01	10.37	0.2593	2,115,646
1981	7,795,466.50	40.00	2.50	194,886.66	10.83	0.2708	2,110,623
1982	7,443,793.44	40.00	2.50	186,094.84	11.31	0.2828	2,104,733
1983	10,400,826.00	40.00	2.50	260,020.65	11.80	0.2950	3,068,244
1984	12,148,725.73	40.00	2.50	303,718.14	12.30	0.3075	3,735,733
1985	14,305,647.52	40.00	2.50	357,641.19	12.82	0.3205	4,584,960
1986	14,960,256.71	40.00	2.50	374,006.42	13.36	0.3340	4,996,726
1987	14,697,727.94	40.00	2.50	367,443.20	13.91	0.3478	5,111,135
1988	15,398,765.87	40.00	2.50	384,969.15	14.47	0.3618	5,570,504
1989	18,229,148.67	40.00	2.50	455,728.72	15.05	0.3763	6,858,717
1990	19,597,328.95	40.00	2.50	489,933.22	15.64	0.3910	7,662,556
1991	17,676,265.72	40.00	2.50	441,906.64	16.25	0.4063	7,180,983
1992	18,201,622.27	40.00	2.50	455,040.56	16.87	0.4218	7,676,534
1993	22,010,540.17	40.00	2.50	550,263.50	17.50	0.4375	9,629,611
1994	17,665,613.63	40.00	2.50	441,640.34	18.15	0.4538	8,015,772
1995	18,222,930.27	40.00	2.50	455,573.26	18.81	0.4703	8,569,333
1996	16,696,136.11	40.00	2.50	417,403.40	19.48	0.4870	8,131,018
1997	17,118,140.09	40.00	2.50	427,953.50	20.16	0.5040	8,627,543
1998	23,693,721.74	40.00	2.50	592,343.04	20.86	0.5215	12,356,276
1999	23,003,511.00	40.00	2.50	575,087.78	21.56	0.5390	12,398,892
2000	24,949,902.81	40.00	2.50	623,747.57	22.28	0.5570	13,897,096
2001	26,437,751.58	40.00	2.50	660,943.79	23.01	0.5753	15,208,317
2002	29,486,757.38	40.00	2.50	737,168.93	23.75	0.5938	17,507,762
2003	30,457,052.98	40.00	2.50	761,426.32	24.50	0.6125	18,654,945
2004	31,342,521.40	40.00	2.50	783,563.04	25.26	0.6315	19,792,802
2005	40,217,909.28	40.00	2.50	1,005,447.73	26.03	0.6508	26,171,804
2006	52,631,459.92	40.00	2.50	1,315,786.50	26.82	0.6705	35,289,394
2007	29,320,869.85	40.00	2.50	733,021.75	27.61	0.6903	20,238,730
2008	35,784,961.91	40.00	2.50	894,624.05	28.41	0.7103	25,416,269
2009	34,710,578.76	40.00	2.50	867,764.47	29.21	0.7303	25,347,400
2010	36,585,643.50	40.00	2.50	914,641.09	30.03	0.7508	27,466,672
2011	42,678,909.00	40.00	2.50	1,066,972.72	30.86	0.7715	32,926,778
2012	56,568,975.26	40.00	2.50	1,414,224.38	31.69	0.7923	44,816,771
2013	61,114,537.71	40.00	2.50	1,527,863.44	32.54	0.8135	49,716,676
2014	75,510,639.43	40.00	2.50	1,887,765.99	33.39	0.8348	63,032,506

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.1 POLES, TOWERS AND FIXTURES - WOOD

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 40-R2								
2015	48,760,279.07	40.00	2.50	1,219,006.98	34.24	0.8560	41,738,799	
2016	107,680,893.40	40.00	2.50	2,692,022.34	35.11	0.8778	94,516,904	
2017	113,886,164.60	40.00	2.50	2,847,154.12	35.98	0.8995	102,440,605	
2018	107,494,098.91	40.00	2.50	2,687,352.47	36.87	0.9218	99,082,686	
2019	109,411,249.99	40.00	2.50	2,735,281.25	37.75	0.9438	103,256,867	
2020	154,120,758.45	40.00	2.50	3,853,018.96	38.65	0.9663	148,919,183	
2021	184,602,793.26	40.00	2.50	4,615,069.83	39.55	0.9888	182,526,012	
	1,791,157,642.64			44,775,360.71			1,346,320,274	
	COMPOSITE REMAINING LIFE, YEARS..						30.07	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
1938	56.34	50.00	2.00	1.13	4.89	0.0978	6
1945	581.88	50.00	2.00	11.64	6.68	0.1336	78
1946	99.68	50.00	2.00	1.99	6.96	0.1392	14
1947	436.98	50.00	2.00	8.74	7.24	0.1448	63
1948	134.35	50.00	2.00	2.69	7.52	0.1504	20
1949	681.18	50.00	2.00	13.62	7.81	0.1562	106
1950	535.23	50.00	2.00	10.70	8.11	0.1622	87
1951	294.71	50.00	2.00	5.89	8.41	0.1682	50
1952	1,108.18	50.00	2.00	22.16	8.71	0.1742	193
1953	684.67	50.00	2.00	13.69	9.02	0.1804	124
1954	338.04	50.00	2.00	6.76	9.33	0.1866	63
1955	946.58	50.00	2.00	18.93	9.65	0.1930	183
1956	381.38	50.00	2.00	7.63	9.97	0.1994	76
1957	2,244.81	50.00	2.00	44.90	10.30	0.2060	462
1958	593.33	50.00	2.00	11.87	10.64	0.2128	126
1959	1,218.91	50.00	2.00	24.38	10.99	0.2198	268
1960	900.87	50.00	2.00	18.02	11.34	0.2268	204
1961	4,401.88	50.00	2.00	88.04	11.70	0.2340	1,030
1962	1,861.19	50.00	2.00	37.22	12.07	0.2414	449
1963	1,642.12	50.00	2.00	32.84	12.45	0.2490	409
1964	932.68	50.00	2.00	18.65	12.84	0.2568	240
1965	2,644.18	50.00	2.00	52.88	13.24	0.2648	700
1966	1,794.17	50.00	2.00	35.88	13.65	0.2730	490
1967	793.10	50.00	2.00	15.86	14.07	0.2814	223
1968	1,985.22	50.00	2.00	39.70	14.49	0.2898	575
1969	4,088.25	50.00	2.00	81.76	14.93	0.2986	1,221
1970	254,201.13	50.00	2.00	5,084.02	15.38	0.3076	78,192
1971	471,920.08	50.00	2.00	9,438.40	15.84	0.3168	149,504
1972	802,882.03	50.00	2.00	16,057.64	16.31	0.3262	261,900
1973	1,041,620.45	50.00	2.00	20,832.41	16.79	0.3358	349,776
1974	805,523.63	50.00	2.00	16,110.47	17.28	0.3456	278,389
1975	895,091.67	50.00	2.00	17,901.83	17.78	0.3556	318,295
1976	864,253.72	50.00	2.00	17,285.07	18.29	0.3658	316,144
1977	1,063,050.67	50.00	2.00	21,261.01	18.81	0.3762	399,920
1978	945,219.99	50.00	2.00	18,904.40	19.35	0.3870	365,800
1979	1,452,402.77	50.00	2.00	29,048.06	19.89	0.3978	577,766
1980	1,174,650.88	50.00	2.00	23,493.02	20.44	0.4088	480,197
1981	608,006.38	50.00	2.00	12,160.13	21.00	0.4200	255,363
1982	566,338.80	50.00	2.00	11,326.78	21.58	0.4316	244,432
1983	862,626.29	50.00	2.00	17,252.53	22.16	0.4432	382,316
1984	1,365,866.68	50.00	2.00	27,317.33	22.75	0.4550	621,469
1985	1,157,744.96	50.00	2.00	23,154.90	23.35	0.4670	540,667
1986	1,010,832.60	50.00	2.00	20,216.65	23.96	0.4792	484,391
1987	1,125,504.53	50.00	2.00	22,510.09	24.58	0.4916	553,298

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 364.2 POLES, TOWERS AND FIXTURES - CONCRETE

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1.5							
1988	1,450,510.83	50.00	2.00	29,010.22	25.21	0.5042	731,348
1989	1,522,855.53	50.00	2.00	30,457.11	25.84	0.5168	787,012
1990	2,007,999.30	50.00	2.00	40,159.99	26.49	0.5298	1,063,838
1991	1,860,982.88	50.00	2.00	37,219.66	27.14	0.5428	1,010,142
1992	2,081,214.34	50.00	2.00	41,624.29	27.80	0.5560	1,157,155
1993	2,268,035.95	50.00	2.00	45,360.72	28.47	0.5694	1,291,420
1994	3,128,594.23	50.00	2.00	62,571.88	29.14	0.5828	1,823,345
1995	2,139,828.42	50.00	2.00	42,796.57	29.83	0.5966	1,276,622
1996	2,733,495.42	50.00	2.00	54,669.91	30.52	0.6104	1,668,526
1997	2,992,830.41	50.00	2.00	59,856.61	31.22	0.6244	1,868,723
1998	3,774,825.99	50.00	2.00	75,496.52	31.92	0.6384	2,409,849
1999	3,936,751.98	50.00	2.00	78,735.04	32.63	0.6526	2,569,124
2000	4,198,484.99	50.00	2.00	83,969.70	33.35	0.6670	2,800,389
2001	4,281,866.00	50.00	2.00	85,637.32	34.07	0.6814	2,917,663
2002	6,780,963.93	50.00	2.00	135,619.28	34.80	0.6960	4,719,551
2003	5,759,530.15	50.00	2.00	115,190.60	35.53	0.7106	4,092,722
2004	4,546,268.93	50.00	2.00	90,925.38	36.27	0.7254	3,297,863
2005	4,774,310.80	50.00	2.00	95,486.22	37.02	0.7404	3,534,900
2006	14,910,520.24	50.00	2.00	298,210.40	37.77	0.7554	11,263,407
2007	17,832,685.04	50.00	2.00	356,653.70	38.52	0.7704	13,738,301
2008	29,419,179.55	50.00	2.00	588,383.59	39.28	0.7856	23,111,707
2009	32,847,198.21	50.00	2.00	656,943.96	40.05	0.8010	26,310,606
2010	25,382,562.46	50.00	2.00	507,651.25	40.82	0.8164	20,722,324
2011	23,415,290.94	50.00	2.00	468,305.82	41.59	0.8318	19,476,839
2012	22,373,854.71	50.00	2.00	447,477.09	42.37	0.8474	18,959,604
2013	41,677,048.42	50.00	2.00	833,540.97	43.15	0.8630	35,967,293
2014	90,110,716.75	50.00	2.00	1,802,214.34	43.94	0.8788	79,189,298
2015	132,993,931.25	50.00	2.00	2,659,878.62	44.73	0.8946	118,976,371
2016	199,092,941.85	50.00	2.00	3,981,858.84	45.53	0.9106	181,294,033
2017	189,647,557.44	50.00	2.00	3,792,951.15	46.33	0.9266	175,727,427
2018	202,525,536.70	50.00	2.00	4,050,510.73	47.14	0.9428	190,941,076
2019	165,906,899.36	50.00	2.00	3,318,137.99	47.95	0.9590	159,104,716
2020	189,927,513.25	50.00	2.00	3,798,550.26	48.77	0.9754	185,255,296
2021	211,933,364.68	50.00	2.00	4,238,667.29	49.59	0.9918	210,195,511
	1,666,735,268.10			33,334,705.33			1,515,919,280
						45.48	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R0.5							
1921	43.82	55.00	1.82	0.80	4.52	0.0822	4
1922	83.43	55.00	1.82	1.52	4.96	0.0902	8
1923	91.36	55.00	1.82	1.66	5.40	0.0982	9
1924	80.15	55.00	1.82	1.46	5.83	0.1060	8
1925	276.48	55.00	1.82	5.03	6.26	0.1138	31
1926	1,489.63	55.00	1.82	27.11	6.68	0.1215	181
1927	2,611.45	55.00	1.82	47.53	7.10	0.1291	337
1928	2,636.93	55.00	1.82	47.99	7.51	0.1366	360
1929	1,265.84	55.00	1.82	23.04	7.92	0.1440	182
1930	2,283.59	55.00	1.82	41.56	8.32	0.1513	345
1931	1,243.00	55.00	1.82	22.62	8.73	0.1587	197
1932	957.40	55.00	1.82	17.42	9.13	0.1660	159
1933	545.41	55.00	1.82	9.93	9.52	0.1731	94
1934	875.21	55.00	1.82	15.93	9.92	0.1804	158
1935	2,072.51	55.00	1.82	37.72	10.32	0.1876	389
1936	4,763.46	55.00	1.82	86.69	10.71	0.1947	928
1937	7,134.22	55.00	1.82	129.84	11.11	0.2020	1,441
1938	11,743.90	55.00	1.82	213.74	11.51	0.2093	2,458
1939	6,263.62	55.00	1.82	114.00	11.90	0.2164	1,355
1940	6,949.68	55.00	1.82	126.48	12.30	0.2236	1,554
1941	7,188.17	55.00	1.82	130.82	12.70	0.2309	1,660
1942	33,204.79	55.00	1.82	604.33	13.10	0.2382	7,909
1943	14,991.71	55.00	1.82	272.85	13.50	0.2455	3,680
1944	18,787.93	55.00	1.82	341.94	13.90	0.2527	4,748
1945	52,597.27	55.00	1.82	957.27	14.31	0.2602	13,685
1946	147,231.65	55.00	1.82	2,679.62	14.71	0.2675	39,377
1947	248,774.12	55.00	1.82	4,527.69	15.12	0.2749	68,390
1948	345,514.32	55.00	1.82	6,288.36	15.53	0.2824	97,559
1949	513,086.93	55.00	1.82	9,338.18	15.95	0.2900	148,795
1950	487,656.31	55.00	1.82	8,875.34	16.37	0.2976	145,146
1951	304,619.31	55.00	1.82	5,544.07	16.79	0.3053	92,991
1952	353,066.30	55.00	1.82	6,425.81	17.21	0.3129	110,478
1953	320,524.41	55.00	1.82	5,833.54	17.63	0.3206	102,744
1954	338,259.98	55.00	1.82	6,156.33	18.06	0.3284	111,071
1955	342,511.57	55.00	1.82	6,233.71	18.50	0.3364	115,207
1956	343,216.67	55.00	1.82	6,246.54	18.93	0.3442	118,128
1957	427,149.56	55.00	1.82	7,774.12	19.37	0.3522	150,434
1958	442,197.56	55.00	1.82	8,048.00	19.82	0.3604	159,350
1959	506,600.99	55.00	1.82	9,220.14	20.26	0.3684	186,612
1960	565,011.77	55.00	1.82	10,283.21	20.72	0.3767	212,857
1961	1,015,808.98	55.00	1.82	18,487.72	21.17	0.3849	390,995
1962	1,019,378.29	55.00	1.82	18,552.68	21.63	0.3933	400,891
1963	1,223,210.00	55.00	1.82	22,262.42	22.09	0.4016	491,290
1964	1,516,582.40	55.00	1.82	27,601.80	22.56	0.4102	622,072

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R0.5							
1965	1,506,375.88	55.00	1.82	27,416.04	23.03	0.4187	630,765
1966	1,697,516.41	55.00	1.82	30,894.80	23.51	0.4275	725,603
1967	2,138,140.81	55.00	1.82	38,914.16	23.99	0.4362	932,614
1968	2,370,072.26	55.00	1.82	43,135.32	24.47	0.4449	1,054,469
1969	3,816,456.47	55.00	1.82	69,459.51	24.96	0.4538	1,731,984
1970	8,616,116.15	55.00	1.82	156,813.31	25.45	0.4627	3,986,935
1971	6,427,380.44	55.00	1.82	116,978.32	25.95	0.4718	3,032,567
1972	8,894,955.08	55.00	1.82	161,888.18	26.45	0.4809	4,277,673
1973	9,041,740.82	55.00	1.82	164,559.68	26.95	0.4900	4,430,453
1974	8,776,808.08	55.00	1.82	159,737.91	27.46	0.4993	4,381,997
1975	8,948,954.55	55.00	1.82	162,870.97	27.98	0.5087	4,552,602
1976	7,153,221.53	55.00	1.82	130,188.63	28.49	0.5180	3,705,369
1977	7,892,311.58	55.00	1.82	143,640.07	29.01	0.5275	4,162,800
1978	9,917,395.80	55.00	1.82	180,496.60	29.54	0.5371	5,326,534
1979	16,811,312.15	55.00	1.82	305,965.88	30.07	0.5467	9,191,249
1980	18,281,592.97	55.00	1.82	332,724.99	30.60	0.5564	10,171,147
1981	17,547,259.76	55.00	1.82	319,360.13	31.14	0.5662	9,934,908
1982	15,342,198.91	55.00	1.82	279,228.02	31.68	0.5760	8,837,107
1983	17,951,158.75	55.00	1.82	326,711.09	32.23	0.5860	10,519,379
1984	23,045,271.40	55.00	1.82	419,423.94	32.78	0.5960	13,734,982
1985	22,796,079.93	55.00	1.82	414,888.65	33.33	0.6060	13,814,424
1986	22,458,471.23	55.00	1.82	408,744.18	33.88	0.6160	13,834,418
1987	26,060,339.11	55.00	1.82	474,298.17	34.44	0.6262	16,318,463
1988	34,010,050.53	55.00	1.82	618,982.92	35.01	0.6366	21,649,098
1989	40,561,898.21	55.00	1.82	738,226.55	35.57	0.6467	26,232,596
1990	44,109,908.47	55.00	1.82	802,800.33	36.14	0.6571	28,984,180
1991	37,122,814.22	55.00	1.82	675,635.22	36.71	0.6675	24,777,622
1992	33,038,022.12	55.00	1.82	601,292.00	37.29	0.6780	22,399,779
1993	40,603,298.40	55.00	1.82	738,980.03	37.86	0.6884	27,949,686
1994	29,937,523.96	55.00	1.82	544,862.94	38.44	0.6989	20,923,635
1995	27,137,788.70	55.00	1.82	493,907.75	39.03	0.7096	19,258,060
1996	23,592,180.30	55.00	1.82	429,377.68	39.61	0.7202	16,990,616
1997	25,033,689.72	55.00	1.82	455,613.15	40.20	0.7309	18,297,374
1998	30,076,124.80	55.00	1.82	547,385.47	40.78	0.7415	22,299,943
1999	29,155,196.35	55.00	1.82	530,624.57	41.37	0.7522	21,929,956
2000	35,180,738.21	55.00	1.82	640,289.44	41.96	0.7629	26,839,737
2001	29,389,149.36	55.00	1.82	534,882.52	42.56	0.7738	22,741,912
2002	36,259,601.70	55.00	1.82	659,924.75	43.15	0.7846	28,447,471
2003	49,173,948.74	55.00	1.82	894,965.87	43.75	0.7955	39,115,418
2004	45,712,301.24	55.00	1.82	831,963.88	44.34	0.8062	36,852,343
2005	54,137,402.01	55.00	1.82	985,300.72	44.94	0.8171	44,235,130
2006	65,860,314.08	55.00	1.82	1,198,657.72	45.54	0.8280	54,532,340
2007	48,686,361.14	55.00	1.82	886,091.77	46.14	0.8389	40,843,475
2008	43,822,829.30	55.00	1.82	797,575.49	46.74	0.8498	37,241,517

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R0.5							
2009	43,285,363.70	55.00	1.82	787,793.62	47.35	0.8609	37,264,802
2010	42,137,975.69	55.00	1.82	766,911.16	47.95	0.8718	36,736,730
2011	53,206,624.96	55.00	1.82	968,360.57	48.56	0.8829	46,976,661
2012	54,376,639.80	55.00	1.82	989,654.84	49.16	0.8938	48,602,928
2013	81,979,129.34	55.00	1.82	1,492,020.15	49.77	0.9049	74,183,734
2014	132,993,240.59	55.00	1.82	2,420,476.98	50.38	0.9160	121,821,808
2015	277,161,408.80	55.00	1.82	5,044,337.64	50.99	0.9271	256,953,570
2016	319,755,994.03	55.00	1.82	5,819,559.09	51.60	0.9382	299,988,678
2017	349,011,242.59	55.00	1.82	6,352,004.62	52.22	0.9495	331,368,724
2018	419,201,368.77	55.00	1.82	7,629,464.91	52.83	0.9606	402,663,875
2019	328,703,918.40	55.00	1.82	5,982,411.31	53.45	0.9718	319,441,042
2020	482,350,958.59	55.00	1.82	8,778,787.45	54.07	0.9831	474,194,404
2021	437,254,116.65	55.00	1.82	7,958,024.92	54.69	0.9944	434,788,003
	4,102,150,835.62			74,659,145.14			3,640,621,556
						48.76	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
1941	174,065.96	70.00	1.43	2,489.14	9.91	0.1416	24,643
1942	14,274.62	70.00	1.43	204.13	10.25	0.1464	2,090
1946	6,594.23	70.00	1.43	94.30	11.74	0.1677	1,106
1947	13,630.14	70.00	1.43	194.91	12.15	0.1736	2,366
1948	1,021,656.29	70.00	1.43	14,609.68	12.56	0.1794	183,316
1949	874,930.41	70.00	1.43	12,511.50	12.99	0.1856	162,361
1950	89,948.84	70.00	1.43	1,286.27	13.43	0.1919	17,258
1951	307,179.87	70.00	1.43	4,392.67	13.89	0.1984	60,954
1952	218,928.47	70.00	1.43	3,130.68	14.36	0.2051	44,911
1953	416,535.99	70.00	1.43	5,956.46	14.84	0.2120	88,306
1954	199,148.53	70.00	1.43	2,847.82	15.34	0.2191	43,641
1955	398,744.96	70.00	1.43	5,702.05	15.85	0.2264	90,288
1956	339,801.23	70.00	1.43	4,859.16	16.37	0.2339	79,466
1957	421,736.26	70.00	1.43	6,030.83	16.91	0.2416	101,879
1958	294,213.06	70.00	1.43	4,207.25	17.46	0.2494	73,386
1959	432,251.22	70.00	1.43	6,181.19	18.03	0.2576	111,335
1960	360,160.93	70.00	1.43	5,150.30	18.60	0.2657	95,698
1961	276,408.84	70.00	1.43	3,952.65	19.19	0.2741	75,775
1962	246,732.69	70.00	1.43	3,528.28	19.79	0.2827	69,754
1963	364,138.63	70.00	1.43	5,207.18	20.41	0.2916	106,172
1964	411,621.22	70.00	1.43	5,886.18	21.03	0.3004	123,663
1965	1,381,245.39	70.00	1.43	19,751.81	21.67	0.3096	427,592
1966	1,398,456.29	70.00	1.43	19,997.92	22.32	0.3189	445,912
1967	2,310,088.32	70.00	1.43	33,034.26	22.98	0.3283	758,379
1968	1,693,773.28	70.00	1.43	24,220.96	23.65	0.3379	572,258
1969	3,441,714.39	70.00	1.43	49,216.52	24.33	0.3476	1,196,237
1970	9,029,633.94	70.00	1.43	129,123.77	25.02	0.3574	3,227,462
1971	5,569,393.00	70.00	1.43	79,642.32	25.72	0.3674	2,046,362
1972	6,416,513.58	70.00	1.43	91,756.14	26.43	0.3776	2,422,683
1973	7,736,520.90	70.00	1.43	110,632.25	27.14	0.3877	2,999,527
1974	7,271,405.12	70.00	1.43	103,981.09	27.87	0.3981	2,895,037
1975	9,631,047.61	70.00	1.43	137,723.98	28.61	0.4087	3,936,305
1976	5,152,967.91	70.00	1.43	73,687.44	29.35	0.4193	2,160,588
1977	4,927,794.55	70.00	1.43	70,467.46	30.11	0.4301	2,119,642
1978	2,850,767.66	70.00	1.43	40,765.98	30.87	0.4410	1,257,189
1979	6,835,838.85	70.00	1.43	97,752.50	31.64	0.4520	3,089,799
1980	9,645,095.87	70.00	1.43	137,924.87	32.42	0.4631	4,467,030
1981	10,198,255.75	70.00	1.43	145,835.06	33.20	0.4743	4,836,931
1982	8,999,689.17	70.00	1.43	128,695.56	33.99	0.4856	4,369,979
1983	10,648,312.79	70.00	1.43	152,270.87	34.79	0.4970	5,292,211
1984	13,619,488.33	70.00	1.43	194,758.68	35.60	0.5086	6,926,463
1985	15,576,281.87	70.00	1.43	222,740.83	36.42	0.5203	8,104,184
1986	17,058,334.09	70.00	1.43	243,934.18	37.24	0.5320	9,075,034
1987	19,953,229.78	70.00	1.43	285,331.19	38.07	0.5439	10,851,764

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.6 UNDERGROUND CONDUIT - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
1988	21,854,511.61	70.00	1.43	312,519.52	38.91	0.5559	12,148,049
1989	29,068,678.60	70.00	1.43	415,682.10	39.75	0.5679	16,506,940
1990	28,045,017.93	70.00	1.43	401,043.76	40.60	0.5800	16,266,110
1991	22,868,414.03	70.00	1.43	327,018.32	41.46	0.5923	13,544,733
1992	17,818,889.96	70.00	1.43	254,810.13	42.32	0.6046	10,772,766
1993	22,523,245.75	70.00	1.43	322,082.41	43.19	0.6170	13,896,843
1994	20,187,800.22	70.00	1.43	288,685.54	44.07	0.6296	12,709,633
1995	24,089,262.21	70.00	1.43	344,476.45	44.95	0.6421	15,468,679
1996	22,813,474.40	70.00	1.43	326,232.68	45.84	0.6549	14,939,632
1997	35,989,728.60	70.00	1.43	514,653.12	46.73	0.6676	24,025,663
1998	51,629,387.85	70.00	1.43	738,300.25	47.63	0.6804	35,130,184
1999	49,195,191.79	70.00	1.43	703,491.24	48.54	0.6934	34,113,422
2000	67,828,577.48	70.00	1.43	969,948.66	49.45	0.7064	47,916,142
2001	64,170,111.13	70.00	1.43	917,632.59	50.36	0.7194	46,165,903
2002	83,953,754.72	70.00	1.43	1,200,538.69	51.29	0.7327	61,513,756
2003	79,670,703.83	70.00	1.43	1,139,291.06	52.21	0.7459	59,423,191
2004	88,033,150.34	70.00	1.43	1,258,874.05	53.14	0.7591	66,829,486
2005	96,815,486.40	70.00	1.43	1,384,461.46	54.08	0.7726	74,796,740
2006	98,902,705.82	70.00	1.43	1,414,308.69	55.02	0.7860	77,737,527
2007	68,636,572.54	70.00	1.43	981,502.99	55.96	0.7994	54,870,135
2008	61,977,346.23	70.00	1.43	886,276.05	56.91	0.8130	50,387,582
2009	39,115,498.40	70.00	1.43	559,351.63	57.86	0.8266	32,331,698
2010	28,515,958.63	70.00	1.43	407,778.21	58.81	0.8401	23,957,397
2011	36,681,587.02	70.00	1.43	524,546.69	59.77	0.8539	31,320,940
2012	41,750,886.56	70.00	1.43	597,037.68	60.73	0.8676	36,221,817
2013	48,841,150.71	70.00	1.43	698,428.46	61.70	0.8814	43,050,055
2014	53,565,927.46	70.00	1.43	765,992.76	62.67	0.8953	47,957,039
2015	68,192,214.27	70.00	1.43	975,148.66	63.64	0.9091	61,996,270
2016	80,027,185.58	70.00	1.43	1,144,388.75	64.61	0.9230	73,865,092
2017	92,584,068.85	70.00	1.43	1,323,952.18	65.59	0.9370	86,751,273
2018	108,531,506.22	70.00	1.43	1,552,000.54	66.56	0.9509	103,198,268
2019	113,209,955.75	70.00	1.43	1,618,902.37	67.54	0.9649	109,231,758
2020	157,108,824.29	70.00	1.43	2,246,656.19	68.52	0.9789	153,787,544
2021	181,980,383.90	70.00	1.43	2,602,319.49	69.51	0.9930	180,706,521
	2,294,405,709.91			32,810,001.64			1,828,575,724
						55.73	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
1965	108.43	55.00	1.82	1.97	7.38	0.1342	15
1966	36,662.37	55.00	1.82	667.26	7.82	0.1422	5,213
1967	21,564.14	55.00	1.82	392.47	8.29	0.1507	3,250
1968	40,561.46	55.00	1.82	738.22	8.78	0.1596	6,475
1969	71,269.07	55.00	1.82	1,297.10	9.31	0.1693	12,064
1970	15,712.68	55.00	1.82	285.97	9.86	0.1793	2,817
1971	29,202.24	55.00	1.82	531.48	10.44	0.1898	5,543
1972	41,551.24	55.00	1.82	756.23	11.05	0.2009	8,348
1973	475,063.45	55.00	1.82	8,646.15	11.68	0.2124	100,884
1974	512,704.36	55.00	1.82	9,331.22	12.34	0.2244	115,030
1975	552,770.41	55.00	1.82	10,060.42	13.00	0.2364	130,653
1976	337,629.29	55.00	1.82	6,144.85	13.68	0.2487	83,979
1977	440,878.10	55.00	1.82	8,023.98	14.38	0.2615	115,268
1978	586,700.65	55.00	1.82	10,677.95	15.08	0.2742	160,862
1979	1,276,597.57	55.00	1.82	23,234.08	15.80	0.2873	366,728
1980	1,490,693.42	55.00	1.82	27,130.62	16.53	0.3006	448,028
1981	963,898.11	55.00	1.82	17,542.95	17.28	0.3142	302,838
1982	469,676.22	55.00	1.82	8,548.11	18.04	0.3280	154,054
1983	932,762.86	55.00	1.82	16,976.28	18.81	0.3420	319,005
1984	1,320,654.54	55.00	1.82	24,035.91	19.60	0.3564	470,628
1985	1,136,171.20	55.00	1.82	20,678.32	20.40	0.3709	421,417
1986	975,020.08	55.00	1.82	17,745.37	21.21	0.3856	376,007
1987	882,546.99	55.00	1.82	16,062.36	22.04	0.4007	353,663
1988	982,071.20	55.00	1.82	17,873.70	22.88	0.4160	408,542
1989	1,382,047.19	55.00	1.82	25,153.26	23.73	0.4315	596,284
1990	1,165,738.98	55.00	1.82	21,216.45	24.60	0.4473	521,400
1991	1,137,911.58	55.00	1.82	20,709.99	25.47	0.4631	526,955
1992	941,514.75	55.00	1.82	17,135.57	26.36	0.4793	451,240
1993	729,187.06	55.00	1.82	13,271.20	27.25	0.4955	361,276
1994	1,912,340.43	55.00	1.82	34,804.60	28.16	0.5120	979,118
1995	915,286.19	55.00	1.82	16,658.21	29.08	0.5287	483,939
1996	1,561,077.39	55.00	1.82	28,411.61	30.00	0.5455	851,490
1997	1,764,584.02	55.00	1.82	32,115.43	30.93	0.5624	992,331
1998	1,968,412.30	55.00	1.82	35,825.10	31.87	0.5795	1,140,597
1999	2,663,818.35	55.00	1.82	48,481.49	32.82	0.5967	1,589,580
2000	2,886,042.36	55.00	1.82	52,525.97	33.77	0.6140	1,772,030
2001	2,778,805.58	55.00	1.82	50,574.26	34.73	0.6315	1,754,677
2002	3,971,449.80	55.00	1.82	72,280.39	35.70	0.6491	2,577,828
2003	1,454,017.15	55.00	1.82	26,463.11	36.67	0.6667	969,437
2004	2,859,264.71	55.00	1.82	52,038.62	37.64	0.6844	1,956,766
2005	6,026,120.01	55.00	1.82	109,675.38	38.62	0.7022	4,231,421
2006	14,636,920.34	55.00	1.82	266,391.95	39.60	0.7200	10,538,583
2007	11,073,833.34	55.00	1.82	201,543.77	40.58	0.7378	8,170,496
2008	2,605,328.76	55.00	1.82	47,416.98	41.56	0.7556	1,968,691

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 366.7 UNDERGROUND CONDUIT - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R4							
2009	1,248,006.29	55.00	1.82	22,713.71	42.55	0.7736	965,508
2010	451,032.27	55.00	1.82	8,208.79	43.54	0.7916	357,055
2011	817,690.78	55.00	1.82	14,881.97	44.53	0.8096	662,035
2012	762,663.74	55.00	1.82	13,880.48	45.53	0.8278	631,348
2013	1,348,767.29	55.00	1.82	24,547.56	46.52	0.8458	1,140,814
2014	1,628,890.04	55.00	1.82	29,645.80	47.52	0.8640	1,407,361
2015	2,107,540.02	55.00	1.82	38,357.23	48.51	0.8820	1,858,850
2016	2,652,523.72	55.00	1.82	48,275.93	49.51	0.9002	2,387,749
2017	2,733,681.33	55.00	1.82	49,753.00	50.51	0.9184	2,510,504
2018	3,449,972.66	55.00	1.82	62,789.50	51.50	0.9364	3,230,416
2019	3,760,044.86	55.00	1.82	68,432.82	52.50	0.9546	3,589,151
2020	9,705,870.00	55.00	1.82	176,646.83	53.50	0.9727	9,441,191
2021	13,222,343.43	55.00	1.82	240,646.65	54.50	0.9909	13,102,152
	121,915,196.80			2,218,856.58			88,089,584
						39.70	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 44-S0							
1949	1,419.11	44.00	2.27	32.21	5.78	0.1314	186
1950	36,495.11	44.00	2.27	828.44	6.17	0.1402	5,118
1951	53,363.70	44.00	2.27	1,211.36	6.55	0.1489	7,944
1952	89,399.77	44.00	2.27	2,029.37	6.94	0.1577	14,101
1953	84,428.60	44.00	2.27	1,916.53	7.33	0.1666	14,065
1954	134,579.06	44.00	2.27	3,054.94	7.72	0.1755	23,612
1955	171,318.04	44.00	2.27	3,888.92	8.11	0.1843	31,577
1956	190,129.23	44.00	2.27	4,315.93	8.50	0.1932	36,729
1957	157,466.45	44.00	2.27	3,574.49	8.90	0.2023	31,851
1958	188,931.26	44.00	2.27	4,288.74	9.30	0.2114	39,933
1959	253,523.54	44.00	2.27	5,754.98	9.70	0.2205	55,889
1960	35,587.23	44.00	2.27	807.83	10.10	0.2296	8,169
1961	68,732.54	44.00	2.27	1,560.23	10.50	0.2386	16,402
1962	82,760.96	44.00	2.27	1,878.67	10.90	0.2477	20,502
1963	82,220.28	44.00	2.27	1,866.40	11.31	0.2571	21,135
1964	50,575.08	44.00	2.27	1,148.05	11.72	0.2664	13,471
1965	49,076.13	44.00	2.27	1,114.03	12.13	0.2757	13,529
1966	32,050.83	44.00	2.27	727.55	12.55	0.2852	9,142
1967	47,966.34	44.00	2.27	1,088.84	12.96	0.2946	14,128
1968	60,072.70	44.00	2.27	1,363.65	13.38	0.3041	18,268
1969	1,412,363.81	44.00	2.27	32,060.66	13.80	0.3136	442,974
1970	3,314,404.58	44.00	2.27	75,236.98	14.23	0.3234	1,071,912
1971	2,713,217.60	44.00	2.27	61,590.04	14.65	0.3330	903,366
1972	3,817,110.11	44.00	2.27	86,648.40	15.08	0.3427	1,308,238
1973	3,954,985.39	44.00	2.27	89,778.17	15.51	0.3525	1,394,132
1974	3,826,583.75	44.00	2.27	86,863.45	15.95	0.3625	1,387,137
1975	4,559,290.60	44.00	2.27	103,495.90	16.39	0.3725	1,698,336
1976	3,687,861.10	44.00	2.27	83,714.45	16.83	0.3825	1,410,607
1977	3,396,224.35	44.00	2.27	77,094.29	17.27	0.3925	1,333,018
1978	2,148,952.13	44.00	2.27	48,781.21	17.72	0.4027	865,447
1979	5,035,111.65	44.00	2.27	114,297.03	18.17	0.4130	2,079,249
1980	7,290,246.93	44.00	2.27	165,488.61	18.62	0.4232	3,085,087
1981	5,726,414.20	44.00	2.27	129,989.60	19.08	0.4336	2,483,202
1982	4,881,786.06	44.00	2.27	110,816.54	19.54	0.4441	2,167,952
1983	10,029,602.54	44.00	2.27	227,671.98	20.01	0.4548	4,561,162
1984	11,137,944.27	44.00	2.27	252,831.33	20.48	0.4655	5,184,156
1985	12,161,432.43	44.00	2.27	276,064.52	20.95	0.4761	5,790,544
1986	16,412,980.77	44.00	2.27	372,574.66	21.43	0.4871	7,993,942
1987	17,231,217.93	44.00	2.27	391,148.65	21.91	0.4980	8,580,285
1988	21,683,863.46	44.00	2.27	492,223.70	22.40	0.5091	11,039,038
1989	28,316,677.14	44.00	2.27	642,788.57	22.89	0.5202	14,731,185
1990	33,444,329.15	44.00	2.27	759,186.27	23.39	0.5316	17,778,671
1991	25,239,335.77	44.00	2.27	572,932.92	23.89	0.5430	13,703,697
1992	22,731,968.84	44.00	2.27	516,015.69	24.40	0.5546	12,606,013

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.6 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 44-S0							
1993	23,529,284.85	44.00	2.27	534,114.77	24.91	0.5661	13,320,869
1994	25,003,357.60	44.00	2.27	567,576.22	25.43	0.5780	14,450,691
1995	27,583,964.35	44.00	2.27	626,155.99	25.96	0.5900	16,274,539
1996	29,741,713.19	44.00	2.27	675,136.89	26.49	0.6021	17,905,998
1997	32,256,670.75	44.00	2.27	732,226.43	27.03	0.6143	19,815,918
1998	38,368,244.48	44.00	2.27	870,959.15	27.57	0.6266	24,041,158
1999	40,697,924.99	44.00	2.27	923,842.90	28.13	0.6393	26,018,997
2000	57,758,612.97	44.00	2.27	1,311,120.51	28.69	0.6521	37,661,504
2001	56,962,238.00	44.00	2.27	1,293,042.80	29.26	0.6650	37,879,888
2002	65,003,477.15	44.00	2.27	1,475,578.93	29.84	0.6782	44,084,058
2003	68,194,705.71	44.00	2.27	1,548,019.82	30.43	0.6916	47,162,777
2004	65,913,392.84	44.00	2.27	1,496,234.02	31.02	0.7050	46,468,942
2005	78,920,799.27	44.00	2.27	1,791,502.14	31.63	0.7189	56,733,006
2006	103,223,811.01	44.00	2.27	2,343,180.51	32.25	0.7330	75,657,892
2007	104,419,652.92	44.00	2.27	2,370,326.12	32.88	0.7473	78,029,674
2008	78,686,436.82	44.00	2.27	1,786,182.12	33.52	0.7618	59,944,901
2009	62,197,392.86	44.00	2.27	1,411,880.82	34.17	0.7766	48,301,873
2010	45,933,008.90	44.00	2.27	1,042,679.30	34.84	0.7918	36,370,675
2011	70,568,952.58	44.00	2.27	1,601,915.22	35.53	0.8075	56,984,429
2012	73,869,274.18	44.00	2.27	1,676,832.52	36.22	0.8232	60,807,709
2013	78,150,094.94	44.00	2.27	1,774,007.16	36.94	0.8396	65,610,912
2014	93,409,782.46	44.00	2.27	2,120,402.06	37.67	0.8561	79,971,851
2015	119,812,294.83	44.00	2.27	2,719,739.09	38.43	0.8734	104,645,256
2016	127,881,477.59	44.00	2.27	2,902,909.54	39.20	0.8909	113,930,887
2017	118,540,880.68	44.00	2.27	2,690,877.99	40.00	0.9091	107,764,329
2018	160,867,579.44	44.00	2.27	3,651,694.05	40.83	0.9280	149,277,070
2019	180,212,978.73	44.00	2.27	4,090,834.62	41.69	0.9475	170,751,797
2020	243,335,909.38	44.00	2.27	5,523,725.14	42.58	0.9677	235,483,460
2021	275,224,588.19	44.00	2.27	6,247,598.15	43.51	0.9889	272,158,586
	2,802,292,502.18			63,612,039.76			2,241,504,747
						35.24	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S0.5							
1941	0.51						
1942	5.75	40.00	2.50	0.14	0.21	0.0053	
1944	8.87	40.00	2.50	0.22	0.90	0.0225	
1945	162.11	40.00	2.50	4.05	1.25	0.0313	5
1946	19.38	40.00	2.50	0.48	1.59	0.0398	1
1947	62.95	40.00	2.50	1.57	1.93	0.0483	3
1948	14.47	40.00	2.50	0.36	2.27	0.0568	1
1949	2,244.92	40.00	2.50	56.12	2.61	0.0653	146
1950	359.27	40.00	2.50	8.98	2.95	0.0738	26
1951	5,155.48	40.00	2.50	128.89	3.28	0.0820	423
1952	866.29	40.00	2.50	21.66	3.62	0.0905	78
1953	1,533.39	40.00	2.50	38.33	3.95	0.0988	151
1954	204.72	40.00	2.50	5.12	4.29	0.1073	22
1955	2,708.48	40.00	2.50	67.71	4.62	0.1155	313
1956	2,388.65	40.00	2.50	59.72	4.96	0.1240	296
1957	1,491.26	40.00	2.50	37.28	5.29	0.1323	197
1958	4,952.75	40.00	2.50	123.82	5.63	0.1408	697
1959	11,825.95	40.00	2.50	295.65	5.97	0.1493	1,765
1960	578,867.35	40.00	2.50	14,471.68	6.31	0.1578	91,316
1961	176,654.57	40.00	2.50	4,416.36	6.65	0.1663	29,369
1962	220,788.32	40.00	2.50	5,519.71	7.00	0.1750	38,638
1963	229,546.06	40.00	2.50	5,738.65	7.34	0.1835	42,122
1964	397,093.73	40.00	2.50	9,927.34	7.69	0.1923	76,341
1965	18,800.65	40.00	2.50	470.02	8.04	0.2010	3,779
1966	194,906.70	40.00	2.50	4,872.67	8.40	0.2100	40,930
1967	568,768.25	40.00	2.50	14,219.21	8.75	0.2188	124,418
1968	294,765.32	40.00	2.50	7,369.13	9.11	0.2278	67,133
1969	633,158.59	40.00	2.50	15,828.96	9.48	0.2370	150,059
1970	4,122,504.26	40.00	2.50	103,062.61	9.84	0.2460	1,014,136
1971	2,182,917.61	40.00	2.50	54,572.94	10.21	0.2553	557,190
1972	2,397,574.25	40.00	2.50	59,939.36	10.59	0.2648	634,758
1973	7,041,713.21	40.00	2.50	176,042.83	10.97	0.2743	1,931,190
1974	7,682,086.54	40.00	2.50	192,052.16	11.35	0.2838	2,179,792
1975	10,457,296.47	40.00	2.50	261,432.41	11.74	0.2935	3,069,217
1976	7,276,590.92	40.00	2.50	181,914.77	12.13	0.3033	2,206,626
1977	9,749,233.69	40.00	2.50	243,730.84	12.52	0.3130	3,051,510
1978	12,229,898.43	40.00	2.50	305,747.46	12.92	0.3230	3,950,257
1979	27,655,104.45	40.00	2.50	691,377.61	13.33	0.3333	9,216,064
1980	30,704,432.64	40.00	2.50	767,610.82	13.74	0.3435	10,546,973
1981	22,081,303.89	40.00	2.50	552,032.60	14.16	0.3540	7,816,782
1982	11,559,463.34	40.00	2.50	288,986.58	14.59	0.3648	4,216,314
1983	21,761,747.07	40.00	2.50	544,043.68	15.02	0.3755	8,171,536
1984	28,226,804.70	40.00	2.50	705,670.12	15.45	0.3863	10,902,603
1985	22,058,819.92	40.00	2.50	551,470.50	15.90	0.3975	8,768,381

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 367.7 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S0.5							
1986	9,474,373.52	40.00	2.50	236,859.34	16.35	0.4088	3,872,650
1987	3,920,050.80	40.00	2.50	98,001.27	16.80	0.4200	1,646,421
1988	2,357,953.68	40.00	2.50	58,948.84	17.27	0.4318	1,018,047
1989	4,797,803.75	40.00	2.50	119,945.09	17.74	0.4435	2,127,826
1990	5,936,116.34	40.00	2.50	148,402.91	18.22	0.4555	2,703,901
1991	4,468,948.71	40.00	2.50	111,723.72	18.71	0.4678	2,090,351
1992	4,155,159.81	40.00	2.50	103,879.00	19.21	0.4803	1,995,515
1993	5,254,158.51	40.00	2.50	131,353.96	19.72	0.4930	2,590,300
1994	7,518,420.31	40.00	2.50	187,960.51	20.24	0.5060	3,804,321
1995	8,101,561.06	40.00	2.50	202,539.03	20.77	0.5193	4,206,736
1996	7,299,465.90	40.00	2.50	182,486.65	21.30	0.5325	3,886,966
1997	9,326,714.15	40.00	2.50	233,167.85	21.85	0.5463	5,094,718
1998	8,180,804.36	40.00	2.50	204,520.11	22.41	0.5603	4,583,296
1999	12,718,106.48	40.00	2.50	317,952.66	22.98	0.5745	7,306,552
2000	16,304,252.83	40.00	2.50	407,606.32	23.57	0.5893	9,607,281
2001	20,127,320.49	40.00	2.50	503,183.01	24.16	0.6040	12,156,902
2002	18,347,373.06	40.00	2.50	458,684.33	24.77	0.6193	11,361,611
2003	14,405,661.22	40.00	2.50	360,141.53	25.39	0.6348	9,143,993
2004	12,357,521.68	40.00	2.50	308,938.04	26.03	0.6508	8,041,657
2005	18,009,278.14	40.00	2.50	450,231.95	26.68	0.6670	12,012,189
2006	19,351,933.48	40.00	2.50	483,798.34	27.34	0.6835	13,227,047
2007	21,760,470.92	40.00	2.50	544,011.77	28.03	0.7008	15,248,650
2008	14,573,622.33	40.00	2.50	364,340.56	28.72	0.7180	10,463,861
2009	14,209,126.95	40.00	2.50	355,228.17	29.44	0.7360	10,457,917
2010	10,852,633.30	40.00	2.50	271,315.83	30.17	0.7543	8,185,599
2011	22,699,870.18	40.00	2.50	567,496.75	30.91	0.7728	17,541,325
2012	17,985,833.77	40.00	2.50	449,645.84	31.68	0.7920	14,244,780
2013	20,358,078.41	40.00	2.50	508,951.96	32.47	0.8118	16,525,670
2014	24,074,347.16	40.00	2.50	601,858.68	33.27	0.8318	20,023,838
2015	20,086,888.35	40.00	2.50	502,172.21	34.10	0.8525	17,124,072
2016	23,472,980.18	40.00	2.50	586,824.50	34.94	0.8735	20,503,648
2017	27,270,312.50	40.00	2.50	681,757.81	35.81	0.8953	24,413,747
2018	48,665,372.82	40.00	2.50	1,216,634.32	36.70	0.9175	44,650,480
2019	68,961,093.02	40.00	2.50	1,724,027.33	37.61	0.9403	64,840,668
2020	66,685,255.18	40.00	2.50	1,667,131.38	38.54	0.9635	64,251,243
2021	72,020,895.64	40.00	2.50	1,800,522.39	39.51	0.9878	71,138,640
	916,624,605.12			22,915,615.08			620,993,976
						27.10	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R0.5							
1936	36.22						
1937	2,025.02						
1938	872.82						
1939	2,127.36						
1940	2,256.20						
1941	4,313.47						
1942	757.91	40.00	2.50	18.95	0.25	0.0063	5
1943	1,493.46	40.00	2.50	37.34	0.74	0.0185	28
1944	4,165.89	40.00	2.50	104.15	1.23	0.0308	128
1945	9,841.56	40.00	2.50	246.04	1.70	0.0425	418
1946	10,599.26	40.00	2.50	264.98	2.18	0.0545	578
1947	26,011.26	40.00	2.50	650.28	2.64	0.0660	1,717
1948	105,542.70	40.00	2.50	2,638.57	3.10	0.0775	8,180
1949	54,304.66	40.00	2.50	1,357.62	3.55	0.0888	4,820
1950	102,929.79	40.00	2.50	2,573.24	3.99	0.0998	10,267
1951	139,426.40	40.00	2.50	3,485.66	4.42	0.1105	15,407
1952	302,493.62	40.00	2.50	7,562.34	4.84	0.1210	36,602
1953	312,023.56	40.00	2.50	7,800.59	5.26	0.1315	41,031
1954	304,803.48	40.00	2.50	7,620.09	5.67	0.1418	43,206
1955	309,609.73	40.00	2.50	7,740.24	6.07	0.1518	46,983
1956	598,161.77	40.00	2.50	14,954.04	6.47	0.1618	96,753
1957	721,736.10	40.00	2.50	18,043.40	6.87	0.1718	123,958
1958	710,688.16	40.00	2.50	17,767.20	7.27	0.1818	129,168
1959	833,081.32	40.00	2.50	20,827.03	7.67	0.1918	159,743
1960	765,965.03	40.00	2.50	19,149.13	8.06	0.2015	154,342
1961	839,235.97	40.00	2.50	20,980.90	8.46	0.2115	177,498
1962	835,488.43	40.00	2.50	20,887.21	8.85	0.2213	184,852
1963	889,375.69	40.00	2.50	22,234.39	9.25	0.2313	205,668
1964	1,178,292.46	40.00	2.50	29,457.31	9.65	0.2413	284,263
1965	1,335,860.29	40.00	2.50	33,396.51	10.06	0.2515	335,969
1966	1,487,644.98	40.00	2.50	37,191.12	10.46	0.2615	389,019
1967	2,069,460.37	40.00	2.50	51,736.51	10.87	0.2718	562,376
1968	2,913,377.07	40.00	2.50	72,834.43	11.28	0.2820	821,572
1969	3,249,189.32	40.00	2.50	81,229.73	11.69	0.2923	949,576
1970	4,451,632.60	40.00	2.50	111,290.82	12.11	0.3028	1,347,732
1971	3,833,945.07	40.00	2.50	95,848.63	12.53	0.3133	1,200,983
1972	4,618,307.72	40.00	2.50	115,457.69	12.96	0.3240	1,496,332
1973	4,155,090.86	40.00	2.50	103,877.27	13.39	0.3348	1,390,917
1974	7,249,342.79	40.00	2.50	181,233.57	13.83	0.3458	2,506,460
1975	5,078,898.44	40.00	2.50	126,972.46	14.27	0.3568	1,811,897
1976	3,423,311.24	40.00	2.50	85,582.78	14.72	0.3680	1,259,779
1977	6,031,192.40	40.00	2.50	150,779.81	15.17	0.3793	2,287,330
1978	9,412,677.63	40.00	2.50	235,316.94	15.63	0.3908	3,678,004
1979	14,420,289.08	40.00	2.50	360,507.23	16.09	0.4023	5,800,561

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R0.5							
1980	17,501,103.73	40.00	2.50	437,527.59	16.56	0.4140	7,245,457
1981	19,547,023.15	40.00	2.50	488,675.58	17.03	0.4258	8,322,145
1982	17,421,013.49	40.00	2.50	435,525.34	17.51	0.4378	7,626,049
1983	24,351,512.71	40.00	2.50	608,787.82	18.00	0.4500	10,958,181
1984	36,209,119.31	40.00	2.50	905,227.98	18.49	0.4623	16,737,665
1985	26,466,487.05	40.00	2.50	661,662.18	18.98	0.4745	12,558,348
1986	32,435,123.48	40.00	2.50	810,878.09	19.49	0.4873	15,804,014
1987	35,786,995.28	40.00	2.50	894,674.88	20.00	0.5000	17,893,498
1988	35,652,221.47	40.00	2.50	891,305.54	20.51	0.5128	18,280,677
1989	43,940,885.07	40.00	2.50	1,098,522.13	21.03	0.5258	23,101,920
1990	47,145,813.18	40.00	2.50	1,178,645.33	21.56	0.5390	25,411,593
1991	42,285,940.78	40.00	2.50	1,057,148.52	22.09	0.5523	23,352,411
1992	45,111,315.18	40.00	2.50	1,127,782.88	22.62	0.5655	25,510,449
1993	29,423,858.23	40.00	2.50	735,596.46	23.17	0.5793	17,043,770
1994	34,809,537.61	40.00	2.50	870,238.44	23.71	0.5928	20,633,353
1995	36,466,656.94	40.00	2.50	911,666.42	24.26	0.6065	22,117,027
1996	39,840,907.64	40.00	2.50	996,022.69	24.82	0.6205	24,721,283
1997	48,085,361.93	40.00	2.50	1,202,134.05	25.38	0.6345	30,510,162
1998	58,135,631.80	40.00	2.50	1,453,390.80	25.95	0.6488	37,715,491
1999	60,759,198.81	40.00	2.50	1,518,979.97	26.52	0.6630	40,283,349
2000	59,698,147.84	40.00	2.50	1,492,453.70	27.09	0.6773	40,430,571
2001	54,470,053.03	40.00	2.50	1,361,751.33	27.67	0.6918	37,679,659
2002	53,241,037.94	40.00	2.50	1,331,025.95	28.25	0.7063	37,601,483
2003	58,925,392.26	40.00	2.50	1,473,134.81	28.83	0.7208	42,470,476
2004	68,383,597.53	40.00	2.50	1,709,589.94	29.42	0.7355	50,296,136
2005	70,833,666.61	40.00	2.50	1,770,841.67	30.01	0.7503	53,142,958
2006	123,180,794.61	40.00	2.50	3,079,519.87	30.60	0.7650	94,233,308
2007	119,214,530.70	40.00	2.50	2,980,363.27	31.19	0.7798	92,957,530
2008	106,142,199.23	40.00	2.50	2,653,554.98	31.79	0.7948	84,356,513
2009	134,374,449.85	40.00	2.50	3,359,361.25	32.39	0.8098	108,809,711
2010	113,044,231.43	40.00	2.50	2,826,105.79	32.99	0.8248	93,233,230
2011	77,789,351.06	40.00	2.50	1,944,733.78	33.59	0.8398	65,323,608
2012	17,633,184.03	40.00	2.50	440,829.60	34.19	0.8548	15,071,964
2013	86,842,549.02	40.00	2.50	2,171,063.73	34.79	0.8698	75,531,307
2014	47,369,385.96	40.00	2.50	1,184,234.65	35.40	0.8850	41,921,907
2015	142,981,175.34	40.00	2.50	3,574,529.38	36.00	0.9000	128,683,058
2016	174,779,401.95	40.00	2.50	4,369,485.05	36.61	0.9153	159,966,848
2017	186,107,588.53	40.00	2.50	4,652,689.71	37.22	0.9305	173,173,111
2018	204,815,284.08	40.00	2.50	5,120,382.10	37.84	0.9460	193,755,259

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 40-R0.5								
2019	228,351,726.01	40.00	2.50	5,708,793.15	38.45	0.9613	219,503,097	
2020	237,650,653.39	40.00	2.50	5,941,266.33	39.07	0.9768	232,125,276	
2021	313,240,507.66	40.00	2.50	7,831,012.69	39.69	0.9923	310,812,894	
	3,493,242,494.06			87,330,771.62			2,784,470,868	
	COMPOSITE REMAINING LIFE, YEARS..					31.88		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 56-R1							
1918	7.42	56.00	1.79	0.13	3.02	0.0539	
1919	27.82	56.00	1.79	0.50	3.33	0.0595	2
1920	29.22	56.00	1.79	0.52	3.64	0.0650	2
1921	41.75	56.00	1.79	0.75	3.94	0.0704	3
1922	38.97	56.00	1.79	0.70	4.24	0.0757	3
1923	41.76	56.00	1.79	0.75	4.54	0.0811	3
1924	31.33	56.00	1.79	0.56	4.83	0.0863	3
1925	79.08	56.00	1.79	1.42	5.13	0.0916	7
1926	196.81	56.00	1.79	3.52	5.43	0.0970	19
1927	537.08	56.00	1.79	9.61	5.73	0.1023	55
1928	537.92	56.00	1.79	9.63	6.03	0.1077	58
1929	588.03	56.00	1.79	10.53	6.34	0.1132	67
1930	584.45	56.00	1.79	10.46	6.65	0.1188	69
1931	925.35	56.00	1.79	16.56	6.96	0.1243	115
1932	850.34	56.00	1.79	15.22	7.28	0.1300	111
1933	743.48	56.00	1.79	13.31	7.60	0.1357	101
1934	991.86	56.00	1.79	17.75	7.93	0.1416	140
1935	1,324.16	56.00	1.79	23.70	8.25	0.1473	195
1936	2,702.52	56.00	1.79	48.38	8.59	0.1534	415
1937	3,141.65	56.00	1.79	56.24	8.93	0.1595	501
1938	2,866.85	56.00	1.79	51.32	9.27	0.1655	475
1939	2,579.68	56.00	1.79	46.18	9.61	0.1716	443
1940	2,604.04	56.00	1.79	46.61	9.96	0.1779	463
1941	61,391.57	56.00	1.79	1,098.91	10.32	0.1843	11,314
1942	14,242.11	56.00	1.79	254.93	10.68	0.1907	2,716
1943	5,774.13	56.00	1.79	103.36	11.04	0.1971	1,138
1944	6,040.01	56.00	1.79	108.12	11.41	0.2038	1,231
1945	15,867.03	56.00	1.79	284.02	11.78	0.2104	3,338
1946	34,888.00	56.00	1.79	624.50	12.16	0.2171	7,576
1947	81,124.10	56.00	1.79	1,452.12	12.54	0.2239	18,166
1948	103,822.43	56.00	1.79	1,858.42	12.93	0.2309	23,972
1949	233,461.39	56.00	1.79	4,178.96	13.32	0.2379	55,531
1950	249,678.41	56.00	1.79	4,469.24	13.72	0.2450	61,171
1951	249,999.88	56.00	1.79	4,475.00	14.12	0.2521	63,035
1952	333,417.76	56.00	1.79	5,968.18	14.53	0.2595	86,509
1953	317,125.77	56.00	1.79	5,676.55	14.94	0.2668	84,606
1954	334,183.03	56.00	1.79	5,981.88	15.36	0.2743	91,663
1955	434,139.76	56.00	1.79	7,771.10	15.78	0.2818	122,336
1956	475,472.49	56.00	1.79	8,510.96	16.21	0.2895	137,630
1957	544,090.46	56.00	1.79	9,739.22	16.65	0.2973	161,769
1958	550,562.23	56.00	1.79	9,855.06	17.09	0.3052	168,021
1959	531,307.40	56.00	1.79	9,510.40	17.53	0.3130	166,320
1960	503,155.23	56.00	1.79	9,006.48	17.98	0.3211	161,548
1961	507,495.48	56.00	1.79	9,084.17	18.44	0.3293	167,113

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 56-R1							
1962	539,306.69	56.00	1.79	9,653.59	18.90	0.3375	182,016
1963	537,624.18	56.00	1.79	9,623.47	19.37	0.3459	185,959
1964	535,265.33	56.00	1.79	9,581.25	19.84	0.3543	189,639
1965	553,799.75	56.00	1.79	9,913.02	20.32	0.3629	200,952
1966	599,757.40	56.00	1.79	10,735.66	20.81	0.3716	222,876
1967	725,559.61	56.00	1.79	12,987.52	21.30	0.3804	275,974
1968	888,970.95	56.00	1.79	15,912.58	21.80	0.3893	346,068
1969	980,852.61	56.00	1.79	17,557.26	22.30	0.3982	390,585
1970	1,180,575.61	56.00	1.79	21,132.30	22.82	0.4075	481,085
1971	1,256,071.82	56.00	1.79	22,483.69	23.33	0.4166	523,292
1972	1,636,620.42	56.00	1.79	29,295.51	23.86	0.4261	697,315
1973	1,565,293.62	56.00	1.79	28,018.76	24.38	0.4354	681,466
1974	1,434,979.64	56.00	1.79	25,686.14	24.92	0.4450	638,566
1975	1,337,222.73	56.00	1.79	23,936.29	25.46	0.4546	607,955
1976	1,186,308.22	56.00	1.79	21,234.92	26.01	0.4645	550,993
1977	1,847,896.99	56.00	1.79	33,077.36	26.56	0.4743	876,439
1978	2,207,025.59	56.00	1.79	39,505.76	27.12	0.4843	1,068,840
1979	3,144,869.85	56.00	1.79	56,293.17	27.69	0.4945	1,555,012
1980	3,386,962.58	56.00	1.79	60,626.63	28.26	0.5046	1,709,197
1981	3,342,316.43	56.00	1.79	59,827.46	28.84	0.5150	1,721,293
1982	2,688,315.38	56.00	1.79	48,120.85	29.43	0.5255	1,412,817
1983	3,284,864.66	56.00	1.79	58,799.08	30.02	0.5361	1,760,917
1984	4,708,584.84	56.00	1.79	84,283.67	30.61	0.5466	2,573,760
1985	5,123,458.96	56.00	1.79	91,709.92	31.22	0.5575	2,856,328
1986	5,723,556.11	56.00	1.79	102,451.65	31.82	0.5682	3,252,182
1987	5,350,170.72	56.00	1.79	95,768.06	32.44	0.5793	3,099,300
1988	5,068,098.41	56.00	1.79	90,718.96	33.06	0.5904	2,992,003
1989	6,315,214.91	56.00	1.79	113,042.35	33.68	0.6014	3,798,160
1990	6,343,002.86	56.00	1.79	113,539.75	34.31	0.6127	3,886,231
1991	6,264,541.90	56.00	1.79	112,135.30	34.94	0.6239	3,908,636
1992	4,503,282.63	56.00	1.79	80,608.76	35.58	0.6354	2,861,206
1993	5,282,757.12	56.00	1.79	94,561.35	36.23	0.6470	3,417,733
1994	5,778,212.68	56.00	1.79	103,430.01	36.87	0.6584	3,804,317
1995	4,941,187.22	56.00	1.79	88,447.25	37.53	0.6702	3,311,485
1996	4,563,583.04	56.00	1.79	81,688.14	38.18	0.6818	3,111,405
1997	4,517,995.99	56.00	1.79	80,872.13	38.84	0.6936	3,133,546
1998	5,240,864.79	56.00	1.79	93,811.48	39.51	0.7055	3,697,640
1999	4,658,754.29	56.00	1.79	83,391.70	40.17	0.7173	3,341,818
2000	5,587,272.19	56.00	1.79	100,012.17	40.84	0.7293	4,074,742
2001	5,465,604.61	56.00	1.79	97,834.32	41.52	0.7414	4,052,363
2002	6,803,907.11	56.00	1.79	121,789.94	42.20	0.7536	5,127,220
2003	7,773,702.86	56.00	1.79	139,149.28	42.87	0.7655	5,951,080
2004	8,059,997.54	56.00	1.79	144,273.96	43.56	0.7779	6,269,550
2005	16,513,754.79	56.00	1.79	295,596.21	44.24	0.7900	13,045,866

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 56-R1							
2006	12,532,197.04	56.00	1.79	224,326.33	44.93	0.8023	10,054,832
2007	17,956,465.56	56.00	1.79	321,420.73	45.62	0.8146	14,628,055
2008	3,833,855.05	56.00	1.79	68,626.01	46.31	0.8270	3,170,445
2009	8,995,609.74	56.00	1.79	161,021.41	47.01	0.8395	7,551,455
2010	8,876,673.64	56.00	1.79	158,892.46	47.71	0.8520	7,562,571
2011	9,167,079.35	56.00	1.79	164,090.72	48.41	0.8645	7,924,573
2012	10,130,813.76	56.00	1.79	181,341.57	49.11	0.8770	8,884,318
2013	11,872,634.41	56.00	1.79	212,520.16	49.82	0.8896	10,562,370
2014	16,190,008.50	56.00	1.79	289,801.15	50.54	0.9025	14,611,483
2015	13,860,547.17	56.00	1.79	248,103.79	51.25	0.9152	12,684,896
2016	15,673,238.33	56.00	1.79	280,550.97	51.97	0.9280	14,545,392
2017	14,741,399.02	56.00	1.79	263,871.04	52.70	0.9411	13,872,688
2018	21,782,228.84	56.00	1.79	389,901.90	53.42	0.9539	20,778,722
2019	18,851,947.82	56.00	1.79	337,449.87	54.15	0.9670	18,229,079
2020	24,655,889.93	56.00	1.79	441,340.43	54.89	0.9802	24,167,210
2021	35,192,463.15	56.00	1.79	629,945.09	55.63	0.9934	34,959,841
	419,369,727.18			7,506,718.19			333,633,710
						44.44	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2							
1959	130.00	55.00	1.82	2.37	11.95	0.2173	28
1960	132.72	55.00	1.82	2.42	12.35	0.2246	30
1961	68.02	55.00	1.82	1.24	12.76	0.2320	16
1962	71.30	55.00	1.82	1.30	13.18	0.2396	17
1963	72.97	55.00	1.82	1.33	13.62	0.2476	18
1964	228.76	55.00	1.82	4.16	14.06	0.2556	58
1965	324.67	55.00	1.82	5.91	14.51	0.2638	86
1966	32,514.51	55.00	1.82	591.76	14.98	0.2724	8,856
1967	222,363.61	55.00	1.82	4,047.02	15.45	0.2809	62,464
1968	364,382.85	55.00	1.82	6,631.77	15.94	0.2898	105,605
1969	210,701.09	55.00	1.82	3,834.76	16.44	0.2989	62,981
1970	584,141.69	55.00	1.82	10,631.38	16.95	0.3082	180,021
1971	614,822.98	55.00	1.82	11,189.78	17.47	0.3176	195,292
1972	1,390,808.70	55.00	1.82	25,312.72	17.99	0.3271	454,920
1973	2,726,801.36	55.00	1.82	49,627.78	18.54	0.3371	919,177
1974	2,543,038.43	55.00	1.82	46,283.30	19.09	0.3471	882,663
1975	2,290,120.71	55.00	1.82	41,680.20	19.65	0.3573	818,191
1976	1,888,508.11	55.00	1.82	34,370.85	20.22	0.3676	694,291
1977	2,779,676.00	55.00	1.82	50,590.10	20.80	0.3782	1,051,218
1978	4,686,831.63	55.00	1.82	85,300.34	21.40	0.3891	1,823,599
1979	11,733,887.46	55.00	1.82	213,556.75	22.00	0.4000	4,693,555
1980	15,618,153.99	55.00	1.82	284,250.40	22.61	0.4111	6,420,467
1981	9,167,068.78	55.00	1.82	166,840.65	23.23	0.4224	3,871,803
1982	4,462,150.22	55.00	1.82	81,211.13	23.87	0.4340	1,936,573
1983	9,633,011.19	55.00	1.82	175,320.80	24.51	0.4456	4,292,855
1984	13,312,317.37	55.00	1.82	242,284.18	25.16	0.4575	6,089,720
1985	12,001,259.02	55.00	1.82	218,422.91	25.82	0.4695	5,633,991
1986	10,765,930.65	55.00	1.82	195,939.94	26.49	0.4816	5,185,303
1987	12,157,798.58	55.00	1.82	221,271.93	27.17	0.4940	6,005,952
1988	15,774,339.29	55.00	1.82	287,092.98	27.85	0.5064	7,987,494
1989	19,418,102.96	55.00	1.82	353,409.47	28.55	0.5191	10,079,743
1990	18,168,187.87	55.00	1.82	330,661.02	29.25	0.5318	9,662,206
1991	15,168,649.43	55.00	1.82	276,069.42	29.96	0.5447	8,262,818
1992	14,733,188.25	55.00	1.82	268,144.03	30.68	0.5578	8,218,467
1993	17,731,193.77	55.00	1.82	322,707.73	31.41	0.5711	10,126,107
1994	20,757,108.42	55.00	1.82	377,779.37	32.15	0.5846	12,133,568
1995	21,116,869.04	55.00	1.82	384,327.02	32.89	0.5980	12,627,888
1996	20,466,517.34	55.00	1.82	372,490.62	33.64	0.6116	12,518,141
1997	19,961,701.57	55.00	1.82	363,302.97	34.40	0.6255	12,485,046
1998	21,299,120.20	55.00	1.82	387,643.99	35.17	0.6395	13,619,722
1999	22,594,427.66	55.00	1.82	411,218.58	35.94	0.6535	14,764,329
2000	29,551,156.40	55.00	1.82	537,831.05	36.72	0.6676	19,729,534
2001	28,929,680.02	55.00	1.82	526,520.18	37.51	0.6820	19,730,042
2002	32,132,631.90	55.00	1.82	584,813.90	38.31	0.6966	22,381,985

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 369.6 SERVICES - UNDERGROUND

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 55-R2								
2003	24,097,291.70	55.00	1.82	438,570.71	39.11	0.7111	17,135,343	
2004	28,722,415.74	55.00	1.82	522,747.97	39.92	0.7258	20,847,304	
2005	27,743,887.90	55.00	1.82	504,938.76	40.73	0.7406	20,545,736	
2006	40,588,367.49	55.00	1.82	738,708.29	41.55	0.7555	30,662,482	
2007	41,692,714.19	55.00	1.82	758,807.40	42.38	0.7706	32,126,321	
2008	9,009,782.53	55.00	1.82	163,978.04	43.21	0.7856	7,078,446	
2009	19,849,653.66	55.00	1.82	361,263.70	44.05	0.8009	15,897,786	
2010	19,167,672.79	55.00	1.82	348,851.64	44.89	0.8162	15,644,271	
2011	25,021,951.27	55.00	1.82	455,399.51	45.75	0.8318	20,813,760	
2012	33,879,175.20	55.00	1.82	616,600.99	46.60	0.8473	28,704,809	
2013	39,775,846.63	55.00	1.82	723,920.41	47.46	0.8629	34,322,976	
2014	75,376,730.79	55.00	1.82	1,371,856.50	48.33	0.8787	66,235,795	
2015	49,138,695.16	55.00	1.82	894,324.25	49.20	0.8946	43,957,020	
2016	59,184,444.59	55.00	1.82	1,077,156.89	50.08	0.9106	53,890,396	
2017	62,078,397.17	55.00	1.82	1,129,826.83	50.97	0.9267	57,529,913	
2018	74,635,112.96	55.00	1.82	1,358,359.06	51.85	0.9427	70,360,760	
2019	82,889,018.17	55.00	1.82	1,508,580.13	52.75	0.9591	79,498,028	
2020	103,796,148.55	55.00	1.82	1,889,089.90	53.65	0.9755	101,247,953	
2021	111,382,745.55	55.00	1.82	2,027,165.97	54.55	0.9918	110,471,635	
	1,365,020,243.53			24,843,368.46			1,072,687,574	
	COMPOSITE REMAINING LIFE, YEARS..						43.18	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2							
1956	3,414.08	40.00	2.50	85.35	2.35	0.0588	201
1957	10,021.29	40.00	2.50	250.53	2.63	0.0658	659
1958	11,882.35	40.00	2.50	297.06	2.92	0.0730	867
1959	20,284.40	40.00	2.50	507.11	3.21	0.0803	1,628
1960	21,756.08	40.00	2.50	543.90	3.50	0.0875	1,904
1961	22,228.32	40.00	2.50	555.71	3.79	0.0948	2,106
1962	22,173.73	40.00	2.50	554.34	4.08	0.1020	2,262
1963	22,976.02	40.00	2.50	574.40	4.37	0.1093	2,510
1964	31,004.04	40.00	2.50	775.10	4.67	0.1168	3,620
1965	34,084.34	40.00	2.50	852.11	4.96	0.1240	4,226
1966	28,156.10	40.00	2.50	703.90	5.26	0.1315	3,703
1967	37,498.38	40.00	2.50	937.46	5.56	0.1390	5,212
1968	35,338.86	40.00	2.50	883.47	5.87	0.1468	5,186
1969	545,722.25	40.00	2.50	13,643.06	6.19	0.1548	84,451
1970	1,025,376.20	40.00	2.50	25,634.40	6.51	0.1628	166,880
1971	571,232.87	40.00	2.50	14,280.82	6.84	0.1710	97,681
1972	1,797,924.80	40.00	2.50	44,948.12	7.19	0.1798	323,177
1973	1,991,947.89	40.00	2.50	49,798.70	7.54	0.1885	375,482
1974	2,565,166.63	40.00	2.50	64,129.17	7.90	0.1975	506,620
1975	1,549,528.05	40.00	2.50	38,738.20	8.28	0.2070	320,752
1976	1,609,941.31	40.00	2.50	40,248.53	8.67	0.2168	348,955
1977	2,805,212.29	40.00	2.50	70,130.31	9.07	0.2268	636,082
1978	3,854,950.01	40.00	2.50	96,373.75	9.49	0.2373	914,587
1979	3,867,174.10	40.00	2.50	96,679.35	9.92	0.2480	959,059
1980	4,367,053.90	40.00	2.50	109,176.35	10.37	0.2593	1,132,159
1981	3,714,451.60	40.00	2.50	92,861.29	10.83	0.2708	1,005,688
1982	3,156,358.54	40.00	2.50	78,908.96	11.31	0.2828	892,460
1983	4,785,456.08	40.00	2.50	119,636.40	11.80	0.2950	1,411,710
1984	5,815,950.48	40.00	2.50	145,398.76	12.30	0.3075	1,788,405
1985	5,306,108.37	40.00	2.50	132,652.71	12.82	0.3205	1,700,608
1986	6,574,678.27	40.00	2.50	164,366.96	13.36	0.3340	2,195,943
1987	5,557,600.58	40.00	2.50	138,940.01	13.91	0.3478	1,932,656
1988	4,277,561.98	40.00	2.50	106,939.05	14.47	0.3618	1,547,408
1989	1,055,250.22	40.00	2.50	26,381.26	15.05	0.3763	397,038
1990	1,437,910.55	40.00	2.50	35,947.76	15.64	0.3910	562,223
1991	736,607.07	40.00	2.50	18,415.18	16.25	0.4063	299,247
1992	904,068.16	40.00	2.50	22,601.70	16.87	0.4218	381,291
1993	977,110.28	40.00	2.50	24,427.76	17.50	0.4375	427,486
1994	1,199,154.01	40.00	2.50	29,978.85	18.15	0.4538	544,116
1995	1,122,796.72	40.00	2.50	28,069.92	18.81	0.4703	527,995
1996	1,058,603.17	40.00	2.50	26,465.08	19.48	0.4870	515,540
1997	959,282.44	40.00	2.50	23,982.06	20.16	0.5040	483,478
1998	1,264,606.26	40.00	2.50	31,615.16	20.86	0.5215	659,492
1999	1,558,939.97	40.00	2.50	38,973.50	21.56	0.5390	840,269

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2							
2000	2,056,445.55	40.00	2.50	51,411.14	22.28	0.5570	1,145,440
2001	1,692,920.35	40.00	2.50	42,323.01	23.01	0.5753	973,852
2002	1,114,380.15	40.00	2.50	27,859.50	23.75	0.5938	661,663
2003	980,675.19	40.00	2.50	24,516.88	24.50	0.6125	600,664
2004	1,317,103.79	40.00	2.50	32,927.59	25.26	0.6315	831,751
2005	2,786,908.64	40.00	2.50	69,672.72	26.03	0.6508	1,813,581
2006	1,887,283.20	40.00	2.50	47,182.08	26.82	0.6705	1,265,423
2007	1,756,927.75	40.00	2.50	43,923.19	27.61	0.6903	1,212,719
2008	1,985,162.68	40.00	2.50	49,629.07	28.41	0.7103	1,409,962
2009	3,403,857.86	40.00	2.50	85,096.45	29.21	0.7303	2,485,667
2010	2,354,150.10	40.00	2.50	58,853.75	30.03	0.7508	1,767,378
2011	7,629,672.32	40.00	2.50	190,741.81	30.86	0.7715	5,886,292
2012	647,816.93	40.00	2.50	16,195.42	31.69	0.7923	513,233
2013	3,319,907.95	40.00	2.50	82,997.70	32.54	0.8135	2,700,745
2014	4,600,824.46	40.00	2.50	115,020.61	33.39	0.8348	3,840,538
2015	4,675,768.77	40.00	2.50	116,894.22	34.24	0.8560	4,002,458
2016	4,749,655.00	40.00	2.50	118,741.38	35.11	0.8778	4,169,010
2017	4,014,418.71	40.00	2.50	100,360.47	35.98	0.8995	3,610,970
2018	5,052,390.81	40.00	2.50	126,309.77	36.87	0.9218	4,657,041
2019	4,128,079.10	40.00	2.50	103,201.98	37.75	0.9438	3,895,875
2020	7,945,848.69	40.00	2.50	198,646.22	38.65	0.9663	7,677,676
2021	11,850,427.61	40.00	2.50	296,260.69	39.55	0.9888	11,717,110
	158,265,168.65			3,956,629.22			90,852,070
						22.96	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 370.1 METERS - AMI

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 20-R2.5								
2003	18,656.93	20.00	5.00	932.85	5.52	0.2760	5,149	
2004	2,145,018.93	20.00	5.00	107,250.95	6.06	0.3030	649,941	
2007	521.53	20.00	5.00	26.08	7.92	0.3960	207	
2008	2,938,269.91	20.00	5.00	146,913.50	8.60	0.4300	1,263,456	
2009	123,584,625.24	20.00	5.00	6,179,231.26	9.32	0.4660	57,590,435	
2010	1,531,826.96	20.00	5.00	76,591.35	10.06	0.5030	770,509	
2011	329,227,853.81	20.00	5.00	16,461,392.69	10.82	0.5410	178,112,269	
2012	81,237,280.56	20.00	5.00	4,061,864.03	11.61	0.5805	47,158,241	
2013	18,709,742.41	20.00	5.00	935,487.12	12.42	0.6210	11,618,750	
2014	42,591,078.76	20.00	5.00	2,129,553.94	13.25	0.6625	28,216,590	
2015	69,491,026.41	20.00	5.00	3,474,551.32	14.10	0.7050	48,991,174	
2016	8,201,977.18	20.00	5.00	410,098.86	14.97	0.7485	6,139,180	
2017	5,904,802.11	20.00	5.00	295,240.11	15.85	0.7925	4,679,556	
2018	6,406,133.10	20.00	5.00	320,306.66	16.75	0.8375	5,365,136	
2019	31,969,703.41	20.00	5.00	1,598,485.17	17.67	0.8835	28,245,233	
2020	49,871,729.95	20.00	5.00	2,493,586.50	18.59	0.9295	46,355,773	
2021	64,626,325.98	20.00	5.00	3,231,316.30	19.53	0.9765	63,107,607	
	838,456,573.18			41,922,828.69			528,269,206	
	COMPOSITE REMAINING LIFE, YEARS..						12.60	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-L0.5							
1941	144.73	30.00	3.33	4.82	6.27	0.2090	30
1951	25.91	30.00	3.33	0.86	7.33	0.2443	6
1957	446.89	30.00	3.33	14.88	8.11	0.2703	121
1958	343.79	30.00	3.33	11.45	8.25	0.2750	95
1962	996.90	30.00	3.33	33.20	8.88	0.2960	295
1966	182.96	30.00	3.33	6.09	9.57	0.3190	58
1968	5.09	30.00	3.33	0.17	9.94	0.3313	2
1970	13,631.41	30.00	3.33	453.93	10.32	0.3440	4,689
1971	36,780.58	30.00	3.33	1,224.79	10.52	0.3507	12,898
1972	77,154.32	30.00	3.33	2,569.24	10.73	0.3577	27,596
1973	115,633.50	30.00	3.33	3,850.60	10.94	0.3647	42,168
1974	132,430.93	30.00	3.33	4,409.95	11.15	0.3717	49,221
1975	175,692.92	30.00	3.33	5,850.57	11.37	0.3790	66,588
1976	242,993.34	30.00	3.33	8,091.68	11.59	0.3863	93,876
1977	144,866.37	30.00	3.33	4,824.05	11.82	0.3940	57,077
1978	220,651.93	30.00	3.33	7,347.71	12.05	0.4017	88,629
1979	665,701.16	30.00	3.33	22,167.85	12.28	0.4093	272,491
1980	601,301.00	30.00	3.33	20,023.32	12.52	0.4173	250,941
1981	509,280.71	30.00	3.33	16,959.05	12.77	0.4257	216,786
1982	506,020.55	30.00	3.33	16,850.48	13.02	0.4340	219,613
1983	634,454.95	30.00	3.33	21,127.35	13.27	0.4423	280,638
1984	821,058.55	30.00	3.33	27,341.25	13.53	0.4510	370,297
1985	783,592.02	30.00	3.33	26,093.61	13.79	0.4597	360,194
1986	1,131,130.67	30.00	3.33	37,666.65	14.06	0.4687	530,127
1987	2,627,034.90	30.00	3.33	87,480.26	14.33	0.4777	1,254,856
1988	3,193,484.02	30.00	3.33	106,343.02	14.61	0.4870	1,555,227
1989	4,207,844.83	30.00	3.33	140,121.23	14.89	0.4963	2,088,480
1990	3,110,627.19	30.00	3.33	103,583.89	15.18	0.5060	1,573,977
1991	1,865,229.51	30.00	3.33	62,112.14	15.48	0.5160	962,458
1992	2,089,510.00	30.00	3.33	69,580.68	15.78	0.5260	1,099,082
1993	2,445,216.73	30.00	3.33	81,425.72	16.08	0.5360	1,310,636
1994	2,513,283.41	30.00	3.33	83,692.34	16.39	0.5463	1,373,082
1995	2,413,462.62	30.00	3.33	80,368.31	16.71	0.5570	1,344,299
1996	2,237,434.23	30.00	3.33	74,506.56	17.03	0.5677	1,270,124
1997	2,247,701.80	30.00	3.33	74,848.47	17.36	0.5787	1,300,678
1998	2,063,319.63	30.00	3.33	68,708.54	17.69	0.5897	1,216,678
1999	1,979,939.63	30.00	3.33	65,931.99	18.03	0.6010	1,189,944
2000	2,149,902.00	30.00	3.33	71,591.74	18.38	0.6127	1,317,180
2001	1,984,692.16	30.00	3.33	66,090.25	18.73	0.6243	1,239,103
2002	1,714,351.37	30.00	3.33	57,087.90	19.09	0.6363	1,090,893
2003	1,839,228.98	30.00	3.33	61,246.33	19.46	0.6487	1,193,053
2004	1,319,813.36	30.00	3.33	43,949.78	19.84	0.6613	872,832
2005	1,837,239.95	30.00	3.33	61,180.09	20.22	0.6740	1,238,300
2006	1,613,547.24	30.00	3.33	53,731.12	20.61	0.6870	1,108,507

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 30-L0.5								
2007	1,705,873.50	30.00	3.33	56,805.59	21.02	0.7007	1,195,254	
2008	1,072,631.45	30.00	3.33	35,718.63	21.45	0.7150	766,931	
2009	1,561,794.03	30.00	3.33	52,007.74	21.90	0.7300	1,140,110	
2010	1,811,092.43	30.00	3.33	60,309.38	22.38	0.7460	1,351,075	
2011	1,941,510.64	30.00	3.33	64,652.30	22.88	0.7627	1,480,732	
2012	2,054,448.07	30.00	3.33	68,413.12	23.40	0.7800	1,602,469	
2013	2,335,541.92	30.00	3.33	77,773.55	23.96	0.7987	1,865,327	
2014	2,521,145.93	30.00	3.33	83,954.16	24.54	0.8180	2,062,297	
2015	2,252,576.68	30.00	3.33	75,010.80	25.16	0.8387	1,889,168	
2016	2,189,591.94	30.00	3.33	72,913.41	25.80	0.8600	1,883,049	
2017	1,848,642.56	30.00	3.33	61,559.80	26.48	0.8827	1,631,741	
2018	1,911,963.51	30.00	3.33	63,668.38	27.19	0.9063	1,732,870	
2019	8,446,942.06	30.00	3.33	281,283.17	27.93	0.9310	7,864,103	
2020	11,048,066.69	30.00	3.33	367,900.62	28.72	0.9573	10,576,646	
2021	10,528,659.98	30.00	3.33	350,604.38	29.55	0.9850	10,370,730	
	105,497,866.13			3,513,078.94			75,956,327	
	COMPOSITE REMAINING LIFE, YEARS..					21.62		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 371.4 ELECTRIC VEHICLE CHARGERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S3							
2020	2,289,731.72	15.00	6.67	152,725.11	13.50	0.9000	2,060,759
2021	8,300,000.04	15.00	6.67	553,610.00	14.50	0.9667	8,023,361
	10,589,731.76			706,335.11			10,084,120
	COMPOSITE REMAINING LIFE, YEARS..						14.28

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-01							
1968	19.28	30.00	3.33	0.64	3.25	0.1083	2
1969	377,867.75	30.00	3.33	12,583.00	3.75	0.1250	47,233
1970	1,150,213.45	30.00	3.33	38,302.11	4.25	0.1417	162,951
1971	808,354.68	30.00	3.33	26,918.21	4.75	0.1583	127,987
1972	1,252,878.16	30.00	3.33	41,720.84	5.25	0.1750	219,254
1973	1,517,032.06	30.00	3.33	50,517.17	5.75	0.1917	290,770
1974	1,266,429.27	30.00	3.33	42,172.09	6.25	0.2083	263,835
1975	2,499,611.32	30.00	3.33	83,237.06	6.75	0.2250	562,413
1976	2,255,788.86	30.00	3.33	75,117.77	7.25	0.2417	545,156
1977	2,181,752.63	30.00	3.33	72,652.36	7.75	0.2583	563,612
1978	2,369,715.73	30.00	3.33	78,911.53	8.25	0.2750	651,672
1979	4,274,994.21	30.00	3.33	142,357.31	8.75	0.2917	1,246,888
1980	6,067,281.34	30.00	3.33	202,040.47	9.25	0.3083	1,870,725
1981	3,025,426.16	30.00	3.33	100,746.69	9.75	0.3250	983,264
1982	2,077,416.38	30.00	3.33	69,177.97	10.25	0.3417	709,791
1983	3,531,105.31	30.00	3.33	117,585.81	10.75	0.3583	1,265,301
1984	4,456,899.65	30.00	3.33	148,414.76	11.25	0.3750	1,671,337
1985	4,696,576.73	30.00	3.33	156,396.01	11.75	0.3917	1,839,508
1986	4,751,536.23	30.00	3.33	158,226.16	12.25	0.4083	1,940,195
1987	5,165,835.63	30.00	3.33	172,022.33	12.75	0.4250	2,195,480
1988	5,958,628.48	30.00	3.33	198,422.33	13.25	0.4417	2,631,747
1989	8,093,059.56	30.00	3.33	269,498.88	13.75	0.4583	3,709,292
1990	8,348,610.15	30.00	3.33	278,008.72	14.25	0.4750	3,965,590
1991	6,776,587.72	30.00	3.33	225,660.37	14.75	0.4917	3,331,845
1992	5,344,551.96	30.00	3.33	177,973.58	15.25	0.5083	2,716,796
1993	6,101,725.92	30.00	3.33	203,187.47	15.75	0.5250	3,203,406
1994	5,603,060.26	30.00	3.33	186,581.91	16.25	0.5417	3,035,010
1995	7,031,173.83	30.00	3.33	234,138.09	16.75	0.5583	3,925,715
1996	7,810,013.77	30.00	3.33	260,073.46	17.25	0.5750	4,490,758
1997	8,817,577.58	30.00	3.33	293,625.33	17.75	0.5917	5,217,096
1998	9,614,392.30	30.00	3.33	320,159.26	18.25	0.6083	5,848,723
1999	8,021,130.47	30.00	3.33	267,103.64	18.75	0.6250	5,013,207
2000	9,407,475.03	30.00	3.33	313,268.92	19.25	0.6417	6,036,495
2001	10,379,677.49	30.00	3.33	345,643.26	19.75	0.6583	6,833,253
2002	15,360,854.14	30.00	3.33	511,516.44	20.25	0.6750	10,368,577
2003	13,571,678.26	30.00	3.33	451,936.89	20.75	0.6917	9,387,123
2004	14,627,810.86	30.00	3.33	487,106.10	21.25	0.7083	10,361,317
2005	19,686,213.66	30.00	3.33	655,550.91	21.75	0.7250	14,272,505
2006	22,675,475.55	30.00	3.33	755,093.34	22.25	0.7417	16,817,720
2007	26,700,077.91	30.00	3.33	889,112.59	22.75	0.7583	20,247,470
2008	11,706,832.36	30.00	3.33	389,837.52	23.25	0.7750	9,072,795
2009	13,799,019.35	30.00	3.33	459,507.34	23.75	0.7917	10,924,270
2010	14,470,806.06	30.00	3.33	481,877.84	24.25	0.8083	11,697,187
2011	15,119,944.97	30.00	3.33	503,494.17	24.75	0.8250	12,473,955

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 30-01								
2012	11,804,785.96	30.00	3.33	393,099.37	25.25	0.8417	9,935,734	
2013	12,508,897.22	30.00	3.33	416,546.28	25.75	0.8583	10,736,762	
2014	16,235,644.95	30.00	3.33	540,646.98	26.25	0.8750	14,206,189	
2015	16,553,271.39	30.00	3.33	551,223.94	26.75	0.8917	14,760,056	
2016	21,091,179.38	30.00	3.33	702,336.27	27.25	0.9083	19,157,751	
2017	19,713,472.50	30.00	3.33	656,458.63	27.75	0.9250	18,234,962	
2018	86,997,404.44	30.00	3.33	2,897,013.57	28.25	0.9417	81,922,846	
2019	75,781,880.63	30.00	3.33	2,523,536.62	28.75	0.9583	72,624,050	
2020	97,306,276.23	30.00	3.33	3,240,299.00	29.25	0.9750	94,873,619	
2021	90,951,294.84	30.00	3.33	3,028,678.12	29.75	0.9917	90,193,671	
	777,697,220.01			25,897,317.43			629,384,866	
	COMPOSITE REMAINING LIFE, YEARS..						24.30	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
1941	1,428.71	60.00	1.67	23.86	13.18	0.2197	314
1942	6,051.20	60.00	1.67	101.06	13.56	0.2260	1,368
1944	639.50	60.00	1.67	10.68	14.35	0.2392	153
1946	282.22	60.00	1.67	4.71	15.15	0.2525	71
1947	1,085.08	60.00	1.67	18.12	15.55	0.2592	281
1948	5,123.17	60.00	1.67	85.56	15.97	0.2662	1,364
1949	184,168.07	60.00	1.67	3,075.61	16.38	0.2730	50,278
1950	9,639.66	60.00	1.67	160.98	16.81	0.2802	2,701
1951	148,130.25	60.00	1.67	2,473.78	17.23	0.2872	42,539
1952	47,267.29	60.00	1.67	789.36	17.66	0.2943	13,912
1953	22,803.91	60.00	1.67	380.83	18.10	0.3017	6,879
1954	61,401.82	60.00	1.67	1,025.41	18.54	0.3090	18,973
1955	75,527.50	60.00	1.67	1,261.31	18.99	0.3165	23,904
1956	98,003.74	60.00	1.67	1,636.66	19.45	0.3242	31,770
1957	82,050.52	60.00	1.67	1,370.24	19.90	0.3317	27,214
1958	157,744.06	60.00	1.67	2,634.33	20.37	0.3395	53,554
1959	410,508.55	60.00	1.67	6,855.49	20.84	0.3473	142,582
1960	318,840.43	60.00	1.67	5,324.64	21.31	0.3552	113,243
1961	19,103.76	60.00	1.67	319.03	21.79	0.3632	6,938
1962	149,284.19	60.00	1.67	2,493.05	22.28	0.3713	55,434
1963	130,701.19	60.00	1.67	2,182.71	22.77	0.3795	49,601
1964	46,925.81	60.00	1.67	783.66	23.27	0.3878	18,199
1965	2,742,692.23	60.00	1.67	45,802.96	23.77	0.3962	1,086,572
1966	150,098.47	60.00	1.67	2,506.64	24.28	0.4047	60,740
1967	95,444.07	60.00	1.67	1,593.92	24.79	0.4132	39,435
1968	24,225.72	60.00	1.67	404.57	25.32	0.4220	10,223
1969	35,943.69	60.00	1.67	600.26	25.84	0.4307	15,480
1970	1,245,115.40	60.00	1.67	20,793.43	26.37	0.4395	547,228
1971	611,624.32	60.00	1.67	10,214.13	26.91	0.4485	274,314
1972	1,879,011.47	60.00	1.67	31,379.49	27.46	0.4577	859,967
1973	1,398,799.17	60.00	1.67	23,359.95	28.01	0.4668	653,001
1974	2,892,344.86	60.00	1.67	48,302.16	28.56	0.4760	1,376,756
1975	2,775,330.36	60.00	1.67	46,348.02	29.12	0.4853	1,346,951
1976	2,574,262.17	60.00	1.67	42,990.18	29.69	0.4948	1,273,822
1977	466,403.83	60.00	1.67	7,788.94	30.26	0.5043	235,221
1978	1,831,078.21	60.00	1.67	30,579.01	30.84	0.5140	941,174
1979	2,874,833.49	60.00	1.67	48,009.72	31.42	0.5237	1,505,464
1980	1,681,061.23	60.00	1.67	28,073.72	32.01	0.5335	896,846
1981	1,480,863.98	60.00	1.67	24,730.43	32.61	0.5435	804,850
1982	22,782,747.27	60.00	1.67	380,471.88	33.21	0.5535	12,610,251
1983	1,588,210.80	60.00	1.67	26,523.12	33.81	0.5635	894,957
1984	6,694,263.64	60.00	1.67	111,794.20	34.43	0.5738	3,841,369
1985	5,453,256.33	60.00	1.67	91,069.38	35.04	0.5840	3,184,702
1986	31,348,635.90	60.00	1.67	523,522.22	35.66	0.5943	18,631,435

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
1987	26,559,937.35	60.00	1.67	443,550.95	36.29	0.6048	16,064,247
1988	3,742,242.87	60.00	1.67	62,495.46	36.92	0.6153	2,302,714
1989	26,155,972.28	60.00	1.67	436,804.74	37.55	0.6258	16,369,192
1990	9,827,967.28	60.00	1.67	164,127.05	38.19	0.6365	6,255,501
1991	20,994,789.61	60.00	1.67	350,612.99	38.84	0.6473	13,590,557
1992	31,724,860.71	60.00	1.67	529,805.17	39.49	0.6582	20,880,352
1993	9,975,526.70	60.00	1.67	166,591.30	40.14	0.6690	6,673,627
1994	14,768,388.46	60.00	1.67	246,632.09	40.79	0.6798	10,039,994
1995	4,963,470.86	60.00	1.67	82,889.96	41.45	0.6908	3,428,915
1996	13,806,876.59	60.00	1.67	230,574.84	42.12	0.7020	9,692,427
1997	4,211,098.23	60.00	1.67	70,325.34	42.78	0.7130	3,002,513
1998	2,367,468.45	60.00	1.67	39,536.72	43.45	0.7242	1,714,450
1999	7,919,924.65	60.00	1.67	132,262.74	44.12	0.7353	5,823,758
2000	6,976,761.16	60.00	1.67	116,511.91	44.80	0.7467	5,209,338
2001	3,231,240.79	60.00	1.67	53,961.72	45.48	0.7580	2,449,281
2002	26,036,759.38	60.00	1.67	434,813.88	46.16	0.7693	20,030,860
2003	3,688,226.47	60.00	1.67	61,593.38	46.84	0.7807	2,879,288
2004	2,537,240.02	60.00	1.67	42,371.91	47.52	0.7920	2,009,494
2005	3,664,154.59	60.00	1.67	61,191.38	48.21	0.8035	2,944,148
2006	3,522,500.10	60.00	1.67	58,825.75	48.90	0.8150	2,870,838
2007	13,973,560.56	60.00	1.67	233,358.46	49.60	0.8267	11,551,523
2008	6,747,931.14	60.00	1.67	112,690.45	50.29	0.8382	5,655,913
2009	4,550,322.72	60.00	1.67	75,990.39	50.99	0.8498	3,867,001
2010	10,913,990.06	60.00	1.67	182,263.63	51.69	0.8615	9,402,402
2011	16,334,136.42	60.00	1.67	272,780.08	52.40	0.8733	14,265,091
2012	9,987,230.05	60.00	1.67	166,786.74	53.10	0.8850	8,838,699
2013	8,214,137.81	60.00	1.67	137,176.10	53.81	0.8968	7,366,685
2014	33,503,653.83	60.00	1.67	559,511.02	54.53	0.9088	30,449,126
2015	28,505,657.82	60.00	1.67	476,044.49	55.25	0.9208	26,248,865
2016	25,193,347.01	60.00	1.67	420,728.90	55.97	0.9328	23,501,110
2017	63,881,654.73	60.00	1.67	1,066,823.63	56.69	0.9448	60,357,304
2018	78,403,773.81	60.00	1.67	1,309,343.02	57.42	0.9570	75,032,412
2019	32,505,809.20	60.00	1.67	542,847.01	58.15	0.9692	31,503,655
2020	53,132,355.69	60.00	1.67	887,310.34	58.89	0.9815	52,149,407
2021	88,780,129.72	60.00	1.67	1,482,628.17	59.63	0.9938	88,232,356
	795,906,054.36			13,291,631.12			654,405,073
						49.23	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.1 AUTOMOBILES

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 7-L2.5								
1996	16,700.00							
1997	744.00							
2000	73,561.88							
2003	21,486.00	7.00	14.29	3,070.35	0.26	0.0371	798	
2005	22,243.00	7.00	14.29	3,178.52	0.61	0.0871	1,938	
2006	56,978.82	7.00	14.29	8,142.27	0.78	0.1114	6,349	
2007	179,998.30	7.00	14.29	25,721.76	0.93	0.1329	23,915	
2008	65,541.17	7.00	14.29	9,365.83	1.08	0.1543	10,112	
2009	38,963.69	7.00	14.29	5,567.91	1.24	0.1771	6,902	
2010	33,695.00	7.00	14.29	4,815.02	1.43	0.2043	6,884	
2012	296,774.99	7.00	14.29	42,409.15	1.88	0.2686	79,705	
2013	610,104.44	7.00	14.29	87,183.92	2.11	0.3014	183,904	
2014	2,715,350.83	7.00	14.29	388,023.63	2.32	0.3314	899,949	
2015	3,430,922.00	7.00	14.29	490,278.75	2.51	0.3586	1,230,226	
2016	704,792.14	7.00	14.29	100,714.80	2.77	0.3957	278,893	
2017	1,162,495.58	7.00	14.29	166,120.62	3.20	0.4571	531,423	
2018	3,639,135.26	7.00	14.29	520,032.43	3.83	0.5471	1,991,116	
2019	298,481.12	7.00	14.29	42,652.95	4.63	0.6614	197,424	
2020	1,609,761.86	7.00	14.29	230,034.97	5.53	0.7900	1,271,712	
2021	1,871,152.85	7.00	14.29	267,387.74	6.50	0.9286	1,737,496	
	16,848,882.93			2,394,700.62			8,458,746	
	COMPOSITE REMAINING LIFE, YEARS..						3.53	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.2 LIGHT TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 9-L3							
1997	19,483.72						
2000	36,165.55						
2002	17,974.95	9.00	11.11	1,997.02	0.39	0.0433	779
2003	4,906,875.21	9.00	11.11	545,153.84	0.58	0.0644	316,199
2004	157,037.35	9.00	11.11	17,446.85	0.78	0.0867	13,610
2005	327,801.49	9.00	11.11	36,418.75	0.99	0.1100	36,058
2006	212,051.66	9.00	11.11	23,558.94	1.21	0.1344	28,508
2007	104,560.90	9.00	11.11	11,616.72	1.44	0.1600	16,730
2008	1,194,955.03	9.00	11.11	132,759.50	1.69	0.1878	224,389
2009	310,257.50	9.00	11.11	34,469.61	1.95	0.2167	67,223
2010	222,562.08	9.00	11.11	24,726.65	2.20	0.2444	54,403
2011	492,174.62	9.00	11.11	54,680.60	2.43	0.2700	132,887
2012	6,331,084.61	9.00	11.11	703,383.50	2.62	0.2911	1,843,042
2013	3,939,684.07	9.00	11.11	437,698.90	2.79	0.3100	1,221,302
2014	7,427,895.73	9.00	11.11	825,239.22	3.02	0.3356	2,492,505
2015	12,883,696.72	9.00	11.11	1,431,378.71	3.41	0.3789	4,881,504
2016	8,942,470.86	9.00	11.11	993,508.51	3.98	0.4422	3,954,539
2017	651,715.21	9.00	11.11	72,405.56	4.74	0.5267	343,239
2018	4,856,416.74	9.00	11.11	539,547.90	5.60	0.6222	3,021,760
2019	9,633,706.58	9.00	11.11	1,070,304.80	6.53	0.7256	6,989,832
2020	8,645,616.67	9.00	11.11	960,528.01	7.50	0.8333	7,204,652
2021	9,085,291.71	9.00	11.11	1,009,375.91	8.50	0.9444	8,580,513
	80,399,478.96			8,926,199.50			41,423,674
						4.64	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.3 HEAVY TRUCKS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 13-L3								
1989	9,263.08							
1990	3,050.29							
1991	13,041.12	13.00	7.69	1,002.86	0.15	0.0115	150	
1993	57,358.46	13.00	7.69	4,410.87	0.50	0.0385	2,206	
1994	206,184.38	13.00	7.69	15,855.58	0.69	0.0531	10,944	
1995	96,682.56	13.00	7.69	7,434.89	0.88	0.0677	6,544	
1996	298,814.86	13.00	7.69	22,978.86	1.08	0.0831	24,826	
1997	39,180.38	13.00	7.69	3,012.97	1.29	0.0992	3,888	
1998	54,977.28	13.00	7.69	4,227.75	1.50	0.1154	6,343	
1999	186,860.26	13.00	7.69	14,369.55	1.72	0.1323	24,723	
2000	359,053.41	13.00	7.69	27,611.21	1.95	0.1500	53,858	
2001	694,113.88	13.00	7.69	53,377.36	2.19	0.1685	116,930	
2002	473,733.22	13.00	7.69	36,430.08	2.44	0.1877	88,915	
2003	23,852,895.46	13.00	7.69	1,834,287.66	2.70	0.2077	4,954,008	
2004	1,801,052.32	13.00	7.69	138,500.92	2.96	0.2277	410,082	
2005	3,459,725.61	13.00	7.69	266,052.90	3.21	0.2469	854,275	
2006	3,359,415.66	13.00	7.69	258,339.06	3.44	0.2646	888,969	
2007	6,944,342.92	13.00	7.69	534,019.97	3.65	0.2808	1,949,763	
2008	9,701,845.66	13.00	7.69	746,071.93	3.82	0.2939	2,850,887	
2009	7,219,141.69	13.00	7.69	555,152.00	3.99	0.3069	2,215,699	
2010	175,889.58	13.00	7.69	13,525.91	4.19	0.3223	56,691	
2011	7,296,204.08	13.00	7.69	561,078.09	4.47	0.3439	2,508,800	
2012	42,676,946.25	13.00	7.69	3,281,857.17	4.87	0.3746	15,987,638	
2013	4,838,125.90	13.00	7.69	372,051.88	5.40	0.4154	2,009,661	
2014	21,323,359.97	13.00	7.69	1,639,766.38	6.06	0.4662	9,939,884	
2015	53,331,810.91	13.00	7.69	4,101,216.26	6.84	0.5262	28,060,532	
2016	33,700,104.95	13.00	7.69	2,591,538.07	7.69	0.5915	19,934,960	
2017	43,249,793.29	13.00	7.69	3,325,909.10	8.59	0.6608	28,578,166	
2018	21,825,440.09	13.00	7.69	1,678,376.34	9.53	0.7331	15,999,794	
2019	37,044,386.03	13.00	7.69	2,848,713.29	10.51	0.8085	29,948,904	
2020	35,461,189.96	13.00	7.69	2,726,965.51	11.50	0.8846	31,369,678	
2021	46,662,684.75	13.00	7.69	3,588,360.46	12.50	0.9615	44,868,038	
	406,416,668.26			31,252,494.88			243,725,756	
	COMPOSITE REMAINING LIFE, YEARS..					7.80		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.4 TRACTOR TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)	
SURVIVOR CURVE.. IOWA 9-L2.5								
1982	13,043.01							
1985	4,944.85							
1988	37,677.85							
1990	127,235.42							
1991	9,134.34							
1993	95,581.62							
1994	82,612.54							
1995	40,396.41							
1996	5,279.46							
1997	7,406.13	9.00	11.11	822.82	0.23	0.0256	189	
1998	33,747.44	9.00	11.11	3,749.34	0.39	0.0433	1,462	
2000	25,719.76	9.00	11.11	2,857.47	0.73	0.0811	2,086	
2002	77,834.64	9.00	11.11	8,647.43	1.07	0.1189	9,254	
2003	597,743.37	9.00	11.11	66,409.29	1.22	0.1356	81,030	
2011	138,812.40	9.00	11.11	15,422.06	2.81	0.3122	43,340	
2012	193,869.32	9.00	11.11	21,538.88	3.01	0.3344	64,838	
2016	197,873.64	9.00	11.11	21,983.76	4.27	0.4744	93,879	
2018	111,346.75	9.00	11.11	12,370.62	5.71	0.6344	70,643	
2019	418,696.66	9.00	11.11	46,517.20	6.58	0.7311	306,113	
2020	2,058,968.40	9.00	11.11	228,751.39	7.52	0.8356	1,720,392	
2021	359,449.94	9.00	11.11	39,934.89	8.50	0.9444	339,479	
	4,637,373.95			469,005.15			2,732,705	
	COMPOSITE REMAINING LIFE, YEARS..						5.83	

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S0.5							
1978	4,838.21						
1980	17,879.51						
1983	5,452.59	20.00	5.00	272.63	0.54	0.0270	147
1984	46,798.96	20.00	5.00	2,339.95	0.88	0.0440	2,059
1985	12,590.72	20.00	5.00	629.54	1.22	0.0610	768
1986	10,457.85	20.00	5.00	522.89	1.56	0.0780	816
1987	2,225.82	20.00	5.00	111.29	1.89	0.0945	210
1988	13,849.70	20.00	5.00	692.48	2.23	0.1115	1,544
1989	115,909.45	20.00	5.00	5,795.47	2.56	0.1280	14,836
1990	127,299.30	20.00	5.00	6,364.96	2.90	0.1450	18,458
1991	267,553.18	20.00	5.00	13,377.66	3.24	0.1620	43,344
1992	513,234.48	20.00	5.00	25,661.72	3.58	0.1790	91,869
1993	315,763.97	20.00	5.00	15,788.20	3.93	0.1965	62,048
1994	403,432.00	20.00	5.00	20,171.60	4.29	0.2145	86,536
1995	96,629.88	20.00	5.00	4,831.49	4.65	0.2325	22,466
1996	197,241.07	20.00	5.00	9,862.05	5.01	0.2505	49,409
1997	155,773.87	20.00	5.00	7,788.69	5.39	0.2695	41,981
1998	255,553.39	20.00	5.00	12,777.67	5.77	0.2885	73,727
1999	103,353.36	20.00	5.00	5,167.67	6.16	0.3080	31,833
2000	435,408.65	20.00	5.00	21,770.43	6.56	0.3280	142,814
2001	212,996.01	20.00	5.00	10,649.80	6.98	0.3490	74,336
2002	121,355.42	20.00	5.00	6,067.77	7.40	0.3700	44,902
2003	285,336.11	20.00	5.00	14,266.81	7.84	0.3920	111,852
2004	268,103.26	20.00	5.00	13,405.16	8.29	0.4145	111,129
2005	154,684.68	20.00	5.00	7,734.23	8.75	0.4375	67,675
2006	231,594.98	20.00	5.00	11,579.75	9.23	0.4615	106,881
2007	436,046.16	20.00	5.00	21,802.31	9.73	0.4865	212,136
2008	912,350.23	20.00	5.00	45,617.51	10.25	0.5125	467,579
2009	999,234.66	20.00	5.00	49,961.73	10.79	0.5395	539,087
2010	74,177.29	20.00	5.00	3,708.86	11.35	0.5675	42,096
2011	301,167.76	20.00	5.00	15,058.39	11.93	0.5965	179,647
2012	1,520,074.64	20.00	5.00	76,003.73	12.54	0.6270	953,087
2013	949,767.07	20.00	5.00	47,488.35	13.18	0.6590	625,896
2014	2,523,818.04	20.00	5.00	126,190.90	13.84	0.6920	1,746,482
2015	3,522,220.87	20.00	5.00	176,111.04	14.54	0.7270	2,560,655
2016	4,198,318.92	20.00	5.00	209,915.95	15.27	0.7635	3,205,416
2017	860,907.33	20.00	5.00	43,045.37	16.04	0.8020	690,448
2018	2,885,189.16	20.00	5.00	144,259.46	16.84	0.8420	2,429,329

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 392.9 TRAILERS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 20-S0.5								
2019	4,424,268.96	20.00	5.00	221,213.45	17.69	0.8845	3,913,266	
2020	6,440,942.51	20.00	5.00	322,047.13	18.57	0.9285	5,980,415	
2021	4,020,780.53	20.00	5.00	201,039.03	19.51	0.9755	3,922,271	
	38,444,580.55			1,921,093.12			28,669,450	
	COMPOSITE REMAINING LIFE, YEARS..					14.92		

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 396.1 POWER OPERATED EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	REM. LIFE (6)	--FUTURE FACTOR (7)	ACCRUALS-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-L1.5							
1979	1,995.60						
1983	1,547.45	13.00	7.69	119.00	0.56	0.0431	67
1984	489.77	13.00	7.69	37.66	0.72	0.0554	27
1985	968.06	13.00	7.69	74.44	0.88	0.0677	66
1988	367.72	13.00	7.69	28.28	1.34	0.1031	38
1993	26,048.19	13.00	7.69	2,003.11	2.10	0.1615	4,208
1998	327,175.29	13.00	7.69	25,159.78	3.03	0.2331	76,258
1999	57,269.01	13.00	7.69	4,403.99	3.24	0.2492	14,273
2000	187,060.62	13.00	7.69	14,384.96	3.45	0.2654	49,642
2001	99,238.07	13.00	7.69	7,631.41	3.68	0.2831	28,092
2002	45,684.73	13.00	7.69	3,513.16	3.91	0.3008	13,741
2003	157,518.35	13.00	7.69	12,113.16	4.16	0.3200	50,406
2004	150,353.71	13.00	7.69	11,562.20	4.41	0.3392	51,004
2005	181,119.60	13.00	7.69	13,928.10	4.66	0.3585	64,924
2007	487,582.17	13.00	7.69	37,495.07	5.18	0.3985	194,282
2008	339,305.37	13.00	7.69	26,092.58	5.45	0.4192	142,247
2010	500,789.01	13.00	7.69	38,510.67	5.99	0.4608	230,749
2011	278,322.07	13.00	7.69	21,402.97	6.29	0.4839	134,666
2012	582,818.15	13.00	7.69	44,818.72	6.61	0.5085	296,340
2013	3,747.97	13.00	7.69	288.22	6.98	0.5369	2,012
2014	33,580.62	13.00	7.69	2,582.35	7.40	0.5692	19,115
2015	516,950.27	13.00	7.69	39,753.48	7.90	0.6077	314,146
2016	124,769.86	13.00	7.69	9,594.80	8.48	0.6523	81,389
2018	452,947.91	13.00	7.69	34,831.69	9.89	0.7608	344,589
2019	1,192,345.96	13.00	7.69	91,691.40	10.70	0.8231	981,396
2020	390,361.36	13.00	7.69	30,018.79	11.58	0.8908	347,722
2021	837,268.50	13.00	7.69	64,385.95	12.52	0.9631	806,357
	6,977,625.39			536,425.94			4,247,756
						7.92	
							COMPOSITE REMAINING LIFE, YEARS..

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT 397.8 COMMUNICATION EQUIPMENT - FIBER OPTICS

CALCULATION OF COMPOSITE REMAINING LIFE
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)	
SURVIVOR CURVE.. IOWA 25-S2								
1982	2,596.84	25.00	4.00	103.87	2.07	0.0828	215	
1985	20,382.66	25.00	4.00	815.31	2.77	0.1108	2,258	
1987	12,299.37	25.00	4.00	491.97	3.28	0.1312	1,614	
1988	21,271.21	25.00	4.00	850.85	3.55	0.1420	3,021	
1989	140,358.41	25.00	4.00	5,614.34	3.83	0.1532	21,503	
1992	3,079,183.25	25.00	4.00	123,167.33	4.73	0.1892	582,581	
1993	307,150.88	25.00	4.00	12,286.04	5.06	0.2024	62,167	
1994	225,056.45	25.00	4.00	9,002.26	5.40	0.2160	48,612	
1995	124,455.05	25.00	4.00	4,978.20	5.76	0.2304	28,674	
1996	2,585,664.51	25.00	4.00	103,426.58	6.14	0.2456	635,039	
1997	530,414.50	25.00	4.00	21,216.58	6.54	0.2616	138,756	
1998	765,950.78	25.00	4.00	30,638.03	6.95	0.2780	212,934	
1999	827,066.88	25.00	4.00	33,082.68	7.39	0.2956	244,481	
2000	2,035,644.48	25.00	4.00	81,425.78	7.86	0.3144	640,007	
2001	1,201,073.00	25.00	4.00	48,042.92	8.34	0.3336	400,678	
2002	829,867.98	25.00	4.00	33,194.72	8.86	0.3544	294,105	
2003	209,805.94	25.00	4.00	8,392.24	9.40	0.3760	78,887	
2004	559,629.13	25.00	4.00	22,385.17	9.98	0.3992	223,404	
2005	368,129.34	25.00	4.00	14,725.17	10.59	0.4236	155,940	
2006	1,304,872.26	25.00	4.00	52,194.89	11.23	0.4492	586,149	
2007	557,959.39	25.00	4.00	22,318.38	11.90	0.4760	265,589	
2008	1,436,286.94	25.00	4.00	57,451.48	12.62	0.5048	725,038	
2009	1,926,333.54	25.00	4.00	77,053.34	13.37	0.5348	1,030,203	
2010	854,710.35	25.00	4.00	34,188.41	14.15	0.5660	483,766	
2011	415,973.23	25.00	4.00	16,638.93	14.97	0.5988	249,085	
2012	2,173,046.85	25.00	4.00	86,921.87	15.83	0.6332	1,375,973	
2013	1,110,497.79	25.00	4.00	44,419.91	16.72	0.6688	742,701	
2014	2,921,269.08	25.00	4.00	116,850.76	17.63	0.7052	2,060,079	
2015	1,652,212.06	25.00	4.00	66,088.48	18.58	0.7432	1,227,924	
2016	3,171,182.99	25.00	4.00	126,847.32	19.54	0.7816	2,478,597	
2017	6,785,675.56	25.00	4.00	271,427.02	20.52	0.8208	5,569,682	
2018	9,456,178.31	25.00	4.00	378,247.13	21.51	0.8604	8,136,096	
2019	7,688,958.29	25.00	4.00	307,558.33	22.50	0.9000	6,920,062	
2020	7,681,209.61	25.00	4.00	307,248.38	23.50	0.9400	7,220,337	
2021	15,010,281.83	25.00	4.00	600,411.27	24.50	0.9800	14,710,076	
	77,992,648.74			3,119,705.94			57,556,233	
	COMPOSITE REMAINING LIFE, YEARS..						18.45	

PART X. DETAIL OF PRODUCTION PLANT

STEAM PRODUCTION PLANT

Each of the standalone FPL steam production plants either have been, or are planned to be, retired within the next few years. As a result, the steam production plants included in FPL's prior depreciation study – Scherer Unit 4, SJRPP, Martin Units 1 and 2, and Manatee Units 1 and 2 – are not included in this study. The remaining plants included in the study are standalone Gulf plants at the Crist and Scherer sites. The Company plans to retire its ownership of Plant Daniel by 2024 and, as a result, that plant is also not included in the study.

The Company's remaining steam production fleet consists of units at two plants originally constructed as coal-fired generating stations, although the Crist units expected to remain in service beyond 2025 have been converted to natural gas. A summary of the Company's current steam plants is provided in the table below.

Plant	Fuel	Status
Crist Units 4 and 5	Gas	Planned to be retired in 2024 and 2026
Crist Units 6 and 7	Gas	Converted to natural gas
Scherer Unit 3	Coal	Partial owner of Unit 3

The service lives for each plant are based on estimated probable retirement dates for each unit and interim survivor curves estimated for each plant account. Net salvage for interim retirements has been incorporated into the depreciation rates. The capital recovery of terminal net salvage is estimated in a separate dismantlement study.

Interim survivor curves and interim net salvage were estimated for each account based on informed judgment incorporating a number of factors including

the historical analysis of interim retirements, cost of removal and gross salvage. The statistical analysis was based on the combined data for both standalone FPL assets and standalone Gulf assets. The use of the historical experience for both companies allowed for the study of the largest available set of data when analyzing historical interim service lives and net salvage.

The probable retirement dates for the Crist units are the same as those used for the current depreciation rates approved in a stipulation agreement, Order No. PSC-17-0178-S-EI. The probable retirement date for Scherer Unit 3 is 2047, which is five years earlier than that used for the current depreciation rates but is consistent with the retirement date used by the unit's majority owner, Georgia Power. The probable retirement dates for each of the Crist units are consistent with a 65-year life span. The life span for Scherer Unit 3 is 60 years.

The life span estimates for these units are near the upper end of the range of experienced life spans for FPL and Gulf units. Both FPL and Gulf have retired many steam generating plants in recent years. The table below summarizes the retirement date and life span of each of these generating units. The average life span for these retired facilities was approximately 47 years.

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Cape Canaveral Unit 1	2010	45
Cape Canaveral Unit 2	2010	41
Cutler Unit 5	2012	58
Cutler Unit 6	2012	57
Lansing Smith Unit 1	2016	51
Lansing Smith Unit 2	2016	49
Martin Unit 1	2018	38
Martin Unit 2	2018	37
Manatee Unit 1	2022	46
Manatee Unit 2	2022	45
Pt Everglades Unit 1	2012	52
Pt Everglades Unit 2	2012	51
Pt Everglades Unit 3	2013	49
Pt Everglades Unit 4	2013	48
Riviera Unit 3	2011	49
Riviera Unit 4	2011	48
Sanford Unit 3	2012	53
Scholz Unit 1	2015	62
Scholz Unit 2	2015	62
SJRPP Unit 1	2018	31
SJRPP Unit 2	2018	30
Scherer Unit 4	2021	32
Turkey Point Unit 1	2016	49
Turkey Point Unit 2	2013	45

A description of each generating site, as well the estimated probable retirement dates for each generating unit, is included in the pages that follow. An account by account discussion of the development of the service life and net salvage parameters for interim retirements follows the discussion of each site.

Crist Steam Generating Plant

The James F. Crist Generating Plant is located in Pensacola, Florida, approximately 20 miles north of the Gulf of Mexico. The site consists of four steam generating units (Units 3, 4, 5 and 6). Four simple cycle units are also being constructed on the site and are expected to be in commercial operation in 2021. Cooling towers, a switchyard, and all related facilities for a commercial generating station are located on site. The facility also has electrostatic precipitators (ESP), flue gas desulfurization (FGD) units, and selective catalytic reduction (SCR).

Gulf Power Company's current depreciation rates for the Crist steam units were originally filed in Docket No. 160186-EI. The current depreciation parameters were ordered in a stipulation agreement, Order No. PSC-17-0178-S-EI. The current retirement dates for Units 3, 4, 5 and 6 are 2024, 2026, 2035 and 2038, respectively. The same retirement dates are proposed in this study.

Scherer Steam Generating Plant

The Scherer Steam Plant is a coal fired generating station consisting of four units and all the common facilities required for generating electricity. It is located in Monroe County near the Ocmulgee River about 17 miles north of Macon, Georgia. Gulf Power owns 25% of Unit 3, while the remaining 75% is owned by Georgia Power Corporation ("GPC"). Gulf owns 12.5% of the common facilities for Units 3 and 4 and 6.3% of the common facilities for all four units. FPL (76.4%) and JEA (23.6%) jointly own Unit 4, which will be retired in 2021 and is excluded from the study.

Scherer Unit 3 began commercial power generation in January of 1987 and Scherer Unit 4 was declared commercial in February of 1989. Each unit consists of a boiler turbine generator, condenser, ESP, FGD unit, SCR, baghouse, a 530-foot high natural draft-cooling tower, electrical switching equipment, and water and fuel facilities, and a shared smokestack (shared between Units 3 and 4). 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 Power's transmission system.

Both units can produce 860 megawatts of electricity. The boilers can produce 5,790,000 pounds of steam per hour at 2,400 pounds per square inch pressure and 1,000 degrees Fahrenheit. Under full-load conditions the boilers burn 322 tons of coal per hour (7,728 tons per day). The coal burned at Scherer is delivered by rail from the Powder River Basin and is unloaded by a coal handling system which can unload an 80-car train in half an 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 858 megawatts (FPL's share is 634 megawatts) at the summer peak rating. 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.

The companies with an ownership share in the Scherer plant have made major capital investments in the plant's Air Quality Control System (ACQS) project. These investments include the installation or upgrade of scrubbers, SCR systems and baghouses which, combined, significantly reduce the emissions of SO_x, NO_x and mercury.

Gulf Power Company's current depreciation rates for Scherer Unit 3 were originally filed in Docket No. 160186-EI and the current depreciation parameters were ordered in a stipulation agreement, Order No. PSC-17-0178-S-EI. FPL's current depreciation rates for the Scherer Unit 4 and related common facilities were originally filed in Docket No. 160021-EI, and the approved depreciation parameters were approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. In Gulf's 2016 Depreciation Study, the Company proposed a probable retirement date of 2052, including Common facilities, which corresponds to a 65-year life span. The 2052 retirement date is used for the Company's current depreciation rates. In GPC's most recent depreciation study, the life span was shortened to 60-years, or a retirement date of 2047. In this study, the recommendation is to use the same 2047 retirement date as is used by GPC.

FPL plans to retire Scherer Unit 4 at the beginning of 2022. As a result, Unit 4 was not included in this depreciation study.

Account 311 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for steam power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's steam power plants. Interim retirements for this account have averaged around \$4 million per year over the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: The 80-R2 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and was adopted in a settlement agreement. For Gulf, the current estimate is a 0.0021 interim retirement rate which corresponds to an average service life for interim retirements of approximately 238 years.

Bands analyzed for this account include the overall band, as well as the most recent ten-, twenty- and thirty-year experience bands. Bands with experience and placements from 1970 through 2019 were also considered which corresponds to the year Crist Unit 5 was placed in service. Most of the Company's older steam plants have been, or are planned to be, retired. For this reason, the data points through approximately age 50 were given the most consideration in the life analysis, as these ages represent the experience of the plants still in service. Additionally, a larger retirement in the life table at age 43 was given less consideration in determining the interim survivor curve estimate.

Recommendation: The 90-R1.5 survivor curve represents a good fit of the data through the significant data points. The recommendation is to change the current interim survivor curve estimate to the 90-R1.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (15) percent was proposed and adopted in FPL's 2016 Depreciation Study. For Gulf, the current interim net salvage estimate is (10) percent. The net salvage analysis for the current study,

which is based on 34 years of historical data from 1986 through 2019, indicates a more negative estimate than that of the previous study. The overall average cost of removal is (52) percent, the average gross salvage is 5 percent, and the average net salvage is (47) percent. However, the gross salvage data includes a large reuse salvage amount in 1986 that is not expected to reoccur. The most recent five-year average net salvage is (97) percent.

Recommendation:

The data supports a more negative net salvage estimate than the approved estimate. The recommendation is to change the interim net salvage estimate to (20) percent which is conservative relative to the overall average net salvage. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent.

Account 312 (FERC): Boiler Plant Equipment

This account includes the installed cost of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus and accessories used in the production of steam, mercury, or other vapor to be used primarily for generating electricity.

GENERAL INFORMATION:

Some of the assets in this account, such as stacks, are likely to be in service for the full life of the plant. Other equipment, such as pumps, motors, and piping, will be retired as interim retirements. Interim retirements for this account have averaged about \$23 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 50-S0 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is a 0.0073 interim retirement rate which corresponds to an average service life of approximately 68 years.

Bands analyzed for this account include the overall band, as well as the most recent ten-, twenty- and thirty- year experience bands. Bands with experience and placements from 1970 through 2019 were also considered which corresponds to the year Crist Unit 5 was placed in service. The life indications for each band were relatively similar, although more recent bands indicated shorter service lives. Most of the Company's older steam plants have been, or are planned to be, retired. For this reason, the data points around age 50 were given the most consideration in the analysis, as these ages represent the experience of most plants still in service. The 70-L0 survivor curve represents a good fit of the data through these data points, although it is slightly above the historical data for most ages. However, because at least a portion of activity in recent years has been related to various upgrades and environmental projects at the Company's various power plants, it is reasonable to expect somewhat lower retirement rates for interim retirements going forward.

Recommendation: Change the current interim survivor curve estimate to the 70-L0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (15) percent was proposed and adopted in FPL's 2016 Depreciation Study. For Gulf, the current estimate is (30) percent. Thirty-four years of data, from 1986 through 2019, were available for the historical net salvage analysis. Most years have experienced cost of removal and gross salvage with removal costs normally exceeding gross salvage. The overall average cost of removal is (33) percent, the average gross salvage is 6 percent, and the average net salvage is (27) percent. The most recent five-year average is similar at (25) percent. There is no definitive trend to higher or lower net salvage over the full historical period available. Instead, net salvage trended less negative from the late 1980s through the 1990s, trended higher through 2010 and has since moderated.

Given the pattern in the historical data, the overall average provides a more reasonable indication of future expectations than short-term trends. The overall indications in the current study are similar to FPL's previous study. Thus, while a more negative net salvage estimate could be supported by the historical data, the current estimate continues to be a reasonable, if conservative, estimate of future net salvage.

Recommendation: The recommendation is to continue to use the current negative net salvage estimate of (15) percent. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent.

Account 314 (FERC): Turbogenerator Units

This account includes the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

GENERAL INFORMATION:

Interim retirements have averaged over \$8 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 55-R0.5 survivor curve was proposed for interim retirements in the FPL's 2016 Depreciation Study and was adopted in a settlement. For Gulf, the current estimate is a 0.0093 interim retirement rate which corresponds to an average service life of approximately 54 years.

In this study, bands analyzed for this account include the overall band as well as the most recent ten-, twenty- and thirty-year experience bands. Bands with experience and placements from 1970 through 2019 were also considered which corresponds to the year Crist Unit 5 was placed in service. Most of the Company's older steam plants have been, or are planned to be, retired. For this reason, the data points through about age 50 were given the most consideration in the analysis, as these ages represent the experience of most plants still in service. The 65-R0.5 survivor curve is a better fit of the overall band than the current estimate and represents an increase in average service life over the current estimate.

Recommendation: Increase the average service life from 55 to 65 years and maintain the current R0.5 curve type.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (5) percent was proposed in FPL's 2016 Depreciation Study and adopted in a settlement. For Gulf, the current estimate is (30) percent. Thirty-four years of historical data were available for the net salvage analysis, encompassing 1986 through 2019. Most years experienced cost of removal and gross salvage. There are large gross salvage amounts in

many years. Most of these transactions are the salvage for components that were refurbished and reused. Going forward, the Company will continue to refurbish components when possible, but as assets age, the opportunity for refurbishment may be less frequent than in the past.

The overall average cost of removal is (26) percent, the average gross salvage is 14 percent, and the average net salvage is (12) percent. The most recent five-year average is (29), while the most recent ten-year average (24) percent.

The historical data support a negative net salvage estimate, as cost of removal has exceeded gross salvage in most years and is reflected in long term and more recent averages.

Recommendation: Change the current negative net salvage estimate of (5) percent to (10) percent. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

Account 315 (FERC): Accessory Electric Equipment

This account includes the installed cost of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

GENERAL INFORMATION:

This account includes accessory electric equipment at the Company's steam power plants. Step-up transformers are not contained in the account and are instead in Account 353.1, Step-Up Transformers. Interim retirements for this account have averaged about \$1.5 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 65-S0 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is a 0.0050 interim retirement rate which corresponds to an average service life of approximately 100 years.

In this study, bands analyzed for this account include the overall band, as well as the most recent ten-, twenty- and thirty-year experience bands. Bands with experience and placements from 1970 through 2019 were also considered which corresponds to the year Crist Unit 5 was placed in service. Most of the Company's older steam plants have been, or are planned to be, retired. For this reason, the data points through age 50 were given the most consideration in the analysis, as these ages represent the experience of most plants still in service.

The 70-S0 survivor curve represents a better fit of the data through these data points than the current 65-S0 interim survivor curve estimate.

Recommendation: The recommendation is to change the interim survivor curve to the 70-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (20) percent

was proposed and adopted in FPL's 2016 Depreciation Study. For Gulf, the current estimate is (10) percent. Historical data available for the net salvage analysis encompassed a thirty-four-year period from 1986 through 2019. Cost of removal has exceeded gross salvage in most years. The overall average cost of removal is (26) percent, the average gross salvage is 3 percent, and the average net salvage is (23) percent. Almost half of the gross salvage occurred in a single year in 1990 which was given less consideration in the net salvage analysis. The most recent the ten-year average net salvage is (41) percent. However, a higher level of cost of removal was recorded in 2018 which has impacted more recent averages. Because of this, the overall average net salvage was given more consideration. The data continue to support an estimate in the range of (15) to (25) percent. An estimate of (15) percent net salvage is reasonable and considers the previously authorized percentages for both FPL and Gulf.

Recommendation:

The recommendation is to use a negative net salvage estimate of (15) percent which is more negative than the current Gulf estimate but is supported by the historical data. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

Account 316 (FERC): Miscellaneous Power Plant Equipment

This account includes the installed cost of miscellaneous equipment in and about the steam generating plant devoted to general station use and which is not properly included in any of the foregoing steam-power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged a little over than \$300,000 per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 65-R0.5 interim survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study which was adopted in a settlement agreement. For Gulf, the current estimate is a 0.0056 interim retirement rate which corresponds to an average service life of approximately 89 years.

In this study, bands analyzed for this account include the overall band as well as the most recent ten-, twenty- and thirty-year experience bands. Bands with experience and placements from 1970 through 2019 were also considered which corresponds to the year Crist Unit 5 was placed in service. Most of the Company's older steam plants have been, or are planned to be, retired. For this reason, the data points through age 50 are given the most consideration in the analysis, as these ages represent the experience of most plants still in service. The 70-R0.5 survivor curve represents a good fit of the data through these data points.

Recommendation: The recommendation is to use the 70-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (5) percent was proposed in FPL's 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is also (5) percent. Thirty-four years of historical data, ranging from 1986 through 2019, were available for the net salvage analysis. There has been cost of removal and gross salvage in most years, and cost of removal has normally exceeded gross salvage. The overall average cost of removal is (8) percent, the average gross salvage is 4

percent, and the average net salvage is (4) percent.

The data continue to support the current (5) percent net salvage estimate.

Recommendation:

Continue to use the current (5) percent net salvage estimate. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

NUCLEAR PRODUCTION PLANT

FPL's nuclear production fleet consists of two generating stations, Turkey Point and St. Lucie. There are two units located at each site. Both sites have undergone major extended power uprate (EPU) projects. The EPU projects have added 522 MW of combined generating capacity to the four nuclear units.

The service lives for each plant are based on estimated probable retirement dates for each unit and interim survivor curves estimated for each plant account. Net salvage for interim retirements has been incorporated into the depreciation rates. Interim survivor curves and interim net salvage were estimated for each account based on judgment incorporating a number of factors including the historical analysis of interim retirements, cost of removal and gross salvage. The probable retirement dates estimated are based on the Nuclear Regulatory Commission (NRC) operating licenses for each unit. The Turkey Point units have been granted a subsequent license renewal which extends the probable retirement dates by 20 years from those approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The estimated retirement dates for the St. Lucie units are the same as those adopted in that docket.

A description of each generating site, including the estimated probable retirement dates as well as an account by account discussion of the development of interim life and net salvage parameters, is included in the pages that follow.

St. Lucie Nuclear Generating Plant

The St. Lucie site is located on Hutchinson Island in St. Lucie County approximately halfway between Stuart and Fort Pierce on the East Coast of Florida. The site consists of two nuclear electric power units with pressurized water type reactors. Both units utilize a conventional electric power generating system along with the associated nuclear steam supply and auxiliary systems, a switchyard, and all related facilities for a commercial generating station. The two units have a combined output of approximately 2,000 megawatts (including the output added by the EPU's). Units 1 and 2 went into commercial operation during 1976 and 1983, respectively. FPL's ownership share for Units 1 and 2 represents approximately 1,800 megawatts.

St. Lucie has undergone EPU's for Units 1 and 2. The EPU's involved replacing components of the plant including piping, valves, heat exchangers and generators to improve the efficiency and output of the plant. The EPU's resulted in an increased total output of approximately 280 MW for the two units.

FPL's current depreciation rates for the St. Lucie Plant are based on a depreciation study that was filed in Docket No. 160021-EI, and the current depreciation parameters were approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The approved probable retirement dates are 2036 for Unit 1 and 2043 for Unit 2 based on the current license life of these units. For this study, the recommendation is to continue to use the same approved probable retirement dates.

Turkey Point Nuclear Generating Plant

The Turkey Point site is located on the shore of Biscayne Bay in Dade County approximately 25 miles south of Miami, Florida. The site consists of two nuclear units, a combined cycle plant, as well as a synchronous condenser that is derived from a steam unit that had previously been in service on the property. The reactors in the nuclear units, Units 3 and 4, are pressurized light water moderated and cooled systems. The nuclear units incorporate a closed-cycle pressurized water steam supply system, a conventional electric power generating system, a switchyard, and all related facilities for a commercial generating station. A closed cooling canal system provides the primary source of circulating water for the site. The two units have a combined output of approximately 1,600 megawatts (including the output added by the EPUs). Units 3 and 4 went into commercial operation during 1972 and 1973, respectively.

In 2012, FPL completed EPUs for Units 3 and 4. The EPUs involved replacing components of the plant including piping, valves, heat exchangers and generators to improve the efficiency and output of the plant. The EPUs resulted in an increased output of 242 MW for the two units.

FPL's current depreciation rates for the Turkey Point Nuclear Plant are based on a depreciation study filed in Docket No. 160021-EI, and the current depreciation parameters were approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The approved probable retirement dates are 2032 for Unit 3 and 2033 for Unit 4 which were based on the license life of the units at the time of the last depreciation study. On December 4, 2019, the Nuclear Regulatory Commission granted each unit a subsequent license renewal which extended the operating license to 2052 for Unit 3 and 2053 for Unit 4. For this study, the retirement dates have been updated to be consistent with the current operating licenses.

Account 321 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for nuclear power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's nuclear power plants. Certain retirements have been coded as outliers and are not expected to occur again. These include retirements related to steam generator and vessel head replacements as well as retirements related to the Company's uprate projects. Interim retirements for this account have averaged about \$7 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 100-R1.5 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and approved by the Commission. In the analysis for this study, bands analyzed for this account include the overall band as well as the most recent ten-, twenty- and thirty- year experience bands. The 110-R1 survivor curve is a better fit of the data through the most representative data points than the current estimate.

Recommendation: The recommendation is to change the estimated survivor to the 110-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (10) percent was proposed in FPL's 2016 Depreciation Study and adopted in a settlement agreement. Thirty-four years of data were available for the historical net salvage analysis, ranging from 1986 through 2019. The overall average cost of removal for this period was (25) percent, the average gross salvage was 15 percent, and the average net salvage was (9) percent. More recent years indicate higher cost of removal and some years also indicate higher gross salvage. Overall, more recent years indicate similar net salvage to the overall average. The most recent ten-year average is (13) percent and the most recent five-year average is (8) percent.

The data continue to support an estimate of (10) percent.

Recommendation: Continue to use the current negative net salvage estimate of (10) percent. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent.

Account 322 (FERC): Reactor Plant Equipment

This account includes the installed cost of reactors, reactor fuel handling and storage equipment, pressurizing equipment, coolant charging equipment, purification and discharging equipment, radioactive waste treatment and disposal equipment, boilers, steam and feed water piping, reactor and boiler apparatus and accessories and other reactor plant equipment used in the production of steam to be used primarily for generating electricity including auxiliary superheat boilers and associated equipment in systems which change temperatures or pressure of steam from the reactor system.

GENERAL INFORMATION:

Certain retirements have been coded as outliers and are not expected to occur again. These include retirements for steam generators and vessel head replacements as well as retirements related to the Company's uprate projects. Interim retirements for this account have averaged about \$25.5 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 60-R1 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and adopted in a settlement agreement. In this study, bands analyzed for this account include the overall band as well as the most recent ten-, twenty- and thirty-year experience bands. The analysis of the historical data results in similar indications of interim survivor curves as in the previous study, although the 70-R0.5 survivor curve represents a better fit of the historical data.

Recommendation: The recommendation is to change the current estimate to the 70-R0.5 survivor curve based on the current life analysis.

NET SALVAGE ANALYSIS:

Discussion: In FPL's 2016 Depreciation Study a net salvage estimate for interim retirements of (15) percent was proposed and adopted in a settlement agreement. The data available for the historical net salvage analysis ranged from 1986 through 2019. Cost of removal and gross salvage have been recorded in most years with removal costs normally exceeding gross salvage. The overall average cost of removal is (32) percent, the average gross salvage is 17 percent, and the average net salvage is (15) percent. In recent years, the overall average has trended less negative.

The most recent ten-year average is (13) percent. The most recent five-year average is (7) percent.

The overall trend in the historical data is to less negative net salvage than the current (15) percent estimate.

Recommendation:

The recommendation is to change the currently authorized negative net salvage estimate of (15) percent to (5) percent. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent based on the more recent analysis.

Account 323 (FERC): Turbogenerator Units

This account includes the installed cost of main turbine-driven units and accessory equipment used in generating electricity by steam.

GENERAL INFORMATION:

Certain retirements have been coded as outliers and are not expected to reoccur. These include retirements related to the Company's uprate projects. Interim retirements for this account have averaged about \$27 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 45-R0.5 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and was adopted in a settlement agreement. In the life analysis for this study, bands analyzed for this account include the overall band as well as the most recent ten-, twenty- and thirty-year experience bands. The historical interim retirement pattern is a relatively flat curve, and the O1 fits the data well. The 50-O1 is a good fit of the historical data, although there are reasons to expect that that interim retirements may not occur at quite the level as in recent years. For this reason, an interim survivor curve with a somewhat longer life is appropriate.

Recommendation: The recommendation is the 55-O1 interim survivor curve, which is somewhat longer than the best fitting curves but consistent with expectations for the account.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of 0 percent was proposed and adopted in FPL's 2016 Depreciation Study. Thirty-four years of historical data were available for the net salvage analysis, ranging from 1986 through 2019. Most years have recorded cost of removal and gross salvage. There are large gross salvage amounts in many years. Most of these are the salvage for components that were refurbished and reused. Some of these transactions have been coded as outliers and are not expected to reoccur. While other transactions related to refurbished components remain in the analysis, there may be the same potential for refurbishment going forward as has been recorded in the historical data.

The overall average cost of removal is (18) percent, the average gross salvage is 22 percent, and the average net salvage is 3 percent. The most recent ten-and five-year averages are positive 7 and positive 9 percent, respectively.

Due to the age of the nuclear plants (each is over thirty years old) there is the possibility that there will be less reuse of refurbished components in the future than is reflected in the historical data. The data supports an estimate of 5 percent, which is similar to the overall average but less positive than the most recent five-year average net salvage.

Recommendation:

Use a positive 5 percent net salvage for this account. This estimate is adjusted for interim retirements to a 1 percent composite net salvage percent.

Account 324 (FERC): Accessory Electric Equipment

This account includes the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by nuclear power and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

GENERAL INFORMATION:

The Company's step-up transformers are not contained in the account and are instead in Account 353.1, Step-Up Transformers. Certain retirements have been coded as outliers and are not expected to reoccur. These include retirements related to the Company's uprate projects. Interim retirements for this account have averaged about \$2.2 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 75-R2.5 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and adopted in a settlement agreement. In this study, bands analyzed for this account include the overall band as well as the most recent ten-, twenty- and thirty- year experience bands.

Based on the analysis for the current study, the 90-R2 survivor curve represents a better fit of the historical data than the estimate from the 2016 study.

Recommendation: The recommendation is to change current interim survivor curve to the 90-R2 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (10) percent was proposed and approved in the 2016 Depreciation Study. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. Cost of removal exceeds gross salvage in most years, and removal costs have been higher in recent years than in earlier years. The overall average cost of removal is (41) percent, the average gross salvage is 1 percent, and the average net salvage is (39) percent. The most recent ten-year average is (44) percent and the most recent five-year average is (41) percent which both reflect that cost of removal has increased

in recent years.

The data supports a more negative net salvage estimated than the current (10) percent estimate. Net salvage has been less negative in the most recent two years than in some of the prior years. For this reason, a more gradual increase is appropriate at this time.

Recommendation:

The recommendation is a gradual change from the current estimate of (10) percent to a net salvage estimate of (15) percent. The (15) percent estimate is adjusted for interim retirements to a (2) percent composite net salvage percent.

Account 325 (FERC): Miscellaneous Power Plant Equipment

This account includes the cost installed of miscellaneous equipment in and about the nuclear generating plant devoted to general station use and which is not properly included in any of the foregoing nuclear-power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged about \$1.9 million over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 50-R1.5 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and adopted in a settlement agreement. In this study, bands analyzed for this account include the overall band as well as the most recent ten-, twenty- and thirty- year experience bands.

The current 50-R1.5 survivor curve is not as good of a fit of the data as curves with lower modes. The 50-R0.5 survivor curve is a good fit of the historical data.

Recommendation: Change current interim survivor curve to the 50-R0.5 survivor curve which is a better fit of the historical data than the current estimate.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (10) percent was proposed and adopted in the 2016 Depreciation Study. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. There is cost of removal and gross salvage in most years with cost of removal typically exceeding gross salvage. The overall average cost of removal (20) percent, the average gross salvage is 3 percent, and the average net salvage is (17) percent. Most of the gross salvage occurred in a single year, 1993. More recent years have shown more negative net salvage with the ten-year average of (29) percent and the most recent five-year average of (23) percent.

The approved (10) percent net salvage estimate continues to be a reasonable, if conservative, estimate.

Recommendation: Continue to use the currently authorized net salvage estimate of (10) percent. This estimate is adjusted for interim retirements to a (3) percent composite net salvage percent.

OTHER PRODUCTION PLANT

The standalone FPL Other Production generating stations include ten combined cycle plants, simple cycle combustion turbines (CTs) at Ft. Myers and Lauderdale, two gas turbine peaking plants, and numerous solar generating stations. The Company additionally has plans to construct a new combined cycle power plant at Dania Beach and many new solar generating facilities by 2021. The Company also plans to construct new energy storage facilities, including the Manatee Energy Storage Center, by 2021. The standalone Gulf Other Production generating stations include one combined cycle plant, one oil peaking unit, one gas combustion turbine cogeneration facility and one landfill gas facility. Gulf also has plans to construct a new simple cycle CT plant and three new solar facilities by 2021. The table below shows the Company's fossil Other Production fleet by type of plant.

Plant	Type
Ft. Myers	Combined cycle and simple cycle
Sanford	Combined cycle
Manatee	Combined cycle
Martin	Combined cycle with thermal solar
Turkey Point	Combined cycle
West County	Combined cycle
Cape Canaveral	Combined cycle
Riviera	Combined cycle
Pt. Everglades	Combined cycle
Okeechobee	Combined cycle
Lansing Smith	Combined cycle
Dania Beach (in service in 2022)	Combined Cycle
Lauderdale GTs	Peaker gas turbines
Ft. Myers GTs	Peaker gas turbines
Lauderdale Peakers	Peaker combustion turbines
Ft. Myers Peakers	Peaker combustion turbines
Lansing Smith Unit A	Peaker combustion turbine
Pea Ridge	Cogeneration combustion turbines
Perdido Landfill Gas	Landfill gas
Crist Combustion Turbine	Peaker combustion turbines

GENERAL INFORMATION:

Combined Cycle

The Company's combined cycle plants include two distinct types of construction. Ft. Myers and Sanford were repowered as combined cycles from retired steam plants using the existing steam turbine and generator with new gas fired turbines and heat recovery boilers. Manatee, Martin, Turkey Point, West County, Cape Canaveral, Riviera, Pt. Everglades, Lansing Smith and Okeechobee were constructed as new combined cycle plants. The new Dania Beach plant will also be a new combined cycle plant.

The plants in FPL's combined cycle fleet range in age and efficiency. As examples, Martin Units 3 and 4 were placed in service in 1993 and operate with an average net operating heat rate (ANOHR) of approximately 7,300 Btu/kwh, while the Okeechobee plant was placed in service in 2019 and operates with an ANOHR of less than 6,400 Btu/kWh.

FPL's customer load results in operating characteristics for its combined cycle plants that differ from most other companies in the industry. A high percentage of the Company's customer base is residential and commercial which results in high peak loads during the day and low loads at night. Due to this load profile, FPL needs to frequently cycle the combustion turbines within its combined cycle plants off at night and on during the day. The addition of large amounts of renewables on the system also contributes to the cycling of combined cycle plants. The result of the cycling of these plants is more wear and tear on FPL's combined cycle fleet. The combination of this cycling, as well as other factors including higher average temperatures and higher chloride levels in the water and air in Florida, could impact both the overall life spans

and the lives of components of the facilities.

However, FPL has made, and plans to make, significant investments to upgrade many of the components at its combined cycle facilities. These investments include upgrading components referred to as capital spare parts which include assets such as turbine blades and rotors, compressor blades and combustor components. For example, most of the General Electric (GE) plants were constructed with combustion turbine components referred to as 7FA.03. To resolve durability concerns and reduce fuel consumption, the Company has, and continues to, replace these parts with improved capital spare parts components (referred to as 7FA.04 and 7FA.05). FPL's expectation is that the significant investments in these plants will improve the heat rates and operations of these facilities. FPL also has a pilot project at Okeechobee to construct a 20 MW electrolyzer to produce hydrogen that can be used in the combined cycle plant.

The current life span estimates for FPL's combined cycle plants is 40 years which was originally proposed in the depreciation study filed in Docket No. 160021-EI and approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The recommendation in this study is to continue to use a 40-year life span for the Company's combined cycle plants. This estimate is within the range of estimates used for combined cycle plants for other utilities.

FPL recently retired its Putnam and Lauderdale combined cycle plants. The table below summarizes the retirement date and life spans for each unit at this facility. The life spans of the Putnam units further support that a life span in the 35- to 40-year range is reasonable. While Lauderdale experienced shorter life spans, the Lauderdale plant was repowered using existing steam plant equipment and, as a result, is a

different type of construction from most of the Company's current fleet.

<u>Generating Unit</u>	<u>Retirement Date</u>	<u>Life Span</u>
Putnam Unit 1	2014	36
Putnam Unit 2	2014	37
Lauderdale Unit 4	2018	25
Lauderdale Unit 5	2018	25

Modern combined cycle plants are highly efficient machines that require capital investments at scheduled intervals in order to ensure optimal operating conditions. Each unit is on a schedule that requires inspection, refurbishment and/or replacement of major gas turbine components. As a result, many assets in each combined cycle plant have significantly shorter lives than the plants themselves. In the previous study, these assets were assigned to a separate subaccount and were studied as a separate depreciable group. Capital spare parts have shorter service lives and more positive net salvage than most of the other assets at each plant. In this study, capital spare parts have been studied separately from other assets at the plants.

Peaker Plants

The simple cycle combustion turbines at Ft. Myers and Lauderdale, as well as the combustion turbines being constructed at Crist, are similar to the combustion turbines found at the Company's combined cycle plants, except they do not have a steam cycle. The life spans for the combustion turbine peaker and simple cycle plants are estimated to be 40 years (the same as used for combined cycle plants), which is the same as the current life span estimates for these types of facilities. The capital spare parts for combustion turbine peakers are expected to have longer service lives than those at combined cycle plants due to fewer run hours (which extends the time capital spare parts remain in the engine between scheduled maintenance).

The Company also has peaker gas turbines located at Ft. Myers and Lauderdale. Gulf has a peaker oil-fired turbine at the Lansing Smith site. These plants are smaller simple cycle combustion turbines that were constructed in the 1970s. Gulf also has peaker combustion turbines at its Pea Ridge site that were constructed in the 1990s and a landfill gas plant at Perdido.

The Lansing Smith simple cycle plant, Pea Ridge simple cycle plant and Perdido landfill gas plant are expected to retire in 2027, 2025 and 2029, respectively. Many of the gas turbines at Ft. Myers and Lauderdale were retired in recent years. Those that remain are expected to continue to be in service for at least the next ten years. Consistent with the approach used in prior depreciation studies, the retirement dates for these gas turbines have been extended to 2031, ten years from the study date.

With the exception of the life analysis for capital spare parts, the peaker plants have been combined with the combined cycle plants for the analyses of interim survivor curves and interim net salvage. For most assets, the expected lives and net salvage costs are considered similar enough that the benefit of a larger sample size for the combined analysis results in the most appropriate approach for each account. However, the interim survivor curve life analysis for capital spare parts for the peaker units was performed separately due to different life expectations for each type of unit.

Solar

Since the previous depreciation study, FPL has added many solar generating facilities. The Company has also announced its “30-by-30” plan to install more than 30 million solar panels by 2030 which will result in many more facilities being added over the next decade. The Company currently has 28 solar facilities in service and will add more by the study date of December 31, 2021. With the exception of Martin Solar,

which is a thermal solar facility that is integrated with the steam cycle of Martin Unit 8, each is a photovoltaic solar plant. Most have a capacity of approximately 75 MW. Most of the current sites are fixed mount facilities, although more tracker facilities may be installed in the future.

The service lives for each plant are based on estimated probable retirement dates for each unit. A 30-year life span is used for each solar facility except Martín. The Martin solar plant has the same estimated retirement date as Martin Unit 8. Each of these life spans is the same as used for the current depreciation rates for the Company's existing solar facilities. There have been some interim retirements for the Company's solar plants and the Company expects that various components of the facilities will need to be replaced in the future. As a result, an interim survivor curve that expects a moderate level of interim retirements has been included for Account 343, Prime Movers for solar facilities.

Energy Storage

FPL has added, and plans to add, energy storage in various locations. Energy storage sites are typically collections of lithium-ion batteries in large containers similar to shipping containers. The sites also have auxiliary electric equipment such as converters. The largest storage facility under construction is at Manatee which is a site integrated with the Manatee solar facility. Energy storage assets are included in both generation and distribution functions of plant depending on the location and function. The assets in each function are generally similar in construction, although the Manatee facility is much larger. The functionality of each site can vary as well depending on whether a site is integrated with a generating facility or is integrated with the grid. Further, as batteries degrade in capacity at a facility such as Manatee, the Company

may be able to add new batteries to maintain the full capacity of the facility. At other sites with smaller footprints or space constraint, the degradation of batteries is more likely to result in replacements.

The current estimate for energy storage facilities is a 10-year service life with no net salvage. While energy storage assets are new technologies, estimates for other utilities typically range from 10 to 15 years. However, energy storage facilities for other utilities are much smaller in scale than the Manatee facility and may also serve different functions. Due to both the differences in FPL's energy storage assets and the Company's expectations for newer energy storage technology, the Company expects that a twenty-year service life is attainable. The recommendation is for a 20-S3 survivor curve and zero net salvage.

LIFE AND NET SALVAGE ESTIMATES

The probable retirement dates estimated for the combined cycle and new peaker facilities are based on a 40-year life span. The life span estimates for the solar facilities are 30 years. Both of these estimates are consistent with the current life spans for these facilities that were approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. A description of each fossil generating site, a description of the solar facilities, and the estimated probable retirement dates for each facility, is included in the pages that follow.

Interim survivor curves and interim net salvage were estimated for each account based on judgment incorporating a number of factors including the historical analysis of interim retirements, cost of removal and gross salvage. An account by account discussion of the development of the life and net salvage parameters for interim retirements is included in the pages that follow the general information on each facility.

Fort Myers Combined Cycle and Simple Cycle Plant

The Fort Myers Plant is located between the Caloosahatchee and Orange Rivers seven miles east of Fort Myers. The site includes the power plant, Tice substation, switchyard, and various support structures.

The site consists of a natural gas fired combined cycle unit, dual fuel peaking combustion turbines and gas turbine peakers. Unit 2 is a 6-on-2 combined cycle unit consisting of 6 GE 7FA combustion turbines, 6 Foster Wheeler Heat Recovery Steam Generators (HRSG), and two steam turbines. Unit 2 is a repowered unit which began commercial operation May 31, 2002. It was constructed utilizing the previous Unit 1 steam turbine which began commercial operation December 2, 1958. Unit 2 steam turbine began commercial operation July 15, 1969. The generation capacity at the summer peak rating of Unit 2 is 1,470 megawatts.

The two dual fuel simple cycle units, Unit 3A and Unit 3B, began commercial operation June 1, 2003. They are GE 7FA combustion turbines similar to the Unit 2 CTs. The combined generating capacity for the two combustion turbines is 314 megawatts at the summer peak rating. Two newer simple cycle turbines, Unit 3C and Unit 3D, were placed in service in 2016. These units are also GE 7FA units although are newer technology than the original simple cycle units on the site.

FPL's current depreciation rates for the Fort Myers Units 2 and 3, Common and the Fort Myers Peakers were originally filed in Docket No. 160021-EI and approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. In the 2016 Depreciation Study, the Company proposed a probable retirement date of 2043 for Units 2 and 3 including Common facilities. For the newer peaker units, a probable retirement date of 2056 was proposed. Each of these dates were approved in the stipulation agreement in that case. The recommendation is to continue to use the current retirement dates each of which corresponds to a 40-year life span.

Manatee Combined Cycle Plant

The Manatee Plant is located in Manatee County approximately five miles east of Parrish, Florida. The site has two identical steam generating units, which are being retired in 2021, a combined cycle plant, and a cooling water reservoir. New solar and energy storage facilities are being constructed on the site.

The combined cycle technology maximizes the beneficial use of the site while minimizing environmental, land use and cost impacts. Manatee Unit 3's generating capacity is 1,141 megawatts at the summer peak rating. Unit 3 consists of four GE "F" Class Combustion Turbines and four HRSG's which utilize waste heat from the CT to produce steam for the steam turbine generator.

The current depreciation rates for the Manatee combined cycle plant were originally filed in Docket No. 160021-EI and approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The current depreciation parameters were approved in a stipulation agreement, Order No. PSC-16-0560-AS-EI. In the 2016 Depreciation Study, the Company proposed a probable retirement date of 2045 for Manatee Unit 3. The recommendation is to continue to use the 2045 retirement date which corresponds to a 40-year life span.

Martin Combined Cycle Units 3, 4 and 8

The Martin Combined Cycle units are located in Martin County 40 miles northwest of West Palm Beach and five miles east of Lake Okeechobee. The facility currently consists of three combined cycle generating units (Units 3, 4 and 8) and a thermal solar facility consisting of 190,000 parabolic mirrors that provide additional power to Unit 8. Two steam units at the facility (Units 1 and 2) were retired in 2018.

Unit 3 began commercial operation in February 1994, while Unit 4 was placed in service in April 1994. Martin Units 3 and 4 have a combined generating capacity of 938 megawatts at the summer peak rating. Both Unit 3 and Unit 4 consist of two combustion turbines fired on natural gas, plus two heat recovery steam generators and a related steam turbine. The higher operating temperatures of the combustion turbines allow the use of a more efficient reheat steam cycle. Operating costs were lowered using advanced "dry Low-NOx" burners on the CTs.

The combustion turbines and the steam turbine generators were supplied by General Electric, while the HRSGs and the stacks were fabricated and installed by the Henry Vogt Machine Company.

Martin Unit 8 began commercial operation on June 14, 2001 with two combustion turbines operating in a simple cycle mode. These two combustion turbines were then integrated with two new GE 7FAs (Units 8C and 8D), four new duct fired heat recovery steam generators (HRSGs) and one steam turbine (STG). A mechanical draft cooling tower and all necessary balance of plant items were also installed. This combined cycle unit went commercial in June of 2005. Unit 8 has a generating capacity of 1,135 megawatts at the summer peak rating.

FPL's current depreciation rates for the Martin Combined Cycle Plant Units 3, 4

and 8 were originally filed in Docket No. 160021-EI and approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. In the 2016 depreciation study, the Company proposed a probable retirement date of 2034 for Units 3 and 4, including Common facilities. A probable retirement date of 2045 was proposed for Martin Unit 8. Each of these dates were approved. The recommendation is to continue to use the same retirement dates for each unit which correspond to 40-year life spans. For the common facilities, the recommendation is to use the 2045 retirement date that correspond with Unit 8. These common facilities now include assets that were included in steam common that are used for the entire site.

Sanford Combined Cycle Plant

The Sanford plant is located just west of Lake Monroe on the north bank of the St. Johns River in Volusia County. The current facilities are two repowered natural gas-fired units. Sanford Units 1 and 2 were removed from service in 1964. Sanford Unit 3 (a steam unit) was placed into service May 1959 and removed from service in 2012. Units 4 and 5 were originally placed into service July 1972 and June 1973 as steam units. Units 4 and 5 were removed from service in October 2001 and July 2002, respectively. Both Units 4 and 5 were repowered and placed in service as combined cycle units in 2003 and 2002, respectively.

Units 4 and 5 are both 4 on 1 combined cycle units consisting of eight GE 7FA combustion turbines, two Foster Wheeler HRSGs, and two Foster Wheeler steam turbines. The combined generating capacity of Units 4 and 5 is 2,010 megawatts at the summer peak rating.

FPL's current depreciation rates for the Sanford Common and Combined Cycle Units 4 and 5 were originally filed in Docket No. 160021-EI and approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The current estimated retirement dates are 2043 for Unit 2 and Common facilities and 2042 for Unit 3. The recommendation is to continue to use these retirement dates which correspond to 40-year life spans.

Turkey Point Combined Cycle Plant

The Turkey Point Plant is located on Biscayne Bay in Dade County, south of Miami, Florida. There are two fossil generating units (Units 1 and 2) which have been, or will be, converted to synchronous condensers, two nuclear generating units (Units 3 and 4), a combined cycle plant, and a large network of cooling canals at the site.

Combined Cycle Unit 5 went into commercial operation May 2007. The combined cycle's technology maximizes the beneficial use of the site while minimizing environmental, land use and cost impacts otherwise associated with the development of the plant. Unit 5 utilizes many common facilities which increases the generating capacity without increasing overall size of the site.

Unit 5 consists of four (4) nominal 170 MW GE "F" class combustion turbines and four (4) Heat Recovery Steam Generators, which utilize waste heat from the CTs to produce steam for one (1) steam turbine generator. The generating capacity of Unit 5 is 1,187 megawatts at the summer peak rating.

FPL received approval from the FPSC for a change in depreciation rates for the Turkey Point Combined Cycle Plant in Docket No. 160021-EI. The estimated retirement date of 2047 that was proposed in that case was approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The recommendation in this study is to continue to use the 2047 retirement date which corresponds to a 40-year life span.

West County Energy Center

The West County Energy Center 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). Units 1 and 2 were placed in service in 2009 and Unit 3 was placed in service in 2011.

The three units are configured as 3-on-1, i.e., three combustion turbines to one steam generator. The combined generating capacity of the three units is 3,657 megawatts at the summer peak rating. Each unit produces approximately 1,250 megawatts. The combustion turbines are Mitsubishi 501G1s. The steam turbines are Toshiba units. The HRSGs were supplied by Nooter Eriksen.

Combustion controls and selective catalytic reduction (SCR) minimize emissions. Emergency/back-up fuel is ultra-low sulfur light oil. The site is served by an extension of Gulfstream's natural gas pipeline.

The company originally filed depreciation parameters for the West County Energy Center in Docket No. 160021-EI and approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. In the 2016 Depreciation Study, the Company proposed a probable retirement date of 2049 for Units 1 and 2 and a probable retirement date of 2051 for Unit 3 and common facilities which were adopted in the settlement agreement. The recommendation in this study is to continue to use the current estimated probable retirement dates which correspond to a 40-year life span.

Cape Canaveral Combined Cycle

The Cape Canaveral Next Generation Clean Energy Center is located in Brevard County on North U.S. Highway 1 between Cocoa and Titusville. The plant was placed in service in 2013. The plant is configured as a 3-on-1, i.e., three combustion turbines to one steam turbine generator, with a generating capacity of 1,210 megawatts at the summer peak rating. The combustion turbines are Siemens 8000H gas turbines. Combustion controls and selective catalytic reduction (SCR) minimize emissions. Emergency/back-up fuel is ultra-low sulfur light oil. The site is located adjacent to a transmission substation and major transmission lines needed to deliver power to the grid.

The current estimated retirement date for Cape Canaveral is 2053 which was originally proposed in Docket No. 160021-EI and approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The recommendation is to continue to use the 2053 retirement date which corresponds to a 40-year life span.

Riviera Combined Cycle

The Riviera Next Generation Clean Energy Center is located on US Highway 1 in Riviera Beach, Palm Beach County. The plant was placed in service in 2014. The plant is configured as a 3-on-1, i.e., three combustion turbines to one steam turbine generator, with a generating capacity of 1,212 megawatts at the summer peak rating. The combustion turbines are Siemens 8000H gas turbines. Combustion controls and selective catalytic reduction (SCR) minimize emissions. Emergency/back-up fuel is ultra-low sulfur light oil. The site is located adjacent to a transmission substation and major transmission lines needed to deliver power to the grid.

The current estimated retirement date for Riviera is 2054 which was originally proposed in Docket No. 160021-EI and approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The recommendation is to continue to use the 2054 retirement date which corresponds to a 40-year life span.

Port Everglades Combined Cycle

The Port Everglades Plant is located in Broward County at the Port Everglades seaport, which is near the cities of Hollywood and Ft. Lauderdale, Florida. The combined cycle plant, which replaces the retired steam plant that had been located at the same site, is planned to be placed in service in 2016. The plant is configured as a 3-on-1, i.e., three combustion turbines to one steam generator, with a generating capacity of 1,237 megawatts at the summer peak rating used. The combustion turbines are Siemens 8000H gas turbines. Combustion controls and selective catalytic reduction (SCR) minimize emissions. The site is located adjacent to a transmission substation and major transmission lines needed to deliver power to the grid.

The current estimated retirement date for Cape Canaveral is 2056 which was originally proposed in Docket No. 160021-EI and approved in a stipulation agreement in Order No. PSC-16-0560-AS-EI. The recommendation is to continue to use the 2056 retirement date which corresponds to a 40-year life span.

Okeechobee Combined Cycle

The Okeechobee Plant is located in northeastern Okeechobee County. The plant was placed in service in March of 2019. The plant is configured as a 3-on-1, i.e., three combustion turbines to one steam generator, with a generating capacity of 1,732 megawatts at the summer peak rating used. The combustion turbines are GE 7HA.02 gas turbines. Combustion controls and selective catalytic reduction (SCR) minimize emissions. The site is located adjacent to a transmission substation and major transmission lines needed to deliver power to the grid.

The current depreciation rates for Okeechobee are the same as those used for Pt. Everglades which are based on a 40-year life span. The recommendation is to continue to use a 40-year life span which results in a probable retirement date of 2059.

Account 341 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for other power generation.

GENERAL INFORMATION:

The structures in this account include all structures located at the Company's other production plants. Interim retirements for this account have averaged about \$2.8 million per year over the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 80-R2 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is a 0.0220 interim retirement rate which corresponds to an average service life of approximately 23 years.

For this study, bands analyzed included the overall experience as well as the most recent ten- and twenty-year experience bands. Based on the statistical analysis, there are better fitting curves than the current estimate. The 80-S0 survivor curve represents a good fit of the historical data. This estimate forecasts that a little more than 15% of the original installations in this account would be retired as interim retirements over a 40-year life span which is a reasonable expectation for the assets in this account.

Recommendation: The recommendation is to change current 80-R2 curve to the 80-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (25) percent was proposed in FPL's 2016 Depreciation Study and adopted in a settlement. For Gulf, the current net salvage estimate is (5) percent. Thirty-four years of data were available for the net salvage analysis, ranging from 1986-2019. The overall average cost of removal is (37) percent, the average gross salvage is 5 percent, and the average net salvage is (32) percent. More recent years have experienced similar percentages of net salvage. The most recent ten-year average is (31) percent and the most recent five-year average is (20). More recent years are also more

representative of the current fleet of combined cycle plants.

The data continue to support the approved estimate. While the overall average net salvage is somewhat more negative than the current estimate, the most recent five-year average of (20) percent is close to the current estimate of (25) percent.

Recommendation:

The recommendation is to maintain the current negative net salvage estimate of (25) percent. This estimate is adjusted for interim retirements to a (4) percent composite net salvage percent for both combined cycle and peaker plants.

Account 342 (FERC): Fuel Holders, Producers and Accessories

This account includes the installed cost of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine as well as the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

GENERAL INFORMATION

Interim retirements have averaged less than \$1.4 million per year for this account.

SERVICE LIFE ANALYSIS:

Discussion: The 50-R1.5 survivor curve was proposed for interim retirements in the 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is a 0.0130 interim retirement rate which corresponds to an average service life of approximately 38 years.

For this study, bands analyzed included the overall experience, as well as the most recent ten- and twenty-year experience bands. The data indicate a lower mode curve than the current estimate. The 60-R0.5 survivor curve represents a good fit of the historical data.

Recommendation: Change current 50-R1.5 survivor curve to the 60-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study, a net salvage estimate for interim retirements of (10) percent was proposed and adopted in a settlement agreement. For Gulf, the current estimate is (5) percent net salvage. In the historical net salvage analysis, which consists of data from 1987 through 2019, most years have experienced cost of removal while fewer have experienced gross salvage. The overall average cost of removal was (13) percent, the average gross salvage was 1 percent, and the average net salvage was (12) percent. More recent years have experienced lower levels of net salvage. The most recent five-year average is (9) percent. More recent years are also more representative of the current fleet of combined cycle plants.

The data indicate that there is typically negative net salvage for this account. The trend in the recent data is to less negative net salvage than the approved estimate. An estimate of (5) percent is supported by the data and represents a reasonable indication of future expectations for this account.

Recommendation:

A less negative net salvage estimate is reasonable for this account. The recommendation is to change the current negative net salvage estimate of (10) percent to (5) percent. This estimate is adjusted for interim retirements to a (1) percent composite net salvage percent for both combined cycle plants and peaker plants.

Account 343 (FERC): Prime Movers - General

This account includes the installed cost of prime movers, including their auxiliaries, devoted to the generation of electric energy.

GENERAL INFORMATION:

In the 2016 Depreciation Study, Account 343 was segregated between Capital Spare Parts and the remaining assets in Account 343, referred to as Prime Movers – General. Capital spare parts include components of the gas cycle of the Company’s combined cycle and peaker plants such as hot gas path and combustor components that are inspected and refurbished at regular intervals. The Prime Movers – General depreciable group includes the other components included in Account 343. The assets in Prime Movers – General are expected to have longer service lives than capital spare parts and to experience lower levels of gross salvage.

For Prime Movers – General, interim retirements have averaged approximately \$51 million per year for the past 10 years. The Company has experienced retirements for some assets due to upgrades or needed replacements that are likely to occur less frequently in the future.

SERVICE LIFE ANALYSIS:

Discussion: For Prime Movers – General, the 50-R1 survivor curve was proposed for interim retirements in the 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is a 0.0300 interim retirement rate which corresponds to an average service life of approximately 17 years. However, this estimate for Gulf was for all of Account 343, as Gulf did not study capital spare parts separately.

For this study, bands analyzed included the overall experience as well as the most recent ten- and twenty- year experience bands. The service life indications for the various bands were relatively similar, although the most recent band indicates a somewhat shorter service life. The 50-R1 is no longer a good fit of the data and lower mode curves fit the historical data better.

The 45-O1 is a good fit of the historical data. However, as discussed above, there are reasons to expect that there will be a lower rate of retirements in the future than has occurred historically.

Recommendation: Change current 50-R1 curve to the 50-O1 interim survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (10) percent was proposed in the 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is (5) percent net salvage. For the historical net salvage analysis, thirty-four years of data were available, ranging from 1986 through 2019. The overall average cost of removal was (13) percent, the average gross salvage was 12 percent, and the average net salvage was (2) percent. The most recent ten- and five-year averages were (1) percent and positive 6 percent, respectively. The data in more recent years included higher gross salvage than in prior years.

The data support a less negative estimate than the current estimate. Due to the type of replacements in recent years, it is possible that gross salvage could be lower in the future. However, for the current study, the data are supportive of an estimate of zero net salvage.

Recommendation: The recommendation is to use zero net salvage for this account. The estimate is the same adjusting for interim retirements for both combined cycle and peaker plants.

Account 343 (FERC): Prime Movers – Capital Spare Parts

FERC Account 343 includes the installed cost of prime movers, including their auxiliaries, devoted to the generation of electric energy.

GENERAL INFORMATION:

In the 2016 Depreciation Study, Account 343 was segregated between capital spare parts and the remaining assets in Account 343 and referred to as Prime Movers – General. Capital spare parts includes components such as compressor rotors and blades, turbine rotors and blades, fuel and transition nozzles, and turbine and compressor casings that are both in the units and are emergency spares.

Capital spare parts include components of the gas cycle of the Company's combined cycle and gas turbine plants that have shorter service lives than the plants themselves. These components include hot gas path and combustor components that are inspected and refurbished at regular intervals. For most of the components, these intervals have historically been 24,000 operating hours, although the interval length varies depending on the type of asset. Some assets have shorter outage intervals and others are replaced at longer intervals. At the time of inspections, many components are removed and refurbished. FPL retires each asset when refurbished and records a salvage value for the retired component. This amount, plus the refurbishment cost, is then recapitalized when returned to service. After three replacement cycles, the assets are retired. Most of the Company's combined cycle plants operate approximately 6,000 to 8,000 hours per year, and as a result, a typical inspection cycle had been approximately 3 to 4 years. Peaker plants operate for fewer hours each year, and therefore, the inspection cycle occurs less frequently.

The Company has made, and continues to make, significant investment in capital spare parts which for many plants will increase the inspection intervals as well as the service lives for capital spare parts. For example, the Company's GE plants either have been, or will be, upgraded from older generation 7FA.03 components to newer, more robust 7FA.04 and 7FA.05 components. These components both mitigate issues with corrosion and have longer inspection intervals (32,000 hours for many components compared to 24,000 hours for 7FA.03 components).

Additionally, FPL has invested to replace some assets such as rotors in some of its plants to address issues with these parts. Some of these transactions have been recoded as outliers in the statistical analysis because they are not expected to be recurring.

SERVICE LIFE ANALYSIS:

Discussion: Separate life analyses were performed for combined cycle and peaker plants in the previous and current depreciation studies. The 9-L0 survivor curve was proposed for interim

retirements for combined cycle capital spare parts and the 25-R1 was proposed for peaker plant capital spare parts in the 2016 Depreciation Study. Both of these estimates were adopted in a settlement agreement. The previous study performed for Gulf did not separate the capital spare parts from the rest of the prime movers account.

Bands studied for combined cycle capital spare parts include the overall experience and the most recent 10- and 20-year experience bands. Experience and placement bands spanning 2002-2019 and 2007-2019 were also analyzed, as these ranges of years included the experience for newer plants.

Generally, the different bands had relatively similar life characteristics. The service life indications from the statistical analysis were similar to those of the previous depreciation study with lower mode L curves and average service lives of around 6 years representing the best fits of the historical data. However, similar to the previous study, the expectation is that upgrades to the components at many of the Company's plants, combined with reduced operating hours for some of the plants, will increase the time between inspections, on average, about 30 percent. Additionally, some of the retirements in recent years were due to corrosion issues with different types of components at certain plants. This activity is not expected to reoccur going forward (many of these transactions were excluded from the life analysis).

Given these considerations, an average service life of 8 or 9 years best represents the future expectations for this account. A low-mode L type curve is also representative of the assets in this account.

For peaker plants, bands studied in the analysis for this study include the overall band as well as the most recent ten- and twenty-year experience bands. While there is less data available for gas turbines than for combined cycles, the analysis of the historical data produced reasonable results. The service lives for these types of plants were longer than those of combined cycles due to both differences in components as well as to fewer operating hours. The current 25-R1 survivor curve represents a good fit of the historical data for gas turbines and reflects that the peaker plants will have longer periods of time between inspection intervals.

Recommendation: Maintain the current 9-L0 survivor curve for combined cycle

and the 25-R1 survivor curve for peaker plants. These estimates incorporate the statistical analysis of historical data as well as the future expectations for capital spare parts.

NET SALVAGE ANALYSIS:

Discussion: The net salvage analysis is combined for combined cycle and gas turbine plants. A net salvage estimate for interim retirements of 35 percent was proposed for Capital Spare Parts in the 2016 Depreciation Study and adopted in a settlement agreement.

Data were available for the net salvage analysis from 1987 through 2019, although retirement experience has been much higher since 1999 and especially since 2003. The Company has experienced high levels of both cost of removal and gross salvage for retirements related to capital spare parts, although gross salvage typically exceeds cost of removal. While certain transactions related to corrosion issues were excluded from the life analysis, they have been included in the net salvage analysis because these transactions are not expected to have materially different net salvage than for other retirements.

In the net salvage analysis for this study, gross salvage exceeds cost of removal, with most of the salvage related to the refurbishment of components in this account. The overall average gross salvage is 44 percent, the average cost of removal is (7) percent, and the overall average net salvage is a positive 37 percent. More recent years have experienced somewhat more positive levels of net salvage. The most recent ten-year average net salvage is 39 percent, and the most recent five-year average net salvage is 43 percent.

When capital spare parts are removed from a plant in order to be refurbished, FPL records gross salvage based on the operating hours remaining before the component is scrapped (i.e. the time when it can no longer be refurbished). Many components can be in service for three cycles before being scrapped, meaning that they can be refurbished twice. For example, for components that have 24,000-hour inspection intervals and can be refurbished twice (i.e. will be scrapped after 72,000 operating hours). The first refurbishment results in 67 percent gross salvage, the second 33 percent gross salvage, and the third will result in

the scrap value of the component. Thus, this process will result, on average, in gross salvage in the 35 to 40 percent range depending on scrap value. The resulting net salvage is about 30 to 40 percent based on cost of removal that has historically been around 5 percent. These expectations are consistent with the historical data.

The historical data and the Company's practices for recording salvage for these assets support a positive gross salvage estimate. The overall, and more recent, averages support a 35 to 40 percent net salvage estimate.

Recommendation:

Change the currently authorized net salvage rate of 35 percent to 40 percent. This estimate is adjusted for interim retirements to 33 percent composite net salvage percent for peakers. Based on the 9-L0 survivor curve estimate for combined cycle, the majority of the retirements of plant in service will be interim retirements, and so the 40 percent net salvage estimate applies to all combined cycle capital spare parts.

Account 343 (FERC): Prime Movers – General – Solar

This account includes the installed cost of prime movers, with their auxiliaries, devoted to the generation of solar energy.

GENERAL INFORMATION:

For Prime Movers – General – Solar, interim retirements have averaged approximately \$750,000 per year for the past 10 years.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study, no interim retirements were included in the depreciation rates. For Gulf, no solar assets were in-service at the time of the previous study.

For this study, the overall band was studied with experience starting in 2009. The data indicate that there have been interim retirements for the account and an interim survivor curve is appropriate. The 50-R2.5 survivor curve is a good fit of the available data.

Recommendation: The 50-R2.5 survivor curve is recommended.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of zero percent was proposed in the 2016 Depreciation Study and approved by the Commission. While the historical data do indicate that there could be some cost of removal related to these assets, a net salvage estimate of zero percent continues to be reasonable.

Recommendation: The recommendation is to maintain the current net salvage estimate of 0 percent.

Account 344 (FERC): Generators

This account includes the installed cost of diesel or other power-driven main generators.

GENERAL INFORMATION

Interim retirements for this account have averaged about \$5.9 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 60-R2 survivor curve was proposed for interim retirements in the 2016 Depreciation Study and was adopted in a settlement. For Gulf, the current estimate is a 0.0025 interim retirement rate which corresponds to an average service life of approximately 200 years.

In the analysis for this study, bands studied include the overall band as well as the most recent ten- and twenty-year experience bands. More recent bands indicate somewhat shorter average service lives than the overall band.

Lower mode survivor curves fit the data better than the current estimate. The 65-R1 survivor curve is a good fit of the overall data.

Recommendation: Change the current estimate to the 65-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (20) percent was proposed in the 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is (5) percent net salvage. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. Cost of removal has exceeded gross salvage in most years. The overall average cost of removal was (45) percent, the average gross salvage was 8 percent, and the average net salvage was (37) percent. Most of the gross salvage was recorded in 2013 and 2014. The most recent ten-year net salvage average is (31) percent and the most recent five-year net salvage average is (33) percent.

The data support a more negative net salvage estimate than the approved (20) percent estimate. A (25) percent net salvage represents a gradual change from the approved estimate and is reasonable given the historic data.

Recommendation: Change the approved estimate of (20) percent to a net salvage estimate of (25) percent. This estimate is adjusted for interim retirements to a (4) percent composite net salvage percent for combined cycle and a (5) percent composite net salvage percent for peaker plants.

Account 345 (FERC): Accessory Electric Equipment

This account includes installed cost of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in other power generating stations as well as the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which it is associated is included.

GENERAL INFORMATION:

The Company's step-up transformers are not contained in the account and are, instead, in Account 353.1, Step-Up Transformers. Interim retirements have averaged \$3.8 million per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 50-R2.5 survivor curve was proposed for interim retirements in FPL's 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is a 0.0150 interim retirement rate which corresponds to an average service life of approximately 33 years.

Bands studied in the life analysis for this study include the overall experience as well as the most recent ten-and twenty-year bands. The historical data provide good indications of the service life for interim retirements.

The 65-S0 survivor curve represents a good fit of the historical data and is a better match to the data than the current estimate.

Recommendation: Change the current interim survivor curve estimate to the 65-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (10) percent was proposed in the 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is (5) percent net salvage. The historical data available for the net salvage analysis ranged from 1986 through 2019. The overall average cost of removal was (14) percent, the average gross salvage was 1 percent, and the average net

salvage was (14) percent. The most recent ten-year net salvage average was (15) percent, and the most recent five-year average was (13) percent.

While the data could support a more negative net salvage estimate, the approved (10) percent estimate remains reasonable.

Recommendation:

Continue to use the approved net salvage estimate of (10) percent. This estimate is adjusted for interim retirements to a (2) percent composite net salvage percent for both combined cycle and peaker plants.

Account 346 (FERC): Miscellaneous Power Plant Equipment

This account includes the installed cost of miscellaneous equipment in and about the other power generating plant, devoted to general station use, and which is not properly included in any of the foregoing other power production accounts.

GENERAL INFORMATION

Interim retirements for this account have averaged approximately \$500,000 per year for the past ten years.

SERVICE LIFE ANALYSIS:

Discussion: The 50-S0.5 survivor curve was proposed for interim retirements in the 2016 Depreciation Study and adopted in a settlement agreement. For Gulf, the current estimate is a 0.0180 interim retirement rate which corresponds to an average service life of approximately 28 years. Bands studied in the life analysis for this study include the overall band as well as the most recent ten- and twenty-year experience bands.

The data indicate a somewhat longer life for interim retirements. The 60-R1 survivor curve represents a good fit of the data through the representative data points.

Recommendation: Change the current interim survivor curve to the 60-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: A net salvage estimate for interim retirements of (5) percent was proposed and approved in the 2016 Depreciation Study. For Gulf, the current estimate is also (5) percent net salvage. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. Most recent years with retirements show some cost of removal and limited gross salvage. The overall average cost of removal is (14) percent, the average gross salvage is 1 percent, and the average net salvage is (13) percent. The most recent ten-year average net salvage was (16) percent, and the most recent five-year average was (20) percent. These averages are driven by larger cost of removal amounts recorded in 2017 through 2019.

Recommendation: The historical data support that a negative net salvage estimate is appropriate. The recommendation is to maintain a (5) percent estimate which is the same estimate as used for steam miscellaneous equipment. This estimate is adjusted for interim retirements to a (1) percent estimate for both combined cycle and peaker plants.

**PART XI. DETAIL OF TRANSMISSION, DISTRIBUTION
AND GENERAL PLANT**

Account 350.2 (FERC): Easements

This account includes the cost of land and land rights for electric transmission.

GENERAL INFORMATION

This account includes easements used for transmission plant, both for substations and for transmission lines.

SERVICE LIFE ANALYSIS:

Discussion: For land rights accounts, it is not uncommon to have a limited level of retirements in the historical data, and therefore, the results of the life analyses do not provide definite results for this account. Typical average lives in the industry for this account are in the 60- to 80-year range. In the 2016 Depreciation Study for FPL, the 75-S4 survivor curve estimate was proposed, although the 100-R4 was adopted in a 2016 settlement agreement. For Gulf, the current estimate is the 65-R5.

The 75-S4 survivor curve is a reasonable estimate for this account and is consistent with the overall life cycle of other transmission plant accounts.

Recommendation: Use the 75-S4 survivor curve which is the same estimate as recommended in the previous study for FPL.

NET SALVAGE ANALYSIS:

Discussion: There has been limited historical net salvage activity in this account. Typically estimates of zero percent are used for land rights, as there is generally neither cost of removal nor gross salvage when land rights are retired. An estimate of zero percent is currently used for both FPL and Gulf.

Recommendation: Retain current net salvage estimate of zero percent.

Account 352 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for electric transmission. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

GENERAL INFORMATION

Structures in this account are transmission buildings that usually house controls for substations and offices. There are also other types of property associated with transmission including fencing, walkways, lighting, etc. The buildings are constructed of brick, block and metal. Retirements are generally the result of deterioration or inadequacy. Structures are also retired when an entire substation is removed from service.

SERVICE LIFE ANALYSIS:

Discussion: For FPL, the 65-R3 survivor curve was recommended for this account in the 2016 Depreciation Study and was adopted in a 2016 settlement agreement. The current estimate for Gulf is the 55-R3 survivor curve. Bands analyzed in the statistical analysis include the overall experience band with activity since 1941 as well as more recent 20-, 30- and 40- year bands. The most recent 30- and 40-year placement bands were also analyzed. The statistical analysis for the combined companies indicates a longer service life than the current Gulf and FPL estimates. Lower mode curves than the R3 provided better fits of the data. Given the work on the transmission system that will occur in the coming years, it would not be reasonable to increase the service life too significantly for this account. The 70-R1.5 survivor curve represents a more reasonable interpretation of the historical data for the representative data points than the existing survivor curve estimates and is within the range of typical estimates for this type of property, although it is towards the upper end of the range.

Recommendation: The recommendation is to increase the service life for this account and modify the curve shape. The 70-R1.5 survivor curve is recommended for this account.

NET SALVAGE ANALYSIS:

Discussion: The current net salvage estimate for FPL is (15) percent. For Gulf, the current estimate is (5) percent. Net salvage data were available from 1986 through 2019. Cost of removal and gross salvage have varied from year to year which is not uncommon for an account such as this that has various types of assets in different locations.

The overall average for cost of removal is (33) percent. The overall average gross salvage is 13 percent, although most of this was recorded in 2019. The overall average net salvage is (20) percent. The most recent five-year average net salvage is (11) percent, although this average is influenced by gross salvage in 2019 that was higher than normal in both dollar and percentage terms. Overall, the long term and more recent average net salvage support that negative net salvage is still appropriate and that the current estimate for FPL, which is similar to the most recent five-year average and is less negative than the overall average, continues to be reasonable for this account.

Recommendation: Continue to use the current (15) percent net salvage for this account.

Account 353 (FERC): Station Equipment

This account includes the cost of station equipment for electric transmission, specifically transforming, conversion and switching equipment.

GENERAL INFORMATION

This account includes all transmission substation equipment and is the largest transmission account. Two of the components that make up the largest portion of the investment in this account are transformers and circuit breakers. Transformers and circuit breakers are typically retired due to failure, proactive replacement and capacity needs or upgrades. Predictive replacements (i.e., the replacement of assets predicted to fail due to the results of analyses such as dissolved gas analysis) have become more common, and FPL has installed real-time dissolved gas analysis devices on many of its larger transformers. FPL has a program to replace older oil-filled breakers which is nearing completion. There is also a switch replacement program and a program to replace relays. Solid state relays are being replaced with microprocessor-based relays which typically have shorter lives than the older style relays.

Retirement, cost of removal and gross salvage transactions related to events not expected to reoccur, such as the early failure of a transformer, were excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion: According to FPL personnel, breakers and transformers have a design life of 30 to 35 years. However, if these assets are operated at a lower capacity the equipment can last as long as 50 years. Newer transformers may not last as long as the older ones due to tighter design tolerances. Environmental and climate conditions in FPL's service territory, such as heat, rain, wind, lightening, and salt spray, all have an impact on the service life of substation equipment. For these reasons, FPL experiences shorter service lives for this type of equipment than many others in the industry.

A 40-R1 survivor curve was recommended in the 2016 Depreciation Study for FPL. The 44-L1 survivor curve was adopted in a 2016 settlement agreement. For Gulf, the current estimate is 40-L0.5. Bands analyzed in the statistical analysis include the overall experience band, with activity since 1941, as well as more recent 20-, 30- and 40-year bands. The most recent 30- and 40- year placement bands were also analyzed. Each of the bands produced fairly similar results with the best fitting curves having average

service lives close to 40 years and low to mid mode R and S type curves.

The statistical analysis is considered indicative of the future experience for this account. While some factors, such as tighter design tolerances, could lead to shorter service lives in the future these may be offset by predictive maintenance and other programs.

The 41-S0 is a good fit for the most significant historical data points and has a slightly longer service life than the recommendation in the 2016 Depreciation Study. This survivor curve is consistent with estimates of other utilities for this type of property, and although it is closer to the lower end of the range, this should be expected for the reasons mentioned above.

Recommendation: The recommendation for this account is the 41-S0 survivor curve which is a good fit of the historical data. This estimate also takes into consideration information provided by FPL personnel and experience of the industry.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for (2) percent net salvage. An estimate of zero percent was adopted in a 2016 settlement agreement. For Gulf, a (10) percent net salvage estimate is currently used. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall average cost of removal is (12) percent, the overall average gross salvage is 10 percent, and the overall average net salvage is (2) percent. Cost of removal has been relatively consistent over the full period of the net salvage analysis. The most recent 10- and 20-year averages are also (12) percent, and most three-year averages are in the 8 to 15 percent range, especially in the past 20 years.

Gross salvage has trended lower overall, although there have been some larger gross salvage amounts in recent years. Some of these gross salvage amounts, which are related to warranty retirements and reimbursements, are not expected to be typical of the future experience for all assets in the account. Gross salvage was higher in the late 1980s and early 1990s, but since that time it has been more moderate. The most recent 20-year gross salvage is 8

percent, and the most recent 10-year average gross salvage is 11 percent.

As a result of the decrease in gross salvage from the 1980s and 1990s, net salvage has trended somewhat more negative. The most recent 20-year net salvage is (4) percent, and the most recent 10-year average is (1) percent. The most recent five-year average is more influenced by the gross salvage recorded in 2019 and was zero percent.

Recommendation:

While the most recent 10- and 20-year average net salvage percents support negative net salvage estimate, more recent years have seen higher gross salvage on average. For this reason, it is reasonable to retain the current estimate of zero percent net salvage. However, if gross salvage returns to a lower level, a negative net salvage estimate may be appropriate in the future.

Account 353.1 (FERC): Station Equipment – Step-Up Transformers

This account includes the cost of station equipment located at the Company's generating facilities, specifically step-up transformers.

GENERAL INFORMATION

Step-up transformers were part of Account 353, Station Equipment, until 2000 when FPL moved these assets to a separate subaccount. Historical plant investment and reserve were split into a new subaccount. There have been many retirements of step-up transformers in recent years. FPL and Gulf have retired many power plants at the end of their useful lives which resulted in retirements of step-up transformers.

Retirement, cost of removal and gross salvage transactions related to events not expected to reoccur, such as the early failure of a transformer, were excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommended life and curve was 30-R1. The 38-R1 survivor curve was adopted in a 2016 settlement agreement. Gulf has not historically studied these assets separately. Data were available for actuarial analysis from 2000 through 2019. The statistical analysis indicated shorter service lives than the existing estimate with best fitting curves having average service lives in the high 20s and low to mid modes. The shorter service lives are the result of a higher level of retirements in recent years.

Recommendation: The 30-R1 survivor curve is recommended for this account which is the same estimate as in the previous study for FPL. This estimate is somewhat longer than the best fitting curves (for example the 26-R1 or 26-S0) which reflects that retirements may not occur at the same rate as in recent years.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for zero percent net salvage, which was adopted in a 2016 settlement agreement. Twenty years of data were available for the net salvage analysis, ranging from 2000 to 2019. The overall cost of removal was (2) percent, the overall gross salvage was 2 percent, and the overall net

salvage was (1) percent. The historical data, therefore, indicates net salvage that is close to the current zero percent estimate.

Recommendation: Continue to use the approved zero percent net salvage which is the same estimate as for Account 353, Station Equipment.

Account 354 (FERC): Towers and Fixtures

This account includes the cost of towers and fixtures used in electric transmission.

GENERAL INFORMATION

Most of the assets in this account were placed in service in the 1970s and 1980s, corresponding with the construction of the FPL's nuclear plants and coal plants. There were also large additions in the 1990s. FPL is replacing most of its 500 kV structures and proposes to recover these costs through capital recovery schedules. The estimates for this account will, therefore, apply to the new assets and assets that remain.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the 60-R4 survivor curve was recommended. The 70-R4 survivor curve was adopted in a 2016 settlement agreement. For Gulf, the current estimate is 56-R3. Bands analyzed in the statistical analysis include the overall experience band, with activity since 1941, as well as more recent 20-, 30- and 40-year bands. The most recent 30- and 40-year placement bands were also analyzed statistical results show an increase in retirement rates in the late 30 to 40-year age ranges. Estimates for other utilities typically range from 50 to 75 years. Higher mode R curves are also the most common for survivor curve estimates for this account.

A higher mode curve is indicative of the causes of retirement for these types of assets. Towers are generally retired when the transmission line is rerouted or replaced with conductors upgraded for heavier duty. Towers also are replaced due to foundation decay. It is possible that the environmental and climate conditions in Florida could impact the service lives of towers as is the case with other types of assets.

The data indicates a shorter service life than the 70-R4 survivor curve that is currently used. Both the 60-R4 and 65-R4 are reasonable fits of the available data, although the 65-R4 gives less consideration to retirements at earlier ages of the original life table and is reasonable for the remaining assets in this account.

Recommendation: The recommendation is for a change in the estimated survivor curve to the 65-R4.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, an estimate of (25) percent was recommended, and an estimate of (15) percent was adopted in a 2016 settlement agreement. For Gulf, a (25) percent net salvage estimate was adopted. While there has been a relatively limited level of retirement activity, there have been more retirements available in recent years than were available for the previous study. Each year since 2009 has experienced cost of removal with the average cost of removal since 2009 averaging (233) percent of retirements for this period. This average is largely driven by large removal costs recorded in 2019.

The data supports a negative net salvage estimate. It is reasonable to expect negative net salvage for towers, as large transmission towers require manpower and equipment to remove. Negative net salvage is also consistent with other transmission and distribution line structures, such as poles, which have more recorded net salvage data. The recommended net salvage estimate for transmission poles is (50) percent and for distribution poles is (90) percent. Thus, these factors, as well as the historical data for this account, support that a more negative net salvage estimate is appropriate.

Recommendation: A more negative estimate is supported by the historical data. However, there has not been as much activity for this account as for other overhead transmission line accounts. For this reason, a more gradual change is recommended for this study. An estimate of (25) percent net salvage is recommended. This is the same estimate as in the previous study.

Account 355 (FERC): Poles and Fixtures

This account includes cost of poles (all types) and fixtures used in electric transmission.

GENERAL INFORMATION

As a part of their storm hardening programs, FPL and Gulf have, and continue to, replace its wood poles with concrete poles. Currently, most of the Company's transmission poles are concrete, although Gulf has more wood poles than FPL. Retirements for transmission poles typically occur due to damage, deterioration, loading, capacity, and relocations. Retirements have also occurred due to storm hardening.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the 50-R2 survivor curve was recommended. The 55-S0 survivor curve was adopted in a 2016 settlement agreement. For Gulf, the 40-L0.5 is currently used. For the current study, bands analyzed in the statistical analysis include the overall experience band, with activity since 1941, as well as more recent 20-, 30- and 40-year bands. The most recent 30- and 40-year placement bands were also analyzed. The actuarial analysis indicated best fitting curves with average service lives of around 45 to 50 years and low or mid-mode curves. However, due to the replacement of wood poles with concrete poles, the overall composition of this account has changed. Most transmission poles are now concrete instead of wood. Concrete poles are expected to have a longer average service life than wood poles. This is supported by the statistical analysis for wood and concrete distribution poles for which data were available to study the types of poles separately. Many of the structures on the 500 kV line rebuild will also be in this account and are likely to have longer lives than seen in the historical data. As a result, the future expectations for this account are for a longer service life than has been experienced historically.

Recommendation: The recommendation is for a change in the estimated survivor curve to the 60-R1 which is a longer service life than the best fitting survivor curves from the statistical analysis but is consistent with the future expectations for this account.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for (50) percent net salvage. A (40) percent net salvage estimate was adopted in a 2016 settlement agreement. For Gulf, the current estimate is a (75) percent net salvage estimate. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall average cost of removal is (118) percent, the average gross salvage is 41 percent, and the overall average net salvage was (77) percent. The most recent five-year average net salvage was (96) percent.

The removal of concrete poles often requires the use of a crane which, in addition to higher equipment costs, can increase costs related to road closures, traffic control and safety requirements. However, concrete poles are also more expensive to install, so it is reasonable to expect a similar ratio of net salvage to original cost for concrete poles as for wood poles in the future.

A portion of the increase in cost of removal in recent years has been due to the volume of work performed, particularly for the storm hardening program. The volume of work has impacted the cost for pole replacements, primarily due to contractor costs which have increased as a result of the demand for their services. Once the storm hardening program is completed, FPL's expectation is that these costs will moderate. For this reason, the cost of removal may be somewhat lower in the future than in recent years. However, gross salvage should also be expected to be lower than in recent years. Many of the recorded gross salvage amounts in recent years are related to reimbursements that should not be expected to recur (at least at the same rate) in the future.

Given these considerations, the overall and more recent averages are considered to provide a reasonable basis for the net salvage estimates for this account. While the expectation is that cost of removal should moderate when compared with recent years, the same should be expected for gross salvage.

Recommendation: The overall average net salvage and the most recent five-year averages are more negative than the current estimate. The historical net salvage analysis, therefore, continues to support an estimate of (50) percent which is recommended.

Account 356 (FERC): Overhead Conductors and Devices

This account includes the cost of overhead conductors and devices on tower lines used for electric transmission.

GENERAL INFORMATION

Transmission conductor is primarily for capacity and relocations. Damage and failure can also result in the replacement of conductor, as conductors exposed to greater wind loading suffer more metal fatigue.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the 51-R1 survivor curve was recommended. The 55-S0 survivor curve was adopted in a 2016 settlement agreement. For Gulf, the 50-R1 curve is currently used. For the study, bands analyzed in the statistical analysis include the overall experience band, with activity since 1941, as well as more recent 20-, 30- and 40-year bands. The most recent 30- and 40-year placement bands were also analyzed. Most bands have similar service life indications.

The actuarial analysis indicates average service lives of around 55 to 60 years with low to mid mode curves resulting in the best fits. The statistical analysis, therefore, indicates that an increase in average service life could be appropriate for this account.

The 60-R0.5 is a better fit of the historical data than the current 55-S0 survivor curve.

Recommendation: Modify current 55-S0 survivor curve to the 60-R0.5 survivor curve which is a good fit of the historical data.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for (55) percent net salvage. A (45) percent net salvage estimate was adopted in a 2016 settlement agreement. For Gulf, a (30) net salvage percent was adopted. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall average cost of removal was (91) percent, the average gross salvage was

21 percent, and the overall average net salvage was (70) percent. The average net salvage has trended more negative in recent years with the most recent ten-year average at (88) percent and the most recent five-year average at (122) percent. However, these averages have largely been driven by cost of removal incurred in 2019. The historical data, therefore, support a more negative estimate than the approved (45) percent. More recent three-year averages have also been more negative than the approved estimate.

Recommendation: Change the current net salvage estimate from (45) percent to (50) percent. This estimate is conservative relative to the overall average of (70) percent.

Account 357 (FERC): Underground Conduit

This account includes the cost of underground conduit and tunnels for housing of cables and wires for transmission conductors.

GENERAL INFORMATION

Underground conduit for transmission is typically cathodically protected steel. Older conduit with 230 kV and higher conductor typically contains cable oil, while 115 kV and below typically has pressurized nitrogen. Most of the assets in this account have been installed since the mid-1960s with over three-quarters of the investment in the account having been installed since 1999.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the 65-R4 survivor curve was recommended and adopted in 2016. For the current study, bands analyzed in the statistical analysis include the overall experience band, with activity since 1941, as well as more recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. Because most of the assets are 50 years old or less, there have been relatively few retirements for the account. The statistical analysis is, therefore, inconclusive. The historical data do indicate some retirements but, in general, does not support any change in service life from the current 65-R4. Most estimates for others in the industry are in the 50- to 65-year range, so this estimate remains reasonable.

Recommendation: The recommendation is to continue to use the current 65-R4 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for zero percent net salvage which was adopted in a 2016 settlement agreement. Similar to the life analysis, the historical data are not conclusive for the net salvage analysis. The overall average cost of removal is (237) percent. The recorded cost of removal amounts in many years are much higher than the retirement amounts. The expectation is that in the future, when more conduit is retired, that cost of removal will moderate.

To the extent conduit is retired in place, there should be limited cost of removal and gross salvage which supports the approved zero percent net salvage. However, oil-filled conduit may have removal requirements which could result in cost of removal for oil-filled pipe.

Recommendation:

The recommendation, at this time, is to retain the current zero percent net salvage rate. However, the data do indicate that cost of removal is often recorded when retirements are made. In future studies a negative net salvage estimate may be appropriate.

Account 358 (FERC): Underground Conductors and Devices

This account includes the cost of underground conductors and devices for electric transmission.

GENERAL INFORMATION

Similar to Account 357, most of the assets in this account have been installed since the mid-1960s. Over 70 percent of the investment has been installed since 1999.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the 65-R3 survivor curve was recommended which was adopted in a 2016 settlement agreement. For Gulf, the current estimate is the 55-R5 survivor curve. For the current study, bands analyzed in the statistical analysis include the overall experience band, with activity since 1941, as well as more recent 20-, 30- and 40- year bands. The most recent 30- and 40-year placement bands were also analyzed. The statistical analysis was not conclusive, although the 65-R3 survivor curve continues to be a reasonable fit of the ages for which most of the investment has been in service.

The R3 curve remains a good fit of the historical and is a reasonable for this type of property, because it has a shorter tail and a more reasonable maximum life.

Recommendation: The recommendation is to continue to use the current 65-R3 survivor curve. This remains a good fit of the available historical data.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for (20) percent net salvage which was adopted in a 2016 settlement agreement. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall average cost of removal was (234) percent (driven by the removal costs recorded in 2018 and 2019), the overall gross salvage was 37 percent and the overall average net salvage was (197) percent. Gross salvage has been recorded in 4 of the 34 years, and there has not been any gross salvage since 2000.

Recommendation: The data indicate that negative net salvage continues to be appropriate. Because the level of historical retirements is somewhat limited, it is recommended to maintain the net salvage estimate of (20).

Account 359 (FERC): Roads and Trails

This account includes the cost of roads and trails for access to electric transmission facilities.

GENERAL INFORMATION

Most of the assets in this account have been installed since the 1970s and over 97 percent of the assets in service as of 2019 are for vintages 1974 and subsequent. As a result, the retirement experience is somewhat limited. Many of the retirements that have occurred are related to the retirements of culverts and bridges. Additionally, soil sampling and other compliance testing is often required when a road or trail is retired or if there are improvements to that road.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the 75-R4 survivor curve was recommended and adopted in a 2016 settlement agreement. For Gulf, the current estimate is a square curve with a 55-year average service life. For the current study, bands analyzed in the statistical analysis include the overall experience band, with activity since 1941, as well as more recent 20-, 30- and 40-year bands. The most recent 30- and 40-year placement bands were also analyzed. Because most of the assets are 50 years old or less, there have been relatively few retirements for the account. The statistical analysis is, therefore, inconclusive. The historical data does indicate some retirements but, in general, does not support any change in service life for the account from the current 75-R4.

Most estimates for others in the industry are in the 55- to 75-year range, so the existing 75-R4 survivor curve remains reasonable.

Recommendation: Continue to use the authorized 75-R4 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommended net salvage estimate was (10) percent which was adopted in a 2016 settlement agreement. The current net salvage estimate for Gulf is zero percent. The net salvage analysis indicates negative net salvage is appropriate for this account. The overall average cost of removal is (112) percent, the average gross salvage is 9 percent, and the overall average net salvage is (103) percent.

Many of the retirements have been for assets such as culverts and bridges. While these retirements are indicative of future experience for culverts and bridges, the retirements of assets such as roads may experience less costs of removal than culverts and bridges. For this reason, the expectation is for a less negative net salvage than indicated by the historical data.

Recommendation: The recommendation is to continue to use the current (10) percent net salvage.

Account 361 (FERC): Structures and Improvements

This account includes the cost of structures and improvements used in connection with electric distribution substations. This includes the cost of all buildings and fixtures permanently attached to the structures.

GENERAL INFORMATION:

The structures in this account are typically control buildings with the majority being constructed of concrete or metal. Battery storage buildings are also included in this category as are improvements such as fencing.

SERVICE LIFE ANALYSIS:

Discussion: The 65-R3 survivor curve was recommended in the 2016 Depreciation Study for FPL and was adopted in a 2016 settlement agreement. The current Gulf estimate is the 52-R2.5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed.

The statistical analysis indicates a longer service life than the current estimate. The 70-R2.5 survivor curve is a good fit of the most representative data points. This estimate is toward the upper end of average service lives typically made for this account.

Recommendation: Increase the average service life from 65 to 70 years and change the approved R3 curve type to an R2.5. This is the same average service life as recommended for transmission structures and improvements.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL a net salvage estimate of (15) percent was recommended and was adopted in a 2016 settlement agreement. The current estimate for Gulf is (5) percent net salvage. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall cost of removal was (28) percent and the overall gross salvage was 10 percent. The overall net salvage was (18) percent. The overall net salvage has been relatively consistent over time. The most

recent ten- and five-year averages of net salvage have been (17) percent and (18) percent, respectively.

Overall, the current (15) percent net salvage estimate continues to consistent with the historical data. This is the same estimate as recommended for similar property for Account 352, Structures and Improvements.

Recommendation: The recommendation is to continue to use the current (15) percent net salvage.

Account 362 (FERC): Station Equipment

This account includes the cost of station equipment used for the purpose of changing the characteristics of electricity in connection with its distribution.

GENERAL INFORMATION:

This account includes distribution substation equipment. Two types of property that make up a large portion of the investment in this account are circuit breakers and transformers. In discussions with FPL personnel, the Company indicated that the service lives of breakers and transformers (which makes up the largest investment in this account) have a 30- to 35-year design life but can have longer lives if operated at a lower capacity. Transformers and circuit breakers are typically retired due to failure, proactive replacement and due to capacity needs or upgrades. There is a program to replace switches and a program to replace relays. Solid state relays are being replaced with microprocessor-based relays which typically have shorter lives than the older style relays.

SERVICE LIFE ANALYSIS:

Discussion: The service life estimate for this account in the 2016 Depreciation Study for FPL was 45-R1.5. The 51-S0.5 survivor curve was adopted in a 2016 settlement agreement. For Gulf, the current estimate is the 38-R1. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The actuarial analysis indicates a trend to a somewhat longer service life than recommended in the previous study.

Newer transformers may not last as long as the older ones due to tighter design tolerances. This could mitigate the trend to a longer service life. Environmental and climate conditions in FPL's service territory, such as heat, rain, wind, lightning, and salt spray, all have an impact on the life of substation equipment. For these reasons, FPL experiences shorter service lives for this type of equipment than many others in the industry.

The 49-S0.5 is a good fit of the historical data. Estimates with somewhat shorter average service lives fit many of the data points better, although the 49-S0.5 matches data from more recent experience bands and some of the later data points.

Recommendation: Decrease the average service life from 51 to 49 and retain the current S0.5 curve type.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the net salvage estimate was (10) percent. An estimate of (5) percent was adopted in a 2016 settlement agreement. For Gulf, a (10) percent net salvage estimate is currently used. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall average cost of removal for this period was (18) percent, the average gross salvage was 5 percent, and the overall average net salvage was (13) percent. More recent averages also indicate net salvage of close to (10) percent. Thus, the historical data support a more negative net salvage estimate than the current (5) estimate.

Recommendation: Change the current (5) percent net salvage for this account to (10) which is the same estimate recommended in the 2016 Depreciation Study.

Account 363 (FERC): Energy Storage Equipment

This account includes the installed cost of energy storage equipment used for load managing purposes.

GENERAL INFORMATION:

Energy storage sites are typically collections of lithium-ion batteries in large containers similar to shipping containers.

SERVICE LIFE ANALYSIS:

Discussion: The current estimate for energy storage facilities is a 10-year service life. While energy storage assets are new technologies, estimates for other utilities typically range from 10 to 15 years.

The service life estimate for distribution energy storage assets is the same for all of FPL's energy storage facilities which includes the Manatee facility discussed in Part X of this report. Due to both the differences in FPL's energy storage assets and FPL's expectations for newer energy storage technology, FPL expects that a twenty-year service life is attainable.

Recommendation: The recommendation is for a 20-S3 survivor curve net salvage.

NET SALVAGE ANALYSIS:

Discussion: This account currently has a net salvage estimate of zero. This estimate is also a common estimate used for these types of assets by other utilities.

Recommendation: Continue to use the current zero percent net salvage estimate.

Account 364.1 (FERC): Poles, Towers and Fixtures - Wood

This account includes the cost of wooden poles, towers, and appurtenant fixtures for supporting electric overhead distribution conductors and service wires.

GENERAL INFORMATION

Distribution poles are typically either wood or concrete. FPL's and Gulf's storm hardening programs have led to the replacement of many wood poles with new concrete poles or stronger wood poles. Over half of FPL's feeders have been upgraded through the storm hardening program with the remainder expected to be upgraded by 2025. Gulf's storm hardening program is not as far along as FPL's, and Gulf has a higher percentage of wood poles than concrete poles. FPL and Gulf have pole inspection programs in which each pole is inspected every eight years.

SERVICE LIFE ANALYSIS:

Discussion: In addition to storm hardening, the causes of pole retirements include the pole inspection program as well as loading, storms, road widening, inadequacy, reconductoring and car accidents.

In the 2016 Depreciation Study for FPL, Account 364 was subdivided into subaccounts for wood and concrete poles. The 40-R2 survivor curve was recommended for wood poles, and the 44-R2.5 survivor curve was adopted in a 2016 settlement agreement. Gulf does not currently have separate subaccounts for wood and concrete poles, although most of Gulf's poles are wood. For Gulf, the current estimate for distribution poles is the 38-R1 survivor curve.

Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed.

The results of the statistical analysis showed average service lives in the 40-year range for wood poles. The statistical indications for wood poles were for low to mid mode curve types.

Recommendation: For wood poles, the 40-R2 survivor curve is supported by the historical data and is recommended.

NET SALVAGE ANALYSIS:

Discussion: While data are available for separate net salvage analyses for wood and concrete poles since the implementation of FPL's current depreciation rates, this only comprises three years of data. For this reason, the net salvage analysis for poles was primarily based on a combined analysis of both wood and concrete poles. Concrete poles are generally more expensive both to install and remove than wood poles. It is, therefore, reasonable to expect that a consistent net salvage estimate is appropriate for both types of poles.

The storm hardening program, in which wood poles are replaced with concrete poles, tends to have higher replacement costs. Not only are concrete poles more expensive, but often special handling and the use of large cranes is required due to the size and weight of concrete poles. Additionally, storm hardening work often occurs near major roadways which typically have higher costs.

In general, distribution poles have become more costly to replace over the past 15 to 20 years. Reasons for increased costs include greater labor and contractor costs; higher permitting costs; road closures and roadblocks; increased labor time, which leads to temporary repairs for traffic; greater safety requirements, especially involving hazardous waste removal, special dump yards, and special handling; increased time coordinating jobs with other utilities; and compliance with environmental laws.

In the 2016 Depreciation Study for FPL, an estimate of (100) percent was recommended. A net salvage estimate of (60) percent was adopted in a 2016 settlement agreement. For Gulf, the current estimate is (75) percent.

The historical data support that a more negative estimate than the approved (60) percent is appropriate for this account. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall average cost of removal was (172) percent, the overall average gross salvage was 16 percent, and the overall average net salvage was (156) percent. While removal costs have trended higher for the reasons described above, gross salvage has trended lower. Salvage for wood poles is

lower due to disposal of retirements, as wood poles typically can no longer be sold to third parties to use as mulch due to environmental rules.

The combination of higher removal costs and lower gross salvage results in the more recent data indicating even more negative net salvage. The historical net salvage percentages have not been as low as (60) percent since the early 2000s. While the overall net salvage is (156) percent, the most recent ten- and five-year averages are (209) and (224) percent, respectively. The three-year moving averages have exceeded (100) percent each year since the 2001-2003 period. Most of the three-year averages have exceeded (150) percent for the past decade.

As noted above, discussions with FPL personnel support the higher cost of removal observed in the historical data. However, there is also the potential that the storm hardening work in recent years has resulted in higher costs of removal, and that costs may moderate over time. Because storm hardening has typically occurred on critical lines, it has been more likely to be located near main roads. Due to permitting and other work requirements, costs can be higher for this type of work than is the case for work on lateral lines. Accordingly, while it should be expected that much of the increase in removal costs should continue for the future, costs may moderate somewhat once the storm hardening program is completed and be lower than the (200) percent or more that has been experienced in some years.

Recommendation:

The data support a more negative net salvage estimate, although a relatively gradual change to (90) percent is recommended. If trends for more negative net salvage continue, a more negative estimate will be appropriate in future studies.

Account 364.2 (FERC): Poles, Towers and Fixtures - Concrete

This account includes the cost of concrete poles, towers, and appurtenant fixtures for supporting electric overhead distribution conductors and service wires.

GENERAL INFORMATION

FPL's storm hardening program has led to the replacement of many wood poles (as well as older concrete poles) with new concrete poles. Poles on critical lines are designed to survive 145 mph sustained winds. This program will lead to improvements in reliability but has increased retirements as poles found to be deficient will be replaced proactively as opposed to upon failure. Concrete poles can often cost more to remove than wooden poles as crane rental is often required due to the weight of concrete poles.

SERVICE LIFE ANALYSIS:

Discussion: The causes of pole retirements include the pole inspection program as well as loading, storms, road widening, inadequacy, reconductoring and car accidents. Concrete poles are expected to have a longer physical life than wood poles. However, deterioration can still occur with concrete poles as salt spray can get into cracks of concrete poles leading to deterioration and replacement.

In the 2016 Depreciation Study for FPL the 50-R1.5 survivor curve was recommended for concrete poles which was a longer life than indicated by the historical data. The 56-S0 survivor curve was adopted in a 2016 settlement agreement. For Gulf, a 38-R1 survivor curve is used for all distribution poles, although most of Gulf's poles are wood.

Given the significant investment in concrete poles, this account was divided into wood and concrete poles in the 2016 Depreciation Study. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed.

The results of the statistical analysis indicated average service lives in the 40-year range for concrete poles and low to mid mode curve types. Thus, the data support an estimate with a shorter service life than the current estimate. However, newer concrete poles are stronger than those installed 30 or 40 years ago, and as a result, the expectation is that newer concrete poles could have a longer service life

than is reflected in the historical data. Analysis of more recent placement bands supports that newer concrete poles could have a longer service life than older concrete poles.

Recommendation: For concrete poles, a 50-R1.5 survivor curve is recommended. This estimate is longer than the indications in the historical data but is supported by the analysis of more recent placement bands and by information provided by management. It is also the same estimate as recommended in the 2016 Depreciation Study.

NET SALVAGE ANALYSIS:

Discussion: The current estimate for this account for FPL is (60) percent, which was adopted in a 2016 settlement agreement. The net salvage analysis for poles was based on a combined analysis of both wood and concrete poles. The net salvage analysis for these accounts has been discussed previously for Account 364.1.

Recommendation: More recent data could support an estimate of (150) percent or more, and the overall average supports an estimate of at least (90) percent. The recommendation at this time is for an estimate of (90) percent which is conservative compared to the historical data. If trends for more negative net salvage continue, a more negative estimate will be appropriate in future studies.

Account 365 (FERC): Overhead Conductors and Devices

This account includes the cost of electric overhead conductors and devices used for distribution purposes.

GENERAL INFORMATION:

AAC is the standard conductor used at FPL with 1.0, 3.0, 5.68 the most common type of wire. Some ACSR is also used. Overhead conductor is retired as the result of deterioration or too many splices, inadequate capacity or clearance, road widening, and storms. Older copper and small wire may also be proactively replaced.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for the 48-R1 survivor curve. The 57-R1 survivor curve was adopted in a 2016 settlement agreement. For Gulf, the current estimate is 50-R0.5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The better fitting curves from the statistical analysis have average service lives in the 50- to 55-year range. More recent bands indicate a somewhat longer average service life than the overall band. The R0.5 curve was also a better fit of the representative data points than the approved R1 curve.

The 55-R0.5 survivor curve represents a somewhat longer service life than the overall band but fits more recent bands well. This estimate represents a modest decrease in average service life from the estimate agreed to in the most recent 2016 settlement but has a longer service life than the estimate from the 2016 Depreciation Study.

Recommendation: Change current service life and curve from the 57-R1 to the 55-R0.5.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the net salvage estimate was (80) percent. An estimate of (60) percent was adopted in a 2016 settlement agreement. Thirty-four years of historical net salvage data were available for the net

salvage analysis, ranging from 1986 to 2019. The overall average cost of removal for this period was (102) percent, the overall average gross salvage was 17 percent, and the overall average net salvage was (84) percent. However, cost of removal has trended higher and gross salvage lower in recent years. The most recent ten-year average cost of removal of (113) percent and the most recent five-year average cost of removal of (114) percent are both higher than the overall average, while the most recent ten- and five-year average gross salvage are lower than the overall average. The most recent five years experienced 12 percent gross salvage. The more recent data, therefore, indicate more negative net salvage than the overall average. The fourteen most recent three-year average costs of removal exceed 100 percent, and the thirteen most recent three-year averages of net salvage have been (90) percent or more negative.

The reasons for increasing costs for overhead conductor are similar to those for poles and include permitting requirements, safety requirements and traffic control requirements. However, similar to poles, there is the possibility that storm hardening work, which has been more likely to be adjacent to major roads, could experience higher removal costs. It is, therefore, possible that costs could moderate somewhat in the future.

Recommendation:

The historical data support a more negative net salvage estimate than the current estimate. The recommendation is for a (75) percent net salvage estimate. This estimate is less negative than the overall average and is conservative when compared to more recent averages.

Account 366.6 (FERC): Underground Conduit – Duct System

This account includes the cost of electric underground conduit and tunnels used for housing distribution cables.

GENERAL INFORMATION:

Underground distribution conduit is typically PVC or in underground ducts (which are typically located in downtown areas). Underground conduit is most commonly retired when damaged, accidentally dug up, or abandoned due to relocations or upgrades. FPL separates underground conduit into duct systems and direct buried. For the conduit in the duct system subaccount, most of the assets have been installed within the past 50 years. Over 99 percent of the investment in this account is vintage 1970 or newer.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for the 70-R3 survivor curve which was adopted in a 2016 settlement agreement. For Gulf, there are not currently separate subaccounts for Account 366, and the current estimate for all distribution underground conduit is 67-R5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The 70-R3 is still a reasonable fit of the representative historic data points and is towards the upper end of typical estimates for this account in the industry.

Recommendation: Continue to use the current 70-R3 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the net salvage estimate was zero percent which was adopted in settlement. For Gulf, the current estimate is zero percent net salvage. The net salvage analysis for underground conduits was primarily based on a combined analysis of both duct system and direct buried assets. Thirty-four years of historical net salvage data were available for the net salvage analysis, ranging from 1986 through 2019. The overall cost of removal has been (17) percent, the overall gross salvage 17

percent, and the overall net salvage has been zero percent. Both cost of removal and gross salvage have trended lower. The most recent five-year average is positive 7 percent.

Recommendation:

More recent data indicate low levels of both cost of removal and gross salvage. The recommendation is to maintain the current zero percent net salvage estimate for this account. This estimate is consistent with the expectation that most assets in this account will be abandoned in place.

Account 366.7 (FERC): Underground Conduit – Direct Buried

This account includes the cost of electric underground conduit and tunnels used for housing distribution cables.

GENERAL INFORMATION:

All assets in service for this account have been installed since 1965. Almost all of the investment currently in service has been installed since the early 1970s and approximately half of that investment has been installed since the mid-2000s. River crossings for cable may be direct buried, and much of the installation in the 2000s was related to river crossings.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for the 50-R4 survivor curve which was adopted in a 2016 settlement agreement. For Gulf, the current estimate for all distribution underground conduit is 67-R5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. Because most of the assets are relatively young, the statistical analysis was not definitive. However, a longer average service life than the approved estimate provides a better fit of the representative data points.

Recommendation: Increase the average service life from 50 to 55 years and maintain the approved R4 curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for a zero percent net salvage estimate which was adopted in a 2016 settlement agreement. For Gulf, the current estimate is zero percent net salvage. The net salvage analysis for underground conduits was primarily based on a combined analysis of both duct system and direct buried assets.

Underground conduit that is direct buried is typically abandoned in place and therefore, typically experiences little cost of removal and gross salvage. The historical data do

not provide support a change from the current zero percent net salvage.

Recommendation: Retain the current zero percent net salvage for this account.

Account 367.6 (FERC): Underground Conductors and Devices – Duct System

This account includes the cost of electric underground conductors and devices used for electric distribution.

GENERAL INFORMATION:

FPL separates underground conductor into duct systems and direct buried. Conductor in conduit does not necessarily last longer than direct buried cable. However, it is easier to replace. Causes of retirement include failure, dig-ins and relocations. Failure for underground conductor is more common than for overhead conductor, and this may result in a shorter life for underground cable. Underground cable that is in PVC conduit or ducts is more likely to be removed when replaced than direct buried cable.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the 42-S0 survivor curve was recommended. The 46-L0.5 survivor curve was adopted in settlement. For Gulf, the current estimate for all distribution underground conductors and devices is 41-R2. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 20-, 30- and 40-year placement bands were also analyzed. Each band indicated similar service life characteristics.

The best fitting survivor curves typically had slightly longer service lives than the estimate from the previous study, with the best fitting curves having average service lives somewhat less than 45 years. The S0 survivor curve recommended in the previous study continues to be a good fit of the historical data. Both the 43-S0 and the 44-S0 survivor curve are good fits of the historical data. An increase in service life is consistent with the expectation that the quality of underground cable has improved, as newer cable has improved dielectric properties. These improvements in quality favor the 44-S0 over the 43-S0 or shorter service lives. The 44-S0 is also a good fit of the more recent placement bands analyzed.

Recommendation: The recommendation for this account is the 44-S0 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for a (5) percent net salvage estimate. An estimate of zero percent was adopted in settlement. For Gulf, the current net salvage estimate is (15) percent. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. The overall average cost of removal for this period was (16) percent and the overall gross salvage was 5 percent. The overall average net salvage was (11) percent. More recent years have experienced less negative gross salvage than in the 1980s and 1990s. As a result, the most recent ten-and five-year averages have been more negative than the overall average at (16) percent and (20) percent, respectively.

Conductor in this account is often removed when replaced, as the conductor is pulled from the duct to make room for new conductor. Costs can also be higher due to traffic control and other requirements. When conductor is abandoned in place the Company must cut the cable at each joint and intersection below grade.

The data, as well as the Company's practices, support that a negative net salvage estimate is appropriate for this account.

Recommendation: The recommendation is for an estimate of (5) percent net salvage.

Account 367.7 (FERC): Underground Conductors and Devices – Direct Buried

This account includes the cost of electric underground conductors and devices used for electric distribution.

GENERAL INFORMATION:

Direct buried cable has been installed less frequently since the 1980s. Many of the more recent installations are related to river crossings. FPL is proactively replacing older direct buried cable.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for the 35-R2 survivor curve. The 45-L1 survivor curve was adopted in a 2016 settlement agreement. For Gulf, the current estimate for all distribution underground conductors and devices is the 41-R2. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 20-, 30- and 40-year placement bands were also analyzed. The statistical analysis was not conclusive, although more recent placement bands indicated shorter service lives than the overall band. The 40-S0.5 curve provides a reasonable fit to a representative portion of the historic data and, particularly, for the more recent 30-year placement band.

Recommendation: The recommendation is to use the 40-S0.5 survivor curve for this account.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for zero percent net salvage which was adopted in a 2016 settlement agreement. For Gulf, the approved net salvage percent was (15). Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. The overall average cost of removal was (5) percent, and the overall gross salvage was 12 percent. The overall net salvage was positive 7 percent. However, gross salvage has decreased over time. The more recent five-year average net salvage is 1 percent.

Conductor that is direct buried is often abandoned in place when retired. Direct buried conductor is also less likely to be located in urban areas or congested roadways and, therefore, will have lower costs than for conductor in ducts.

Recommendation:

The data provide no reason to change the net salvage estimate from the approved zero percent. The recommendation is to continue to use zero percent net salvage.

Account 368 (FERC): Line Transformers

This account includes the cost installed of overhead and underground distribution line transformers and pole type and underground voltage regulators owned by the utility for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.

GENERAL INFORMATION:

Most of the distribution transformers at FPL are overhead, although the percentage of pad mount transformers has increased. Pad mount transformers can have shorter service lives due to corrosion problems, drainage problems, accidents from automobiles, heat problems and deterioration. FPL has started to invest in more stainless-steel transformers which could mitigate corrosion and result in longer lives than have been experienced historically. Overhead transformers are retired due to forces such as corrosion, load changes or customer requirements.

Disposal of line transformers can require special handling to remove the oil. Pad mount transformers are more subject to leaks.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for the 34-S0 survivor curve which was adopted in a 2016 settlement agreement. For Gulf, the current estimate is 33-R0.5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 10, 20-, 30- and 40-year placement bands were also analyzed.

The statistical analysis indicated that the best fitting survivor curves had average service lives in the 35-year range or somewhat longer. Retirements in the past 10 years have been, on average, younger than those recorded in previous years. The result has been for a lower mode curve to be indicated in the data. A change of curve type to the R0.5 curve, which represents a good fit of the historical data for the representative data points, is recommended. The investment in stainless steel transformers is expected to have an impact on the service life and so an estimate with a somewhat longer service life than indicated by the data is reasonable. The 40-R0.5 survivor curve represents an increase in average service life over the approved estimate and considers that stainless steel transformers will also not experience as many retirements at earlier ages.

Recommendation: The recommendation is to change the approved 34-S0 survivor curve to the 40-R0.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for (15) percent net salvage which was adopted in a 2016 settlement agreement. For Gulf, the current estimate is (22). Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. The overall average cost of removal for this period was (23) percent, the overall gross salvage was 3 percent, and the overall average net salvage was (20) percent. Gross salvage has consistently averaged in the zero to 3 percent range with the exception of higher gross salvage in the early 1990s. Cost of removal has trended lower in recent years with the most recent ten- and five-year averages at (19) and (18) percent. The most recent five-year average net salvage is (17) percent and the more recent three-year averages are also in the (15) to (20) percent range.

While the overall average is more negative, the more recent data continue to support the current estimate of (15) percent.

Recommendation: The recommendation is to continue to use the approved net salvage estimate of (15) percent.

Account 369.1 (FERC): Services - Overhead

This account includes the cost of electric distribution overhead services.

GENERAL INFORMATION

Overhead services are most commonly retired as the result of failures, often due to cracked insulation. Increases in pole heights also cause retirements of services, inasmuch as a longer service is required and replacement is preferable to splicing. A change in customer or of the overhead conductor results in a review of whether the service meets current standards and can result in a decision to replace. Services are also rerouted due to customer requirements.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for the 53-R1 survivor curve. The 56-R1.5 survivor curve was adopted in a 2016 settlement agreement. For Gulf, the current estimate for this account is 46-R0.5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed.

The statistical analysis indicated a similar service life to the current estimate with most of the best fitting curves having average service lives in the 55-year range. The 56-R1 is a better match the overall band than the current estimate.

Recommendation: The recommendation is to change the approved 56-R1.5 survivor curve to the 56-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for (125) percent net salvage. An estimate of (85) percent was adopted in a 2016 settlement agreement. The current estimate for Gulf is (75). Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. The historical data continue to indicate that a more negative net salvage estimate is appropriate for this account. The overall average cost of removal was 127 percent, the average gross salvage was 8 percent and the overall average net salvage was (119) percent. Gross

salvage has trended lower with the most recent ten- and five-year averages at 3 and 2 percent. Cost of removal increased in the late 1980s and early 1990s and has remained high since. The most recent five-year average cost of removal is 149. The most recent twenty-year average cost of removal is 154 percent, and the most recent twenty-year average net salvage is (147) percent.

In discussions with FPL personnel, management indicated that one of the reasons for high removal costs is the fact that overhead services are small in quantity but are often in areas of difficult access with high safety factors involved. This is especially true in residential neighborhoods. Often distribution services are stretched across roads in high density residential areas and with the spring effect of conductor more effort may be required. Factors that have influenced cost of removal for other distribution line accounts, such as permitting requirements, have also influenced the cost of removal for this account.

The historical data support that a more negative net salvage estimate is appropriate. Almost every three-year moving average over the last twenty years has been at least (100) percent and recent gross salvage has been closer to zero percent. The overall average supports an estimate of at least (100) percent.

Recommendation: The recommendation is for a (100) percent net salvage estimate.

Account 369.6 (FERC): Services - Underground

This account includes the cost of electric distribution underground services.

GENERAL INFORMATION:

Retirements of underground services typically occur due to third party damage, failure, capacity, and customer requirements. Climate conditions and soil also can have an impact on service life. The assets in the account have been installed since 1966 with almost 90 percent installed since 1985.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for the 45-R2 survivor curve which was adopted in a 2016 settlement agreement. The current estimate for Gulf is 45-R2.5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The statistical analysis indicated a longer service life than the approved estimate with the best fitting curves having average service lives around 55 years. More recent placement bands indicated a slightly shorter service life than the overall band, although the indications from the more recent placement band are still longer than the approved estimate. As noted above, most of the investment in this account has been installed in the past 35 years.

The 55-R2 survivor curve is a good fit of the historical data. This estimate reflects the indications for a longer service life than the approved estimate.

Recommendation: The recommendation is to continue to use the approved curve type and increase the average service life. The 55-R2 survivor curve is recommended.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL an estimate of (15) percent net salvage was recommended and was adopted in a 2016 settlement agreement. The current Gulf estimate is (20). Thirty-four years of data were available for the net salvage analysis with years ranging from 1986 through 2019.

The overall average cost of removal for this period was (23) percent, the average gross salvage was 5 percent, and the average net salvage was (18) percent.

The historical data continue to support a negative net salvage estimate in the (15) to (20) range. The more recent net salvage data are more negative than the overall average.

Recommendation:

The recommendation is to continue to use the approved net salvage estimate of (15) percent. This estimate is consistent with the overall average net salvage but is conservative when compared to more recent years.

Account 370 (FERC): Meters

This account includes the cost of meters or devices for use in measuring the electricity delivered to customers.

GENERAL INFORMATION:

FPL and Gulf have replaced most of their analog meters with AMI meters. The remaining analog meters, as well as other related assets such as meter boxes, represent the assets in service in this account. AMI meters are in Account 370.1. Retirements related to the AMI program have been excluded from the life and net salvage analyses.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was for the 38-R2 survivor curve which was adopted in a 2016 settlement agreement. For Gulf, the current estimate is the 16-R1. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed.

Retirements related to the AMI program have not been included in the life analysis, as they are not considered to be reoccurring.

Recommendation: The historical data are still largely comprised of meters, whereas the remaining assets in this account are other types of assets. The recommendation is the 40-R2 survivor curve which fits the historically data reasonably well but has a somewhat longer service life than the current estimate.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for (30) percent net salvage. An estimate of (20) percent was adopted in a 2016 settlement agreement. The estimate for Gulf was positive 10 percent net salvage. The net salvage analysis for this account was combined with the analysis for the AMI meters account. Thirty-four years of data were available for the net salvage analysis, ranging from 1986-2019. The overall average for this period was (18) percent. However, prior to 2002, very little cost of

removal was recorded. Beginning in 2002, the Company improved the process for recording cost of removal for this account, and higher levels of cost of removal have been recorded since 2002. The overall average net salvage from 2002 through 2019 was (23) percent. The most recent five-year average was (25) percent, and the most recent three-year average was (31) percent.

Recommendation: Use a net salvage percent of (25). This estimate is generally consistent with more recent averages.

Account 370.1 (FERC): Meters - AMI

This account includes the cost of meters or devices for use in measuring the electricity delivered to customers. This account includes all new AMI meters.

GENERAL INFORMATION:

FPL and Gulf have replaced the most of their analog meters with AMI meters. This account contains the AMI meters.

SERVICE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the 20-R2.5 survivor curve was recommended and was adopted in a 2016 settlement agreement. The average service life was based on manufacturers' suggested life of 20 years, and the curve is the same as the entire meter account 370. Because all of the assets in this account have been installed since 2004 and the majority since 2009, there are limited historical data for the life analysis. The approved estimate continues to be reasonable for this account. Most utilities use 15 to 20 years for AMI meters, although at least one jurisdiction has used a shorter, 10-year average service life due to concerns about technological and functional obsolescence.

Recommendation: The recommendation is to continue to use 20-R2.5 life and curve for this account.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL an estimate of (30) percent was recommended which was the same estimate as for Account 370. An estimate of (20) percent was adopted in a 2016 settlement agreement which is the same as the current estimate for Account 370. As discussed for Account 370, this account was combined with Account 370 for the net salvage analysis, and the data supports a (25) percent net salvage estimate. However, the overall average net salvage for AMI meters is (31) and is, therefore, also supportive of an estimate of (25) percent.

Recommendation: The recommendation is to use (25) percent net salvage, which is the same estimate as is recommended for Account 370.

Account 371 (FERC): Installation on Customers' Premises

This account includes the cost of equipment on the customers' side of the meter when the utility retains responsibility for the property.

GENERAL INFORMATION:

Assets in this account include lighting on customer premises as well as assets associated with customer lighting such as poles and conductor.

In addition to the assets currently in this account, FPL plans to invest in electric vehicle chargers. The recommendation is that these assets should have a separate subaccount and use a 15-S3 survivor curve and zero net salvage.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for the 30-L0 survivor curve which was adopted in a 2016 settlement agreement. Gulf does not have assets in this account. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. Almost all the assets in this account have been added since the 1980s, and most have been added within the past 40 years. The approved 30-year average service life remains a reasonable fit for the historical data as in the previous study. However, the slightly higher mode L0.5 curve type is a better fit to the data than the current L0.

Low mode L type curves are not as common for utility property as are R and S type curves due to longer tails for L-type curves. However, because the assets in this account can vary from longer lived assets such as customer lighting poles to shorter lived assets such as energy management devices, a lower mode curve is reasonable for this account. The 30-L0.5 survivor curve does not forecast a high percentage of assets to remain in service for an unreasonably long time, as the survivor curve anticipates that most assets will be retired by age 80 and less than 10 percent will survive beyond age 60. The 30-L0.5 survivor curve is a reasonable estimate for the assets in this account at this time. However, if the service life trends become longer, an R or S curve type will be more appropriate.

Recommendation: The recommendation is to use the approved 30-year ASL but change from the L0 curve type to the L0.5.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the recommendation was for a (15) net salvage estimate which was adopted in a 2016 settlement agreement. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. The overall average cost of removal for this period was (30) percent, the overall average gross salvage was 10 percent, and the overall average net salvage was (20) percent. Most gross salvage was recorded prior to 2003. The most recent ten-year average gross salvage is 1 percent. For the period of data available for the analysis, longer term average cost of removal has been fairly consistent, and the most recent ten- and five-year costs of removal averaged (35) percent and (47) percent, respectively.

Most of the assets in this account are related to customer lighting for which the net salvage expectations should be similar to Account 373. The estimate for Account 373 is (10) percent.

Recommendation: The recommendation is for (10) percent net salvage, consistent with the estimate for Account 373.

Account 373 (FERC): Street Lighting and Signal Systems

This account includes the cost installed of equipment used wholly for public street and highway lighting or equipment used for traffic, fire alarm, police, and other signal systems.

GENERAL INFORMATION:

Assets in this account include street lighting as well as assets associated with street lighting such as poles and conductor. FPL has begun to install LED streetlights. For LED streetlights, the entire light fitting is replaced when the lights are retired, whereas for older types of streetlights, the bulbs were typically replaced.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was for the 35-O1 survivor curve. The 39-L0 survivor curve was adopted in a 2016 settlement agreement. For Gulf, the current estimate was 23-R0.5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The statistical indications for each band were similar, and the statistical analysis indicated a shorter service life than the approved estimate.

The statistical analysis indicates a low-mode curve or a wide dispersion pattern. This is not uncommon for this account which contains many types of assets ranging from wiring and lamp posts to lights. The O1 type curve represents a better fit of the historical data than the approved L0 type curve. The analysis also indicates a shorter service life than the current FPL estimate.

Recommendation: The recommendation is for a decrease in average service life and a change in curve type to the 30-O1 survivor curve. This estimate considers the statistical analysis as well as the potential impact of changes to LED lights.

NET SALVAGE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was for a net salvage estimate of (15) percent which was adopted in a 2016 settlement agreement. For Gulf, the

current estimate was (20) percent net salvage. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 through 2019. The overall average cost of removal for this period was (19) percent, the overall average gross salvage was 6 percent, and the overall average net salvage was (14) percent. The most recent ten-year average indicates less negative net salvage but is influenced by the timing of retirements and cost of removal recorded in 2010. The most recent twenty-year average net salvage was (13) percent which is similar to the overall average.

The overall average and more recent averages are supportive of a somewhat less negative net salvage estimate.

Recommendation:

The recommendation is for a net salvage estimate of (10) percent

Account 390 (FERC): Structures and Improvements

This account includes the cost of structures and improvements for general plant. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements.

GENERAL DISCUSSION:

This account includes office buildings as well as service centers and other buildings. Sales for buildings that occurred prior to the end of their useful lives have been excluded from both the life and net salvage analysis, as these transactions are not indicative of the future experience for buildings that will remain in service to the end of their useful lives.

SERVICE LIFE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL, the recommendation was for the 55-R1.5 survivor curve which was adopted in a 2016 settlement agreement. For Gulf, the approved estimate was 46-R1.5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The life analysis excludes the retirement in 2011 of FPL's Miami office.

The statistical analysis indicated a slightly longer service life and lower-moded curve than the approved estimate. An R1 curve type is a better match for the data than the current R1.5, and a 60-year average service life represents a better fit than the approved current 55-year average service life.

Recommendation: The recommendation is to use the 60-R1 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL a net salvage estimate of (10) percent was recommended. An estimate of positive 10 percent was adopted in a 2016 settlement agreement. For Gulf, a zero percent net salvage estimate is currently used. Cost of removal has trended somewhat higher since the previous study and provides further support for more negative net salvage. Thirty-four years of data were available for the net salvage analysis, ranging from

1986 to 2019.

Sales of buildings that occurred prior to the end of their useful lives have been excluded from the net salvage analysis. For example, the sale of the Miami office building occurred when the building was 36 years old and still had remaining years of service (as evidenced by the fact that FPL continues to lease a portion of the building to use for utility operations). The sale proceeds for a building prior to the end of its useful life are typically much higher than when the building reaches the end of its useful life, at which time any residual value should be expected to be much smaller.

The historical data suggest that a more negative net salvage estimate is appropriate. The overall cost of removal for the 1986 through 2019 period was (18) percent. The overall gross salvage was 3 percent, the majority of which was recorded in a single year (1997). The overall net salvage is (15) percent. The more recent data indicate more negative net salvage. The most recent ten- year net salvage averaged (22), and the most recent five year averaged (31).

The more recent net salvage data indicate that an estimate of (10) percent could be appropriate. However, a (5) percent estimate reflects that there could be some value of the buildings once they reach the end of their useful lives.

Recommendation:

A more negative net salvage estimate is appropriate. The recommendation is for (5) percent net salvage.

Account 392.1 (FERC): Transportation Equipment – Automobiles

This account includes the cost of automobiles used in utility operations.

GENERAL INFORMATION:

This account includes automobiles such as cars.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was the 6-L2.5 survivor curve which was adopted in a 2016 settlement agreement. The current estimate for Gulf is 7-R4. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The more recent placement bands were given the most consideration, as these bands are more representative of the current fleet of automobiles. However, each band produces similar service life indications.

The statistical analysis indicated that a slightly longer average service life is more appropriate than the approved 6 years. The 7-L2.5 is a good fit of the historical data.

Recommendation: Use the 7-L2.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the estimated net salvage was 15 percent which was adopted in a 2016 settlement agreement. The current estimate for Gulf is also 15 percent. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall cost of removal was zero percent, and the overall average gross salvage is 16 percent. The overall net salvage was 15 percent, but this has been trending more positive in recent years. The most recent five-year average net salvage is 21 percent which supports an increase to the existing estimate of 15 percent.

Recommendation: The recommendation is to use an estimate of 20 percent net salvage which is consistent with the net salvage recommended for all other transportation accounts.

Account 392.2 (FERC): Transportation Equipment - Light Trucks

This account includes the cost of light trucks such as pick-up trucks used in utility operations.

GENERAL INFORMATION:

This account primarily includes trucks that weigh less than 13,000 lbs.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was the 9-L3 survivor curve which was adopted in a 2016 settlement agreement. The existing survivor curve for Gulf is 12-R4. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1987, and the most recent 20- and 30-year experience bands. The current estimate continues to be a good fit of the historical data.

Recommendation: Retain the current 9-L3 survivor curve based on the results of the life analysis.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the estimated net salvage was 15 percent which was adopted in a 2016 settlement agreement. The current estimate for Gulf is also 15 percent. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall cost of removal was zero percent, and the overall gross salvage is 18 percent. The overall net salvage was 18 percent. The most recent five-year average net salvage was 20 percent.

Recommendation: The recommendation is to use an estimate of 20 percent net salvage which is consistent with the net salvage recommended for all other transportation accounts.

Account 392.3 (FERC): Transportation Equipment – Heavy Trucks

This account includes the cost of larger trucks used in the operations of the utility.

GENERAL INFORMATION:

This account primarily includes trucks that weigh more than 13,000 lbs.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was the 12-S3 survivor curve. The 13-S3 survivor curve was adopted in a 2016 settlement agreement. The current Gulf estimate is the 13-L4. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1949, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The 13-L3 survivor curve is a good fit of the historical data and maintains the current average service life for both FPL and Gulf.

Recommendation: Continue to use the current 13-year average service life and change the S3 curve type to an L3.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the estimated net salvage was 15 percent which was adopted in a 2016 settlement agreement. Gulf's current estimate is also a 15 percent net salvage. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall cost of removal was zero percent, and the overall gross salvage is 19 percent. The overall net salvage was 19 percent. The historical data continue to support that an estimate in the 15 to 20 percent range is reasonable for this account.

Recommendation: The recommendation is to use an estimate of 20 percent net salvage which is consistent with the net salvage recommended for all other transportation accounts.

Account 392.4 (FERC): Transportation Equipment – Tractor Trailers

This account includes the cost of tractor trailers used in utility operations.

GENERAL INFORMATION:

Tractor trailers are included in this account.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was the 9-L2.5 survivor curve which was adopted in a 2016 settlement agreement. Gulf does not have this account. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1949, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The data indicates that the 9-L2.5 survivor curve continues to be a good fit of the historical data.

Recommendation: Continue to use the current 9-L2.5 survivor curve.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the estimated net salvage was 5 percent which was adopted in a 2016 settlement agreement. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall cost of removal was zero percent, and the overall gross salvage is 13 percent. The overall net salvage was 13 percent. The overall net salvage has been slowly trending upwards in more recent years, and the most recent five-year average net salvage was 14 percent.

Recommendation: The recommendation is to use an estimate of 20 percent net salvage which is consistent with the net salvage recommended for all other transportation accounts.

Account 392.9 (FERC): Transportation Equipment – Trailers

This account includes the cost of trailers used in utility operations.

GENERAL INFORMATION:

Trailers are included in this account.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was the 20-L1 survivor curve which was adopted in a 2016 settlement agreement. For Gulf, the current estimate is 22-L2.5. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1941, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The 20-S0.5 is a better fit of the data than the current 20-L1.

Recommendation: Continue to use the current 20-year average service life but use a S0.5 curve type instead of the approved L1.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the estimated net salvage was 15 percent which was adopted in a 2016 settlement agreement. For Gulf, the current estimate is 8 percent. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall cost of removal was zero percent, and the overall gross salvage is 29 percent. The overall net salvage was 29 percent. However, the overall average is influenced by large gross salvage amounts recorded in 2004 and 2006. More recent data indicate a less positive net salvage estimate. The ten-year average net salvage is 18 percent, while the five-year average net salvage is 21 percent.

Recommendation: The recommendation is to use an estimate of 20 percent net salvage which is consistent with the net salvage recommended for all other transportation accounts.

Account 396.1 (FERC): Power Operated Equipment

This account includes the cost of power operated equipment used in utility operations.

GENERAL INFORMATION:

This account includes power operated equipment such as backhoes, bulldozers, front-end loaders and cranes.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was the 11-L1.5 survivor curve which was adopted in a 2016 settlement agreement. For Gulf, the current estimate is the 18-R4 survivor curve. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1961, and the most recent 20-, 30- and 40-year experience bands. The most recent 30- and 40-year placement bands were also analyzed. The current L1.5 curve type continues to be a good fit of the historical data. However, the data indicate a longer service life than the current estimate. The 13-L1.5 survivor curve is a good fit for these more recent bands.

Recommendation: Continue to use the current L1.5 curve type but increase the average service life from 11 to 13 years.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the estimated net salvage was 15 percent which was adopted in a 2016 settlement agreement. The current estimate for Gulf is 20 percent. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The overall cost of removal was zero percent, and the overall gross salvage is 23 percent. The overall net salvage was 23 percent.

Recommendation: The recommendation is to use an estimate of 20 percent net salvage which is consistent with the net salvage recommended for transportation equipment accounts.

Account 397.8 (FERC): Communication Equipment – Fiber Optics

This account includes the cost of fiber optic related electronic equipment used in utility operation. FPL plans to construct a new fiber backbone communication system.

GENERAL INFORMATION:

This account includes fiber optic equipment and cables.

SERVICE LIFE ANALYSIS:

Discussion: The recommendation in the 2016 Depreciation Study for FPL was the 20-S2 survivor curve which was adopted in a 2016 settlement agreement. For Gulf, the current survivor curve is the 17-L1.5. A statistical life analysis was performed on the assets in this account using recorded additions and aged retirements. Bands analyzed using the retirement rate method for this account include the overall experience band, with activity since 1986, and the most recent 20- and 30-year experience bands.

While the historical data does not provide definitive results, the data indicate a longer service life than the current 20-S2.

Recommendation: Increase the average service life to 25 years and maintain the current S2 curve type. The 25-S2 survivor curve is recommended.

NET SALVAGE ANALYSIS:

Discussion: In the 2016 Depreciation Study for FPL the estimated net salvage was zero percent which was adopted in a 2016 settlement agreement. Gulf also has a current net salvage of zero percent. Thirty-four years of data were available for the net salvage analysis, ranging from 1986 to 2019. The historical data do not provide a definitive indication of net salvage for this account and do not support a change from the approved estimate.

Recommendation: The recommendation is to continue to use the current approved zero percent net salvage estimate for this account.

LIST OF CASES IN WHICH NED W. ALLIS HAS SUBMITTED TESTIMONY

No.	Year	Jurisdiction	Docket	Client/Utility	Subject
1	2013	NV	13-06004	Sierra Pacific Power Company	Depreciation
2	2013	NY	13-E-0030, 13-G-0031 & 13-S-0032	Consolidated Edison Company of New York	Depreciation
3	2013	DC	Case No. 1103	Pepco	Depreciation
4	2014	NY	14-G-0494	Orange and Rockland - Gas	Depreciation
5	2014	NY	14-E-0493	Orange and Rockland - Electric	Depreciation
6	2014	NY	15-E-0050	Consolidated Edison Company of New York - Electric	Depreciation
7	2015	FERC	ER15-2294-000	Pacific Gas & Electric Company TO17	Depreciation
8	2015	NY	16-E-0060	Consolidated Edison Company of New York - Electric	Depreciation
9	2015	NY	16-G-0061	Consolidated Edison Company of New York - Gas	Depreciation
10	2016	FL	160021-EI	Florida Power & Light Company	Depreciation
11	2016	NV	16-06008	Sierra Pacific Power Company - Electric	Depreciation
12	2016	NV	16-06009	Sierra Pacific Power Company - Gas	Depreciation
13	2016	NJ	ER 16050428	Rockland Electric Company	Depreciation
14	2016	FERC	ER16-2320-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
15	2016	DC	Case No. 1139	Pepco	Depreciation
16	2017	NV	17-06004	Nevada Power Company	Depreciation
17	2017	FERC	ER17-2154-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
18	2017	CT	17-10-46	Connecticut Light & Power	Depreciation
19	2017	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
20	2017	RI	4770	Narragansett Electric Company	Depreciation
21	2017	DC	Case No. 1150	Pepco	Depreciation
22	2018	CT	18-05-10	Yankee Gas Services Company	Depreciation
23	2018	NY	18-E-0067	Orange and Rockland – Electric	Depreciation
24	2018	NY	18-G-0068	Orange and Rockland – Gas	Depreciation
25	2018	NJ	ER18080925	Atlantic City Electric Company	Depreciation
26	2018	FERC	ER19-13-000	Pacific Gas & Electric Company – Electric Transmission	Depreciation
27	2018	FERC	ER19-284-000	Florida Power & Light Company	Depreciation
28	2018	CA	A. 18-12-009	Pacific Gas & Electric Company	Depreciation
29	2018	NY	19-E-0065	Consolidated Edison Company of New York - Electric	Depreciation
30	2018	NY	19-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
31	2019	MA	D.P.U. 18-150	Massachusetts Electric Company	PBR / Depreciation
32	2019	MD	9610	Baltimore Gas & Electric Company	Depreciation
33	2019	KS	19-ATMG-525-RTS	Atmos Energy	Depreciation
34	2020	FERC	ER21-83-000	Pepco	Depreciation
35	2020	MA	D.P.U. 20-120	Boston Gas Company	Depreciation
36	2020	FERC	ER20-2878-00	PG&E – Wholesale Distribution	Depreciation
37	2021	FERC	RP21-100-000	National Grid Liquefied Natural Gas	Depreciation
38	2021	FL	20210016-EI	Duke Energy Florida	Depreciation
39	2021	NY	21-E-0074	Orange and Rockland – Electric	Depreciation
40	2021	NY	21-G-0073	Orange and Rockland – Gas	Depreciation

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES AS OF DECEMBER 31, 2021 AND EXISTING DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE RATIO WHEN APPROVED (3)	AUTHORIZED IN DOCKETS NO. 160021-EI, 160170-EI AND 20170097-EI		NET SALVAGE (6)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)=(2)x(8)
			SERVICE LIFE (4)	AVERAGE LIFE REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)	
STEAM PRODUCTION PLANT								
CRIST STEAM PLANT								
CRIST COMMON								
311.00 STRUCTURES AND IMPROVEMENTS	157,804,657.49	57.77	40.92	21.51	(3)	3.39	4.00	6,312,186
312.00 BOILER PLANT EQUIPMENT	94,244,191.08	26.42	28.95	20.35	(3)	3.39	4.00	3,769,768
314.00 TURBOGENERATOR UNITS	28,056,791.43	53.96	41.56	19.92	(3)	3.39	4.00	1,122,272
315.00 ACCESSORY ELECTRIC EQUIPMENT	103,472,548.85	28.94	30.31	20.85	(3)	3.39	4.00	4,138,902
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,914,170.07	18.60	27.80	20.72	(3)	3.39	4.00	236,567
TOTAL CRIST COMMON	389,492,358.92					3.39	4.00	15,579,694
CRIST UNIT 4								
312.00 BOILER PLANT EQUIPMENT	23,900,619.70	60.65	29.18	7.78	(3)	3.39	4.00	986,025
314.00 TURBOGENERATOR UNITS	11,280,476.45	50.67	26.47	7.73	(3)	3.39	4.00	451,219
315.00 ACCESSORY ELECTRIC EQUIPMENT	3,722,386.87	47.95	29.53	7.85	(3)	3.39	4.00	148,895
TOTAL CRIST UNIT 4	38,903,483.02					3.39	4.00	1,586,139
CRIST UNIT 5								
312.00 BOILER PLANT EQUIPMENT	25,834,053.02	56.58	30.43	9.66	(3)	3.39	4.00	1,033,362
314.00 TURBOGENERATOR UNITS	14,821,431.38	15.07	19.30	9.56	(3)	3.39	4.00	592,857
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,162,196.55	48.82	25.86	9.76	(3)	3.39	4.00	166,488
TOTAL CRIST UNIT 5	44,817,680.95					3.39	4.00	1,792,707
CRIST UNIT 6								
312.00 BOILER PLANT EQUIPMENT	144,222,332.69	13.26	25.11	17.75	(3)	3.39	4.00	5,768,893
314.00 TURBOGENERATOR UNITS	57,568,930.52	27.48	28.49	17.42	(3)	3.39	4.00	2,302,757
315.00 ACCESSORY ELECTRIC EQUIPMENT	33,319,870.15	25.59	23.38	18.13	(3)	3.39	4.00	1,352,795
TOTAL CRIST UNIT 6	235,111,133.36					3.39	4.00	9,424,445
CRIST UNIT 7								
312.00 BOILER PLANT EQUIPMENT	157,175,681.71	20.81	33.59	20.35	(3)	3.39	4.00	6,287,027
314.00 TURBOGENERATOR UNITS	102,954,876.72	21.63	28.85	19.92	(3)	3.39	4.00	4,118,195
315.00 ACCESSORY ELECTRIC EQUIPMENT	27,606,671.55	52.06	37.86	20.85	(3)	3.39	4.00	1,104,267
TOTAL CRIST UNIT 7	287,737,229.98					3.39	4.00	11,509,489
TOTAL CRIST STEAM PLANT	996,061,886.23					3.39	4.00	39,842,475
SCHERER STEAM PLANT								
SCHERER COMMON								
311.00 STRUCTURES AND IMPROVEMENTS	30,228,391.42	57.32	59.59	34.68	(6)	3.05	2.20	665,025
312.00 BOILER PLANT EQUIPMENT	53,962,733.76	28.17	45.24	31.67	(6)	3.05	2.20	1,187,180
314.00 TURBOGENERATOR UNITS	1,506,946.39	60.30	57.75	30.80	(6)	3.05	2.20	33,153
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,455,938.16	38.17	51.04	32.96	(6)	3.05	2.20	54,031
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,302,633.46	58.99	59.49	32.62	(6)	3.05	2.20	138,862
TOTAL SCHERER COMMON	94,456,643.19					3.05	2.20	2,078,051

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
AS OF DECEMBER 31, 2021 AND EXISTING DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE RATIO WHEN APPROVED (3)	AUTHORIZED IN DOCKETS NO. 160021-EI, 160176-EI AND 20170097-EI			DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)=(2)X(8)
			SERVICE LIFE (4)	AVERAGE LIFE REMAINING LIFE (5)	WHOLE LIFE (7)	REMAINING LIFE (8)		
SCHERER UNIT 3								
311.00 STRUCTURES AND IMPROVEMENTS	25,329,160.69	57.32	59.59	34.68	3.05	2.20	2.20	657,242
312.00 BOILER PLANT EQUIPMENT	220,121,711.14	28.17	45.24	31.67	3.05	2.20	2.20	4,842,678
314.00 TURBOGENERATOR UNITS	45,067,377.37	60.30	57.75	30.60	3.05	2.20	2.20	991,462
315.00 ACCESSORY ELECTRIC EQUIPMENT	14,137,497.31	38.17	51.04	32.96	3.05	2.20	2.20	311,025
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	824,261.11	58.99	59.49	32.62	3.05	2.20	2.20	18,134
TOTAL SCHERER UNIT 3	305,480,007.62							6,720,560
TOTAL SCHERER STEAM PLANT	399,936,850.81				3.05	2.20	2.20	8,798,611
TOTAL STEAM PRODUCTION PLANT	1,395,998,737.04				3.05	3.48		48,641,086
NUCLEAR PRODUCTION PLANT								
ST. LUCIE NUCLEAR PLANT								
<i>ST. LUCIE COMMON</i>								
321.00 STRUCTURES AND IMPROVEMENTS	428,283,839.42	44.41	44.76	25.17	2.26	2.25	2.25	9,636,386
322.00 REACTOR PLANT EQUIPMENT	53,525,448.17	56.52	34.37	23.69	2.97	1.92	1.92	1,027,689
323.00 TURBOGENERATOR UNITS	15,549,873.99	(60.75)	28.89	22.26	3.46	7.22	7.22	1,122,701
324.00 ACCESSORY ELECTRIC EQUIPMENT	36,864,433.16	49.15	46.62	24.78	2.17	2.09	2.09	770,467
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	23,195,582.40	10.84	35.25	22.70	2.92	4.06	4.06	941,741
TOTAL ST. LUCIE COMMON	557,419,177.14				2.38	2.42	2.42	13,498,983
<i>ST. LUCIE UNIT 1</i>								
321.00 STRUCTURES AND IMPROVEMENTS	219,004,819.38	51.37	37.27	18.67	2.71	2.66	2.66	5,825,528
322.00 REACTOR PLANT EQUIPMENT	924,507,796.23	35.03	27.57	18.00	3.72	3.70	3.70	34,391,690
323.00 TURBOGENERATOR UNITS	447,173,618.32	11.60	22.31	17.31	4.48	5.11	5.11	22,890,572
324.00 ACCESSORY ELECTRIC EQUIPMENT	130,121,601.62	41.26	33.18	18.68	3.04	3.20	3.20	4,163,891
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	17,674,265.98	61.82	39.99	15.87	2.88	2.59	2.59	457,763
TOTAL ST. LUCIE UNIT 1	1,736,482,703.53				3.72	3.89	3.89	67,689,445
<i>ST. LUCIE UNIT 2</i>								
321.00 STRUCTURES AND IMPROVEMENTS	299,078,948.47	43.77	46.42	25.16	2.18	2.27	2.27	6,789,092
322.00 REACTOR PLANT EQUIPMENT	1,106,308,675.98	36.80	35.02	23.70	2.91	2.75	2.75	30,423,489
323.00 TURBOGENERATOR UNITS	368,375,230.51	13.39	28.51	22.42	3.51	3.86	3.86	14,219,284
324.00 ACCESSORY ELECTRIC EQUIPMENT	210,886,957.94	44.94	47.62	24.68	2.12	2.27	2.27	4,787,134
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,430,446.28	46.37	42.25	20.78	2.44	2.73	2.73	721,551
TOTAL ST. LUCIE UNIT 2	2,011,080,259.18				2.82	2.83	2.83	56,940,550
TOTAL ST. LUCIE NUCLEAR PLANT	4,306,981,539.85				3.13	3.21	3.21	138,128,978
TURKEY POINT NUCLEAR PLANT								
<i>TURKEY POINT COMMON</i>								
321.00 STRUCTURES AND IMPROVEMENTS	445,026,798.56	51.03	28.09	15.98	3.60	3.13	3.13	13,929,339
322.00 REACTOR PLANT EQUIPMENT	134,164,480.45	17.45	21.02	15.58	4.85	5.43	5.43	7,286,217
323.00 TURBOGENERATOR UNITS	33,394,423.45	24.73	20.64	14.97	4.85	5.05	5.05	1,686,418
324.00 ACCESSORY ELECTRIC EQUIPMENT	54,852,778.83	63.39	31.19	15.91	3.24	2.36	2.36	1,294,054
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,856,325.78	46.82	24.89	15.30	4.14	3.67	3.67	1,608,793
TOTAL TURKEY POINT COMMON	711,274,807.07				3.90	3.63	3.63	25,804,821

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
AS OF DECEMBER 31, 2021 AND EXISTING DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE				AVERAGE LIFE			DEPRECIATION RATES			ESTIMATED ANNUAL ACCRUAL (9)=(2)X(8)
		RATIO WHEN APPROVED (3)	SERVICE LIFE (4)	REMAINING LIFE (5)	NET SALVAGE (6)	WHOLE LIFE (7)	REMAINING LIFE (8)					
TURKEY POINT UNIT 3												
321.00 STRUCTURES AND IMPROVEMENTS	186,076,891.33	20.95	22.18	15.31	(1)	4.55	5.23	9,731,821				
322.00 REACTOR PLANT EQUIPMENT	648,686,316.63	28.74	22.81	14.82	(2)	4.47	4.94	32,045,104				
323.00 TURBOGENERATOR UNITS	797,201,772.65	10.64	16.63	14.39	(1)	5.37	6.20	49,426,510				
324.00 ACCESSORY ELECTRIC EQUIPMENT	165,852,716.64	48.09	29.27	15.28	(1)	3.45	3.46	5,738,504				
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	16,047,826.08	4.79	20.13	14.84	(3)	5.12	6.62	1,062,366				
TOTAL TURKEY POINT UNIT 3	1,673,865,523.53					4.79	5.40	96,004,305				
TURKEY POINT UNIT 4												
321.00 STRUCTURES AND IMPROVEMENTS	157,040,616.38	38.49	26.43	16.01	(1)	3.82	3.90	6,124,564				
322.00 REACTOR PLANT EQUIPMENT	609,829,495.60	35.76	23.81	15.49	(2)	4.28	4.28	26,100,702				
323.00 TURBOGENERATOR UNITS	662,167,666.14	13.16	18.95	15.02	(1)	5.28	5.78	38,273,291				
324.00 ACCESSORY ELECTRIC EQUIPMENT	201,940,401.23	59.30	33.74	15.93	(1)	2.99	2.62	5,290,839				
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,689,389.37	1.57	22.14	15.48	(3)	4.65	6.55	1,027,655				
TOTAL TURKEY POINT UNIT 4	1,646,667,568.72					4.48	4.67	76,817,071				
TOTAL TURKEY POINT NUCLEAR PLANT	4,171,807,899.32					4.52	4.81	200,626,198				
TOTAL NUCLEAR PLANT	8,478,789,439.17					3.81	4.00	338,755,176				
COMBINED CYCLE PRODUCTION PLANT												
FT. MYERS COMBINED CYCLE PLANT												
<i>FT. MYERS COMMON</i>												
341.00 STRUCTURES AND IMPROVEMENTS	12,586,217.28	24.16	41.01	25.06	(2)	2.49	3.11	391,431				
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	740,846.49	35.51	45.92	15.56	(3)	2.24	4.32	32,005				
343.00 PRIME MOVERS - GENERAL	2,800,163.94	28.18	27.22	23.96	(3)	3.78	3.12	87,365				
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	31,059,638.17	52.40	9.00	5.82	35	7.22	2.17	673,894				
344.00 GENERATORS	215,270.32	7.09	28.13	25.42	(3)	3.66	3.77	8,116				
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,356,651.99	12.03	28.89	24.91	(2)	3.53	3.61	48,975				
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,242,398.81	25.75	34.18	22.83	(2)	2.98	3.34	41,496				
TOTAL FT. MYERS COMMON	50,001,789.00					5.54	2.57	1,283,382				
<i>FT. MYERS UNIT 2</i>												
341.00 STRUCTURES AND IMPROVEMENTS	50,987,534.01	42.45	38.49	25.41	(2)	2.65	2.34	1,193,342				
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,092,052.04	31.77	35.67	23.43	(3)	2.89	3.04	154,798				
343.00 PRIME MOVERS - GENERAL	491,969,193.80	28.18	30.62	23.53	(3)	3.36	3.46	17,022,134				
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	399,595,444.16	12.95	9.00	7.01	35	7.42	2.80	29,649,982				
344.00 GENERATORS	58,019,932.88	33.87	35.46	24.73	(3)	2.90	2.80	1,624,558				
345.00 ACCESSORY ELECTRIC EQUIPMENT	56,583,231.02	45.69	36.87	24.10	(2)	2.77	2.34	1,324,048				
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,154,211.40	46.02	35.12	22.90	(2)	2.90	2.44	101,363				
TOTAL FT. MYERS UNIT 2	1,066,411,599.31					4.71	4.79	51,070,225				

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE RATIO WHEN APPROVED (3)	AVERAGE LIFE		NET SALVAGE (6)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)=(2)x(8)
			SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)	
FT. MYERS UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	7,159,661.13	14.73	28.89	25.82	(2)	3.53	3.38	241,997
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,388,804.37	15.50	27.41	24.47	(3)	3.76	3.56	157,119
343.00 PRIME MOVERS - GENERAL	35,674,876.69	(6.37)	25.64	24.09	(3)	4.02	4.54	1,619,626
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	54,836,902.68	(7.33)	22.13	19.90	29	3.21	3.94	2,160,574
344.00 GENERATORS	10,476,859.43	15.24	28.50	25.38	(3)	3.61	3.46	362,489
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,766,573.40	16.01	28.49	25.32	(2)	3.58	3.40	488,063
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,651,448.38	12.23	27.50	24.53	(2)	3.55	3.66	60,443
TOTAL FT. MYERS UNIT 3	127,954,826.08							5,070,321
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,244,367,614.39					4.63	4.61	57,423,929
MANATEE COMBINED CYCLE PLANT								
MANATEE UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	142,481,540.61	37.08	38.10	27.38	(2)	2.68	2.37	3,376,813
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,407,180.12	37.36	35.13	25.26	(3)	2.93	2.60	140,587
343.00 PRIME MOVERS - GENERAL	305,782,276.49	19.50	33.37	24.95	(3)	3.09	3.35	10,243,706
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	224,014,385.99	13.00	9.00	7.22	35	6.60	7.88	17,652,334
344.00 GENERATORS	44,322,994.59	39.65	37.17	26.60	(3)	2.77	2.38	1,054,887
345.00 ACCESSORY ELECTRIC EQUIPMENT	50,459,834.92	36.86	36.34	26.16	(2)	2.81	2.49	1,256,450
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,348,584.83	33.49	34.87	24.71	(2)	2.93	2.77	397,456
TOTAL MANATEE UNIT 3	786,816,797.55					4.15	4.34	34,122,232
TOTAL MANATEE COMBINED CYCLE PLANT	786,816,797.55					4.15	4.34	34,122,232
MARTIN COMBINED CYCLE PLANT								
MARTIN COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	257,949,201.92	63.73	32.29	17.05	(2)	3.16	2.24	5,778,062
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,575,315.58	63.95	29.85	16.15	(3)	3.45	2.42	231,723
343.00 PRIME MOVERS - GENERAL	30,199,831.24	61.60	25.74	16.17	(3)	4.00	2.56	773,118
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	24,082,661.55	34.55	8.97	6.01	35	7.24	5.07	1,220,991
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,757,041.26	68.82	33.20	16.28	(2)	3.07	2.04	362,244
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,794,125.77	65.59	31.67	15.74	(2)	3.22	2.31	133,844
TOTAL MARTIN COMMON	345,358,277.32					3.52	2.46	8,499,962
MARTIN UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	2,333,602.20	68.04	34.21	17.02	(2)	2.88	2.00	46,672
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	165,540.83	70.58	32.73	15.96	(3)	3.15	2.03	3,360
343.00 PRIME MOVERS - GENERAL	146,992,697.36	30.77	27.11	16.10	(3)	3.80	4.49	6,599,972
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	69,613,131.97	7.29	8.86	7.50	35	7.34	7.69	5,353,250
344.00 GENERATORS	29,766,397.99	47.00	27.65	16.83	(3)	3.72	3.33	991,221
345.00 ACCESSORY ELECTRIC EQUIPMENT	28,519,818.14	57.71	30.60	16.44	(2)	3.33	2.69	767,175
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	668,814.83	70.82	32.80	15.63	(2)	3.11	1.99	13,300
TOTAL MARTIN UNIT 3	278,059,703.32					4.62	4.95	13,774,960

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE RATIO WHEN APPROVED (3)	AUTHORIZED IN DOCKETS NO. 160021-EI, 160170-EI AND 20170097-EI DEPRECIATION RATES			NET SALVAGE (6)	WHOLE LIFE (7)	REMAINING LIFE (8)	ESTIMATED ANNUAL ACCRUAL (9)=(2)/(8)
			SERVICE LIFE (4)	AVERAGE LIFE (5)	DEPRECIATION RATES				
MARTIN UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	2,390,699.26	52.01	30.35	17.08	(2)	3.36	2.93	70,047	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	173,143.35	70.53	32.73	15.96	(3)	3.15	2.03	3,515	
343.00 PRIME MOVERS - GENERAL	141,470,179.46	39.70	23.92	16.16	(3)	3.97	3.92	5,545,631	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	77,728,706.52	14.51	8.66	6.94	35	7.32	7.27	5,650,877	
344.00 GENERATORS	30,475,792.81	52.55	28.39	16.82	(3)	3.63	3.00	914,274	
345.00 ACCESSORY ELECTRIC EQUIPMENT	25,805,466.99	56.72	30.40	16.46	(2)	3.36	2.75	709,650	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	750,125.28	50.37	26.81	16.21	(2)	3.81	3.18	23,854	
TOTAL MARTIN UNIT 4	278,794,117.67					4.80	4.63	12,977,848	
MARTIN UNIT 8									
341.00 STRUCTURES AND IMPROVEMENTS	24,729,499.96	35.85	38.01	27.38	(2)	2.68	2.42	588,454	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,426,633.11	34.85	35.17	25.22	(3)	2.93	2.70	308,519	
343.00 PRIME MOVERS - GENERAL	326,665,682.12	18.84	33.00	25.00	(3)	3.12	3.37	11,008,633	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	254,305,607.92	11.31	9.00	6.92	35	7.22	7.76	19,734,107	
344.00 GENERATORS	46,627,173.94	32.74	37.08	26.58	(3)	2.78	2.64	1,230,957	
345.00 ACCESSORY ELECTRIC EQUIPMENT	52,367,446.11	33.86	36.66	26.06	(2)	2.78	2.61	1,366,790	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,238,253.17	35.76	34.18	24.88	(2)	2.98	2.66	139,338	
TOTAL MARTIN UNIT 8	721,360,196.33					4.50	4.77	34,366,799	
TOTAL MARTIN COMBINED CYCLE PLANT	1,623,572,288.64					4.36	4.29	69,579,589	
SANFORD COMBINED CYCLE PLANT									
SANFORD COMMON									
341.00 STRUCTURES AND IMPROVEMENTS	85,963,899.29	41.37	39.94	25.28	(2)	2.55	2.40	2,063,134	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,462.45	48.10	35.17	23.56	(3)	2.93	2.33	2,061	
343.00 PRIME MOVERS - GENERAL	16,673,265.45	(79.85)	30.47	22.96	(3)	3.38	7.96	1,327,192	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	51,959,133.83	-	-	-	35	7.22	8.64	4,489,269	
344.00 GENERATORS	202,606.51	18.07	30.22	25.29	(3)	3.41	3.36	6,804	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,883,571.12	30.01	33.46	23.55	(2)	3.05	3.06	455,437	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,668,352.65	36.72	33.27	23.23	(2)	3.07	2.81	74,981	
TOTAL SANFORD COMMON	172,439,197.30					4.09	4.88	8,478,878	
SANFORD UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	7,639,493.82	42.08	42.34	25.09	(2)	2.41	2.39	182,584	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,982,945.19	43.77	34.48	23.63	(3)	2.99	2.51	49,772	
343.00 PRIME MOVERS - GENERAL	290,806,520.45	9.48	32.08	23.36	(3)	3.21	4.00	11,632,261	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	189,258,726.53	5.05	9.00	6.94	35	7.22	8.64	16,351,954	
344.00 GENERATORS	40,300,942.08	31.30	34.83	24.81	(3)	2.96	2.89	1,164,697	
345.00 ACCESSORY ELECTRIC EQUIPMENT	36,691,488.25	42.37	36.30	23.91	(2)	2.81	2.49	913,618	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,463,144.00	42.55	34.55	23.03	(2)	2.95	2.58	89,349	
TOTAL SANFORD UNIT 4	570,143,260.32					4.48	5.33	30,384,233	

FLORIDA POWER AND LIGHT COMPANY

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE RATIO WHEN APPROVED (3)	AUTHORIZED IN DOCKETS NO. 160021-EI, 160176-EI AND 20170097-EI			DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)=(2)X(8)
			SERVICE LIFE (4)	AVERAGE LIFE REMAINING LIFE (5)	WHOLE LIFE (7)	REMAINING LIFE (8)		
SANFORD UNIT 5								
341.00 STRUCTURES AND IMPROVEMENTS	7,460,851.84	43.28	40.86	24.28	2.50	2.42	180,853	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	982,324.30	47.38	34.39	22.77	3.00	2.44	23,969	
343.00 PRIME MOVERS - GENERAL	283,465,352.14	9.77	31.26	22.61	3.29	4.12	12,090,773	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	205,264,752.04	4.95	9.00	7.00	7.22	8.58	17,611,716	
344.00 GENERATORS	34,199,439.61	35.79	34.72	23.92	2.97	2.81	961,004	
345.00 ACCESSORY ELECTRIC EQUIPMENT	33,554,724.70	42.72	35.75	23.15	2.85	2.56	899,001	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,851,190.70	42.89	33.98	22.31	3.00	2.65	75,557	
TOTAL SANFORD UNIT 5	577,778,635.33				4.63	5.50	31,802,577	
TOTAL SANFORD COMBINED CYCLE PLANT	1,320,361,086.95				4.50	5.35	70,605,684	
TURKEY POINT COMBINED CYCLE PLANT								
TURKEY POINT UNIT 5								
341.00 STRUCTURES AND IMPROVEMENTS	53,949,215.58	33.74	38.18	29.27	2.67	2.33	1,257,017	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,524,955.68	33.09	35.06	26.99	2.94	2.59	324,396	
343.00 PRIME MOVERS - GENERAL	336,350,551.36	15.80	33.68	26.56	3.06	3.28	11,032,288	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	211,449,306.83	10.09	9.00	7.07	7.77	7.77	16,429,611	
344.00 GENERATORS	39,828,219.13	26.72	37.14	28.45	2.77	2.68	1,067,396	
345.00 ACCESSORY ELECTRIC EQUIPMENT	53,740,829.97	31.76	36.70	27.96	2.78	2.51	1,348,895	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	13,739,188.86	29.06	34.89	26.47	2.92	2.76	379,202	
TOTAL TURKEY POINT UNIT 5	721,582,265.41				4.21	4.41	31,838,815	
TOTAL TURKEY POINT COMBINED CYCLE PLANT	721,582,265.41				4.21	4.41	31,838,815	
WEST COUNTY COMBINED CYCLE PLANT								
WEST COUNTY COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	77,913,221.09	15.46	37.97	33.12	2.89	2.61	2,033,535	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,611,779.64	15.10	35.09	30.44	2.94	2.89	248,880	
343.00 PRIME MOVERS - GENERAL	28,434,944.37	4.45	31.88	30.22	3.23	3.26	926,979	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	154,364,006.34	10.04	9.00	7.32	7.22	7.51	11,592,737	
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,569,194.99	8.30	35.01	32.12	2.81	2.92	454,620	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,045,749.90	13.33	34.40	30.31	2.97	2.93	59,940	
TOTAL WEST COUNTY COMMON	286,938,896.33				5.20	5.34	15,316,693	
WEST COUNTY UNIT 1								
341.00 STRUCTURES AND IMPROVEMENTS	80,928,148.96	18.22	38.05	31.19	2.88	2.69	2,176,967	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,873,153.91	12.43	34.84	28.76	2.96	3.15	563,004	
343.00 PRIME MOVERS - GENERAL	306,048,983.24	(7.57)	33.64	28.21	3.06	3.92	11,997,120	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	163,650,415.77	(8.97)	9.00	6.27	3.5	11.80	19,310,749	
344.00 GENERATORS	52,265,428.72	15.86	37.07	30.31	2.78	2.87	1,500,018	
345.00 ACCESSORY ELECTRIC EQUIPMENT	76,665,449.24	18.92	36.69	29.82	2.78	2.85	2,156,180	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,709,637.52	16.60	35.01	28.22	2.91	3.03	263,902	
TOTAL WEST COUNTY UNIT 1	705,191,206.36				3.93	3.36	37,967,947	

FLORIDA POWER AND LIGHT COMPANY

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE RATIO WHEN APPROVED (3)	AUTHORIZED IN DOCKETS NO. 160021-EI, 160170-EI AND 20170097-EI DEPRECIATION RATES		NET SALVAGE (6)	DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)=(2)X(8)
			AVERAGE LIFE SERVICE LIFE (4)	REMAINING LIFE (5)		WHOLE LIFE (7)	REMAINING LIFE (8)	
WEST COUNTY UNIT 2								
341.00 STRUCTURES AND IMPROVEMENTS	33,744,238.79	15.64	38.05	31.19	(2)	2.68	2.77	934,715
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,322,180.68	3.81	34.46	28.84	(3)	2.89	3.44	251,883
343.00 PRIME MOVERS - GENERAL	232,418,457.20	6.94	33.74	28.19	(3)	3.05	3.41	8,607,469
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	162,200,015.93	8.33	9.00	6.19	35	7.22	9.16	14,857,521
344.00 GENERATORS	43,303,714.75	15.31	37.02	30.32	(3)	2.78	2.89	1,251,477
345.00 ACCESSORY ELECTRIC EQUIPMENT	31,129,939.52	16.08	36.69	29.82	(2)	2.78	2.88	896,542
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,726,021.11	14.46	34.44	28.41	(2)	2.96	3.08	361,161
TOTAL WEST COUNTY UNIT 2	547,844,567.98					4.24	5.01	27,160,770
WEST COUNTY UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	56,283,169.53	14.77	38.26	33.08	(2)	2.67	2.64	1,486,140
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,189,193.95	6.91	34.94	30.48	(3)	2.95	3.15	383,960
343.00 PRIME MOVERS - GENERAL	529,109,009.95	6.81	34.11	29.77	(3)	3.02	3.23	17,090,221
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	151,749,113.72	9.01	9.00	6.60	35	7.22	8.48	12,868,325
344.00 GENERATORS	76,288,989.01	14.23	37.17	32.17	(3)	2.77	2.76	2,105,576
345.00 ACCESSORY ELECTRIC EQUIPMENT	61,989,751.74	15.17	36.86	31.68	(2)	2.77	2.74	1,698,519
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,488,118.42	62.08	35.17	29.98	(2)	2.90	1.33	192,692
TOTAL WEST COUNTY UNIT 3	912,107,346.32					3.66	3.97	35,825,432
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,436,022,019.99					4.05	4.77	116,270,836
CAPE CANAVERAL COMBINED CYCLE PLANT								
CAPE CANAVERAL COMBINED CYCLE								
341.00 STRUCTURES AND IMPROVEMENTS	87,006,436.77	7.76	38.18	34.98	(2)	2.67	2.69	2,340,473
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,986,356.78	7.50	35.10	32.18	(3)	2.93	2.97	1,454,895
343.00 PRIME MOVERS - GENERAL	416,034,250.87	10.06	34.21	31.38	(3)	3.01	2.96	12,314,614
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	199,391,513.39	13.84	9.00	7.38	35	7.22	6.93	13,817,832
344.00 GENERATORS	72,806,012.99	7.39	37.27	34.03	(3)	2.76	2.81	2,045,849
345.00 ACCESSORY ELECTRIC EQUIPMENT	119,379,430.79	7.52	36.83	33.59	(2)	2.77	2.81	3,354,562
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,192,153.79	7.17	35.18	31.85	(2)	2.90	2.98	303,428
TOTAL CAPE CANAVERAL COMBINED CYCLE	953,786,155.38					3.80	3.74	35,631,653
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	953,786,155.38					3.80	3.74	35,631,653
RIVIERA COMBINED CYCLE PLANT								
RIVIERA COMBINED CYCLE								
341.00 STRUCTURES AND IMPROVEMENTS	82,860,775.65	9.25	38.46	35.90	(2)	2.65	2.58	2,137,808
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60,981,843.55	8.55	35.15	33.03	(3)	2.93	2.86	1,744,081
343.00 PRIME MOVERS - GENERAL	520,328,353.40	6.84	34.21	32.21	(3)	3.01	2.99	15,557,818
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	142,604,520.90	11.76	9.00	7.56	35	7.22	7.04	10,039,358
344.00 GENERATORS	87,055,237.09	7.35	37.28	34.97	(3)	2.76	2.74	2,385,913
345.00 ACCESSORY ELECTRIC EQUIPMENT	86,332,618.81	8.27	36.93	34.50	(2)	2.76	2.72	2,348,253
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12,206,236.36	14.33	35.19	32.80	(2)	3.53	2.67	323,907
TOTAL RIVIERA COMBINED CYCLE	992,369,608.76					3.53	3.48	34,538,538
TOTAL RIVIERA COMBINED CYCLE PLANT	992,369,608.76					3.53	3.48	34,538,538

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			SERVICE LIFE (4)	AVERAGE LIFE REMAINING LIFE (5)	NET SALVAGE LIFE (6)		WHOLE LIFE (7)	REMAINING LIFE (8)
PT. EVERGLADES COMBINED CYCLE PLANT								
PT. EVERGLADES COMBINED CYCLE								
341.00 STRUCTURES AND IMPROVEMENTS	115,652,360.85	2.26	38.33	37.84	(2)	2.64	2.64	3,053,222
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	44,972,610.74	2.26	35.21	34.77	(3)	2.93	2.90	1,304,206
343.00 PRIME MOVERS - GENERAL	598,730,638.34	1.68	34.25	33.84	(3)	3.01	2.99	17,902,046
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	203,942,735.88	3.79	9.00	8.61	35	7.22	7.11	14,500,329
344.00 GENERATORS	97,561,241.08	2.26	37.31	36.84	(3)	2.76	2.73	2,663,422
345.00 ACCESSORY ELECTRIC EQUIPMENT	98,951,248.77	2.26	36.90	36.42	(2)	2.76	2.74	2,711,264
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,414,470.29	2.26	35.21	34.72	(2)	2.90	2.87	413,695
TOTAL PT. EVERGLADES COMBINED CYCLE	<u>1,174,225,306.95</u>			<u>3.66</u>		<u>3.66</u>	<u>3.62</u>	<u>42,548,184</u>
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT								
	1,174,225,306.95			3.66		3.66	3.62	42,548,184
OKEECHOBEE COMBINED CYCLE PLANT								
OKEECHOBEE CLEAN ENERGY CENTER								
341.00 STRUCTURES AND IMPROVEMENTS	91,902,661.44	-	*	-	(2)	2.64	2.64	2,426,230
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	31,975,789.32	-	*	-	(3)	2.90	2.90	927,288
343.00 PRIME MOVERS - GENERAL	739,073,229.20	-	*	-	(3)	2.99	2.99	22,098,290
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	153,483,668.53	-	*	-	35	7.11	7.11	10,912,703
344.00 GENERATORS	58,820,523.64	-	*	-	(3)	2.73	2.73	1,605,800
345.00 ACCESSORY ELECTRIC EQUIPMENT	100,547,813.24	-	*	-	(2)	2.74	2.74	2,755,002
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,269,963.79	-	*	-	(2)	2.87	2.87	323,446
TOTAL OKEECHOBEE CLEAN ENERGY CENTER	<u>1,187,073,547.16</u>					<u>3.46</u>	<u>3.46</u>	<u>41,048,771</u>
TOTAL OKEECHOBEE COMBINED CYCLE PLANT								
	1,187,073,547.16					3.46	3.46	41,048,771
LANSING SMITH COMBINED CYCLE PLANT								
LANSING SMITH COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	47,391,460.04	9.74	27.71	19.80	(2)	3.57	4.70	2,227,399
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,065,622.82	12.11	25.88	22.08	(2)	3.57	4.70	332,084
343.00 PRIME MOVERS - GENERAL	1,571,193.93	1.53	26.25	17.78	(2)	3.57	4.70	73,846
344.00 GENERATORS	7,570,259.61	31.09	36.60	25.18	(2)	3.57	4.70	355,802
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,444,429.18	10.35	29.54	21.55	(2)	3.57	4.70	631,888
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,882,463.79	35.41	22.35	20.78	(2)	3.57	4.70	229,476
TOTAL LANSING SMITH COMMON	<u>81,925,429.37</u>					<u>3.57</u>	<u>4.70</u>	<u>3,850,495</u>
LANSING SMITH UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	114,609,034.12	9.74	27.71	19.80	(2)	3.57	4.70	5,386,625
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,760,815.07	12.11	25.88	22.08	(2)	3.57	4.70	176,758
343.00 PRIME MOVERS - GENERAL	109,298,878.28	1.53	26.25	17.78	(2)	3.57	4.70	5,137,047
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	18,187,893.08	*	26.25	17.78	(2)	3.57	4.70	854,821
344.00 GENERATORS	74,551,655.38	31.09	36.60	25.18	(2)	3.57	4.70	3,503,937
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,166,460.05	10.35	29.54	21.55	(2)	3.57	4.70	571,625
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,618,732.30	35.41	22.35	20.78	(2)	3.57	4.70	123,080
TOTAL LANSING SMITH UNIT 3	<u>335,193,478.18</u>					<u>3.57</u>	<u>4.70</u>	<u>15,794,093</u>
TOTAL LANSING SMITH COMBINED CYCLE PLANT								
	417,118,907.55					3.57	4.70	19,604,589

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE RATIO WHEN APPROVED (3)	AUTHORIZED IN DOCKETS NO. 160021-EI, 160176-EI AND 20170097-EI DEPRECIATION RATES			NET SALVAGE (6)	WHOLE LIFE (7)	REMAINING LIFE (8)	ESTIMATED ANNUAL ACCRUAL (9)=(2)x(8)
			SERVICE LIFE (4)	AVERAGE LIFE REMAINING LIFE (5)	DEPRECIATION RATES				
LAUDERDALE COMBINED CYCLE PLANT									
<i>LAUDERDALE COMMON</i>									
341.00 STRUCTURES AND IMPROVEMENTS	23,097,005.23	66.62	* 32.21	16.08	*	(2)	3.17	2.20	508,134
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,589,138.88	55.73	* 27.51	15.29	*	(3)	3.74	3.09	234,813
343.00 PRIME MOVERS - GENERAL	922,825.41	21.81	* 18.16	15.62	*	(3)	5.67	5.20	47,987
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	662,755.51	19.33	* 8.85	7.11	*	35	7.35	6.42	43,833
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,974.79	77.56	* 34.88	15.25	*	(2)	2.92	1.60	960
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,592.09	49.35	* 25.49	15.38	*	(2)	4.00	3.42	191
TOTAL LAUDERDALE COMMON	32,367,297.91						3.46	2.58	835,918
TOTAL LAUDERDALE COMBINED CYCLE PLANT	32,367,297.91						3.46	2.58	835,918
TOTAL COMBINED CYCLE PRODUCTION PLANT	12,889,663,090.64						3.72	4.30	554,048,738
SIMPLE CYCLE AND SIMPLE CYCLE AND PEAKER PLANTS									
<i>LAUDERDALE GTS</i>									
341.00 STRUCTURES AND IMPROVEMENTS	4,817,887.40	54.94	29.91	11.26		(2)	3.41	4.18	201,388
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,064,709.95	52.51	27.84	10.68		(3)	3.70	4.73	98,607
343.00 PRIME MOVERS - GENERAL	12,993,184.38	11.55	12.65	11.08		(3)	8.14	8.25	1,071,938
344.00 GENERATORS	5,032,600.21	42.90	41.62	10.61		(3)	2.47	5.66	284,845
345.00 ACCESSORY ELECTRIC EQUIPMENT	601,998.45	41.57	36.38	10.04		(2)	2.80	6.02	36,240
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	61,423.77	40.94	42.03	9.84		(2)	2.43	6.21	3,815
TOTAL LAUDERDALE GTS	25,597,608.16						5.63	6.63	1,686,832
<i>FT. MYERS GTS</i>									
341.00 STRUCTURES AND IMPROVEMENTS	4,827,965.35	17.87	16.44	11.37		(2)	6.21	7.40	357,271
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,214,518.11	16.26	15.87	11.07		(3)	6.49	7.84	252,018
343.00 PRIME MOVERS - GENERAL	16,953,669.43	11.81	12.73	11.09		(3)	8.09	8.22	1,393,592
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	5,503,643.61	44.70	21.52	6.28		29	3.30	4.19	230,603
344.00 GENERATORS	8,016,734.33	11.97	16.36	11.27		(3)	6.30	8.08	647,752
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,133,772.76	14.08	14.94	11.32		(2)	6.83	7.77	243,494
TOTAL FT. MYERS GTS	47,690,323.59						6.68	7.50	3,124,730
<i>LAUDERDALE PEAKERS</i>									
341.00 STRUCTURES AND IMPROVEMENTS	33,546,197.06	0.18	38.31	37.84		(2)	2.66	2.69	902,393
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,910,892.75	0.18	35.21	34.77		(3)	3.01	2.96	86,162
343.00 PRIME MOVERS - GENERAL	115,443,730.57	0.18	34.25	33.84		(3)	3.04	3.04	3,509,489
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	141,901,117.76	0.16	24.69	24.32		29	2.88	2.91	4,129,323
344.00 GENERATORS	57,967,779.41	0.18	37.31	36.84		(3)	2.76	2.79	1,617,301
345.00 ACCESSORY ELECTRIC EQUIPMENT	47,764,939.10	0.18	36.90	36.42		(2)	2.76	2.80	1,337,418
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,201,369.22	0.18	35.21	34.72		(2)	2.90	2.93	35,200
TOTAL LAUDERDALE PEAKERS	400,736,025.87						2.87	2.90	11,677,287

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE RATIO WHEN APPROVED (3)	AUTHORIZED IN DOCKETS NO. 160021-EI, 160170-EI AND 20170097-EI DEPRECIATION RATES		NET SALVAGE (6)	WHOLE LIFE (7)	REMAINING LIFE (8)	ESTIMATED ANNUAL ACCRUAL (9)=(2)/(8)
			AVERAGE LIFE SERVICE LIFE (4)	REMAINING LIFE (5)				
FT. MYERS PEAKERS								
341.00 STRUCTURES AND IMPROVEMENTS	6,787,562.25	0.18	38.31	37.84	(2)	2.86	2.69	182,895
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,947,602.43	0.18	35.21	34.77	(3)	2.83	2.96	57,649
343.00 PRIME MOVERS - GENERAL	38,240,855.23	0.18	34.25	33.84	(3)	3.01	3.04	1,192,923
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	79,587,867.01	0.16	24.69	24.32	29	2.88	2.91	2,316,298
344.00 GENERATORS	16,650,606.25	0.18	37.31	36.84	(3)	2.76	2.79	484,552
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,893,909.68	0.18	36.90	36.42	(2)	2.76	2.80	557,029
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,071,200.11	0.18	35.21	34.72	(2)	2.80	2.93	29,628
TOTAL FT. MYERS PEAKERS	165,729,642.96					2.88	2.91	4,800,665
LANSING SMITH UNIT A								
341.00 STRUCTURES AND IMPROVEMENTS	1,341,022.51	16.65	15.61	9.84	(1)	4.65	6.30	84,484
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	698,676.35	2.18	13.84	10.30	(1)	4.65	6.30	44,017
343.00 PRIME MOVERS - GENERAL	2,601,840.14	11.31	15.30	11.31	(1)	4.65	6.30	163,916
344.00 GENERATORS	3,497,641.47	77.84	41.24	10.86	(1)	4.65	6.30	220,351
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,288,727.56	28.91	24.13	10.19	(1)	4.65	6.30	207,190
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,197.38	21.43	13.98	10.04	(1)	4.65	6.30	2,721
TOTAL LANSING SMITH UNIT A	11,471,106.41					4.65	6.30	722,680
CRIST COMBUSTION TURBINES								
341.00 STRUCTURES AND IMPROVEMENTS	58,572,693.59	-	-	-	(2)	-	2.69	1,575,605
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,476,705.76	-	-	-	(3)	-	2.96	73,310
343.00 PRIME MOVERS - GENERAL	101,819,362.03	-	-	-	(3)	-	3.04	3,095,309
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	124,755,841.93	-	-	-	29	-	2.91	3,630,389
344.00 GENERATORS	50,717,466.01	-	-	-	(3)	-	2.79	1,415,017
345.00 ACCESSORY ELECTRIC EQUIPMENT	41,828,362.14	-	-	-	(2)	-	2.80	1,171,195
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,040,152.63	-	-	-	(2)	-	2.93	30,476
TOTAL CRIST COMBUSTION TURBINES	387,270,404.09						2.88	10,997,302
CRIST PIPELINE								
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	129,849,747.87	-	40.00	40.00	(3)	-	2.96	3,843,553
TOTAL CRIST PIPELINE	129,849,747.87						2.96	3,843,553
PEA RIDGE UNITS 1 THROUGH 3								
343.00 PRIME MOVERS - GENERAL	6,828,010.72	79.80	17.78	2.00	0	5.88	11.50	785,221
344.00 GENERATORS	3,124,353.15	73.23	16.52	2.00	0	5.88	11.50	359,301
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,887,475.18	66.67	15.32	2.00	0	5.88	11.50	217,060
TOTAL PEA RIDGE UNITS 1 THROUGH 3	11,839,839.05						11.50	1,367,587
PERDIDO LANDFILL GAS UNITS 1 AND 2								
341.00 STRUCTURES AND IMPROVEMENTS	961,008.07	12.64	14.41	11.37	(1)	6.48	7.30	70,154
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	590,168.06	20.43	16.86	12.01	(1)	6.48	7.30	43,082
343.00 PRIME MOVERS - GENERAL	2,799,744.92	19.43	15.46	11.86	(1)	6.48	7.30	204,381
345.00 ACCESSORY ELECTRIC EQUIPMENT	820,606.29	21.29	16.91	11.86	(1)	6.48	7.30	59,904
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	46,458.71	108.33	13.75	11.65	(1)	6.48	7.30	3,391
TOTAL PERDIDO LANDFILL GAS UNITS 1 AND 2	5,277,966.05					6.48	7.30	380,915
TOTAL SIMPLE CYCLE AND SIMPLE CYCLE AND PEAKER PLANTS								
	1,172,696,883.05					1.88	3.29	38,539,543

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	RESERVE RATIO WHEN APPROVED (3)	AUTHORIZED IN DOCKETS NO. 160021-EI, 160170-EI AND 20170097-EI			DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (9)=(2)x(8)
			SERVICE LIFE (4)	AVERAGE LIFE REMAINING LIFE (5)	WHOLE LIFE (7)	REMAINING LIFE (8)		
SOLAR PRODUCTION PLANT								
DESOTO SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	5,264,513.49	21.36	29.39	22.52	0	3.40	3.49	183,732
343.00 PRIME MOVERS - GENERAL	115,359,161.10	24.27	29.80	22.52	0	3.36	3.36	3,876,068
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,760,958.28	17.72	29.72	22.52	0	3.36	3.65	976,775
TOTAL DESOTO SOLAR	147,384,642.87					3.36	3.42	5,036,575
SPACE COAST SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	3,893,262.77	18.77	29.87	23.52	0	3.35	3.45	134,318
343.00 PRIME MOVERS - GENERAL	51,549,211.19	22.38	29.87	23.52	0	3.35	3.30	1,701,124
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,126,698.52	17.38	29.87	23.52	0	3.35	3.51	215,047
TOTAL SPACE COAST SOLAR	67,569,172.48					3.35	3.33	2,050,469
MARTIN SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	21,002,162.91	14.88	34.58	28.48	0	2.89	2.99	627,965
343.00 PRIME MOVERS - GENERAL	402,438,132.25	18.01	34.59	28.47	0	2.89	2.88	11,590,218
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,171,928.33	14.95	34.75	28.47	0	2.88	2.99	124,741
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	57,119.55	19.23	35.14	28.47	0	2.88	2.85	1,628
TOTAL MARTIN SOLAR	427,669,343.04					2.89	2.89	12,344,551
BABCOCK RANCH SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	8,912,828.11	0.44	30.00	29.53	0	3.33	3.37	300,962
343.00 PRIME MOVERS - GENERAL	102,392,077.57	0.44	30.00	29.53	0	3.33	3.37	3,450,813
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,089,181.60	0.44	30.00	29.53	0	3.33	3.37	609,809
TOTAL BABCOCK RANCH SOLAR	129,394,087.28					3.33	3.37	4,360,587
BABCOCK PRESERVE SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	5,527,836.64	-	* 30.00	30.00	*	3.33	3.37	186,288
343.00 PRIME MOVERS - GENERAL	62,660,855.93	-	* 30.00	30.00	*	3.33	3.37	2,111,671
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,219,114.70	-	* 30.00	30.00	*	3.33	3.37	378,084
TOTAL BABCOCK PRESERVE SOLAR	79,407,807.27					3.33	3.37	2,676,043
MAMATEE SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	9,956,696.42	0.18	30.00	29.53	0	3.33	3.38	336,536
343.00 PRIME MOVERS - GENERAL	97,102,787.76	0.18	30.00	29.53	0	3.33	3.38	3,282,074
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,132,083.54	0.18	30.00	29.53	0	3.33	3.38	612,864
TOTAL MAMATEE SOLAR	125,191,569.72					3.33	3.38	4,231,475
CITRUS SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	9,282,116.61	0.44	30.00	29.53	0	3.33	3.37	312,807
343.00 PRIME MOVERS - GENERAL	99,609,826.55	0.44	30.00	29.53	0	3.33	3.37	3,356,851
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,365,773.20	0.44	30.00	29.53	0	3.33	3.37	619,801
TOTAL CITRUS SOLAR	127,277,716.36					3.33	3.37	4,289,259
CORAL FARMS SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	6,681,719.41	-	* 30.00	30.00	*	3.33	3.37	225,174
343.00 PRIME MOVERS - GENERAL	64,085,911.08	-	* 30.00	30.00	*	3.33	3.37	2,160,032
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,209,465.05	-	* 30.00	30.00	*	3.33	3.37	579,959
TOTAL CORAL FARMS SOLAR	87,987,095.54					3.33	3.37	2,965,165

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(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) RESERVE RATIO WHEN APPROVED	AUTHORIZED IN DOCKETS NO. 160021-EI, 160176-EI AND 20170097-EI			(6) NET SALVAGE	(7) DEPRECIATION RATES WHOLE LIFE	(8) REMAINING LIFE	(9)=(2)/(8) ESTIMATED ANNUAL ACCRUAL
			(4) SERVICE LIFE	(5) REMAINING LIFE	(6) AVERAGE LIFE				
HORIZON SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	7,942,084.64	-	* 30.00	30.00	*	0	3.33	3.37	267,648
343.00 PRIME MOVERS - GENERAL	64,541,269.59	-	* 30.00	30.00	*	0	3.33	3.37	2,175,041
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,281,010.48	-	* 30.00	30.00	*	0	3.33	3.37	588,670
TOTAL HORIZON SOLAR	88,764,364.71						3.33	3.37	2,997,359
HAMMOCK SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	14,403,638.08	-	* 30.00	30.00	*	0	3.33	3.37	485,403
343.00 PRIME MOVERS - GENERAL	63,918,207.70	-	* 30.00	30.00	*	0	3.33	3.37	2,154,044
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,156,638.82	-	* 30.00	30.00	*	0	3.33	3.37	510,785
TOTAL HAMMOCK SOLAR	93,478,684.60						3.33	3.37	3,150,232
INTERSTATE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	7,260,764.51	-	* 30.00	30.00	*	0	3.33	3.37	244,888
343.00 PRIME MOVERS - GENERAL	71,805,652.51	-	* 30.00	30.00	*	0	3.33	3.37	2,419,857
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,740,525.07	-	* 30.00	30.00	*	0	3.33	3.37	361,956
TOTAL INTERSTATE SOLAR	89,807,142.09						3.33	3.37	3,026,501
BLUE CYPRESS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	11,605,524.57	-	* 30.00	30.00	*	0	3.33	3.37	391,106
343.00 PRIME MOVERS - GENERAL	64,432,591.26	-	* 30.00	30.00	*	0	3.33	3.37	2,171,378
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,336,310.77	-	* 30.00	30.00	*	0	3.33	3.37	483,134
TOTAL BLUE CYPRESS SOLAR	90,374,426.60						3.33	3.37	3,045,618
LOGGERHEAD SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	12,479,670.17	-	* 30.00	30.00	*	0	3.33	3.37	420,665
343.00 PRIME MOVERS - GENERAL	63,792,504.41	-	* 30.00	30.00	*	0	3.33	3.37	2,149,807
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,379,234.68	-	* 30.00	30.00	*	0	3.33	3.37	484,580
TOTAL LOGGERHEAD SOLAR	90,651,409.26						3.33	3.37	3,054,952
BAREFOOT BAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	11,828,860.15	-	* 30.00	30.00	*	0	3.33	3.37	388,633
343.00 PRIME MOVERS - GENERAL	65,281,473.16	-	* 30.00	30.00	*	0	3.33	3.37	2,199,866
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,489,445.82	-	* 30.00	30.00	*	0	3.33	3.37	454,594
TOTAL BAREFOOT BAY SOLAR	90,599,779.13						3.33	3.37	3,053,213
INDIAN RIVER SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	7,234,905.12	-	* 30.00	30.00	*	0	3.33	3.37	243,816
343.00 PRIME MOVERS - GENERAL	64,329,807.69	-	* 30.00	30.00	*	0	3.33	3.37	2,167,915
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,028,413.76	-	* 30.00	30.00	*	0	3.33	3.37	540,158
TOTAL INDIAN RIVER SOLAR	87,593,126.57						3.33	3.37	2,951,889
NORTHERN PRESERVE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	10,348,160.61	-	* 30.00	30.00	*	0	3.33	3.37	348,733
343.00 PRIME MOVERS - GENERAL	46,607,129.29	-	* 30.00	30.00	*	0	3.33	3.37	1,570,860
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,681,036.77	-	* 30.00	30.00	*	0	3.33	3.37	359,951
TOTAL NORTHERN PRESERVE SOLAR	67,636,326.67						3.33	3.37	2,279,544
ECHO RIVER SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	11,101,047.31	-	* 30.00	30.00	*	0	3.33	3.37	374,105
343.00 PRIME MOVERS - GENERAL	70,393,231.36	-	* 30.00	30.00	*	0	3.33	3.37	2,372,252
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,772,649.83	-	* 30.00	30.00	*	0	3.33	3.37	464,138
TOTAL ECHO RIVER SOLAR	95,266,928.50						3.33	3.37	3,210,495

FLORIDA POWER AND LIGHT COMPANY

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(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) RESERVE RATIO WHEN APPROVED	AUTHORIZED IN DOCKETS NO. 160021-EI, 160176-EI AND 20170097-EI			DEPRECIATION RATES		(8) REMAINING LIFE	(9)=(2)/(8) ESTIMATED ANNUAL ACCRUAL
			(4) SERVICE LIFE	(5) REMAINING LIFE	(6) NET SALVAGE	(7) WHOLE LIFE			
HIBISCUS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	10,172,932.52	-	* 30.00	30.00	*	0	3.33	342,810	
343.00 PRIME MOVERS - GENERAL	71,614,708.75	-	* 30.00	30.00	*	0	3.33	2,413,416	
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,566,938.41	-	* 30.00	30.00	*	0	3.33	457,206	
TOTAL HIBISCUS SOLAR	95,354,069.68						3.33	3,273,432	
OSPREY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	6,531,482.25	-	* 30.00	30.00	*	0	3.33	220,111	
343.00 PRIME MOVERS - GENERAL	65,346,021.74	-	* 30.00	30.00	*	0	3.33	2,202,161	
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,486,287.33	-	* 30.00	30.00	*	0	3.33	555,588	
TOTAL OSPREY SOLAR	88,363,791.32						3.33	2,977,860	
SOUTHFORK SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	11,166,673.20	-	* 30.00	30.00	*	0	3.33	376,317	
343.00 PRIME MOVERS - GENERAL	71,644,440.67	-	* 30.00	30.00	*	0	3.33	2,414,418	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,334,418.00	-	* 30.00	30.00	*	0	3.33	483,070	
TOTAL SOUTHFORK SOLAR	97,145,531.87						3.33	3,273,804	
TWINLAKES SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	10,703,226.65	-	* 30.00	30.00	*	0	3.33	360,699	
343.00 PRIME MOVERS - GENERAL	55,155,438.98	-	* 30.00	30.00	*	0	3.33	1,858,738	
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,558,821.48	-	* 30.00	30.00	*	0	3.33	423,232	
TOTAL TWINLAKES SOLAR	78,417,486.11						3.33	2,642,669	
BLUE HERON SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	7,023,285.40	-	* 30.00	30.00	*	0	3.33	236,685	
343.00 PRIME MOVERS - GENERAL	60,331,367.24	-	* 30.00	30.00	*	0	3.33	2,033,168	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,918,843.26	-	* 30.00	30.00	*	0	3.33	401,885	
TOTAL BLUE HERON SOLAR	79,273,515.90						3.33	2,671,517	
BLUE INDIGO SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	10,483,622.60	-	* 30.00	30.00	*	0	3.33	304,025	
343.00 PRIME MOVERS - GENERAL	67,445,612.40	-	* 30.00	30.00	*	0	3.33	1,955,923	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,931,260.19	-	* 30.00	30.00	*	0	3.33	317,007	
TOTAL BLUE INDIGO SOLAR	88,860,495.19						3.33	2,576,954	
BLUE SPRINGS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	9,275,183.90	-	* 30.00	30.00	*	0	3.33	288,980	
343.00 PRIME MOVERS - GENERAL	72,346,434.45	-	* 30.00	30.00	*	0	3.33	2,098,047	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,130,220.68	-	* 30.00	30.00	*	0	3.33	322,776	
TOTAL BLUE SPRINGS SOLAR	92,751,839.03						3.33	2,689,803	
COTTON CREEK SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	9,960,092.90	-	* 30.00	30.00	*	0	3.33	288,843	
343.00 PRIME MOVERS - GENERAL	77,688,724.64	-	* 30.00	30.00	*	0	3.33	2,252,973	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,952,111.48	-	* 30.00	30.00	*	0	3.33	346,611	
TOTAL COTTON CREEK SOLAR	99,600,929.02						3.33	2,888,427	
CATTLE RANCH SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	9,573,675.97	-	* 30.00	30.00	*	0	3.33	322,633	
343.00 PRIME MOVERS - GENERAL	54,065,007.64	-	* 30.00	30.00	*	0	3.33	1,821,991	
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,233,839.97	-	* 30.00	30.00	*	0	3.33	412,280	
TOTAL CATTLE RANCH SOLAR	75,872,523.58						3.33	2,556,904	

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			(4) SERVICE LIFE	(5) AVERAGE LIFE REMAINING	(5) REMAINING LIFE				
OKECHOBEE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	12,640,419.88	-	* 30.00	30.00	*	0	3.33	3.37	425,982
343.00 PRIME MOVERS - GENERAL	71,005,144.25	-	* 30.00	30.00	*	0	3.33	3.37	2,392,873
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,558,008.49	-	* 30.00	30.00	*	0	3.33	3.37	553,700
TOTAL OKECHOBEE SOLAR	99,462,372.62						3.33	3.37	3,352,556
NASSAU SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	6,014,604.03	-	* 30.00	30.00	*	0	3.33	3.37	202,892
343.00 PRIME MOVERS - GENERAL	60,660,192.06	-	* 30.00	30.00	*	0	3.33	3.37	2,044,248
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,162,055.33	-	* 30.00	30.00	*	0	3.33	3.37	308,762
TOTAL NASSAU SOLAR	75,836,879.42						3.33	3.37	2,555,703
UNION SPRINGS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,834,272.91	-	* 30.00	30.00	*	0	3.33	3.37	196,615
343.00 PRIME MOVERS - GENERAL	58,841,465.46	-	* 30.00	30.00	*	0	3.33	3.37	1,982,957
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,887,383.83	-	* 30.00	30.00	*	0	3.33	3.37	299,505
TOTAL UNION SPRINGS SOLAR	73,563,122.20						3.33	3.37	2,479,077
SUNSHINE GATEWAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,114,382.08	-	* 30.00	30.00	*	0	3.33	3.37	172,955
343.00 PRIME MOVERS - GENERAL	73,937,493.04	-	* 30.00	30.00	*	0	3.33	3.37	2,491,894
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,342,552.53	-	* 30.00	30.00	*	0	3.33	3.37	348,544
TOTAL SUNSHINE GATEWAY SOLAR	89,394,427.65						3.33	3.37	3,012,592
IBIS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,452,354.23	-	* 30.00	30.00	*	0	3.33	3.37	183,744
343.00 PRIME MOVERS - GENERAL	75,075,951.27	-	* 30.00	30.00	*	0	3.33	3.37	2,530,060
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,956,762.45	-	* 30.00	30.00	*	0	3.33	3.37	388,959
TOTAL IBIS SOLAR	91,485,067.95						3.33	3.37	3,092,733
SWEETBAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	10,985,672.05	-	* 30.00	30.00	*	0	3.33	3.37	370,217
343.00 PRIME MOVERS - GENERAL	47,942,137.38	-	* 30.00	30.00	*	0	3.33	3.37	1,615,650
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,954,496.94	-	* 30.00	30.00	*	0	3.33	3.37	369,167
TOTAL SWEETBAY SOLAR	69,882,306.37						3.33	3.37	2,355,034
TRAILSIDE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,788,769.05	-	* 30.00	30.00	*	0	3.33	3.37	195,082
343.00 PRIME MOVERS - GENERAL	58,392,536.99	-	* 30.00	30.00	*	0	3.33	3.37	1,967,491
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,818,067.51	-	* 30.00	30.00	*	0	3.33	3.37	297,169
TOTAL TRAILSIDE SOLAR	72,999,373.55						3.33	3.37	2,459,742
KROME SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,014,119.05	-	* 30.00	30.00	*	0	3.33	3.37	168,976
343.00 PRIME MOVERS - GENERAL	67,592,052.34	-	* 30.00	30.00	*	0	3.33	3.37	2,277,952
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,107,429.23	-	* 30.00	30.00	*	0	3.33	3.37	340,620
TOTAL KROME SOLAR	82,713,600.62						3.33	3.37	2,787,448
SABAL PALM SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	6,169,889.80	-	* 30.00	30.00	*	0	3.33	3.37	207,925
343.00 PRIME MOVERS - GENERAL	62,226,324.15	-	* 30.00	30.00	*	0	3.33	3.37	2,097,027
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,398,631.09	-	* 30.00	30.00	*	0	3.33	3.37	316,734
TOTAL SABAL PALM SOLAR	77,794,845.04						3.33	3.37	2,621,686

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(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) RESERVE RATIO WHEN APPROVED	AUTHORIZED IN DOCKETS NO. 160021-EI, 160176-EI AND 20170097-EI			(6) NET SALVAGE	(7) DEPRECIATION RATES WHOLE LIFE	(8) REMAINING LIFE	(9)=(2)/(8) ESTIMATED ANNUAL ACCRUAL
			(4) SERVICE LIFE	(5) REMAINING LIFE	(6) AVERAGE LIFE				
DISCOVERY SOLAR ENERGY CENTER									
341.00 STRUCTURES AND IMPROVEMENTS	6,771,282.30	-	* 30.00	30.00	*	0	3.33	3.37	228,192
343.00 PRIME MOVERS - GENERAL	68,291,658.47	-	* 30.00	30.00	*	0	3.33	3.37	2,301,429
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,314,735.96	-	* 30.00	30.00	*	0	3.33	3.37	347,607
TOTAL DISCOVERY SOLAR ENERGY CENTER	85,377,676.73						3.33	3.37	2,877,228
RODEO SOLAR ENERGY CENTER									
341.00 STRUCTURES AND IMPROVEMENTS	5,920,648.58	-	* 30.00	30.00	*	0	3.33	3.37	199,526
343.00 PRIME MOVERS - GENERAL	59,712,605.87	-	* 30.00	30.00	*	0	3.33	3.37	2,012,315
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,018,960.41	-	* 30.00	30.00	*	0	3.33	3.37	303,939
TOTAL RODEO SOLAR ENERGY CENTER	74,652,214.86						3.33	3.37	2,515,780
MAGNOLIA SPRINGS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,912,249.70	-	* 30.00	30.00	*	0	3.33	3.37	199,243
343.00 PRIME MOVERS - GENERAL	59,627,899.09	-	* 30.00	30.00	*	0	3.33	3.37	2,009,460
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,006,166.34	-	* 30.00	30.00	*	0	3.33	3.37	303,508
TOTAL MAGNOLIA SPRINGS SOLAR	74,546,315.13						3.33	3.37	2,512,211
EGRET SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,777,199.76	-	* 30.00	30.00	*	0	3.33	3.37	194,692
343.00 PRIME MOVERS - GENERAL	58,265,655.03	-	* 30.00	30.00	*	0	3.33	3.37	1,963,559
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,800,443.93	-	* 30.00	30.00	*	0	3.33	3.37	296,575
TOTAL EGRET SOLAR	72,843,498.72						3.33	3.37	2,454,826
PELICAN SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,820,042.71	-	* 30.00	30.00	*	0	3.33	3.37	196,135
343.00 PRIME MOVERS - GENERAL	56,687,946.98	-	* 30.00	30.00	*	0	3.33	3.37	1,978,121
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,865,706.87	-	* 30.00	30.00	*	0	3.33	3.37	288,774
TOTAL PELICAN SOLAR	73,383,696.56						3.33	3.37	2,473,031
LAKESIDE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,589,068.31	-	* 30.00	30.00	*	0	3.33	3.37	188,352
343.00 PRIME MOVERS - GENERAL	56,368,458.35	-	* 30.00	30.00	*	0	3.33	3.37	1,899,617
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,513,862.14	-	* 30.00	30.00	*	0	3.33	3.37	286,917
TOTAL LAKESIDE SOLAR	70,471,388.80						3.33	3.37	2,374,886
PALM BAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	6,582,440.38	-	* 30.00	30.00	*	0	3.33	3.37	221,828
343.00 PRIME MOVERS - GENERAL	66,367,096.42	-	* 30.00	30.00	*	0	3.33	3.37	2,237,245
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,027,071.94	-	* 30.00	30.00	*	0	3.33	3.37	337,912
TOTAL PALM BAY SOLAR	82,996,608.74						3.33	3.37	2,796,986
WILLOW SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,903,950.25	-	* 30.00	30.00	*	0	3.33	3.37	198,963
343.00 PRIME MOVERS - GENERAL	59,544,195.08	-	* 30.00	30.00	*	0	3.33	3.37	2,006,639
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,993,623.74	-	* 30.00	30.00	*	0	3.33	3.37	303,982
TOTAL WILLOW SOLAR	74,441,669.07						3.33	3.37	2,508,684
ORANGE BLOSSOM									
341.00 STRUCTURES AND IMPROVEMENTS	6,096,173.50	-	* 30.00	30.00	*	0	3.33	3.37	205,441
343.00 PRIME MOVERS - GENERAL	61,482,859.59	-	* 30.00	30.00	*	0	3.33	3.37	2,071,972
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,286,336.60	-	* 30.00	30.00	*	0	3.33	3.37	312,950
TOTAL ORANGE BLOSSOM	76,865,377.69						3.33	3.37	2,590,363

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			AVERAGE LIFE SERVICE LIFE (4)	REMAINING LIFE (5)	NET SALVAGE (6)	WHOLE LIFE (7)	REMAINING LIFE (8)	
FORT DRUM SOLAR								
341.00 STRUCTURES AND IMPROVEMENTS	5,812,946.45	-	* 30.00	30.00	*	0	3.33	195,893
343.00 PRIME MOVERS - GENERAL	58,625,369.22	-	* 30.00	30.00	*	0	3.33	1,975,675
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,654,744.77	-	* 30.00	30.00	*	0	3.33	288,405
TOTAL FORT DRUM SOLAR	73,292,960.44						3.33	2,469,973
VOLUNTARY SOLAR PARTNERSHIP								
341.00 STRUCTURES AND IMPROVEMENTS	23,024.12	-	* 30.00	30.00	*	0	3.33	776
343.00 PRIME MOVERS - GENERAL	34,777,902.65	-	* 30.00	30.00	*	0	3.33	1,172,015
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,369,074.31	-	* 30.00	30.00	*	0	3.33	147,238
TOTAL VOLUNTARY SOLAR PARTNERSHIP	39,170,001.08						3.33	1,320,029
C & I SOLAR PARTNERSHIP								
343.00 PRIME MOVERS - GENERAL	8,215,940.66	-	* 30.00	30.00	*	0	3.33	276,877
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,939,006.12	-	* 30.00	30.00	*	0	3.33	200,145
TOTAL C & I SOLAR PARTNERSHIP	14,154,946.78						3.33	477,022
NEW SOLAR 2021								
341.00 STRUCTURES AND IMPROVEMENTS	43,524,438.18	-	* 30.00	30.00	*	0	3.33	1,466,774
343.00 PRIME MOVERS - GENERAL	438,965,029.98	-	* 30.00	30.00	*	0	3.33	14,793,122
345.00 ACCESSORY ELECTRIC EQUIPMENT	66,301,046.00	-	* 30.00	30.00	*	0	3.33	2,234,345
TOTAL NEW SOLAR 2021	548,790,515.16						3.33	18,494,240
TOTAL SOLAR PRODUCTION PLANT	4,869,802,676.59						3.30	160,760,581
ENERGY STORAGE								
348.00 ENERGY STORAGE EQUIPMENT	453,716,376.99	-	* 10.00	10.00	*	0	10.00	45,371,638
TOTAL ENERGY STORAGE	453,716,376.99						10.00	45,371,638
TOTAL PRODUCTION PLANT	29,260,667,205.48						3.67	1,186,136,762

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			AVERAGE LIFE SERVICE LIFE (4)	REMAINING LIFE (5)				
TRANSMISSION PLANT								
350.20 EASEMENTS	271,402,573.86	34.56	88.25	**	0	**	0.90	2,435,067
352.00 STRUCTURES AND IMPROVEMENTS	343,077,021.97	25.82	63.64	**	(14)	**	1.70	5,832,309
353.00 STATION EQUIPMENT	2,928,887,433.67	27.01	43.50	**	(1)	**	2.33	62,226,985
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	483,088,284.30	16.83	38.00	**	0	**	2.63	12,753,531
354.00 TOWERS AND FIXTURES	167,917,204.58	63.96	68.49	**	(16)	**	1.42	2,391,084
355.00 POLES AND FIXTURES	2,338,863,733.28	30.53	52.65	**	(45)	**	2.76	61,166,347
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,515,639,748.15	40.08	54.37	**	(43)	**	2.62	36,451,752
357.00 UNDERGROUND CONDUIT	157,775,772.46	35.14	85.00	**	0	**	1.43	2,256,194
358.00 UNDERGROUND CONDUCTORS AND DEVICES	205,572,397.16	31.66	63.79	**	(18)	**	1.84	3,779,391
359.00 ROADS AND TRAILS	133,034,357.83	37.42	74.96	**	(10)	**	1.33	1,770,974
TOTAL TRANSMISSION PLANT	8,545,268,627.26						2.40	191,063,604
DISTRIBUTION PLANT								
361.00 STRUCTURES AND IMPROVEMENTS	363,420,871.96	28.33	63.47	**	(14)	**	1.79	6,414,459
362.00 STATION EQUIPMENT	3,025,803,566.47	29.67	49.58	**	(6)	**	2.13	60,784,918
363.00 ENERGY STORAGE EQUIPMENT	4,250,950.94	-	10.00	**	*	**	10.00	425,095
364.10 POLES, TOWERS AND FIXTURES - WOOD	1,791,157,642.64	46.19	43.31	**	(62)	**	3.73	65,415,479
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	1,666,735,268.10	13.22	56.00	**	(60)	**	2.86	47,784,070
365.00 OVERHEAD CONDUCTORS AND DEVICES	4,102,150,835.62	36.94	56.50	**	(69)	**	2.82	106,425,621
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM	2,284,405,709.91	22.84	70.00	**	0	**	1.43	32,544,805
366.70 UNDERGROUND CONDUIT - DIRECT BURIED	121,915,196.80	13.85	50.00	**	0	**	2.00	2,438,304
367.60 UNDERGROUND CONDUCTORS AND DEVICES -DUCT SYSTEM	2,802,292,502.18	28.65	45.58	**	(1)	**	1.96	55,008,173
367.70 UNDERGROUND CONDUCTORS AND DEVICES -DIRECT BURIED	916,624,605.12	39.38	45.00	**	0	**	2.22	17,495,689
368.00 LINE TRANSFORMERS	3,493,242,494.06	44.09	33.88	**	(16)	**	3.42	105,678,251
369.10 SERVICES - OVERHEAD	419,369,727.18	32.53	54.74	**	(84)	**	3.25	13,627,890
369.60 SERVICES - UNDERGROUND	1,365,020,243.53	38.42	45.00	**	(15)	**	2.96	32,929,528
370.00 METERS	158,265,168.65	50.53	31.67	**	(11)	**	3.52	6,593,326
370.10 METERS - AMI	838,456,573.18	26.89	20.00	**	(19)	**	5.95	49,936,631
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	105,497,866.13	41.92	30.00	**	(15)	**	3.83	3,513,079
371.40 ELECTRIC VEHICLE CHARGERS	10,589,731.76	-	15.00	**	0	**	6.67	706,335
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	777,687,220.01	40.19	36.76	**	(16)	**	3.15	20,508,588
TOTAL DISTRIBUTION PLANT	24,266,896,274.24						2.77	628,209,740

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1A. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES AS OF DECEMBER 31, 2021 AND EXISTING DEPRECIATION RATES

(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) RESERVE RATIO WHEN APPROVED	AUTHORIZED IN DOCKETS NO. 160021-EI, 160170-EI AND 20170097-EI			DEPRECIATION RATES		(9)=(2)X(8) ESTIMATED ANNUAL ACCRUAL
			(4) SERVICE LIFE	(5) AVERAGE LIFE	(6) NET SALVAGE	(7) WHOLE LIFE	(8) REMAINING LIFE	
GENERAL PLANT								
390.00 STRUCTURES AND IMPROVEMENTS	795,906,054.36	29.79	53.54	**	54.38	8	1.71	12,386,688
392.10 AUTOMOBILES	16,848,662.93	21.29	6.00	**	0.65	15	14.16	2,645,967
392.20 LIGHT TRUCKS	80,399,476.96	30.48	9.41	**	3.31	14	9.18	8,614,955
392.30 HEAVY TRUCKS	406,416,666.26	42.75	13.00	**	7.14	15	6.54	23,262,258
392.40 TRACTOR TRAILERS	4,637,373.95	83.21	9.00	**	13.11	5	10.96	150,924
392.80 TRAILERS	38,444,690.55	15.51	20.00	**	11.66	15	4.25	1,918,385
396.10 POWER OPERATED EQUIPMENT	6,977,625.39	47.96	12.14	**	5.89	16	6.17	430,452
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	77,992,648.74	52.70	17.99	**	15.95	0	5.56	3,365,370
TOTAL GENERAL PLANT	1,427,623,313.14						3.99	52,774,998
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	34,229,788,114.64						2.73	872,048,342
TOTAL DEPRECIABLE PLANT	63,490,455,320.12						3.16	2,065,185,104

NOTES:

FPL HAS NOT INCLUDED AMORTIZABLE ACCOUNTS IN THE 2021 DEPRECIATION STUDY. THERE ARE NO PROPOSED CHANGES TO AMORTIZATION PERIODS.

* FOR NEW UNITS IN DOCKETS 160021-EI, 160170-EI AND 20170097-EI AND UNITS ADDED SUBSEQUENT TO THOSE DOCKETS THE RESERVE PERCENT SHOWN IS 0% AND THE AVERAGE REMAINING LIFE IS EQUAL TO THE LIFE SP/ FOR EXISTING PLANTS AND ACCOUNTS WHICH DID NOT HAVE APPROVED PARAMETERS. THE PARAMETERS ARE DESIGNATED WITH A "**

** WEIGHTED AVERAGE SERVICE LIFE AND NET SALVAGE PARAMETERS WERE CALCULATED USING PLANT BALANCES FROM PREVIOUS STUDIES.

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4)(b)(i) RESERVE RATIO	(5) AVERAGE LIFE SERVICE LIFE	(6) REMAINING LIFE	(7) NET SALVAGE	RECOMMENDED RATES		(10) ESTIMATED ANNUAL ACCRUAL	(11) CHANGE IN ANNUAL ACCRUAL
							(8) WHOLE LIFE	(9) REMAINING LIFE		
STEAM PRODUCTION PLANT										
CRIST STEAM PLANT										
CRIST COMMON										
312.00 TURBINES AND IMPROVEMENTS	157,894,657.49	130,811,821	82.99	29.99	16.54	(2)	3.40	1.16	1,829,789	(4,469,397)
312.00 BOILER PLANT EQUIPMENT	94,244,191.08	11,258,438	11.95	20.54	16.07	(1)	4.97	5.60	5,281,369	1,511,541
314.00 TURBOGENERATOR UNITS	28,056,791.43	19,143,248	68.23	29.98	15.82	(1)	3.37	2.07	591,170	(941,102)
315.00 ACCESSORY ELECTRIC EQUIPMENT	103,472,548.85	47,770,866	46.17	26.87	16.22	(1)	3.76	3.38	3,497,929	(640,973)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,914,170.07	2,898,915	50.50	24.51	16.07	(1)	4.12	3.14	185,837	(507,730)
TOTAL CRIST COMMON	389,492,359.92	211,971,287	54.42				3.68	2.92	11,368,034	(4,210,669)
CRIST UNIT 4										
312.00 BOILER PLANT EQUIPMENT	23,900,619.70	17,987,313	72.33	13.26	2.97	(2)	7.69	9.99	2,987,649	1,431,624
314.00 TURBOGENERATOR UNITS	11,290,476.45	7,966,287	65.30	13.40	2.97	(1)	7.54	12.02	1,355,881	904,672
315.00 ACCESSORY ELECTRIC EQUIPMENT	3,722,986.87	2,506,317	67.33	18.99	2.97	(1)	5.32	11.34	421,985	273,090
TOTAL CRIST UNIT 4	39,914,083.02	27,459,917	69.81				7.42	10.71	4,768,525	2,659,396
CRIST UNIT 5										
312.00 BOILER PLANT EQUIPMENT	25,854,053.02	16,703,845	64.66	16.17	4.91	(2)	6.31	7.61	1,964,743	931,381
314.00 TURBOGENERATOR UNITS	4,192,468.36	2,761,388	65.86	18.22	4.94	(1)	5.14	6.84	2,176,274	1,058,738
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,182,188.55	2,839,269	68.22	18.32	4.94	(1)	6.68	9.73	2,782,224	1,094,738
TOTAL CRIST UNIT 5	44,817,689.95	24,065,328	53.76				6.68	9.73	4,367,644	2,569,857
CRIST UNIT 6										
312.00 BOILER PLANT EQUIPMENT	144,222,332.69	27,188,146	18.85	20.27	13.30	(2)	5.03	6.25	9,016,439	3,247,546
314.00 TURBOGENERATOR UNITS	57,588,930.52	22,001,610	38.22	22.20	13.30	(1)	4.55	4.72	2,717,519	414,762
315.00 ACCESSORY ELECTRIC EQUIPMENT	33,319,870.15	12,243,172	37.04	21.99	13.55	(1)	4.59	4.68	1,557,936	228,131
TOTAL CRIST UNIT 6	235,131,133.36	61,432,928	26.26				4.65	5.65	13,291,894	3,887,439
CRIST UNIT 7										
312.00 BOILER PLANT EQUIPMENT	157,175,881.71	28,512,184	18.14	23.79	15.93	(2)	4.29	5.26	8,274,138	1,987,111
314.00 TURBOGENERATOR UNITS	102,954,876.72	40,885,471	39.52	26.16	15.96	(1)	3.86	3.85	3,966,100	(152,095)
315.00 ACCESSORY ELECTRIC EQUIPMENT	27,696,871.55	16,672,769	60.39	28.52	16.17	(1)	3.54	2.51	693,257	(411,010)
TOTAL CRIST UNIT 7	287,827,629.98	85,970,424	29.94				4.06	4.49	12,933,495	7,424,006
TOTAL CRIST STEAM PLANT	996,061,866.23	410,820,885	41.25				4.43	4.63	46,122,582	6,280,107
SCHERER STEAM PLANT										
SCHERER COMMON										
311.00 STRUCTURES AND IMPROVEMENTS	99,229,891.42	15,653,039	15.70	39.99	24.49	(2)	3.09	2.95	618,905	(45,220)
312.00 BOILER PLANT EQUIPMENT	59,496,731.46	1,693,689	2.85	39.79	22.68	(1)	3.32	3.23	1,169,639	60,633
314.00 TURBOGENERATOR UNITS	1,506,948.39	1,138,650	75.56	33.32	22.94	(1)	3.03	3.11	16,712	(16,441)
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,455,938.16	623,798	25.40	32.20	23.78	(1)	3.14	3.18	78,078	24,047
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,302,833.46	2,579,394	40.92	41.56	22.85	(1)	2.43	2.63	165,710	27,048
TOTAL SCHERER COMMON	94,456,843.19	33,890,475	35.97				3.18	2.83	2,668,515	590,467
SCHERER UNIT 3										
312.00 STRUCTURES AND IMPROVEMENTS	25,329,160.69	15,709,250	62.03	47.40	24.12	(2)	2.15	1.66	418,838	(157,404)
314.00 BOILER PLANT EQUIPMENT	220,121,711.14	85,113,904	38.67	34.41	22.62	(2)	2.96	2.80	6,183,141	1,320,463
315.00 TURBOGENERATOR UNITS	45,067,377.37	24,716,374	54.84	40.45	22.59	(1)	2.50	2.04	921,243	(70,238)
315.00 ACCESSORY ELECTRIC EQUIPMENT	14,137,497.31	6,303,350	44.59	40.56	23.00	(1)	2.49	2.45	346,762	35,737
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	824,261.11	469,789	57.00	41.60	22.88	(1)	1.92	1.92	15,853	2,431
TOTAL SCHERER UNIT 3	305,486,007.62	152,312,667	43.31				2.60	2.59	7,666,937	1,146,277
TOTAL SCHERER STEAM PLANT	399,956,855.81	166,293,142	41.58				2.89	2.63	10,555,582	1,286,741
TOTAL STEAM PRODUCTION PLANT	1,395,998,737.04	577,123,027	41.34				3.99	4.06	56,657,934	8,016,848

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	SERVICE LIFE (5)	AVERAGE LIFE REMAINING LIFE (6)	NET SALVAGE VALUE (7)	RECOMMENDED RATES			ESTIMATED ANNUAL ACCRUAL (10)	CHANGE IN ANNUAL ACCRUAL (11)
							WHOLE LIFE (8)	REMAINING LIFE (9)	DEPRECIATION RATES		
NUCLEAR PRODUCTION PLANT											
ST. LUCIE NUCLEAR PLANT											
ST. LUCIE COMMON											
321.00 STRUCTURES AND IMPROVEMENTS	428,283,939.42	220,749,797	51.54	41.28	20.54	(1)	2.45	2.41	10,319,409	676,023	
322.00 REACTOR PLANT EQUIPMENT	53,525,848.17	26,980,291	50.41	33.27	19.68	(1)	3.04	2.57	1,376,037	348,348	
323.00 TURBOGENERATOR UNITS	15,549,973.99	4,403,628	28.32	25.52	19.05	(1)	3.88	3.71	576,942	(545,759)	
324.00 ACCESSORY ELECTRIC EQUIPMENT	36,864,433.16	20,611,573	55.91	44.01	20.52	(2)	2.32	2.25	827,980	57,513	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	23,195,932.40	7,038,923	30.48	28.86	18.73	(3)	3.45	3.87	898,159	(43,592)	
TOTAL ST. LUCIE COMMON	557,419,177.14	279,814,211	50.20				2.58	2.51	13,991,527	462,544	
ST. LUCIE UNIT 1											
321.00 STRUCTURES AND IMPROVEMENTS	219,004,819.38	117,937,984	53.81	31.49	13.93	(1)	3.21	3.40	1,695,320	1,695,792	
322.00 REACTOR PLANT EQUIPMENT	924,507,708.23	434,094,797	46.95	25.33	13.56	(1)	3.99	3.99	36,847,941	2,455,251	
323.00 TURBOGENERATOR UNITS	447,173,818.32	158,824,300	35.52	21.02	13.23	(1)	4.71	4.80	21,457,111	(1,363,461)	
324.00 ACCESSORY ELECTRIC EQUIPMENT	130,121,801.62	66,282,752	50.94	29.81	13.98	(2)	3.42	3.65	4,752,595	588,704	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	17,674,365.98	8,443,789	47.77	25.77	12.97	(3)	4.00	4.26	759,560	294,797	
TOTAL ST. LUCIE UNIT 1	1,738,482,103.53	785,043,623	45.16				4.03	4.10	71,261,527	3,572,062	
ST. LUCIE UNIT 2											
321.00 STRUCTURES AND IMPROVEMENTS	290,078,948.47	156,901,540	52.46	43.80	20.52	(1)	2.31	2.37	7,074,474	285,382	
322.00 REACTOR PLANT EQUIPMENT	1,106,308,675.98	471,521,501	42.62	33.17	19.71	(1)	3.04	2.96	32,767,644	2,344,155	
323.00 TURBOGENERATOR UNITS	968,375,230.51	113,872,620	30.91	27.99	18.98	(1)	3.54	3.59	13,214,903	(1,004,381)	
324.00 ACCESSORY ELECTRIC EQUIPMENT	210,886,957.94	104,337,811	49.48	41.42	20.59	(2)	2.46	2.55	5,378,645	592,511	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,430,446.28	14,725,176	55.71	36.03	17.96	(3)	2.86	2.63	695,890	(25,651)	
TOTAL ST. LUCIE UNIT 2	2,071,080,259.18	887,358,689	42.83				2.96	2.94	59,132,856	2,132,006	
TOTAL ST. LUCIE NUCLEAR PLANT	4,306,981,539.85	1,996,216,483	44.72				3.34	3.35	144,385,610	6,256,632	
TURKEY POINT NUCLEAR PLANT											
TURKEY POINT COMMON											
321.00 STRUCTURES AND IMPROVEMENTS	445,026,788.96	218,481,524	49.10	42.91	28.73	(1)	2.35	1.75	7,769,443	(6,159,886)	
322.00 REACTOR PLANT EQUIPMENT	1,645,359,161.33	75,082,483	4.57	3.35	2.32	(1)	3.29	2.99	2,078,256	(1,341,005)	
323.00 TURBOGENERATOR UNITS	33,384,423.45	10,433,850	30.98	30.58	26.59	(1)	3.21	2.59	659,938	(620,488)	
324.00 ACCESSORY ELECTRIC EQUIPMENT	54,832,778.83	35,456,650	64.66	48.61	29.64	(2)	2.06	1.26	690,715	(603,339)	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,836,925.78	19,319,894	44.07	35.22	25.73	(3)	2.92	2.29	1,003,946	(604,847)	
TOTAL TURKEY POINT COMMON	711,274,807.07	345,037,894	48.51				2.49	1.82	12,967,071	(2,843,750)	
TURKEY POINT UNIT 3											
321.00 STRUCTURES AND IMPROVEMENTS	688,076,691.33	91,892,745	13.35	49.42	29.11	(1)	2.50	1.77	9,939,772	(6,402,059)	
322.00 REACTOR PLANT EQUIPMENT	648,096,945.33	32,864,156	5.07	3.20	27.30	(1)	3.69	1.89	12,231,622	(1,541,005)	
323.00 TURBOGENERATOR UNITS	797,201,772.65	268,822,484	33.70	32.19	25.85	(1)	3.08	2.52	20,061,937	(29,384,573)	
324.00 ACCESSORY ELECTRIC EQUIPMENT	165,852,716.84	91,834,343	55.43	46.15	29.09	(2)	2.21	1.60	2,655,964	(3,082,540)	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	18,047,828.08	3,657,491	22.79	32.79	25.84	(3)	3.10	3.10	498,133	(584,233)	
TOTAL TURKEY POINT UNIT 3	1,873,865,822.53	777,397,191	42.86				2.79	2.14	36,746,738	(69,235,847)	
TURKEY POINT UNIT 4											
321.00 STRUCTURES AND IMPROVEMENTS	157,040,816.38	75,698,522	48.09	41.64	29.70	(1)	2.43	1.78	2,786,946	(3,334,638)	
322.00 REACTOR PLANT EQUIPMENT	859,829,085.60	275,185,284	32.01	38.31	27.91	(1)	2.64	2.00	12,208,617	(13,882,085)	
323.00 TURBOGENERATOR UNITS	662,167,666.14	262,674,397	39.67	32.85	26.39	(1)	3.01	2.25	14,892,139	(23,386,152)	
324.00 ACCESSORY ELECTRIC EQUIPMENT	201,940,401.23	123,229,850	61.02	48.89	29.69	(2)	2.09	1.38	2,787,112	(2,503,727)	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,689,389.37	6,978,150	44.48	33.96	26.13	(3)	3.03	2.24	351,384	(676,261)	
TOTAL TURKEY POINT UNIT 4	1,646,667,659.72	743,566,204	45.16				2.71	2.01	33,024,208	(43,782,653)	
TOTAL TURKEY POINT NUCLEAR PLANT	4,177,807,899.32	1,885,995,278	44.73				2.71	2.03	84,731,037	(115,895,167)	
TOTAL NUCLEAR PLANT	8,478,789,439.17	3,792,211,761	44.73				3.03	2.70	229,116,647	(109,638,529)	

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

(1)	(2)	(3)	(4)-(5)(a)	AVERAGE LIFE		(6)	RECOMMENDED RATES		(10)	(11)
				SERVICE LIFE	REMAINING LIFE		WHOLE LIFE	REMAINING LIFE		
COMBINED CYCLE PRODUCTION PLANT										
FT. MYERS COMBINED CYCLE PLANT										
<i>FT. MYERS COMMON</i>										
342.00	12,588,217.28	2,814,492	22.96	39.13	20.41	3.24	4.00	509,438	112,007	
342.00	740,848.49	539,509	72.82	53.73	17.02	1.88	1.66	(19,740)		
343.00	2,800,163.94	421,887	15.07	23.22	19.05	4.31	1.88	124,844	37,479	
343.20	31,059,638.17	1,435,699	4.62	8.98	7.48	6.68	7.40	2,298,476	1,625,482	
344.00	2,156,851.99	65,775	30.55	27.45	20.28	3.79	3.63	7,804	(312)	
345.00	1,356,851.99	349,010	25.73	27.69	20.21	3.68	3.77	51,201	2,226	
346.00	1,292,988.81	392,331	31.58	28.89	19.93	3.50	3.48	43,276	1,799	
TOTAL FT. MYERS COMMON	50,007,189.00	6,076,702	12.04			5.44	6.08	3,042,304	1,798,922	
<i>FT. MYERS UNIT 2</i>										
341.00	50,997,534.01	13,405,006	26.29	29.99	20.53	3.47	3.79	1,930,464	737,122	
342.00	5,092,052.04	645,235	12.67	26.96	19.73	3.75	4.48	227,964	73,166	
343.00	491,969,193.80	54,485,290	11.07	24.85	18.97	4.02	4.69	23,061,882	6,039,748	
343.20	399,595,444.16	73,344,829	18.35	8.99	7.10	6.68	5.87	23,438,372	(6,211,610)	
344.00	58,019,832.88	22,713,488	39.15	32.95	20.01	3.19	3.24	1,880,421	255,883	
344.00	2,156,851.99	23,349,010	10.73	10.36	10.36	3.79	3.79	1,880,421	255,883	
346.00	3,153,211.40	31,541,102	31.54	30.94	19.92	3.26	3.49	141,882	43,498	
TOTAL FT. MYERS UNIT 2	1,066,411,569.37	191,665,243	17.97			4.69	4.90	52,301,859	1,237,644	
<i>FT. MYERS UNIT 3</i>										
341.00	7,159,861.13	2,689,586	37.57	29.47	20.56	3.53	3.23	231,345	(10,652)	
342.00	4,388,804.37	2,431,003	55.39	32.65	19.53	3.09	3.23	102,493	(54,626)	
343.00	56,674,876.69	(6,752,169)	(23.60)	21.82	16.82	6.39	6.39	2,386,114	319,088	
343.00	1,187,852.17	21,892,388	18.37	21.82	20.06	3.20	4.25	38,784	319,088	
344.00	10,476,859.43	2,688,386	19.74	32.83	20.06	3.20	4.25	445,280	82,781	
345.00	13,766,573.40	6,092,354	44.25	31.45	20.00	3.24	2.89	397,478	(70,585)	
346.00	1,651,448.38	(333,596)	(20.20)	24.01	20.24	4.21	5.99	98,891	38,448	
TOTAL FT. MYERS UNIT 3	127,954,626.05	(646,674)	(0.66)			3.33	4.77	6,197,327	1,037,000	
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,244,387,814.99	196,837,271	15.82			4.75	4.94	61,445,494	4,021,565	
MANATEE COMBINED CYCLE PLANT										
<i>MANATEE UNIT 3</i>										
341.00	142,481,540.61	32,642,693	22.91	37.43	21.97	2.78	3.69	5,258,903	1,882,090	
342.00	5,407,180.12	1,315,042	24.32	31.27	21.27	3.23	3.61	194,932	54,345	
343.00	295,782,276.49	63,959,813	27.24	9.23	20.01	6.34	3.56	10,886,255	642,549	
343.00	4,322,894.59	13,278,488	29.89	33.57	21.80	3.10	3.40	1,508,809	(3,781,922)	
344.00	50,459,834.92	20,659,822	40.94	34.53	21.54	2.95	2.83	1,430,325	173,875	
346.00	14,348,884.83	6,362,407	44.34	34.83	21.38	2.90	2.65	389,246	(17,210)	
TOTAL MANATEE UNIT 3	766,816,797.55	199,310,230	25.33			4.22	4.26	33,546,804	(675,429)	
TOTAL MANATEE COMBINED CYCLE PLANT	766,816,797.55	199,310,230	25.33			4.22	4.26	33,546,804	(975,429)	
MARTIN COMBINED CYCLE PLANT										
<i>MARTIN COMMON</i>										
341.00	257,949,201.92	176,504,320	68.43	46.04	21.47	2.26	1.66	4,274,003	(1,504,059)	
342.00	9,575,315.98	3,648,279	38.10	33.75	21.01	2.99	2.99	286,663	54,940	
343.00	36,189,891.24	13,865,101	44.89	41.64	21.65	6.39	2.72	826,473	47,985	
343.00	6,856,852.35	7,032,283	39.60	32.53	21.65	3.14	2.88	1,617,774	47,985	
345.00	17,757,041.26	7,032,283	39.60	32.53	21.65	3.14	2.88	1,617,774	47,985	
346.00	5,794,125.77	3,031,250	52.32	33.80	21.41	2.99	2.27	131,752	(2,092)	
TOTAL MARTIN COMMON	346,356,277.32	205,722,004	59.57			2.76	2.22	7,659,655	(949,327)	

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE SERVICE LIFE (5)	RECOMMENDED RATES DEPRECIATION RATES		ESTIMATED ANNUAL ACCRUAL (10)	CHANGE IN ANNUAL ACCRUAL (11)
					WHOLE LIFE (6)	REMAINING LIFE (8)		
MARTIN UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	2,333,602.20	719,480	30.83	22.20	12.21	4.69	138,842	83,170
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	165,540.83	126,329	76.31	32.78	11.73	3.08	3,484	124
343.00 PRIME MOVERS - GENERAL	146,992,897.36	62,024,975	42.20	24.03	11.56	5.00	7,350,149	750,177
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	68,613,131.97	20,694,372	28.87	8.63	6.21	0.95	3,480,088	(1,883,152)
344.00 GENERATORS	30,475,792.81	12,110,033	39.74	23.16	12.04	4.49	1,626,644	712,370
345.00 ACCESSORY ELECTRIC EQUIPMENT	28,519,518.14	18,342,428	64.32	24.78	11.83	3.16	1,189,895	133,703
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	668,814.83	336,122	50.26	24.40	11.95	4.25	90,878	15,091
TOTAL MARTIN UNIT 3	278,059,703.32	116,034,296	41.73	24.40	11.95	4.82	13,268,803	(486,157)
MARTIN UNIT 4								
341.00 STRUCTURES AND IMPROVEMENTS	2,390,899.26	470,702	19.69	18.39	12.27	5.66	164,273	94,226
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	173,143.48	66,590	38.46	30.60	11.76	4.30	5,080	1,235
343.00 PRIME MOVERS - GENERAL	141,472,748.36	75,168,454	53.14	23.01	11.57	5.00	5,700,521	157,370
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	71,728,708.52	4,598,634	6.41	8.51	6.58	8.24	6,402,521	751,644
344.00 GENERATORS	30,475,792.81	12,110,033	39.74	23.16	12.04	4.49	1,626,644	712,370
345.00 ACCESSORY ELECTRIC EQUIPMENT	25,805,468.99	14,881,980	58.06	28.87	11.97	3.80	947,334	237,684
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	750,123.28	398,286	53.10	22.72	11.98	4.00	29,955	6,141
TOTAL MARTIN UNIT 4	278,794,111.67	108,071,239	38.76	22.72	11.98	4.44	14,878,848	1,987,000
MARTIN UNIT 6								
341.00 STRUCTURES AND IMPROVEMENTS	24,729,469.96	10,573,063	42.75	38.08	22.04	2.88	687,188	88,734
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,426,833.11	4,334,069	37.93	32.99	21.18	3.06	340,266	31,747
343.00 PRIME MOVERS - GENERAL	326,665,892.12	61,070,601	18.70	27.86	20.43	3.98	13,000,249	1,991,616
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	254,305,507.92	39,698,430	15.61	9.00	6.86	6.67	16,455,521	(3,278,586)
344.00 GENERATORS	46,627,173.94	13,786,407	29.57	32.98	21.81	3.15	380,325	360,325
345.00 ACCESSORY ELECTRIC EQUIPMENT	52,387,446.11	21,407,288	40.88	35.17	21.49	2.84	1,489,414	122,624
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,238,253.17	2,128,934	65.78	33.01	21.57	2.80	146,532	7,194
TOTAL MARTIN UNIT 6	721,885,136.53	152,258,281	21.21	33.01	21.57	4.06	33,710,522	(678,247)
TOTAL MARTIN COMBINED CYCLE PLANT	1,623,572,288.64	582,827,331	35.90	4.31	4.28	4.31	69,528,758	(50,831)
SANFORD COMBINED CYCLE PLANT								
SANFORD COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	85,963,989.29	33,724,739	38.71	33.77	20.34	3.21	2,759,475	696,341
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,462.45	10,464	11.83	34.05	19.47	4.58	4,052	1,991
343.00 PRIME MOVERS - GENERAL	18,673,265.45	827,275	4.96	23.22	19.01	5.00	833,561	(483,631)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	51,959,133.83	13,362,833	25.72	8.99	7.23	4.74	2,463,713	(2,025,556)
344.00 GENERATORS	202,506.51	56,226	27.77	28.86	20.18	3.78	7,650	846
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,883,571.12	1,259,746	8.46	23.37	20.89	4.54	676,129	220,692
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,868,352.65	857,061	29.72	29.27	19.98	3.45	91,959	17,000
TOTAL SANFORD COMMON	172,468,191.30	49,646,386	28.79	29.27	19.98	3.86	6,836,370	(1,562,308)
SANFORD UNIT 4								
341.00 STRUCTURES AND IMPROVEMENTS	7,639,493.82	4,782,777	62.61	38.69	20.03	2.62	157,878	(24,706)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,982,845.19	331,006	16.69	24.60	19.85	4.11	84,220	34,448
343.00 PRIME MOVERS - GENERAL	290,806,520.45	60,252,383	20.72	25.02	18.97	4.00	12,153,618	521,357
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	188,238,726.53	35,226,190	18.61	8.99	6.94	0.87	11,286,606	(5,065,348)
344.00 GENERATORS	36,691,688.25	13,937,309	37.90	33.90	19.80	3.10	1,189,895	287,272
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,463,144.00	3,463,144	100.00	33.42	19.80	2.73	94,502	5,153
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	570,143,260.32	128,361,869	22.55	33.42	19.80	4.77	26,419,661	(3,984,574)
TOTAL SANFORD UNIT 4	570,143,260.32	128,361,869	22.55	33.42	19.80	4.63	26,419,661	(3,984,574)

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

(1)	(2)	(3)	(4)-(5)(6)	RECOMMENDED RATES			(8)	(9)	(10)	(11)
				AVERAGE LIFE	DEPRECIATION RATES	ESTIMATED ANNUAL ACCRUAL				
ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	DEPRECIATION (RESERVE)	RESERVE RATIO	SERVICE LIFE	WHOLE LIFE	REMAINING LIFE	NET SALVAGE	REMAINING LIFE	ESTIMATED ANNUAL ACCRUAL	CHANGE IN ANNUAL ACCRUAL
SANFORD UNIT 5										
341.00	STRUCTURES AND IMPROVEMENTS	7,480,851.84	51.98	38.52	19.21	2.71	(4)	2.70	202,020	21,467
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	982,324.30	36.57	31.89	18.69	3.17	(1)	3.17	33,866	9,897
343.00	PRIME MOVERS - GENERAL	293,465,352.14	17.35	25.11	18.16	4.17	(1)	3.98	12,246,143	155,370
343.20	PRIME MOVERS - CAPITAL SPARE PARTS	205,264,752.04	35.63	8.98	6.88	6.20	(1)	6.88	12,724,664	(4,587,052)
344.00	ACCESSORY ELECTRIC EQUIPMENT	1,300,041	39.17	32.74	19.01	3.30	(2)	3.30	17,668	1,300,041
345.00	ACCESSORY ELECTRIC EQUIPMENT	33,554,724.70	33.55	33.55	18.92	2.87	(1)	2.87	1,108,958	249,955
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,851,190.70	24.03	33.55	18.92	4.62	(1)	4.62	81,906	6,349
TOTAL SANFORD UNIT 5		577,778,635.33	24.03						277,538,216	(4,266,350)
TOTAL SANFORD COMBINED CYCLE PLANT		1,320,381,086.95	24.04			4.75		4.75	60,792,447	(9,813,237)
TURKEY POINT COMBINED CYCLE PLANT										
TURKEY POINT UNIT 5										
341.00	STRUCTURES AND IMPROVEMENTS	53,949,215.58	32.60	33.73	24.04	2.97	(4)	3.08	1,602,301	345,284
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,524,855.68	39.80	33.81	22.80	2.99	(1)	2.99	3,361,183	11,787
343.00	PRIME MOVERS - GENERAL	338,350,351.36	10.85	28.19	21.95	3.55	(1)	3.55	13,660,356	2,028,058
343.20	PRIME MOVERS - CAPITAL SPARE PARTS	211,449,308.83	13.30	9.00	7.05	6.61	(1)	6.61	13,985,915	(2,443,798)
344.00	ACCESSORY ELECTRIC EQUIPMENT	1,300,041	39.17	32.74	19.01	3.30	(2)	3.30	17,668	1,300,041
345.00	ACCESSORY ELECTRIC EQUIPMENT	53,740,929.97	40.16	33.63	23.21	2.86	(1)	2.86	1,847,826	78,570
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	13,739,188.86	33.46	33.46	23.28	3.02	(1)	3.02	401,013	82,876
TOTAL TURKEY POINT UNIT 5		271,562,265.41	15.47			4.33		4.33	33,246,225	1,407,410
TOTAL TURKEY POINT COMBINED CYCLE PLANT		721,582,265.41	15.47			4.33		4.33	33,246,225	1,407,410
WEST COUNTY COMBINED CYCLE PLANT										
WEST COUNTY COMMON										
341.00	STRUCTURES AND IMPROVEMENTS	77,913,221.09	20.15	34.96	27.70	2.97	(4)	2.97	2,358,606	325,071
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,611,779.64	20.37	30.10	26.33	3.36	(1)	3.36	263,725	14,845
343.00	PRIME MOVERS - GENERAL	28,434,944.37	11.63	27.52	24.98	3.63	(1)	3.63	1,005,883	78,904
343.20	PRIME MOVERS - CAPITAL SPARE PARTS	154,384,008.34	20.36	9.00	7.34	6.67	(1)	6.67	8,335,897	(3,255,840)
344.00	ACCESSORY ELECTRIC EQUIPMENT	1,300,041	39.17	32.74	19.01	3.30	(2)	3.30	17,668	1,300,041
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,045,148.90	16.76	31.56	26.90	3.13	(1)	3.13	64,082	31,122
TOTAL WEST COUNTY COMMON		286,338,896.33	19.19			5.05		5.05	12,520,537	(2,786,156)
WEST COUNTY UNIT 1										
341.00	STRUCTURES AND IMPROVEMENTS	80,928,148.96	28.17	36.01	25.70	2.89	(4)	2.89	2,387,934	210,867
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,873,153.91	27.04	33.01	24.49	3.06	(1)	3.06	539,740	(23,264)
343.00	PRIME MOVERS - GENERAL	300,048,893.24	14.68	30.33	23.33	3.30	(1)	3.30	11,919,944	(605,306)
343.20	PRIME MOVERS - CAPITAL SPARE PARTS	149,468,868.72	34.90	9.00	7.34	6.67	(1)	6.67	12,724,664	(4,587,052)
344.00	GENERATORS	52,265,428.72	28.89	34.90	25.25	2.97	(4)	2.97	1,552,687	52,689
345.00	ACCESSORY ELECTRIC EQUIPMENT	75,655,440.24	28.89	35.17	25.03	2.92	(2)	2.92	2,209,927	53,747
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	8,709,637.52	29.57	34.22	24.95	2.86	(1)	2.86	249,341	14,561
TOTAL WEST COUNTY UNIT 1		705,131,208.36	17.97			3.96		3.96	30,231,853	(7,776,098)
WEST COUNTY UNIT 2										
341.00	STRUCTURES AND IMPROVEMENTS	33,744,238.70	29.03	36.88	25.63	2.82	(4)	2.82	987,095	53,910
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,322,180.68	25.49	33.61	24.46	3.09	(1)	3.09	226,044	(25,839)
343.00	PRIME MOVERS - GENERAL	252,418,457.20	11.27	30.74	23.30	3.25	(1)	3.25	9,613,009	1,005,540
343.20	PRIME MOVERS - CAPITAL SPARE PARTS	162,200,015.93	4.79	9.00	5.22	10.58	(4)	6.67	17,155,087	2,297,566
344.00	GENERATORS	43,303,147.55	30.41	35.57	25.22	2.92	(4)	2.92	1,263,534	12,057
345.00	ACCESSORY ELECTRIC EQUIPMENT	31,129,939.52	30.23	35.92	24.94	2.84	(2)	2.84	895,843	(699)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	11,726,021.11	31.20	34.59	24.94	2.92	(1)	2.92	329,199	(32,962)
TOTAL WEST COUNTY UNIT 2		541,844,967.36	13.68			4.19		4.19	30,468,747	3,307,977

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)/(3)(2)	AVERAGE LIFE		NET SALVAGE (7)	RECOMMENDED RATES		ESTIMATED ANNUAL ACCRUAL (10)	CHANGE IN ANNUAL ACCRUAL (11)
				SERVICE LIFE (5)	REMAINING LIFE (6)		WHOLE LIFE (8)	REMAINING LIFE (9)		
WEST COUNTY UNIT 3										
341.00 STRUCTURES AND IMPROVEMENTS	56,293,169.53	12,932,615	22.97	35.90	27.55	(4)	2.90	2.84	1,655,618	169,478
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,189,193.95	2,290,324	18.79	33.00	26.12	(1)	3.06	3.15	383,643	(317)
343.00 PRIME MOVERS - GENERAL	529,109,009.95	60,961,378	11.52	30.72	24.77	0	3.26	3.57	18,899,783	1,809,952
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	151,749,113.72	12,654,661	8.34	8.00	6.90	40	0.67	7.49	11,361,568	(1,506,757)
344.00 ACCESSORY ELECTRIC EQUIPMENT	6,466,669.14	1,224,245	18.93	18.00	16.00	(4)	2.92	2.96	165,502	16,146
345.00 ACCESSORY ELECTRIC EQUIPMENT	61,989,751.74	13,666,822	22.05	34.96	26.84	(2)	2.92	2.88	1,846,590	148,086
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,488,118.42	6,430,212	44.38	34.18	26.67	(1)	2.96	2.12	307,566	114,874
TOTAL WEST COUNTY UNIT 3	992,107,245.32	126,944,717	14.07				3.76	4.07	36,728,495	900,053
TOTAL WEST COUNTY COMBINED CYCLE PLANT										
	2,436,022,019.99	382,815,821	15.71				4.06	4.51	109,966,616	(6,304,220)
CAPE CANAVERAL COMBINED CYCLE PLANT										
CAPE CANAVERAL COMBINED CYCLE PLANT										
CAPE CANAVERAL COMBINED CYCLE										
341.00 STRUCTURES AND IMPROVEMENTS	87,006,438.77	16,951,645	19.48	36.77	29.31	(4)	2.83	2.88	2,508,872	168,369
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,986,956.78	10,637,715	21.72	34.01	27.66	(1)	2.97	2.87	1,404,138	(50,757)
343.00 PRIME MOVERS - GENERAL	416,034,250.87	17,384,167	4.18	31.70	26.14	0	3.15	3.67	15,250,577	2,935,963
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	198,381,913.39	5,957,408	2.79	8.00	7.24	40	0.67	7.90	5,755,180	1,937,348
344.00 ACCESSORY ELECTRIC EQUIPMENT	1,267,885.56	242,253	19.08	18.00	16.00	(4)	2.84	2.85	36,676	3,676
345.00 ACCESSORY ELECTRIC EQUIPMENT	119,379,163.79	24,738,405	20.72	35.95	28.49	(2)	2.84	2.85	3,402,708	51,146
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,182,153.79	1,371,022	13.46	34.88	28.31	(1)	2.90	3.09	314,834	11,406
TOTAL CAPE CANAVERAL COMBINED CYCLE	953,786,155.36	91,401,281	9.58				3.79	4.27	40,765,030	5,133,437
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT										
	953,786,155.36	91,401,281	9.58				3.79	4.27	40,765,030	5,133,437
RIVIERA COMBINED CYCLE PLANT										
RIVIERA COMBINED CYCLE										
341.00 STRUCTURES AND IMPROVEMENTS	82,860,775.65	14,884,896	18.08	36.71	30.25	(4)	2.83	2.84	2,353,399	215,591
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60,981,843.55	10,072,429	16.52	33.30	28.54	(1)	3.03	2.96	1,805,159	61,078
343.00 PRIME MOVERS - GENERAL	520,328,853.40	11,417,912	2.19	31.47	26.68	0	3.18	3.64	18,932,680	3,374,862
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	142,604,520.90	2,020,730	1.42	8.00	7.59	40	0.67	7.72	11,006,849	987,491
344.00 ACCESSORY ELECTRIC EQUIPMENT	1,267,885.56	242,253	19.08	18.00	16.00	(4)	2.84	2.85	36,676	3,676
345.00 ACCESSORY ELECTRIC EQUIPMENT	86,332,919.81	16,252,069	18.82	35.83	29.42	(2)	2.85	2.83	2,447,768	165,467
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12,206,258.36	2,302,489	18.86	34.80	29.17	(1)	2.90	2.82	343,704	17,797
TOTAL RIVIERA COMBINED CYCLE	992,369,806.76	72,478,596	7.30				3.59	3.97	39,423,472	4,884,934
TOTAL RIVIERA COMBINED CYCLE PLANT										
	992,369,806.76	72,478,596	7.30				3.59	3.97	39,423,472	4,884,934
PT. EVERGLADES COMBINED CYCLE PLANT										
PT. EVERGLADES COMBINED CYCLE										
341.00 STRUCTURES AND IMPROVEMENTS	115,652,360.85	16,378,154	14.16	37.32	32.04	(4)	2.79	2.80	3,242,831	189,609
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	44,972,610.74	6,713,444	14.93	34.16	30.05	(1)	2.96	2.86	1,288,150	(16,056)
343.00 PRIME MOVERS - GENERAL	598,730,639.34	33,781,084	5.64	31.87	28.25	0	3.14	3.34	19,998,214	2,096,168
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	203,942,735.88	11,213,170	5.50	8.00	7.34	40	0.67	7.43	15,143,388	643,059
344.00 ACCESSORY ELECTRIC EQUIPMENT	1,267,885.56	242,253	19.08	18.00	16.00	(4)	2.84	2.85	36,676	3,676
345.00 ACCESSORY ELECTRIC EQUIPMENT	98,951,248.77	13,548,419	13.69	35.12	31.19	(2)	2.82	2.83	2,801,588	292,515
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,414,470.29	2,258,237	15.67	35.15	30.84	(1)	2.87	2.77	398,845	(14,850)
TOTAL PT. EVERGLADES COMBINED CYCLE	1,174,225,306.95	95,436,476	8.13				3.66	3.90	45,749,473	3,207,289
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT										
	1,174,225,306.95	95,436,476	8.13				3.66	3.90	45,749,473	3,207,289

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE SERVICE LIFE (5)	RECOMMENDED RATES DEPRECIATION RATES WHOLE LIFE (6)	NET SALVAGE (7)	ESTIMATED ANNUAL ACCRUAL (10)	CHANGE IN ANNUAL ACCRUAL (11)
OKEECHOBEE COMBINED CYCLE PLANT								
OKEECHOBEE CLEAN ENERGY CENTER								
341.00 STRUCTURES AND IMPROVEMENTS	91,902,861.44	6,892,906	7.61	37.24	34.89	(4)	2,539,004	112,774
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,158,818	988	9.88	32.41	2.95	(1)	899,004	(28,294)
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	153,483,868.53	17,380,316	11.32	9.00	6.35	40	22,640,548	(1,172,155)
344.00 GENERATORS	58,820,523.64	4,255,528	7.23	33.83	2.86	(4)	1,692,466	76,666
345.00 ACCESSORY ELECTRIC EQUIPMENT	100,547,513.24	6,898,000	6.86	36.27	2.81	(2)	2,816,857	61,855
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,269,863.79	1,552,659	13.87	35.39	2.61	(1)	294,453	(28,995)
TOTAL OKEECHOBEE CLEAN ENERGY CENTER	1,187,073,547.16	83,489,075	7.03	3.52	3.45		40,906,820	(141,951)
TOTAL OKEECHOBEE COMBINED CYCLE PLANT	1,187,073,547.16	83,489,075	7.03	3.52	3.45		40,906,820	(141,951)
LANSING SMITH COMBINED CYCLE PLANT								
LANSING SMITH COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	47,391,480.04	5,276,376	11.34	31.84	19.51	(4)	2,250,679	23,280
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,065,622.82	881,671	9.65	28.30	4.86	(1)	343,513	11,429
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	18,187,882.98	1,756,640	9.72	24.73	5.02	(4)	974,748	23,946
344.00 GENERATORS	7,570,259.61	551,520	7.29	29.41	4.07	(2)	644,839	12,951
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,444,429.18	1,359,201	10.10	29.41	4.80	(2)	2,406,228	11,152
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,892,483.79	287,171	5.88	24.27	4.93	(1)	3,942,618	82,123
TOTAL LANSING SMITH COMMON	81,925,423.37	8,299,219	10.13	4.02	4.81		5,769,870	389,246
LANSING SMITH UNIT 3								
341.00 STRUCTURES AND IMPROVEMENTS	114,699,084.12	4,257,680	3.71	29.82	18.02	(4)	189,576	5,818
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,706,115.07	560,159	9.59	24.27	4.95	(1)	1,956,566	419,519
343.00 PRIME MOVERS - GENERAL	109,298,878.28	8,224,939	7.53	24.73	18.19	0	1,907,394	1,052,573
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	18,187,882.98	1,756,640	9.72	8.98	5.00	40	3,568,214	84,277
344.00 GENERATORS	74,551,855.38	9,095,595	12.20	32.65	19.18	(4)	582,308	10,483
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,186,480.05	1,212,031	9.86	28.30	4.79	(2)	1,279,111	4,631
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,616,732.30	182,656	6.97	25.43	4.88	(1)	177,694,859	1,940,740
TOTAL LANSING SMITH UNIT 3	335,193,278.19	24,705,948	7.37	4.16	5.28		21,637,467	2,032,868
TOTAL LANSING SMITH COMBINED CYCLE PLANT	417,118,807.55	33,008,167	7.91	4.02	5.19		21,637,467	2,032,868
LAUDERDALE COMBINED CYCLE PLANT								
LAUDERDALE COMMON								
341.00 STRUCTURES AND IMPROVEMENTS	23,087,005.23	16,120,538	69.79	57.97	34.09	(4)	637,477	129,343
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,589,136.86	5,202,139	68.46	46.99	32.23	(1)	216,536	(21,278)
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	682,755.51	(298,822)	(43.77)	9.00	6.67	40	48,355	(19,478)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	59,974.79	42,727	71.24	48.44	33.07	(2)	1,679	(720)
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,592.09	3,338	59.69	39.77	35.29	(1)	146	(45)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	32,367,291.91	20,263,131	62.60				924,801	89,882
TOTAL LAUDERDALE COMMON	32,367,291.91	20,263,131	62.60				924,801	89,882
TOTAL LAUDERDALE COMBINED CYCLE PLANT	32,367,291.91	20,263,131	62.60				924,801	89,882
TOTAL COMBINED CYCLE PRODUCTION PLANT	12,889,663,990.64	2,186,879,047	16.97	4.10	4.33		557,933,467	3,884,719

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

(1)	(2)	(3)	(4)-(5)(2)	(5)		(6)	(7)	(8)		(10)	(11)	
				ORIGINAL COST AS OF DECEMBER 31, 2021	DEPRECIATION RESERVE			RESERVE RATIO	AVERAGE SERVICE LIFE			REMAINING LIFE
ACCOUNT	DECEMBER 31, 2021	RESERVE	RATIO	RESERVE	RESERVE RATIO	REMAINING LIFE	NET SALVAGE	WHOLE LIFE	REMAINING LIFE	ANNUAL ACCRUAL	ANNUAL ACCRUAL	
SIMPLE CYCLE AND SIMPLE CYCLE AND PEAKER PLANTS												
LAUDERDALE GTS												
341.00	STRUCTURES AND IMPROVEMENTS	4,817,887.40	3,122,250	64.81	18.31	9.34	(4)	5.39	4.20	202,179	791	
342.00	FUEL HOLDERS; PRODUCERS AND ACCESSORIES	2,084,709.95	1,741,092	83.52	28.74	9.05	(1)	3.51	1.93	40,272	(68,335)	
343.00	GENERATORS - GENERAL	1,274,898.47	616,548	48.37	18.46	9.24	(5)	5.69	1.66	16,469	(16,469)	
344.00	GENERATORS	5,032,800.21	(138,478)	(2.75)	18.46	9.24	(5)	5.69	1.66	588,873	302,029	
345.00	ACCESSORY ELECTRIC EQUIPMENT	601,996.45	499,334	82.95	30.52	9.08	(2)	3.34	2.10	12,632	(23,608)	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	61,429.77	60,940	99.20	35.70	9.01	(1)	2.83	0.20	123	(3,692)	
	TOTAL LAUDERDALE GTS	25,591,806.16	16,264,868	63.55				5.64	4.16	1,066,546	(637,294)	
FT. MYERS GTS												
341.00	STRUCTURES AND IMPROVEMENTS	4,697,885.95	3,028,187	71.01	21.73	9.11	(4)	4.79	3.64	171,087	(186,174)	
342.00	FUEL HOLDERS; PRODUCERS AND ACCESSORIES	3,214,819.41	2,857,990	89.04	27.44	9.04	(1)	3.69	1.96	30,837	(291,181)	
343.00	GENERATORS - GENERAL	16,563,669.43	10,180,285	60.05	16.07	8.99	(1)	6.22	4.44	759,435	(640,157)	
343.20	PRIME MOVERS - CAPITAL SPARE PARTS	5,503,643.61	(7,407,015)	(134.59)	20.37	6.88	33	3.29	29.30	16,125,666	1,381,963	
344.00	GENERATORS	8,016,734.33	3,399,803	42.41	33.98	9.23	(5)	5.23	6.78	543,637	(104,115)	
345.00	ACCESSORY ELECTRIC EQUIPMENT	3,133,172.76	952,077	30.38	18.00	9.31	(2)	6.38	7.69	241,071	(2,423)	
	TOTAL FT. MYERS GTS	47,650,323.59	13,927,237	32.46				5.29	6.05	3,352,643	227,973	
LAUDERDALE PEAKERS												
341.00	STRUCTURES AND IMPROVEMENTS	33,546,187.06	3,204,248	9.55	36.21	32.21	(4)	2.87	2.83	983,663	81,270	
342.00	FUEL HOLDERS; PRODUCERS AND ACCESSORIES	2,910,892.75	7.98	0.27	34.20	30.05	(1)	3.10	2.95	90,104	3,942	
343.00	PRIME MOVERS - GENERAL	115,443,730.57	20,725,888	17.95	31.96	28.25	(1)	2.90	2.90	3,952,844	(156,645)	
343.20	PRIME MOVERS - CAPITAL SPARE PARTS	141,901,117.76	12,550,787	8.84	24.65	20.87	33	2.72	2.79	3,954,143	(175,180)	
344.00	GENERATORS	57,967,779.41	6,488,995	11.19	35.86	31.25	(9)	2.93	3.00	1,740,070	122,769	
345.00	ACCESSORY ELECTRIC EQUIPMENT	47,764,939.10	5,851,597	12.25	35.88	31.22	(2)	2.84	2.87	1,373,115	39,697	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,261,895.22	829,801	(65.75)	34.81	30.86	(1)	2.90	3.97	47,692	(2,496)	
	TOTAL LAUDERDALE PEAKERS	467,286,023.07	46,794,351	12.16				2.90	2.86	11,547,037	(73,656)	
FT. MYERS PEAKERS												
341.00	STRUCTURES AND IMPROVEMENTS	6,787,652.25	1,180,194	17.39	36.83	32.10	(4)	2.82	2.70	183,142	557	
342.00	FUEL HOLDERS; PRODUCERS AND ACCESSORIES	1,947,602.43	516,359	26.51	33.98	30.07	(1)	2.97	2.48	48,245	(9,404)	
343.00	PRIME MOVERS - GENERAL	38,240,895.23	37,59	0.10	31.73	28.27	(1)	3.15	2.21	866,275	(326,648)	
343.20	PRIME MOVERS - CAPITAL SPARE PARTS	79,587,887.01	10,876,444	13.66	24.58	21.14	33	2.73	2.52	2,006,237	(388,061)	
344.00	GENERATORS	19,893,909.69	2,824,085	14.20	35.90	31.23	(2)	2.86	2.81	58,524	(1,245)	
345.00	ACCESSORY ELECTRIC EQUIPMENT	1,011,200.11	150,824	14.92	35.08	30.85	(1)	2.88	2.79	28,217	(1,411)	
	TOTAL FT. MYERS PEAKERS	165,129,642.36	31,345,557	18.99				2.87	2.55	4,218,913	(587,752)	
LANSING SMITH UNIT A												
341.00	STRUCTURES AND IMPROVEMENTS	1,341,022.51	1,283,957	95.74	16.86	5.94	(4)	6.17	1.39	16,638	(65,646)	
342.00	FUEL HOLDERS; PRODUCERS AND ACCESSORIES	2,688,676.35	94,45	3.51	20.32	5.85	(1)	4.97	1.12	47,823	(38,164)	
343.00	GENERATORS - GENERAL	3,497,641.47	2,699,896	77.20	35.96	5.79	(5)	2.92	0.66	35,464	(16,542)	
344.00	GENERATORS	3,288,727.56	3,167,708	96.32	23.78	5.88	(2)	4.29	0.87	23,028	(187,323)	
345.00	ACCESSORY ELECTRIC EQUIPMENT	43,197.38	40,133	92.91	16.58	5.90	(1)	1.37	1.06	593	(2,128)	
	TOTAL LANSING SMITH UNIT A	11,471,105.47	11,054,354	96.45				4.69	1.06	121,224	(607,456)	
CRIST COMBUSTION TURBINES												
341.00	STRUCTURES AND IMPROVEMENTS	58,572,803.69	-	0.00	37.74	37.24	(4)	2.76	2.70	1,635,757	60,152	
342.00	FUEL HOLDERS; PRODUCERS AND ACCESSORIES	101,819,762.03	-	0.00	34.72	34.33	(1)	3.10	2.84	72,866	(444)	
343.00	PRIME MOVERS - GENERAL	124,755,641.93	-	0.00	32.26	31.92	(1)	3.13	3.13	3,189,830	94,521	
343.20	PRIME MOVERS - CAPITAL SPARE PARTS	50,717,466.01	-	0.00	24.75	24.38	33	2.71	2.75	3,428,477	(201,912)	
344.00	GENERATORS	41,828,382.14	-	0.00	36.36	35.93	(5)	2.89	2.92	1,482,141	67,124	
345.00	ACCESSORY ELECTRIC EQUIPMENT	1,040,152.63	-	0.00	35.84	35.42	(2)	2.78	2.82	1,180,873	9,678	
	TOTAL CRIST COMBUSTION TURBINES	381,270,404.09	-	0.00				2.82	2.85	11,079,604	(818)	
CRIST PIPELINE												
342.00	FUEL HOLDERS; PRODUCERS AND ACCESSORIES	129,849,747.87	5,982,706	4.15	35.45	34.30	(1)	2.85	2.82	3,666,634	(176,919)	
	TOTAL CRIST PIPELINE	129,849,747.87	5,982,706	4.15				2.85	2.82	3,666,634	(176,919)	

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4) RESERVE RATIO (3)/(2)	AVERAGE LIFE			RECOMMENDED RATES			(10) ESTIMATED ANNUAL ACCRUAL	(11) CHANGE IN ANNUAL ACCRUAL
				(5) SERVICE LIFE	(6) REMAINING LIFE	(7) NET SAVAGE VALUE	(8) WHOLE LIFE	(9) REMAINING LIFE			
PEA RIDGE UNITS 1 THROUGH 3											
343.00 PRIME MOVERS - GENERAL	6,828,010.72	6,606,758	96.76	22.70	3.26	0	4.41	0.99	67,869	(717,352)	
344.00 GENERATORS	3,124,953.15	3,180,956	101.81	24.48	3.30	(5)	4.29	0.97	30,186	(329,115)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,887,475.18	1,852,888	89.16	5.94	3.32	(2)	17.16	3.87	72,993	(144,067)	
TOTAL PEA RIDGE UNITS 1 THROUGH 3	11,839,439.05	11,470,602	96.98				6.41	1.44	177,048	(7,190,333)	
PERDOD/LANDFILL GAS UNITS 1 AND 2											
341.00 STRUCTURES AND IMPROVEMENTS	961,008.07	904,454	94.12	18.69	7.88	(4)	5.56	1.25	12,055	(58,099)	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	590,188.06	537,656	91.10	17.86	7.76	(1)	5.66	1.28	7,527	(35,555)	
343.00 PRIME MOVERS - GENERAL	2,799,744.92	2,520,001	90.01	17.24	7.64	(2)	5.80	1.31	36,616	(167,765)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	820,606.29	755,862	92.11	18.21	7.83	(2)	5.60	1.26	10,365	(49,539)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	46,558.71	42,381	91.22	18.18	7.81	(1)	5.56	1.25	582	(2,899)	
TOTAL PERDOD/LANDFILL GAS UNITS 1 AND 2	5,217,996.05	4,762,352	91.23				5.71	1.29	67,145	(313,769)	
TOTAL SIMPLE CYCLE AND SIMPLE CYCLE AND PEAKER PLANTS	1,172,696,883.05	142,694,199	12.16				3.09	3.00	35,224,390	(3,315,153)	
SOLAR PRODUCTION PLANT											
DESOTO SOLAR											
343.00 PRIME MOVERS - GENERAL	5,264,513.49	1,988,167	37.90	28.40	17.51	0	3.52	3.59	188,265	4,623	
343.00 PRIME MOVERS - GENERAL	115,359,161.10	48,632,396	42.16	29.73	16.76	0	3.45	3.45	3,981,311	105,243	
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,760,869.28	10,479,076	39.16	29.94	17.52	0	3.34	3.47	929,332	(47,443)	
TOTAL DESOTO SOLAR	147,384,542.87	61,079,639	41.44				3.46	3.46	5,098,898	62,323	
SPACE COAST SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	3,983,262.77	1,450,841	37.27	30.00	18.92	0	3.33	3.39	131,880	(2,438)	
343.00 PRIME MOVERS - GENERAL	51,949,518.93	20,075,003	38.84	28.74	16.71	0	3.45	3.45	1,772,200	76,176	
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,176,618.89	2,537,542	41.10	30.00	16.52	0	3.46	3.46	217,200	(5,547)	
TOTAL SPACE COAST SOLAR	61,569,399.59	23,072,553	38.61				3.46	3.44	2,118,583	68,094	
MARTIN SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	21,002,162.91	6,503,838	30.97	34.57	23.48	0	2.89	2.84	617,476	(10,489)	
343.00 PRIME MOVERS - GENERAL	402,438,132.25	121,908,959	30.29	32.47	22.11	0	3.08	3.15	12,687,887	1,087,669	
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,171,928.33	1,259,963	31.16	34.75	23.48	0	2.88	2.89	122,315	(2,426)	
TOTAL MARTIN SOLAR	427,612,223.49	129,718,689	30.33	27.14	23.52	0	3.09	3.04	13,429,887	1,085,330	
BABCOCK RANCH SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	8,912,828.11	1,541,801	17.30	28.66	24.52	0	3.37	3.37	300,613	251	
343.00 PRIME MOVERS - GENERAL	102,392,077.57	18,419,148	17.99	28.59	23.44	0	3.50	3.50	3,562,463	131,850	
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,089,181.60	3,255,864	18.00	29.91	24.52	0	3.34	3.34	694,948	(4,657)	
TOTAL BABCOCK RANCH SOLAR	129,394,087.28	23,216,813	17.94				3.47	3.47	4,498,024	127,443	
BABCOCK-PRESERVE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	5,527,836.64	276,072	4.99	30.00	28.53	0	3.33	3.33	184,079	(2,209)	
343.00 PRIME MOVERS - GENERAL	62,690,855.93	3,176,356	5.07	28.74	27.28	0	3.48	3.48	2,180,517	68,846	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,219,114.70	560,306	4.99	30.00	28.53	0	3.33	3.33	373,600	(4,484)	
TOTAL BABCOCK-PRESERVE SOLAR	79,437,807.27	4,012,734	5.05				3.45	3.45	2,738,196	62,153	
MANATEE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	9,956,698.42	1,433,247	14.39	30.00	24.52	0	3.33	3.49	347,612	11,076	
343.00 PRIME MOVERS - GENERAL	97,102,787.76	17,876,050	18.41	28.72	23.43	0	3.48	3.48	3,381,423	99,349	
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,132,893.54	2,698,343	14.88	30.00	24.52	0	3.47	3.47	629,435	16,571	
TOTAL MANATEE SOLAR	205,259,379.72	26,020,374	12.72				3.45	3.45	4,358,470	187,148	
CITRUS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	9,292,116.61	1,936,422	14.11	30.00	24.52	0	3.33	3.50	325,151	12,944	
343.00 PRIME MOVERS - GENERAL	98,699,199.55	17,865,762	17.72	29.75	24.43	0	3.51	3.51	3,493,688	140,647	
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,395,773.20	2,993,840	14.11	30.00	24.52	0	3.33	3.50	644,083	24,442	
TOTAL CITRUS SOLAR	127,277,119.36	21,596,026	16.95				3.45	3.51	4,468,922	177,333	

FLORIDA POWER AND LIGHT COMPANY

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(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4)(b)(i) RESERVE RATIO	(5) AVERAGE LIFE SERVICE LIFE	(6) REMAINING LIFE	(7) NET SALVAGE	RECOMMENDED RATES			(10) ESTIMATED ANNUAL ACCRUAL	(11) CHANGE IN ANNUAL ACCRUAL
							(8) WHOLE LIFE	(9) REMAINING LIFE	(10) ANNUAL ACCRUAL		
CORAL FARMS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	6,681,719.41	718,913	10.76	30.00	26.53	0	3.33	3.36	224,757	(417)	
343.00 PRIME MOVERS - GENERAL	64,095,911.08	9,356,516	14.60	28.74	25.35	0	3.48	3.37	2,159,345	(887)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,209,463.05	1,851,022	10.76	30.00	26.53	0	3.33	3.36	579,908	(1,051)	
TOTAL CORAL FARMS SOLAR	87,987,093.54	11,926,451	13.55	30.00	26.53	0	3.44	3.37	2,963,010	(2,158)	
HORIZON SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	7,942,084.64	852,498	10.73	30.00	26.53	0	3.33	3.36	267,229	(419)	
343.00 PRIME MOVERS - GENERAL	64,541,269.59	9,434,848	14.62	28.74	25.35	0	3.37	3.37	2,173,823	(1,218)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,281,010.48	1,754,212	10.77	30.00	26.53	0	3.33	3.36	547,561	(1,109)	
TOTAL HORIZON SOLAR	89,764,364.71	12,041,557	13.57	30.00	26.53	0	3.44	3.37	2,968,613	(2,746)	
HAMMOCK SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	14,403,638.08	1,475,123	10.24	30.00	26.53	0	3.33	3.38	487,317	1,914	
343.00 PRIME MOVERS - GENERAL	63,918,207.70	9,155,057	14.32	28.70	25.35	0	3.48	3.38	2,180,282	6,238	
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,156,638.82	1,552,261	10.24	30.00	26.53	0	3.33	3.38	512,800	2,015	
TOTAL HAMMOCK SOLAR	93,478,484.60	12,182,440	13.03	30.00	26.53	0	3.43	3.38	3,160,399	10,167	
INTERSTATE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	7,280,764.51	465,678	6.43	29.96	27.53	0	3.34	3.40	246,788	2,100	
343.00 PRIME MOVERS - GENERAL	10,740,925.07	1,490,334	6.43	29.96	27.53	0	3.34	3.40	365,083	(2,187)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	89,807,142.09	15,619,477	17.39	30.00	27.53	0	3.46	3.11	2,790,587	(235,960)	
TOTAL INTERSTATE SOLAR	107,828,831.67	17,575,489	16.31	30.00	27.53	0	3.40	3.11	3,402,458	(1,267)	
BLUE CYPRESS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	11,605,524.57	1,183,047	10.19	30.00	26.53	0	3.33	3.39	392,856	1,750	
343.00 PRIME MOVERS - GENERAL	64,432,891.26	9,118,326	14.15	28.73	25.35	0	3.48	3.39	2,182,022	10,644	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,336,310.77	1,495,602	10.23	30.00	26.53	0	3.33	3.38	465,100	1,960	
TOTAL BLUE CYPRESS SOLAR	90,374,726.60	11,797,975	13.02	30.00	26.53	0	3.44	3.39	3,039,976	14,360	
LOGGERHEAD SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	12,479,670.17	1,279,071	10.25	30.00	26.53	0	3.33	3.38	422,186	1,621	
343.00 PRIME MOVERS - GENERAL	63,792,504.41	9,208,220	14.43	28.74	25.35	0	3.48	3.38	2,153,226	3,419	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,379,234.68	1,473,762	10.25	30.00	26.53	0	3.33	3.38	498,448	1,868	
TOTAL LOGGERHEAD SOLAR	90,651,409.26	11,961,052	13.19	30.00	26.53	0	3.44	3.38	3,067,860	6,908	
BAREFOOT BAY SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	11,828,880.15	1,212,004	10.25	30.00	26.53	0	3.33	3.38	400,184	1,551	
343.00 PRIME MOVERS - GENERAL	65,281,473.16	9,198,172	14.09	28.74	25.35	0	3.39	3.39	2,212,359	12,373	
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,489,445.82	1,382,148	10.25	30.00	26.53	0	3.33	3.38	458,363	1,769	
TOTAL BAREFOOT BAY SOLAR	90,599,799.13	11,792,324	13.02	30.00	26.53	0	3.44	3.39	3,068,906	15,693	
INDIAN RIVER SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	7,234,905.12	704,644	10.98	30.00	26.53	0	3.33	3.36	240,754	(1,052)	
343.00 PRIME MOVERS - GENERAL	64,329,807.69	9,310,945	14.47	28.74	25.35	0	3.48	3.37	2,170,369	2,454	
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,028,413.76	1,765,728	11.02	30.00	26.53	0	3.33	3.35	537,606	(2,552)	
TOTAL INDIAN RIVER SOLAR	87,593,126.57	11,871,316	13.55	30.00	26.53	0	3.44	3.37	2,950,729	(1,150)	
NORTHERN PRESERVE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	10,348,160.61	887,975	6.05	30.00	28.53	0	3.33	3.27	338,597	(10,138)	
343.00 PRIME MOVERS - GENERAL	67,494,365.39	3,164,819	6.69	29.74	26.53	0	3.33	3.27	1,965,018	(1,100)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,691,138.27	1,744,418	6.69	30.00	26.53	0	3.33	3.27	340,338	(10,613)	
TOTAL NORTHERN PRESERVE SOLAR	87,533,664.27	4,497,213	6.65	30.00	26.53	0	3.43	3.38	2,262,954	(3,610)	
ECHO RIVER SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	11,101,047.31	637,663	5.74	30.00	28.53	0	3.33	3.30	366,750	(7,355)	
343.00 PRIME MOVERS - GENERAL	70,393,231.36	4,041,495	5.74	28.74	27.28	0	3.48	3.46	2,432,248	59,996	
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,772,695.63	1,930,972	5.74	30.00	28.53	0	3.30	3.30	465,018	(8,120)	
TOTAL ECHO RIVER SOLAR	95,267,074.30	5,470,130	5.74	30.00	28.53	0	3.44	3.42	3,254,016	(4,527)	

FLORIDA POWER AND LIGHT COMPANY

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(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4) RESERVE RATIO (3)/(2)	AVERAGE LIFE			RECOMMENDED RATES			(10) ESTIMATED ANNUAL ACCRUAL	(11) CHANGE IN ANNUAL ACCRUAL
				(5) SERVICE LIFE	(6) REMAINING LIFE	(7) NET SALVAGE	(8) WHOLE LIFE	(9) REMAINING LIFE			
HIBISCUS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	10,172,392.52	584,440	5.75	30.00	28.53	0	3.33	3.30	338,066	(6,744)	
343.00 PRIME MOVERS - GENERAL	71,614,709.75	4,112,074	5.74	28.74	27.28	0	3.48	3.46	2,474,437	61,021	
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,586,959.41	779,317	5.74	30.00	28.53	0	3.33	3.30	446,217	(8,989)	
TOTAL HIBISCUS SOLAR	95,354,050.68	5,473,831	5.74				3.44	3.42	3,288,720	45,288	
OSPREY SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	6,531,482.25	720,233	11.03	30.00	26.53	0	3.33	3.35	219,044	(1,067)	
343.00 PRIME MOVERS - GENERAL	65,346,021.74	9,442,614	14.45	28.73	25.35	0	3.48	3.37	2,205,263	3,102	
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,486,287.33	1,818,258	11.03	30.00	26.53	0	3.33	3.35	552,885	(2,703)	
TOTAL OSPREY SOLAR	88,363,791.32	11,981,105	13.56				3.44	3.37	2,977,192	(669)	
SOUTHWEST SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	11,186,673.20	641,574	5.75	28.99	27.49	0	3.45	3.43	389,870	6,553	
343.00 PRIME MOVERS - GENERAL	71,644,440.67	4,114,208	5.74	27.86	26.41	0	3.59	3.57	2,556,985	142,577	
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,334,418.00	823,439	5.74	28.99	27.49	0	3.45	3.43	491,487	8,417	
TOTAL SOUTHWEST SOLAR	97,145,531.87	5,579,221	5.74				3.55	3.53	3,471,342	157,546	
TWIN LAKES SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	10,703,226.65	710,738	6.64	30.00	28.53	0	3.33	3.27	350,245	(10,454)	
343.00 PRIME MOVERS - GENERAL	57,978,875.33	3,605,665	6.23	28.74	27.28	0	3.48	3.47	1,968,709	31,541	
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,558,821.48	838,989	6.66	30.00	28.53	0	3.33	3.27	411,860	(12,372)	
TOTAL TWIN LAKES SOLAR	76,417,466.11	5,208,065	6.64				3.44	3.38	2,648,765	6,088	
BLUE HERON SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	7,023,265.40	466,430	6.64	30.00	28.53	0	3.33	3.27	229,823	(6,862)	
343.00 PRIME MOVERS - GENERAL	60,331,397.24	4,006,127	6.64	28.74	27.28	0	3.48	3.42	2,064,709	31,541	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,978,845.26	791,892	6.64	30.00	28.53	0	3.33	3.27	369,018	(11,647)	
TOTAL BLUE HERON SOLAR	79,273,075.90	5,264,179	6.64				3.44	3.36	2,664,350	13,035	
BLUE INDIGO SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	10,483,622.60	519,212	4.95	30.00	28.53	0	3.33	3.33	349,261	45,236	
343.00 PRIME MOVERS - GENERAL	67,445,612.40	3,330,745	4.94	28.72	27.28	0	3.48	3.48	2,350,252	394,329	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,931,260.19	540,259	4.94	30.00	28.53	0	3.33	3.33	964,213	47,206	
TOTAL BLUE INDIGO SOLAR	88,860,495.19	4,390,215	4.94				3.44	3.45	3,063,726	486,772	
BLUE SPRINGS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	9,275,183.90	13,024	0.14	30.00	29.53	0	3.33	3.38	313,653	44,673	
343.00 PRIME MOVERS - GENERAL	72,346,434.45	101,586	0.14	28.74	28.25	0	3.48	3.53	2,557,340	459,293	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,130,220.68	15,629	0.14	30.00	29.53	0	3.33	3.38	376,383	53,607	
TOTAL BLUE SPRINGS SOLAR	92,751,839.03	130,239	0.14				3.45	3.50	3,247,376	587,573	
COTTON CREEK SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	9,960,892.90	13,986	0.14	30.00	29.53	0	3.33	3.38	338,814	47,971	
343.00 PRIME MOVERS - GENERAL	77,688,724.64	100,088	0.14	28.74	28.25	0	3.48	3.53	2,748,182	463,209	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,952,111.48	16,793	0.14	30.00	29.53	0	3.33	3.38	404,176	57,955	
TOTAL COTTON CREEK SOLAR	99,600,927.02	139,856	0.14				3.45	3.50	3,467,172	589,745	
CATTLE RANCH SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	9,573,675.97	636,415	6.65	30.00	28.53	0	3.33	3.27	313,258	(9,375)	
343.00 PRIME MOVERS - GENERAL	57,978,875.33	3,605,665	6.23	28.74	27.28	0	3.48	3.47	1,968,709	31,541	
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,233,899.97	815,120	6.66	30.00	28.53	0	3.33	3.27	409,266	(12,372)	
TOTAL CATTLE RANCH SOLAR	79,677,223.59	4,841,562	6.38				3.44	3.39	2,570,760	13,659	
OKEECHOBEE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	12,640,419.88	725,180	5.74	30.00	28.53	0	3.33	3.30	417,639	(6,343)	
343.00 PRIME MOVERS - GENERAL	71,005,144.25	4,065,097	5.73	28.74	27.28	0	3.48	3.46	2,453,814	60,941	
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,836,895.49	836,044	5.73	30.00	28.53	0	3.33	3.30	563,266	(10,454)	
TOTAL OKEECHOBEE SOLAR	103,482,372.62	5,666,321	5.73				3.44	3.41	3,394,719	42,165	

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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE			RECOMMENDED RATES			ESTIMATED ANNUAL ACCRUAL (10)	CHANGE IN ANNUAL ACCRUAL (11)
				SERVICE LIFE (5)	REMAINING LIFE (6)	NET SALVAGE (7)	WHOLE LIFE (8)	REMAINING LIFE (9)			
MASSAU SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	6,014,604.03	211,138	3.51	30.00	28.53	0	3.33	3.38	203,416	724	
343.00 PRIME MOVERS - GENERAL	60,690,192.06	2,129,425	3.51	28.74	27.28	0	3.48	3.54	2,145,556	101,308	
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,182,983.33	321,627	3.51	30.00	28.53	0	3.33	3.38	309,865	1,103	
TOTAL MASSAU SOLAR	75,887,779.42	2,562,190	3.51				3.45	3.51	2,658,837	103,734	
UNION SPRINGS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	5,834,272.91	204,807	3.51	30.00	28.53	0	3.33	3.38	197,317	702	
343.00 PRIME MOVERS - GENERAL	58,841,465.46	2,065,581	3.51	28.74	27.28	0	3.54	3.54	2,081,227	98,270	
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,887,483.83	311,984	3.51	30.00	28.53	0	3.33	3.38	300,575	1,070	
TOTAL UNION SPRINGS SOLAR	73,563,222.20	2,582,372	3.51				3.45	3.51	2,579,119	100,042	
SUNSHINE GATEWAY SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	5,114,382.08	366,084	7.16	30.00	27.53	0	3.33	3.37	172,477	122	
343.00 PRIME MOVERS - GENERAL	73,937,483.04	5,309,306	7.18	28.74	26.32	0	3.48	3.53	2,607,454	115,780	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,342,552.53	740,585	7.16	30.00	27.53	0	3.33	3.37	348,782	238	
TOTAL SUNSHINE GATEWAY SOLAR	89,394,417.65	6,415,976	7.18				3.45	3.50	3,128,713	116,122	
IBIS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	5,452,854.23	390,515	7.16	30.00	27.53	0	3.33	3.37	183,866	122	
343.00 PRIME MOVERS - GENERAL	8,982,852.74	5,782,777	6.44	28.74	27.28	0	3.48	3.53	2,945,862	117,412	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,936,762.45	784,071	7.17	30.00	27.53	0	3.33	3.37	386,786	212	
TOTAL IBIS SOLAR	91,465,067.95	6,556,683	7.17				3.45	3.50	3,200,587	118,214	
SWEETBAY SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	10,985,672.05	731,085	6.65	30.00	28.53	0	3.33	3.27	359,432	(10,785)	
343.00 PRIME MOVERS - GENERAL	47,942,137.38	3,185,978	6.65	28.74	27.28	0	3.48	3.42	1,640,622	24,972	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,354,896.94	728,072	6.66	30.00	28.53	0	3.33	3.27	358,410	(10,752)	
TOTAL SWEETBAY SOLAR	69,682,706.37	4,645,135	6.65				3.43	3.37	2,558,464	3,430	
TRAILSIDE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	5,788,789.05	203,210	3.51	30.00	28.53	0	3.33	3.38	195,778	686	
343.00 PRIME MOVERS - GENERAL	58,382,536.99	2,049,470	3.51	28.74	27.28	0	3.48	3.54	2,064,985	97,504	
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,818,867.51	309,551	3.51	30.00	28.53	0	3.33	3.38	298,231	1,062	
TOTAL TRAILSIDE SOLAR	72,989,373.55	2,562,231	3.51				3.45	3.51	2,559,004	99,262	
KROME SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	5,014,119.05	359,192	7.16	30.00	27.53	0	3.33	3.37	169,086	110	
343.00 PRIME MOVERS - GENERAL	67,592,652.34	4,842,031	7.16	28.74	26.32	0	3.53	3.53	2,384,119	106,267	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,107,429.23	724,057	7.16	30.00	27.53	0	3.33	3.37	340,842	222	
TOTAL KROME SOLAR	82,713,600.62	5,825,281	7.16				3.45	3.50	2,894,047	106,599	
SABAL PALM SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	6,189,889.80	148,836	2.38	30.00	29.53	0	3.33	3.31	203,984	(3,981)	
343.00 PRIME MOVERS - GENERAL	62,226,824.15	1,480,914	2.38	28.74	28.25	0	3.48	3.46	2,150,280	53,253	
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,398,631.09	223,676	2.38	30.00	29.53	0	3.33	3.31	310,699	(6,035)	
TOTAL SABAL PALM SOLAR	77,794,845.04	1,857,466	2.38				3.45	3.43	2,664,943	43,257	
DISCOVERY SOLAR ENERGY CENTER											
341.00 STRUCTURES AND IMPROVEMENTS	6,771,882.30	142,312	2.10	30.00	28.53	0	3.33	3.32	224,483	(3,708)	
343.00 PRIME MOVERS - GENERAL	8,945,468.94	1,481,800	1.65	28.74	28.25	0	3.48	3.46	3,045,811	34,811	
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,314,735.88	715,785	2.10	30.00	29.53	0	3.33	3.32	344,856	(5,851)	
TOTAL DISCOVERY SOLAR ENERGY CENTER	85,377,876.75	1,944,385	2.10				3.45	3.44	2,933,636	55,880	
RODEO SOLAR ENERGY CENTER											
341.00 STRUCTURES AND IMPROVEMENTS	5,920,848.58	157,093	2.65	30.00	28.53	0	3.33	3.30	195,176	(4,359)	
343.00 PRIME MOVERS - GENERAL	58,712,905.87	1,894,360	2.65	28.74	28.25	0	3.48	3.45	2,057,637	46,322	
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,018,900.41	236,301	2.65	30.00	29.53	0	3.33	3.30	297,313	(6,269)	
TOTAL RODEO SOLAR ENERGY CENTER	74,652,749.86	1,980,754	2.65				3.45	3.42	2,500,120	34,346	

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)=(3)/(2)	AVERAGE LIFE		RECOMMENDED RATES		ESTIMATED ANNUAL ACCRUAL (10)	CHANGE IN ANNUAL ACCRUAL (11)
				SERVICE LIFE (5)	REMAINING LIFE (6)	WHOLE LIFE (8)	REMAINING LIFE (9)		
MAGNOLIA SPRINGS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,912,249.70	185,925	3.14	30.00	28.53	3.33	3.39	200,712	1,469
343.00 PRIME MOVERS - GENERAL	59,627,899.09	1,875,144	3.14	28.71	27.28	3.48	3.55	2,117,036	107,576
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,006,166.34	283,221	3.14	30.00	28.53	3.33	3.39	305,746	2,238
TOTAL MAGNOLIA SPRINGS SOLAR	74,546,315.13	2,344,289	3.14			3.45	3.52	2,623,494	171,283
EGRET SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,777,199.76	202,804	3.51	30.00	28.53	3.33	3.38	195,387	695
343.00 PRIME MOVERS - GENERAL	58,265,855.03	2,045,374	3.51	28.74	27.28	3.48	3.54	2,060,868	97,309
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,800,443.53	308,932	3.51	30.00	28.53	3.33	3.38	297,634	1,059
TOTAL EGRET SOLAR	72,843,498.72	2,557,110	3.51			3.45	3.51	2,553,889	99,063
PELICAN SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,820,042.71	154,834	2.66	30.00	29.53	3.33	3.30	191,846	(4,288)
343.00 PRIME MOVERS - GENERAL	58,697,946.98	1,561,580	2.66	28.74	28.25	3.48	3.45	2,022,526	44,405
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,865,706.87	235,860	2.66	30.00	29.53	3.33	3.30	299,240	(6,534)
TOTAL PELICAN SOLAR	73,383,696.56	1,952,274	2.66			3.45	3.42	2,526,612	33,587
LAKESIDE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,589,868.31	186,200	3.51	30.00	28.53	3.33	3.38	188,025	673
343.00 PRIME MOVERS - GENERAL	58,758,446.33	1,978,722	3.51	28.74	27.28	3.48	3.54	2,002,526	84,120
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,513,862.14	298,872	3.51	30.00	28.53	3.33	3.38	281,942	1,026
TOTAL LAKESIDE SOLAR	70,471,366.60	2,473,859	3.51			3.45	3.51	2,470,224	95,838
PALMBAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	6,582,440.38	156,918	2.38	30.00	28.53	3.33	3.31	217,593	(4,235)
343.00 PRIME MOVERS - GENERAL	66,387,096.42	1,862,593	2.38	28.74	28.25	3.48	3.48	2,283,965	99,720
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,027,071.94	236,034	2.38	30.00	28.53	3.33	3.31	331,461	(6,451)
TOTAL PALMBAY SOLAR	82,996,608.74	1,979,546	2.38			3.45	3.45	2,048,019	46,035
WILLOW SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,903,950.25	123,948	2.10	30.00	29.53	3.33	3.32	195,733	(3,230)
343.00 PRIME MOVERS - GENERAL	59,544,195.08	1,250,076	2.10	28.74	28.25	3.48	3.47	2,063,509	56,870
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,993,823.74	168,811	2.10	30.00	29.53	3.33	3.32	298,162	(4,920)
TOTAL WILLOW SOLAR	74,441,969.07	1,562,835	2.10			3.45	3.44	2,557,404	48,720
ORANGE BLOSSOM									
341.00 STRUCTURES AND IMPROVEMENTS	6,096,173.50	110,925	1.82	30.00	29.53	3.33	3.32	202,684	(2,757)
343.00 PRIME MOVERS - GENERAL	61,452,859.59	1,118,733	1.82	28.74	28.25	3.48	3.48	2,136,783	64,811
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,296,338.60	168,973	1.82	30.00	29.53	3.33	3.33	308,749	(4,201)
TOTAL ORANGE BLOSSOM	76,865,371.69	1,398,630	1.82			3.45	3.45	2,648,216	57,853
FORT DRUM SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	5,812,846.45	105,002	1.82	30.00	29.53	3.33	3.32	193,256	(2,637)
343.00 PRIME MOVERS - GENERAL	58,625,989.22	1,089,080	1.82	28.74	28.25	3.48	3.48	2,037,391	61,716
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,854,744.77	161,473	1.82	30.00	29.53	3.33	3.32	294,388	(4,017)
TOTAL FORT DRUM SOLAR	73,293,580.44	1,356,555	1.82			3.45	3.45	2,525,035	55,062
VOLUNTARY SOLAR PARTNERSHIP									
341.00 STRUCTURES AND IMPROVEMENTS	23,024.12	2,289	9.85	31.16	28.54	3.21	3.40	782	6
343.00 PRIME MOVERS - GENERAL	34,777,845.15	2,289	0.01	28.74	28.25	3.48	3.48	1,246,827	77,855
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,369,174.31	341,309	7.91	29.02	28.52	3.48	3.48	151,877	4,636
TOTAL VOLUNTARY SOLAR PARTNERSHIP	38,170,000.00	3,337,370	8.82			3.57	3.59	1,402,526	82,489
C & I SOLAR PARTNERSHIP									
343.00 PRIME MOVERS - GENERAL	8,215,940.66	1,525,812	18.57	28.71	23.43	3.48	3.48	285,537	8,660
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,939,006.12	1,139,857	19.19	30.00	24.52	3.33	3.30	195,724	(4,421)
TOTAL C & I SOLAR PARTNERSHIP	14,154,946.78	2,665,669	18.63			3.42	3.40	461,261	4,239

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4)-(5)(6) RESERVE RATIO	(5) AVERAGE LIFE SERVICE LIFE	(6) REMAINING LIFE	(7) NET SALVAGE	RECOMMENDED RATES			(10) ESTIMATED ANNUAL ACCRUAL	(11) CHANGE IN ANNUAL ACCRUAL
							(8) WHOLE LIFE	(9) REMAINING LIFE	(9) LIFE		
<i>NEW SOLAR 2021</i>											
341.00 STRUCTURES AND IMPROVEMENTS	43,524,438.18	68,471	0.16	30.00	29.53	0	3.33	3.38	3.38	1,471,587	4,813
343.00 PRIME MOVERS - GENERAL	438,965,029.88	705,472	0.16	28.74	28.25	0	3.48	3.53	3.53	15,513,613	720,491
345.00 ACCESSORY ELECTRIC EQUIPMENT	66,301,046.00	104,502	0.16	30.00	29.53	0	3.33	3.38	3.38	2,244,678	7,333
TOTAL NEW SOLAR 2021	548,790,515.16	878,445	0.16				3.45	3.50	3.50	19,226,878	729,639
TOTAL SOLAR PRODUCTION PLANT	4,868,802,876.59	502,878,218	10.32				3.42	3.42	3.42	166,409,916	5,629,335
<i>ENERGY STORAGE</i>											
348.00 ENERGY STORAGE EQUIPMENT	453,716,278.99	21,622,200	4.77	20.00	19.11	0	5.00	4.98	4.98	22,610,894	(22,760,744)
TOTAL ENERGY STORAGE	453,716,278.99	21,622,200	4.77				5.00	4.98	4.98	22,610,894	(22,760,744)
TOTAL PRODUCTION PLANT	29,260,657,205.48	7,223,118,453	24.69				3.65	3.65	3.65	1,067,953,238	(118,183,524)

FLORIDA POWER AND LIGHT COMPANY

SCHEDULE 1B. SUMMARY OF ESTIMATED DEPRECIATION ACCRUALS UTILIZING BALANCES
AS OF DECEMBER 31, 2021 AND PROPOSED DEPRECIATION RATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	RESERVE RATIO (4)/(3)(2)	AVERAGE LIFE		RECOMMENDED RATES		ESTIMATED ANNUAL ACCRUAL (10)	CHANGE IN ANNUAL ACCRUAL (11)
				SERVICE LIFE (5)	REMAINING LIFE (6)	WHOLE LIFE (6)	REMAINING LIFE (9)		
TRANSMISSION PLANT									
350.20 EASEMENTS	271,402,273.86	53,752,626	19.81	75.00	52.35	1.33	1.53	4,157,592	1,722,525
352.00 STRUCTURES AND IMPROVEMENTS	343,077,021.97	45,715,350	13.33	70.00	62.34	1.64	1.63	5,956,496	(236,813)
353.00 STATION EQUIPMENT	2,928,887,433.67	491,536,323	16.78	41.00	33.26	2.24	2.50	73,282,054	11,065,089
354.00 STEEL TOWER AND STEP-UP TRANSFORMERS	1,793,970,675.44	272,635,706	15.20	45.00	33.26	2.24	2.50	73,282,054	11,065,089
354.20 TOWERS AND FIXTURES	167,917,204.58	66,984,617	39.89	65.00	53.52	1.93	1.59	2,670,252	279,188
355.00 POLES AND FIXTURES	2,338,863,733.28	401,419,421	17.16	60.00	52.69	2.51	2.52	58,965,196	(2,201,151)
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,515,639,748.15	286,961,568	18.93	60.00	52.66	2.50	2.49	37,723,093	1,271,341
357.00 UNDERGROUND CONDUIT	157,775,772.46	31,585,979	20.02	65.00	50.94	1.54	1.57	2,477,224	221,030
358.00 UNDERGROUND CONDUCTORS AND DEVICES	205,572,397.16	40,146,865	19.53	65.00	51.32	1.85	1.96	4,024,552	245,161
359.00 ROADS AND TRAILS	133,034,357.83	36,494,494	27.43	75.00	55.09	1.46	1.50	1,993,888	222,914
TOTAL TRANSMISSION PLANT	8,546,268,327.26	1,531,727,087	17.92			2.40	2.44	208,410,212	17,346,606
DISTRIBUTION PLANT									
361.00 STRUCTURES AND IMPROVEMENTS	363,420,371.96	84,990,629	23.39	70.00	57.50	1.64	1.59	5,790,322	(624,137)
362.00 STATION EQUIPMENT	3,025,903,996.47	363,794,806	20.95	48.00	39.17	2.24	2.27	68,792,165	8,007,247
363.00 ENERGY STORAGE EQUIPMENT	4,250,950.94	2,123,740	49.96	20.00	15.20	5.00	3.29	139,948	(265,147)
364.00 WOOD	1,793,970,675.44	167,917,204	9.36	50.00	45.48	3.80	3.55	36,365,619	1,679,655
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	1,666,735,268.10	108,741,707	6.52	50.00	45.48	3.80	4.03	67,237,583	19,475,493
365.00 OVERHEAD CONDUCTORS AND DEVICES	4,102,150,835.62	569,946,634	13.89	50.00	48.76	3.18	3.30	135,537,681	29,112,060
366.60 UNDERGROUND CONDUIT - DIRECT BURIED	2,294,405,709.91	464,454,245	20.24	70.00	55.73	1.43	1.43	32,838,021	291,516
366.70 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	121,915,196.80	36,665,335	30.07	55.00	39.70	1.76	1.82	2,147,352	(290,952)
367.00 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	2,802,292,502.18	477,626,171	17.05	44.00	35.24	2.38	2.50	69,937,031	14,928,858
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	916,624,605.12	317,517,773	34.64	40.00	27.10	2.41	2.70	22,107,263	4,611,574
368.00 SERVICES - OVERHEAD	3,493,262,371.46	1,015,207,910	29.06	50.00	31.88	2.67	2.71	94,444,400	(1,513,981)
369.00 SERVICES - UNDERGROUND	1,365,020,243.53	426,988,969	31.27	55.00	43.18	2.09	1.94	26,467,677	(6,461,851)
370.00 METERS	156,265,168.65	65,729	0.04	40.00	22.96	3.13	2.58	4,091,402	(2,511,924)
370.10 METERS - AMI	838,456,573.18	337,828,276	40.29	20.00	12.60	6.72	6.72	56,368,448	6,431,817
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	105,497,866.13	36,663,289	34.75	30.00	21.62	3.66	3.48	3,671,802	158,723
371.40 ELECTRIC VEHICLE CHARGERS	10,589,731.76	128,746	1.22	15.00	14.28	6.67	6.92	732,562	26,227
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	777,697,220.01	80,158,373	10.31	30.00	24.30	3.66	4.10	31,905,702	17,397,114
TOTAL DISTRIBUTION PLANT	24,256,896,274.24	5,392,129,569	22.23			2.93	3.02	732,726,727	104,515,987
GENERAL PLANT									
380.00 STRUCTURES AND IMPROVEMENTS	795,906,054.36	162,154,236	20.37	60.00	49.23	1.75	1.72	13,681,640	1,294,952
392.10 AUTOMOBILES	16,948,892.93	11,757,061	69.78	7.00	3.53	11.37	2.90	487,831	(2,198,136)
392.20 LIGHT TRUCKS	68,389,878.96	35,799,655	44.53	9.00	7.64	6.86	5.95	6,146,752	(2,468,203)
392.30 TRACTORS	1,957,645.18	1,231,984	62.94	9.00	8.00	5.24	5.24	21,986,472	(1,957,645)
392.40 TRACTOR TRAILERS	4,637,373.95	1,731,984	37.35	9.00	5.83	8.00	7.32	1,399,265	(188,241)
392.90 TRAILERS	38,444,580.55	8,381,225	21.80	20.00	14.92	4.00	3.90	1,499,627	(418,758)
398.10 POWER OPERATED EQUIPMENT	6,977,625.39	3,046,502	43.66	13.00	7.92	6.15	4.59	320,151	(110,301)
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	77,992,648.74	24,298,598	31.15	25.00	18.45	4.00	3.73	2,910,247	(455,123)
TOTAL GENERAL PLANT	1,427,623,813.14	406,235,874	28.46			3.74	3.27	46,675,990	(6,099,009)
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	34,229,788,114.64	7,330,092,530	21.41			2.83	2.89	987,811,929	115,763,597
TOTAL DEPRECIABLE PLANT	63,490,450,320.12	14,563,210,963	22.92			3.21	3.24	2,055,765,167	(2,419,937)

NOTE: FPL HAS NOT INCLUDED AMORTIZABLE ACCOUNTS IN THE 2021 DEPRECIATION STUDY. THERE ARE NO PROPOSED CHANGES TO AMORTIZATION PERIODS.

Docket No. 20210015-EI
 Summary of Depreciation for Production Plant
 Resulting from Different Life Span Estimates
 Exhibit NWA-4, Page 1 of 26

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1 - SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

(1)	(2)	(3)	(4)	(5)	(6)	(7) (100%-40)(6)(5)	(8)	(9) (17)(8)	(10) (9)(5)	(11)	(12)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
NUCLEAR PRODUCTION PLANT											
ST. LUCIE NUCLEAR PLANT											
<i>ST. LUCIE COMMON</i>											
321.00 STRUCTURES AND IMPROVEMENTS	04-2053	10-R1*	(1)	428,283,830.42	220,740,397	211,184,681	38.05	5,568,984	1.30	7,289,438	1.70
322.00 REACTOR PLANT EQUIPMENT	04-2053	70-R0.5*	(1)	53,526,448.17	26,980,291	27,090,412	34.57	783,560	1.46	1,121,668	2.10
323.00 TURBOGENERATOR UNITS	04-2053	55-O1*	2	15,540,873.99	4,403,628	10,835,246	32.62	332,166	2.14	392,319	2.52
324.00 ACCESSORY ELECTRIC EQUIPMENT	04-2053	90-R2*	(3)	36,894,433.16	20,611,573	17,338,793	37.43	483,767	1.26	613,888	1.67
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2053	50-R0.5*	(5)	1,767,263,939	843,378	1,302,795	25.52	31,179	1.78	488,754	2.65
TOTAL ST. LUCIE COMMON				557,448,777.74	279,844,611	284,377,772	36.68	7,711,659	1.38	9,922,662	1.79
<i>ST. LUCIE UNIT 1</i>											
321.00 STRUCTURES AND IMPROVEMENTS	03-2056	15-R1*	(1)	518,058,816.38	117,297,684	163,765,885	52.12	6,291,884	1.48	4,279,168	1.65
322.00 REACTOR PLANT EQUIPMENT	03-2056	70-R0.5*	(1)	24,507,716.32	13,024,907	499,658,076	29.37	18,671,981	1.80	22,334,722	2.92
323.00 TURBOGENERATOR UNITS	03-2056	55-O1*	2	447,175,618.32	158,824,300	279,405,846	28.30	9,972,988	2.21	12,406,949	2.77
324.00 ACCESSORY ELECTRIC EQUIPMENT	03-2056	90-R2*	(3)	66,282,752	67,742,497	67,742,497	32.17	2,105,766	1.62	2,675,347	2.05
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	03-2056	50-R0.5*	(5)	17,874,263.99	8,433,788	10,114,980	25.52	391,719	2.22	488,754	2.65
TOTAL ST. LUCIE UNIT 1				1,736,468,103.53	786,943,623	861,777,495	28.77	32,733,659	1.68	42,733,626	2.49
<i>ST. LUCIE UNIT 2</i>											
321.00 STRUCTURES AND IMPROVEMENTS	04-2053	10-R1*	(1)	299,078,948.47	156,901,540	145,168,188	37.97	3,923,234	1.28	4,904,415	1.84
322.00 REACTOR PLANT EQUIPMENT	04-2053	70-R0.5*	(1)	11,869,448.17	6,069,265	11,869,448	32.58	282,895	1.85	352,895	2.14
323.00 TURBOGENERATOR UNITS	04-2053	55-O1*	2	388,376,200.51	113,872,620	247,135,100	32.38	7,832,388	2.07	8,921,387	2.42
324.00 ACCESSORY ELECTRIC EQUIPMENT	04-2053	90-R2*	(3)	210,886,957.94	104,337,611	112,675,755	37.68	3,003,612	1.42	3,624,300	1.72
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2053	50-R0.5*	(5)	26,439,446.29	14,725,176	13,026,793	27.52	471,643	1.78	614,201	2.32
TOTAL ST. LUCIE UNIT 2				2,077,082,259.12	867,268,659	1,164,026,172	34.74	33,956,252	1.67	41,492,226	2.06
TOTAL ST. LUCIE NUCLEAR PLANT				4,306,391,538.85	1,926,216,683	2,409,151,381	32.78	79,491,271	1.71	93,601,000	2.17
TURKEY POINT NUCLEAR PLANT											
<i>TURKEY POINT COMMON</i>											
321.00 STRUCTURES AND IMPROVEMENTS	04-2053	10-R1*	(1)	445,028,785.86	218,491,024	230,885,542	39.73	7,789,443	1.76	10,474,376	2.35
322.00 REACTOR PLANT EQUIPMENT	04-2053	70-R0.5*	(1)	10,433,850	5,433,850	10,433,850	29.68	163,974	2.56	1,070,633	3.20
323.00 TURBOGENERATOR UNITS	04-2053	55-O1*	2	33,394,423.45	10,433,850	22,882,686	26.58	853,374	2.56	1,070,633	3.20
324.00 ACCESSORY ELECTRIC EQUIPMENT	04-2053	90-R2*	(3)	54,832,778.83	35,456,650	21,021,112	29.64	709,414	1.29	1,138,628	2.08
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2053	50-R0.5*	(5)	43,838,325.79	19,319,894	26,709,249	25.73	1,038,620	2.37	1,306,630	2.88
TOTAL TURKEY POINT COMMON				717,274,627.07	346,037,684	373,197,337	28.66	13,007,680	1.63	17,730,603	2.49
<i>TURKEY POINT UNIT 3</i>											
321.00 STRUCTURES AND IMPROVEMENTS	07-2052	10-R1*	(1)	186,076,881.33	91,882,745	96,054,915	29.11	3,299,222	1.77	4,649,246	2.50
322.00 REACTOR PLANT EQUIPMENT	07-2052	70-R0.5*	(1)	12,869,448.17	6,669,448	12,869,448	25.95	197,542	2.48	242,898	3.04
323.00 TURBOGENERATOR UNITS	07-2052	55-O1*	2	79,201,722.85	26,622,484	512,832,254	29.08	10,754,200	2.48	24,289,988	3.04
324.00 ACCESSORY ELECTRIC EQUIPMENT	07-2052	90-R2*	(3)	165,852,716.84	91,934,343	78,893,956	29.08	2,712,997	1.64	3,701,412	2.23
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	07-2052	50-R0.5*	(5)	16,047,650.08	3,957,491	13,192,726	25.84	510,854	3.18	513,639	3.20
TOTAL TURKEY POINT UNIT 3				1,813,963,623.63	777,397,187	1,024,655,913	26.87	36,536,005	2.12	50,380,860	2.78
<i>TURKEY POINT UNIT 4</i>											
321.00 STRUCTURES AND IMPROVEMENTS	04-2053	10-R1*	(1)	157,040,616.38	75,488,522	83,112,500	29.79	2,789,946	1.78	3,809,231	2.43
322.00 REACTOR PLANT EQUIPMENT	04-2053	70-R0.5*	(1)	689,829,485.90	275,185,384	340,742,500	27.91	12,806,877	2.00	16,075,518	2.64
323.00 TURBOGENERATOR UNITS	04-2053	55-O1*	2	201,940,401.23	128,239,850	84,768,763	29.69	2,865,108	1.41	3,624,000	2.11
324.00 ACCESSORY ELECTRIC EQUIPMENT	04-2053	90-R2*	(3)	15,889,389.37	6,978,150	9,495,709	26.13	383,403	2.32	485,058	3.09
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2053	50-R0.5*	(5)	1,646,667,568.72	742,566,324	904,369,394	27.53	32,853,317	2.00	42,378,373	2.70
TOTAL TURKEY POINT UNIT 4				4,171,807,899.32	1,865,995,278	2,314,232,244	27.43	84,362,402	2.02	112,489,662	2.70
TOTAL TURKEY POINT NUCLEAR PLANT				8,479,796,439.17	3,792,211,781	4,723,374,626	29.92	167,893,673	1.86	206,090,662	2.43
COMBINED CYCLE PRODUCTION PLANT											
FT. MYERS COMBINED CYCLE PLANT											
<i>FT. MYERS COMMON</i>											
321.00 STRUCTURES AND IMPROVEMENTS	06-2053	80-S0*	(6)	12,586,217.28	2,814,492	10,526,899	28.81	365,390	2.90	323,084	2.57
322.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	60-R0.5*	(2)	740,944.49	339,689	216,157	27.91	8,893	1.34	13,970	1.80
323.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9-LO*	40	31,059,638.17	1,435,689	17,200,084	7.51	2,290,291	7.37	2,070,455	6.67
324.00 GENERATORS	06-2053	65-R1*	(3)	215,270.32	65,775	162,412	26.68	6,401	2.63	6,401	2.63
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65-S0*	(3)	1,356,051.99	349,010	1,048,342	28.40	36,613	2.72	38,833	2.86
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	60-R1*	(1)	6,010,169.00	6,018,702	6,018,702	11.45	2,829,689	5.66	2,829,689	5.16
TOTAL FT. MYERS COMMON				50,001,169.00	6,018,702	32,384,653	11.45	2,829,689	5.66	2,829,689	5.16

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	PROBABLE RETIRES DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCUALS (7)(100%-4)(9)(16)	COMPOSITE REMAINING LIFE (8)	REMAINING LIFE		WHOLE LIFE		
								ANNUAL DEPRECIATION ACCUALS (9)(7)(8)	ANNUAL DEPRECIATION RATE (10)(9)(6)	ANNUAL DEPRECIATION ACCUALS (11)	ANNUAL DEPRECIATION RATE (12)	
FT MYERS UNIT 2												
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	60-S0*	(6)	50,997,534.01	13,495,006	40,852,349	29.12	1,398,000	2.74	1,398,000	2.74	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	60-R0.5*	(2)	5,092,052.04	645,235	4,548,655	27.58	164,620	3.24	149,885	2.92	
343.00 PRIME MOVERS - GENERAL	06-2053	50-O1*	0	16,813,971	54,485,290	437,483,901	26.02	16,813,971	3.42	15,520,438	3.15	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9-L0*	0	399,956,444.16	73,344,629	166,412,438	7.11	25,405,600	5.96	25,405,600	6.87	
343.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65-S0*	(3)	56,583,231.02	25,791,283	32,519,445	27.63	1,185,643	2.10	1,387,709	2.45	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	60-R1*	(1)	4,154,211.40	1,310,102	2,895,652	27.63	1,185,643	2.50	1,08,242	2.81	
TOTAL FT. MYERS UNIT 2				1,066,471,569.37	197,665,843	723,920,108	16.27	44,449,799	4.17	46,770,416	4.38	
FT MYERS UNIT 3												
341.00 STRUCTURES AND IMPROVEMENTS	06-2043	60-S0*	(4)	7,156,661.13	2,689,586	4,756,462	20.56	231,345	3.23	252,675	3.53	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	60-R0.5*	(1)	4,386,894.37	2,431,003	2,431,003	19.53	102,833	2.34	135,833	3.09	
343.00 PRIME MOVERS - GENERAL	06-2055	50-O1*	0	1,816,187.99	5,835,599	4,218,716	18.52	2,386,174	4.15	1,782,000	3.59	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	25-R1*	3	54,834,506.63	(6,315,197)	42,185,916	20.06	445,800	6.54	1,720,200	3.20	
344.00 GENERATORS	06-2043	65-R1*	(5)	10,476,858.43	2,068,386	8,932,316	20.06	445,800	4.25	335,051	3.20	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	65-S0*	(2)	13,766,573.40	6,092,354	7,649,450	20.00	397,478	2.89	446,445	3.24	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	60-R1*	(1)	1,651,446.39	(333,986)	2,001,559	20.24	38,891	5.99	69,451	4.21	
TOTAL FT. MYERS UNIT 3				127,258,610.02	(196,674)	11,629,248	16.25	6,170,512	4.17	6,200,925	3.53	
TOTAL FT. MYERS COMBINED CYCLE PLANT				1,244,367,614.39	196,837,271	887,360,096	16.25	53,300,078	4.29	53,349,659	4.30	
MAMATEE COMBINED CYCLE PLANT												
MAMATEE UNIT 3												
341.00 STRUCTURES AND IMPROVEMENTS	06-2055	60-S0*	(6)	142,641,540.61	39,642,039	118,937,140	30.06	3,939,981	2.76	3,297,664	2.81	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2055	60-R0.5*	(2)	5,407,180.12	1,315,042	4,200,283	28.83	145,881	2.68	143,570	2.86	
343.00 PRIME MOVERS - GENERAL	06-2055	50-O1*	0	3,957,82,276.49	83,593,813	222,188,463	27.13	8,189,771	2.68	8,880,895	2.90	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2055	9-L0*	0	224,014,385.99	41,488,885	92,919,646	6.69	13,889,334	6.20	14,932,799	6.67	
343.00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	65-S0*	(3)	1,267,467,959.99	572,656,829	3,113,805,439	23.06	1,023,688	2.33	1,206,083	2.56	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	60-R1*	(1)	50,445,834.93	20,569,922	31,326,849	28.84	281,889	1.96	1,245,611	2.41	
TOTAL MAMATEE UNIT 3				786,316,797.55	198,370,230	570,874,592	17.63	26,653,165	3.64	29,968,733	3.81	
TOTAL MAMATEE COMBINED CYCLE PLANT				786,316,797.55	198,370,230	570,874,592	17.63	26,653,165	3.64	29,968,733	3.81	
MARTIN COMBINED CYCLE PLANT												
MARTIN COMMON												
341.00 STRUCTURES AND IMPROVEMENTS	06-2055	60-S0*	(6)	257,849,201.92	176,594,320	96,921,834	29.04	3,337,629	1.29	5,098,684	1.88	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2055	60-R0.5*	(2)	9,575,315.58	3,948,279	6,118,543	28.18	217,224	2.27	238,462	2.49	
343.00 PRIME MOVERS - GENERAL	06-2055	50-O1*	0	1,467,181,161.55	4,185,191	1,462,995,970	27.13	1,462,995,970	2.74	1,462,995,970	2.74	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2055	9-L0*	0	24,082,861.55	2,010,771	12,438,820	7.66	1,823,888	6.74	1,805,560	6.87	
343.00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	65-S0*	(3)	17,757,041.26	7,032,283	11,257,470	29.31	384,683	2.16	451,259	2.54	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	60-R1*	(1)	5,794,125.77	3,051,250	2,820,817	28.82	97,877	1.89	141,412	2.44	
TOTAL MARTIN COMMON				346,358,277.32	205,722,009	146,262,320	23.30	6,278,637	1.82	8,475,619	2.44	
MARTIN UNIT 3												
341.00 STRUCTURES AND IMPROVEMENTS	06-2044	60-S0*	(6)	2,333,602.20	719,480	1,754,139	21.36	82,123	3.52	77,001	3.30	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2044	60-R0.5*	(2)	146,550,083	62,726,229	84,429,523	18.93	2,314	1.29	4,226	2.85	
343.00 PRIME MOVERS - GENERAL	06-2044	50-O1*	0	1,173,143.35	62,726,229	1,110,417.12	27.13	4,310	1.77	4,600	2.65	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2044	9-L0*	0	69,613,131.97	20,094,372	21,673,507	6.62	3,273,484	4.70	4,644,021	6.87	
344.00 GENERATORS	06-2044	65-R1*	(5)	29,766,397.99	14,390,590	17,161,762	20.68	821,625	2.76	955,620	3.21	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2044	65-S0*	(3)	28,519,518.14	18,342,628	11,032,876	20.54	542,413	1.90	782,895	2.74	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2044	60-R1*	(1)	14,026,703.32	14,026,703	138,977,746	15.01	9,425,641	3.28	11,629,019	4.01	
TOTAL MARTIN UNIT 3				2,980,699.26	470,102	2,603,496	21.57	95,922	4.00	99,653	3.72	
MARTIN UNIT 4												
341.00 STRUCTURES AND IMPROVEMENTS	06-2044	60-S0*	(6)	1,173,143.35	115,140	81,468	20.00	3,073	1.77	4,600	2.65	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2044	50-O1*	0	141,470,178.46	76,486,453	65,983,726	19.41	3,399,471	2.40	4,603,952	3.25	
343.00 PRIME MOVERS - GENERAL	06-2044	9-L0*	0	77,729,706.52	4,508,634	42,128,590	7.11	5,925,259	7.62	5,187,161	6.87	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2044	9-L0*	0	14,100,000	1,480,000	20,100,000	20.07	988,658	3.20	991,451	3.28	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2044	65-S0*	(3)	25,665,465.81	14,390,590	11,397,644	20.67	821,625	2.76	955,620	3.21	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2044	60-R1*	(1)	750,123.28	388,286	1,140,232	20.64	17,410	3.94	23,571	3.14	
TOTAL MARTIN UNIT 4				176,794,117.67	108,071,239	142,388,508	12.88	10,973,678	3.94	11,636,270	4.17	

Docket No. 20210015-EI
 Summary of Depreciation for Production Plant
 Resulting from Different Life Span Estimates
 Exhibit NWA-4, Page 3 of 26

FLORIDA POWER AND LIGHT COMPANY
TABLE 1 - SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	PROBABLE RETIRED DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)/(9)+16	COMPOSITE REMAINING LIFE (8)	REMAINING LIFE		WHOLE LIFE		
								ANNUAL DEPRECIATION ACCUALS (9)=(7)(8)	ANNUAL DEPRECIATION RATE (10)=(9)(5)	ANNUAL DEPRECIATION ACCUALS (11)	ANNUAL DEPRECIATION RATE (12)	
MARTIN UNIT 6												
341.00 STRUCTURES AND IMPROVEMENTS	06-2055	60-S0 *	(6)	24,729,409.96	10,573,083	15,640,207	30.33	515,669	2.09	592,392	2.45	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2055	60-R0.5 *	(2)	11,426,033.11	4,334,069	7,231,097	28.66	255,447	2.24	291,839	2.50	
343.00 PRIME MOVERS - GENERAL	06-2055	50-O1 *	0	328,666,682.12	61,070,001	265,596,682	27.17	9,775,307	2.99	10,561,568	6.87	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2055	9-L0 *	0	254,305,507.92	39,988,430	214,317,078	6.86	16,955,821	6.47	18,952,005	6.87	
344.00 GENERATORS	06-2055	65-S0 *	(3)	15,405,853.18	2,407,288	12,998,565	29.00	1,121,765	2.14	1,270,863	2.43	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	65-S0 *	(3)	52,331,446.11	21,407,288	32,631,182	29.00	1,078,863	2.06	1,203,854	2.47	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	60-R1 *	(1)	5,238,253.17	2,129,934	3,160,702	29.27	131,009	4.09	131,009	2.50	
TOTAL MARTIN UNIT 6				721,860,196.33	152,999,991	472,777,543	16.07	29,426,008	4.09	30,027,319	4.16	
TOTAL MARTIN COMBINED CYCLE PLANT				1,623,672,268.64	562,827,331	898,334,111	16.10	59,803,990	3.44	61,426,526	3.77	
SAWFOOD COMBINED CYCLE PLANT												
SAWFOOD COMMON												
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	60-S0 *	(6)	85,965,898.29	33,274,739	57,846,994	28.74	2,012,789	2.34	2,140,027	2.49	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	60-R0.5 *	(2)	16,462,425	10,164	15,797,688	27.05	60,949	3.33	60,949	2.50	
343.00 PRIME MOVERS - GENERAL	06-2053	50-O1 *	0	1,829,245.10	331,008	1,818,598	27.42	60,905	3.07	62,500	3.15	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9-L0 *	0	230,806,520.45	60,252,383	230,554,137	26.00	8,867,467	3.05	9,140,344	3.14	
344.00 GENERATORS	06-2053	65-R1 *	(6)	189,258,726.53	35,226,590	78,239,046	6.95	11,270,866	5.96	12,615,887	6.87	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65-S0 *	(3)	14,485,571.12	1,259,746	14,070,332	29.08	483,849	3.25	479,194	3.22	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	60-R1 *	(1)	17,439,197.30	4,648,360	107,652,116	19.09	5,638,315	3.27	6,715,233	3.00	
TOTAL SAWFOOD COMMON				1,724,891,071.30	128,581,659	382,909,632	16.68	22,315,042	3.91	24,136,609	4.23	
SAWFOOD UNIT 4												
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	60-S0 *	(6)	7,635,450.93	4,762,777	9,345,095	29.11	147,933	1.54	169,892	2.21	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2053	60-R0.5 *	(2)	1,982,245.10	331,008	1,881,598	27.42	60,905	3.07	62,500	3.15	
343.00 PRIME MOVERS - GENERAL	06-2053	50-O1 *	0	230,806,520.45	60,252,383	230,554,137	26.00	8,867,467	3.05	9,140,344	3.14	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9-L0 *	0	189,258,726.53	35,226,590	78,239,046	6.95	11,270,866	5.96	12,615,887	6.87	
344.00 GENERATORS	06-2053	65-R1 *	(6)	14,485,571.12	1,259,746	14,070,332	29.08	483,849	3.25	479,194	3.22	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65-S0 *	(3)	5,238,253.17	2,129,934	3,160,702	29.27	131,009	4.09	131,009	2.50	
TOTAL SAWFOOD UNIT 4				870,142,263.32	128,581,659	382,909,632	16.68	22,315,042	3.91	24,136,609	4.23	
SAWFOOD UNIT 5												
341.00 STRUCTURES AND IMPROVEMENTS	06-2052	60-S0 *	(6)	7,480,851.84	3,878,485	4,030,018	27.39	147,135	1.97	168,915	2.26	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2052	60-R0.5 *	(2)	862,324.30	359,189	642,782	26.39	24,857	2.48	25,671	2.81	
343.00 PRIME MOVERS - GENERAL	06-2052	50-O1 *	0	230,465,352.14	71,075,387	222,389,965	25.25	8,807,623	3.00	9,103,699	3.13	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2052	9-L0 *	0	189,258,726.53	35,226,590	78,239,046	6.95	11,270,866	5.96	12,615,887	6.87	
344.00 GENERATORS	06-2052	65-R1 *	(6)	34,196,436.61	13,727,038	22,223,470	27.35	823,827	2.41	911,065	2.86	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65-S0 *	(3)	13,144,536	1,448,631	21,146,831	26.78	799,732	2.38	852,913	2.54	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	60-R1 *	(1)	2,851,190.70	1,320,041	1,549,691	26.74	57,663	2.03	70,492	2.47	
TOTAL SAWFOOD UNIT 5				577,782,635.33	139,128,125	360,096,477	15.44	23,829,927	4.04	24,906,072	4.31	
TOTAL SAWFOOD COMBINED CYCLE PLANT				1,320,361,066.95	317,358,989	877,659,665	16.33	51,283,004	3.88	55,759,914	4.22	
TURKEY POINT COMBINED CYCLE PLANT												
TURKEY POINT UNIT 5												
341.00 STRUCTURES AND IMPROVEMENTS	06-2057	60-S0 *	(6)	53,949,215.58	17,587,658	39,938,311	32.34	1,224,688	2.27	1,353,116	2.51	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2057	60-R0.5 *	(2)	1,469,782.22	723,622	1,469,782	26.39	60,905	3.07	62,500	3.15	
343.00 PRIME MOVERS - GENERAL	06-2057	50-O1 *	0	336,550,551.36	36,505,236	299,844,816	28.54	10,506,125	3.12	9,788,077	2.81	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2057	9-L0 *	0	211,448,346.83	28,129,731	88,739,854	7.06	13,985,815	6.81	14,095,211	6.87	
344.00 GENERATORS	06-2057	65-R1 *	(6)	39,828,219.13	(1,683,139)	43,901,051	31.51	1,393,342	3.50	1,023,864	2.57	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2057	65-S0 *	(3)	4,465,068.62	1,649,691	3,336,579	30.87	302,116	2.20	340,866	2.48	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2057	60-R1 *	(1)	13,786,188.66	4,511,000	9,336,579	30.87	302,116	3.99	282,713,535	3.91	
TOTAL TURKEY POINT UNIT 5				721,562,263.47	111,650,668	532,976,638	18.52	28,773,699	3.99	28,211,835	3.91	
TOTAL TURKEY POINT COMBINED CYCLE PLANT				721,562,263.47	111,650,668	532,976,638	18.52	28,773,699	3.99	28,211,835	3.91	
WEST COUNTY COMBINED CYCLE PLANT												
WEST COUNTY COMMON												
341.00 STRUCTURES AND IMPROVEMENTS	06-2061	60-S0 *	(6)	77,913,211.09	15,696,351	66,891,663	35.84	1,866,397	2.40	1,914,160	2.46	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2061	60-R0.5 *	(2)	8,611,778.64	1,754,015	7,030,000	208.71	208,791	2.42	235,756	2.74	
343.00 PRIME MOVERS - GENERAL	06-2061	50-O1 *	0	28,434,944.37	3,307,990	8,269,897	31.41	789,897	2.81	842,178	2.89	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2061	9-L0 *	0	15,569,194.99	3,217,821	13,819,540	34.73	389,844	2.50	409,827	2.57	
344.00 GENERATORS	06-2061	65-S0 *	(3)	2,517,821	342,545	1,723,262	34.53	49,800	2.44	52,895	2.59	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2061	60-R1 *	(1)	2,045,749.90	342,545	1,723,262	34.53	49,800	2.44	52,895	2.59	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2061	60-R1 *	(1)	2,862,936,898.33	55,082,042	175,475,815	15.06	17,650,202	4.06	13,734,622	4.79	
TOTAL WEST COUNTY COMMON				10,145,433,333.33	1,020,161,668	8,089,976,666.67	16.07	29,426,008	4.09	30,027,319	4.16	

Docket No. 20210015-EI
 Summary of Depreciation for Production Plant
 Resulting from Different Life Span Estimates
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FLORIDA POWER AND LIGHT COMPANY
 TABLE 1 - SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021
 BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

(1)	(2)	(3)	(4)	(5)	(6)	(7) (100%-4)/(9+16)	(8)	(9) (7)(8)	(10) (9)(5)	(11)	(12)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
ONECHOBEE COMBINED CYCLE PLANT											
ONECHOBEE CLEAN ENERGY CENTER											
341.00 STRUCTURES AND IMPROVEMENTS	06-2089	60-S0*	(6)	91,902,061.44	6,962,008	90,423,915	42.83	2,111,228	2.30	2,156,538	2.35
341.00 STRUCTURES AND IMPROVEMENTS	06-2090	60-R0.5*	(2)	7,307,229.20	432,400.89	6,964,828.31	35.00	193,382.518	2.62	197,544.657	2.67
343.00 PRIME MOVERS - GENERAL	06-2089	50-O1*	0	153,483,866.53	17,380,316	136,103,550.53	7.67	9,740,448	6.35	10,231,235	6.67
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2089	9-L0*	40	17,380,316	4,285,238	13,095,078	41.23	1,409,628	2.40	1,442,659	2.45
345.00 GENERATORS	06-2089	65-R1*	(6)	58,820,523.64	4,285,238	54,535,285.64	40.36	1,409,628	2.40	1,442,659	2.45
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2089	65-R1*	(6)	1,469,628.00	1,469,628	0	40.36	1,469,628	2.40	1,469,628	2.45
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2089	60-R1*	(1)	11,265,963.70	1,592,659	9,673,304.70	29.31	243,110	3.03	248,070	3.10
TOTAL ONECHOBEE CLEAN ENERGY CENTER				1,187,073,547.16	69,489,075	1,095,022,957	29.31	36,000,771	3.03	37,047,181	3.12
TOTAL ONECHOBEE COMBINED CYCLE PLANT											
				1,187,073,547.16	69,489,075	1,095,022,957	29.31	36,000,771	3.03	37,047,181	3.12
LANSING SMITH COMBINED CYCLE PLANT											
LANSING SMITH COMMON											
341.00 STRUCTURES AND IMPROVEMENTS	06-2052	60-S0*	(6)	47,391,460.04	5,376,376	44,895,074	27.96	1,604,384	3.30	1,216,638	2.57
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2052	60-R0.5*	(2)	7,065,622.82	681,671	6,383,951.15	26.56	245,880	3.48	199,791	2.83
343.00 PRIME MOVERS - GENERAL	06-2052	50-O1*	0	1,571,163.93	44,380	1,526,783.93	25.72	59,387	3.78	57,037	3.63
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2052	9-L0*	40	1,571,163.93	44,380	1,526,783.93	25.72	59,387	3.78	57,037	3.63
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65-S0*	(3)	13,444,429.18	1,368,201	12,076,228.18	27.02	402,234	3.44	393,349	2.70
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	60-R1*	(1)	4,882,463.79	2,297,171	4,644,118	27.67	167,539	3.44	151,445	3.10
TOTAL LANSING SMITH COMMON				67,928,469.37	6,299,279	77,617,394	27.58	2,811,050	3.43	2,221,227	2.71
LANSING SMITH UNIT 3											
341.00 STRUCTURES AND IMPROVEMENTS	06-2052	60-S0*	(6)	114,606,034.12	4,257,589	117,227,988	28.84	4,050,225	3.53	3,800,048	3.32
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2052	60-R0.5*	(2)	3,760,816.07	360,518	3,400,297.56	26.69	130,418	3.46	106,624	2.84
343.00 PRIME MOVERS - GENERAL	06-2052	50-O1*	0	1,469,628.00	1,469,628	0	50.00	1,469,628	2.40	1,469,628	2.45
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2052	9-L0*	40	18,337,698.34	3,375,640	10,722,988	50.00	3,985,937	10.82	3,121,991	8.19
344.00 GENERATORS	06-2052	65-R1*	(6)	74,551,865.38	9,095,595	69,929,372	27.54	2,557,768	3.43	1,945,665	2.81
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2052	65-S0*	(3)	12,166,480.05	1,212,031	11,319,449	27.28	414,868	3.41	334,342	2.75
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2052	60-R1*	(1)	2,618,732.30	182,636	2,436,096	27.66	87,943	3.41	76,465	3.00
TOTAL LANSING SMITH UNIT 3				247,268,696	24,768,696	378,623,588	23.87	13,747,934	3.86	10,926,673	3.26
TOTAL LANSING SMITH COMBINED CYCLE PLANT											
				477,116,907.55	33,008,167	392,542,893	24.61	16,952,644	3.82	13,158,100	3.16
LAUDERDALE COMBINED CYCLE PLANT											
LAUDERDALE COMMON											
341.00 STRUCTURES AND IMPROVEMENTS	06-2062	60-S0*	(6)	23,097,063.23	16,120,638	8,832,297	34.09	531,231	2.30	542,780	2.35
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2062	60-R0.5*	(2)	7,832,654.16	783,266	7,049,388	22.06	266,922	3.46	266,922	2.87
343.00 PRIME MOVERS - GENERAL	06-2062	50-O1*	0	922,826.54	(806,789)	1,729,615	31.75	24,778	2.62	24,639	2.67
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2062	9-L0*	40	882,755.51	(298,622)	1,081,475	8.01	43,585	6.35	45,540	6.67
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2062	65-S0*	(3)	59,974.79	42,227	19,047	33.07	1,469	2.35	1,427	2.45
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2062	60-R1*	(1)	3,365,309	3,365,309	0	35.29	3,365,309	2.16	3,365,309	2.38
TOTAL LAUDERDALE COMMON				32,265,259.23	20,263,131	13,270,716	17.17	78,974	2.41	803,238	2.46
TOTAL LAUDERDALE COMBINED CYCLE PLANT											
				32,265,259.23	20,263,131	13,270,716	17.17	78,974	2.41	803,238	2.46
TOTAL COMBINED CYCLE PRODUCTION PLANT											
				12,889,853,080.64	2,186,879,947	9,683,715,389	20.12	478,630,868	3.71	472,416,460	3.87
SOLAR PRODUCTION PLANT											
DESOTO SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2044	SQUARE*	0	5,264,513.49	1,988,167	3,296,346	22.49	146,669	2.78	157,603	2.89
343.00 PRIME MOVERS - GENERAL	06-2044	50-R2.5*	0	115,356,161.10	48,632,396	66,723,765	21.12	3,159,411	2.74	3,496,321	3.03
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2044	SQUARE*	0	1,472,986,626.87	61,029,628	1,411,957,000	21.41	31,977,781	2.73	32,297,162	3.00
TOTAL DESOTO SOLAR				1,483,756,101.46	110,642,190	1,373,113,901	21.41	35,284,069	2.73	35,890,886	3.00
SPACE COAST SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	SQUARE*	0	3,652,259.77	1,459,541	2,192,718.77	25.48	151,051	2.67	151,574	2.85
343.00 PRIME MOVERS - GENERAL	06-2045	50-R2.5*	0	61,548,211.10	20,075,003	41,473,208.10	22.06	1,436,185	2.77	1,531,941	3.03
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	SQUARE*	0	6,126,698.52	2,246,709	3,879,989	23.48	165,224	2.70	175,224	2.86
TOTAL SPACE COAST SOLAR				67,569,172.48	23,772,553	37,796,619	22.29	1,696,023	2.70	1,846,639	3.00
MARTIN SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE*	0	21,002,162.91	6,593,638	14,408,525	28.50	508,713	2.42	530,121	2.62
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5*	0	402,438,132.25	121,908,669	280,529,473	26.14	10,731,797	2.67	11,049,655	2.75
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE*	0	4,171,928.33	1,299,863	2,872,065	28.50	100,771	2.42	104,629	2.51
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2050	SQUARE*	0	427,660,343.04	429,718,669	0	26.27	11,343,097	2.65	11,685,781	2.74
TOTAL MARTIN SOLAR				835,272,567.53	271,716,839	562,555,738	26.27	22,576,487	2.65	23,381,236	2.74

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS (7)(100%-4)(9)(16)	COMPOSITE REMAINING LIFE	REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS (9)(7)(8)	REMAINING LIFE ANNUAL DEPRECIATION RATE (10)(9)(5)	WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS (11)	WHOLE LIFE ANNUAL DEPRECIATION RATE (12)
BABCOCK CANYON SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	8,912,828.11	1,541,801	7,371,027	29.48	260,935	2.81	267,543	3.04
34300 PRIME MOVERS - GENERAL	06-2051	50-42.5 *	0	102,592,077.57	18,419,848	83,972,229	27.75	3,026,651	2.86	3,114,830	3.09
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	18,089,191.60	3,255,884	14,833,308	29.47	503,336	2.78	519,001	3.07
TOTAL BABCOCK RANCH SOLAR				129,594,087.28	23,216,813	106,177,274	28.69	3,779,422	2.92	3,897,374	3.01
BABCOCK PRESERVE SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	5,527,836.64	276,072	5,251,765	33.47	156,910	2.84	158,066	2.86
34300 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	62,660,856.93	3,176,356	59,484,500	31.46	1,884,807	3.01	1,888,624	3.03
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	16,873,119.19	3,096,473	13,776,646	31.47	408,652	2.85	410,660	2.86
TOTAL BABCOCK PRESERVE SOLAR				79,061,812.77	4,022,324	75,039,479	31.94	2,360,176	2.97	2,377,887	2.99
MAVATEE SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	9,565,698.42	1,453,247	8,112,451	29.47	268,265	2.84	270,421	2.86
34300 PRIME MOVERS - GENERAL	06-2051	50-42.5 *	0	87,102,793.71	17,838,160	69,264,633	27.74	2,863,047	2.94	2,943,945	3.03
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	18,132,093.54	2,698,343	15,433,750	29.47	523,710	2.89	518,793	2.86
TOTAL MAVATEE SOLAR				125,197,585.67	22,007,639	103,189,946	28.12	3,668,982	2.89	3,746,313	2.99
CITRUS SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	9,282,116.61	1,309,422	7,972,695	29.47	270,536	2.91	265,608	2.86
34300 PRIME MOVERS - GENERAL	06-2051	50-42.5 *	0	99,606,828.55	17,695,783	81,911,046	27.74	2,954,033	2.97	3,019,554	3.03
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	18,395,773.20	2,993,840	15,401,933	29.47	535,865	2.91	526,109	2.86
TOTAL CITRUS SOLAR				127,274,713.36	21,998,045	105,276,668	28.11	3,706,064	2.86	3,811,271	2.89
CORAL FARMS SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2053	SQUARE *	0	6,891,718.41	718,813	6,172,905	31.47	189,476	2.84	191,099	2.86
34300 PRIME MOVERS - GENERAL	06-2053	50-42.5 *	0	105,679,116.15	20,816,715	84,862,401	31.47	4,188,616	2.84	4,204,831	2.86
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2053	SQUARE *	0	17,209,463.05	1,851,022	15,358,441	31.47	488,104	2.84	492,184	2.86
TOTAL CORAL FARMS SOLAR				87,967,063.54	11,966,657	76,000,407	30.13	2,554,318	2.87	2,625,412	2.98
HORSESHOE SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2053	SQUARE *	0	7,942,084.64	852,498	7,089,586	31.47	225,281	2.84	227,777	2.86
34300 PRIME MOVERS - GENERAL	06-2053	50-42.5 *	0	64,541,269.59	9,434,848	55,106,422	29.64	1,859,911	2.88	1,955,617	3.03
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2053	SQUARE *	0	16,281,010.48	1,754,212	14,526,799	31.47	461,608	2.84	465,841	2.86
TOTAL HORSESHOE SOLAR				88,764,364.71	12,041,557	76,722,808	30.13	2,546,900	2.87	2,648,535	2.98
HAMMOCK SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2053	SQUARE *	0	14,403,638.08	1,475,123	12,928,515	31.47	410,820	2.85	411,883	2.86
34300 PRIME MOVERS - GENERAL	06-2053	50-42.5 *	0	63,918,207.70	9,155,057	54,763,151	29.65	1,846,887	2.89	1,938,908	3.03
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2053	SQUARE *	0	12,874,482.42	2,363,441	10,511,041	31.47	295,061	2.85	296,846	2.86
TOTAL HAMMOCK SOLAR				89,176,654.60	12,192,444	77,984,210	30.22	2,630,110	2.88	2,734,015	2.98
INTERSTATE SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2054	SQUARE *	0	7,293,764.51	466,579	6,827,185	32.47	209,242	2.89	209,844	2.87
34300 PRIME MOVERS - GENERAL	06-2054	50-42.5 *	0	71,895,852.51	14,482,639	57,413,213	30.11	1,873,565	2.81	2,179,421	3.04
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2054	SQUARE *	0	10,740,525.07	690,334	10,050,192	32.47	309,522	2.86	307,750	2.87
TOTAL INTERSTATE SOLAR				89,807,142.09	16,619,477	74,187,665	31.01	2,382,119	2.86	2,686,215	3.01
BLUE CYPRESS SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2053	SQUARE *	0	11,605,524.57	1,183,047	10,422,478	31.47	331,188	2.85	332,122	2.86
34300 PRIME MOVERS - GENERAL	06-2053	50-42.5 *	0	64,432,591.26	9,118,326	55,314,265	29.65	1,865,674	2.90	1,952,487	3.03
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2053	SQUARE *	0	14,335,310.77	1,466,032	12,869,279	31.47	408,652	2.85	410,660	2.86
TOTAL BLUE CYPRESS SOLAR				89,374,426.60	11,767,479	78,606,947	30.17	2,630,110	2.88	2,694,669	2.98
LOGGERHEAD SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2053	SQUARE *	0	12,479,670.17	1,279,071	11,200,599	31.47	355,914	2.85	356,821	2.86
34300 PRIME MOVERS - GENERAL	06-2053	50-42.5 *	0	105,679,116.15	20,816,715	84,862,401	31.47	4,188,616	2.85	4,204,831	2.86
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2053	SQUARE *	0	14,370,234.68	1,473,162	12,897,072	31.47	408,652	2.85	410,660	2.86
TOTAL LOGGERHEAD SOLAR				90,657,469.26	11,967,032	78,690,437	30.18	2,630,110	2.88	2,701,294	2.98
BARFOOT BAY SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2053	SQUARE *	0	11,828,860.15	1,212,004	10,616,856	31.47	337,985	2.85	338,906	2.86
34300 PRIME MOVERS - GENERAL	06-2053	50-42.5 *	0	65,281,473.16	9,198,172	56,083,301	29.64	1,892,429	2.90	1,978,029	3.03
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2053	SQUARE *	0	13,486,446.82	1,382,148	12,104,298	31.47	384,725	2.85	385,739	2.86
TOTAL BARFOOT BAY SOLAR				90,596,780.13	11,792,324	78,804,455	30.15	2,614,239	2.89	2,702,133	2.98
INDIAN RIVER SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2053	SQUARE *	0	7,234,905.12	794,644	6,440,262	31.47	204,448	2.83	206,975	2.86
34300 PRIME MOVERS - GENERAL	06-2053	50-42.5 *	0	64,329,807.69	9,310,346	55,019,461	29.64	1,865,237	2.89	1,949,201	3.03
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2053	SQUARE *	0	11,871,316.67	1,471,818	10,400,500	30.12	295,061	2.85	296,846	2.86
TOTAL INDIAN RIVER SOLAR				87,505,429.48	11,871,316	75,634,113	30.12	2,514,100	2.87	2,614,891	2.98
NORTHERN PRESERVE SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	10,348,160.61	687,035	9,661,125	33.47	288,623	2.70	295,667	2.88
34300 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	46,807,129.29	3,095,020	43,712,109	31.56	1,378,111	2.96	1,412,166	3.03
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	10,681,036.77	714,418	9,966,618	33.47	297,778	2.79	305,478	2.86
TOTAL NORTHERN PRESERVE SOLAR				67,636,326.67	4,497,473	63,138,853	32.13	1,985,111	2.91	2,013,831	2.98

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 Summary of Depreciation for Production Plant
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FLORIDA POWER AND LIGHT COMPANY
TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

(1)	(2)	(3)	(4)	(5)	(6)	(7) $(100\%-(4)/(5)*16)$	(8)	(9) $(17)/(8)$	(10) $(9)/(5)$	(11)	(12)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	REMAINING LIFE DEPRECIATION RATE	ANNUAL DEPRECIATION ACCRUALS	WHOLE LIFE DEPRECIATION RATE
ECHO RIVER SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	11,101,047.31	637,663	10,463,386	33.47	312,620	2.82	317,480	2.86
34200 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	70,393,231.36	4,041,456	66,351,777	31.56	2,132,915	2.99	2,132,915	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	13,775,640.83	700,972	12,987,677	33.47	387,880	2.82	393,888	2.86
TOTAL ECHO RIVER SOLAR				95,269,919.50	5,479,130	89,790,789	32.04	2,822,680	2.94	2,846,353	2.99
HIBISCUS SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	10,172,392.52	584,440	9,587,953	33.47	286,464	2.82	290,831	2.86
34200 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	4,175,916.15	219,515	3,956,401	33.47	117,085	2.82	117,085	2.86
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	13,568,908.84	719,317	12,849,591	33.47	382,663	2.82	388,168	2.86
TOTAL HIBISCUS SOLAR				26,917,217.51	1,523,272	25,393,945	32.01	786,212	2.94	787,084	2.99
OSPREY SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2053	SQUARE *	0	6,531,482.25	720,233	5,811,249	31.47	184,860	2.83	188,807	2.86
34200 PRIME MOVERS - GENERAL	06-2053	50-42.5 *	0	9,442,614	442,614	8,999,999	29.65	1,885,444	2.89	1,900,045	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2053	SQUARE *	0	16,486,287.33	1,818,258	14,668,029	31.47	465,095	2.83	471,524	2.86
TOTAL OSPREY SOLAR				32,459,383.91	1,981,105	30,478,278	30.12	2,556,399	2.87	2,636,376	2.99
SOUTHFORK SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2054	SQUARE *	0	11,166,673.20	641,574	10,525,100	32.51	323,750	2.90	328,300	2.84
34200 PRIME MOVERS - GENERAL	06-2054	50-42.5 *	0	71,844,440.67	4,114,598	67,729,842	30.72	2,198,250	3.07	2,226,442	3.11
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2054	SQUARE *	0	16,559,451.87	859,221	15,700,230	31.17	488,736	2.84	493,866	2.88
TOTAL SOUTHFORK SOLAR				99,570,565.74	5,579,393	93,991,172	31.17	2,917,742	3.02	2,972,614	3.07
TWIN LAKES SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	10,705,298.65	740,739	9,964,559	33.47	298,854	2.79	302,112	2.85
34200 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	55,156,439.98	3,890,338	51,266,102	31.56	1,631,667	2.96	1,671,210	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	12,558,821.48	836,989	11,721,832	33.47	350,219	2.79	359,182	2.86
TOTAL TWIN LAKES SOLAR				78,419,559.11	5,208,065	73,211,494	32.10	2,289,762	2.91	2,336,504	2.99
BLUE HERON SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	7,023,285.40	466,430	6,556,856	33.47	195,902	2.79	200,866	2.86
34200 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	60,331,387.24	4,006,127	56,325,260	31.56	1,784,704	2.96	1,828,041	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	11,918,843.26	791,622	11,127,221	33.47	332,464	2.79	340,579	2.86
TOTAL BLUE HERON SOLAR				79,273,515.90	5,264,179	74,009,337	32.00	2,313,669	2.84	2,389,566	2.99
BLUE INDIANO SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	10,483,622.60	519,212	9,964,411	33.47	297,712	2.84	299,655	2.86
34200 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	54,968,425.88	3,264,516	51,703,909	33.47	1,820,893	2.84	1,859,886	2.88
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	10,331,200.19	540,259	9,790,941	33.47	310,467	2.84	312,758	2.86
TOTAL BLUE INDIANO SOLAR				85,783,248.67	4,324,027	81,459,221	32.01	2,419,072	2.97	2,465,300	2.99
BLUE SPRINGS SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	9,275,183.90	13,024	9,262,160	34.47	268,702	2.90	269,270	2.86
34200 PRIME MOVERS - GENERAL	06-2056	50-42.5 *	0	72,346,434.45	101,586	72,244,848	32.52	2,221,451	3.07	2,192,697	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	11,139,220.68	15,629	11,123,591	34.47	322,442	2.90	319,524	2.86
TOTAL BLUE SPRINGS SOLAR				92,751,839.03	130,239	92,621,600	32.03	2,812,695	3.03	2,776,697	2.99
COTTON CREEK SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	9,960,092.90	13,986	9,946,107	34.47	288,544	2.90	289,459	2.86
34200 PRIME MOVERS - GENERAL	06-2056	50-42.5 *	0	77,689,724.84	199,088	77,490,636	32.52	2,385,998	3.07	2,353,868	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	11,139,220.68	15,629	11,123,591	34.47	322,442	2.90	319,524	2.86
TOTAL COTTON CREEK SOLAR				98,789,038.42	538,699	98,250,934	32.03	3,020,989	3.03	2,983,851	2.99
CATTLE RANCH SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	9,673,676.97	636,145	9,037,531	33.47	267,033	2.79	273,911	2.86
34200 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	54,065,007.84	3,590,027	50,474,980	31.56	1,808,334	2.96	1,838,213	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	12,233,838.97	615,120	11,618,718	33.47	347,138	2.84	349,884	2.86
TOTAL CATTLE RANCH SOLAR				76,972,523.78	4,841,292	72,131,231	32.09	2,213,495	2.92	2,261,978	2.99
OKEECHOBEE SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	12,640,419.88	725,180	11,915,240	33.47	355,988	2.82	361,516	2.86
34200 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	71,005,144.25	4,065,097	66,940,047	31.56	2,121,041	2.99	2,151,456	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	15,599,369.49	808,924	14,790,445	33.47	408,619	2.84	412,633	2.86
TOTAL OKEECHOBEE SOLAR				99,244,933.62	5,599,199	93,645,734	32.06	2,865,216	2.94	2,925,605	2.99
MASSAU SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	6,014,604.03	211,138	5,803,466	33.47	173,893	2.86	172,018	2.86
34200 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	42,459,663.95	2,459,664	39,999,999	31.56	1,588,334	2.99	1,618,868	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	9,162,083.33	478,953	8,683,130	33.47	264,331	2.88	262,608	2.86
TOTAL MASSAU SOLAR				57,636,351.31	3,049,745	54,586,606	31.92	1,906,226	2.94	1,953,492	2.99
UNION SPRINGS SOLAR											
34100 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	5,834,272.91	204,807	5,629,465	33.47	168,984	2.88	166,860	2.86
34200 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	58,841,465.46	2,065,581	56,775,884	31.56	1,798,882	2.99	1,782,886	3.03
34300 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	8,887,363.83	311,984	8,575,379	33.47	255,412	2.88	254,179	2.86

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FLORIDA POWER AND LIGHT COMPANY
TABLE 1 - SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

(1) ACCOUNT	(2) PROBABLE RETIRES DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE	(5) ORIGINAL COST DECEMBER 31, 2021	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCURALS (100%-S)	(8) COMPOSITE REMAINING LIFE	(9) ANNUAL DEPRECIATION ACCURALS (100%)	(10) ANNUAL DEPRECIATION RATE (100%)	(11) WHOLE LIFE DEPRECIATION ACCURALS	(12) ANNUAL DEPRECIATION RATE
TOTAL UNION SPRINGS SOLAR				73,563,722.20	2,582,372	70,981,350	31.92	2,223,989	3.02	2,203,955	3.00
SUNSHINE GATEWAY SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2054	SQUARE *	0	5,114,382.08	386,084	4,748,298	32.47	146,238	2.86	146,288	2.86
343.00 PRIME MOVERS - GENERAL	06-2054	50-42.5 *	0	73,937,483.04	5,300,386	68,637,097	30.00	2,242,751	3.03	2,240,388	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2054	SQUARE *	0	89,304,427.65	6,415,978	82,878,449	30.91	2,684,705	3.00	2,682,713	3.00
TOTAL SUNSHINE GATEWAY SOLAR											
IBIS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2054	SQUARE *	0	5,455,954.20	390,515	5,065,439	32.47	165,893	2.86	165,949	2.86
343.00 PRIME MOVERS - GENERAL	06-2054	50-42.5 *	0	75,075,951.27	5,382,307	69,693,644	30.00	2,277,670	3.03	2,274,802	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2054	SQUARE *	0	10,936,762.45	784,071	10,152,691	32.47	312,679	2.86	312,792	2.86
TOTAL IBIS SOLAR				91,468,667.95	6,556,693	84,911,975	30.92	2,746,442	3.00	2,743,543	3.00
SWEETBAY SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	10,985,672.05	731,085	10,254,587	33.47	306,381	2.79	314,192	2.86
343.00 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	47,944,137.38	3,185,978	44,758,159	31.56	1,418,129	2.86	1,452,680	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	10,985,496.94	729,072	10,256,425	33.47	305,510	2.79	313,381	2.86
TOTAL SWEETBAY SOLAR				69,886,306.37	4,646,135	65,240,171	32.14	2,030,029	2.86	2,068,159	2.86
TRAILSIDE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	5,788,780.05	203,210	5,585,570	33.47	166,883	2.86	165,959	2.86
343.00 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	81,100,021.51	5,969,576	75,130,445	33.47	2,514,113	2.86	2,502,107	2.86
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	72,889,373.55	2,562,231	70,327,143	31.92	2,206,947	3.02	2,186,747	3.00
TOTAL TRAILSIDE SOLAR											
KROME SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2054	SQUARE *	0	5,014,119.05	369,192	4,644,927	32.47	143,361	2.86	143,404	2.86
343.00 PRIME MOVERS - GENERAL	06-2054	50-42.5 *	0	67,592,052.34	4,842,031	62,750,021	30.60	2,050,654	3.03	2,048,040	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2054	SQUARE *	0	10,107,459.23	724,057	9,383,372	32.47	285,886	2.86	289,073	2.86
TOTAL KROME SOLAR				82,717,630.62	5,925,281	76,792,350	30.93	2,483,007	3.00	2,480,517	3.00
SABAL PALM SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	6,169,888.80	146,836	6,023,054	34.47	174,333	2.83	176,459	2.86
343.00 PRIME MOVERS - GENERAL	06-2056	50-42.5 *	0	62,226,324.15	4,800,914	57,425,410	32.52	1,867,940	3.00	1,865,468	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	77,794,643.04	5,651,426	72,143,217	32.69	2,308,945	2.97	2,300,718	3.00
TOTAL SABAL PALM SOLAR											
DISCOVERY SOLAR ENERGY CENTER											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	6,771,280.20	142,312	6,628,970	34.47	192,311	2.84	193,660	2.86
343.00 PRIME MOVERS - GENERAL	06-2056	50-42.5 *	0	69,291,658.47	4,435,287	64,856,371	32.52	2,055,864	3.01	2,059,237	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	10,314,735.98	216,785	10,097,951	34.47	292,419	2.84	295,001	2.86
TOTAL DISCOVERY SOLAR ENERGY CENTER				85,377,676.75	1,794,385	83,582,922	32.69	2,541,714	2.99	2,557,887	3.00
RODEO SOLAR ENERGY CENTER											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	5,920,646.58	157,083	5,763,565	34.47	167,205	2.82	169,331	2.86
343.00 PRIME MOVERS - GENERAL	06-2056	50-42.5 *	0	59,716,865.87	1,584,380	58,132,486	32.52	1,787,461	2.89	1,809,292	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	9,076,964.81	283,834	8,793,130	34.47	243,470	2.86	245,892	2.86
TOTAL RODEO SOLAR ENERGY CENTER				74,682,477.26	1,826,197	72,856,741	32.69	2,253,979	2.86	2,258,859	3.00
MAGNOLIA SPRINGS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	5,912,289.70	185,925	5,726,365	33.47	171,688	2.89	189,221	2.86
343.00 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	62,226,324.15	4,800,914	57,425,410	32.52	1,867,940	3.00	1,865,468	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	9,006,166.34	283,221	8,722,945	33.47	243,470	2.89	245,892	2.86
TOTAL MAGNOLIA SPRINGS SOLAR				74,546,316.13	2,344,859	72,201,456	31.93	2,261,664	3.03	2,236,037	3.00
EGRET SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	5,777,199.76	202,804	5,574,396	33.47	166,549	2.88	165,228	2.86
343.00 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	58,266,850.03	2,045,374	56,221,476	31.56	1,781,884	3.06	1,785,455	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	8,800,443.93	398,532	8,401,912	33.47	253,705	2.88	251,693	2.86
TOTAL EGRET SOLAR				72,844,493.72	2,557,110	70,286,389	31.92	2,207,638	3.02	2,182,376	3.00
PELICAN SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	5,820,042.71	154,834	5,665,208	34.47	164,832	2.82	166,453	2.86
343.00 PRIME MOVERS - GENERAL	06-2056	50-42.5 *	0	62,226,324.15	4,800,914	57,425,410	32.52	1,867,940	3.00	1,865,468	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	9,006,166.34	283,221	8,722,945	33.47	243,470	2.82	245,892	2.86
TOTAL PELICAN SOLAR				73,383,626.56	1,826,274	71,557,422	32.69	2,171,671	2.96	2,168,560	3.00
LANESIDE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2055	SQUARE *	0	5,890,068.31	198,200	5,691,868	33.47	161,125	2.88	169,847	2.86
343.00 PRIME MOVERS - GENERAL	06-2055	50-42.5 *	0	56,369,458.35	1,978,688	54,390,770	31.56	1,723,974	3.06	1,707,864	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2055	SQUARE *	0	8,513,862.14	298,672	8,215,190	33.47	245,443	2.88	245,098	2.86
TOTAL LANESIDE SOLAR				70,477,368.80	2,473,639	67,997,550	31.92	2,129,942	3.02	2,111,307	3.00

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1 - SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

(1)	(2)	(3)	(4)	(5)	(6)	(7) (100%-(4)/(5)*16)	(8)	(9)-(7)*(8)	(10)-(9)*(5)	(11)	(12)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS (9)-(7)*(8)	ANNUAL DEPRECIATION RATE (10)-(9)*(5)	ANNUAL DEPRECIATION ACCRUALS (11)	ANNUAL DEPRECIATION RATE (12)
PALMBAY SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	6,532,440.38	156,818	6,425,522	34.47	186,769	2.83	186,769	2.86
343.00 PRIME MOVERS - GENERAL	06-2056	50-82.5 *	0	66,387,096.42	1,562,033	64,804,063	32.52	1,902,758	3.00	2,011,529	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	10,027,071.94	239,034	9,788,038	34.47	283,658	2.97	286,774	2.86
TOTAL PALMBAY SOLAR				82,996,608.74	1,978,245	81,018,363	32.69	2,463,125	2.83	2,486,367	3.00
WILLOW SOGAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	5,903,950.25	123,948	5,780,002	34.47	167,882	2.84	168,853	2.86
343.00 PRIME MOVERS - GENERAL	06-2056	50-82.5 *	0	59,544,195.08	1,250,076	58,294,119	32.52	1,792,662	3.01	1,804,189	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	8,567,152.92	195,853	8,371,299	34.47	241,914	2.97	243,133	2.86
TOTAL WILLOW SOGAR				74,415,298.07	1,622,633	72,792,665	32.69	2,115,657	2.98	2,230,657	3.00
ORANGE BLOSSOM											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	6,659,175.50	116,526	6,542,649	34.47	179,566	2.85	181,561	2.86
343.00 PRIME MOVERS - GENERAL	06-2056	50-82.5 *	0	61,482,858.95	1,118,133	60,364,725	32.52	1,852,915	3.02	1,862,931	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	9,296,338.60	188,873	9,107,465	34.47	264,911	2.85	265,589	2.86
TOTAL ORANGE BLOSSOM				76,865,372.65	1,398,630	75,466,741	32.69	2,294,382	2.98	2,332,671	3.00
FORT DRUM SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	5,812,846.45	106,002	5,706,845	34.47	165,560	2.85	166,247	2.86
343.00 PRIME MOVERS - GENERAL	06-2056	50-82.5 *	0	58,625,368.22	1,069,080	57,556,290	32.52	1,769,849	3.02	1,776,349	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	8,854,744.77	181,473	8,673,272	34.47	252,098	2.85	253,248	2.86
TOTAL FORT DRUM SOLAR				73,292,860.44	1,356,655	71,936,407	32.69	2,177,652	2.98	2,186,642	3.00
VOLUNTARY SOLAR PARTNERSHIP											
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	SQUARE *	0	23,024.12	2,289	20,755	31.53	1,066,668	2.86	1,070,637	2.76
343.00 PRIME MOVERS - GENERAL	06-2053	50-82.5 *	0	34,160,465.15	696,110	33,464,355	31.53	1,066,668	2.86	1,070,637	2.76
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	SQUARE *	0	4,363,074.33	341,189	4,021,885	31.51	127,925	2.93	128,639	2.94
TOTAL VOLUNTARY SOLAR PARTNERSHIP				38,177,003.68	3,337,170	35,839,637	29.54	1,196,666	3.06	1,207,110	3.08
C & I SOLAR PARTNERSHIP											
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	50-82.5 *	0	8,215,940.66	1,525,812	6,690,129	27.74	241,173	2.94	249,133	3.03
343.00 PRIME MOVERS - GENERAL	06-2051	SQUARE *	0	5,939,006.12	1,139,857	4,799,149	29.47	162,849	2.74	169,911	2.86
TOTAL C & I SOLAR PARTNERSHIP				14,154,946.78	2,665,669	11,489,278	28.44	404,022	2.85	419,044	2.96
NEW SOLAR 2021											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	SQUARE *	0	43,524,430.18	68,471	43,455,959	34.47	1,260,680	2.90	1,244,799	2.86
343.00 PRIME MOVERS - GENERAL	06-2056	50-82.5 *	0	4,389,962,028.98	705,472	4,389,256,556	32.52	13,476,616	3.07	13,300,640	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	SQUARE *	0	66,301,046.00	194,302	66,106,744	34.47	1,920,416	2.90	1,896,210	2.86
TOTAL NEW SOLAR 2021				4,497,792,515.16	878,245	4,496,914,311	32.69	16,697,712	3.04	16,541,659	3.00
TOTAL SOLAR PRODUCTION PLANT				4,689,802,676.59	502,678,218	4,387,124,458	30.69	142,232,440	2.92	144,704,005	2.97

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

** COMMON ASSETS FOR RETIRED LAUDERDALE COMBINED CYCLE SHOULD USE THE SAME DEPRECIATION RATE AS DANIA BEACH ENERGY CENTER WHEN PLACED IN SERVICE.

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
NUCLEAR PRODUCTION PLANT				
ST. LUCIE NUCLEAR PLANT				
<i>ST. LUCIE COMMON</i>				
321.00 STRUCTURES AND IMPROVEMENTS	428,283,839.42	220,749,797	155,988,473	64,751,324
322.00 REACTOR PLANT EQUIPMENT	53,525,448.17	26,980,291	15,291,467	11,688,824
323.00 TURBOGENERATOR UNITS	15,549,873.99	4,403,628	2,441,125	1,962,503
324.00 ACCESSORY ELECTRIC EQUIPMENT	36,864,433.16	20,611,573	14,992,366	5,619,207
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	23,195,582.40	7,068,923	6,457,215	611,708
TOTAL ST. LUCIE COMMON	557,419,177.14	279,814,211	195,180,646	84,633,565
<i>ST. LUCIE UNIT 1</i>				
321.00 STRUCTURES AND IMPROVEMENTS	219,004,819.38	117,397,984	84,023,239	33,374,745
322.00 REACTOR PLANT EQUIPMENT	924,507,798.23	434,094,797	262,508,801	171,585,996
323.00 TURBOGENERATOR UNITS	447,173,618.32	158,824,300	87,154,794	71,669,506
324.00 ACCESSORY ELECTRIC EQUIPMENT	130,121,601.62	66,282,752	47,947,146	18,335,606
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	17,674,265.98	8,443,789	6,452,622	1,991,167
TOTAL ST. LUCIE UNIT 1	1,738,482,103.53	785,043,623	488,086,602	296,957,021
<i>ST. LUCIE UNIT 2</i>				
321.00 STRUCTURES AND IMPROVEMENTS	299,078,948.47	156,901,540	115,865,876	41,035,664
322.00 REACTOR PLANT EQUIPMENT	1,106,308,675.98	471,521,501	305,895,730	165,625,771
323.00 TURBOGENERATOR UNITS	368,375,230.51	113,872,620	72,107,079	41,765,541
324.00 ACCESSORY ELECTRIC EQUIPMENT	210,886,957.94	104,337,811	81,009,692	23,328,119
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,430,446.28	14,725,176	10,785,196	3,939,980
TOTAL ST. LUCIE UNIT 2	2,011,080,259.18	861,358,649	585,663,573	275,695,076
TOTAL ST. LUCIE NUCLEAR PLANT	4,306,981,539.85	1,926,216,483	1,268,930,821	657,285,662
TURKEY POINT NUCLEAR PLANT				
<i>TURKEY POINT COMMON</i>				
321.00 STRUCTURES AND IMPROVEMENTS	445,026,798.56	218,491,524	138,028,156	80,463,368
322.00 REACTOR PLANT EQUIPMENT	134,184,480.45	61,725,975	30,607,586	31,118,389
323.00 TURBOGENERATOR UNITS	33,394,423.45	10,043,850	4,284,884	5,758,966
324.00 ACCESSORY ELECTRIC EQUIPMENT	54,832,778.83	35,456,650	22,734,521	12,722,129
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,836,325.78	19,319,894	12,395,787	6,924,107
TOTAL TURKEY POINT COMMON	711,274,807.07	345,037,894	208,050,934	136,986,960

FLORIDA POWER AND LIGHT COMPANY
TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
TURKEY POINT UNIT 3				
321.00 STRUCTURES AND IMPROVEMENTS	186,076,891.33	91,882,745	52,611,781	39,270,964
322.00 REACTOR PLANT EQUIPMENT	648,686,316.63	321,294,118	184,297,051	136,997,067
323.00 TURBOGENERATOR UNITS	797,201,772.65	268,622,484	151,402,752	117,219,732
324.00 ACCESSORY ELECTRIC EQUIPMENT	165,852,716.84	91,934,343	63,173,108	28,761,235
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	16,047,826.08	3,657,491	3,568,439	89,052
TOTAL TURKEY POINT UNIT 3	1,813,865,523.53	777,391,181	455,053,131	322,338,050
TURKEY POINT UNIT 4				
321.00 STRUCTURES AND IMPROVEMENTS	157,040,616.38	75,498,522	45,116,223	30,382,299
322.00 REACTOR PLANT EQUIPMENT	609,829,495.60	275,185,284	167,278,809	107,906,475
323.00 TURBOGENERATOR UNITS	662,167,666.14	262,674,397	127,612,934	135,061,463
324.00 ACCESSORY ELECTRIC EQUIPMENT	201,940,401.23	123,229,850	81,681,756	41,548,094
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,689,389.37	6,978,150	3,798,201	3,179,949
TOTAL TURKEY POINT UNIT 4	1,646,667,568.72	743,566,204	425,487,923	318,078,281
TOTAL TURKEY POINT NUCLEAR PLANT	4,171,807,899.32	1,865,995,278	1,088,591,988	777,403,290
TOTAL NUCLEAR PLANT	8,478,789,439.17	3,792,211,761	2,357,522,809	1,434,688,952
COMBINED CYCLE PRODUCTION PLANT				
FT. MYERS COMBINED CYCLE PLANT				
<i>FT. MYERS COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	12,586,217.28	2,814,492	4,032,580	(1,218,088)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	740,848.49	539,509	463,594	75,915
343.00 PRIME MOVERS - GENERAL	2,800,163.94	421,887	364,616	57,271
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	31,059,638.17	1,435,699	3,095,094	(1,659,395)
344.00 GENERATORS	215,270.32	65,775	44,634	21,141
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,356,651.99	349,010	294,555	54,455
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,242,398.81	392,331	312,103	80,228
TOTAL FT. MYERS COMMON	50,007,189.00	6,018,702	8,607,176	(2,588,474)

FLORIDA POWER AND LIGHT COMPANY
TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
FT. MYERS UNIT 2				
341.00 STRUCTURES AND IMPROVEMENTS	50,997,534.01	13,405,006	13,586,736	(181,730)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,092,052.04	645,235	1,066,127	(420,892)
343.00 PRIME MOVERS - GENERAL	491,969,193.80	54,485,290	88,158,213	(33,672,923)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	399,595,444.16	73,344,829	50,312,551	23,032,278
344.00 GENERATORS	58,019,932.88	22,713,498	18,871,542	3,841,956
345.00 ACCESSORY ELECTRIC EQUIPMENT	56,583,231.02	25,761,283	20,209,777	5,551,506
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,154,211.40	1,310,102	1,183,173	126,929
TOTAL FT. MYERS UNIT 2	1,066,411,599.31	191,665,243	193,388,119	(1,722,876)
FT. MYERS UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	7,159,661.13	2,689,586	2,251,653	437,933
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,388,804.37	2,431,003	1,781,334	649,669
343.00 PRIME MOVERS - GENERAL	35,674,576.69	(8,419,219)	11,483,327	(19,902,546)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	54,836,902.68	(5,375,187)	7,331,444	(12,706,631)
344.00 GENERATORS	10,476,859.43	2,068,386	4,280,210	(2,211,824)
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,766,573.40	6,092,354	5,111,171	981,183
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,651,448.38	(333,596)	262,143	(595,739)
TOTAL FT. MYERS UNIT 3	127,954,826.08	(646,674)	32,501,282	(33,347,956)
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,244,367,614.39	196,837,271	234,496,577	(37,659,306)
MANATEE COMBINED CYCLE PLANT				
MANATEE UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	142,481,540.61	32,642,693	52,216,103	(19,573,410)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,407,180.12	1,315,042	1,376,335	(61,293)
343.00 PRIME MOVERS - GENERAL	305,782,276.49	83,593,813	64,834,503	18,759,310
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	224,014,385.99	41,488,985	34,453,843	7,035,142
344.00 GENERATORS	44,322,994.59	13,247,468	13,040,888	206,580
345.00 ACCESSORY ELECTRIC EQUIPMENT	50,459,834.92	20,659,822	15,882,098	4,777,724
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,348,584.83	6,362,407	4,537,076	1,825,331
TOTAL MANATEE UNIT 3	786,816,797.55	199,310,230	186,340,846	12,969,384
TOTAL MANATEE COMBINED CYCLE PLANT	786,816,797.55	199,310,230	186,340,846	12,969,384

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
MARTIN COMBINED CYCLE PLANT				
<i>MARTIN COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	257,949,201.92	176,504,320	125,337,437	51,166,883
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,575,315.58	3,648,279	3,047,140	601,139
343.00 PRIME MOVERS - GENERAL	30,199,931.24	13,495,101	6,396,380	7,098,721
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	24,082,661.55	2,010,771	2,151,372	(140,601)
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,757,041.26	7,032,283	5,062,799	1,969,484
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,794,125.77	3,031,250	1,777,251	1,253,999
TOTAL MARTIN COMMON	345,388,277.32	205,722,004	143,772,379	61,949,625
<i>MARTIN UNIT 3</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,333,602.20	719,480	829,231	(109,751)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	165,540.83	126,329	84,619	41,710
343.00 PRIME MOVERS - GENERAL	146,992,697.36	62,024,975	56,373,324	5,651,651
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	69,613,131.97	20,094,372	11,041,318	9,053,054
344.00 GENERATORS	29,766,397.99	14,390,590	11,596,179	2,794,411
345.00 ACCESSORY ELECTRIC EQUIPMENT	28,519,518.14	18,342,428	13,453,339	4,889,089
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	668,814.83	336,122	265,065	71,057
TOTAL MARTIN UNIT 3	278,059,703.32	116,034,296	93,643,075	22,391,221
<i>MARTIN UNIT 4</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,390,699.26	470,702	613,199	(142,497)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	173,143.35	115,140	84,799	30,341
343.00 PRIME MOVERS - GENERAL	141,470,179.46	75,486,453	52,127,183	23,359,270
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	77,728,706.52	4,508,634	9,772,678	(5,264,044)
344.00 GENERATORS	30,475,792.81	12,110,033	11,587,241	522,792
345.00 ACCESSORY ELECTRIC EQUIPMENT	25,805,466.99	14,981,990	11,494,517	3,487,473
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	750,123.28	398,286	271,043	127,243
TOTAL MARTIN UNIT 4	278,794,111.67	108,071,239	85,950,660	22,120,579
<i>MARTIN UNIT 8</i>				
341.00 STRUCTURES AND IMPROVEMENTS	24,729,499.96	10,573,063	8,247,976	2,325,087
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,426,633.11	4,334,069	3,289,614	1,044,455
343.00 PRIME MOVERS - GENERAL	326,665,682.12	61,070,601	66,597,818	(5,527,217)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	254,305,507.92	39,698,430	36,331,413	3,367,017
344.00 GENERATORS	46,627,173.94	13,786,407	13,274,223	512,184
345.00 ACCESSORY ELECTRIC EQUIPMENT	52,367,446.11	21,407,288	17,086,744	4,320,544
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,238,253.17	2,129,934	1,456,598	673,336
TOTAL MARTIN UNIT 8	721,360,196.33	152,999,791	146,284,386	6,715,405
TOTAL MARTIN COMBINED CYCLE PLANT	1,623,572,288.64	582,827,331	469,650,500	113,176,831

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SANFORD COMBINED CYCLE PLANT				
SANFORD COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	85,963,899.29	33,274,739	29,622,818	3,651,921
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,462.45	10,464	30,509	(20,045)
343.00 PRIME MOVERS - GENERAL	16,673,265.45	827,275	2,263,311	(1,436,036)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	51,959,133.83	13,362,833	6,090,521	7,272,312
344.00 GENERATORS	202,506.51	56,226	48,744	7,482
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,883,571.12	1,259,746	1,394,890	(135,144)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,688,352.65	857,081	673,536	183,545
TOTAL SANFORD COMMON	<u>172,439,191.30</u>	<u>49,646,366</u>	<u>40,724,329</u>	<u>9,524,037</u>
SANFORD UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	7,639,493.82	4,782,777	3,347,987	1,434,790
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,982,945.19	331,006	283,266	47,740
343.00 PRIME MOVERS - GENERAL	290,806,520.45	60,252,383	53,137,590	7,114,793
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	189,298,726.53	35,226,190	25,917,578	9,308,612
344.00 GENERATORS	40,300,942.08	12,425,604	10,441,740	1,983,864
345.00 ACCESSORY ELECTRIC EQUIPMENT	36,691,488.25	13,937,309	12,131,617	1,805,692
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,463,144.00	1,626,629	1,130,105	496,524
TOTAL SANFORD UNIT 4	<u>570,143,260.32</u>	<u>128,581,899</u>	<u>106,389,883</u>	<u>22,192,016</u>
SANFORD UNIT 5				
341.00 STRUCTURES AND IMPROVEMENTS	7,460,851.84	3,876,485	3,282,654	595,831
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	982,324.30	359,189	324,402	34,787
343.00 PRIME MOVERS - GENERAL	293,465,352.14	71,075,387	61,385,000	9,690,387
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	205,264,752.04	35,613,161	28,654,107	6,959,054
344.00 GENERATORS	34,199,439.61	13,727,936	11,331,405	2,396,531
345.00 ACCESSORY ELECTRIC EQUIPMENT	33,554,724.70	13,144,536	11,723,150	1,421,386
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,851,190.70	1,330,041	994,779	335,262
TOTAL SANFORD UNIT 5	<u>577,778,635.33</u>	<u>139,128,735</u>	<u>117,695,497</u>	<u>27,433,238</u>
TOTAL SANFORD COMBINED CYCLE PLANT	<u>1,320,361,086.95</u>	<u>317,358,999</u>	<u>264,209,709</u>	<u>53,149,290</u>

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
TURKEY POINT COMBINED CYCLE PLANT				
<i>TURKEY POINT UNIT 5</i>				
341.00 STRUCTURES AND IMPROVEMENTS	53,949,215.58	17,587,858	13,429,093	4,158,765
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,524,955.68	4,985,233	3,274,136	1,711,097
343.00 PRIME MOVERS - GENERAL	336,350,551.36	36,505,736	57,011,712	(20,505,976)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	211,449,306.83	28,129,731	27,423,549	706,182
344.00 GENERATORS	39,828,219.13	(1,683,139)	9,970,696	(11,653,835)
345.00 ACCESSORY ELECTRIC EQUIPMENT	53,740,829.97	21,584,250	15,681,544	5,902,706
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	13,739,186.86	4,541,000	3,362,179	1,178,821
TOTAL TURKEY POINT UNIT 5	721,582,265.41	111,650,668	130,152,909	(18,502,241)
TOTAL TURKEY POINT COMBINED CYCLE PLANT				
<i>WEST COUNTY COMBINED CYCLE PLANT</i>				
<i>WEST COUNTY COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	77,913,221.09	15,696,351	13,983,126	1,713,225
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,611,779.64	1,754,015	845,334	908,681
343.00 PRIME MOVERS - GENERAL	28,434,944.37	3,307,990	1,978,885	1,329,105
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	154,364,008.34	31,432,920	17,059,479	14,373,441
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,569,194.99	2,517,821	2,145,213	372,608
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,045,749.90	342,945	239,864	103,081
TOTAL WEST COUNTY COMMON	286,938,898.33	55,062,042	36,251,901	18,800,141
<i>WEST COUNTY UNIT 1</i>				
341.00 STRUCTURES AND IMPROVEMENTS	80,928,148.96	22,797,947	19,924,365	2,873,582
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,873,153.91	4,833,642	3,699,378	1,134,264
343.00 PRIME MOVERS - GENERAL	306,048,983.24	44,940,934	54,743,393	(9,802,459)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	163,650,415.77	14,559,630	22,909,824	(6,350,194)
344.00 GENERATORS	52,265,428.72	15,150,702	12,210,111	2,940,591
345.00 ACCESSORY ELECTRIC EQUIPMENT	75,655,440.24	21,854,068	18,332,343	3,521,725
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,709,637.52	2,575,682	1,903,674	672,008
TOTAL WEST COUNTY UNIT 1	705,131,208.36	126,712,605	133,723,088	(7,010,483)

FLORIDA POWER AND LIGHT COMPANY
TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹
BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
WEST COUNTY UNIT 2				
341.00 STRUCTURES AND IMPROVEMENTS	33,744,238.79	9,796,566	8,827,715	968,851
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,322,180.68	1,866,365	1,597,906	268,459
343.00 PRIME MOVERS - GENERAL	252,418,457.20	28,435,351	47,303,418	(18,868,067)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	162,200,015.93	7,770,457	40,870,683	(33,100,226)
344.00 GENERATORS	43,303,714.75	13,169,523	10,651,582	2,517,941
345.00 ACCESSORY ELECTRIC EQUIPMENT	31,129,939.52	9,410,208	7,998,760	1,411,448
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,726,021.11	3,657,986	2,633,252	1,024,734
TOTAL WEST COUNTY UNIT 2	541,844,567.98	74,106,456	119,883,316	(45,776,860)
WEST COUNTY UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	56,293,169.53	12,932,615	11,272,515	1,660,100
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,189,193.95	2,290,324	2,039,091	251,233
343.00 PRIME MOVERS - GENERAL	529,109,009.95	60,961,378	79,617,694	(18,656,316)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	151,749,113.72	12,654,651	21,266,512	(8,611,861)
344.00 GENERATORS	76,288,988.01	18,008,716	14,141,483	3,867,233
345.00 ACCESSORY ELECTRIC EQUIPMENT	61,989,751.74	13,666,822	12,152,688	1,514,134
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,488,118.42	6,430,212	2,571,470	3,858,742
TOTAL WEST COUNTY UNIT 3	902,107,345.32	126,944,717	143,061,453	(16,116,736)
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,436,022,019.99	382,815,821	432,919,758	(50,103,937)
CAPE CANAVERAL COMBINED CYCLE PLANT				
CAPE CANAVERAL COMBINED CYCLE				
341.00 STRUCTURES AND IMPROVEMENTS	87,006,436.77	16,951,645	15,244,565	1,707,080
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,986,356.78	10,637,775	7,358,642	3,279,133
343.00 PRIME MOVERS - GENERAL	416,034,250.87	17,384,167	56,901,054	(39,516,887)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	199,391,513.39	5,567,408	23,368,604	(17,801,196)
344.00 GENERATORS	72,806,012.99	14,750,859	11,990,598	2,760,261
345.00 ACCESSORY ELECTRIC EQUIPMENT	119,379,430.79	24,738,405	20,947,902	3,790,503
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,182,153.79	1,371,022	1,551,657	(180,635)
TOTAL CAPE CANAVERAL COMBINED CYCLE	953,786,155.38	91,401,281	137,363,022	(45,961,741)
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	953,786,155.38	91,401,281	137,363,022	(45,961,741)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
RIVIERA COMBINED CYCLE PLANT				
RIVIERA COMBINED CYCLE				
341.00 STRUCTURES AND IMPROVEMENTS	82,860,775.65	14,984,896	12,674,099	2,310,797
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60,981,843.55	10,072,429	6,996,789	3,075,640
343.00 PRIME MOVERS - GENERAL	520,328,353.40	11,417,912	59,189,001	(47,771,089)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	142,604,520.90	2,020,730	13,435,054	(11,414,324)
344.00 GENERATORS	87,055,237.09	15,428,072	12,009,044	3,419,028
345.00 ACCESSORY ELECTRIC EQUIPMENT	86,332,819.81	16,252,069	13,103,420	3,148,649
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12,206,258.36	2,302,489	1,597,767	704,722
TOTAL RIVIERA COMBINED CYCLE	<u>992,369,808.76</u>	<u>72,478,596</u>	<u>119,005,174</u>	<u>(46,526,578)</u>
TOTAL RIVIERA COMBINED CYCLE PLANT	992,369,808.76	72,478,596	119,005,174	(46,526,578)
PT. EVERGLADES COMBINED CYCLE PLANT				
PT. EVERGLADES COMBINED CYCLE				
341.00 STRUCTURES AND IMPROVEMENTS	115,652,360.85	16,378,154	14,301,669	2,076,485
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	44,972,610.74	6,713,444	4,373,021	2,340,423
343.00 PRIME MOVERS - GENERAL	598,730,639.34	33,781,084	53,259,543	(19,478,459)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	203,942,735.88	11,213,170	22,581,695	(11,368,525)
344.00 GENERATORS	97,561,241.08	11,545,968	10,328,967	1,217,001
345.00 ACCESSORY ELECTRIC EQUIPMENT	98,951,248.77	13,548,419	11,491,772	2,056,647
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,414,470.29	2,258,237	1,432,388	825,849
TOTAL PT. EVERGLADES COMBINED CYCLE	<u>1,174,225,306.95</u>	<u>95,438,476</u>	<u>117,769,055</u>	<u>(22,330,579)</u>
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT	1,174,225,306.95	95,438,476	117,769,055	(22,330,579)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS				
OKEECHOBEE COMBINED CYCLE PLANT				
OKEECHOBEE CLEAN ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	91,902,661.44	6,992,906	5,060,717	1,932,189
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	31,975,789.32	3,158,818	1,409,165	1,749,653
343.00 PRIME MOVERS - GENERAL	739,073,229.20	43,240,849	29,903,169	13,337,680
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	153,483,866.53	17,380,316	13,566,499	3,813,817
344.00 GENERATORS	58,820,523.64	4,255,528	2,878,191	1,377,337
345.00 ACCESSORY ELECTRIC EQUIPMENT	100,547,513.24	6,898,000	5,481,762	1,416,238
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,269,963.79	1,562,659	527,855	1,034,804
TOTAL OKEECHOBEE CLEAN ENERGY CENTER	<u>1,187,073,547.16</u>	<u>83,489,075</u>	<u>58,827,358</u>	<u>24,661,717</u>
TOTAL OKEECHOBEE COMBINED CYCLE PLANT	1,187,073,547.16	83,489,075	58,827,358	24,661,717
LANSING SMITH COMBINED CYCLE PLANT				
LANSING SMITH COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	47,391,460.04	5,376,376	16,215,233	(10,838,857)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,065,622.82	681,671	1,901,195	(1,219,524)
343.00 PRIME MOVERS - GENERAL	1,571,193.93	44,280	104,244	(59,964)
344.00 GENERATORS	7,570,259.61	551,520	1,610,713	(1,059,193)
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,444,429.18	1,358,201	4,031,467	(2,673,266)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,882,463.79	287,171	749,500	(462,529)
TOTAL LANSING SMITH COMMON	<u>81,925,429.37</u>	<u>8,299,219</u>	<u>24,612,352</u>	<u>(16,313,133)</u>
LANSING SMITH UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	114,609,034.12	4,257,589	11,514,181	(7,256,592)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,760,815.07	360,518	982,571	(622,053)
343.00 PRIME MOVERS - GENERAL	109,298,878.28	8,224,939	21,773,816	(13,548,877)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	18,187,682.98	1,375,640	4,837,002	(3,461,362)
344.00 GENERATORS	74,551,855.38	9,095,595	25,834,412	(16,738,817)
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,166,480.05	1,212,031	3,409,503	(2,197,472)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,618,732.30	182,636	482,111	(299,475)
TOTAL LANSING SMITH UNIT 3	<u>335,193,478.18</u>	<u>24,709,948</u>	<u>68,833,596</u>	<u>(44,124,648)</u>
TOTAL LANSING SMITH COMBINED CYCLE PLANT	417,118,907.55	33,008,167	93,445,948	(60,437,781)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
LAUDERDALE COMBINED CYCLE PLANT				
LAUDERDALE COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	23,097,005.23	16,120,538	10,086,480 *	6,034,058
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,599,138.88	5,202,139	2,389,725 *	2,812,414
343.00 PRIME MOVERS - GENERAL	922,825.41	(806,789)	106,182 *	(912,871)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	662,755.51	(298,822)	45,062 *	(343,884)
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,974.79	42,727	19,595 *	23,132
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,592.09	3,338	646 *	2,692
TOTAL LAUDERDALE COMMON	<u>32,367,291.91</u>	<u>20,263,131</u>	<u>12,647,690</u>	<u>7,615,441</u>
TOTAL LAUDERDALE COMBINED CYCLE PLANT	<u>32,367,291.91</u>	<u>20,263,131</u>	<u>12,647,690</u>	<u>7,615,441</u>
TOTAL COMBINED CYCLE PRODUCTION PLANT	<u>12,889,663,090.64</u>	<u>2,186,879,047</u>	<u>2,256,828,546</u>	<u>(69,949,499)</u>
SOLAR PRODUCTION PLANT				
DESOTO SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,264,513.49	1,968,167	1,720,424	247,743
343.00 PRIME MOVERS - GENERAL	115,359,161.10	48,632,396	41,516,298	7,116,098
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,760,968.28	10,479,076	9,515,810	963,266
TOTAL DESOTO SOLAR	<u>147,384,642.87</u>	<u>61,079,639</u>	<u>52,752,532</u>	<u>8,327,107</u>
SPACE COAST SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	3,893,262.77	1,450,841	1,278,580	172,261
343.00 PRIME MOVERS - GENERAL	51,549,211.19	20,075,003	17,094,749	2,980,254
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,126,698.52	2,246,709	2,013,049	233,660
TOTAL SPACE COAST SOLAR	<u>61,569,172.48</u>	<u>23,772,553</u>	<u>20,386,378</u>	<u>3,386,175</u>
MARTIN SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	21,002,162.91	6,503,838	5,892,677	611,161
343.00 PRIME MOVERS - GENERAL	402,438,132.25	121,908,959	113,627,950	8,281,009
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,171,928.33	1,299,963	1,184,282	115,681
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	57,119.55	5,299	6,425	(1,126)
TOTAL MARTIN SOLAR	<u>427,669,343.04</u>	<u>129,718,059</u>	<u>120,711,334</u>	<u>9,006,725</u>
BABCOCK RANCH SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	8,912,828.11	1,541,801	1,321,704	220,097
343.00 PRIME MOVERS - GENERAL	102,392,077.57	18,419,148	15,942,400	2,476,748
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,089,181.60	3,255,864	2,793,575	462,289
TOTAL BABCOCK RANCH SOLAR	<u>129,394,087.28</u>	<u>23,216,813</u>	<u>20,057,679</u>	<u>3,759,734</u>

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
BABCOCK PRESERVE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,527,836.64	276,072	236,923	39,149
343.00 PRIME MOVERS - GENERAL	62,660,855.93	3,176,356	2,732,640	443,716
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,219,114.70	560,306	480,851	79,455
TOTAL BABCOCK PRESERVE SOLAR	<u>17,947,007.27</u>	<u>4,012,734</u>	<u>3,450,414</u>	<u>562,320</u>
MANATEE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,956,698.42	1,433,247	1,561,242	(127,995)
343.00 PRIME MOVERS - GENERAL	97,102,787.76	17,876,050	15,464,352	2,411,698
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,132,083.54	2,698,343	2,842,897	(144,554)
TOTAL MANATEE SOLAR	<u>125,191,569.72</u>	<u>22,007,639</u>	<u>19,868,491</u>	<u>2,139,148</u>
CITRUS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,282,116.61	1,309,422	1,454,440	(145,018)
343.00 PRIME MOVERS - GENERAL	99,609,828.55	17,665,783	15,853,973	1,811,810
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,385,773.20	2,593,840	2,880,911	(287,071)
TOTAL CITRUS SOLAR	<u>127,277,718.36</u>	<u>21,569,045</u>	<u>20,189,324</u>	<u>1,379,721</u>
CORAL FARMS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,681,719.41	718,913	668,126	50,787
343.00 PRIME MOVERS - GENERAL	64,095,911.08	9,356,516	6,521,947	2,834,569
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,209,463.05	1,851,022	1,720,826	130,196
TOTAL CORAL FARMS SOLAR	<u>87,987,093.54</u>	<u>11,926,451</u>	<u>8,910,899</u>	<u>3,015,552</u>
HORIZON SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,942,084.64	852,498	789,942	62,556
343.00 PRIME MOVERS - GENERAL	64,541,269.59	9,434,848	6,567,154	2,867,694
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,281,010.48	1,754,212	1,627,961	126,251
TOTAL HORIZON SOLAR	<u>88,764,364.71</u>	<u>12,041,557</u>	<u>8,985,057</u>	<u>3,056,500</u>
HAMMOCK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	14,403,638.08	1,475,123	1,439,113	36,010
343.00 PRIME MOVERS - GENERAL	63,918,207.70	9,155,057	6,442,421	2,712,636
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,156,838.82	1,552,261	1,514,368	37,893
TOTAL HAMMOCK SOLAR	<u>93,478,684.60</u>	<u>12,182,440</u>	<u>9,395,902</u>	<u>2,786,538</u>
INTERSTATE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,260,764.51	466,678	505,659	(38,981)
343.00 PRIME MOVERS - GENERAL	71,805,852.51	14,462,466	5,087,759	9,374,707
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,740,525.07	690,334	747,998	(57,664)
TOTAL INTERSTATE SOLAR	<u>88,807,142.09</u>	<u>15,619,477</u>	<u>6,341,416</u>	<u>9,278,061</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
BLUE CYPRESS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,605,524.57	1,183,047	1,154,011	29,036
343.00 PRIME MOVERS - GENERAL	64,432,591.26	9,118,326	6,550,484	2,567,842
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,336,310.77	1,466,602	1,432,282	34,320
TOTAL BLUE CYPRESS SOLAR	<u>90,374,426.60</u>	<u>11,767,975</u>	<u>9,136,777</u>	<u>2,631,198</u>
LOGGERHEAD SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	12,479,670.17	1,279,071	1,247,883	31,188
343.00 PRIME MOVERS - GENERAL	63,792,504.41	9,208,220	6,491,134	2,717,086
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,379,234.68	1,473,762	1,437,826	35,936
TOTAL LOGGERHEAD SOLAR	<u>90,651,409.26</u>	<u>11,961,052</u>	<u>9,176,843</u>	<u>2,784,209</u>
BARFOOT BAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,828,880.15	1,212,004	1,182,886	29,118
343.00 PRIME MOVERS - GENERAL	65,281,473.16	9,198,172	6,643,034	2,555,138
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,489,445.82	1,382,148	1,348,942	33,206
TOTAL BARFOOT BAY SOLAR	<u>90,599,799.13</u>	<u>11,792,324</u>	<u>9,174,862</u>	<u>2,617,462</u>
INDIAN RIVER SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,234,905.12	794,644	721,680	72,964
343.00 PRIME MOVERS - GENERAL	64,329,807.69	9,310,945	6,545,924	2,765,021
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,028,413.76	1,765,728	1,602,773	162,955
TOTAL INDIAN RIVER SOLAR	<u>87,593,126.57</u>	<u>11,871,316</u>	<u>8,870,377</u>	<u>3,000,939</u>
NORTHERN PRESERVE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,348,160.61	687,975	443,522	244,453
343.00 PRIME MOVERS - GENERAL	46,607,129.29	3,095,020	2,032,537	1,062,483
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,681,036.77	714,418	457,789	256,629
TOTAL NORTHERN PRESERVE SOLAR	<u>67,636,326.67</u>	<u>4,497,413</u>	<u>2,933,848</u>	<u>1,563,565</u>
ECHO RIVER SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,101,047.31	637,663	475,791	161,872
343.00 PRIME MOVERS - GENERAL	70,393,231.36	4,041,495	3,069,849	971,646
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,772,649.83	790,972	590,296	200,676
TOTAL ECHO RIVER SOLAR	<u>95,266,928.50</u>	<u>5,470,130</u>	<u>4,135,936</u>	<u>1,334,194</u>
HIBISCUS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,172,392.52	584,440	435,955	148,485
343.00 PRIME MOVERS - GENERAL	71,614,709.75	4,112,074	3,122,767	989,307
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,566,958.41	779,317	581,428	197,889
TOTAL HIBISCUS SOLAR	<u>95,354,060.68</u>	<u>5,475,831</u>	<u>4,140,150</u>	<u>1,335,681</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
OSPREY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,531,482.25	720,233	652,943	67,290
343.00 PRIME MOVERS - GENERAL	65,346,021.74	9,442,614	6,647,530	2,795,084
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,486,287.33	1,818,258	1,648,113	170,145
TOTAL OSPREY SOLAR	88,363,791.32	11,981,105	8,948,586	3,032,519
SOUTHFORK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,166,673.20	641,574	492,674	148,900
343.00 PRIME MOVERS - GENERAL	71,644,440.67	4,114,208	3,204,656	909,552
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,334,418.00	823,439	632,435	191,004
TOTAL SOUTHFORK SOLAR	97,145,531.87	5,579,221	4,329,765	1,249,456
TWINLAKES SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,703,226.65	710,738	458,740	251,998
343.00 PRIME MOVERS - GENERAL	55,155,439.98	3,660,338	2,405,329	1,255,009
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,558,821.48	836,989	538,271	298,718
TOTAL TWINLAKES SOLAR	78,417,488.11	5,208,065	3,402,340	1,805,725
BLUE HERON SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,023,285.40	466,430	301,018	165,412
343.00 PRIME MOVERS - GENERAL	60,331,387.24	4,006,127	2,631,052	1,375,075
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,918,843.26	791,622	510,842	280,780
TOTAL BLUE HERON SOLAR	79,273,515.90	5,264,179	3,442,912	1,821,267
BLUE INDIGO SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,483,622.60	519,212	445,698	73,514
343.00 PRIME MOVERS - GENERAL	67,445,612.40	3,330,745	2,912,433	418,312
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,931,260.19	540,259	464,157	76,102
TOTAL BLUE INDIGO SOLAR	88,860,495.19	4,390,215	3,822,288	567,927
BLUE SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,275,183.90	13,024	132,542	(119,518)
343.00 PRIME MOVERS - GENERAL	72,346,434.45	101,586	1,051,917	(950,331)
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,130,220.68	15,629	159,051	(143,422)
TOTAL BLUE SPRINGS SOLAR	92,751,839.03	130,239	1,343,510	(1,213,271)
COTTON CREEK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,960,092.90	13,986	142,330	(128,344)
343.00 PRIME MOVERS - GENERAL	77,688,724.64	109,088	1,129,594	(1,020,506)
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,952,111.48	16,783	170,796	(154,013)
TOTAL COTTON CREEK SOLAR	99,600,929.02	139,856	1,442,720	(1,302,864)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
CATTLE RANCH SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,573,675.97	636,415	410,178	226,237
343.00 PRIME MOVERS - GENERAL	54,065,007.64	3,590,027	2,356,236	1,233,791
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,233,839.97	615,120	524,114	91,006
TOTAL CATTLE RANCH SOLAR	<u>75,872,523.58</u>	<u>4,841,562</u>	<u>3,290,528</u>	<u>1,551,034</u>
OKEECHOBEE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	12,640,419.88	725,180	541,768	183,412
343.00 PRIME MOVERS - GENERAL	71,005,144.25	4,065,097	3,096,534	968,563
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,836,808.49	908,044	678,766	229,278
TOTAL OKEECHOBEE SOLAR	<u>99,482,372.62</u>	<u>5,698,321</u>	<u>4,317,068</u>	<u>1,381,253</u>
MASSAU SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,014,604.03	211,138	257,786	(46,648)
343.00 PRIME MOVERS - GENERAL	60,660,192.06	2,129,425	2,645,391	(515,966)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,162,083.33	321,627	392,687	(71,060)
TOTAL MASSAU SOLAR	<u>75,836,879.42</u>	<u>2,662,190</u>	<u>3,295,864</u>	<u>(633,674)</u>
UNION SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,834,272.91	204,807	250,057	(45,250)
343.00 PRIME MOVERS - GENERAL	58,841,465.46	2,065,581	2,566,076	(500,495)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,887,383.83	311,984	380,913	(68,929)
TOTAL UNION SPRINGS SOLAR	<u>73,563,122.20</u>	<u>2,582,372</u>	<u>3,197,046</u>	<u>(614,674)</u>
SUNSHINE GATEWAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,114,382.08	366,084	364,829	1,255
343.00 PRIME MOVERS - GENERAL	73,937,493.04	5,309,306	5,373,707	(64,401)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,342,552.53	740,585	738,019	2,566
TOTAL SUNSHINE GATEWAY SOLAR	<u>89,394,427.65</u>	<u>6,415,976</u>	<u>6,476,555</u>	<u>(60,579)</u>
IBIS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,452,354.23	390,515	389,065	1,450
343.00 PRIME MOVERS - GENERAL	75,075,951.27	5,382,307	5,456,479	(74,172)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,936,762.45	784,071	781,207	2,864
TOTAL IBIS SOLAR	<u>91,465,067.95</u>	<u>6,556,893</u>	<u>6,626,751</u>	<u>(69,858)</u>
SWEETBAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,985,672.05	731,085	470,799	260,286
343.00 PRIME MOVERS - GENERAL	47,942,137.38	3,185,978	2,090,271	1,095,707
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,954,496.94	729,072	469,438	259,634
TOTAL SWEETBAY SOLAR	<u>69,882,306.37</u>	<u>4,646,135</u>	<u>3,030,508</u>	<u>1,615,627</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
TRAILSIDE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,788,769.05	203,210	248,107	(44,897)
343.00 PRIME MOVERS - GENERAL	58,382,536.99	2,049,470	2,546,062	(496,592)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,818,067.51	309,551	377,942	(68,391)
TOTAL TRAILSIDE SOLAR	<u>72,989,373.55</u>	<u>2,562,231</u>	<u>3,172,111</u>	<u>(609,880)</u>
KROME SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,014,119.05	359,192	358,157	1,035
343.00 PRIME MOVERS - GENERAL	67,592,052.34	4,842,031	4,912,580	(70,549)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,107,429.23	724,057	721,972	2,085
TOTAL KROME SOLAR	<u>82,713,600.62</u>	<u>5,925,281</u>	<u>5,992,709</u>	<u>(67,428)</u>
SABAL PALM SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,169,889.80	146,836	88,168	58,668
343.00 PRIME MOVERS - GENERAL	62,226,324.15	1,480,914	904,771	576,143
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,398,631.09	223,676	134,306	89,370
TOTAL SABAL PALM SOLAR	<u>77,794,845.04</u>	<u>1,851,426</u>	<u>1,127,245</u>	<u>724,181</u>
DISCOVERY SOLAR ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	6,771,282.30	142,312	96,762	45,550
343.00 PRIME MOVERS - GENERAL	68,291,658.47	1,435,287	992,961	442,326
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,314,735.98	216,785	147,398	69,387
TOTAL DISCOVERY SOLAR ENERGY CENTER	<u>85,377,676.75</u>	<u>1,794,385</u>	<u>1,237,121</u>	<u>557,264</u>
RODEO SOLAR ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	5,920,648.58	157,093	84,606	72,487
343.00 PRIME MOVERS - GENERAL	59,712,605.87	1,584,360	868,221	716,139
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,018,960.41	239,301	128,881	110,420
TOTAL RODEO SOLAR ENERGY CENTER	<u>74,652,214.86</u>	<u>1,980,754</u>	<u>1,081,708</u>	<u>899,046</u>
MAGNOLIA SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,912,249.70	185,925	248,809	(62,884)
343.00 PRIME MOVERS - GENERAL	59,627,899.09	1,875,144	2,553,178	(678,034)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,006,166.34	283,221	379,013	(95,792)
TOTAL MAGNOLIA SPRINGS SOLAR	<u>74,546,315.13</u>	<u>2,344,289</u>	<u>3,181,000</u>	<u>(636,711)</u>
EGRET SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,777,199.76	202,804	247,611	(44,807)
343.00 PRIME MOVERS - GENERAL	58,265,855.03	2,045,374	2,540,974	(495,600)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,800,443.93	308,932	377,187	(68,255)
TOTAL EGRET SOLAR	<u>72,843,498.72</u>	<u>2,557,110</u>	<u>3,165,772</u>	<u>(608,662)</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
PELICAN SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,820,042.71	154,834	83,168	71,666
343.00 PRIME MOVERS - GENERAL	58,697,946.98	1,561,580	853,468	708,112
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,865,706.87	235,860	126,691	109,169
TOTAL PELICAN SOLAR	73,383,696.56	1,952,274	1,063,327	888,947
LAKESIDE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,589,088.31	196,200	239,547	(43,347)
343.00 PRIME MOVERS - GENERAL	56,368,458.35	1,978,768	2,458,228	(479,460)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,513,862.14	298,872	364,904	(66,032)
TOTAL LAKESIDE SOLAR	70,471,388.80	2,473,839	3,062,679	(588,840)
PALM BAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,582,440.38	156,918	94,063	62,855
343.00 PRIME MOVERS - GENERAL	66,387,096.42	1,582,593	965,268	617,325
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,027,071.94	239,034	143,287	95,747
TOTAL PALM BAY SOLAR	82,996,608.74	1,978,545	1,202,618	775,927
WILLOW SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,903,950.25	123,948	84,367	39,581
343.00 PRIME MOVERS - GENERAL	59,544,195.08	1,250,076	865,773	384,303
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,993,523.74	188,811	128,517	60,294
TOTAL WILLOW SOLAR	74,441,669.07	1,562,835	1,078,657	484,178
ORANGE BLOSSOM				
341.00 STRUCTURES AND IMPROVEMENTS	6,096,173.50	110,925	87,114	23,811
343.00 PRIME MOVERS - GENERAL	61,482,859.59	1,118,733	893,961	224,772
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,286,338.60	168,973	132,702	36,271
TOTAL ORANGE BLOSSOM	76,865,371.69	1,398,630	1,113,777	284,853
FORT DRUM SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,812,846.45	106,002	83,066	22,936
343.00 PRIME MOVERS - GENERAL	58,625,369.22	1,069,080	852,413	216,667
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,854,744.77	161,473	126,534	34,939
TOTAL FORT DRUM SOLAR	73,292,960.44	1,336,555	1,062,013	274,542
VOLUNTARY SOLAR PARTNERSHIP				
341.00 STRUCTURES AND IMPROVEMENTS	23,024.12	2,269	2,954	(685)
343.00 PRIME MOVERS - GENERAL	34,777,902.65	2,993,793	2,707,460	286,333
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,369,074.31	341,309	322,408	18,901
TOTAL VOLUNTARY SOLAR PARTNERSHIP	39,170,001.08	3,337,370	3,032,822	304,548

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

BASED ON DIFFERENT NUCLEAR, COMBINED CYCLE AND SOLAR LIFE SPANS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
C & I SOLAR PARTNERSHIP				
343.00 PRIME MOVERS - GENERAL	8,215,940.66	1,525,812	1,305,247	220,565
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,939,006.12	1,139,857	931,614	208,243
TOTAL C & I SOLAR PARTNERSHIP	14,154,946.78	2,665,669	2,236,861	428,808
NEW SOLAR 2021				
341.00 STRUCTURES AND IMPROVEMENTS	43,524,439.18	68,471	621,964	(563,493)
343.00 PRIME MOVERS - GENERAL	438,965,029.98	705,472	6,382,552	(5,677,080)
345.00 ACCESSORY ELECTRIC EQUIPMENT	66,301,046.00	104,302	947,442	(843,140)
TOTAL NEW SOLAR 2021	548,790,515.16	878,245	7,957,958	(7,073,713)
TOTAL SOLAR PRODUCTION PLANT	4,869,802,676.59	502,678,218	436,347,038	66,331,180

* THEORETICAL RESERVE BASED ON DEPRECIATION PARAMETERS THAT WILL APPLY TO DANIA BEACH ENERGY CENTER WHEN PLACED IN SERVICE

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021.

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE (%)	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	REMAINING LIFE		WHOLE LIFE	
								ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7) ⁽¹⁾ /(5) ⁽²⁾ /(6) ⁽³⁾	(8)	(9) ⁽⁴⁾ /(6)	(10) ⁽⁵⁾ /(6)	(11)	(12)
STEAM PRODUCTION PLANT											
CRIST STEAM PLANT											
CRIST COMMON											
311.00 STRUCTURES AND IMPROVEMENTS	12-2038	235-01*	(3)	157,804,657.49	130,811,821	32,200,391	16.68	1,930,479	1.22	5,396,961	3.42
312.00 BOILER PLANT EQUIPMENT	12-2052	67-01*	(6)	16,653,639.12	15,984,684	43,215,804	27.11	1,594,091	2.95	1,672,286	3.10
314.00 TURBOGENERATOR UNITS	12-2038	46-01*	(3)	28,056,791.43	19,143,248	9,839,418	14.88	681,251	2.36	1,004,056	3.79
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	94-01*	(3)	10,347,548.85	47,770,866	59,116,277	16.18	3,653,654	3.53	4,100,287	3.98
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	89-01*	(3)	2,985,015	2,985,015	3,122,425	16.13	193,679	3.27	248,672	4.20
TOTAL CRIST COMMON				209,492,592.97	211,971,287	199,374,320	16.05	17,680,824	3.05	15,688,749	4.02
CRIST UNIT 4											
312.00 BOILER PLANT EQUIPMENT	12-2024	67-01*	(3)	23,900,619.70	17,287,313	7,402,027	2.96	2,500,885	10.46	1,900,184	7.95
314.00 TURBOGENERATOR UNITS	12-2024	46-01*	(3)	1,966,277.15	1,420,811	4,338,936	2.94	1,420,811	12.92	1,966,277	10.00
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2024	94-01*	(3)	3,221,366.83	2,559,317	4,338,936	2.97	1,420,811	16.11	2,018,589	5.56
TOTAL CRIST UNIT 4				38,903,463.02	27,159,917	13,027,289	2.97	4,409,470		3,912,064	7.74
CRIST UNIT 5											
314.00 TURBOGENERATOR UNITS	12-2026	67-01*	(3)	25,834,053.02	18,703,845	9,982,732	4.90	2,037,282	7.89	1,687,614	6.53
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2026	46-01*	(3)	14,821,431.38	4,552,213	10,788,325	4.84	2,222,704	15.00	1,203,624	8.12
TOTAL CRIST UNIT 5				40,655,484.40	23,256,058	21,771,057	4.87	2,960,203	7.12	2,400,388	5.78
CRIST UNIT 6											
312.00 BOILER PLANT EQUIPMENT	12-2035	67-01*	(3)	144,222,332.69	27,188,146	121,793,623	13.23	9,205,860	6.38	7,529,383	5.22
314.00 TURBOGENERATOR UNITS	12-2035	46-01*	(3)	57,558,930.52	22,011,010	37,467,095	12.76	2,936,293	5.10	2,859,984	4.97
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2035	94-01*	(3)	1,676,613.35	67,732,829	681,382,821	13.16	53,628,640	5.86	11,690,618	5.10
TOTAL CRIST UNIT 6				2,351,113,338	67,732,829	681,382,821	13.16	53,628,640	5.86	11,690,618	5.10
CRIST UNIT 7											
314.00 TURBOGENERATOR UNITS	12-2038	67-01*	(3)	157,175,651.71	38,545,184	163,845,295	15.51	8,545,184	5.38	6,585,849	4.15
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	94-01*	(3)	102,554,876.72	49,635,171	63,311,941	15.16	5,331,941	4.21	6,335,884	4.27
TOTAL CRIST UNIT 7				259,730,528.43	88,170,355	227,157,236	15.64	13,877,125	2.65	13,921,733	3.72
TOTAL CRIST STEAM PLANT				996,061,888.23	410,829,885	618,102,044	12.85	46,109,284	4.83	46,331,771	4.64
SCHERER STEAM PLANT											
SCHERER COMMON											
311.00 STRUCTURES AND IMPROVEMENTS	12-2052	235-01*	(6)	30,228,381.42	15,653,639	16,388,156	29.95	547,184	1.81	823,374	2.72
312.00 BOILER PLANT EQUIPMENT	12-2052	67-01*	(6)	53,862,733.76	13,984,684	43,215,804	27.11	1,594,091	2.95	1,672,286	3.10
314.00 TURBOGENERATOR UNITS	12-2052	46-01*	(3)	28,056,791.43	19,143,248	9,839,418	14.88	681,251	2.36	1,004,056	3.79
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	94-01*	(3)	2,455,938.18	623,798	1,079,449	28.29	89,872	2.85	72,443	2.95
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	89-01*	(6)	6,302,833.46	2,579,384	4,101,609	27.63	147,381	2.34	143,604	2.28
TOTAL SCHERER COMMON				94,456,843.19	33,980,475	65,143,776	27.62	2,377,805	2.82	2,759,842	2.92
SCHERER UNIT 3											
311.00 STRUCTURES AND IMPROVEMENTS	12-2052	235-01*	(6)	25,329,160.69	15,709,250	11,139,660	29.92	372,315	1.47	500,812	1.98
312.00 BOILER PLANT EQUIPMENT	12-2052	67-01*	(6)	220,121,711.14	85,113,884	148,215,110	26.86	5,497,293	2.50	6,215,118	2.82
314.00 TURBOGENERATOR UNITS	12-2052	46-01*	(3)	45,087,373.37	24,716,374	23,055,046	23.98	977,237	2.17	1,351,098	2.80
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2052	94-01*	(3)	14,821,431.38	4,552,213	10,788,325	4.84	2,222,704	15.00	1,203,624	8.12
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2052	89-01*	(6)	6,302,833.46	2,579,384	4,101,609	27.63	147,381	2.34	143,604	2.28
TOTAL SCHERER UNIT 3				305,480,076.82	132,312,687	99,146,742	26.70	7,171,131	2.35	8,335,592	2.73
TOTAL SCHERER STEAM PLANT				399,936,863.81	166,293,142	257,639,220	26.88	9,548,936	2.39	11,095,370	2.77
TOTAL STEAM PRODUCTION PLANT				1,395,996,737.04	577,133,627	875,741,964	15.19	57,857,820	4.13	57,327,141	4.11
NUCLEAR PRODUCTION PLANT											
ST. LUCIE NUCLEAR PLANT											
ST. LUCIE COMMON											
321.00 STRUCTURES AND IMPROVEMENTS	04-2043	100-R1.5*	(1)	428,263,838.42	220,749,797	211,616,881	20.56	10,302,377	2.41	10,300,154	2.43
322.00 REACTOR PLANT EQUIPMENT	04-2043	60-R1*	(2)	53,526,448.17	26,980,291	17,615,666	19.45	1,419,829	2.65	1,638,133	3.06
323.00 TURBOGENERATOR UNITS	04-2043	46-R0.5*	(0)	15,546,873.99	4,403,628	11,446,246	18.73	595,001	3.83	614,245	3.95
324.00 ACCESSORY ELECTRIC EQUIPMENT	04-2043	94-R1.5*	(3)	2,985,015	2,985,015	3,122,425	19.03	884,000	3.81	759,817	3.27
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50-R1.5*	(3)	23,195,582.40	16,822,527	18,822,527	19.03	884,000	3.81	759,817	3.27
TOTAL ST. LUCIE COMMON				557,416,777.4	278,814,211	284,022,825	20.25	14,022,828	2.82	14,550,795	2.56

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE (%)	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS (P)(100-SP)(R)(6)	COMPOSITE REMAINING LIFE	REMAINING LIFE		WHOLE LIFE		
								ANNUAL DEPRECIATION ACCRUALS (P)(7)(R)	ANNUAL DEPRECIATION RATE (P)(7)(R)(6)	ANNUAL DEPRECIATION ACCRUALS (1)	ANNUAL DEPRECIATION RATE (1)(6)	
ST. LUCIE UNIT 1												
321.00 STRUCTURES AND IMPROVEMENTS	03-2036	50-R1.5 *	(1)	2,190,045,816.38	1,177,397,884	103,786,853	13.95	7,400,687	3.40	6,652,985	3.18	
322.00 TURBOGENERATOR UNITS	03-2036	45-R0.5 *	(0)	2,450,500	133,497,887	59,746,800	11.83	37,549,870	3.26	37,549,870	3.18	
323.00 TURBOGENERATOR UNITS	03-2036	45-R0.5 *	(0)	447,172,618.32	158,824,300	288,349,318	13.13	21,981,006	4.91	21,317,284	4.77	
324.00 ACCESSORY ELECTRIC EQUIPMENT	03-2036	50-R1.5 *	(1)	130,121,601.62	66,292,522	65,140,065	13.03	4,676,243	3.50	4,405,011	3.39	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	03-2036	50-R1.5 *	(3)	17,878,263.99	8,443,399	9,760,705	13.04	748,520	4.24	676,357	3.83	
TOTAL ST. LUCIE UNIT 1				1,750,462,103.33	782,043,863	973,650,126	13.46	72,411,673	4.17	70,063,949	4.03	
ST. LUCIE UNIT 2												
321.00 STRUCTURES AND IMPROVEMENTS	04-2043	100-R1.5 *	(1)	299,078,948.47	159,901,540	145,168,198	20.54	7,067,895	2.36	6,831,934	2.28	
322.00 TURBOGENERATOR UNITS	04-2043	45-R0.5 *	(0)	1,192,500,000	600,000,000	592,500,000	18.57	33,750,000	3.72	33,750,000	3.61	
323.00 TURBOGENERATOR UNITS	04-2043	45-R0.5 *	(0)	388,375,200.90	113,872,620	254,502,610	20.32	13,705,941	2.54	13,627,088	2.45	
324.00 ACCESSORY ELECTRIC EQUIPMENT	04-2043	75-R2.5 *	(1)	210,886,957.94	104,337,811	108,658,016	20.32	5,347,243	2.87	5,163,111	2.71	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2043	50-R1.5 *	(3)	26,430,446.28	14,275,176	12,668,194	17.68	705,911	3.01	715,852	2.98	
TOTAL ST. LUCIE UNIT 2				2,077,082,259.79	867,356,949	1,177,740,359	19.48	60,422,996	3.01	59,921,962	2.98	
TOTAL ST. LUCIE NUCLEAR PLANT				4,306,891,538.85	1,926,216,683	2,437,713,309	16.59	146,897,197	3.41	144,537,648	3.36	
TURKEY POINT NUCLEAR PLANT												
TURKEY POINT COMMON												
321.00 STRUCTURES AND IMPROVEMENTS	04-2033	100-R1.5 *	(1)	445,028,788.96	218,481,524	230,885,542	11.17	20,679,100	4.65	20,226,474	4.54	
322.00 TURBOGENERATOR UNITS	04-2033	45-R0.5 *	(0)	1,043,850	10,043,850	23,350,375	10.70	2,182,297	6.33	2,880,876	6.83	
323.00 TURBOGENERATOR UNITS	04-2033	45-R0.5 *	(0)	33,394,423.45	35,456,650	19,824,457	11.15	1,786,847	3.26	1,981,708	3.58	
324.00 ACCESSORY ELECTRIC EQUIPMENT	04-2033	50-R1.5 *	(3)	43,836,326.78	19,319,894	25,831,527	10.86	2,378,993	5.43	2,219,722	5.06	
TOTAL TURKEY POINT COMMON				717,274,607.07	346,037,864	379,232,488	11.07	33,982,977	4.76	33,977,639	4.77	
TURKEY POINT UNIT 3												
321.00 STRUCTURES AND IMPROVEMENTS	07-2032	100-R1.5 *	(1)	166,078,891.33	91,882,745	96,054,915	10.45	9,191,858	4.94	8,809,841	4.73	
322.00 TURBOGENERATOR UNITS	07-2032	45-R0.5 *	(0)	1,043,850	10,043,850	23,350,375	10.45	2,182,297	6.33	2,880,876	6.83	
323.00 TURBOGENERATOR UNITS	07-2032	45-R0.5 *	(0)	266,622,184	3,657,491	538,979,284	10.24	5,347,243	4.36	46,440,682	5.83	
324.00 ACCESSORY ELECTRIC EQUIPMENT	07-2032	75-R2.5 *	(1)	165,852,716.84	91,934,343	75,176,901	10.45	7,232,239	4.36	6,655,686	4.02	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	07-2032	50-R1.5 *	(3)	1,813,685,523.53	777,397,181	1,033,467,799	10.15	1,257,009	7.83	920,903	5.74	
TOTAL TURKEY POINT UNIT 3				1,833,466,799	1,033,467,799	1,033,467,799	10.15	103,790,137	5.72	94,463,137	5.21	
TURKEY POINT UNIT 4												
321.00 STRUCTURES AND IMPROVEMENTS	04-2033	100-R1.5 *	(1)	157,040,616.38	75,498,522	83,112,500	11.18	7,434,034	4.73	7,434,719	4.68	
322.00 REACTOR PLANT EQUIPMENT	04-2033	60-R1.5 *	(2)	609,829,485.90	275,185,284	346,840,801	10.92	31,761,978	5.21	29,654,841	4.83	
323.00 TURBOGENERATOR UNITS	04-2033	45-R0.5 *	(0)	1,043,850	10,043,850	23,350,375	10.92	2,182,297	6.33	2,880,876	6.83	
324.00 ACCESSORY ELECTRIC EQUIPMENT	04-2033	75-R2.5 *	(1)	20,840,401.23	125,228,850	80,729,955	11.95	3,740,855	3.50	3,708,175	3.60	
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	04-2033	50-R1.5 *	(3)	15,969,369.37	6,978,150	9,181,821	10.91	841,006	5.36	829,965	5.29	
TOTAL TURKEY POINT UNIT 4				1,646,667,568.72	743,565,204	973,959,446	10.65	67,533,889	5.15	67,196,237	4.98	
TOTAL TURKEY POINT NUCLEAR PLANT				4,171,807,889.32	1,665,995,278	2,348,041,533	10.56	222,427,023	5.33	210,367,027	5.04	
TOTAL NUCLEAR PLANT				8,479,786,439.17	3,792,211,811	4,785,754,842	12.96	369,324,200	4.36	354,904,655	4.19	
COMBINED CYCLE PRODUCTION PLANT												
FT. MYERS COMBINED CYCLE PLANT												
FT. MYERS COMMON												
321.00 STRUCTURES AND IMPROVEMENTS	06-2043	60-R2 *	(2)	12,586,217.28	2,814,452	10,023,450	20.75	483,658	3.84	391,715	3.11	
322.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50-R1.5 *	(3)	2,740,948.49	539,699	2,232,965	11.83	18,889	2.55	15,596	2.10	
323.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9-L0 *	(3)	31,059,638.17	1,435,689	18,733,086	7.48	2,507,684	8.07	2,449,033	7.24	
324.00 GENERATORS	06-2043	60-R2 *	(2)	2,115,270.32	65,775	156,953	20.66	7,549	3.51	7,838	3.64	
325.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50-R2.5 *	(2)	1,356,051.99	349,010	1,034,775	20.30	50,974	3.76	49,403	3.64	
TOTAL FT. MYERS COMMON				20,707,466.00	6,046,762	33,629,070	10.36	3,236,066	6.47	2,876,157	5.75	
FT. MYERS UNIT 2												
321.00 STRUCTURES AND IMPROVEMENTS	06-2043	60-R2 *	(2)	69,867,531.61	19,495,165	38,415,175	20.52	1,815,271	3.52	1,705,855	3.34	
322.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	50-R1.5 *	(3)	5,092,052.01	645,235	4,446,817	19.96	251,153	4.84	1,880,295	3.73	
323.00 PRIME MOVERS - GENERAL	06-2043	9-L0 *	(3)	491,690,193.80	54,485,200	452,242,979	19.84	23,026,629	4.68	19,033,343	3.92	
324.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9-L0 *	(3)	399,596,444.16	73,344,829	186,392,210	7.10	28,252,424	6.57	28,901,325	7.23	
325.00 GENERATORS	06-2043	60-R2 *	(2)	58,019,332.88	22,713,489	37,047,033	20.25	1,829,493	3.16	1,774,957	3.08	
326.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	50-S0.5 *	(2)	4,151,211.40	1,310,102	2,827,104	19.31	151,600	3.65	136,978	3.30	
TOTAL FT. MYERS UNIT 2				1,066,417,599.37	197,655,243	763,750,085	13.72	54,936,825	5.15	53,662,933	5.03	

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 Summary of Depreciation Based on
 Current Service Life and Net Salvage Estimates
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FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, '22.
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6) (7)*(8)+(9)*(10)	COMPOSITE REMAINING LIFE (8)	REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS (9)*(11)	REMAINING LIFE DEPRECIATION RATE (10)/(11)	WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS (11)	WHOLE LIFE DEPRECIATION RATE (12)	
FT. MYERS UNIT 3											
06-2043	60-R2*	(2)	1,196,661.13	2,693,086	4,613,268	20.66	20,669	3.07	544,010	3.11	
06-2043	60-R1*	(3)	35,674,576.69	6,419,219	45,184,033	19.46	2,320,865	6.51	1,242,886	3.48	
06-2043	50-R1*	(3)	54,306,902.68	2,088,380	56,395,283	20.34	2,618,768	4.09	1,842,418	3.03	
06-2043	60-R2*	(3)	10,478,859.43	1,633,936	12,112,795	20.28	3,069,626	6.03	317,366	3.03	
06-2043	50-S0.5*	(2)	1,051,448.38	(946,674)	2,018,074	20.28	3,069,626	6.03	69,228	4.19	
06-2043	50-S0.5*	(2)	127,954,826.08	19,637,271	147,592,097	18.66	6,130,026	4.64	4,320,842	3.35	
TOTAL FT. MYERS UNIT 3			1,444,967,614.39	196,837,271	922,169,650	14.01	64,383,317	5.17	60,828,939	4.89	
MAMATEE COMBINED CYCLE PLANT											
MAMATEE UNIT 3											
06-2045	60-R2*	(2)	142,481,540.61	32,642,683	112,838,878	22.47	5,015,664	3.52	3,783,029	2.66	
06-2045	50-R1.5*	(3)	5,407,180.12	1,315,042	4,254,354	21.29	199,629	3.70	173,765	3.21	
06-2045	50-R1*	(3)	303,762,786.49	88,983,613	231,381,352	21.12	10,954,637	3.96	10,597,765	7.43	
06-2045	60-R2*	(3)	44,322,994.59	13,247,668	32,405,210	22.15	1,462,889	3.30	1,312,800	2.96	
06-2045	50-R2.5*	(2)	20,659,622	30,609,217	30,609,217	21.58	1,427,674	2.83	1,469,707	2.91	
06-2045	50-S0.5*	(2)	14,346,594.83	8,352,407	22,701,449	20.34	4,064,413	2.83	4,247,377	2.96	
06-2045	50-S0.5*	(2)	7,822,167,272.92	196,310,250	8,018,477,522.92	14.86	39,036,378	4.46	33,646,660	4.30	
TOTAL MAMATEE UNIT 3			786,816,797.55	196,310,250	583,912,706	14.96	35,030,518	4.45	33,840,660	4.30	
MARTIN COMBINED CYCLE PLANT											
MARTIN COMMON											
06-2034	60-R2*	(2)	267,846,261.62	178,584,260	86,663,656	13.15	7,167,668	2.93	7,416,910	2.93	
06-2034	50-R1.5*	(3)	18,549,315.55	6,948,720	11,600,595	11.60	526,835	5.90	408,365	4.07	
06-2034	50-R1*	(3)	30,190,931.24	19,495,011	17,610,928	11.87	1,453,842	4.91	1,575,315	5.22	
06-2034	9-1.0*	35	24,082,661.55	2,010,771	13,642,959	6.96	1,980,195	8.14	1,871,427	7.77	
06-2034	50-R2.5*	(2)	17,757,041.26	7,032,283	11,079,899	12.07	917,670	5.37	915,718	4.99	
06-2034	50-S0.5*	(2)	345,389,277.92	2,057,222,084	138,030,607	11.26	12,259,882	3.55	12,138,560	3.51	
TOTAL MARTIN COMMON			2,332,602.20	719,860	1,600,794	13.20	134,985	5.78	108,298	4.55	
06-2034	60-R2*	(2)	186,540.83	128,269	44,178	11.54	3,628	2.31	5,079	3.07	
06-2034	50-R1.5*	(3)	148,992,697.36	62,024,975	89,377,503	11.73	7,619,865	5.18	5,977,384	4.07	
06-2034	9-1.0*	35	69,613,131.97	25,154,163	25,154,163	6.21	4,050,890	5.82	5,444,389	7.53	
06-2034	50-R2.5*	(2)	16,466,661.90	1,466,661.90	16,466,661.90	11.67	1,466,661.90	3.17	1,466,661.90	3.17	
06-2034	50-S0.5*	(2)	28,519,518.14	18,342,928	10,147,488	11.67	905,632	4.39	908,846	3.50	
06-2034	50-S0.5*	(2)	276,059,783.32	336,122	346,070	11.78	29,378	4.39	27,767	4.15	
TOTAL MARTIN UNIT 3			2,332,602.20	1,600,794	1,600,794	13.20	134,985	5.78	108,298	4.55	
MARTIN UNIT 4											
06-2034	60-R2*	(2)	2,330,699.26	470,702	1,967,811	12.35	159,337	6.66	131,036	5.52	
06-2034	50-R1.5*	(3)	173,143.35	115,140	63,197	11.61	5,443	3.14	5,697	3.29	
06-2034	50-R1*	(3)	141,470,789.46	75,486,453	70,227,832	11.76	5,971,754	4.22	5,988,114	4.24	
06-2034	60-R2*	(3)	30,475,792.81	12,110,033	19,280,033	12.17	1,584,226	5.20	1,320,631	4.33	
06-2034	50-R2.5*	(2)	25,806,466.99	14,981,960	11,339,586	11.94	949,714	3.68	968,682	3.75	
06-2034	50-S0.5*	(2)	759,123.29	388,286	369,840	11.96	30,831	4.12	33,357	4.45	
TOTAL MARTIN UNIT 4			2,760,947,117.07	106,071,239	149,226,324	9.51	16,094,970	5.63	14,338,277	5.16	
MARTIN UNIT 8											
06-2045	60-R2*	(2)	24,729,466.96	10,573,063	14,851,027	22.67	646,274	2.61	681,969	2.76	
06-2045	50-R1.5*	(3)	328,666,882.12	61,070,001	275,385,050	21.15	19,021,943	3.96	11,370,861	3.48	
06-2045	9-1.0*	35	25,936,507.92	39,698,430	125,600,150	6.86	18,309,609	7.20	18,309,609	7.22	
06-2045	60-R2*	(3)	46,827,173.94	13,786,407	34,239,652	22.17	1,544,411	3.31	1,405,916	3.02	
06-2045	50-R2.5*	(2)	5,236,263.17	2,159,684	3,076,579	20.92	1,485,408	2.96	1,485,408	3.10	
06-2045	50-S0.5*	(2)	271,560,196.33	152,269,291	482,547,766	13.67	36,513,622	4.92	33,834,303	4.69	
TOTAL MARTIN UNIT 8			1,623,517,286.64	562,827,331	923,431,686	11.91	77,549,387	4.78	73,983,917	4.56	

FLORIDA POWER AND LIGHT COMPANY
TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021.

BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES										
PROBABLE RETIREMENT DATE (1)	SURVIVOR CURVE (2)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7) (100%*(5)-(6))	COMPOSITE REMAINING LIFE (8)	REMAINING LIFE		WHOLE LIFE	
							ANNUAL DEPRECIATION ACCRUALS (9) (7)/(8)	ANNUAL DEPRECIATION RATE (10) (9)/(5)	ANNUAL DEPRECIATION ACCRUALS (11)	ANNUAL DEPRECIATION RATE (12)
SAWFOOD COMBINED CYCLE PLANT										
SAWFOOD COMMON										
05-2043	60R2*	(2)	85,963,869.29	33,274,739	54,418,348	20.77	2,619,569	3.05	2,540,973	2.96
05-2043	50R1.5*	(3)	88,462.45	10,464	80,852	19.28	4,183	4.73	2,610	2.96
05-2043	50R1*	(3)	16,346,188	827,275	15,518,913	19.71	2,829,335	4.97	7,024,47	4.21
05-2043	60R2*	(2)	20,508,651	19,392,275	1,116,376	20.58	3,195,653	3.96	3,195,653	3.48
05-2043	60R2*	(2)	202,508,651	86,228	202,508,651	20.78	6,693,47	3.86	6,693,47	4.32
05-2043	50R2.5*	(2)	14,883,571.12	1,259,746	13,821,487	20.78	669,847	4.50	642,860	4.32
05-2043	50S0.5*	(2)	2,668,352.85	857,081	1,814,639	19.52	95,524	3.98	92,728	3.48
			172,439,197.30	49,688,586	107,764,372	15.21	7,048,024	4.09	7,747,280	4.49
SAWFOOD UNIT 4										
05-2043	60R2*	(2)	7,639,483.82	4,782,777	3,009,507	20.50	146,865	1.92	190,674	2.50
05-2043	50R1.5*	(3)	2,008,520.4	1,008,520.4	1,000,000	19.16	56,827	2.82	56,827	3.18
05-2043	50R1*	(3)	200,856,520.4	60,232,183	239,728,333	19.94	12,132,204	6.00	11,823,704	5.88
05-2043	9L0*	(3)	189,258,726.53	35,226,190	87,791,982	6.94	12,650,141	6.68	13,683,667	7.23
05-2043	60R2*	(3)	40,300,942.08	12,425,604	29,084,369	20.50	1,418,750	3.52	1,372,605	3.41
05-2043	50R2.5*	(2)	3,691,482.25	1,937,399	23,488,089	19.74	1,189,869	3.24	1,128,706	3.07
05-2043	50S0.5*	(2)	3,691,482.25	1,937,399	23,488,089	19.74	1,189,869	3.24	1,128,706	3.07
			670,143,263.32	129,591,869	386,269,403	13.91	27,761,635	4.87	27,883,573	4.89
SAWFOOD UNIT 5										
05-2042	60R2*	(3)	7,649,851.84	3,878,685	3,731,684	19.85	189,892	2.55	192,107	2.67
05-2042	50R1.5*	(3)	892,324.30	359,189	532,600	18.59	305,005	3.37	30,970	3.15
05-2042	50R1*	(3)	293,466,352.14	71,075,387	231,189,925	18.75	12,330,343	4.20	11,900,905	3.88
05-2042	9L0*	(3)	205,294,752.04	35,613,161	97,808,928	6.88	14,216,414	6.93	14,855,860	7.24
05-2042	60R2*	(2)	1,544,856.85	1,544,856.85	1,544,856.85	19.82	1,116,963	7.32	1,116,963	6.88
05-2042	50R2.5*	(2)	33,554,724.70	21,081,284	11,473,440	18.82	1,116,963	3.33	1,033,961	3.08
05-2042	50S0.5*	(2)	2,851,190.70	1,330,041	1,521,149.70	18.12	1,330,041	3.05	86,967	3.05
			877,776,658.32	159,128,725	377,645,986	12.98	29,085,000	5.09	28,663,827	4.96
			1,320,361,086.95	317,388,899	870,997,761	13.63	63,883,639	4.84	64,294,630	4.87
TURKEY POINT COMBINED CYCLE PLANT										
TURKEY POINT UNIT 5										
05-2047	60R2*	(2)	53,940,215.58	17,587,658	37,440,342	24.62	1,520,729	2.82	1,597,138	2.96
05-2047	50R1.5*	(3)	4,985,233	7,915,471	3,929,738	22.75	347,833	2.79	1,372,306	2.97
05-2047	9L0*	(3)	211,440,308.83	28,120,931	183,319,378	7.06	15,483,311	7.24	15,270,114	7.22
05-2047	60R2*	(3)	39,828,219.13	(1,683,138)	42,706,205	23.40	1,779,625	4.47	1,180,210	2.96
05-2047	50R2.5*	(2)	53,740,829.97	21,584,250	33,231,397	23.40	1,420,445	2.84	1,516,017	2.82
05-2047	50S0.5*	(2)	4,456,624.90	1,165,068	3,291,556.90	15.92	345,555,639	4.79	31,920,915	4.42
			721,682,265.47	111,650,688	580,014,037	15.92	34,555,639	4.79	31,920,915	4.42
WEST COUNTY COMBINED CYCLE PLANT										
WEST COUNTY COMMON										
05-2051	60R2*	(2)	77,913,221.09	15,696,351	63,715,134	28.44	2,242,445	2.89	2,232,766	2.85
05-2051	50R1.5*	(3)	8,611,779.64	1,754,015	7,116,118	26.79	205,626	3.08	287,052	3.33
05-2051	9L0*	(3)	28,434,944.37	3,307,690	25,080,003	26.54	938,333	3.47	1,000,473	3.52
05-2051	50R2*	(2)	154,396,008.34	31,432,600	68,800,886	7.34	9,387,423	6.09	11,447,397	7.22
05-2051	50S0.5*	(2)	2,045,749.90	342,945	1,702,804.90	26.50	46,801	3.22	46,801	3.22
			286,938,868.33	56,052,942	180,887,416	13.47	13,431,260	4.69	15,103,875	5.30
WEST COUNTY UNIT 1										
05-2049	60R2*	(2)	80,928,148.96	22,797,947	59,748,765	26.49	2,255,622	2.79	2,236,440	2.76
05-2049	50R1.5*	(3)	17,873,153.91	4,833,642	13,575,706	24.58	552,307	3.09	544,092	3.04
05-2049	9L0*	(3)	306,048,983.24	44,940,834	270,289,519	24.25	11,145,860	3.64	9,746,889	3.18
05-2049	60R2*	(2)	145,639,437.77	15,155,932	133,002,505.84	25.25	13,300,240	9.17	11,867,823	8.25
05-2049	50R2.5*	(2)	75,659,440.24	21,854,068	55,314,881	25.30	1,186,343	2.89	1,161,779	2.89
05-2049	50S0.5*	(2)	8,709,637.52	2,575,682	6,306,145	24.03	262,511	3.01	260,729	2.96
			765,131,208.36	126,772,605	535,732,489	17.16	31,211,135	4.49	28,635,776	4.01

FLORIDA POWER AND LIGHT COMPANY
TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, '22.

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE (%)	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS (\$)(%)	COMPOSITE REMAINING LIFE (Y)	REMAINING LIFE		WHOLE LIFE	
								ANNUAL DEPRECIATION ACCRUALS (\$)(Y)	ANNUAL DEPRECIATION RATE (%)	ANNUAL DEPRECIATION ACCRUALS (\$)	ANNUAL DEPRECIATION RATE (%)
WEST COUNTY UNIT 2											
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	60-R2*	(2)	35,744,253.79	9,786,686	24,822,557	26.44	930,858	2.76	2,107,226	2.70
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	60-R1*	(2)	2,322,616.20	2,322,616	2,322,616	26.44	2,322,616	2.76	2,322,616	2.70
341.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2049	50-R1*	(3)	262,419,457.20	28,435,351	231,655,660	24.20	9,558,416	3.70	7,530,788	3.14
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2049	9-4.0	35	18,200,015.93	7,770,457	97,659,554	5.22	17,008,227	11.53	11,713,274	7.22
343.00 GENERATORS	06-2049	60-R2*	(3)	13,109,523	13,109,523	31,433,303	25.70	1,233,868	2.82	1,208,960	2.79
343.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	60-R2*	(3)	11,226,021.11	3,657,886	8,000,000	23.96	346,517	2.86	347,528	2.96
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2049	50-S0.5*	(2)	541,844,567.88	74,106,656	467,197,447	13.22	31,895,462	5.69	23,197,203	4.28
TOTAL WEST COUNTY UNIT 2											
WEST COUNTY UNIT 3											
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	60-R2*	(2)	56,293,169.93	12,932,615	44,488,418	28.38	1,567,927	2.78	1,561,028	2.77
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	50-R1.5*	(3)	12,189,193.95	2,290,324	10,284,546	26.33	389,842	3.20	371,044	3.04
343.00 PRIME MOVERS - GENERAL	06-2051	50-R1*	(3)	629,109,009.95	60,981,329	484,020,902	25.86	18,716,972	3.54	16,628,137	3.14
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2051	9-4.0	35	1,107,288,983.02	14,908,164	1,092,375,819	17.94	12,461,592	11.53	10,939,822	10.82
344.00 GENERATORS	06-2051	60-R2*	(3)	1,107,288,983.02	14,908,164	60,868,544	17.94	12,461,592	11.53	10,939,822	10.82
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	50-R2.5*	(2)	61,995,751.74	13,666,622	49,662,725	27.21	1,821,489	2.94	1,781,101	2.87
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	50-S0.5*	(2)	14,488,118.42	6,430,212	8,337,669	25.81	323,408	2.23	434,172	3.00
TOTAL WEST COUNTY UNIT 3											
TOTAL WEST COUNTY COMBINED CYCLE PLANT				2,436,022,019.99	362,815,621	1,881,439,763	16.50	114,009,665	4.68	100,582,280	4.13
CAPE CAMAVERAL COMBINED CYCLE PLANT											
CAPE CAMAVERAL COMBINED CYCLE											
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	60-R2*	(2)	67,006,436.77	16,951,645	71,794,920	30.25	2,373,386	2.73	2,352,637	2.70
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	50-R1.5*	(3)	1,656,656.76	1,656,656	1,656,656	30.25	1,656,656	2.73	1,656,656	2.70
343.00 PRIME MOVERS - GENERAL	06-2053	50-R1*	(3)	418,034,203.80	17,394,167	411,131,115	27.35	15,032,918	3.81	12,652,818	3.04
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	9-4.0	35	199,391,513.39	5,567,468	124,037,075	7.24	17,132,093	8.59	14,389,058	7.22
344.00 GENERATORS	06-2053	60-R2*	(3)	72,806,012.99	14,750,669	60,239,336	29.40	2,048,657	2.81	2,031,140	2.79
344.00 GENERATORS	06-2053	50-S0.5*	(2)	24,356,423.79	24,356,423	97,028,714	23.42	3,353,376	3.81	3,353,376	3.81
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	50-S0.5*	(2)	110,182,153.71	3,321,022	106,861,131	19.50	3,321,022	3.23	3,308,349	2.94
TOTAL CAPE CAMAVERAL COMBINED CYCLE				953,765,153.39	91,491,281	613,064,004	19.50	41,697,114	4.37	36,516,970	3.83
TOTAL CAPE CAMAVERAL COMBINED CYCLE PLANT				953,765,153.39	91,491,281	613,064,004	19.50	41,697,114	4.37	36,516,970	3.83
RIVIERA COMBINED CYCLE PLANT											
RIVIERA COMBINED CYCLE											
341.00 STRUCTURES AND IMPROVEMENTS	06-2054	60-R2*	(2)	82,860,776.65	14,984,896	69,533,095	31.19	2,220,319	2.60	2,244,919	2.71
341.00 STRUCTURES AND IMPROVEMENTS	06-2054	50-R1.5*	(3)	60,881,843.55	10,072,429	52,738,870	28.89	1,825,506	2.60	1,840,661	3.02
343.00 PRIME MOVERS - GENERAL	06-2054	50-R1*	(3)	520,329,353.40	11,417,912	504,520,292	28.20	16,600,010	3.57	15,847,700	3.06
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2054	9-4.0	35	1,000,000,000.00	15,428,072	984,571,928	17.40	14,846,629	11.53	13,662,465	10.82
344.00 GENERATORS	06-2054	60-R2*	(3)	87,095,237.00	16,428,072	74,238,822	30.36	2,445,284	2.81	2,448,240	2.81
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2054	50-R2.5*	(2)	86,532,819.81	16,252,069	71,807,407	29.88	2,403,193	2.78	2,421,441	2.80
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2054	50-S0.5*	(2)	12,206,258.36	2,302,689	10,147,895	28.35	357,850	2.93	359,628	2.95
TOTAL RIVIERA COMBINED CYCLE				392,269,263.76	72,478,696	293,636,590	22.45	39,807,555	4.01	35,987,274	3.58
TOTAL RIVIERA COMBINED CYCLE PLANT				992,369,608.76	72,478,696	693,659,590	22.45	39,807,555	4.01	35,987,274	3.58
PT. EVERGLADES COMBINED CYCLE PLANT											
PT. EVERGLADES COMBINED CYCLE											
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	60-R2*	(2)	115,652,360.95	16,378,154	101,657,254	33.06	3,072,815	2.66	3,079,244	2.66
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	50-R1.5*	(3)	1,446,446.46	1,446,446	1,446,446	33.06	1,446,446	2.66	1,446,446	2.66
343.00 PRIME MOVERS - GENERAL	06-2056	50-R1*	(3)	669,730,639.34	33,791,984	582,911,474	29.77	19,590,500	3.27	18,108,470	3.02
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	9-4.0	35	203,942,736.88	11,213,170	121,349,608	7.34	16,532,644	8.11	14,127,725	7.22
344.00 GENERATORS	06-2056	60-R2*	(3)	97,851,241.08	11,545,668	88,942,110	32.18	2,793,884	2.83	2,712,240	2.78
344.00 GENERATORS	06-2056	50-S0.5*	(2)	1,546,446.46	1,546,446	1,546,446	30.07	1,546,446	2.87	1,546,446	2.87
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50-S0.5*	(2)	14,414,470.20	2,258,217	12,444,520	30.07	413,652	2.87	413,652	2.92
TOTAL PT. EVERGLADES COMBINED CYCLE				1,174,225,306.95	95,438,476	1,034,225,169	22.28	46,416,381	3.95	43,124,751	3.67
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT				1,174,225,306.95	95,438,476	1,034,225,169	22.28	46,416,381	3.95	43,124,751	3.67

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FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021.

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE (%)	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	REMAINING LIFE		WHOLE LIFE		
								ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE (%)	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE (%)	
ONECHOEBEE COMBINED CYCLE PLANT												
LANSGORGE CLEAN ENERGY CENTER												
341.00 STRUCTURES AND IMPROVEMENTS	06-2059	80-R2 *	(2)	91,902,661.44	6,992,006	86,747,609	35.94	2,413,684	2.63	2,452,155	2.67	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2059	50-R1.5 *	(3)	3,158,818	3,158,818	29,776,245	33.04	901,218	2.82	937,472	3.01	
343.00 PRIME MOVERS - GENERAL	06-2059	50-R1 *	(3)	7,807,026.20	43,340,849	718,004,577	32.21	22,291,568	3.02	22,866,937	3.03	
344.00 ACCESSORY ELECTRIC EQUIPMENT	06-2059	50-R2 *	(2)	1,465,528.64	1,465,528	14,655,286	34.97	1,610,788	2.74	1,627,200	2.74	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2059	50-R2.5 *	(2)	100,547,513.24	6,898,000	95,660,464	34.54	2,769,566	2.75	2,785,367	2.77	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2059	50-S0.5 *	(2)	1,259,963.79	1,562,659	302,734	32.81	302,734	2.69	327,015	2.90	
TOTAL ONECHOEBEE CLEAN ENERGY CENTER				1,187,073,547.16	83,489,075	1,078,835,608	26.29	41,030,441	3.46	41,479,003	3.49	
LANSGORGE COMBINED CYCLE PLANT												
LANSGORGE COMMON												
341.00 STRUCTURES AND IMPROVEMENTS	12-2042	23-O1 *	(2)	47,391,460.04	5,376,276	42,820,738	12.42	3,447,724	7.27	2,139,772	4.52	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2042	17-O1 *	(2)	1,571,193.93	44,380	1,553,624	14.00	110,073	7.06	103,869	6.61	
343.00 PRIME MOVERS - GENERAL	12-2042	20-O1 *	(2)	7,570,203.61	551,520	7,147,434	20.46	349,337	4.61	284,027	3.75	
344.00 GENERATORS	12-2042	33-O1 *	(2)	13,444,429.18	1,388,201	12,314,763	15.55	791,847	5.89	579,214	4.31	
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	28-O1 *	(2)	81,256,429.37	4,292,219	75,016,944	14.00	5,538,694	6.54	3,637,142	4.44	
TOTAL LANSGORGE COMMON				144,669,034.12	4,267,599	142,939,769	15.76	7,139,445	6.22	6,046,495	5.76	
341.00 STRUCTURES AND IMPROVEMENTS	12-2042	38-O1 *	(2)	3,769,816.07	300,518	3,468,231	10.81	107,943	5.26	151,052	4.02	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2042	17-O1 *	(2)	109,298,876.28	8,224,539	102,932,020	10.95	9,400,184	8.60	6,886,180	6.30	
343.00 PRIME MOVERS - GENERAL	12-2042	17-O1 *	(2)	18,187,892.98	1,375,640	17,121,233	11.03	1,552,482	8.53	1,130,430	6.22	
344.00 GENERATORS	12-2042	33-O1 *	(2)	12,592,496.08	9,052,500	66,126,522	16.58	3,265,354	5.38	2,815,200	4.23	
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2042	28-O1 *	(2)	2,618,732.30	162,636	2,480,611	16.41	151,165	5.77	127,557	4.87	
TOTAL LANSGORGE COMMON				3,361,956,478.12	24,708,649	3,116,192,812	14.14	27,336,767	6.67	22,597,739	5.25	
TOTAL LANSGORGE COMBINED CYCLE PLANT				477,119,907.55	30,008,677	391,201,760	14.11	27,717,461	6.64	21,234,865	5.09	
LAUDERDALE COMBINED CYCLE PLANT												
LAUDERDALE COMMON												
341.00 STRUCTURES AND IMPROVEMENTS	06-2033	80-R2 *	(2)	23,097,005.23	16,120,538	7,438,407	11.22	607,451	2.63	623,314	2.70	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2033	50-R1.5 *	(3)	922,825.41	5,202,138	2,624,974	10.61	214,296	2.82	292,038	3.84	
343.00 PRIME MOVERS - GENERAL	06-2033	50-R1 *	(3)	922,825.41	(866,789)	1,757,300	11.05	27,889	3.02	196,789	6.15	
344.00 GENERATORS	06-2033	50-R2 *	(2)	50,979.79	(28,727)	1,466,769	11.03	4,338	2.75	1,466,769	4.19	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2033	50-S0.5 *	(2)	5,592.09	3,338	2,366	11.21	150	2.69	2,343	6.13	
TOTAL LAUDERDALE COMMON				32,367,251.91	20,263,131	13,092,037	14.53	699,209	2.78	1,089,752	3.37	
TOTAL LAUDERDALE COMBINED CYCLE PLANT				32,367,251.91	20,263,131	13,092,037	14.53	699,209	2.78	1,089,752	3.37	
TOTAL COMBINED CYCLE PRODUCTION PLANT				12,889,665,090.64	2,198,879,947	9,876,011,790	16.82	586,932,626	4.55	544,659,976	4.22	
SIMPLE CYCLE AND PEAKER PLANTS												
LAUDERDALE GTS												
341.00 STRUCTURES AND IMPROVEMENTS	06-2028	80-R2 *	(3)	4,817,887.40	3,122,350	1,701,695	6.45	277,620	5.77	317,111	6.68	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50-R1.5 *	(3)	2,084,709.95	1,711,082	400,160	6.22	65,269	3.13	81,454	3.91	
343.00 PRIME MOVERS - GENERAL	06-2028	50-R1 *	(3)	12,995,184.38	10,979,728	2,403,252	6.35	378,665	2.91	1,031,777	7.84	
344.00 GENERATORS	06-2028	60-R2 *	(3)	5,032,600.21	(138,479)	5,322,054	6.42	828,880	16.47	335,709	6.67	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50-S0.5 *	(2)	1,141,429.72	60,340	1,141,429	6.10	18,272	0.46	1,141,429	3.16	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2028	50-S0.5 *	(2)	61,429.72	60,340	1,141,429	6.10	18,272	0.46	1,141,429	3.16	
TOTAL LAUDERDALE GTS				25,597,808.16	16,264,869	10,039,682	6.40	1,569,667	6.13	1,790,521	7.00	
FT. MYERS GTS												
341.00 STRUCTURES AND IMPROVEMENTS	06-2028	80-R2 *	(2)	4,827,985.35	3,428,167	1,408,358	6.45	231,993	4.81	275,445	5.71	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2028	50-R1.5 *	(3)	3,214,518.11	2,967,000	5,542	6.21	1,148,579	1.72	137,017	4.26	
343.00 PRIME MOVERS - GENERAL	06-2028	50-R1 *	(3)	16,955,668.43	10,180,285	7,281,994	6.34	1,148,579	6.77	1,289,528	7.61	
344.00 GENERATORS	06-2028	28-R1 *	(2)	5,900,643.81	(7,407,015)	11,314,602	5.11	2,214,268	40.23	208,108	3.80	
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2028	50-R2.5 *	(2)	3,133,772.76	852,077	2,244,371	6.42	349,900	11.16	249,119	7.95	
TOTAL FT. MYERS GTS				41,650,363.59	18,381,237	27,637,813	5.79	4,757,402	11.42	2,847,173	6.36	

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**TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, '22.**

ACCOUNT	PROBABLE RETIREMENT DATE (A)	SURVIVOR CURVE	NET SALVAGE (%) (B)	ORIGINAL COST AS OF DECEMBER 31, 2021 (C)	BOOK DEPRECIATION RESERVE (D)	FUTURE ACCRUALS (E) (F)(1)+(G)(2)+(H)(3)	COMPOSITE REMAINING LIFE (I)	REMAINING LIFE		WHOLE LIFE		
								ANNUAL DEPRECIATION ACCRUALS (F)(F)(I)	ANNUAL DEPRECIATION RATE (F)(F)(I)(J)	ANNUAL DEPRECIATION ACCRUALS (G)	ANNUAL DEPRECIATION RATE (G)(K)	
BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES												
LAUDERDALE PEAKERS												
341100 STRUCTURES AND IMPROVEMENTS	06-2056	50-R2*	(2)	35,546,193.76	3,204,548	51,102,873	33.13	936,886	2.70	923,610	2.74	
341100 STRUCTURES AND IMPROVEMENTS	06-2056	50-R2*	(2)	1,466,900.00	138,300	1,466,900.00	1.00	138,300	0.94	138,300	0.94	
341300 PRIME MOVERS - PRODUCERS AND ACCESSORIES	06-2056	50-R1*	(3)	115,443,730.97	20,725,888	88,181,155	29.76	3,290,689	2.86	3,481,883	3.02	
343200 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25-R1*	29	14,901,117.76	12,550,387	88,199,006	20.87	4,226,114	2.88	4,487,632	2.88	
34400 GENERATORS - GENERAL EQUIPMENT	06-2056	60-R2*	(3)	57,997,779.41	6,488,995	53,517,818	32.16	1,654,783	2.95	1,605,250	2.77	
34400 GENERATORS - CAPITAL SPARE PARTS	06-2056	60-R2*	(3)	4,965,000.00	4,965,000.00	1,350,000.00	1.00	1,350,000.00	1.35	1,350,000.00	1.35	
34600 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50-S0.5*	(2)	1,201,369.22	1,259,381	1,484,757	30.9	49,880	4.06	35,392	2.95	
TOTAL LAUDERDALE PEAKERS				407,736,026.87	48,794,821	317,730,103	27.38	11,634,699	2.90	11,534,799	2.88	
FT. MYERS PEAKERS												
341100 STRUCTURES AND IMPROVEMENTS	06-2056	60-R2*	(2)	6,797,592.25	1,180,184	5,743,120	33.10	173,908	2.56	183,253	2.70	
34200 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	50-R1.5*	(3)	1,947,602.43	516,559	1,489,671	30.50	48,842	2.51	57,601	2.96	
34300 PRIME MOVERS - GENERAL	06-2056	50-R1*	(3)	39,240,895.23	14,751,296	25,666,826	29.81	861,014	2.19	1,192,323	3.04	
343200 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25-R1*	29	10,894,400.00	9,458,400.00	45,823,142	32.14	2,188,650	3.00	2,188,650	3.00	
34400 GENERATORS - GENERAL EQUIPMENT	06-2056	60-R2*	(3)	19,850,809.21	1,046,355	18,083,770	32.14	543,882	2.76	543,882	2.80	
34400 ACCESSORY ELECTRIC EQUIPMENT	06-2056	50-R2.5*	(2)	1,824,085	2,824,085	17,467,703	31.76	549,991	2.76	556,479	2.80	
34600 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	50-S0.5*	(2)	1,011,200.11	150,824	880,600	30.09	23,895	2.89	29,579	2.93	
TOTAL FT. MYERS PEAKERS				165,129,642.96	37,345,557	112,989,732	26.15	4,327,437	2.82	4,794,616	2.90	
LANSING SMITH UNIT A												
341100 STRUCTURES AND IMPROVEMENTS	12-2027	23-O1*	(1)	1,341,022.51	1,283,657	65,112	5.47	11,903	0.88	96,002	7.16	
34200 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2027	38-O1*	(1)	698,676.35	659,696	42,979	5.67	3,279	1.08	37,674	5.39	
34300 PRIME MOVERS - GENERAL	12-2027	20-O1*	(1)	3,497,641.47	5,538,100	(20,563)	5.96	(3,500)	(0.10)	91,088	2.60	
34400 GENERATORS - GENERAL	12-2027	33-O1*	(1)	3,167,708	3,167,708	140,752	5.61	25,689	0.76	164,313	5.00	
34500 ACCESSORY ELECTRIC EQUIPMENT	12-2027	28-O1*	(1)	45,197.39	40,133	5,064	5.53	801	1.39	2,891	6.90	
34600 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	38-O1*	(1)	11,477,103.47	11,064,354	412,749	5.38	68,467	0.77	682,195	5.25	
TOTAL LANSING SMITH UNIT A				23,829,753.95	23,549,652	108,623.54	5.43	3,674,851	2.83	3,610,224	2.84	
CRIST COMBUSTION TURBINE												
341100 STRUCTURES AND IMPROVEMENTS	12-2061	60-R2*	(2)	58,572,693.59	-	59,744,147	38.28	1,590,714	2.66	1,541,389	2.63	
34200 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2061	50-R1.5*	(3)	1,466,900.00	-	1,466,900.00	1.00	1,466,900.00	1.47	1,466,900.00	1.47	
34300 PRIME MOVERS - GENERAL	12-2061	50-R1*	(3)	101,519,300.20	-	104,973,946	32.19	3,047,582	3.00	3,030,885	2.98	
343200 PRIME MOVERS - CAPITAL SPARE PARTS	12-2061	25-R1*	29	124,755,641.93	-	88,576,506	24.38	3,653,463	2.91	3,579,491	2.87	
34400 GENERATORS	12-2061	60-R2*	(3)	50,717,466.01	-	52,238,990	27.27	1,401,638	2.76	1,384,333	2.73	
34500 ACCESSORY ELECTRIC EQUIPMENT	12-2061	50-R2.5*	(2)	41,828,382.14	-	42,664,950	36.64	1,195,115	2.77	1,143,421	2.73	
34600 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2061	50-S0.5*	(2)	381,210,464.00	-	381,210,464.00	32.20	10,923,824	2.87	10,770,997	2.83	
TOTAL CRIST COMBUSTION TURBINE				1,172,696,883.05	142,604,999	949,730,408	25.57	37,138,832	3.17	37,095,464	3.16	
CRIST PIPELINE COLBERS, PRODUCERS AND ACCESSORIES												
TOTAL CRIST PIPELINE	12-2061	50-R1.5*	(3)	129,849,747.87	5,382,706	139,862,534	34.93	3,674,851	2.83	3,610,224	2.84	
PEA RIDGE UNITS 1 THROUGH 3												
34400 GENERATORS - GENERAL	04-2025	17-O1*	0	6,829,010.72	6,698,169	291,942	2.81	79,937	1.45	497,476	6.95	
34500 ACCESSORY ELECTRIC EQUIPMENT	04-2025	20-O1*	0	3,124,303.15	3,190,656	(66,833)	3.32	(17,949)	(0.55)	123,896	3.97	
TOTAL PEA RIDGE UNITS 1 THROUGH 3				11,839,639.05	11,470,682	369,237	2.96	124,638	3.34	330,971	17.54	
PERIODOLANDELL GAS UNITS 1 AND 2												
341100 STRUCTURES AND IMPROVEMENTS	12-2029	23-O1*	(1)	961,008.07	904,454	67,125	7.07	9,684	0.99	64,392	6.70	
34200 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2029	38-O1*	(1)	590,168.06	537,656	59,004	7.51	7,857	1.33	35,800	6.07	
34300 PRIME MOVERS - GENERAL	12-2029	17-O1*	(1)	2,791,744.92	2,520,001	310,541	6.59	47,723	1.89	206,735	7.38	
34400 GENERATORS - GENERAL EQUIPMENT	12-2029	60-R2*	(3)	4,562,600.00	4,562,600.00	1,350,000.00	7.29	1,350,000.00	1.35	1,350,000.00	1.35	
34600 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	28-O1*	(1)	46,458.71	42,381	4,077.71	6.86	629	1.44	2,968	6.39	
TOTAL PERIODOLANDELL GAS UNITS 1 AND 2				5,217,966.05	4,760,354	615,050	6.86	75,059	1.44	367,590	6.93	
TOTAL SIMPLE CYCLE AND PEAKER PLANTS				1,172,696,883.05	142,604,999	949,730,408	25.57	37,138,832	3.17	37,095,464	3.16	
SOLAR PRODUCTION PLANT												
DESOTO SOLAR												
341100 STRUCTURES AND IMPROVEMENTS	06-2039	SQUARE*	0	5,264,513.49	1,988,167	3,296,346	17.51	188,265	3.58	185,385	3.52	
34300 PRIME MOVERS - GENERAL	06-2039	200-S0*	0	115,396,161.10	48,632,886	66,727,795	17.52	3,808,605	3.30	3,842,921	3.33	
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2039	SQUARE*	0	28,789,863.97	11,479,076	18,299,892	17.52	929,739	3.37	935,739	3.34	
TOTAL DESOTO SOLAR				149,250,648.57	61,900,129	88,356,033	17.52	4,926,609	3.34	4,926,609	3.34	
SPACE COAST SOLAR												
341100 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE*	0	3,895,262.77	1,450,841	2,442,422	18.52	131,880	3.39	129,884	3.33	
34300 PRIME MOVERS - GENERAL	06-2040	SQUARE*	0	2,246,709	2,246,709	3,979,989	18.52	209,533	3.42	204,019	3.33	
34500 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE*	0	61,569,172.48	23,772,653	37,766,619	18.52	2,040,854	3.37	2,050,292	3.33	

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FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021.
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE (%)	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS (1)(7)(10)(12)(13)(14)	COMPOSITE REMAINING LIFE (6)	REMAINING LIFE		WHOLE LIFE	
								ANNUAL DEPRECIATION ACCRUALS (9)(11)(16)	DEPRECIATION RATE (10)(11)(16)	ANNUAL DEPRECIATION ACCRUALS (11)	DEPRECIATION RATE (12)
MARTIN SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	21,005,162.91	6,583,838	14,886,325	23.48	617,676	2.84	11,977,450	2.89
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	4,021,102.91	1,211,497	2,809,605	23.48	1,194,797	2.93	11,977,450	2.89
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	4,171,926.33	1,299,963	2,871,963	23.48	1,223,915	2.93	1,200,942	2.88
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2046	SQUARE *	0	57,119,555.9	5,239	51,821	23.48	2,203	3.86	2,105	3.69
TOTAL MARTIN SOLAR				129,390,343.04	129,778,659	297,957,294		12,689,574	2.97	12,457,847	2.91
BABCOCK RANCH SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	8,912,828.11	1,541,801	7,371,027	24.52	300,613	3.37	300,619	3.37
343.00 PRIME MOVERS - GENERAL	06-2046	200-SQ *	0	102,392,077.57	19,419,148	83,972,929	24.52	3,424,671	3.34	3,428,421	3.35
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	129,390,667.23	23,216,613	106,174,054	24.52	4,330,222	3.36	4,333,644	3.35
TOTAL BABCOCK RANCH SOLAR											
BABCOCK PRESERVE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,677,636.64	776,127	5,651,765	26.63	164,676	3.33	164,677	3.33
343.00 PRIME MOVERS - GENERAL	06-2050	200-SQ *	0	62,660,866.91	3,176,156	59,484,710	26.63	2,084,981	3.33	2,088,607	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	11,219,114.70	560,306	10,658,808	26.63	373,600	3.33	373,597	3.33
TOTAL BABCOCK PRESERVE SOLAR				79,407,807.27	4,012,734	75,996,073		2,642,660	3.33	2,644,280	3.33
MAVATES SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	9,956,698.42	1,433,247	8,523,452	24.52	347,612	3.49	331,718	3.33
343.00 PRIME MOVERS - GENERAL	06-2046	200-SQ *	0	97,102,787.76	17,876,650	79,226,138	24.52	3,231,107	3.33	3,235,085	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	18,132,083.54	2,998,333	15,133,750	24.52	629,435	3.47	604,103	3.33
TOTAL MAVATES SOLAR				125,191,569.72	22,007,659	103,160,350		4,268,154	3.36	4,170,906	3.33
CITRUS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	9,282,116.61	1,309,422	7,972,695	24.52	325,151	3.50	309,292	3.33
343.00 PRIME MOVERS - GENERAL	06-2046	200-SQ *	0	136,668,743.63	25,636,636	111,032,107	24.52	4,448,333	3.30	4,452,607	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	18,386,778.20	2,993,460	15,393,318	24.52	614,643	3.30	612,633	3.33
TOTAL CITRUS SOLAR				122,277,718.36	21,999,945	105,708,674		4,311,621	3.39	4,240,594	3.33
CORAL FARMS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	6,881,719.41	718,913	5,962,807	26.63	224,757	3.36	222,603	3.33
343.00 PRIME MOVERS - GENERAL	06-2048	200-SQ *	0	64,095,911.08	9,356,516	54,739,395	26.63	2,063,302	3.22	2,134,413	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	17,209,463.05	1,851,022	15,358,441	26.63	578,808	3.36	573,080	3.33
TOTAL CORAL FARMS SOLAR				87,987,093.54	11,926,457	76,060,649		2,866,867	3.26	2,929,996	3.33
HORIZON SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	7,942,084.64	852,168	7,089,917	26.63	267,229	3.36	264,659	3.33
343.00 PRIME MOVERS - GENERAL	06-2048	200-SQ *	0	64,541,209.99	9,454,448	55,086,762	26.63	2,077,198	3.22	2,149,249	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	18,386,778.20	2,993,460	15,393,318	26.63	614,643	3.36	612,633	3.33
TOTAL HORIZON SOLAR				89,764,344.74	12,041,267	78,222,898		2,891,260	3.26	2,946,072	3.33
HAMMOCK SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	14,403,038.08	1,415,103	12,987,935	26.63	467,917	3.39	479,695	3.33
343.00 PRIME MOVERS - GENERAL	06-2048	200-SQ *	0	83,918,207.70	9,155,637	74,762,570	26.63	2,084,107	3.23	2,131,152	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	15,156,838.82	1,552,851	13,604,078	26.63	512,800	3.38	504,781	3.33
TOTAL HAMMOCK SOLAR				59,478,684.60	12,162,440	51,296,244		3,064,814	3.28	3,115,629	3.33
INTERSTATE SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE *	0	7,260,764.51	466,678	6,794,087	27.53	246,788	3.40	242,345	3.34
343.00 PRIME MOVERS - GENERAL	06-2049	200-SQ *	0	71,805,852.51	14,462,466	57,343,386	27.53	2,062,842	2.90	2,396,690	3.34
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	10,740,525.07	690,334	10,050,192	27.53	385,653	3.40	358,480	3.34
TOTAL INTERSTATE SOLAR				89,807,142.09	16,019,477	74,167,665		2,694,793	3.10	2,997,115	3.34
BLUE CYPRESS SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	11,605,524.57	1,183,047	10,422,478	26.63	392,868	3.39	396,752	3.33
343.00 PRIME MOVERS - GENERAL	06-2048	200-SQ *	0	114,165,159.56	21,636,516	92,528,643	26.63	3,485,100	3.38	3,489,615	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	14,336,310.72	1,468,902	12,867,408	26.63	485,100	3.38	477,458	3.33
TOTAL BLUE CYPRESS SOLAR				90,374,426.60	11,767,975	78,606,455		2,962,460	3.28	3,010,087	3.33
LOGSHEAD SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	12,479,670.17	1,279,071	11,200,599	26.63	422,166	3.36	415,577	3.33
343.00 PRIME MOVERS - GENERAL	06-2048	200-SQ *	0	63,792,504.41	9,208,220	54,584,285	26.63	2,057,455	3.23	2,124,307	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	14,376,234.68	1,473,162	12,903,072	26.63	486,448	3.38	478,633	3.33
TOTAL LOGSHEAD SOLAR				90,651,409.26	11,961,652	78,693,357		2,966,689	3.27	3,018,717	3.33
BAREFOOT BAY SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	11,826,880.15	1,212,004	10,616,876	26.63	400,184	3.38	393,902	3.33
343.00 PRIME MOVERS - GENERAL	06-2048	200-SQ *	0	65,281,473.16	9,188,172	56,093,301	26.63	2,113,869	3.24	2,173,873	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	14,336,310.72	1,468,902	12,867,408	26.63	485,100	3.38	477,458	3.33
TOTAL BAREFOOT BAY SOLAR				90,589,799.33	11,792,844	78,607,474		2,970,205	3.28	3,016,974	3.33
INDIAN RIVER SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	7,324,085.19	794,444	6,529,641	26.63	243,764	3.36	241,002	3.33
343.00 PRIME MOVERS - GENERAL	06-2048	200-SQ *	0	64,329,807.69	9,310,945	55,018,863	26.63	2,073,969	3.22	2,142,195	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	16,029,413.76	1,765,728	14,263,686	26.63	537,608	3.35	533,749	3.33
TOTAL INDIAN RIVER SOLAR				87,599,265.76	11,871,316	75,712,811		2,854,196	3.26	2,916,946	3.33

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**TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021.**

FLORIDA POWER AND LIGHT COMPANY
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

PROBABLE RETIREMENT DATE (A)	SURVIVOR CURVE (B)	NET SALVAGE (%) (C)	ORIGINAL COST AS OF DECEMBER 31, 2021 (D)	BOOK DEPRECIATION RESERVE (E)	FUTURE ACCRUALS (F) $(D - E) \times (1 - C) \div (1 - R)^N$	COMPOSITE REMAINING LIFE (G)	REMAINING LIFE ANNUAL DEPRECIATION ACCRUALS (H) $(F) \div (G)$	REMAINING LIFE DEPRECIATION RATE (I) $(H) \div (D)$	WHOLE LIFE ANNUAL DEPRECIATION ACCRUALS (J)	WHOLE LIFE DEPRECIATION RATE (K) $(J) \div (D)$
NORTHERN PRESERVE SOLAR										
06-2050	SQUARE *	0	10,348,160.61	687,025	9,660,185	28.53	338,897	3.27	344,594	3.33
06-2050	200-SQ *	0	46,607,129.29	3,095,020	43,512,109	28.53	1,525,035	3.27	1,552,017	3.33
06-2050	SQUARE *	0	10,881,036.67	714,418	9,066,618	28.53	349,338	3.27	355,679	3.33
			67,636,326.67	4,497,413	63,138,913	28.53	2,213,273	3.27	2,252,290	3.33
ECHO RIVER SOLAR										
06-2050	SQUARE *	0	11,101,047.31	637,663	10,463,386	28.53	366,750	3.30	369,665	3.33
06-2050	200-SQ *	0	70,350,231.38	4,041,695	66,308,536	28.53	2,325,893	3.30	2,344,095	3.33
06-2050	SQUARE *	0	1,956,828.93	105,879	1,850,949	28.53	65,513	3.30	66,308	3.33
			82,266,828.93	4,470,169	77,796,659	28.53	3,147,461	3.30	3,172,368	3.33
HIBISCUS SOLAR										
06-2050	SQUARE *	0	10,175,399.52	594,448	9,580,951	28.53	346,065	3.30	348,742	3.33
06-2050	200-SQ *	0	71,644,708.78	4,112,174	67,532,534	28.53	2,388,023	3.30	2,384,794	3.33
06-2050	SQUARE *	0	13,566,958.41	779,317	12,787,641	28.53	448,217	3.30	451,782	3.33
			95,354,066.68	5,475,831	89,878,235	28.53	3,150,306	3.30	3,175,308	3.33
OSPREY SOLAR										
06-2048	SQUARE *	0	6,531,482.25	720,233	5,811,249	26.53	219,044	3.35	217,507	3.33
06-2048	200-SQ *	0	65,346,021.74	9,442,614	55,903,408	26.53	2,107,177	3.22	2,176,112	3.33
06-2048	SQUARE *	0	16,486,297.33	1,818,258	14,668,029	26.53	552,865	3.35	549,016	3.33
			88,363,797.32	11,861,105	76,502,692	26.53	2,879,109	3.26	2,942,605	3.33
SOUTHFORK SOLAR										
06-2049	SQUARE *	0	11,166,873.20	641,574	10,525,299	27.49	382,670	3.43	385,250	3.45
06-2050	200-SQ *	0	4,455,458.32	246,666	4,208,792	27.49	153,826	3.43	154,453	3.45
06-2049	SQUARE *	0	14,334,418.00	823,639	13,510,779	27.49	430,895	3.43	435,703	3.45
			97,446,531.87	6,579,921	90,866,610	27.49	3,330,605	3.43	3,357,820	3.45
TWIN LAKES SOLAR										
06-2050	SQUARE *	0	10,703,226.65	710,738	9,992,488	28.53	350,745	3.27	356,417	3.33
06-2050	200-SQ *	0	55,150,439.98	3,660,338	51,490,102	28.53	1,804,766	3.27	1,836,676	3.33
06-2050	SQUARE *	0	12,558,821.48	696,889	11,861,932	28.53	410,860	3.27	418,209	3.33
			78,417,468.11	5,208,065	73,209,403	28.53	2,566,051	3.27	2,611,302	3.33
BLUE HERON SOLAR										
06-2050	SQUARE *	0	7,023,285.40	466,430	6,556,856	28.53	229,823	3.27	233,875	3.33
06-2050	200-SQ *	0	60,331,387.24	4,006,127	56,325,260	28.53	1,974,847	3.27	2,009,035	3.33
06-2050	SQUARE *	0	1,956,546.99	106,871	1,849,675	28.53	65,504	3.27	66,523	3.33
			70,278,518.90	4,284,179	66,000,339	28.53	2,046,889	3.27	2,080,807	3.33
BLUE INDIANO SOLAR										
06-2050	SQUARE *	0	10,465,629.60	519,512	9,946,117	29.53	349,984	3.33	349,250	3.33
06-2050	200-SQ *	0	67,446,612.40	3,330,745	64,115,867	29.53	2,247,148	3.33	2,247,148	3.33
06-2050	SQUARE *	0	10,931,260.19	540,259	10,391,001	28.53	364,213	3.33	364,197	3.33
			89,660,495.19	4,390,715	85,269,780	28.53	2,969,753	3.33	2,969,602	3.33
BLUE SPRINGS SOLAR										
06-2051	SQUARE *	0	9,275,183.90	13,024	9,262,160	29.53	313,653	3.38	308,864	3.33
06-2051	200-SQ *	0	72,346,434.45	101,866	72,244,568	29.53	2,446,460	3.38	2,409,136	3.33
06-2051	SQUARE *	0	11,130,220.89	15,029	11,115,191	29.53	376,983	3.38	370,650	3.33
			82,751,639.03	130,859	82,620,780	29.53	2,829,892	3.38	2,780,436	3.33
COTTON CREEK SOLAR										
06-2051	SQUARE *	0	9,960,002.90	13,988	9,946,015	29.53	336,014	3.38	331,671	3.33
06-2051	200-SQ *	0	70,885,144.25	4,065,097	66,820,047	29.53	2,346,904	3.38	2,304,471	3.33
06-2051	SQUARE *	0	11,950,111.48	16,183	11,933,928	29.53	404,176	3.38	398,005	3.33
			92,600,269.02	139,856	92,460,412	29.53	3,087,137	3.38	3,016,711	3.33
CATTLE RANCH SOLAR										
06-2050	SQUARE *	0	9,573,675.97	636,145	8,937,531	28.53	313,258	3.27	318,810	3.33
06-2050	200-SQ *	0	54,065,077.64	3,590,027	50,475,050	28.53	1,789,190	3.27	1,800,429	3.33
06-2050	SQUARE *	0	12,235,839.97	615,120	11,620,720	28.53	407,646	3.33	407,397	3.33
			75,872,593.58	4,801,562	71,070,961	28.53	2,604,094	3.26	2,626,636	3.33
OKEECHOBEE SOLAR										
06-2050	SQUARE *	0	12,840,418.88	725,180	12,115,238	28.53	417,639	3.30	420,926	3.33
06-2050	200-SQ *	0	71,006,144.25	4,065,097	66,940,047	28.53	2,346,904	3.30	2,304,471	3.33
06-2050	SQUARE *	0	11,950,111.48	16,183	11,933,928	28.53	404,176	3.30	398,005	3.33
			95,846,674.61	4,801,562	91,045,112	28.53	3,267,209	3.30	3,212,763	3.33
MASSAU SOLAR										
06-2050	SQUARE *	0	6,014,624.03	211,138	5,803,486	28.53	209,146	3.38	200,286	3.33
06-2050	200-SQ *	0	60,660,192.08	2,129,225	58,530,967	28.53	2,019,884	3.38	2,019,884	3.33
06-2050	SQUARE *	0	9,162,053.33	321,627	8,840,426	28.53	309,865	3.38	305,077	3.33
			75,836,879.42	2,662,190	73,174,689	28.53	2,554,833	3.38	2,525,367	3.33

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021.
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

PROBABLE RETIREMENT DATE (A)	SURVIVOR CURVE (B)	NET SALVAGE (C)	ORIGINAL COST AS OF DECEMBER 31, 2021 (D)	BOOK DEPRECIATION RESERVE (E)	FUTURE ACCRUALS (F) $(\frac{D-E}{\text{SL}}) \times (1+r)^n$	COMPOSITE REMAINING LIFE (G)	ANNUAL DEPRECIATION ACCRUALS (H) $(\frac{D-E}{\text{SL}})$	REMAINING LIFE DEPRECIATION ACCRUALS (I) $(\frac{D-E}{\text{SL}}) \times (1+r)^n$	ANNUAL DEPRECIATION RATE (J) $(\frac{H}{D})$	WHOLE LIFE DEPRECIATION ACCRUALS (K) $(\frac{D-E}{\text{SL}}) \times (1+r)^n$	ANNUAL DEPRECIATION RATE (L) $(\frac{K}{D})$
UNION SPRINGS SOLAR											
06-2050	SQUARE *	0	5,834,272.91	204,807	5,629,466	28.53	197,317	1,041,261	3.38	194,261	3.33
06-2050	200-SQ *	0	58,841,465.46	2,065,581	56,775,885	28.53	1,959,421	1,959,421	3.38	1,959,421	3.33
06-2050	SQUARE *	0	8,887,393.83	311,584	8,575,809	28.53	300,570	295,950	3.38	295,950	3.33
TOTAL UNION SPRINGS SOLAR											
		0	73,563,122.20	2,582,372	70,980,750	28.53	2,467,394	2,467,394	3.38	2,467,394	3.33
SUNSHINE GATEWAY SOLAR											
06-2049	SQUARE *	0	5,114,362.08	366,084	4,748,278	27.53	172,477	170,331	3.37	170,331	3.33
06-2049	200-SQ *	0	73,937,463.04	5,309,806	68,628,187	27.53	2,462,851	2,462,851	3.37	2,462,851	3.33
06-2049	SQUARE *	0	89,394,427.63	6,415,696	82,978,732	27.53	3,047,110	3,047,110	3.37	3,047,110	3.33
TOTAL SUNSHINE GATEWAY SOLAR											
		0	167,846,252.75	12,191,586	155,654,666	27.53	5,615,644	5,615,644	3.37	5,615,644	3.33
IBR SOLAR											
06-2049	SQUARE *	0	5,165,364.23	366,084	4,799,280	27.53	172,477	170,331	3.37	170,331	3.33
06-2049	200-SQ *	0	75,075,958.22	5,382,937	69,693,021	27.53	2,533,853	2,533,853	3.37	2,533,853	3.33
06-2049	SQUARE *	0	10,936,762.45	784,071	10,152,691	27.53	368,386	368,386	3.37	368,386	3.33
TOTAL IBR SOLAR											
		0	97,168,084.90	6,536,092	90,631,912	27.53	3,684,216	3,684,216	3.37	3,684,216	3.33
SWEETBAY SOLAR											
06-2050	SQUARE *	0	10,986,672.05	731,085	10,255,587	28.53	359,432	359,432	3.27	359,432	3.33
06-2050	200-SQ *	0	47,942,137.38	3,185,978	44,756,159	28.53	1,588,740	1,588,740	3.27	1,588,740	3.33
06-2050	SQUARE *	0	10,954,469.94	729,072	10,225,429	28.53	358,410	358,410	3.27	358,410	3.33
TOTAL SWEETBAY SOLAR											
		0	28,895,381.37	1,846,135	27,049,247	28.53	1,296,582	1,296,582	3.27	1,296,582	3.33
TRAILSIDE SOLAR											
06-2050	SQUARE *	0	5,788,769.05	203,210	5,585,559	28.53	195,778	195,778	3.38	195,778	3.33
06-2051	200-SQ *	0	8,148,922.49	2,469,519	5,679,403	28.53	2,000,364	2,000,364	3.38	2,000,364	3.33
06-2050	SQUARE *	0	8,818,002.55	309,951	8,508,051	28.53	298,231	298,231	3.38	298,231	3.33
TOTAL TRAILSIDE SOLAR											
		0	22,755,694.09	2,682,680	20,073,014	28.53	2,298,573	2,298,573	3.38	2,298,573	3.33
USPINE SOLAR											
06-2049	SQUARE *	0	5,014,119.05	359,392	4,654,727	27.53	169,886	169,886	3.37	169,886	3.33
06-2049	200-SQ *	0	67,592,052.34	4,842,031	62,750,021	27.53	2,279,332	2,279,332	3.37	2,279,332	3.33
06-2049	SQUARE *	0	10,107,429.23	724,057	9,383,372	27.53	340,842	340,842	3.37	340,842	3.33
TOTAL USPINE SOLAR											
		0	82,713,600.62	5,825,480	76,888,120	27.53	2,789,560	2,789,560	3.37	2,789,560	3.33
SABAL PALM SOLAR											
06-2051	SQUARE *	0	6,168,888.80	146,836	6,022,052	29.53	203,864	203,864	3.31	203,864	3.33
06-2051	200-SQ *	0	62,228,324.15	1,480,914	60,747,410	29.53	2,057,075	2,057,075	3.31	2,057,075	3.33
06-2051	SQUARE *	0	77,794,824.04	1,627,750	76,169,660	29.53	2,687,939	2,687,939	3.31	2,687,939	3.33
TOTAL SABAL PALM SOLAR											
		0	146,412,036.99	3,155,450	143,256,600	29.53	4,747,924	4,747,924	3.31	4,747,924	3.33
DISCOVERY SOLAR ENERGY CENTER											
06-2051	SQUARE *	0	6,771,290.30	142,310	6,628,980	29.53	223,310	223,310	3.32	223,310	3.33
06-2051	200-SQ *	0	89,291,658.47	1,435,387	87,856,271	29.53	2,941,463	2,941,463	3.32	2,941,463	3.33
06-2051	SQUARE *	0	10,314,735.98	216,785	10,097,950	29.53	341,566	341,566	3.32	341,566	3.33
TOTAL DISCOVERY SOLAR ENERGY CENTER											
		0	106,377,684.75	1,794,482	104,561,279	29.53	3,506,339	3,506,339	3.32	3,506,339	3.33
POPEO SOLAR ENERGY CENTER											
06-2051	SQUARE *	0	5,920,648.58	157,093	5,763,556	29.53	195,716	195,716	3.30	195,716	3.33
06-2051	200-SQ *	0	59,712,616.87	1,584,380	58,128,236	29.53	1,988,447	1,988,447	3.30	1,988,447	3.33
06-2051	SQUARE *	0	9,015,950.41	293,391	8,722,559	29.53	297,313	297,313	3.30	297,313	3.33
TOTAL POPEO SOLAR ENERGY CENTER											
		0	74,652,214.86	1,880,764	72,771,697	29.53	2,469,097	2,469,097	3.30	2,469,097	3.33
MAGNOLIA SPRINGS SOLAR											
06-2050	SQUARE *	0	5,912,240.70	185,925	5,726,325	28.53	200,712	197,074	3.39	197,074	3.33
06-2050	200-SQ *	0	69,687,441.45	4,869,644	64,817,797	28.53	2,281,648	2,281,648	3.39	2,281,648	3.33
06-2050	SQUARE *	0	9,006,163.94	283,221	8,722,942	28.53	305,746	305,746	3.39	305,746	3.33
TOTAL MAGNOLIA SPRINGS SOLAR											
		0	84,565,846.09	5,438,490	79,127,356	28.53	2,589,042	2,589,042	3.39	2,589,042	3.33
EGRET SOLAR											
06-2050	SQUARE *	0	5,777,199.76	202,604	5,574,595	28.53	195,387	192,381	3.38	192,381	3.33
06-2050	200-SQ *	0	58,265,855.03	2,045,374	56,220,481	28.53	1,970,574	1,970,574	3.38	1,970,574	3.33
06-2050	SQUARE *	0	8,800,443.93	308,532	8,491,912	28.53	297,634	297,634	3.38	297,634	3.33
TOTAL EGRET SOLAR											
		0	72,843,498.72	2,557,510	70,282,687	28.53	2,268,590	2,268,590	3.38	2,268,590	3.33
PELICAN SOLAR											
06-2051	SQUARE *	0	5,820,042.71	154,834	5,665,208	29.53	191,846	191,846	3.30	191,846	3.33
06-2051	200-SQ *	0	58,897,946.98	1,581,980	57,315,967	29.53	1,936,369	1,936,369	3.30	1,936,369	3.33
06-2051	SQUARE *	0	72,363,696.56	1,662,274	70,703,722	29.53	2,416,944	2,416,944	3.30	2,416,944	3.33
TOTAL PELICAN SOLAR											
		0	136,983,786.25	3,300,088	133,683,689	29.53	4,364,263	4,364,263	3.30	4,364,263	3.33
LAKEVIEW SOLAR											
06-2050	SQUARE *	0	5,680,088.31	198,700	5,481,388	28.53	190,905	188,005	3.38	188,005	3.33
06-2050	200-SQ *	0	56,398,458.35	1,978,788	54,419,670	28.53	1,906,631	1,906,631	3.38	1,906,631	3.33
06-2050	SQUARE *	0	8,513,862.14	298,672	8,215,190	28.53	287,942	287,942	3.38	287,942	3.33
TOTAL LAKEVIEW SOLAR											
		0	70,477,368.80	2,476,160	67,999,550	28.53	2,383,578	2,383,578	3.38	2,383,578	3.33

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021.

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE (%)	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS (7)(1)+(8)+(9)+(10)	COMPOSITE REMAINING LIFE (6)	REMAINING LIFE		WHOLE LIFE	
								ANNUAL DEPRECIATION ACCRUALS (9)(7)(6)	ANNUAL DEPRECIATION RATE (10)(7)(6)	ANNUAL DEPRECIATION ACCRUALS (11)	ANNUAL DEPRECIATION RATE (12)
BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES											
PALM BAY SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,425,440.38	156,818	64,255,222	29.53	217,893	3.31	219,195	3.33
343.00 PRIME MOVERS - GENERAL	06-2051	200-SQ *	0	66,387,096.42	1,582,633	64,804,531	29.53	2,194,331	3.31	2,210,690	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	10,027,071.94	239,034	9,788,038	29.53	331,461	3.31	333,902	3.33
TOTAL PALM BAY SOLAR				82,839,608.74	1,975,485	81,070,000	29.53	2,743,685	3.31	2,763,787	3.33
WALLOW SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,803,950.25	123,948	5,780,002	29.53	185,733	3.32	186,602	3.33
343.00 PRIME MOVERS - GENERAL	06-2051	200-SQ *	0	59,544,195.08	1,250,076	58,294,119	29.53	1,974,864	3.32	1,982,822	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	7,441,659.07	1,622,635	7,279,284	29.53	2,467,269	3.32	2,478,208	3.33
TOTAL WALLOW SOLAR				74,441,659.07	1,996,659	73,353,405	29.53	2,627,866	3.32	2,647,632	3.33
ORANGE BLOSSOM											
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,856,175.50	116,525	5,865,246	29.53	205,864	3.32	205,803	3.33
343.00 PRIME MOVERS - GENERAL	06-2051	200-SQ *	0	61,482,859.55	1,118,933	60,364,127	29.53	2,044,183	3.32	2,047,375	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	9,286,338.60	188,873	9,117,366	29.53	308,749	3.32	309,235	3.33
TOTAL ORANGE BLOSSOM				76,625,373.65	1,386,630	75,466,741	29.53	2,555,296	3.32	2,559,677	3.33
FORT DRUM SOLAR											
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,812,846.45	106,002	5,706,845	29.53	183,256	3.32	183,568	3.33
343.00 PRIME MOVERS - GENERAL	06-2051	200-SQ *	0	58,625,369.22	1,099,080	57,526,290	29.53	1,949,079	3.32	1,952,225	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	8,854,744.77	181,473	8,693,272	29.53	294,888	3.32	294,863	3.33
TOTAL FORT DRUM SOLAR				73,292,960.44	1,386,555	71,926,407	29.53	2,438,223	3.32	2,440,656	3.33
VOLUNTARY SOLAR PARTNERSHIP											
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	23,024.12	2,289	20,755	26.54	82	3.40	79	3.21
343.00 PRIME MOVERS - GENERAL	06-2048	200-SQ *	0	34,469,645.15	696,816	31,770	28.52	1,189,825	3.48	1,184,476	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	4,383,074.33	311,180	4,027,761	26.52	153,877	3.48	150,561	3.45
TOTAL VOLUNTARY SOLAR PARTNERSHIP				38,170,001.08	3,337,100	35,826,637	26.52	1,351,607	3.46	1,345,741	3.44
C & I SOLAR PARTNERSHIP											
343.00 PRIME MOVERS - GENERAL	06-2046	200-SQ *	0	8,215,940.66	1,525,812	6,890,129	24.52	272,844	3.32	273,874	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	5,939,006.12	1,139,857	4,799,149	24.52	185,724	3.30	197,847	3.33
TOTAL C & I SOLAR PARTNERSHIP				14,154,946.78	2,665,669	11,689,278	24.52	468,568	3.31	471,721	3.33
NEW SOLAR 2021											
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	43,524,439.18	68,471	43,455,969	29.53	1,471,587	3.38	1,449,364	3.33
343.00 PRIME MOVERS - GENERAL	06-2051	200-SQ *	0	4,389,962,029.98	795,472	4,382,959,586	29.53	14,841,183	3.38	14,617,536	3.33
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	66,301,046.00	194,302	65,195,744	29.53	2,241,678	3.38	2,207,821	3.33
TOTAL NEW SOLAR 2021				48,915,406.16	878,245	48,124,663	29.53	16,554,448	3.38	16,274,721	3.33
TOTAL SOLAR PRODUCTION PLANT				4,869,802,676.59	502,678,218	4,387,124,463	27.21	160,477,485	3.30	160,591,902	3.30
ENERGY STORAGE											
348.00 ENERGY STORAGE EQUIPMENT	10-S3		0	4,537,163,378.99	21,622,200	4,320,941,179	9.11	47,430,755	10.45	45,371,638	10.00
TOTAL ENERGY STORAGE				4,537,163,378.99	21,622,200	4,320,941,179	9.11	47,430,755	10.45	45,371,638	10.00
TOTAL OTHER PRODUCTION PLANT				19,385,879,028.27	2,853,793,664	15,624,880,846	18.78	832,040,888	4.29	797,518,980	4.06
TOTAL PRODUCTION PLANT				23,930,667,205.46	7,223,118,463	21,286,467,646	18.91	1,259,922,718	4.30	1,199,760,776	4.10

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021.
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT	PROBABLE RETIREMENT DATE (5)	SURVIVOR CURVE (6)	NET SALVAGE (%) (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (8)	BOOK DEPRECIATION RESERVE (9)	FUTURE ACCRUALS (7) (%)(10)(3)(4)(8)(9)(6)	COMPOSITE REMAINING LIFE (8)	REMAINING LIFE		WHOLE LIFE		
								ANNUAL DEPRECIATION ACCRUALS (9)(7)(6)	ANNUAL DEPRECIATION RATE (10)(7)(6)	ANNUAL DEPRECIATION ACCRUALS (11)	ANNUAL DEPRECIATION RATE (12)	
TRANSMISSION PLANT												
362.00 STRUCTURES AND IMPROVEMENTS	100-R4		0	271,402,573.86	53,752,626	217,649,947	57.28	2,816,381	1.04	2,714,026	1.00	
362.20 STATION EQUIPMENT	65-R3		(15)	343,077,021.97	348,823,225	6,247,963	77.28	6,247,963	1.82	6,075,894	1.77	
363.00 STATION EQUIPMENT	44-L1		0	483,098,283.30	491,536,323	405,938,431	31.03	5,032,773	2.29	66,485,972	2.27	
363.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	38-R1		0	67,669,428.28	77,129,854	405,938,431	31.03	6,097,440	2.71	12,705,222	2.63	
363.20 STATION EQUIPMENT - OVERHEAD CONDUCTORS AND DEVICES	55-S0		(40)	2,338,853,733.28	401,419,921	2,872,989,805	47.17	6,097,440	2.60	59,594,248	2.55	
365.00 POLES AND FIXTURES	55-S0		(45)	1,515,839,748.15	286,981,568	1,910,716,067	46.15	41,402,268	2.73	39,987,733	2.64	
367.00 OVERHEAD CONDUCTORS AND DEVICES	65-R4		0	157,779,772.46	126,189,794	126,189,794	50.94	2,477,224	1.57	2,429,747	1.54	
367.10 UNDERGROUND CONDUIT	65-R4		(1)	4,674,673.33	4,674,673	4,674,673	50.94	4,674,673	1.57	4,674,673	1.54	
367.20 UNDERGROUND CONDUCTORS AND DEVICES	65-R4		(1)	133,034,327.65	36,494,684	109,843,330	55.00	1,933,888	1.50	1,946,293	1.48	
368.00 ROADS AND TRAILS	75-R4		(10)									
TOTAL TRANSMISSION PLANT				8,645,286,527.26	1,531,727,887	8,782,191,886	43.35	202,145,186	2.37	198,609,511	2.32	
DISTRIBUTION PLANT												
361.00 STRUCTURES AND IMPROVEMENTS	65-R3		(15)	363,420,971.96	84,990,629	332,843,489	51.96	6,407,888	1.76	64,361,855	1.77	
362.00 STATION EQUIPMENT	51-S0		(5)	3,025,950,566.47	63,794,696	2,532,939,939	41.10	61,800,553	2.05	62,771,007	2.06	
364.10 POLES, TOWERS AND FIXTURES - WOOD	44-R2.5		(60)	1,791,571,642.64	521,130,216	2,347,220,172	33.42	70,159,246	3.02	65,054,027	3.03	
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	56-S0		(60)	1,666,735,268.10	108,741,707	2,568,034,712	31.00	50,949,263	3.00	47,735,298	2.86	
365.00 OVERHEAD CONDUCTORS AND DEVICES	57-R1		(60)	4,102,150,835.62	589,946,634	5,893,494,703	49.94	120,013,811	2.93	114,800,223	2.80	
366.00 UNDERGROUND CONDUIT - DIRECT BURIED	50-R4		0	1,852,249,882.00	36,665,335	1,852,249,882	34.68	2,445,402	2.01	2,438,304	2.00	
367.00 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	46-L0.5		0	2,802,262,502.18	477,856,171	2,324,406,331	38.32	477,856,171	2.16	60,609,747	2.17	
367.10 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	45-L1		0	916,624,605.12	317,517,773	599,106,832	33.37	17,953,466	1.96	20,349,066	2.22	
367.20 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	45-L1		(1)	3,493,675,659.99	1,016,675,659	2,476,999,999	43.33	1,016,675,659	2.22	1,016,675,659	2.22	
369.00 SERVICES - OVERHEAD	65-R1.5		(85)	149,386,727.18	173,870,371	3,011,893,629	3.31	13,892,423	3.31	13,892,423	3.31	
370.00 METERS	45-R2		(20)	1,365,020,243.53	428,898,569	1,428,874,311	33.53	34,085,127	2.50	34,448,967	2.55	
371.00 METER EQUIPMENT	38-R2		(20)	158,265,168.65	104,122,860	85,757,722	21.22	4,043,154	2.55	4,894,849	3.16	
371.10 METER EQUIPMENT	38-L0.5		(20)	3,876,825,181.18	338,623,569	3,538,199,612	22.65	53,727,718	3.54	50,344,044	3.30	
371.40 ELECTRICAL VEHICLE CHARGERS	38-L0		0	68,440,568.18	68,440,568	68,440,568	22.65	3,737,318	3.54	3,737,318	3.33	
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	15-S3		0	10,560,731.76	128,746	10,460,996	14.28	732,892	6.92	706,335	6.67	
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	39-L0		(15)	777,697,220.01	80,158,373	814,193,430	33.14	24,588,299	3.16	22,895,405	2.94	
TOTAL DISTRIBUTION PLANT				24,356,936,274.24	5,392,139,869	25,023,023,657	36.90	678,100,172	2.80	662,939,376	2.73	
GENERAL PLANT												
360.00 STRUCTURES AND IMPROVEMENTS	55-R1.5		10	705,095,054.36	169,144,238	564,161,213	43.31	19,795,295	1.61	13,036,041	1.64	
361.00 AUTOMOBILES	64-L2.5		15	10,846,892.93	11,757,061	2,684,489	2.80	916,589	5.94	2,271,463	4.07	
362.00 LIGHT TRUCKS	9-L3		15	80,369,476.96	35,798,655	32,540,902	4.64	7,013,225	8.72	7,587,270	9.44	
362.30 HEAVY TRUCKS	13-S3		15	4,064,196,668.28	159,087,611	186,386,557	7.45	25,918,330	6.16	26,520,690	6.53	
362.40 TRAILERS	20-L1.5		15	1,067,465,465.00	1,067,465,465	1,067,465,465	15.44	1,067,465,465	4.00	1,067,465,465	4.25	
362.80 TRAILERS	20-L1.5		15	38,444,500.55	8,331,225	24,248,668	15.44	1,573,918	4.00	1,633,895	4.25	
366.00 POWER OPERATED EQUIPMENT	11-L1.5		15	6,977,625.39	3,046,502	2,884,479	6.28	459,312	6.95	538,740	7.72	
367.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	26-S2		0	77,892,648.74	24,298,589	53,694,051	13.86	3,874,630	4.97	3,899,632	5.00	
TOTAL GENERAL PLANT				14,277,623,313.14	406,235,674	859,201,880	16.49	52,108,109	3.65	56,034,166	3.82	
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				34,229,785,114.64	7,330,092,530	34,645,017,315	37.16	932,833,477	2.72	917,483,075	2.68	
TOTAL DEPRECIABLE PLANT				63,490,456,320.12	14,652,110,893	65,911,674,961	25.52	2,191,376,935	3.45	2,117,233,851	3.33	

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.
 ** COMMON ASSETS FOR RETIRED LAUDERDALE COMBINED CYCLE SHOULD USE THE SAME DEPRECIATION RATE AS DANIA BEACH ENERGY CENTER WHEN PLACED IN SERVICE

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
STEAM PRODUCTION PLANT				
CRIST STEAM PLANT				
<i>CRIST COMMON</i>				
311.00 STRUCTURES AND IMPROVEMENTS	157,804,657.49	130,811,821	72,982,771	57,829,050
312.00 BOILER PLANT EQUIPMENT	94,244,191.08	11,258,438	20,210,337	(8,951,899)
314.00 TURBOGENERATOR UNITS	28,056,791.43	19,143,248	13,138,787	6,004,461
315.00 ACCESSORY ELECTRIC EQUIPMENT	103,472,548.85	47,770,866	40,563,987	7,206,879
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,914,170.07	2,986,915	2,097,727	889,188
TOTAL CRIST COMMON	389,492,358.92	211,971,287	148,993,609	62,977,678
<i>CRIST UNIT 4</i>				
312.00 BOILER PLANT EQUIPMENT	23,900,619.70	17,287,313	19,059,972	(1,772,659)
314.00 TURBOGENERATOR UNITS	11,280,476.45	7,366,287	8,993,469	(1,627,182)
315.00 ACCESSORY ELECTRIC EQUIPMENT	3,722,386.87	2,506,317	3,230,736	(724,419)
TOTAL CRIST UNIT 4	38,903,483.02	27,159,917	31,284,177	(4,724,260)
<i>CRIST UNIT 5</i>				
312.00 BOILER PLANT EQUIPMENT	25,834,053.02	16,703,845	18,423,791	(1,719,946)
314.00 TURBOGENERATOR UNITS	14,821,431.38	4,552,213	9,485,380	(4,933,167)
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,162,196.55	2,839,269	3,115,576	(276,307)
TOTAL CRIST UNIT 5	44,817,680.95	24,095,328	31,024,747	(6,929,419)
<i>CRIST UNIT 6</i>				
312.00 BOILER PLANT EQUIPMENT	144,222,332.69	27,188,146	49,364,503	(22,176,357)
314.00 TURBOGENERATOR UNITS	57,568,930.52	22,001,610	22,997,691	(996,081)
315.00 ACCESSORY ELECTRIC EQUIPMENT	33,319,870.15	12,543,172	12,748,919	(205,747)
TOTAL CRIST UNIT 6	235,111,133.36	61,732,929	85,111,113	(23,378,184)
<i>CRIST UNIT 7</i>				
312.00 BOILER PLANT EQUIPMENT	157,175,681.71	28,512,184	51,522,310	(23,010,126)
314.00 TURBOGENERATOR UNITS	102,954,876.72	40,685,471	39,719,483	965,988
315.00 ACCESSORY ELECTRIC EQUIPMENT	27,606,671.55	16,672,769	11,893,448	4,779,321
TOTAL CRIST UNIT 7	287,737,229.98	85,870,424	103,135,241	(17,264,877)
TOTAL CRIST STEAM PLANT	996,061,886.23	410,829,885	399,548,887	11,280,998

FLORIDA POWER AND LIGHT COMPANY
TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SCHERER STEAM PLANT				
SCHERER COMMON				
311.00 STRUCTURES AND IMPROVEMENTS	30,228,391.42	15,653,939	7,382,099	8,271,840
312.00 BOILER PLANT EQUIPMENT	53,962,733.76	13,984,694	11,867,423	2,117,271
314.00 TURBOGENERATOR UNITS	1,506,946.39	1,138,650	427,725	710,925
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,455,938.16	623,798	553,952	69,846
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,302,833.46	2,579,394	2,683,880	(104,486)
TOTAL SCHERER COMMON	94,456,843.19	33,980,475	22,915,079	11,065,396
SCHERER UNIT 3				
311.00 STRUCTURES AND IMPROVEMENTS	25,329,160.69	15,709,250	11,863,702	3,845,548
312.00 BOILER PLANT EQUIPMENT	220,121,711.14	85,113,904	65,774,955	19,338,949
314.00 TURBOGENERATOR UNITS	45,067,377.37	24,716,374	18,035,630	6,680,744
315.00 ACCESSORY ELECTRIC EQUIPMENT	14,137,497.31	6,303,350	5,440,983	862,367
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	824,261.11	469,789	349,164	120,625
TOTAL SCHERER UNIT 3	305,480,007.62	132,312,667	101,464,434	30,848,233
TOTAL SCHERER STEAM PLANT	399,936,850.81	166,293,142	124,379,513	41,913,629
TOTAL STEAM PRODUCTION PLANT	1,395,998,737.04	577,123,027	523,928,400	53,194,627
NUCLEAR PRODUCTION PLANT				
ST. LUCIE NUCLEAR PLANT				
ST. LUCIE COMMON				
321.00 STRUCTURES AND IMPROVEMENTS	428,283,839.42	220,749,797	218,929,356	1,820,441
322.00 REACTOR PLANT EQUIPMENT	53,525,448.17	26,980,291	22,735,822	4,244,469
323.00 TURBOGENERATOR UNITS	15,549,873.99	4,403,628	4,047,438	356,190
324.00 ACCESSORY ELECTRIC EQUIPMENT	36,864,433.16	20,611,573	20,054,153	557,420
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	23,195,582.40	7,068,923	9,437,856	(2,368,933)
TOTAL ST. LUCIE COMMON	557,419,177.14	279,814,211	275,204,625	4,609,586
ST. LUCIE UNIT 1				
321.00 STRUCTURES AND IMPROVEMENTS	219,004,819.38	117,397,984	123,928,990	(6,531,006)
322.00 REACTOR PLANT EQUIPMENT	924,507,798.23	434,094,797	467,139,843	(8,045,046)
323.00 TURBOGENERATOR UNITS	447,173,618.32	158,824,300	167,212,182	(6,387,882)
324.00 ACCESSORY ELECTRIC EQUIPMENT	130,121,601.62	66,282,752	70,043,429	(3,760,677)
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	17,674,265.98	8,443,789	9,387,668	(943,879)
TOTAL ST. LUCIE UNIT 1	1,738,482,103.53	785,043,623	812,712,112	(27,668,489)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
ST. LUCIE UNIT 2				
321.00 STRUCTURES AND IMPROVEMENTS	299,078,948.47	156,901,540	161,752,842	(4,851,302)
322.00 REACTOR PLANT EQUIPMENT	1,106,308,675.98	471,521,501	466,269,147	5,252,354
323.00 TURBOGENERATOR UNITS	368,375,230.51	113,872,620	121,404,279	(7,531,659)
324.00 ACCESSORY ELECTRIC EQUIPMENT	210,886,957.94	104,337,811	108,101,869	(3,764,058)
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,430,446.28	14,725,176	14,564,469	160,707
TOTAL ST. LUCIE UNIT 2	2,011,080,259.18	861,358,649	872,092,606	(10,733,957)
TOTAL ST. LUCIE NUCLEAR PLANT	4,306,981,539.85	1,926,216,483	1,960,009,343	(33,792,860)
TURKEY POINT NUCLEAR PLANT				
TURKEY POINT COMMON				
321.00 STRUCTURES AND IMPROVEMENTS	445,026,798.56	218,491,524	223,489,229	(4,997,705)
322.00 REACTOR PLANT EQUIPMENT	134,184,480.45	61,725,975	57,657,126	4,068,849
323.00 TURBOGENERATOR UNITS	33,394,423.45	10,043,850	8,980,060	1,063,781
324.00 ACCESSORY ELECTRIC EQUIPMENT	54,832,778.83	35,456,650	33,516,096	1,940,554
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,836,325.78	19,319,894	21,044,991	(1,725,097)
TOTAL TURKEY POINT COMMON	711,274,807.07	345,037,894	344,687,511	350,383
TURKEY POINT UNIT 3				
321.00 STRUCTURES AND IMPROVEMENTS	186,076,891.33	91,882,745	95,837,158	(3,954,413)
322.00 REACTOR PLANT EQUIPMENT	648,686,316.63	321,294,118	338,475,965	(17,181,847)
323.00 TURBOGENERATOR UNITS	797,201,772.65	268,622,484	332,306,186	(63,683,702)
324.00 ACCESSORY ELECTRIC EQUIPMENT	165,852,716.84	91,934,343	97,878,659	(5,944,316)
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	16,047,826.08	3,657,491	7,103,428	(3,445,937)
TOTAL TURKEY POINT UNIT 3	1,813,865,523.53	777,391,181	871,601,396	(94,210,215)
TURKEY POINT UNIT 4				
321.00 STRUCTURES AND IMPROVEMENTS	157,040,616.38	75,498,522	76,505,810	(1,007,288)
322.00 REACTOR PLANT EQUIPMENT	609,829,495.60	275,185,284	300,358,452	(25,173,168)
323.00 TURBOGENERATOR UNITS	662,167,666.14	262,674,397	268,823,235	(4,148,838)
324.00 ACCESSORY ELECTRIC EQUIPMENT	201,940,401.23	123,229,850	122,920,901	308,949
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,689,389.37	6,978,150	7,104,690	(126,540)
TOTAL TURKEY POINT UNIT 4	1,646,667,568.72	743,566,204	773,713,088	(30,146,884)
TOTAL TURKEY POINT NUCLEAR PLANT	4,171,807,899.32	1,865,995,278	1,990,001,995	(124,006,717)
TOTAL NUCLEAR PLANT	8,478,789,439.17	3,792,211,761	3,950,011,338	(157,799,577)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
COMBINED CYCLE PRODUCTION PLANT				
<i>FT. MYERS COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	12,586,217.28	2,814,492	4,709,850	(1,895,358)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	740,848.49	539,509	578,771	(39,262)
343.00 PRIME MOVERS - GENERAL	2,800,163.94	421,887	549,252	(127,365)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	31,059,638.17	1,435,699	3,360,266	(1,924,567)
344.00 GENERATORS	215,270.32	65,775	59,835	5,940
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,356,651.99	349,010	381,001	(31,991)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,242,398.81	392,331	413,759	(21,428)
TOTAL FT. MYERS COMMON	50,001,189.00	6,018,702	10,052,734	(4,034,032)
<i>FT. MYERS UNIT 2</i>				
341.00 STRUCTURES AND IMPROVEMENTS	50,997,534.01	13,405,006	16,342,348	(2,937,342)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,092,052.04	645,235	1,467,708	(822,473)
343.00 PRIME MOVERS - GENERAL	491,969,193.80	54,485,290	127,686,056	(73,200,766)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	399,595,444.16	73,344,829	54,583,478	18,761,351
344.00 GENERATORS	58,019,932.88	22,713,498	23,811,446	(1,097,948)
345.00 ACCESSORY ELECTRIC EQUIPMENT	56,583,231.02	25,761,283	25,147,313	613,970
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,154,211.40	1,310,102	1,592,493	(282,391)
TOTAL FT. MYERS UNIT 2	1,086,471,599.31	191,665,243	250,630,842	(58,965,599)
<i>FT. MYERS UNIT 3</i>				
341.00 STRUCTURES AND IMPROVEMENTS	7,159,661.13	2,689,586	2,188,366	501,220
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,388,804.37	2,431,003	1,897,191	533,812
343.00 PRIME MOVERS - GENERAL	35,674,576.69	(8,419,219)	12,556,388	(20,975,607)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	54,836,902.68	(5,375,187)	7,769,142	(13,144,329)
344.00 GENERATORS	10,476,859.43	2,068,386	4,335,853	(2,267,467)
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,766,573.40	6,092,354	5,175,630	916,724
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,651,448.38	(333,596)	282,111	(615,707)
TOTAL FT. MYERS UNIT 3	127,954,826.08	(846,674)	34,204,681	(35,051,355)
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,244,367,614.39	196,837,271	294,888,257	(98,050,986)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES				
MANATEE COMBINED CYCLE PLANT				
<i>MANATEE UNIT 3</i>				
341.00 STRUCTURES AND IMPROVEMENTS	142,481,540.61	32,642,693	60,344,784	(27,702,091)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,407,180.12	1,315,042	1,870,047	(555,005)
343.00 PRIME MOVERS - GENERAL	305,782,276.49	83,593,813	93,281,830	(9,688,017)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	224,014,385.99	41,486,985	37,331,696	4,157,289
344.00 GENERATORS	44,322,994.59	13,247,468	16,579,089	(3,331,621)
345.00 ACCESSORY ELECTRIC EQUIPMENT	50,459,834.92	20,659,822	19,755,551	904,271
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,348,584.83	6,362,407	6,001,728	360,679
TOTAL MANATEE UNIT 3	786,816,797.55	199,310,230	235,164,725	(35,854,495)
TOTAL MANATEE COMBINED CYCLE PLANT				
MARTIN COMBINED CYCLE PLANT				
<i>MARTIN COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	257,949,201.92	176,504,320	175,408,196	1,096,124
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,575,315.58	3,648,279	5,044,243	(1,395,964)
343.00 PRIME MOVERS - GENERAL	30,199,931.24	13,495,101	12,400,046	1,095,055
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	24,082,661.55	2,010,771	2,630,678	(619,907)
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,757,041.26	7,032,283	8,268,688	(1,236,405)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,794,125.77	3,031,250	2,943,865	87,385
TOTAL MARTIN COMMON	345,358,277.32	205,722,004	206,695,716	(973,712)
MARTIN UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	2,333,602.20	719,480	1,070,726	(351,246)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	165,540.83	126,329	111,898	14,431
343.00 PRIME MOVERS - GENERAL	146,992,697.36	62,024,975	81,269,206	(19,244,231)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	69,613,131.97	20,094,372	12,686,739	7,407,633
344.00 GENERATORS	29,766,397.99	14,390,590	15,425,368	(1,034,778)
345.00 ACCESSORY ELECTRIC EQUIPMENT	28,519,518.14	18,342,428	17,232,751	1,109,677
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	668,814.83	336,122	355,162	(19,040)
TOTAL MARTIN UNIT 3	278,059,703.32	116,034,296	128,151,850	(12,117,554)

FLORIDA POWER AND LIGHT COMPANY
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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
<i>MARTIN UNIT 4</i>				
341.00 STRUCTURES AND IMPROVEMENTS	2,390,699.26	470,702	809,318	(338,616)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	173,143.35	115,140	112,210	2,930
343.00 PRIME MOVERS - GENERAL	141,470,179.46	75,486,453	75,178,168	308,285
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	77,728,706.52	4,508,634	11,422,580	(6,913,946)
344.00 GENERATORS	30,475,792.81	12,110,033	15,321,992	(3,211,959)
345.00 ACCESSORY ELECTRIC EQUIPMENT	25,805,466.99	14,981,990	14,759,982	222,008
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	750,123.28	398,286	369,455	28,831
TOTAL MARTIN UNIT 4	278,794,111.67	108,071,239	117,973,705	(9,902,466)
<i>MARTIN UNIT 8</i>				
341.00 STRUCTURES AND IMPROVEMENTS	24,729,499.96	10,573,063	9,761,775	811,288
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,426,633.11	4,334,069	4,425,418	(91,349)
343.00 PRIME MOVERS - GENERAL	326,665,682.12	61,070,601	95,961,938	(34,891,337)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	254,305,507.92	39,698,430	39,366,251	332,179
344.00 GENERATORS	46,627,173.94	13,786,407	16,858,063	(3,071,656)
345.00 ACCESSORY ELECTRIC EQUIPMENT	52,367,446.11	21,407,288	21,181,268	226,020
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,238,253.17	2,129,934	1,974,024	155,910
TOTAL MARTIN UNIT 8	721,360,196.33	152,999,791	189,528,737	(36,528,946)
TOTAL MARTIN COMBINED CYCLE PLANT	1,623,572,288.64	582,827,331	642,350,008	(59,522,677)
SANFORD COMBINED CYCLE PLANT				
<i>SANFORD COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	85,963,899.29	33,274,739	34,911,818	(1,637,079)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,462.45	10,464	40,782	(30,318)
343.00 PRIME MOVERS - GENERAL	16,673,265.45	827,275	3,328,053	(2,500,778)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	51,959,133.83	13,362,833	6,610,440	6,752,393
344.00 GENERATORS	202,506.51	56,226	64,548	(8,322)
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,883,571.12	1,259,746	1,823,350	(663,604)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,668,352.65	857,081	911,548	(54,467)
TOTAL SANFORD COMMON	172,439,191.30	49,648,366	47,690,539	1,957,827

FLORIDA POWER AND LIGHT COMPANY
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ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SANFORD UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	7,639,493.82	4,782,777	3,883,802	898,975
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,982,945.19	331,006	409,575	(78,569)
343.00 PRIME MOVERS - GENERAL	290,806,520.45	60,252,383	76,864,579	(16,612,196)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	189,258,726.53	35,226,190	28,111,258	7,114,932
344.00 GENERATORS	40,300,942.08	12,425,604	13,368,851	(943,247)
345.00 ACCESSORY ELECTRIC EQUIPMENT	36,691,488.25	13,937,309	15,200,793	(1,263,484)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,463,144.00	1,626,629	1,518,660	107,969
TOTAL SANFORD UNIT 4	570,143,260.32	128,581,899	139,357,518	(10,775,619)
SANFORD UNIT 5				
341.00 STRUCTURES AND IMPROVEMENTS	7,460,851.84	3,878,485	3,835,730	42,755
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	982,324.30	359,189	436,109	(76,820)
343.00 PRIME MOVERS - GENERAL	293,465,352.14	71,075,387	88,678,393	(17,603,006)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	205,264,752.04	35,613,161	31,189,334	4,423,827
344.00 GENERATORS	34,199,439.61	13,727,936	14,401,498	(673,562)
345.00 ACCESSORY ELECTRIC EQUIPMENT	33,594,724.70	13,144,536	14,707,118	(1,562,582)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,851,190.70	1,330,041	1,331,740	(1,699)
TOTAL SANFORD UNIT 5	577,778,635.33	139,128,735	154,579,922	(15,451,187)
TOTAL SANFORD COMBINED CYCLE PLANT	1,320,361,086.95	317,358,999	341,627,979	(24,268,980)
TURKEY POINT COMBINED CYCLE PLANT				
TURKEY POINT UNIT 5				
341.00 STRUCTURES AND IMPROVEMENTS	53,949,215.58	17,587,858	15,713,614	1,874,244
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,524,955.68	4,985,233	4,431,546	553,687
343.00 PRIME MOVERS - GENERAL	336,350,551.36	36,505,736	82,495,785	(45,990,049)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	211,449,306.83	28,129,731	29,707,810	(1,578,079)
344.00 GENERATORS	39,828,219.13	(1,683,139)	12,695,529	(14,378,668)
345.00 ACCESSORY ELECTRIC EQUIPMENT	53,740,829.97	21,584,250	19,342,419	2,241,831
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	13,739,186.86	4,541,000	4,589,946	(48,946)
TOTAL TURKEY POINT UNIT 5	721,582,265.41	111,650,668	168,976,649	(57,325,981)
TOTAL TURKEY POINT COMBINED CYCLE PLANT	721,582,265.41	111,650,668	168,976,649	(57,325,981)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
WEST COUNTY COMBINED CYCLE PLANT				
WEST COUNTY COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	77,913,221.09	15,696,351	16,245,776	(549,425)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,611,779.64	1,754,015	1,178,848	575,167
343.00 PRIME MOVERS - GENERAL	28,434,944.37	3,307,990	2,936,115	371,875
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	154,364,008.34	31,432,920	18,481,101	12,951,819
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,569,194.99	2,517,821	2,609,578	(91,757)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,045,749.90	342,945	339,277	3,668
TOTAL WEST COUNTY COMMON	286,938,898.33	55,052,042	41,790,695	13,267,347
WEST COUNTY UNIT 1				
341.00 STRUCTURES AND IMPROVEMENTS	80,928,148.96	22,797,947	23,310,165	(512,218)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,873,153.91	4,833,642	5,035,367	(201,725)
343.00 PRIME MOVERS - GENERAL	306,048,983.24	44,940,934	78,894,159	(33,953,225)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	163,650,415.77	14,559,630	24,818,977	(10,259,347)
344.00 GENERATORS	52,265,428.72	15,150,702	15,518,402	(367,700)
345.00 ACCESSORY ELECTRIC EQUIPMENT	75,655,440.24	21,854,068	22,477,066	(622,998)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,709,637.52	2,575,682	2,619,062	(43,380)
TOTAL WEST COUNTY UNIT 1	705,131,208.36	126,712,605	172,673,198	(45,960,593)
WEST COUNTY UNIT 2				
341.00 STRUCTURES AND IMPROVEMENTS	33,744,238.79	9,796,566	10,325,786	(529,220)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,322,180.68	1,866,365	2,177,032	(310,667)
343.00 PRIME MOVERS - GENERAL	252,418,457.20	28,435,351	68,164,231	(39,728,880)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	162,200,015.93	7,770,457	44,276,573	(36,506,116)
344.00 GENERATORS	43,303,714.75	13,169,523	13,533,930	(364,407)
345.00 ACCESSORY ELECTRIC EQUIPMENT	31,129,939.52	9,410,208	9,806,076	(395,868)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,726,021.11	3,657,986	3,633,410	24,576
TOTAL WEST COUNTY UNIT 2	541,844,567.98	74,106,456	151,917,038	(77,810,582)
WEST COUNTY UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	56,293,169.53	12,932,615	13,110,396	(177,781)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,189,193.95	2,290,324	2,786,243	(495,919)
343.00 PRIME MOVERS - GENERAL	529,109,009.95	60,961,378	115,049,191	(54,087,813)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	151,749,113.72	12,654,651	23,038,720	(10,384,069)
344.00 GENERATORS	76,288,988.01	18,008,716	17,996,972	11,744
345.00 ACCESSORY ELECTRIC EQUIPMENT	61,989,751.74	13,666,822	14,766,984	(1,100,162)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,488,118.42	6,430,212	3,571,656	2,858,556
TOTAL WEST COUNTY UNIT 3	902,107,345.32	126,944,717	190,320,162	(63,375,445)
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,436,022,019.99	382,815,821	556,701,093	(173,885,272)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
CAPE CANAVERAL COMBINED CYCLE PLANT				
CAPE CANAVERAL COMBINED CYCLE				
341.00 STRUCTURES AND IMPROVEMENTS	87,006,436.77	16,951,645	17,570,953	(619,308)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,986,356.78	10,637,775	10,088,903	548,872
343.00 PRIME MOVERS - GENERAL	416,034,250.87	17,384,167	82,477,206	(65,093,039)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	199,391,513.39	5,567,408	25,315,986	(19,748,578)
344.00 GENERATORS	72,806,012.99	14,750,859	15,265,343	(514,484)
345.00 ACCESSORY ELECTRIC EQUIPMENT	119,379,430.79	24,738,405	25,248,520	(510,115)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,182,153.79	1,371,022	2,178,517	(807,495)
TOTAL CAPE CANAVERAL COMBINED CYCLE	953,786,155.38	91,401,281	178,145,428	(86,744,147)
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT				
RIVIERA COMBINED CYCLE PLANT				
RIVIERA COMBINED CYCLE				
341.00 STRUCTURES AND IMPROVEMENTS	82,860,775.65	14,984,896	14,510,146	474,750
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60,981,843.55	10,072,429	9,633,214	439,215
343.00 PRIME MOVERS - GENERAL	520,328,353.40	11,417,912	86,139,547	(74,721,635)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	142,604,520.90	2,020,730	14,554,642	(12,533,912)
344.00 GENERATORS	87,055,237.09	15,428,072	15,329,416	98,656
345.00 ACCESSORY ELECTRIC EQUIPMENT	86,332,819.81	16,252,069	15,716,727	535,342
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12,206,258.36	2,302,489	2,253,767	48,722
TOTAL RIVIERA COMBINED CYCLE	992,369,808.76	72,478,596	158,137,459	(85,658,863)
TOTAL RIVIERA COMBINED CYCLE PLANT				

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES				
PT. EVERGLADES COMBINED CYCLE PLANT				
<i>PT. EVERGLADES COMBINED CYCLE</i>				
341.00 STRUCTURES AND IMPROVEMENTS	115,652,360.85	16,378,154	16,177,211	200,943
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	44,972,610.74	6,713,444	6,031,492	681,952
343.00 PRIME MOVERS - GENERAL	598,730,639.34	33,781,084	77,663,151	(43,882,067)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	203,942,735.88	11,213,170	24,463,504	(13,250,334)
344.00 GENERATORS	97,561,241.08	11,545,968	13,202,696	(1,656,728)
345.00 ACCESSORY ELECTRIC EQUIPMENT	98,951,248.77	13,548,419	13,589,148	(40,729)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,414,470.29	2,258,237	2,045,159	213,078
TOTAL PT. EVERGLADES COMBINED CYCLE	1,174,225,306.95	95,438,476	153,172,361	(57,733,885)
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT				
OKEECHOBEE COMBINED CYCLE PLANT				
<i>OKEECHOBEE CLEAN ENERGY CENTER</i>				
341.00 STRUCTURES AND IMPROVEMENTS	91,902,661.44	6,992,906	5,610,760	1,382,146
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	31,975,789.32	3,158,818	1,961,169	1,197,649
343.00 PRIME MOVERS - GENERAL	739,073,229.20	43,240,849	43,976,675	(735,826)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	153,483,866.53	17,380,316	14,697,040	2,683,276
344.00 GENERATORS	58,820,523.64	4,255,528	3,682,721	572,807
345.00 ACCESSORY ELECTRIC EQUIPMENT	100,547,513.24	6,898,000	6,341,994	556,006
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,269,963.79	1,562,659	765,725	796,934
TOTAL OKEECHOBEE CLEAN ENERGY CENTER	1,187,073,547.16	83,489,075	77,036,084	6,452,991
TOTAL OKEECHOBEE COMBINED CYCLE PLANT				
LANSING SMITH COMBINED CYCLE PLANT				
<i>LANSING SMITH COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	47,391,460.04	5,376,376	21,616,971	(16,240,595)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,065,622.82	681,671	2,261,615	(1,579,944)
343.00 PRIME MOVERS - GENERAL	1,571,193.93	44,280	143,265	(98,985)
344.00 GENERATORS	7,570,259.61	551,520	1,888,952	(1,337,432)
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,444,429.18	1,358,201	4,668,161	(3,309,960)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,882,463.79	287,171	903,649	(616,478)
TOTAL LANSING SMITH COMMON	81,925,429.37	8,299,219	31,482,613	(23,183,394)

FLORIDA POWER AND LIGHT COMPANY
TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
LANSING SMITH UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	114,609,034.12	4,257,589	12,520,386	(8,262,797)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,760,815.07	360,518	1,179,958	(819,440)
343.00 PRIME MOVERS - GENERAL	109,298,878.28	8,224,939	35,772,055	(27,547,116)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	18,187,682.98	1,375,640	6,032,324	(4,656,684)
344.00 GENERATORS	74,551,855.38	9,095,595	31,237,817	(22,142,222)
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,166,480.05	1,212,031	3,674,715	(2,462,684)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,618,732.30	182,636	570,647	(388,011)
TOTAL LANSING SMITH UNIT 3	335,193,478.10	24,708,948	90,987,902	(66,278,954)
TOTAL LANSING SMITH COMBINED CYCLE PLANT	417,118,907.55	33,008,167	122,470,515	(89,462,348)
LAUDERDALE COMBINED CYCLE PLANT				
LAUDERDALE COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	23,097,005.23	16,120,538	16,563,002 *	(442,464)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,599,138.88	5,202,139	4,668,793 *	533,346
343.00 PRIME MOVERS - GENERAL	922,825.41	(806,789)	323,127 *	(1,129,916)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	682,755.51	(298,822)	120,524 *	(419,346)
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,974.79	42,727	33,439 *	9,288
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,592.09	3,338	1,854 *	1,484
TOTAL LAUDERDALE COMMON	32,367,291.91	20,263,131	21,710,739	(1,447,608)
TOTAL LAUDERDALE COMBINED CYCLE PLANT	32,367,291.91	20,263,131	21,710,739	(1,447,608)
TOTAL COMBINED CYCLE PRODUCTION PLANT	12,889,663,090.64	2,186,879,047	2,950,381,297	(763,502,250)
SIMPLE CYCLE AND PEAKER PLANTS				
LAUDERDALE GTS				
341.00 STRUCTURES AND IMPROVEMENTS	4,817,887.40	3,122,250	2,867,523	254,727
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,084,709.95	1,741,092	1,640,266	100,826
343.00 PRIME MOVERS - GENERAL	12,993,184.38	10,979,728	6,829,631	4,150,097
344.00 GENERATORS	5,032,600.21	(138,476)	3,028,998	(3,167,474)
345.00 ACCESSORY ELECTRIC EQUIPMENT	601,996.45	499,334	475,857	23,477
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	61,429.77	60,940	50,829	10,111
TOTAL LAUDERDALE GTS	25,591,808.16	16,264,868	14,893,704	1,371,764

FLORIDA POWER AND LIGHT COMPANY
TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
<i>FT. MYERS GTS</i>				
341.00 STRUCTURES AND IMPROVEMENTS	4,827,985.35	3,428,187	3,148,898	279,289
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,214,518.11	2,967,900	2,460,385	507,515
343.00 PRIME MOVERS - GENERAL	16,953,669.43	10,180,285	9,289,253	891,032
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	5,503,643.61	(7,407,015)	2,838,029	(10,245,044)
344.00 GENERATORS	8,016,734.33	3,399,803	5,137,109	(1,737,306)
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,133,772.76	952,077	1,596,411	(644,334)
TOTAL FT. MYERS GTS	41,650,323.59	13,521,237	24,470,085	(10,948,848)
<i>LAUDERDALE PEAKERS</i>				
341.00 STRUCTURES AND IMPROVEMENTS	33,546,197.06	3,204,248	3,640,276	(436,028)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,910,892.75	232,366	393,420	(161,054)
343.00 PRIME MOVERS - GENERAL	115,443,730.57	20,725,888	15,287,351	5,438,537
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	141,901,117.76	12,550,787	15,425,444	(2,874,657)
344.00 GENERATORS	57,967,779.41	6,488,995	8,077,454	(1,588,459)
345.00 ACCESSORY ELECTRIC EQUIPMENT	47,764,939.10	5,851,597	6,245,612	(394,015)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,201,369.22	(259,361)	157,001	(416,362)
TOTAL LAUDERDALE PEAKERS	400,736,025.87	48,794,521	49,226,558	(432,037)
<i>FT. MYERS PEAKERS</i>				
341.00 STRUCTURES AND IMPROVEMENTS	6,787,562.25	1,180,194	857,137	323,057
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,947,602.43	516,359	249,288	267,071
343.00 PRIME MOVERS - GENERAL	39,240,895.23	14,751,296	4,878,058	9,873,238
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	79,597,867.01	10,876,444	7,888,393	2,988,051
344.00 GENERATORS	16,650,606.25	1,046,355	2,149,363	(1,103,008)
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,893,909.68	2,824,085	2,616,146	207,939
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,011,200.11	150,824	141,388	9,436
TOTAL FT. MYERS PEAKERS	165,129,642.96	31,345,557	18,779,773	12,565,784
<i>LANSING SMITH UNIT A</i>				
341.00 STRUCTURES AND IMPROVEMENTS	1,341,022.51	1,283,957	823,560	460,397
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	698,676.35	659,896	489,255	170,641
343.00 PRIME MOVERS - GENERAL	2,601,840.14	2,373,471	1,520,468	853,003
344.00 GENERATORS	3,497,641.47	3,539,190	2,975,983	563,207
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,288,727.56	3,167,708	2,386,253	781,455
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,197.38	40,133	26,974	13,159
TOTAL LANSING SMITH UNIT A	11,471,105.41	11,064,354	8,222,493	2,841,561

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
CRIST COMBUSTION TURBINE				
341.00 STRUCTURES AND IMPROVEMENTS	58,572,693.59	-	739,633	(739,633)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,476,705.76	-	31,556	(31,556)
343.00 PRIME MOVERS - GENERAL	101,819,362.03	-	1,241,707	(1,241,707)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	124,755,641.93	-	1,325,105	(1,325,105)
344.00 GENERATORS	50,717,466.01	-	651,420	(651,420)
345.00 ACCESSORY ELECTRIC EQUIPMENT	41,828,382.14	-	537,152	(537,152)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,040,152.63	-	14,917	(14,917)
TOTAL CRIST COMBUSTION TURBINE	381,210,404.09	-	4,541,490	(4,541,490)
CRIST PIPELINE				
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	129,849,747.87	5,382,706	4,791,590	591,116
TOTAL CRIST PIPELINE	129,849,747.87	5,382,706	4,791,590	591,116
PEA RIDGE UNITS 1 THROUGH 3				
343.00 PRIME MOVERS - GENERAL	6,828,010.72	6,606,758	5,628,204	978,554
344.00 GENERATORS	3,124,353.15	3,180,956	2,713,366	467,590
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,887,475.18	1,682,888	811,888	871,002
TOTAL PEA RIDGE UNITS 1 THROUGH 3	11,839,839.05	11,470,602	9,153,456	2,317,146
PERDIDO LANDFILL GAS UNITS 1 AND 2				
341.00 STRUCTURES AND IMPROVEMENTS	961,008.07	904,454	516,050	388,404
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	590,168.06	537,656	327,950	209,706
343.00 PRIME MOVERS - GENERAL	2,799,744.92	2,520,001	1,467,148	1,052,853
345.00 ACCESSORY ELECTRIC EQUIPMENT	820,606.29	755,862	446,351	309,511
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	46,458.71	42,381	25,342	17,039
TOTAL PERDIDO LANDFILL GAS UNITS 1 AND 2	5,217,986.05	4,760,354	2,782,841	1,977,513
TOTAL SIMPLE CYCLE AND PEAKER PLANTS	1,172,696,883.05	142,604,199	136,861,390	5,742,809
SOLAR PRODUCTION PLANT				
DESOTO SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,264,513.49	1,968,167	2,016,254	(50,087)
343.00 PRIME MOVERS - GENERAL	115,359,161.10	48,632,396	48,041,207	591,189
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,760,968.28	10,479,076	11,105,336	(626,260)
TOTAL DESOTO SOLAR	147,384,642.87	61,079,639	61,164,797	(85,158)

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SPACE COAST SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	3,893,262.77	1,450,841	1,491,705	(40,864)
343.00 PRIME MOVERS - GENERAL	51,549,211.19	20,075,003	19,760,359	314,644
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,126,698.52	2,246,709	2,348,547	(101,838)
TOTAL SPACE COAST SOLAR	61,569,172.48	23,772,553	23,600,611	171,942
MARTIN SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	21,002,162.91	6,503,838	6,739,515	(235,677)
343.00 PRIME MOVERS - GENERAL	402,438,132.25	121,908,959	127,221,736	(5,312,777)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,171,928.33	1,299,963	1,353,684	(53,721)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	57,119.55	5,299	7,598	(2,299)
TOTAL MARTIN SOLAR	427,669,343.04	129,718,059	135,322,533	(5,604,474)
BABCOCK RANCH SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	8,912,828.11	1,541,801	1,543,588	(1,787)
343.00 PRIME MOVERS - GENERAL	102,392,077.57	18,419,148	18,317,176	101,972
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,089,181.60	3,255,864	3,259,638	(3,774)
TOTAL BABCOCK RANCH SOLAR	129,394,087.28	23,216,813	23,120,402	96,411
BABCOCK PRESERVE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,527,836.64	276,072	276,392	(320)
343.00 PRIME MOVERS - GENERAL	62,660,855.93	3,176,356	3,133,043	43,313
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,219,114.70	560,306	560,956	(650)
TOTAL BABCOCK PRESERVE SOLAR	79,407,807.27	4,012,734	3,970,391	42,343
MANATEE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,956,698.42	1,433,247	1,821,480	(388,233)
343.00 PRIME MOVERS - GENERAL	97,102,787.76	17,876,050	17,763,998	112,052
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,132,083.54	2,698,343	3,316,775	(618,432)
TOTAL MANATEE SOLAR	125,191,569.72	22,007,639	22,902,253	(894,614)
CITRUS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,282,116.61	1,309,422	1,696,868	(387,446)
343.00 PRIME MOVERS - GENERAL	99,609,828.55	17,665,783	18,211,400	(545,617)
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,385,773.20	2,593,840	3,361,108	(767,268)
TOTAL CITRUS SOLAR	127,277,718.36	21,569,045	23,269,376	(1,700,331)
CORAL FARMS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,681,719.41	718,913	779,502	(60,589)
343.00 PRIME MOVERS - GENERAL	64,095,911.08	9,356,516	7,477,554	1,878,962
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,209,463.05	1,851,022	2,007,690	(156,668)
TOTAL CORAL FARMS SOLAR	87,987,093.54	11,926,451	10,264,746	1,661,705

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
HORIZON SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,942,084.64	852,498	921,669	(69,171)
343.00 PRIME MOVERS - GENERAL	64,541,269.59	9,434,848	7,529,387	1,905,461
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,281,010.48	1,754,212	1,899,343	(145,131)
TOTAL HORIZON SOLAR	88,764,364.71	12,041,557	10,350,399	1,691,158
HAMMOCK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	14,403,638.08	1,475,123	1,679,022	(203,899)
343.00 PRIME MOVERS - GENERAL	63,918,207.70	9,155,057	7,386,970	1,768,087
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,156,838.82	1,552,261	1,766,824	(214,563)
TOTAL HAMMOCK SOLAR	93,478,684.60	12,182,440	10,832,816	1,349,624
INTERSTATE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,260,764.51	466,678	589,980	(123,302)
343.00 PRIME MOVERS - GENERAL	71,805,852.51	14,462,466	5,834,646	8,627,820
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,740,525.07	690,334	872,730	(182,396)
TOTAL INTERSTATE SOLAR	89,807,142.09	15,619,477	7,297,356	8,322,121
BLUE CYPRESS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,605,524.57	1,183,047	1,346,443	(163,396)
343.00 PRIME MOVERS - GENERAL	64,432,591.26	9,118,326	7,510,311	1,608,015
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,336,310.77	1,466,602	1,671,051	(204,449)
TOTAL BLUE CYPRESS SOLAR	90,374,426.60	11,767,975	10,527,805	1,240,170
LOGGERHEAD SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	12,479,670.17	1,279,071	1,455,904	(176,833)
343.00 PRIME MOVERS - GENERAL	63,792,504.41	9,208,220	7,442,226	1,765,994
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,379,234.68	1,473,762	1,677,513	(203,751)
TOTAL LOGGERHEAD SOLAR	90,651,409.26	11,961,052	10,575,643	1,385,409
BAREFOOT BAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,828,880.15	1,212,004	1,380,074	(168,070)
343.00 PRIME MOVERS - GENERAL	65,281,473.16	9,198,172	7,616,379	1,581,793
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,489,445.82	1,382,148	1,573,812	(191,664)
TOTAL BAREFOOT BAY SOLAR	90,599,799.13	11,792,324	10,570,265	1,222,059
INDIAN RIVER SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,234,905.12	794,644	842,002	(47,358)
343.00 PRIME MOVERS - GENERAL	64,329,807.69	9,310,945	7,505,043	1,805,902
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,028,413.76	1,765,728	1,869,956	(104,228)
TOTAL INDIAN RIVER SOLAR	87,593,126.57	11,871,316	10,217,001	1,654,315

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
NORTHERN PRESERVE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,348,160.61	687,975	517,408	170,567
343.00 PRIME MOVERS - GENERAL	46,607,129.29	3,095,020	2,330,356	764,664
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,681,036.77	714,418	534,052	180,366
TOTAL NORTHERN PRESERVE SOLAR	67,636,326.67	4,497,413	3,381,816	1,115,597
ECHO RIVER SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,101,047.31	637,663	555,052	82,611
343.00 PRIME MOVERS - GENERAL	70,393,231.36	4,041,495	3,519,662	521,833
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,772,649.83	790,972	688,632	102,340
TOTAL ECHO RIVER SOLAR	95,266,928.50	5,470,130	4,763,346	706,784
HIBISCUS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,172,392.52	584,440	508,580	75,860
343.00 PRIME MOVERS - GENERAL	71,614,709.75	4,112,074	3,580,336	531,738
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,586,988.41	779,317	678,288	101,029
TOTAL HIBISCUS SOLAR	95,354,060.68	5,475,831	4,767,204	708,627
OSPREY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,531,482.25	720,233	761,791	(41,558)
343.00 PRIME MOVERS - GENERAL	65,346,021.74	9,442,614	7,621,553	1,821,061
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,486,287.33	1,818,258	1,922,857	(104,599)
TOTAL OSPREY SOLAR	88,363,791.32	11,981,105	10,306,201	1,674,904
SOUTHFORK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,166,673.20	641,574	577,540	64,034
343.00 PRIME MOVERS - GENERAL	71,644,440.67	4,114,208	3,705,450	408,758
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,334,418.00	823,439	741,376	82,063
TOTAL SOUTHFORK SOLAR	97,145,531.87	5,579,221	5,024,366	554,855
TWIN LAKES SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,703,226.65	710,738	535,161	175,577
343.00 PRIME MOVERS - GENERAL	55,155,439.98	3,660,338	2,757,772	902,566
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,558,821.48	836,989	627,941	209,048
TOTAL TWIN LAKES SOLAR	78,417,488.11	5,208,065	3,920,874	1,287,191
BLUE HERON SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,023,285.40	466,430	351,164	115,266
343.00 PRIME MOVERS - GENERAL	60,331,387.24	4,006,127	3,016,569	989,558
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,918,843.26	791,622	593,942	195,680
TOTAL BLUE HERON SOLAR	79,273,515.90	5,264,179	3,963,675	1,300,504

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
BLUE INDIGO SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,483,622.60	519,212	519,956	(744)
343.00 PRIME MOVERS - GENERAL	67,445,612.40	3,330,745	3,330,745	(8,582)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,931,260.19	540,259	541,493	(1,234)
TOTAL BLUE INDIGO SOLAR	88,860,495.19	4,390,215	4,400,776	(10,561)
BLUE SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,275,183.90	13,024	154,617	(141,593)
343.00 PRIME MOVERS - GENERAL	72,346,434.45	101,586	1,206,015	(1,104,429)
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,130,220.68	15,629	185,541	(169,912)
TOTAL BLUE SPRINGS SOLAR	92,751,839.03	130,239	1,546,173	(1,415,934)
COTTON CREEK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,960,092.90	13,986	166,035	(152,049)
343.00 PRIME MOVERS - GENERAL	77,688,724.64	109,088	1,295,071	(1,185,983)
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,952,111.48	16,783	199,242	(182,459)
TOTAL COTTON CREEK SOLAR	99,600,929.02	139,856	1,660,348	(1,520,492)
CATTLE RANCH SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,573,675.97	636,415	478,510	157,905
343.00 PRIME MOVERS - GENERAL	54,065,007.64	3,590,027	2,701,493	888,534
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,233,839.97	615,120	611,427	3,693
TOTAL CATTLE RANCH SOLAR	75,872,523.58	4,841,562	3,791,430	1,050,132
OKEECHOBEE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	12,640,419.88	725,180	632,021	93,159
343.00 PRIME MOVERS - GENERAL	71,005,144.25	4,065,097	3,550,257	514,840
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,836,808.49	908,044	791,840	116,204
TOTAL OKEECHOBEE SOLAR	99,482,372.62	5,698,321	4,974,118	724,203
NASSAU SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,014,604.03	211,138	300,730	(89,592)
343.00 PRIME MOVERS - GENERAL	60,660,192.06	2,129,425	3,033,010	(903,585)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,162,083.33	321,627	458,104	(136,477)
TOTAL NASSAU SOLAR	75,836,879.42	2,662,190	3,791,844	(1,129,654)
UNION SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,834,272.91	204,807	291,714	(86,907)
343.00 PRIME MOVERS - GENERAL	58,841,465.46	2,065,581	2,942,073	(876,492)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,887,383.83	311,984	444,369	(132,385)
TOTAL UNION SPRINGS SOLAR	73,563,122.20	2,582,372	3,678,156	(1,095,784)

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SUNSHINE GATEWAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,114,382.08	366,084	425,613	(59,529)
343.00 PRIME MOVERS - GENERAL	73,937,493.04	5,309,306	6,161,132	(851,826)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,342,552.53	740,585	860,977	(120,392)
TOTAL SUNSHINE GATEWAY SOLAR	89,394,427.65	6,415,976	7,447,722	(1,031,746)
IBIS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,452,354.23	390,515	453,885	(63,370)
343.00 PRIME MOVERS - GENERAL	75,075,951.27	5,382,307	6,256,033	(873,726)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,936,762.45	784,071	911,354	(127,283)
TOTAL IBIS SOLAR	91,465,067.95	6,556,893	7,621,272	(1,064,379)
SWEETBAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,985,672.05	731,085	549,229	181,856
343.00 PRIME MOVERS - GENERAL	47,942,137.38	3,185,978	2,396,552	789,426
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,954,496.94	729,072	547,641	181,431
TOTAL SWEETBAY SOLAR	69,882,306.37	4,646,135	3,493,422	1,152,713
TRAILSIDE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,788,769.05	203,210	289,438	(86,228)
343.00 PRIME MOVERS - GENERAL	58,382,536.99	2,049,470	2,919,127	(869,657)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,818,067.51	309,551	440,903	(131,352)
TOTAL TRAILSIDE SOLAR	72,989,373.55	2,562,231	3,649,468	(1,087,237)
KROME SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,014,119.05	359,192	417,826	(58,634)
343.00 PRIME MOVERS - GENERAL	67,592,052.34	4,842,031	5,632,433	(790,402)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,107,429.23	724,057	842,250	(118,193)
TOTAL KROME SOLAR	82,713,600.62	5,925,281	6,892,509	(967,228)
SABAL PALM SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,169,889.80	146,836	102,852	43,984
343.00 PRIME MOVERS - GENERAL	62,226,324.15	1,480,914	1,037,313	443,601
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,398,631.09	223,676	156,675	67,001
TOTAL SABAL PALM SOLAR	77,794,845.04	1,851,426	1,296,840	554,586
DISCOVERY SOLAR ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	6,771,282.30	142,312	112,877	29,435
343.00 PRIME MOVERS - GENERAL	68,291,658.47	1,435,287	1,138,422	296,865
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,314,735.98	2,167,785	171,947	44,838
TOTAL DISCOVERY SOLAR ENERGY CENTER	85,377,676.75	1,794,385	1,423,246	371,139

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
RODEO SOLAR ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	5,920,648.58	157,093	98,697	58,396
343.00 PRIME MOVERS - GENERAL	59,712,605.87	1,584,360	995,409	588,951
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,018,960.41	239,301	150,346	88,955
TOTAL RODEO SOLAR ENERGY CENTER	74,652,214.86	1,980,754	1,244,452	736,302
MAGNOLIA SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,912,249.70	185,925	290,271	(104,346)
343.00 PRIME MOVERS - GENERAL	59,627,899.09	1,875,144	2,927,523	(1,052,379)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,006,166.34	283,221	442,172	(158,951)
TOTAL MAGNOLIA SPRINGS SOLAR	74,546,315.13	2,344,289	3,659,966	(1,315,677)
EGRET SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,777,199.76	202,804	288,860	(86,056)
343.00 PRIME MOVERS - GENERAL	58,265,855.03	2,045,374	2,913,293	(867,919)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,800,443.93	308,932	440,022	(131,090)
TOTAL EGRET SOLAR	72,843,498.72	2,557,110	3,642,175	(1,085,065)
PELICAN SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,820,042.71	154,834	97,020	57,814
343.00 PRIME MOVERS - GENERAL	58,697,946.98	1,561,580	978,495	583,085
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,865,706.87	235,860	147,791	88,069
TOTAL PELICAN SOLAR	73,383,696.56	1,952,274	1,223,306	728,968
LAKESIDE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,589,068.31	196,200	279,453	(83,253)
343.00 PRIME MOVERS - GENERAL	56,368,458.35	1,978,768	2,818,423	(839,655)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,513,862.14	298,872	425,693	(126,821)
TOTAL LAKESIDE SOLAR	70,471,388.80	2,473,839	3,523,569	(1,049,730)
PALM BAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,582,440.38	156,918	109,729	47,189
343.00 PRIME MOVERS - GENERAL	66,387,096.42	1,582,593	1,106,673	475,920
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,027,071.94	239,034	167,151	71,883
TOTAL PALM BAY SOLAR	82,996,608.74	1,978,545	1,383,553	594,992
WILLOW SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,903,950.25	123,948	98,419	25,529
343.00 PRIME MOVERS - GENERAL	59,544,195.08	1,250,076	992,602	257,474
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,993,523.74	188,811	149,922	38,889
TOTAL WILLOW SOLAR	74,441,669.07	1,562,835	1,240,943	321,892

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
<i>ORANGE BLOSSOM</i>				
341.00 STRUCTURES AND IMPROVEMENTS	6,096,173.50	110,925	101,623	9,302
343.00 PRIME MOVERS - GENERAL	61,482,859.59	1,118,733	1,024,919	93,814
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,286,338.60	168,973	154,803	14,170
TOTAL ORANGE BLOSSOM	76,865,371.69	1,398,630	1,281,345	117,285
<i>FORT DRUM SOLAR</i>				
341.00 STRUCTURES AND IMPROVEMENTS	5,812,846.45	106,002	96,900	9,102
343.00 PRIME MOVERS - GENERAL	58,625,369.22	1,069,080	977,285	91,795
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,854,744.77	161,473	147,609	13,864
TOTAL FORT DRUM SOLAR	73,292,960.44	1,336,555	1,221,794	114,761
<i>VOLUNTARY SOLAR PARTNERSHIP</i>				
341.00 STRUCTURES AND IMPROVEMENTS	23,024.12	2,269	3,418	(1,149)
343.00 PRIME MOVERS - GENERAL	34,777,902.65	2,993,793	3,110,225	(116,432)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,369,074.31	341,309	376,360	(35,051)
TOTAL VOLUNTARY SOLAR PARTNERSHIP	39,170,001.08	3,337,370	3,490,003	(152,633)
<i>C & I SOLAR PARTNERSHIP</i>				
343.00 PRIME MOVERS - GENERAL	8,215,940.66	1,525,812	1,499,335	26,477
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,939,006.12	1,139,857	1,086,889	52,968
TOTAL C & I SOLAR PARTNERSHIP	14,154,946.78	2,665,669	2,586,224	79,445
<i>NEW SOLAR 2021</i>				
341.00 STRUCTURES AND IMPROVEMENTS	43,524,439.18	68,471	725,552	(657,081)
343.00 PRIME MOVERS - GENERAL	438,965,029.98	705,472	7,317,547	(6,612,075)
345.00 ACCESSORY ELECTRIC EQUIPMENT	66,301,046.00	104,302	1,105,238	(1,000,936)
TOTAL NEW SOLAR 2021	548,790,515.16	878,245	9,148,337	(8,270,092)
TOTAL SOLAR PRODUCTION PLANT	4,869,802,676.59	502,678,218	499,426,867	3,251,351
<i>ENERGY STORAGE</i>				
348.00 ENERGY STORAGE EQUIPMENT	453,716,378.99	21,622,200	40,227,457	(18,605,257)
TOTAL ENERGY STORAGE	453,716,378.99	21,622,200	40,227,457	(18,605,257)
TOTAL OTHER PRODUCTION PLANT	19,385,879,029.27	2,853,783,664	3,626,897,011	(773,113,347)
TOTAL PRODUCTION PLANT	29,260,667,205.48	7,223,118,453	8,100,836,749	(877,716,296)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE AND NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
TRANSMISSION PLANT				
350.20 EASEMENTS	271,402,573.86	53,752,626	61,662,241	(7,909,615)
352.00 STRUCTURES AND IMPROVEMENTS	343,077,021.97	45,715,350	55,297,827	(9,582,477)
353.00 STATION EQUIPMENT	2,928,897,433.67	491,536,323	511,161,747	(19,625,424)
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	483,088,284.30	77,129,854	88,818,845	(11,689,991)
354.00 TOWERS AND FIXTURES	167,917,204.58	66,984,617	31,792,199	35,192,418
355.00 POLES AND FIXTURES	2,338,863,733.28	401,419,421	463,337,733	(61,918,312)
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,515,639,748.15	286,961,568	351,641,749	(64,680,181)
357.00 UNDERGROUND CONDUIT	157,775,772.46	31,585,979	34,006,736	(2,420,757)
358.00 UNDERGROUND CONDUCTORS AND DEVICES	205,572,397.16	40,146,865	51,723,792	(11,576,927)
359.00 ROADS AND TRAILS	133,034,357.83	36,494,484	39,121,622	(2,627,138)
TOTAL TRANSMISSION PLANT	8,545,268,527.26	1,531,727,087	1,688,564,491	(156,837,404)
DISTRIBUTION PLANT				
361.00 STRUCTURES AND IMPROVEMENTS	363,420,971.96	84,990,629	83,507,328	1,483,301
362.00 STATION EQUIPMENT	3,025,803,566.47	633,794,806	618,056,991	15,737,815
363.00 ENERGY STORAGE EQUIPMENT	4,250,950.94	2,123,740	1,994,250	129,490
364.10 POLES, TOWERS AND FIXTURES - WOOD	1,791,157,642.64	521,130,216	691,863,554	(170,733,338)
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	1,666,735,268.10	108,741,707	226,882,722	(118,141,015)
365.00 OVERHEAD CONDUCTORS AND DEVICES	4,102,150,835.62	569,946,634	827,627,185	(257,680,551)
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM	2,294,405,709.91	464,454,245	465,829,986	(1,375,741)
366.70 UNDERGROUND CONDUIT - DIRECT BURIED	121,915,196.80	36,665,335	36,908,668	(243,333)
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	2,802,292,502.18	477,826,171	472,122,016	5,704,155
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	916,624,605.12	317,517,773	237,663,885	79,853,888
368.00 LINE TRANSFORMERS	3,493,242,494.06	1,015,267,810	1,092,363,859	(77,096,049)
369.10 SERVICES - OVERHEAD	419,369,727.18	173,870,371	174,158,902	(288,531)
369.60 SERVICES - UNDERGROUND	1,365,020,243.53	426,898,969	401,127,698	25,771,271
370.00 METERS	158,265,168.65	104,122,480	83,903,101	20,219,379
370.10 METERS - AMI	838,456,573.18	337,828,276	372,224,842	(34,396,566)
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	105,497,866.13	36,663,289	29,831,418	6,831,871
371.40 ELECTRIC VEHICLE CHARGERS	10,589,731.76	128,746	505,612	(376,866)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	777,697,220.01	80,158,373	135,643,427	(55,485,054)
TOTAL DISTRIBUTION PLANT	24,256,896,274.24	5,392,129,569	5,952,215,444	(560,085,875)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021¹

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	795,906,054.36	162,154,236	151,640,209	10,514,027
392.10 AUTOMOBILES	16,848,882.93	11,757,061	7,676,510	4,080,551
392.20 LIGHT TRUCKS	80,399,478.96	35,798,655	33,129,434	2,669,221
392.30 HEAVY TRUCKS	406,416,668.26	159,067,611	147,878,767	11,188,844
392.40 TRACTOR TRAILERS	4,637,373.95	1,731,984	1,809,438	(77,454)
392.90 TRAILERS	38,444,580.55	8,381,225	7,451,396	929,829
396.10 POWER OPERATED EQUIPMENT	6,977,625.39	3,046,502	2,548,813	497,689
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	77,992,648.74	24,298,598	23,950,575	348,023
TOTAL GENERAL PLANT	1,427,623,313.14	406,235,874	376,085,142	30,150,732
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	34,229,788,114.64	7,330,092,530	8,016,865,077	(686,772,547)
TOTAL DEPRECIABLE PLANT	63,490,455,320.12	14,553,210,983	16,117,701,826	(1,564,490,843)

* THEORETICAL RESERVE BASED ON DEPRECIATION PARAMETERS THAT WILL APPLY TO DANIA BEACH ENERGY CENTER WHEN PLACED IN SERVICE

Docket No. 20210015-EI
 Summary of Depreciation Based on Proposed
 Service Life Estimates and Current Net Salvage Estimates
 for Transmission, Distribution and General Plant Accounts
 Exhibit NWA-6, Page 1 of 3

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2022

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE (%)	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS (7)(1)+(8)+(9)+(10)	COMPOSITE REMAINING LIFE (6)	REMAINING LIFE		WHOLE LIFE	
								ANNUAL DEPRECIATION ACCRUALS (9)(7)(8)	DEPRECIATION RATE (10)(9)(8)	ANNUAL DEPRECIATION ACCRUALS (11)	DEPRECIATION RATE (12)
TRANSMISSION PLANT											
362.00 EASEMENTS		75-S4	0	271,402,573.86	53,752,636	217,649,947	52.35	4,157,932	1.53	5,699,854	1.33
362.00 STRUCTURES AND IMPROVEMENTS		70-R1.5	(15)	343,077,021.97	46,715,560	348,823,225	62.34	5,595,866	1.63	5,699,854	1.64
363.00 STATION EQUIPMENT		41-S0	0	2,928,897,433.67	491,536,323	2,437,361,111	33.26	73,282,654	2.50	71,485,097	2.44
363.00 STATION EQUIPMENT - STEP-UP TRANSFORMERS		30-R1	0	483,098,284.30	77,129,850	405,968,434	33.17	17,520,865	3.63	16,086,840	3.33
364.00 POLES, TOWERS AND FIXTURES		60-R1	(10)	2,338,863,733.28	401,419,421	1,937,444,312	67.64	54,526,382	2.30	54,526,382	2.34
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1	(40)	1,515,939,748.15	286,961,568	1,910,716,067	52.66	36,284,012	2.33	36,701,216	2.42
367.00 UNDERGROUND CONDUIT		65-R4	0	157,775,772.46	31,585,079	126,189,794	50.94	2,477,224	1.57	2,429,747	1.54
367.00 UNDERGROUND CONDUCTORS AND DEVICES		65-R4	0	48,646,675.33	9,629,265	49,275,940	50.94	863,454	1.77	863,454	1.76
368.00 ROADS AND TRAILS		75-R4	(10)	133,034,357.65	36,494,684	109,543,330	55.09	1,933,888	1.50	1,946,293	1.46
TOTAL TRANSMISSION PLANT				8,645,286,527.26	1,531,727,887	8,782,191,886	43.33	202,216,470	2.37	199,336,175	2.33
DISTRIBUTION PLANT											
361.00 STRUCTURES AND IMPROVEMENTS		70-R2.5	(15)	363,426,971.96	84,990,629	332,843,489	57.50	5,790,322	1.59	5,976,458	1.64
362.00 STATION EQUIPMENT		48-S0	(6)	3,025,900,566.47	633,794,696	2,543,298,939	39.17	64,929,698	2.16	64,812,712	2.14
362.00 STATION EQUIPMENT - STEP-UP TRANSFORMERS		40-R2	(60)	1,791,157,642.64	521,130,216	2,342,722,012	30.07	77,975,458	4.35	71,640,577	4.00
364.00 POLES, TOWERS AND FIXTURES - WOOD		50-R1.5	(60)	1,666,735,268.10	108,741,707	2,588,034,722	45.48	56,245,267	3.37	53,335,529	3.20
365.00 OVERHEAD CONDUCTORS AND DEVICES		55-R0.5	(60)	4,102,150,835.62	589,946,634	5,893,494,703	48.78	12,918,267	3.00	19,944,632	2.91
365.00 OVERHEAD CONDUCTORS AND DEVICES - DIRECT BURIED		55-R1	(60)	2,185,463,692.34	366,695,335	1,854,249,882	39.70	2,147,562	1.78	2,218,857	1.82
366.00 UNDERGROUND CONDUIT - DIRECT BURIED		55-R4	0	2,219,151,198.80	366,695,335	1,854,249,882	39.70	2,147,562	1.78	2,218,857	1.82
367.00 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM		44-S0	0	2,802,262,502.18	477,856,171	2,324,446,331	35.24	477,856,171	2.35	63,612,040	2.27
367.00 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED		48-S0.5	0	916,624,605.12	317,517,173	599,106,832	27.10	22,107,893	2.41	22,915,615	2.50
368.00 SERVICES - OVERHEAD		55-R1.5	(60)	3,493,368,727.18	1,019,665,459	2,473,703,268	44.44	13,545,598	3.23	13,867,429	3.31
369.00 SERVICES - UNDERGROUND		55-R2	(15)	1,365,020,243.53	173,870,371	1,911,983,629	44.44	13,545,598	3.23	13,867,429	3.31
370.00 METERS		40-R2	(20)	158,265,168.65	104,122,860	428,898,569	43.18	26,467,677	1.94	28,569,674	2.09
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES		30-L3	(20)	38,628,628.18	38,628,628	85,757,722	22.86	3,736,447	2.36	4,747,565	3.00
371.40 ELECTRICAL VEHICLE CHARGERS		30-L3	(20)	108,440,868.18	38,628,628	684,899,272	12.62	53,915,784	3.92	50,040,841	3.83
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		15-S3	0	10,589,731.76	128,746	10,460,986	14.28	732,862	6.92	706,335	6.67
		30-O1	(15)	777,897,220.01	80,158,373	814,193,430	24.30	33,505,802	4.31	29,781,815	3.83
TOTAL DISTRIBUTION PLANT				24,356,936,274.24	5,392,139,869	25,023,023,657	36.79	680,238,829	2.80	669,531,290	2.77
GENERAL PLANT											
360.00 STRUCTURES AND IMPROVEMENTS		60-R1	10	706,096,054.36	169,144,238	564,161,213	40.23	11,286,576	1.41	11,062,468	1.50
362.00 AUTOMOBILES		74-L5	15	10,846,892.93	11,757,061	2,684,489	3.53	7,206,484	4.31	2,035,466	12.08
362.00 LIGHT TRUCKS		9-L3	15	80,399,478.96	35,798,655	32,540,902	4.64	7,013,925	8.72	7,587,270	6.94
362.30 HEAVY TRUCKS		13-L3	15	406,416,068.28	159,087,611	186,368,557	7.80	23,895,712	5.89	26,594,621	6.54
362.80 TRAILERS		20-S0.5	15	1,067,465,580.55	8,311,225	1,059,154,355	14.92	18,268,683	4.24	18,268,683	4.25
362.80 POWER OPERATED EQUIPMENT		13-L1.5	15	637,625,339	3,046,502	2,884,479	7.92	364,402	5.22	455,862	6.53
367.80 COMMUNICATION EQUIPMENT - FIBER OPTICS		25-S2	0	77,992,648.74	24,298,589	53,694,051	18.45	2,910,427	3.73	3,119,705	4.00
TOTAL GENERAL PLANT				1,427,623,313.14	406,235,674	859,201,880	17.81	48,253,989	3.38	53,804,007	3.77
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				34,229,786,114.64	7,330,092,510	34,645,017,315	37.22	930,700,788	2.72	922,671,472	2.70

Summary of Depreciation Based on Proposed Service Life Estimates and Current Net Salvage Estimates for Transmission, Distribution and General Plant Accounts
Exhibit NWA-6, Page 2 of 3

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

BASED ON PROPOSED SERVICE LIFE ESTIMATES AND CURRENT NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
TRANSMISSION PLANT				
350.20 EASEMENTS	271,402,573.86	53,752,626	82,450,318	(28,697,692)
352.00 STRUCTURES AND IMPROVEMENTS	343,077,021.97	45,715,350	42,821,063	2,894,287
353.00 STATION EQUIPMENT	2,928,897,433.67	491,536,323	552,064,871	(60,528,548)
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	483,088,284.30	77,129,854	110,393,286	(33,263,432)
354.00 TOWERS AND FIXTURES	167,917,204.58	66,984,617	33,944,443	33,040,174
355.00 POLES AND FIXTURES	2,338,863,733.28	401,419,421	393,352,954	8,066,467
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,515,639,748.15	286,961,568	265,012,477	21,949,091
357.00 UNDERGROUND CONDUIT	157,775,772.46	31,585,979	34,006,736	(2,420,757)
358.00 UNDERGROUND CONDUCTORS AND DEVICES	205,572,397.16	40,146,865	51,723,792	(11,576,927)
359.00 ROADS AND TRAILS	133,034,357.83	36,494,484	39,121,622	(2,627,138)
TOTAL TRANSMISSION PLANT	8,545,268,527.26	1,531,727,087	1,604,891,562	(73,164,475)
DISTRIBUTION PLANT				
361.00 STRUCTURES AND IMPROVEMENTS	363,420,971.96	84,990,629	74,313,764	10,676,865
362.00 STATION EQUIPMENT	3,025,803,566.47	633,794,806	638,166,748	(4,371,942)
363.00 ENERGY STORAGE EQUIPMENT	4,250,950.94	2,123,740	1,357,112	766,628
364.10 POLES, TOWERS AND FIXTURES - WOOD	1,791,157,642.64	521,130,216	711,739,789	(190,609,573)
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	1,666,735,268.10	108,741,707	241,305,582	(132,563,875)
365.00 OVERHEAD CONDUCTORS AND DEVICES	4,102,150,835.62	569,946,634	738,446,845	(168,500,211)
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM	2,294,405,709.91	464,454,245	465,829,986	(1,375,741)
366.70 UNDERGROUND CONDUIT - DIRECT BURIED	121,915,196.80	36,665,335	33,825,615	2,839,720
367.00 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	2,802,292,502.18	477,826,171	560,787,750	(82,961,579)
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	916,624,605.12	317,517,773	295,630,628	21,887,145
368.00 LINE TRANSFORMERS	3,493,242,494.06	1,015,267,810	815,087,376	200,180,434
369.10 SERVICES - OVERHEAD	419,369,727.18	173,870,371	158,611,634	15,258,737
369.60 SERVICES - UNDERGROUND	1,365,020,243.53	426,898,969	336,182,569	90,716,400
370.00 METERS	158,265,168.65	104,122,480	80,895,717	23,226,763
370.10 METERS - AMI	838,456,573.18	337,828,276	372,224,842	(34,396,566)
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	105,497,866.13	36,663,289	33,972,766	2,690,523
371.40 ELECTRIC VEHICLE CHARGERS	10,589,731.76	128,746	505,612	(376,866)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	777,697,220.01	80,158,373	170,559,212	(90,400,839)
TOTAL DISTRIBUTION PLANT	24,256,896,274.24	5,392,129,569	5,729,443,547	(337,313,978)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON PROPOSED SERVICE LIFE ESTIMATES AND CURRENT NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	795,906,054.36	162,154,236	127,350,881	34,803,355
392.10 AUTOMOBILES	16,848,882.93	11,757,061	7,131,615	4,625,446
392.20 LIGHT TRUCKS	80,399,478.96	35,798,655	33,129,434	2,669,221
392.30 HEAVY TRUCKS	406,416,668.26	159,067,611	138,287,273	20,780,338
392.40 TRACTOR TRAILERS	4,637,373.95	1,731,984	1,809,438	(77,454)
392.90 TRAILERS	38,444,580.55	8,381,225	8,308,860	72,365
396.10 POWER OPERATED EQUIPMENT	6,977,625.39	3,046,502	2,320,390	726,112
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	77,992,648.74	24,298,598	20,436,416	3,862,182
TOTAL GENERAL PLANT	1,427,623,313.14	406,235,874	338,774,307	67,461,567
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	34,229,788,114.64	7,330,092,530	7,673,109,416	(343,016,886)

Docket No. 20210015-EI
 Summary of Depreciation Based on Current
 Service Life Estimates and Proposed Net Salvage Estimates
 for Transmission, Distribution and General Plant Accounts
 Exhibit NWA-7, Page 1 of 3

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 CALCULATED ANNUAL DEPRECIATION ACCRUALS AND WHOLE LIFE ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE (%)	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS (7)(1)+(8)+(9)+(10)	COMPOSITE REMAINING LIFE (8)	REMAINING LIFE		WHOLE LIFE	
								ANNUAL DEPRECIATION ACCRUALS (9)(7)(8)	ANNUAL DEPRECIATION RATE (10)(7)(8)	ANNUAL DEPRECIATION ACCRUALS (11)	ANNUAL DEPRECIATION RATE (12)
TRANSMISSION PLANT											
362.00 STRUCTURES AND IMPROVEMENTS	100-R4	0	(5)	271,402,573.86	53,752,626	217,649,947	77.28	2,816,981	1.04	2,714,026	1.00
363.00 STATION EQUIPMENT	65-R3	(15)	(10)	343,077,021.97	46,715,560	286,361,462	55.83	6,247,563	1.82	6,075,894	1.77
363.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	44-L1	0	(10)	2,928,897,433.67	491,536,323	2,437,361,111	36.36	67,930,134	2.20	66,485,972	2.27
363.20 STATION EQUIPMENT - TRANSFORMERS	38-R1	0	(10)	483,098,284.30	77,129,854	405,968,431	31.03	13,902,773	2.71	12,705,222	2.83
363.30 STATION EQUIPMENT - TRANSFORMERS	55-S0	0	(10)	6,616,796,533.28	1,088,598,178	5,528,198,355	46.15	106,690,718	2.82	105,602,146	2.81
365.00 POLES AND FIXTURES	55-S0	(50)	(60)	2,338,863,733.28	401,419,821	1,937,443,913	47.17	65,685,512	2.82	65,030,860	2.73
366.00 OVERHEAD CONDUCTORS AND DEVICES	55-S0	(50)	(60)	1,151,639,748.18	286,981,568	864,658,180	46.15	43,044,978	2.84	41,376,985	2.73
367.00 UNDERGROUND CONDUIT	65-R4	0	(10)	157,779,724.46	31,585,079	126,194,646	50.94	2,477,224	1.57	2,429,447	1.54
367.10 UNDERGROUND CONDUCTORS AND DEVICES	46-L1	0	(10)	1,467,466,523.33	245,542,523	1,221,924,000	48.50	46,145,246	1.45	45,683,754	1.44
368.00 ROADS AND TRAILS	75-R4	(10)	(10)	133,034,357.76	36,494,684	100,543,300	55.09	1,933,888	1.90	1,946,293	1.46
TOTAL TRANSMISSION PLANT				8,545,286,527.26	1,531,727,887	9,088,651,949	43.48	209,933,079	2.46	204,385,887	2.39
DISTRIBUTION PLANT											
361.00 STRUCTURES AND IMPROVEMENTS	65-R3	(15)	(10)	363,426,971.96	84,990,629	278,436,343	51.96	6,407,888	1.76	6,436,185	1.77
362.00 STATION EQUIPMENT	51-S0	(10)	(10)	3,025,950,566.47	63,794,696	2,962,155,870	41.10	65,981,779	2.17	65,296,325	2.16
362.10 STATION EQUIPMENT - TRANSFORMERS	44-R2	(10)	(10)	1,791,157,642.64	521,130,216	1,270,017,426	33.42	86,237,811	4.81	85,365,447	4.31
364.20 POLES, TOWERS AND FIXTURES - WOOD	56-S0	(90)	(75)	1,666,735,268.10	350,882,000	1,315,853,268	51.11	3,088,055,305	3.23	3,085,967,250	3.40
365.00 OVERHEAD CONDUCTORS AND DEVICES	57-R1	(75)	(75)	4,102,150,835.62	589,946,634	3,512,204,202	49.94	132,335,449	3.23	125,628,389	3.06
366.00 UNDERGROUND CONDUIT - DIRECT BURIED	50-R4	0	(10)	2,121,915,198.80	36,665,335	2,085,250,863	34.68	2,445,902	2.01	2,438,304	2.00
367.00 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	46-L0	(5)	(5)	2,802,262,502.18	477,856,171	2,324,406,331	38.32	64,315,787	2.30	63,890,235	2.28
367.10 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	46-L1	0	(10)	916,624,605.12	317,517,773	599,106,832	33.37	17,953,466	1.96	20,349,066	2.22
368.00 SERVICES - OVERHEAD	65-R1	(100)	(100)	419,386,727.18	173,870,371	245,516,356	43.33	15,344,113	3.86	15,013,458	3.86
369.00 SERVICES - UNDERGROUND	45-R2	(15)	(15)	1,365,020,243.53	428,898,969	936,121,274	33.53	34,085,127	2.50	34,848,987	2.55
370.00 METERS	38-R2	(25)	(25)	158,265,168.65	104,122,860	54,142,308	21.22	4,416,669	2.79	5,202,987	3.29
371.00 METER CANS	38-L0	(25)	(25)	38,678,628.18	3,868,629	34,810,000	22.65	58,803,376	3.26	58,803,376	3.26
371.40 ELECTRICAL VEHICLE CHARGERS	15-S3	0	(10)	10,580,731.76	38,128,746	10,460,986	14.28	732,862	6.32	706,335	6.67
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	39-L0	(10)	(10)	777,697,220.01	80,158,373	697,538,847	33.14	23,394,848	3.01	21,899,854	2.82
TOTAL DISTRIBUTION PLANT				24,356,936,274.24	5,392,138,869	27,056,300,660	37.17	727,366,373	3.00	703,120,469	2.90
GENERAL PLANT											
360.00 STRUCTURES AND IMPROVEMENTS	65-R1	(5)	(5)	706,096,054.36	169,144,208	536,951,846	43.31	16,561,780	1.95	16,200,785	1.91
361.25 AUTOMOBILES	64-L5	20	(20)	10,846,892.93	11,757,081	1,722,045	2.80	6,151,016	3.65	2,231,965	13.25
362.20 LIGHT TRUCKS	9-L3	20	(20)	80,399,476.96	35,798,655	44,600,822	4.64	6,146,762	7.65	7,140,960	8.88
362.30 HEAVY TRUCKS	13-S3	20	(20)	406,416,068.28	159,087,611	247,328,457	7.45	22,900,701	5.48	24,900,649	6.14
362.40 TRAILERS	20-L5	20	(20)	1,166,528,458.15	227,374,131	939,154,327	15.44	1,449,022	3.75	1,449,022	3.75
362.80 TRAILERS	20-L5	20	(20)	38,444,500.95	8,381,225	30,063,276	15.44	1,449,022	3.75	1,537,933	4.00
366.10 POWER OPERATED EQUIPMENT	11-L1	20	(20)	6,977,625.39	3,046,502	2,555,598	6.28	403,268	5.79	507,049	7.27
367.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	26-S2	0	(10)	77,892,648.74	24,298,589	53,694,059	13.86	3,874,670	4.97	3,899,632	5.00
TOTAL GENERAL PLANT				1,427,623,313.14	406,235,674	980,437,820	18.76	50,670,413	3.65	55,863,007	3.91
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				34,229,786,114.64	7,330,092,510	37,075,390,249	37.56	987,069,885	2.88	963,369,683	2.81

Summary of Depreciation Based on Current
Service Life Estimates and Proposed Net Salvage Estimates
for Transmission, Distribution and General Plant Accounts
Exhibit NWA-7, Page 2 of 3

FLORIDA POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

BASED ON CURRENT SERVICE LIFE ESTIMATES AND CURRENT NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
TRANSMISSION PLANT				
350.20 EASEMENTS	271,402,573.86	53,752,626	61,662,241	(7,909,616)
352.00 STRUCTURES AND IMPROVEMENTS	343,077,021.97	45,715,350	55,297,827	(9,582,477)
353.00 STATION EQUIPMENT	2,928,897,433.67	491,536,323	511,161,747	(19,625,424)
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	483,088,284.30	77,129,854	88,818,845	(11,688,991)
354.00 TOWERS AND FIXTURES	167,917,204.58	66,984,617	34,556,745	32,427,872
355.00 POLES AND FIXTURES	2,338,863,733.28	401,419,421	496,433,287	(95,013,866)
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,515,639,748.15	286,961,568	363,767,322	(76,805,754)
357.00 UNDERGROUND CONDUIT	157,775,772.46	31,585,979	34,006,736	(2,420,757)
358.00 UNDERGROUND CONDUCTORS AND DEVICES	205,572,397.16	40,146,865	51,723,792	(11,576,927)
359.00 ROADS AND TRAILS	133,034,357.83	36,494,484	39,121,622	(2,627,138)
TOTAL TRANSMISSION PLANT	8,545,268,527.26	1,531,727,087	1,736,550,164	(204,823,077)
DISTRIBUTION PLANT				
361.00 STRUCTURES AND IMPROVEMENTS	363,420,971.96	84,990,629	83,507,328	1,483,301
362.00 STATION EQUIPMENT	3,025,803,566.47	633,794,806	647,488,274	(13,693,468)
363.00 ENERGY STORAGE EQUIPMENT	4,250,950.94	2,123,740	1,994,250	129,490
364.10 POLES, TOWERS AND FIXTURES - WOOD	1,791,157,642.64	521,130,216	821,587,966	(300,457,750)
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	1,666,735,268.10	108,741,707	269,423,224	(160,681,517)
365.00 OVERHEAD CONDUCTORS AND DEVICES	4,102,150,835.62	569,946,634	905,217,223	(335,270,589)
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM	2,294,405,709.91	464,454,245	465,829,986	(1,375,741)
366.70 UNDERGROUND CONDUIT - DIRECT BURIED	121,915,196.80	36,665,335	36,908,668	(243,333)
367.00 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	2,802,292,502.18	477,826,171	495,728,117	(17,901,946)
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	916,624,605.12	317,517,773	237,663,885	79,853,888
368.00 LINE TRANSFORMERS	3,493,242,494.06	1,015,267,810	1,092,363,859	(77,096,049)
369.10 SERVICES - OVERHEAD	419,369,727.18	173,870,371	188,279,887	(14,409,516)
369.60 SERVICES - UNDERGROUND	1,365,020,243.53	426,898,969	401,127,698	25,771,271
370.00 METERS	158,265,168.65	104,122,480	87,399,058	16,723,422
370.10 METERS - AMI	838,456,573.18	337,828,276	387,734,208	(49,905,932)
371.00 INSTALLATIONS ON CUSTOMER'S PREMISES	105,497,866.13	36,663,289	28,534,397	8,128,892
371.40 ELECTRIC VEHICLE CHARGERS	10,589,731.76	128,746	505,612	(376,866)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	777,697,220.01	80,158,373	129,745,885	(49,587,512)
TOTAL DISTRIBUTION PLANT	24,256,896,274.24	5,392,129,569	6,281,039,525	(888,909,956)

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON CURRENT SERVICE LIFE ESTIMATES AND CURRENT NET SALVAGE ESTIMATES

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	795,906,054.36	162,154,236	176,913,574	(14,759,338)
392.10 AUTOMOBILES	16,848,882.93	11,757,061	7,224,953	4,532,108
392.20 LIGHT TRUCKS	80,399,478.96	35,798,655	31,180,645	4,618,010
392.30 HEAVY TRUCKS	406,416,668.26	159,067,611	139,180,016	19,887,595
392.40 TRACTOR TRAILERS	4,637,373.95	1,731,984	1,523,734	209,250
392.90 TRAILERS	38,444,580.55	8,381,225	7,013,077	1,368,148
396.10 POWER OPERATED EQUIPMENT	6,977,625.39	3,046,502	2,398,885	647,617
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	77,992,648.74	24,298,598	23,950,575	348,023
TOTAL GENERAL PLANT	1,427,623,313.14	406,235,874	389,385,459	16,850,415
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	34,229,788,114.64	7,330,092,530	8,406,975,148	(1,076,882,618)

FLORIDA POWER AND LIGHT COMPANY
 STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS (7)-(100%-4)/(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUAL (9)=(7)/(8)	ANNUAL DEPRECIATION (10)=(9)/(5)
NUCLEAR PRODUCTION PLANT									
ST. LUCIE NUCLEAR PLANT									
ST. LUCIE COMMON									
321.00	STRUCTURES AND IMPROVEMENTS	110-R1*	(1)	428,283,839.42	220,749,797	211,816,881	20.54	10,312,409	2.41
322.00	REACTOR PLANT EQUIPMENT	70-R0.5*	(1)	53,525,448.17	26,980,291	27,086,412	19.68	1,376,037	2.57
323.00	TURBOGENERATOR UNITS	55-O1*	1	15,549,873.99	4,403,628	10,990,747	19.05	576,942	3.71
324.00	ACCESSORY ELECTRIC EQUIPMENT	90-R2*	(2)	36,864,433.16	20,611,573	16,990,149	20.52	827,980	2.25
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50-R0.5*	(3)	23,195,682.40	7,088,623	16,822,527	18.73	898,159	3.87
	TOTAL ST. LUCIE COMMON			557,419,177.14	279,874,217	283,700,716	20.28	13,991,527	2.51
ST. LUCIE UNIT 1									
321.00	STRUCTURES AND IMPROVEMENTS	110-R1*	(1)	219,004,819.38	117,397,984	103,796,883	13.93	7,451,320	3.40
322.00	REACTOR PLANT EQUIPMENT	70-R0.5*	(1)	924,507,798.23	434,094,797	499,658,079	13.56	36,847,941	3.99
323.00	TURBOGENERATOR UNITS	55-O1*	1	447,173,618.32	158,824,300	283,877,582	13.23	21,457,111	4.80
324.00	ACCESSORY ELECTRIC EQUIPMENT	90-R2*	(2)	130,121,801.62	66,282,752	86,441,281	13.98	4,752,595	3.85
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50-R0.5*	(3)	17,674,265.98	8,443,789	9,760,705	12.97	752,500	4.26
	TOTAL ST. LUCIE UNIT 1			1,736,682,103.53	785,043,623	983,534,530	13.62	71,261,527	4.10
ST. LUCIE UNIT 2									
321.00	STRUCTURES AND IMPROVEMENTS	110-R1*	(1)	299,078,948.47	156,901,540	145,168,198	20.52	7,074,474	2.37
322.00	REACTOR PLANT EQUIPMENT	70-R0.5*	(1)	1,106,308,675.98	471,521,501	645,850,251	19.71	32,767,644	2.96
323.00	TURBOGENERATOR UNITS	55-O1*	1	368,375,230.51	113,872,620	250,818,858	18.98	13,214,903	3.59
324.00	ACCESSORY ELECTRIC EQUIPMENT	90-R2*	(2)	210,986,957.94	104,337,811	110,766,896	20.59	5,379,645	2.55
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50-R0.5*	(3)	26,430,446.28	14,725,176	12,498,184	17.96	695,890	2.83
	TOTAL ST. LUCIE UNIT 2			2,071,082,259.18	861,383,649	1,185,102,397	19.70	59,132,956	2.94
	TOTAL ST. LUCIE NUCLEAR PLANT			4,306,981,539.85	1,926,216,483	2,412,337,633	16.71	144,385,610	3.35
TURKEY POINT NUCLEAR PLANT									
TURKEY POINT COMMON									
321.00	STRUCTURES AND IMPROVEMENTS	110-R1*	(1)	445,035,798.56	218,491,524	230,895,542	20.73	7,769,443	1.75
322.00	REACTOR PLANT EQUIPMENT	70-R0.5*	(1)	134,184,480.45	61,725,975	73,800,350	28.05	2,631,023	1.96
323.00	TURBOGENERATOR UNITS	55-O1*	1	33,394,423.45	10,043,850	23,016,629	26.58	865,938	2.59
324.00	ACCESSORY ELECTRIC EQUIPMENT	90-R2*	(2)	54,832,778.83	35,456,650	20,472,784	29.64	690,715	1.26
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50-R0.5*	(3)	43,836,325.78	19,319,884	25,831,521	25.73	1,003,946	2.29
	TOTAL TURKEY POINT COMMON			711,274,807.07	345,037,894	374,106,826	28.86	12,961,077	1.82
TURKEY POINT UNIT 3									
321.00	STRUCTURES AND IMPROVEMENTS	110-R1*	(1)	186,076,891.33	91,882,745	96,054,915	29.11	3,299,722	1.77
322.00	REACTOR PLANT EQUIPMENT	70-R0.5*	(1)	648,688,316.63	321,204,118	333,879,082	27.30	12,230,002	1.69
323.00	TURBOGENERATOR UNITS	55-O1*	1	797,201,772.65	268,622,484	520,607,271	25.95	20,061,937	2.52
324.00	ACCESSORY ELECTRIC EQUIPMENT	90-R2*	(2)	165,652,716.84	91,934,343	77,235,428	29.08	2,655,964	1.60
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50-R0.5*	(3)	16,947,826.08	3,657,491	12,871,769	25.84	498,133	3.10
	TOTAL TURKEY POINT UNIT 3			1,813,665,523.53	777,391,181	1,040,646,445	26.86	38,745,759	2.14
TURKEY POINT UNIT 4									
321.00	STRUCTURES AND IMPROVEMENTS	110-R1*	(1)	157,040,616.38	75,498,522	83,112,500	29.79	2,789,946	1.78
322.00	REACTOR PLANT EQUIPMENT	70-R0.5*	(1)	609,829,495.60	340,745,506	270,208,617	27.91	12,208,617	2.00
323.00	TURBOGENERATOR UNITS	55-O1*	1	662,167,666.14	392,871,592	278,887,139	26.39	14,887,139	2.25
324.00	ACCESSORY ELECTRIC EQUIPMENT	90-R2*	(2)	201,940,401.23	123,229,850	82,749,359	29.69	2,787,112	1.38
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50-R0.5*	(3)	15,689,386.37	6,578,150	9,181,921	26.13	351,394	2.24
	TOTAL TURKEY POINT UNIT 4			1,696,657,568.72	938,657,878	938,657,878	27.51	33,024,208	2.01
	TOTAL TURKEY POINT NUCLEAR PLANT			4,171,807,899.32	1,665,995,278	2,323,413,149	27.42	84,731,027	2.03
	TOTAL NUCLEAR PLANT			8,478,789,439.17	3,792,211,761	4,735,750,782	20.67	228,116,647	2.70

Docket No. 20210015-EI
 Summary of Depreciation for Standalone FPL Assets
 Exhibit NWA-8, Page 2 of 41

FLORIDA POWER AND LIGHT COMPANY
 STANALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)/(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACC'RUALS (9)=(7)/(8)	ANNUAL DEPRECIATION ACC'RUALS (10)=(9)/(5)
COMBINED CYCLE PRODUCTION PLANT									
FT. MYERS COMBINED CYCLE PLANT									
FT. MYERS COMMON									
341.00 STRUCTURES AND IMPROVEMENTS	06-2043	80-S0 *	(4)	12,586,217.28	2,814,482	10,275,174	20.41	503,438	4.00
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	60-R0.5 *	(1)	7,400,848.49	539,509	2,087,748	17.02	122,865	1.66
343.00 PRIME MOVERS - GENERAL	06-2043	50-O1 *	0	2,800,163.94	421,887	2,378,277	19.05	124,844	4.46
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9-L0 *	40	31,059,638.17	1,435,699	17,200,084	7.48	2,299,476	7.40
344.00 GENERATORS	06-2043	65-R1 *	(4)	215,270.32	65,775	158,106	20.26	7,804	3.63
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	65-S0 *	(2)	1,356,651.99	349,010	1,034,775	20.21	51,201	3.77
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	60-R1 *	(1)	1,242,398.81	352,531	895,452	19.93	43,570	3.48
TOTAL FT. MYERS COMMON				50,007,188.80	6,078,702	32,177,636	18.36	3,042,304	6.09
FT. MYERS UNIT 2									
341.00 STRUCTURES AND IMPROVEMENTS	06-2043	80-S0 *	(4)	50,937,534.01	13,405,006	39,632,429	20.53	1,930,464	3.79
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	60-R0.5 *	(1)	5,032,052.04	645,235	4,497,738	19.73	227,964	4.48
343.00 PRIME MOVERS - GENERAL	06-2043	50-O1 *	0	491,989,193.80	54,485,290	437,485,904	18.97	23,061,882	4.89
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	9-L0 *	40	389,395,444.16	73,344,629	186,412,438	7.10	23,438,372	5.87
344.00 GENERATORS	06-2043	65-R1 *	(4)	1,048,667.50	312,866	735,801	20.66	35,614	3.44
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	65-S0 *	(2)	58,583,231.00	25,751,283	31,955,612	19.75	1,617,904	2.86
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	60-R1 *	(1)	4,154,211.40	1,310,102	2,885,632	19.92	144,862	3.49
TOTAL FT. MYERS UNIT 2				1,066,471,159.37	197,665,243	720,493,005	13.78	52,307,669	4.90
FT. MYERS UNIT 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2043	80-S0 *	(4)	71,589,661.13	2,689,886	4,756,462	20.56	231,345	3.23
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	60-R0.5 *	(1)	4,394,638.37	410,693	4,000,000	18.83	212,493	2.54
343.00 PRIME MOVERS - GENERAL	06-2043	50-O1 *	0	35,529,579.60	6,910,913	28,618,666	18.73	1,527,753	4.31
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2043	25-R1 *	33	54,838,902.68	(5,375,187)	42,115,912	18.92	2,489,120	4.54
344.00 GENERATORS	06-2043	65-R1 *	(5)	10,476,859.43	2,068,386	8,932,316	20.06	445,280	4.25
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	65-S0 *	(2)	13,768,573.40	6,092,354	7,849,551	20.00	397,478	2.89
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	60-R1 *	(1)	1,651,448.38	(333,589)	2,001,559	20.24	98,891	5.89
TOTAL FT. MYERS UNIT 3				127,954,676.09	(946,674)	117,857,265	18.33	6,107,321	4.77
TOTAL FT. MYERS COMBINED CYCLE PLANT				1,244,367,614.39	196,837,271	864,467,946	14.07	61,445,494	4.94
MANATEE COMBINED CYCLE PLANT									
MANATEE UNIT 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	80-S0 *	(4)	142,481,540.61	32,642,693	115,538,109	21.97	5,258,803	3.89
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	60-R0.5 *	(1)	5,475,190.12	1,153,042	4,482,210	21.27	212,493	3.61
343.00 PRIME MOVERS - GENERAL	06-2045	50-O1 *	0	30,822,348.99	83,569,698	2,221,650	20.66	108,949	2.99
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9-L0 *	40	224,014,388.99	41,488,855	222,919,646	6.89	13,889,334	6.20
344.00 GENERATORS	06-2045	65-R1 *	(4)	44,322,994.59	13,247,468	32,848,447	21.80	1,506,809	3.40
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	65-S0 *	(2)	50,459,834.92	20,659,822	30,809,210	21.54	1,430,325	2.83
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	60-R1 *	(1)	14,348,684.83	6,362,407	8,129,663	21.38	380,246	2.85
TOTAL MANATEE UNIT 3				786,616,797.55	199,370,530	506,679,749	15.10	33,546,804	4.26
TOTAL MANATEE COMBINED CYCLE PLANT				786,616,797.55	199,370,530	506,679,749	15.10	33,546,804	4.26
MARTIN COMBINED CYCLE PLANT									
MARTIN COMMON									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	80-S0 *	(4)	257,849,201.92	176,504,320	91,762,850	21.47	4,274,003	1.66
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	60-R0.5 *	(1)	9,075,315.56	3,648,279	6,022,790	21.01	286,063	2.99
343.00 PRIME MOVERS - GENERAL	06-2045	50-O1 *	0	2,010,771.00	3,648,279	1,632,492	20.66	78,421	3.92
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2045	9-L0 *	40	24,082,661.55	2,010,771	12,438,826	7.65	1,625,900	6.75
344.00 GENERATORS	06-2045	65-S0 *	(2)	17,757,041.26	7,032,283	11,079,899	21.65	511,774	2.88
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	65-S0 *	(2)	5,794,125.77	3,031,250	2,820,817	21.41	131,752	2.27
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	60-R1 *	(1)	346,358,277.32	2,067,222,004	140,830,012	18.41	7,650,655	2.22
TOTAL MARTIN COMMON				346,358,277.32	2,067,222,004	140,830,012	18.41	7,650,655	2.22

FLORIDA POWER AND LIGHT COMPANY
 STANALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE DEPRECIATION ACCRUALS (7)=(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACC'RALS (9)=(7)/(8)	ANNUAL DEPRECIATION (10)=(9)/(5)
MARTIN UNIT 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	80-S0 *	(4)	2,333,602.20	719,480	1,707,486	12.21	139,842	5.89
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	60-R0.5 *	(1)	165,540.83	126,329	40,887	11.73	3,484	2.10
343.00 PRIME MOVERS - GENERAL	06-2034	90-O1 *	0	146,932,697.36	62,024,975	84,967,722	11.56	7,300,149	5.00
344.00 GENERATORS - CAPITAL SPARE PARTS	06-2034	65-S0 *	(4)	14,399,397.90	14,399,398	0	12.04	13,725,952	4.82
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	65-S0 *	(2)	28,519,518.14	18,342,428	10,177,480	11.93	900,878	3.16
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	60-R1 *	(1)	688.814.83	336,122	339,381	11.95	28,400	4.25
TOTAL MARTIN UNIT 3				278,059,703.32	116,034,236	136,042,697	10.24	13,288,602	4.78
MARTIN UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2034	80-S0 *	(4)	2,389,699.26	470,792	2,165,925	19.27	164,273	6.87
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2034	60-R0.5 *	(1)	115,140	115,140	0	11.76	9,769	2.83
343.00 PRIME MOVERS - GENERAL	06-2034	90-O1 *	0	141,770,179.46	75,466,463	65,983,726	11.57	5,703,001	4.03
344.00 GENERATORS - CAPITAL SPARE PARTS	06-2034	94-O *	40	77,228,706.52	4,508,634	42,128,590	6.58	6,402,521	8.24
345.00 GENERATORS	06-2034	65-R1 *	(4)	30,475,792.81	12,110,033	19,654,791	12.04	1,626,644	5.34
346.00 ACCESSORY ELECTRIC EQUIPMENT	06-2034	65-S0 *	(2)	25,805,466.99	14,981,980	11,339,586	11.97	947,334	3.67
347.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2034	60-R1 *	(1)	750,123.28	388,866	359,339	11.98	29,905	4.00
TOTAL MARTIN UNIT 4				278,794,177.67	108,071,239	141,477,392	9.51	14,878,948	5.34
MARTIN UNIT 8									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	80-S0 *	(4)	24,729,496.96	10,573,063	15,145,617	22.04	687,188	2.78
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2045	60-R0.5 *	(1)	11,426,633.11	4,334,069	7,206,830	21.18	340,266	2.88
343.00 PRIME MOVERS - GENERAL	06-2045	90-O1 *	0	326,665,682.12	61,070,001	265,595,082	20.43	13,000,249	3.88
344.00 GENERATORS - CAPITAL SPARE PARTS	06-2045	91-O *	40	254,305,507.92	39,698,630	112,884,875	6.86	16,455,521	6.47
345.00 GENERATORS	06-2045	65-R1 *	(4)	46,027,173.94	13,786,407	34,705,854	21.81	1,591,282	3.41
346.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	65-S0 *	(2)	52,319,611	2,407,288	32,107,508	21.49	1,489,514	2.84
347.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	60-R1 *	(1)	18,388,245.63	1,529,746	13,821,497	21.51	642,876	3.48
TOTAL MARTIN UNIT 8				721,360,199.33	162,999,791	470,709,405	19.96	33,710,242	4.67
TOTAL MARTIN COMBINED CYCLE PLANT				1,623,572,288.64	662,827,331	889,050,759	12.79	69,528,758	4.28
SAWFOOD COMBINED CYCLE PLANT									
SAWFOOD COMMON									
341.00 STRUCTURES AND IMPROVEMENTS	06-2043	80-S0 *	(4)	85,863,899.29	33,274,739	56,127,716	20.34	2,759,475	3.21
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	60-R0.5 *	(1)	88,462.45	10,664	78,883	19.47	4,052	4.58
343.00 PRIME MOVERS - GENERAL	06-2043	90-O1 *	0	16,673,265.45	827,275	15,845,990	19.01	833,561	5.00
344.00 GENERATORS - CAPITAL SPARE PARTS	06-2043	91-O *	40	51,599,133.83	13,362,833	17,812,647	7.23	2,463,713	4.74
345.00 GENERATORS	06-2043	65-R1 *	(4)	202,096.51	66,226	154,380	20.18	7,650	3.78
346.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	65-S0 *	(2)	14,683,571.12	1,299,746	13,821,497	20.89	676,129	4.54
347.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2043	60-R1 *	(1)	172,439,191.33	46,648,866	105,770,688	15.47	6,836,270	3.96
TOTAL SAWFOOD COMMON				472,439,191.33	108,071,239	165,770,688	15.47	10,836,270	4.63
SAWFOOD UNIT 4									
341.00 STRUCTURES AND IMPROVEMENTS	06-2043	80-S0 *	(4)	7,639,493.82	4,782,777	3,162,296	20.03	157,878	2.07
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2043	60-R0.5 *	(1)	1,892,945.19	331,006	1,871,789	19.85	84,220	4.25
343.00 PRIME MOVERS - GENERAL	06-2043	90-O1 *	0	290,006,520.46	60,252,983	230,554,137	18.97	12,153,618	4.18
344.00 GENERATORS - CAPITAL SPARE PARTS	06-2043	91-O *	40	40,300,942.03	12,425,634	27,875,308	6.74	4,161,942	3.83
345.00 GENERATORS	06-2043	65-S0 *	(2)	36,691,488.25	13,937,309	23,488,009	19.89	1,180,985	3.22
346.00 ACCESSORY ELECTRIC EQUIPMENT	06-2043	60-R1 *	(1)	3,463,144.00	1,626,629	1,871,147	19.80	94,502	2.73
TOTAL SAWFOOD UNIT 4				570,443,260.32	128,591,839	365,563,740	13.95	26,419,662	4.63
SAWFOOD UNIT 5									
341.00 STRUCTURES AND IMPROVEMENTS	06-2042	80-S0 *	(4)	7,469,851.84	3,978,465	3,890,801	19.21	202,620	2.71
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	60-R0.5 *	(1)	1,892,945.19	331,006	1,871,789	19.85	84,220	4.25
343.00 PRIME MOVERS - GENERAL	06-2042	90-O1 *	0	293,665,352.14	71,075,387	222,388,965	18.16	12,246,143	4.17
344.00 GENERATORS - CAPITAL SPARE PARTS	06-2042	91-O *	40	205,264,752.04	35,613,161	87,545,690	6.88	12,724,664	6.20
345.00 GENERATORS	06-2042	65-R1 *	(4)	34,196,439.61	13,727,938	21,839,481	19.18	1,138,659	3.33
346.00 ACCESSORY ELECTRIC EQUIPMENT	06-2042	65-S0 *	(2)	33,554,724.70	1,344,536	21,081,284	19.01	1,108,958	3.30
347.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2042	60-R1 *	(1)	2,851,190.70	1,330,841	1,549,681	18.92	81,008	2.87
TOTAL SAWFOOD UNIT 5				577,778,635.33	138,228,235	359,919,891	13.03	27,536,216	4.77
TOTAL SAWFOOD COMBINED CYCLE PLANT				1,320,361,086.95	317,358,999	633,262,689	13.71	60,792,447	4.60

FLORIDA POWER AND LIGHT COMPANY
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 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)/(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRAALS (9)=(7)/(8)	ANNUAL DEPRECIATION ACCRAALS (10)=(9)/(5)
TURKEY POINT COMBINED CYCLE PLANT									
<i>TURKEY POINT UNIT 1</i>									
341.00	06-2047	80-S0 *	(4)	53,949,215.58	17,587,858	38,519,326	24.04	1,602,301	2.97
342.00	06-2047	60-R0.5 *	(1)	12,524,955.68	4,985,233	7,664,972	22.80	336,183	2.68
343.00	06-2047	50-O1 *	0	336,350,551.36	36,505,736	299,844,816	21.95	13,660,356	4.06
343.20	06-2047	9-L0 *	40	211,449,306.83	28,129,331	98,739,854	7.06	13,985,815	6.61
344.00	06-2047	65-R1 *	(4)	39,628,218.13	(1,683,139)	43,104,487	23.57	1,828,786	4.59
345.00	06-2047	65-S0 *	(2)	53,400,829.97	2,158,420	33,231,397	23.21	1,431,771	2.86
346.00	06-2047	60-R1 *	(1)	13,239,188.96	4,581,000	9,335,579	23.28	407,013	3.13
				<u>71,828,265.91</u>	<u>17,620,620</u>	<u>530,440,431</u>	<u>15.95</u>	<u>33,246,225</u>	<u>4.61</u>
TOTAL TURKEY POINT COMBINED CYCLE PLANT									
<i>WEST COUNTY COMMON</i>									
341.00	06-2051	80-S0 *	(4)	77,913,221.09	15,696,951	65,333,399	27.70	2,358,606	3.03
342.00	06-2051	60-R0.5 *	(1)	8,611,778.64	1,754,015	6,843,882	26.33	263,725	3.06
343.00	06-2051	50-O1 *	0	28,434,944.37	3,307,990	25,126,955	24.98	1,005,883	3.54
343.20	06-2051	9-L0 *	40	154,364,008.34	31,432,920	61,185,485	7.34	8,335,897	5.40
345.00	06-2051	65-S0 *	(2)	15,689,194.99	2,517,821	13,362,758	27.14	492,364	3.16
346.00	06-2051	60-R1 *	(1)	2,067,749.90	342,945	1,725,282	26.90	64,062	3.13
				<u>286,936,896.33</u>	<u>55,092,042</u>	<u>173,678,747</u>	<u>13.87</u>	<u>12,520,557</u>	<u>4.36</u>
TOTAL WEST COUNTY COMMON									
<i>WEST COUNTY UNIT 1</i>									
341.00	06-2049	80-S0 *	(4)	80,928,148.96	22,797,947	61,367,327	25.70	2,387,634	2.95
342.00	06-2049	60-R0.5 *	(1)	17,873,153.91	4,833,642	13,218,243	24.49	539,740	3.02
343.00	06-2049	50-O1 *	0	306,048,983.24	44,940,834	281,108,050	23.33	11,191,944	3.86
343.20	06-2049	9-L0 *	40	163,650,415.77	14,559,630	83,630,619	6.90	12,120,380	7.41
344.00	06-2049	65-R1 *	(4)	52,665,428.72	39,205,344	39,205,344	25.25	1,522,887	2.97
345.00	06-2049	65-S0 *	(2)	7,000,000.00	1,000,000	6,000,000	24.95	240,341	3.46
346.00	06-2049	60-R1 *	(1)	8,109,632.52	2,515,982	5,621,051	24.95	240,341	2.86
				<u>705,131,208.36</u>	<u>128,712,605</u>	<u>520,065,115</u>	<u>17.19</u>	<u>30,251,953</u>	<u>4.29</u>
TOTAL WEST COUNTY UNIT 1									
<i>WEST COUNTY UNIT 2</i>									
341.00	06-2049	80-S0 *	(4)	33,744,238.79	9,796,566	25,297,442	25.63	987,025	2.83
342.00	06-2049	60-R0.5 *	(1)	7,322,180.88	1,866,365	5,529,038	24.46	226,044	3.09
343.00	06-2049	50-O1 *	0	282,418,457.20	29,453,351	223,968,106	23.30	9,613,009	3.61
343.20	06-2049	9-L0 *	40	143,600,000.00	13,169,233	131,430,767	6.90	11,263,534	1.92
344.00	06-2049	65-R1 *	(4)	43,303,714.75	13,169,233	31,866,340	25.22	1,263,534	2.92
345.00	06-2049	65-S0 *	(2)	31,250,939.52	9,410,208	22,342,330	24.94	895,843	2.88
346.00	06-2049	60-R1 *	(1)	11,226,021.11	3,657,986	8,185,295	24.94	328,199	2.80
				<u>541,844,567.98</u>	<u>74,106,459</u>	<u>406,753,104</u>	<u>13.35</u>	<u>30,468,747</u>	<u>5.62</u>
TOTAL WEST COUNTY UNIT 2									
<i>WEST COUNTY UNIT 3</i>									
341.00	06-2051	80-S0 *	(4)	56,203,188.53	13,932,615	45,612,292	27.55	1,655,618	2.84
342.00	06-2051	60-R0.5 *	(1)	12,188,193.95	2,200,324	10,020,762	26.12	383,843	3.15
343.00	06-2051	50-O1 *	0	529,109,009.95	60,961,378	488,147,632	24.77	18,999,783	3.57
343.20	06-2051	9-L0 *	40	151,749,113.72	12,654,651	78,934,817	6.90	11,361,568	7.49
344.00	06-2051	65-R1 *	(4)	76,288,988.01	18,008,716	61,331,832	27.01	2,270,708	2.88
345.00	06-2051	65-S0 *	(2)	61,889,751.74	13,666,632	49,562,725	26.84	1,846,599	2.89
346.00	06-2051	60-R1 *	(1)	14,688,118.42	6,430,412	8,202,787	26.67	307,566	2.12
				<u>922,107,345.32</u>	<u>126,944,717</u>	<u>721,172,837</u>	<u>19.64</u>	<u>38,723,485</u>	<u>4.07</u>
TOTAL WEST COUNTY UNIT 3									
TOTAL WEST COUNTY COMBINED CYCLE PLANT									
				<u>2,436,022,019.99</u>	<u>382,815,821</u>	<u>1,821,766,797</u>	<u>16.57</u>	<u>109,966,616</u>	<u>4.51</u>

FLORIDA POWER AND LIGHT COMPANY
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 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)/(5)*(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION (10)=(9)/(5)
CAPE CANA VERAL COMBINED CYCLE PLANT									
<i>CAPE CANA VERAL COMBINED CYCLE</i>									
341.00 STRUCTURES AND IMPROVEMENTS	06-2053	80-S0 *	(4)	87,006,438.77	16,951,945	73,558,049	29.31	2,508,872	2.88
342.00 PRIME MOVERS AND ACCESSORIES	06-2053	90-S0 *	(1)	1,746,360.00	1,746,360	1,746,360	1.00	1,746,360	1.99
343.00 PRIME MOVERS - GENERAL	06-2053	90-S1 *	0	416,034,259.87	17,394,167	398,650,094	26.14	15,250,571	3.67
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2053	90-S1 *	40	199,391,513.39	5,567,408	114,067,500	7.24	15,755,180	7.90
344.00 GENERATORS	06-2053	65-R1 *	(4)	72,806,012.99	14,750,659	60,967,395	28.68	2,125,781	2.92
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2053	65-S0 *	(2)	119,379,430.79	24,738,405	97,028,614	28.49	3,405,708	2.85
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2053	60-R1 *	(1)	10,162,153.79	1,371,022	8,912,953	28.31	314,834	3.09
TOTAL CAPE CANA VERAL COMBINED CYCLE				953,786,155.38	91,401,281	792,000,040	19.43	40,765,090	4.27
TOTAL CAPE CANA VERAL COMBINED CYCLE PLANT									
				953,786,155.38	91,401,281	792,000,040	19.43	40,765,090	4.27
RIVIERA COMBINED CYCLE PLANT									
<i>RIVIERA COMBINED CYCLE</i>									
341.00 STRUCTURES AND IMPROVEMENTS	06-2054	80-S0 *	(4)	82,880,776.65	14,984,986	71,190,310	30.25	2,353,989	2.84
342.00 PRIME MOVERS AND ACCESSORIES	06-2054	90-S0 *	(1)	1,619,125.00	1,619,125	1,619,125	1.00	1,619,125	1.84
343.00 PRIME MOVERS - GENERAL	06-2054	90-S1 *	0	520,328,353.40	11,417,032	508,910,442	26.88	18,932,680	3.84
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2054	90-S1 *	40	142,004,520.90	2,020,730	83,541,983	7.59	11,006,849	7.72
344.00 GENERATORS	06-2054	65-R1 *	(4)	87,055,237.09	15,428,072	75,109,375	29.56	2,540,913	2.92
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2054	65-S0 *	(2)	86,332,818.81	16,252,069	71,807,407	29.42	2,440,768	2.82
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2054	60-R1 *	(1)	12,206,258.36	2,392,689	10,205,632	29.17	343,704	3.97
TOTAL RIVIERA COMBINED CYCLE				992,359,698.76	75,478,596	872,104,582	22.12	39,423,472	3.97
TOTAL RIVIERA COMBINED CYCLE PLANT									
				992,359,698.76	75,478,596	872,104,582	22.12	39,423,472	3.97
PT. EVERGLADES COMBINED CYCLE PLANT									
<i>PT. EVERGLADES COMBINED CYCLE</i>									
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	80-S0 *	(4)	115,632,360.85	16,378,154	103,900,301	32.04	3,242,831	2.80
342.00 PRIME MOVERS AND ACCESSORIES	06-2056	90-S0 *	(1)	1,619,125.00	1,619,125	1,619,125	1.00	1,619,125	1.84
343.00 PRIME MOVERS - GENERAL	06-2056	90-S1 *	0	598,730,639.34	33,751,084	564,946,555	29.25	19,988,214	3.94
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	90-S1 *	40	203,942,735.88	11,213,170	111,522,471	7.34	15,143,388	7.43
344.00 GENERATORS	06-2056	65-R1 *	(4)	97,561,241.08	11,545,968	89,917,722	31.26	2,876,447	2.95
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	65-S0 *	(2)	98,951,248.77	13,548,419	87,381,855	31.19	2,801,598	2.83
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	60-R1 *	(1)	14,414,470.29	2,259,237	12,300,378	30.84	398,845	2.77
TOTAL PT. EVERGLADES COMBINED CYCLE				1,174,225,398.95	95,438,476	1,026,371,175	22.04	45,749,473	3.90
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT									
				1,174,225,398.95	95,438,476	1,026,371,175	22.04	45,749,473	3.90
OKEECHOBEE COMBINED CYCLE PLANT									
<i>OKEECHOBEE CLEAN ENERGY CENTER</i>									
341.00 STRUCTURES AND IMPROVEMENTS	06-2059	80-S0 *	(4)	91,002,661.44	6,992,906	88,565,962	34.89	2,539,004	2.76
342.00 PRIME MOVERS AND ACCESSORIES	06-2059	90-S0 *	(1)	1,619,125.00	1,619,125	1,619,125	1.00	1,619,125	1.84
343.00 PRIME MOVERS - GENERAL	06-2059	90-S1 *	0	739,173,239.20	43,240,949	695,932,300	30.34	22,934,488	3.10
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2059	90-S1 *	40	153,483,866.53	17,390,316	74,710,004	7.67	9,740,548	6.35
344.00 GENERATORS	06-2059	65-R1 *	(4)	58,620,523.64	4,255,528	56,917,817	33.83	1,682,466	2.86
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2059	65-S0 *	(2)	100,547,513.24	6,898,000	95,660,464	33.96	2,816,857	2.80
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2059	60-R1 *	(1)	11,269,953.79	1,562,659	9,620,651	33.35	294,453	2.61
TOTAL OKEECHOBEE CLEAN ENERGY CENTER				1,697,073,547.16	85,499,075	1,629,653,290	25.68	49,906,920	3.45
TOTAL OKEECHOBEE COMBINED CYCLE PLANT									
				1,697,073,547.16	85,499,075	1,629,653,290	25.68	49,906,920	3.45

FLORIDA POWER AND LIGHT COMPANY
 STANALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCURALS (9)=(7)/(8)	ANNUAL DEPRECIATION (10)=(9)/(5)
LAUDERDALE COMBINED CYCLE PLANT									
<i>LAUDERDALE COMMON</i>									
341.00 STRUCTURES AND IMPROVEMENTS	06-2062	80-S0 *	(4)	23,097,005.23	16,120,538	7,900,347	34.09	637,477	2.76 **
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2031	60-R0.5 *	(1)	1,427,826.56	506,166	921,660.56	10.69	27,268	1.91 **
343.00 PRIME MOVERS - GENERAL	06-2062	50-O1 *	0	322,826.51	(806,789)	1,235,615	31.75	28,608	3.10 **
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2062	9-L0 *	40	682,756.51	(298,822)	1,084,475	6.01	43,355	6.35 **
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2062	65-S0 *	(2)	59,974.79	42,727	18,448	33.07	1,679	2.80 **
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2062	60-R1 *	(1)	5,592.09	3,338	2,310	35.29	146	2.81 **
TOTAL LAUDERDALE COMMON				<u>32,367,291.97</u>	<u>20,263,137</u>	<u>12,632,195</u>	<u>13.88</u>	<u>924,807</u>	<u>2.86</u>
TOTAL LAUDERDALE COMBINED CYCLE PLANT				<u>32,367,291.97</u>	<u>20,263,137</u>	<u>12,632,195</u>	<u>13.88</u>	<u>924,807</u>	<u>2.86</u>
TOTAL COMBINED CYCLE PRODUCTION PLANT				<u>12,472,544,183.09</u>	<u>2,153,870,880</u>	<u>9,181,473,613</u>	<u>17.12</u>	<u>536,296,000</u>	<u>4.30</u>
SIMPLE CYCLE AND PEAKER PLANTS									
<i>LAUDERDALE GTS</i>									
341.00 STRUCTURES AND IMPROVEMENTS	06-2031	80-S0 *	(4)	4,817,887.40	3,122,250	1,888,353	9.34	202,179	4.20
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2031	60-R0.5 *	(1)	2,084,706.95	1,741,092	384,485	9.05	40,272	1.93
343.00 PRIME MOVERS - GENERAL	06-2031	50-O1 *	0	12,983,184.38	10,979,728	2,013,457	9.01	223,469	1.72
344.00 GENERATORS	06-2031	65-R1 *	(2)	5,032,600.21	(138,476)	5,422,706	9.24	586,873	11.66
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65-S0 *	(2)	601,996.45	499,334	114,703	9.08	12,632	2.10
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	60-R1 *	(1)	61,429.77	60,840	1,104	9.01	123	0.20
TOTAL LAUDERDALE GTS				<u>25,597,608.16</u>	<u>16,294,868</u>	<u>9,604,788</u>	<u>9.20</u>	<u>1,066,948</u>	<u>4.16</u>
<i>FT. MYERS GTS</i>									
341.00 STRUCTURES AND IMPROVEMENTS	06-2031	80-S0 *	(4)	4,827,885.35	3,428,187	1,592,917	9.31	171,097	3.54
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2031	60-R0.5 *	(1)	3,214,518.11	2,967,900	278,764	9.04	30,837	0.96
343.00 PRIME MOVERS - GENERAL	06-2031	50-O1 *	0	16,553,669.43	10,180,285	6,773,384	8.99	753,435	4.44
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2031	25-R1 *	33	5,503,643.61	(7,407,015)	11,094,456	6.88	1,612,566	29.30
344.00 GENERATORS	06-2031	65-R1 *	(5)	8,016,734.33	3,399,003	5,017,788	9.23	543,037	6.78
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2031	65-S0 *	(2)	3,157,676.62	2,922,123	214,553	9.01	24,000	0.76
TOTAL FT. MYERS GTS				<u>47,650,325.59</u>	<u>13,327,1237</u>	<u>27,607,600</u>	<u>8.89</u>	<u>3,352,949</u>	<u>6.99</u>
<i>LAUDERDALE PEAKERS</i>									
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	80-S0 *	(4)	33,546,197.06	3,204,248	31,683,971	32.21	983,863	2.93
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	60-R0.5 *	(1)	2,510,892.75	232,386	2,707,636	30.05	90,104	3.10
343.00 PRIME MOVERS - GENERAL	06-2056	50-O1 *	0	115,443,730.57	20,725,888	94,717,843	28.25	3,352,844	2.90
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	65-R1 *	33	5,997,171.76	(12,550,166)	82,522,992	30.87	3,954,143	2.79
344.00 GENERATORS	06-2056	65-S0 *	(2)	6,666,666.67	5,851,897	814,769	31.22	26,115	0.40
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	65-S0 *	(2)	47,764,939.10	5,851,897	42,886,641	31.22	1,373,115	2.87
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	60-R1 *	(1)	1,201,389.22	(259,391)	1,472,743	30.88	47,692	3.97
TOTAL LAUDERDALE PEAKERS				<u>400,736,026.87</u>	<u>48,794,321</u>	<u>310,356,796</u>	<u>26.89</u>	<u>11,541,637</u>	<u>2.88</u>
<i>FT. MYERS PEAKERS</i>									
341.00 STRUCTURES AND IMPROVEMENTS	06-2056	80-S0 *	(4)	6,787,652.25	1,100,194	5,978,971	32.10	183,142	2.70
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	06-2056	60-R0.5 *	(1)	3,974,468.33	3,467,528	506,940	30.85	16,418	0.41
343.00 PRIME MOVERS - GENERAL	06-2056	50-O1 *	0	39,240,896.21	14,751,368	24,489,589	29.27	866,275	2.21
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	06-2056	25-R1 *	33	79,597,867.01	10,876,444	42,454,127	21.14	2,008,237	2.52
344.00 GENERATORS	06-2056	65-R1 *	(5)	16,650,006.25	1,046,355	16,436,702	31.28	525,473	3.16
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2056	65-S0 *	(2)	19,893,909.68	2,824,085	17,467,703	31.23	559,324	2.81
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2056	60-R1 *	(1)	1,611,200.11	150,624	870,485	30.85	28,217	2.79
TOTAL FT. MYERS PEAKERS				<u>165,729,642.96</u>	<u>31,345,557</u>	<u>109,046,289</u>	<u>25.85</u>	<u>4,218,973</u>	<u>2.59</u>
TOTAL SIMPLE CYCLE AND PEAKER PLANTS				<u>633,107,600.58</u>	<u>109,926,182</u>	<u>466,205,533</u>	<u>22.61</u>	<u>20,178,735</u>	<u>3.19</u>

FLORIDA POWER AND LIGHT COMPANY
 STAN DALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)=(100%-4)/(5)*(6)	(8)	(9)=(7)/(8)	(10)=(9)/(5)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION
SOLAR PRODUCTION PLANT									
DESOTO SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2039	SQUARE *	0	5,264,513.49	1,988,167	3,296,346	17.51	188,255	3.58
343.00 PRIME MOVERS - GENERAL	06-2040	50-R2.5 *	0	11,618,161.48	49,818,892	6,186,217	17.52	3,506,844	3.47
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2039	SQUARE *	0	28,760,986.20	10,479,076	18,281,912	16.93	920,331	3.46
TOTAL DESOTO SOLAR				47,643,661.17	61,079,639	26,765,075		1,029,426	
SPACE COAST SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2040	SQUARE *	0	3,893,262.77	1,450,841	2,442,422	18.52	131,880	3.39
343.00 PRIME MOVERS - GENERAL	06-2040	50-R2.5 *	0	51,492,211.19	20,075,003	31,474,208	17.71	1,777,200	3.45
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2040	SQUARE *	0	6,126,998.52	2,465,079	3,678,989	16.52	209,503	3.42
TOTAL SPACE COAST SOLAR				61,512,472.48	23,990,923	37,195,619	17.84	2,116,583	3.44
MARTIN SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2045	SQUARE *	0	21,002,162.91	6,503,838	14,498,325	23.48	617,476	2.84
343.00 PRIME MOVERS - GENERAL	06-2045	50-R2.5 *	0	402,438,132.25	121,908,559	280,529,573	22.11	12,687,887	3.15
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2045	SQUARE *	0	4,171,928.33	1,299,893	2,871,965	23.48	122,315	2.93
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	SQUARE *	0	57,119.55	5,299	51,821	23.92	2,203	3.86
TOTAL MARTIN SOLAR				467,699,343.04	129,718,689	297,981,284	22.19	13,423,867	3.14
BABCOCK RANCH SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	8,912,828.11	1,541,801	7,371,027	24.52	300,613	3.37
343.00 PRIME MOVERS - GENERAL	06-2046	50-R2.5 *	0	102,392,077.57	18,419,148	83,972,929	23.44	3,582,463	3.50
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	18,089,181.60	3,255,864	14,833,318	24.52	604,948	3.34
TOTAL BABCOCK RANCH SOLAR				129,394,087.28	23,216,813	106,177,274	23.66	4,488,024	3.47
BABCOCK PRESERVE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,527,836.64	276,072	5,251,765	28.53	184,079	3.33
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	62,660,855.93	3,176,566	59,484,500	27.28	2,180,517	3.48
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	11,219,114.70	560,306	10,658,808	28.53	373,600	3.33
TOTAL BABCOCK PRESERVE SOLAR				79,407,807.27	4,072,734	75,356,073	27.53	2,738,196	3.45
MANATEE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	9,956,698.42	1,433,217	8,523,482	24.52	347,812	3.49
343.00 PRIME MOVERS - GENERAL	06-2046	50-R2.5 *	0	97,102,787.76	17,876,160	79,226,738	24.43	3,311,423	3.48
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	18,132,083.54	2,698,343	15,433,740	24.52	629,435	3.47
TOTAL MANATEE SOLAR				125,191,569.72	22,007,639	103,183,930	23.67	4,358,470	3.48
CITRUS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2046	SQUARE *	0	9,482,116.61	1,309,422	7,972,695	24.52	325,151	3.50
343.00 PRIME MOVERS - GENERAL	06-2046	50-R2.5 *	0	89,099,926.55	17,653,793	61,446,046	24.43	2,497,398	3.51
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	3,977,777.63	2,158,945	1,818,832	23.67	78,906	3.57
TOTAL CITRUS SOLAR				122,559,820.79	21,122,160	71,237,573		2,882,455	
CORAL FARMS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	6,881,719.41	718,913	5,962,807	26.53	224,757	3.36
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	64,095,911.08	9,396,516	54,738,395	26.35	2,159,345	3.37
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	1,851,102.22	1,754,212	15,358,441	26.53	578,908	3.36
TOTAL CORAL FARMS SOLAR				87,828,732.71	11,869,637	71,660,043	23.67	2,963,070	3.37
HORIZON SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	7,942,084.64	852,088	7,089,587	26.53	267,229	3.36
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	64,541,269.59	9,434,848	55,106,422	25.35	2,173,823	3.37
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	16,281,010.48	1,754,212	14,526,799	26.53	547,561	3.36
TOTAL HORIZON SOLAR				88,764,364.71	12,041,157	76,722,809	25.67	2,988,613	3.37
HAMMOCK SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	14,403,638.08	1,475,123	12,928,515	26.53	487,317	3.38
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	63,918,207.70	9,155,657	54,763,151	25.35	2,160,282	3.38
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	15,156,838.82	1,552,261	13,604,578	26.53	512,800	3.38
TOTAL HAMMOCK SOLAR				93,478,684.60	12,182,440	81,296,244	25.72	3,160,399	3.38

FLORIDA POWER AND LIGHT COMPANY
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 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION EXPENSE
						(7) = (100% - (4)) / (8) * (6)	(8)	(9) = (7) / (8)	(10) = (9) / (5)
INTERSTATE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE *	0	7,260,764.51	466,678	6,794,087	27.53	246,788	3.40
343.00 PRIME MOVERS - GENERAL	06-2049	50-R2.5 *	0	71,905,852.51	14,462,466	57,343,386	26.32	2,178,700	3.03
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	10,240,525.07	680,534	10,050,192	27.53	365,063	3.40
TOTAL INTERSTATE SOLAR				88,607,142.09	15,619,377	74,187,665	26.59	2,790,657	3.17
BLUE CYPRESS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	11,605,524.57	1,183,047	10,422,478	26.53	392,656	3.39
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	64,432,591.26	9,118,326	55,314,265	25.35	2,182,022	3.39
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	14,336,310.77	1,466,602	12,869,709	26.53	485,100	3.38
TOTAL BLUE CYPRESS SOLAR				90,374,426.60	11,767,975	78,606,492	25.69	3,059,978	3.39
LOGGERHEAD SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	12,479,670.17	1,279,071	11,200,599	26.53	422,186	3.38
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	63,792,504.41	9,208,220	54,584,285	25.35	2,153,226	3.38
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	14,379,234.68	1,473,762	12,905,473	26.53	486,448	3.38
TOTAL LOGGERHEAD SOLAR				90,651,409.26	11,961,052	78,690,367	25.70	3,067,660	3.38
BAREFOOT BAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	11,928,889.15	1,212,004	10,616,876	26.53	400,164	3.38
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	65,281,473.16	9,198,172	56,083,301	25.35	2,212,159	3.39
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	13,489,445.82	1,382,148	12,107,298	26.53	456,363	3.38
TOTAL BAREFOOT BAY SOLAR				90,699,768.13	11,792,324	78,907,475	25.68	3,068,906	3.39
INDIAN RIVER SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	7,234,905.12	794,644	6,440,262	26.53	242,754	3.36
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	64,328,907.69	9,310,595	55,018,363	25.35	2,170,389	3.37
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	9,088,126.57	819,856	8,268,270	26.53	309,338	3.37
TOTAL INDIAN RIVER SOLAR				80,651,139.38	11,871,116	68,780,195	25.66	2,950,729	3.37
NORTHERN PRESERVE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	10,348,160.61	687,975	9,660,185	28.53	338,597	3.27
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	46,607,129.29	3,095,020	43,512,110	27.28	1,595,019	3.42
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	10,881,036.77	714,413	9,966,618	26.53	389,398	3.27
TOTAL NORTHERN PRESERVE SOLAR				67,636,326.67	4,497,411	63,136,913	27.66	2,262,994	3.36
ECHO RIVER SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	11,101,047.31	637,663	10,463,385	28.53	366,750	3.30
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	70,393,231.36	4,041,495	66,351,737	27.28	2,432,248	3.46
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	13,772,648.83	790,672	12,981,977	28.53	455,018	3.30
TOTAL ECHO RIVER SOLAR				95,266,928.50	5,470,130	89,796,799	27.60	3,254,016	3.42
HIBISCUS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	10,172,392.52	594,440	9,597,953	28.53	336,066	3.30
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	71,614,709.75	4,112,074	67,502,636	27.28	2,474,437	3.46
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	13,566,958.41	779,317	12,787,641	28.53	448,217	3.30
TOTAL HIBISCUS SOLAR				95,354,060.68	5,476,837	89,876,230	27.58	3,258,720	3.42
OSPREY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	6,531,489.25	720,293	5,811,240	26.53	219,044	3.35
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	65,346,021.74	9,442,614	55,903,408	25.35	2,205,263	3.37
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	16,486,281.33	1,818,258	14,668,029	26.53	552,885	3.35
TOTAL OSPREY SOLAR				88,363,792.32	11,981,105	76,362,666	25.66	2,977,192	3.37
SOUTHFORK SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE *	0	11,166,673.20	641,574	10,525,100	27.49	382,670	3.43
343.00 PRIME MOVERS - GENERAL	06-2049	50-R2.5 *	0	71,944,446.67	4,142,268	67,802,178	26.41	2,596,995	3.37
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	14,666,666.67	1,466,667	13,200,000	27.49	482,667	3.37
TOTAL SOUTHFORK SOLAR				97,777,786.54	6,250,509	91,527,178	26.69	3,451,332	3.63
TWIN LAKES SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	10,703,226.65	710,738	9,992,489	28.53	350,245	3.27
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	55,155,439.98	3,660,338	51,495,102	27.28	1,887,650	3.42
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	12,599,821.48	858,889	11,740,932	28.53	410,890	3.27
TOTAL TWIN LAKES SOLAR				78,458,488.11	5,230,065	73,228,423	27.64	2,648,785	3.36

FLORIDA POWER AND LIGHT COMPANY
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 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)=(100%-(6))/(5)*(6)	(8)	(9)=(7)/(8)	(10)=(9)/(5)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION PER SQUARE FOOT
BLUE HERON SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	7,023,285.40	486,430	6,556,856	28.53	229,823	3.27
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	60,331,397.24	4,006,127	56,325,290	27.28	2,064,709	3.42
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	11,918,843.26	791,122	11,127,721	28.53	390,018	3.27
TOTAL BLUE HERON SOLAR				79,273,931.69	5,269,179	74,006,337	27.57	2,694,650	3.39
CATTLE RANCH SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	9,573,675.97	636,415	8,937,261	28.53	313,258	3.27
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	54,065,007.64	3,590,027	50,474,980	27.28	1,850,256	3.42
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	12,233,839.97	615,120	11,618,720	28.53	407,246	3.33
TOTAL CATTLE RANCH SOLAR				75,872,523.58	4,841,562	71,030,961	27.63	2,570,760	3.39
OKEECHOBEE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	12,640,419.88	725,180	11,915,240	28.53	417,639	3.30
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	71,005,144.25	4,065,097	66,940,047	27.28	2,453,814	3.46
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	15,838,808.49	908,844	14,929,765	28.53	523,266	3.30
TOTAL OKEECHOBEE SOLAR				99,482,372.62	5,698,321	93,784,052	27.63	3,394,719	3.41
MASSAU SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	6,014,604.03	211,138	5,803,466	28.53	203,146	3.38
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	60,860,192.06	2,129,425	58,730,767	27.28	2,145,556	3.64
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	9,162,083.33	321,827	8,840,456	28.53	309,865	3.38
TOTAL MASSAU SOLAR				75,836,879.42	2,662,190	73,174,689	27.52	2,658,637	3.51
UNION SPRINGS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,834,272.91	204,807	5,629,466	28.53	197,317	3.38
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	58,817,486.46	2,063,381	56,754,065	27.28	2,061,227	3.54
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	10,565,187.11	588,141	10,000,000	24.63	405,689	3.49
TOTAL UNION SPRINGS SOLAR				75,216,946.48	2,856,329	73,363,531	27.52	2,578,119	3.81
SUNSHINE GATEWAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE *	0	5,114,382.08	366,084	4,748,298	27.53	172,477	3.37
343.00 PRIME MOVERS - GENERAL	06-2049	50-R2.5 *	0	73,837,493.04	5,309,908	68,528,187	26.32	2,607,454	3.53
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	10,342,552.53	740,935	9,601,987	27.53	348,792	3.37
TOTAL SUNSHINE GATEWAY SOLAR				89,394,427.65	6,413,976	82,976,462	26.52	3,128,713	3.50
IBIS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE *	0	5,452,354.23	390,515	5,061,840	27.53	183,666	3.37
343.00 PRIME MOVERS - GENERAL	06-2049	50-R2.5 *	0	75,075,951.27	5,362,307	69,693,644	26.32	2,647,935	3.53
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	10,956,762.45	764,071	10,152,691	27.53	365,786	3.37
TOTAL IBIS SOLAR				91,485,067.95	6,556,693	84,908,175	26.53	3,200,697	3.50
SWEETBAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	10,985,672.05	731,085	10,254,587	28.53	359,432	3.27
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	47,942,137.38	3,185,978	44,756,159	27.28	1,640,622	3.42
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	10,954,486.94	729,072	10,225,425	28.53	358,410	3.27
TOTAL SWEETBAY SOLAR				69,882,396.37	4,646,135	65,236,171	27.66	2,358,464	3.37
TRAILSIDE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,788,769.05	203,210	5,585,559	28.53	195,778	3.38
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	58,182,536.98	2,049,470	56,133,067	27.28	2,084,095	3.64
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	8,818,067.51	309,551	8,508,517	28.53	298,231	3.38
TOTAL TRAILSIDE SOLAR				72,889,373.55	2,562,231	70,427,143	27.52	2,559,004	3.51
KROME SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2049	SQUARE *	0	5,014,119.05	353,192	4,654,927	27.53	169,086	3.37
343.00 PRIME MOVERS - GENERAL	06-2049	50-R2.5 *	0	67,592,056.34	4,942,031	62,730,021	26.32	2,984,119	3.53
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2049	SQUARE *	0	10,565,187.11	588,141	10,000,000	24.63	405,689	3.49
TOTAL KROME SOLAR				82,171,662.62	5,825,281	78,789,328	26.53	2,894,047	3.60
SABAL PALM SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,169,889.80	146,836	6,023,054	28.53	203,964	3.31
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	62,226,324.15	4,480,914	60,745,410	28.25	2,150,280	3.46
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	9,388,631.09	223,676	9,174,955	28.53	310,699	3.31
TOTAL SABAL PALM SOLAR				77,794,845.04	1,851,266	75,943,419	28.50	2,664,943	3.43

FLORIDA POWER AND LIGHT COMPANY
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 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)/(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION (10)=(9)/(5)
DISCOVERY SOLAR ENERGY CENTER									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,771,282.30	142,312	6,628,970	29.53	224,483	3.32
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	68,291,658.47	1,455,287	66,836,371	28.25	2,366,597	3.47
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	10,314,735.98	216,265	10,097,951	29.53	341,956	3.32
TOTAL DISCOVERY SOLAR ENERGY CENTER				85,377,676.75	1,794,865	83,582,816	28.50	2,933,036	3.44
RODEO SOLAR ENERGY CENTER									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,920,648.58	157,093	5,763,556	29.53	195,176	3.30
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	59,712,606.87	1,584,360	58,128,246	28.25	2,057,637	3.45
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	9,018,960.41	239,301	8,779,659	29.53	297,313	3.30
TOTAL RODEO SOLAR ENERGY CENTER				74,652,214.86	1,980,754	72,671,462	28.50	2,550,126	3.42
MAGNOLIA SPRINGS SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,912,246.70	185,925	5,726,325	28.53	200,712	3.39
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	59,627,899.09	1,875,144	57,752,755	27.28	2,117,036	3.55
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	9,006,186.34	283,221	8,722,964	28.53	305,748	3.39
TOTAL MAGNOLIA SPRINGS SOLAR				74,546,316.13	2,344,289	72,202,026	27.52	2,623,494	3.52
EGRET SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,771,189.76	202,604	5,574,398	28.53	195,937	3.38
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	58,265,856.03	2,045,374	56,220,481	27.28	2,060,688	3.64
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	8,800,443.93	308,932	8,491,512	28.53	297,634	3.38
TOTAL EGRET SOLAR				72,837,489.72	2,557,110	70,286,369	27.52	2,553,668	3.51
PELICAN SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,820,042.71	154,834	5,665,208	29.53	191,846	3.30
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	58,679,486.96	1,561,980	57,117,507	28.25	2,022,526	3.45
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	8,865,656.56	248,632	8,617,024	29.53	291,792	3.39
TOTAL PELICAN SOLAR				73,365,186.23	1,965,446	71,401,422	28.50	2,506,612	3.42
LAKESIDE SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	0	5,589,068.31	196,200	5,392,869	28.53	189,025	3.38
343.00 PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	0	56,388,458.35	1,978,768	54,369,691	27.28	1,993,757	3.54
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	0	8,513,882.14	298,872	8,214,990	28.53	287,942	3.38
TOTAL LAKESIDE SOLAR				70,471,388.80	2,473,839	67,997,560	27.52	2,470,724	3.51
PALM BAY SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,582,440.38	156,918	6,425,522	29.53	217,593	3.31
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	66,387,096.42	1,582,593	64,804,503	28.25	2,293,965	3.46
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	10,027,071.94	239,634	9,788,038	29.53	331,461	3.31
TOTAL PALM BAY SOLAR				82,996,608.74	1,979,145	81,016,063	28.50	2,843,019	3.43
WILLOW SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,903,950.25	123,948	5,780,002	29.53	195,733	3.32
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	59,544,195.08	1,250,076	58,294,119	28.25	2,063,509	3.47
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	8,993,523.74	188,811	8,804,713	29.53	298,162	3.32
TOTAL WILLOW SOLAR				74,441,669.07	1,562,835	72,876,534	28.50	2,557,404	3.44
ORANGE BLOSSOM									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	6,096,178.50	110,095	5,986,083	29.53	202,884	3.32
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	61,482,859.59	1,118,733	60,364,127	28.25	2,136,783	3.46
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	9,286,338.80	168,973	9,117,366	29.53	308,749	3.32
TOTAL ORANGE BLOSSOM				76,865,376.89	1,398,801	75,466,741	28.50	2,648,276	3.45
FORT DRUM SOLAR									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	5,812,846.45	106,002	5,706,845	29.53	193,256	3.32
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	58,625,389.22	1,093,080	57,532,309	28.25	2,037,391	3.48
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	7,862,667.44	136,655	7,726,012	29.53	261,657	3.42
TOTAL FORT DRUM SOLAR				73,262,963.11	1,336,737	71,926,407	28.50	2,525,038	3.45
VOLUNTARY SOLAR PARTNERSHIP									
341.00 STRUCTURES AND IMPROVEMENTS	06-2048	SQUARE *	0	23,024.12	2,289	20,735	26.54	782	3.40
343.00 PRIME MOVERS - GENERAL	06-2048	50-R2.5 *	0	34,777,902.65	2,993,793	31,784,110	25.43	1,249,867	3.59
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2048	SQUARE *	0	4,389,074.31	91,309	4,297,766	26.52	161,877	3.48
TOTAL VOLUNTARY SOLAR PARTNERSHIP				38,170,001.08	3,337,370	35,832,651	25.55	1,462,526	3.58

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE	(5) ORIGINAL COST AS OF DECEMBER 31, 2021	(6) BOOK DEPRECIATION RESERVE	(7) $(100\%-(4))/(5)$ (6)	(8) COMPOSITE REMAINING LIFE	(9) $(7)/(8)$	(10) $(9)/(5)$
C & I SOLAR PARTNERSHIP									
343.00 PRIME MOVERS - GENERAL	06-2046	50-R2.5 *	0	8,215,940.66	1,525,812	6,690,129	23.43	285,537	3.48
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2046	SQUARE *	0	5,939,006.12	1,139,857	4,799,149	24.52	195,724	3.30
TOTAL C & I SOLAR PARTNERSHIP				14,154,946.78	2,665,669	11,489,278	23.87	481,261	3.40
NEW SOLAR 2021									
341.00 STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	0	43,524,391.18	68,471	43,455,969	28.53	1,471,587	3.38
343.00 PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	0	438,965,029.98	705,472	438,259,558	28.25	15,513,613	3.53
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	0	66,301,046.00	104,302	66,196,744	29.53	2,241,678	3.38
TOTAL NEW SOLAR 2021				548,790,515.16	879,245	547,912,271	28.50	19,226,878	3.50
TOTAL SOLAR PRODUCTION PLANT				4,588,889,413.35	498,07,988	4,090,871,510	26.12	158,611,642	3.41
ENERGY STORAGE									
348.00 ENERGY STORAGE EQUIPMENT		20-S3	0	453,716,378.99	21,622,200	432,094,179	19.11	22,610,894	4.88
TOTAL ENERGY STORAGE				453,716,378.99	21,622,200	432,094,179	19.11	22,610,894	4.88
TOTAL OTHER PRODUCTION PLANT									
TOTAL OTHER PRODUCTION PLANT				18,147,957,778.01	2,783,437,170	14,160,344,335	19.25	738,697,271	4.05
TOTAL PRODUCTION PLANT				26,626,747,215.18	6,575,648,932	18,896,095,617	19.59	964,813,918	3.62

FLORIDA POWER AND LIGHT COMPANY
 STANALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7) (7)=(100%-(4))/(5)*(6)	(8)	(9) (9)=(7)/(8)	(10) (10)=(9)/(5)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION
TRANSMISSION PLANT									
350.20		75-S4	0	251,688,003.77	45,222,018	206,465,986	52.76	3,913,305	1.55
352.00		70-R1.15	(15)	312,515,719.54	39,443,342	2,119,948,735	62.45	51,232,294	1.64
353.00		75-R4	0	1,457,450,000.00	1,457,450,000	0	1,457,450,000	1,457,450,000	1.00
353.10		30-R1	0	483,088,286.30	71,129,854	4,056,954,331	23.17	17,520,865	3.63
354.00		65-R4	(25)	108,880,932.74	43,290,026	92,591,132	58.43	1,584,137	1.46
355.00		60-R1	(60)	2,036,025,632.06	340,767,474	2,713,270,974	52.59	51,592,907	2.53
356.00		60-R0.5	(60)	1,343,127,867.07	258,951,113	1,755,740,667	52.65	33,347,401	2.48
358.00		65-R3	(20)	157,775,772.46	31,585,979	1,261,889,784	50.94	2,477,224	1.57
359.00		75-R4	(20)	188,055,539.41	30,645,848	1,050,207,999	52.30	3,726,887	1.98
			(20)	132,750,611.60	36,419,686	1,050,659,762	55.08	1,969,941	1.50
				7,616,625,922.63	1,335,887,571	8,095,248,890	43.39	186,575,354	2.45
DISTRIBUTION PLANT									
361.00		70-R2.5	(15)	327,026,261.04	74,841,681	301,238,519	57.59	5,230,744	1.60
362.00		49-S0.15	(10)	2,751,249,355.46	566,627,263	2,459,547,028	39.33	62,536,156	2.27
363.00		40-R2	(60)	1,611,708,326.44	432,590,198	2,620,855,623	30.34	86,722,895	3.06
364.20		50-R1.5	(80)	1,648,658,385.03	106,234,047	3,026,216,894	45.47	66,554,143	4.04
365.00		55-R0.5	(75)	3,869,512,640.25	521,880,231	6,249,766,890	48.96	127,650,468	3.30
366.60		70-R3	0	2,283,138,162.97	463,803,695	1,819,334,468	55.69	32,668,862	1.43
366.70		55-R4	(6)	1,211,915,196.80	36,695,335	85,249,862	39.70	2,147,352	1.76
367.60		44-S0	(5)	2,783,374,422.94	476,808,299	2,445,734,896	35.19	69,500,649	2.50
368.70		40-S0.15	(10)	992,216,276.91	233,699,074	3,461,330,395	55.88	61,469,511	2.53
369.10		40-S0.5	(15)	3,146,130,376.72	681,627,702	2,681,563,674	38.45	70,280,541	3.56
369.60		55-R2	(100)	346,130,547.37	141,707,701	551,153,304	44.73	12,321,782	3.16
370.00		40-R2	(25)	1,280,498,960.64	386,098,526	1,086,474,879	43.20	25,149,881	1.96
371.00		20-R2.5	(25)	116,790,964.10	89,351,461	56,637,244	20.76	2,728,191	2.34
371.40		30-L0.5	(10)	787,663,038.15	313,532,019	671,296,779	12.60	53,277,522	6.76
373.00		15-S3	0	105,497,866.13	36,663,289	79,364,364	21.62	3,671,802	3.48
		30-O1	(10)	697,975,331.49	128,746	10,400,998	14.28	732,562	6.92
				22,545,539,929.89	4,850,050,705	26,308,288,761	37.13	681,583,595	3.02
GENERAL PLANT									
390.00		60-R1	(6)	706,286,601.67	129,794,063	611,906,869	49.73	12,302,571	1.74
392.10		74-L2.5	20	16,813,276.44	1,755,812	74,909	4.53	1,650,782	2.89
392.20		13-L3	20	4,167,676.69	30,766,669	37,115,222	6.05	5,705,284	4.66
392.30		94-L2.5	20	378,273,925.33	140,771,693	1,617,847,537	6.05	20,105,284	5.32
392.40		392-S0.5	20	1,930,688.65	550,572	993,979	5.87	169,332	8.77
392.90		13-L1.5	20	38,444,680.55	8,381,225	22,374,439	14.92	1,499,627	3.90
396.10		25-S2	0	5,889,642.38	2,297,220	2,414,483	8.30	290,903	4.84
397.80				21,238,378.49	11,087,364	10,151,014	14.25	712,352	3.35
				1,241,710,695.45	335,571,588	838,616,372	20.32	41,267,987	3.32
				31,404,276,545.97	6,521,509,783	34,242,153,983	37.65	908,426,936	2.90
				58,031,023,761.15	13,097,158,715	63,138,249,610	28.35	1,874,240,854	3.23

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.
 ** COMMON ASSETS FOR RETIRED LAUDERDALE COMBINED CYCLE SHOULD USE THE SAME DEPRECIATION RATE AS DANIA BEACH ENERGY CENTER WHEN PLACED IN-SERVICE

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON EXISTING AND PROPOSED DEPRECIATION RATE

ACCOUNT	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	PROBABLE REMAINING LIFE	SURVIVOR CURVE/ RETIEMENT RATIO	NET SAVINGS	PROBABLE REMAINING LIFE	SURVIVOR CURVE/ RETIEMENT RATIO	NET SAVINGS	ANNUAL DEPRECIATION ACC'RUALS	ANNUAL DEPRECIATION RATE	ANNUAL DEPRECIATION ACC'RUALS	ANNUAL DEPRECIATION RATE	INCREASE (DECREASE)
NUCLEAR PRODUCTION PLANT													
ST. LUCIE NUCLEAR PLANT													
ST. LUCIE COMMON													
321.00 STRUCTURES AND IMPROVEMENTS	428,283,839.42	220,749,797	04-2043	100-RI.5 *	(1)	9,636,386	04-2043	(1)	10,312,609	2.41	10,312,609	2.41	67,623
322.00 REACTOR PLANT EQUIPMENT	1,565,999,971.00	1,565,999,971	04-2043	60-RI.1 *	(1)	3,629,000	04-2043	(1)	3,629,000	0.23	3,629,000	0.23	(1,387)
323.00 TURBOGENERATOR UNITS	15,546,873.90	4,403,629	04-2043	45-R0.5 *	(1)	1,222,700	04-2043	(1)	1,222,700	7.87	1,222,700	7.87	(645,789)
324.00 ACCESSORY ELECTRIC EQUIPMENT	38,664,433.16	20,611,573	04-2043	75-R2.5 *	(1)	770,467	04-2043	(1)	877,942	2.25	877,942	2.25	57,513
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	25,159,597.40	7,055,952	04-2043	50-RI.5 *	(3)	941,741	04-2043	(3)	1,639,159	3.97	1,639,159	3.97	63,592
TOTAL ST. LUCIE COMMON	589,749,777.74	279,879,741				13,499,893			15,972,211	2.91	15,972,211	2.91	462,894
ST. LUCIE UNIT 1													
321.00 STRUCTURES AND IMPROVEMENTS	219,091,819.38	117,997,684	03-2038	100-RI.5 *	(1)	5,825,538	03-2038	(1)	7,451,320	3.40	7,451,320	3.40	1,625,782
322.00 REACTOR PLANT EQUIPMENT	624,507,788.23	434,094,797	03-2038	60-RI.1 *	(2)	34,391,690	03-2038	(2)	36,847,941	3.99	36,847,941	3.99	2,456,251
323.00 TURBOGENERATOR UNITS	447,173,818.32	158,824,300	03-2038	45-R0.5 *	(1)	22,850,572	03-2038	(1)	21,457,111	4.80	21,457,111	4.80	(1,393,461)
324.00 ACCESSORY ELECTRIC EQUIPMENT	1,574,255.58	4,443,788	03-2038	75-R2.5 *	(1)	4,443,788	03-2038	(1)	4,443,788	4.26	4,443,788	4.26	(1,134,579)
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,738,482,103.53	785,043,627	03-2038	50-RI.5 *	(3)	457,763	03-2038	(3)	7,529,860	4.26	7,529,860	4.26	284,797
TOTAL ST. LUCIE UNIT 1	1,738,482,103.53	785,043,627				67,689,445			71,451,627	4.10	71,451,627	4.10	3,572,082
ST. LUCIE UNIT 2													
321.00 STRUCTURES AND IMPROVEMENTS	290,078,948.47	156,901,540	04-2043	100-RI.5 *	(1)	6,789,092	04-2043	(1)	7,074,474	2.37	7,074,474	2.37	285,382
322.00 REACTOR PLANT EQUIPMENT	1,108,368,975.88	471,521,501	04-2043	60-RI.1 *	(2)	30,423,489	04-2043	(2)	32,167,844	2.86	32,167,844	2.86	2,844,155
323.00 TURBOGENERATOR UNITS	210,886,957.84	104,337,811	04-2043	75-R2.5 *	(1)	4,797,134	04-2043	(1)	5,379,645	2.55	5,379,645	2.55	592,511
324.00 ACCESSORY ELECTRIC EQUIPMENT	28,430,446.26	14,725,176	04-2043	50-RI.5 *	(3)	721,551	04-2043	(3)	695,890	2.63	695,890	2.63	(25,661)
TOTAL ST. LUCIE UNIT 2	2,071,066,228.10	867,386,028				58,942,520			66,122,550	2.94	66,122,550	2.94	2,132,108
TOTAL ST. LUCIE NUCLEAR PLANT	4,306,961,538.85	1,826,216,463				138,128,978			144,386,610	3.35	144,386,610	3.35	6,256,632
TURKEY POINT NUCLEAR PLANT													
TURKEY POINT COMMON													
321.00 STRUCTURES AND IMPROVEMENTS	445,026,708.56	218,491,524	04-2033	100-RI.5 *	(1)	13,929,339	04-2033	(1)	7,769,443	1.75	7,769,443	1.75	(6,159,896)
322.00 REACTOR PLANT EQUIPMENT	134,184,480.45	61,725,975	04-2033	60-RI.1 *	(2)	7,286,217	04-2033	(2)	2,631,029	1.96	2,631,029	1.96	(4,655,188)
323.00 TURBOGENERATOR UNITS	54,834,778.83	35,456,650	04-2033	45-R0.5 *	(1)	1,294,054	04-2033	(1)	1,294,054	4.26	1,294,054	4.26	(603,339)
324.00 ACCESSORY ELECTRIC EQUIPMENT	43,838,325.76	19,319,894	04-2033	75-R2.5 *	(1)	1,609,715	04-2033	(1)	800,715	2.29	800,715	2.29	(804,847)
TOTAL TURKEY POINT COMMON	711,724,927.07	345,037,899				23,939,227			12,095,946	1.82	12,095,946	1.82	(72,893,750)
TURKEY POINT UNIT 3													
321.00 STRUCTURES AND IMPROVEMENTS	186,076,981.33	91,862,745	07-2032	100-RI.5 *	(1)	9,731,821	07-2032	(1)	3,299,722	1.77	3,299,722	1.77	(6,432,099)
322.00 REACTOR PLANT EQUIPMENT	797,201,772.65	268,622,464	07-2032	45-R0.5 *	(1)	49,249,510	07-2032	(1)	20,615,937	2.52	20,615,937	2.52	(28,844,273)
323.00 TURBOGENERATOR UNITS	165,862,716.84	91,854,343	07-2032	75-R2.5 *	(1)	5,738,594	07-2032	(1)	2,655,984	1.60	2,655,984	1.60	(3,082,540)
324.00 ACCESSORY ELECTRIC EQUIPMENT	1,818,868,523.83	777,361,181	07-2032	50-RI.5 *	(3)	961,004,305	07-2032	(3)	38,745,759	2.14	38,745,759	2.14	(89,258,247)
TOTAL TURKEY POINT UNIT 3	1,818,868,523.83	777,361,181				961,004,305			46,717,402	1.77	46,717,402	1.77	(97,377,869)
TURKEY POINT UNIT 4													
321.00 STRUCTURES AND IMPROVEMENTS	157,040,616.38	75,498,522	04-2033	100-RI.5 *	(1)	6,124,584	04-2033	(1)	2,789,946	1.78	2,789,946	1.78	(3,334,538)
322.00 REACTOR PLANT EQUIPMENT	608,829,455.60	275,165,284	04-2033	60-RI.1 *	(2)	26,100,702	04-2033	(2)	12,208,617	2.00	12,208,617	2.00	(13,892,085)
323.00 TURBOGENERATOR UNITS	667,187,965.14	324,574,807	04-2033	45-R0.5 *	(1)	5,293,291	04-2033	(1)	14,897,113	2.35	14,897,113	2.35	(23,598,127)
324.00 ACCESSORY ELECTRIC EQUIPMENT	15,669,389.37	6,876,150	04-2033	75-R2.5 *	(1)	1,027,655	04-2033	(1)	7,351,394	2.24	7,351,394	2.24	(6,726,216)
TOTAL TURKEY POINT UNIT 4	1,646,667,566.72	743,566,279				767,817,271			33,024,206	2.01	33,024,206	2.01	(43,729,851)
TOTAL TURKEY POINT NUCLEAR PLANT	4,171,607,899.32	1,855,995,278				200,626,198			84,231,027	2.03	84,231,027	2.03	(115,895,161)
TOTAL NUCLEAR PLANT	8,478,798,438.17	3,782,211,761				338,755,176			220,166,447	2.70	220,166,447	2.70	(109,833,629)
COMBINED CYCLE PRODUCTION PLANT													
FT. MYERS COMBINED CYCLE PLANT													
FT. MYERS COMMON													
341.00 STRUCTURES AND IMPROVEMENTS	12,588,217.28	2,814,492	06-2043	60-RI.2 *	(2)	391,431	06-2043	(2)	503,138	4.00	503,138	4.00	112,007
342.00 TURBOGENERATOR UNITS	2,801,163.94	421,889	06-2043	50-RI.1 *	(1)	87,365	06-2043	(1)	124,844	4.46	124,844	4.46	37,479
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	31,058,638.17	1,435,699	06-2043	90-RI.0 *	(4)	673,949	06-2043	(4)	2,259,476	7.40	2,259,476	7.40	1,625,482
344.00 ACCESSORY ELECTRIC EQUIPMENT	1,349,631.99	349,010	06-2043	65-RI.0 *	(1)	48,376	06-2043	(1)	51,204	3.72	51,204	3.72	2,828
345.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,292,398.51	392,331	06-2043	60-RI.1 *	(1)	41,496	06-2043	(1)	304,234	3.48	304,234	3.48	1,769
TOTAL FT. MYERS COMMON	50,007,189.00	6,018,702				1,263,932			3,042,314	6.08	3,042,314	6.08	1,759,627

Docket No. 20210015-EI
Summary of Depreciation for Standalone FPL Assets
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FLORIDA POWER AND LIGHT COMPANY
TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON EXISTING AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	PROBABLE REMAINING LIFE	STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS				PROPOSED ESTIMATES				ANNUAL DEPRECIATION RATE (19)%(12)C	ANNUAL DEPRECIATION RATE (19)%(12)C	INCREASE DECREASE (INCREASE)	
				AUTHORIZED SURVIVOR CURVE/ RETIREMENT RATIO	PROBABLE REMAINING LIFE	ANNUAL DEPRECIATION ACCUMULATED	ANNUAL DEPRECIATION RATE	NET SALVAGE	PROBABLE SURVIVOR CURVE/ RETIREMENT RATIO	ANNUAL DEPRECIATION ACCUMULATED	ANNUAL DEPRECIATION RATE				
FT MYERS UNIT 2															
341.00 STRUCTURES AND IMPROVEMENTS	50,997,534.01	13,405,006	06-2043	60-R2*	(2)	1,193,342	2.34	06-2043	60-S0*	(4)	1,930,614	3.79	737,122	737,122	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	6,006,082.04	645,236	06-2043	50-R15*	(3)	174,796	3.04	06-2043	60-R0.5*	(1)	152,784	4.48	27,914	27,914	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	399,506,444.16	54,559	06-2043	90-R*	(3)	29,640,982	7.42	06-2043	90.0*	(4)	23,438,372	5.87	6,202,610	6,202,610	
344.00 GENERATORS	58,019,932.88	22,713,488	06-2043	60-R2*	(3)	1,624,588	2.80	06-2043	65-R1*	(4)	1,850,421	3.24	265,883	265,883	
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,164,213.33	1,346,533	06-2043	50-S0.5*	(2)	1,011,306	1.95	06-2043	60-R1*	(1)	1,056,533	3.46	545,227	545,227	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,068,471,589.37	197,662,242	06-2043	50-S0.5*	(2)	51,079,225	4.79	06-2043	60-R1*	(1)	62,307,689	4.90	1,327,644	1,327,644	
TOTAL FT MYERS UNIT 2	1,244,307,614.39	196,837,271				57,423,929	4.61				61,445,694	4.94	4,621,865	4,621,865	
FT MYERS UNIT 3															
341.00 STRUCTURES AND IMPROVEMENTS	7,159,661.13	2,699,586	06-2043	60-R2*	(2)	241,997	3.38	06-2043	60-S0*	(4)	231,345	3.23	(10,652)	(10,652)	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	4,388,904.37	2,451,003	06-2043	50-R15*	(3)	157,119	3.59	06-2043	60-R0.5*	(1)	102,493	2.34	54,626	54,626	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	54,834,902.88	(5,375,187)	06-2043	25-R1*	(2)	2,163,574	3.94	06-2043	25-R1*	(3)	2,489,120	4.54	325,546	325,546	
344.00 GENERATORS	10,478,859.43	2,068,398	06-2043	60-R2*	(3)	362,489	3.46	06-2043	65-R1*	(5)	445,260	4.25	82,771	82,771	
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,857,488.38	633,580	06-2043	50-S0.5*	(2)	60,443	3.65	06-2043	60-R1*	(1)	68,893	5.89	8,450	8,450	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,857,488.38	633,580	06-2043	50-S0.5*	(2)	60,443	3.65	06-2043	60-R1*	(1)	68,893	5.89	8,450	8,450	
TOTAL FT MYERS UNIT 3	127,954,826.06	646,674				6,070,321	3.96				6,147,321	4.77	76,645	76,645	
TOTAL FT MYERS COMBINED CYCLE PLANT	1,244,307,614.39	196,837,271				57,423,929	4.61				61,445,694	4.94	4,621,865	4,621,865	
MAMATEE COMBINED CYCLE PLANT															
MAMATEE UNIT 3	149,461,549.81	30,645,693	06-2046	60-R2*	(3)	3,379,819	2.37	06-2046	60-S0*	(4)	6,549,033	3.69	1,889,090	1,889,090	
341.00 STRUCTURES AND IMPROVEMENTS	5,407,180.12	1,315,034	06-2046	50-R15*	(3)	146,597	2.60	06-2046	60-R0.5*	(1)	134,932	3.61	54,345	54,345	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	306,782,276.49	83,993,813	06-2046	50-R1*	(3)	10,243,706	3.35	06-2046	50-O1*	(0)	10,886,255	3.56	642,549	642,549	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	44,329,894.99	13,297,486	06-2046	60-R2*	(3)	1,054,890	2.38	06-2046	65-R1*	(4)	1,336,906	3.40	282,016	282,016	
344.00 GENERATORS	50,459,834.92	20,659,822	06-2046	50-R2.5*	(2)	1,256,450	2.49	06-2046	65-S0*	(1)	1,430,325	2.83	173,875	173,875	
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,348,584.63	6,397,407	06-2046	50-S0.5*	(2)	897,456	2.77	06-2046	60-R1*	(1)	900,246	2.65	12,790	12,790	
TOTAL MAMATEE UNIT 3	768,012,072.92	192,042,222				34,122,322	4.34				33,646,804	4.26	(97,428)	(97,428)	
TOTAL MAMATEE COMBINED CYCLE PLANT	768,012,072.92	192,042,222				34,122,322	4.34				33,646,804	4.26	(97,428)	(97,428)	
MARTIN COMBINED CYCLE PLANT															
MARTIN COMMON	257,948,201.92	178,504,320	06-2034	60-R2*	(2)	5,778,062	2.24	06-2045	60-S0*	(4)	4,274,033	1.66	(1,504,059)	(1,504,059)	
341.00 STRUCTURES AND IMPROVEMENTS	3,679,315.98	3,648,279	06-2034	50-R15*	(3)	231,723	2.42	06-2045	60-R0.5*	(1)	288,683	2.89	54,940	54,940	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	24,082,961.55	2,010,771	06-2034	90.0*	(3)	1,220,991	5.07	06-2045	90.0*	(4)	1,625,990	6.75	404,999	404,999	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	17,787,041.26	7,032,283	06-2034	50-R2.5*	(2)	362,244	2.04	06-2045	65-S0*	(2)	511,774	2.88	149,530	149,530	
344.00 GENERATORS	346,358,277.32	205,722,006	06-2034	50-S0.5*	(2)	8,499,832	2.46	06-2045	60-R1*	(1)	7,630,935	2.22	(868,237)	(868,237)	
TOTAL MARTIN COMMON	2,336,802.20	719,480	06-2034	60-R2*	(2)	46,672	2.00	06-2034	60-S0*	(4)	139,842	5.99	93,170	93,170	
341.00 STRUCTURES AND IMPROVEMENTS	165,540.63	126,329	06-2034	50-R15*	(3)	3,360	2.03	06-2034	60-R0.5*	(1)	3,484	2.10	124	124	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	146,662,997.96	50,654,375	06-2034	90.0*	(3)	6,395,972	7.69	06-2034	90.0*	(4)	7,990,198	5.00	1,594,226	1,594,226	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	29,768,397.99	14,300,590	06-2034	60-R2*	(3)	991,221	3.33	06-2034	65-R1*	(4)	1,375,852	4.62	384,731	384,731	
344.00 GENERATORS	28,518,918.14	18,342,428	06-2034	50-R2.5*	(2)	761,175	2.69	06-2034	65-S0*	(2)	900,878	3.16	133,703	133,703	
345.00 ACCESSORY ELECTRIC EQUIPMENT	278,029,703.92	116,034,296	06-2034	50-S0.5*	(2)	13,724,960	4.95	06-2034	60-R1*	(1)	13,248,933	4.79	(486,027)	(486,027)	
TOTAL MARTIN UNIT 3	2,336,802.20	719,480	06-2034	60-R2*	(2)	46,672	2.00	06-2034	60-S0*	(4)	139,842	5.99	93,170	93,170	
341.00 STRUCTURES AND IMPROVEMENTS	2,336,802.20	719,480	06-2034	60-R2*	(2)	46,672	2.00	06-2034	60-S0*	(4)	139,842	5.99	93,170	93,170	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	173,143.35	115,140	06-2034	50-R15*	(3)	3,360	2.03	06-2034	60-R0.5*	(1)	3,484	2.10	124	124	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	17,779,708.92	4,508,633	06-2034	90.0*	(3)	6,395,972	7.69	06-2034	90.0*	(4)	7,990,198	5.00	1,594,226	1,594,226	
344.00 GENERATORS	30,475,792.81	12,110,033	06-2034	60-R2*	(3)	914,274	3.00	06-2034	65-R1*	(4)	1,626,644	5.34	712,370	712,370	
345.00 ACCESSORY ELECTRIC EQUIPMENT	25,995,465.99	14,981,990	06-2034	50-R2.5*	(2)	709,650	2.75	06-2034	65-S0*	(2)	947,334	3.67	237,684	237,684	
TOTAL MARTIN UNIT 4	278,794,111.67	108,071,239	06-2034	50-S0.5*	(2)	12,972,848	4.63	06-2034	60-R1*	(1)	14,879,948	5.34	1,907,100	1,907,100	
MARTIN UNIT 6	24,729,469.96	10,573,063	06-2046	60-R2*	(2)	598,454	2.42	06-2046	60-S0*	(4)	687,168	2.78	88,734	88,734	
341.00 STRUCTURES AND IMPROVEMENTS	11,426,633.11	4,334,069	06-2046	50-R15*	(3)	308,519	2.70	06-2046	60-R0.5*	(1)	340,266	2.98	31,747	31,747	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	14,666,766.99	3,098,439	06-2046	90.0*	(3)	1,194,999	8.19	06-2046	90.0*	(4)	1,594,226	10.79	399,227	399,227	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	256,306,507.92	30,698,431	06-2046	60-R2*	(3)	19,724,107	7.76	06-2046	65-R1*	(4)	18,555,221	8.49	(1,168,886)	(1,168,886)	
344.00 GENERATORS	46,627,173.84	13,786,407	06-2046	60-R2*	(3)	1,230,957	2.64	06-2046	65-R1*	(4)	1,591,822	3.41	360,323	360,323	
345.00 ACCESSORY ELECTRIC EQUIPMENT	52,397,468.11	21,407,288	06-2046	50-S0.5*	(2)	1,396,790	2.61	06-2046	65-S0*	(2)	1,489,113	2.94	122,624	122,624	
TOTAL MARTIN UNIT 6	271,850,106.33	152,959,731	06-2046	50-S0.5*	(2)	34,386,792	4.77	06-2046	60-R1*	(1)	35,710,652	4.67	(676,321)	(676,321)	
TOTAL MARTIN COMBINED CYCLE PLANT	1,603,572,288.64	682,871,331				68,679,689	4.29				69,828,798	4.28	(6,081)	(6,081)	

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON EXISTING AND PROPOSED DEPRECIATION RATE

ACCOUNT	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	PROBABLE REMAINING LIFE	SURVIVOR CURVE/ RETIREMENT RATE	NET SALVAGE	ANNUAL DEPRECIATION ACC'RUALS	ANNUAL DEPRECIATION RATE	PROPOSED ESTIMATES		INCREASE (DECREASE) (14)(12)(17)		
								PROBABLE REMAINING LIFE	ANNUAL DEPRECIATION ACC'RUALS			
SANFORD COMBINED CYCLE PLANT												
SANFORD COMMON												
341.00 STRUCTURES AND IMPROVEMENTS	86,969,899.29	33,724,729	06-2043	60-50.2 *	(3)	2,053,134	2.40	06-2043	(1)	2,169,615	3.21	606,541
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,462.45	10,464	06-2043	50-R1.5 *	(3)	2,001	2.33	06-2043	(1)	4,652	4.58	1,991
343.00 PRIME MOVERS - GENERAL	18,673,265.45	827,275	06-2043	50-R1.1 *	(3)	1,327,192	7.96	06-2043	(1)	833,951	5.00	(493,831)
344.00 GENERATORS - CAPITAL SPARE PARTS	5,149,253.33	13,523	06-2043	60-R2 *	(3)	4,890	3.36	06-2043	(4)	1,650	3.76	(2,025,846)
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,863,571.12	1,259,746	06-2043	50-R2.5 *	(2)	458,437	3.06	06-2043	(2)	676,129	4.54	270,692
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,668,352.95	857,081	06-2043	50-S0.5 *	(2)	71,951	2.81	06-2043	(1)	91,990	3.45	17,039
TOTAL SANFORD COMMON	174,768,191.30	49,946,036				6,476,678	4.58			66,866,619	3.96	(1,526,269)
SANFORD UNIT 4												
341.00 STRUCTURES AND IMPROVEMENTS	1,639,463.93	4,783,771	06-2043	60-R2 *	(3)	183,594	2.39	06-2043	(1)	1,577.78	0.27	(64,786)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,962,945.19	331,000	06-2043	50-R1.5 *	(3)	48,772	2.51	06-2043	(1)	84,220	4.25	34,448
343.00 PRIME MOVERS - GENERAL	290,868,520.45	60,252,383	06-2043	50-R1.1 *	(3)	11,632,261	4.00	06-2043	(1)	12,153,618	4.18	521,357
344.00 GENERATORS - CAPITAL SPARE PARTS	1,181,849.00	1,181,849	06-2043	60-R2 *	(3)	1,181,849	2.89	06-2043	(1)	1,181,849	3.65	(99,999)
345.00 ACCESSORY ELECTRIC EQUIPMENT	40,300,942.08	12,425,004	06-2043	50-R2.5 *	(2)	1,164,697	2.88	06-2043	(1)	1,463,942	3.80	297,245
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	36,691,488.25	13,937,309	06-2043	50-R2.5 *	(2)	913,618	2.49	06-2043	(1)	1,180,895	3.22	287,277
TOTAL SANFORD UNIT 4	671,742,668.82	163,939,639				38,592,626	6.53			26,676,697	4.63	(3,949,674)
SANFORD UNIT 5												
341.00 STRUCTURES AND IMPROVEMENTS	7,465,851.84	3,878,485	06-2042	60-R2 *	(2)	189,553	2.42	06-2042	(1)	202,020	2.71	21,467
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	962,324.30	359,189	06-2042	50-R1.5 *	(3)	23,969	2.44	06-2042	(1)	33,696	3.45	9,987
343.00 PRIME MOVERS - GENERAL	290,466,352.14	71,075,387	06-2042	50-R1.1 *	(3)	12,090,773	4.12	06-2042	(1)	12,246,143	4.17	155,070
344.00 GENERATORS - CAPITAL SPARE PARTS	34,198,439.81	13,227,936	06-2042	60-R2 *	(3)	1,101,006	2.81	06-2042	(1)	1,138,659	3.33	37,655
345.00 ACCESSORY ELECTRIC EQUIPMENT	33,554,724.70	13,144,536	06-2042	50-R2.5 *	(2)	869,001	2.56	06-2042	(1)	1,108,958	3.30	249,957
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,955,539.92	1,025,659	06-2042	50-S0.5 *	(2)	88,349	2.76	06-2042	(1)	101,103	2.92	21,811
TOTAL SANFORD UNIT 5	677,656,832.71	188,128,741				31,652,977	6.59			32,646,225	4.61	(4,856,535)
TOTAL SANFORD COMBINED CYCLE PLANT												
	1,320,967,086.95	317,258,999				70,605,684	5.35			60,792,447	4.60	(947,3237)
TURKEY POINT COMBINED CYCLE PLANT												
TURKEY POINT UNITS												
341.00 STRUCTURES AND IMPROVEMENTS	53,949,215.58	17,587,658	06-2047	60-R2 *	(2)	1,257,017	2.33	06-2047	(4)	1,602,301	2.97	345,284
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,666,333.33	1,666,333	06-2047	50-R1.1 *	(3)	1,666,333	3.26	06-2047	(1)	1,666,333	3.96	2,028,058
343.00 PRIME MOVERS - GENERAL	336,329,951.96	36,505,724	06-2047	50-R1.1 *	(3)	11,032,226	3.26	06-2047	(1)	13,860,168	4.00	2,827,942
344.00 GENERATORS - CAPITAL SPARE PARTS	211,449,306.63	28,128,731	06-2047	60-R2 *	(3)	16,429,611	7.77	06-2047	(4)	13,885,815	6.61	(2,543,796)
345.00 ACCESSORY ELECTRIC EQUIPMENT	30,526,210.13	(1,653,139)	06-2047	50-R2.5 *	(2)	1,007,396	2.89	06-2047	(4)	1,238,796	4.00	231,399
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	13,739,186.85	4,541,000	06-2047	50-S0.5 *	(2)	379,292	2.76	06-2047	(1)	401,103	2.92	21,811
TOTAL TURKEY POINT UNITS	771,562,265.41	111,650,668				31,638,615	4.41			32,646,225	4.61	(1,007,610)
TOTAL TURKEY POINT COMBINED CYCLE PLANT												
	771,562,265.41	111,650,668				31,638,615	4.41			32,646,225	4.61	(1,007,610)
WEST COUNTY COMBINED CYCLE PLANT												
WEST COUNTY COMMON												
341.00 STRUCTURES AND IMPROVEMENTS	77,913,221.09	15,696,351	06-2051	60-R2 *	(2)	2,033,535	2.61	06-2051	(4)	2,358,606	3.03	325,071
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,611,779.64	1,754,015	06-2051	50-R1.1 *	(3)	248,880	2.89	06-2051	(1)	283,725	3.06	14,845
343.00 PRIME MOVERS - GENERAL	29,434,944.37	3,307,990	06-2051	50-R1.1 *	(3)	608,979	3.26	06-2051	(1)	1,005,833	3.54	78,804
344.00 GENERATORS - CAPITAL SPARE PARTS	15,969,194.59	2,517,821	06-2051	60-R2 *	(3)	11,454,620	2.92	06-2051	(2)	482,564	3.16	(3,774,444)
345.00 ACCESSORY ELECTRIC EQUIPMENT	2,065,749.90	542,845	06-2051	50-S0.5 *	(2)	59,940	2.93	06-2051	(1)	64,032	3.13	4,122
TOTAL WEST COUNTY COMMON	286,708,696.33	50,052,042				15,316,600	5.34			12,020,937	4.36	(2,196,150)
WEST COUNTY UNIT 1												
341.00 STRUCTURES AND IMPROVEMENTS	85,529,145.85	22,975,917	06-2049	60-R2 *	(3)	2,178,557	2.65	06-2049	(4)	2,297,564	2.95	218,007
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	10,873,183.91	4,833,844	06-2049	50-R1.5 *	(3)	165,000	3.15	06-2049	(1)	839,740	3.95	(23,984)
343.00 PRIME MOVERS - GENERAL	306,048,883.24	44,940,934	06-2049	50-R1.1 *	(3)	11,897,120	3.92	06-2049	(1)	11,991,614	3.66	(95,176)
344.00 GENERATORS - CAPITAL SPARE PARTS	163,860,415.77	14,559,030	06-2049	60-R2 *	(3)	19,310,749	11.80	06-2049	(4)	11,220,390	7.41	(7,190,369)
345.00 ACCESSORY ELECTRIC EQUIPMENT	76,655,440.24	21,854,068	06-2049	50-R2.5 *	(2)	2,156,190	2.85	06-2049	(1)	2,209,927	2.92	53,747
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,769,857.52	2,575,892	06-2049	50-S0.5 *	(2)	265,902	3.03	06-2049	(1)	249,341	2.86	(14,651)
TOTAL WEST COUNTY UNIT 1	703,151,228.36	126,712,605				31,907,597	5.38			30,251,953	4.29	(1,716,086)
WEST COUNTY UNIT 2												
341.00 STRUCTURES AND IMPROVEMENTS	9,785,165.78	3,785,655	06-2049	60-R2 *	(3)	659,716	2.77	06-2049	(4)	597,605	2.95	(61,911)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,232,180.88	1,886,366	06-2049	50-R1.5 *	(3)	251,853	3.44	06-2049	(1)	226,044	3.00	(25,809)
343.00 PRIME MOVERS - GENERAL	252,418,457.20	28,435,351	06-2049	50-R1.1 *	(3)	8,607,469	3.41	06-2049	(1)	9,613,009	3.81	1,005,540
344.00 GENERATORS - CAPITAL SPARE PARTS	162,200,015.93	11,770,457	06-2049	60-R2 *	(3)	18,851,521	9.16	06-2049	(4)	17,155,937	10.58	2,297,585
345.00 ACCESSORY ELECTRIC EQUIPMENT	31,129,838.52	9,410,208	06-2049	50-R2.5 *	(2)	1,896,542	2.88	06-2049	(1)	1,985,843	2.88	(89,699)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,726,021.11	3,657,896	06-2049	50-S0.5 *	(2)	361,161	3.08	06-2049	(1)	328,199	2.80	(32,962)
TOTAL WEST COUNTY UNIT 2	547,944,927.86	74,106,466				21,160,770	5.07			30,686,947	5.02	(3,887,971)

FLORIDA POWER AND LIGHT COMPANY
 STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
 AUTHORIZED IN DOCKETS NO. 18021-LEI AND 2017097-LEI
 TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON EXISTING AND PROPOSED DEPRECIATION RATES

ACCOUNT	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	PROBABLE REMAINING LIFE	AUTHORITY RETIREMENT DATE	SURVIVOR CURVE/ RETIREMENT RATIO	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	PROBABLE REMAINING LIFE	SURVIVOR CURVE/ RETIREMENT RATIO	NET SALVAGE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	INCREASE (DECREASE) (14)/(12)-(7)
WEST COUNTY UNIT														
341.00 STRUCTURES AND IMPROVEMENTS	56,263,169.53	12,932,615	06-2051	80-R2*	(2)	1,486,140	2.64	1,655,618	60-S0*	(4)	1,655,618	2.84	169,478	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	12,189,103.95	2,290,334	06-2051	50-R15*	(3)	383,960	3.15	383,643	60-R0.5*	(1)	383,643	3.15	1,809,877	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	151,740,133.72	12,654,651	06-2051	90-R1*	(3)	17,866,325	8.48	11,851,658	90-R1*	(4)	11,851,658	7.49	(1,808,257)	
344.00 GENERATORS	78,288,988.01	18,008,716	06-2051	60-R2*	(3)	2,105,576	2.76	2,270,708	65-R1*	(4)	2,270,708	2.88	165,132	
345.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,486,152.00	1,850,000	06-2051	50-S0.5*	(2)	1,102,691	1.33	1,102,691	60-R1*	(1)	1,102,691	2.12	114,824	
TOTAL WEST COUNTY UNIT	952,107,346.92	176,944,771				38,629,432	3.97	38,729,685			38,729,685	4.07	907,093	
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,436,022,019.89	382,815,621				116,270,836	4.77	109,866,616			109,866,616	4.51	(539,420)	
CAPE CAMMERAL COMBINED CYCLE PLANT														
341.00 STRUCTURES AND IMPROVEMENTS	87,696,669.77	18,951,645	06-2055	50-R15*	(3)	2,340,475	2.69	2,508,972	60-S0.5*	(1)	2,508,972	2.86	168,895	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	46,966,366.78	10,637,715	06-2053	50-R15*	(3)	1,454,895	2.87	1,404,138	60-S0.5*	(1)	1,404,138	2.87	(60,757)	
343.00 PRIME MOVERS - GENERAL	418,024,250.87	17,384,167	06-2053	50-R1*	(3)	12,314,614	2.96	15,250,977	50-O1*	(1)	15,250,977	3.67	2,855,893	
344.00 GENERATORS	79,391,513.99	4,750,488	06-2053	60-R2*	(3)	2,817,832	2.93	2,817,832	65-R1*	(4)	2,817,832	2.90	1,577,243	
345.00 MISCELLANEOUS POWER PLANT EQUIPMENT	118,379,430.79	24,738,405	06-2053	50-R2.5*	(3)	3,354,562	2.81	3,354,562	65-S0*	(2)	3,354,562	2.85	51,146	
TOTAL CAPE CAMMERAL COMBINED CYCLE PLANT	853,166,192.32	57,421,212				28,617,633	3.74	40,785,090			40,785,090	4.27	5,133,437	
RIVERIA COMBINED CYCLE PLANT														
341.00 STRUCTURES AND IMPROVEMENTS	82,860,775.65	14,884,886	06-2054	80-R2*	(2)	2,137,808	2.58	2,137,808	60-S0*	(4)	2,137,808	2.84	215,591	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	60,981,843.55	10,072,429	06-2054	50-R15*	(3)	1,744,081	2.86	1,805,159	60-R0.5*	(1)	1,805,159	2.86	61,078	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	142,624,520.90	2,020,730	06-2054	90-L*	(3)	10,039,358	7.04	11,006,849	90-L*	(4)	11,006,849	7.72	987,491	
344.00 GENERATORS	87,056,237.09	15,428,072	06-2054	60-R2*	(3)	2,385,313	2.74	2,540,913	65-R1*	(4)	2,540,913	2.92	185,600	
345.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12,206,288.35	2,302,489	06-2054	50-S0.5*	(2)	326,507	2.67	243,704	60-R1*	(1)	243,704	2.82	17,797	
TOTAL RIVERIA COMBINED CYCLE PLANT	952,369,608.76	72,476,596				34,538,536	3.48	39,423,472			39,423,472	3.97	4,884,894	
PT. EVERGLADES COMBINED CYCLE PLANT														
341.00 STRUCTURES AND IMPROVEMENTS	116,650,389.95	16,378,154	06-2056	60-R2*	(2)	3,053,220	2.64	3,242,331	60-S0.5*	(4)	3,242,331	2.80	189,800	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	44,972,610.74	6,713,444	06-2056	50-R15*	(3)	1,304,206	2.90	1,288,150	60-R0.5*	(1)	1,288,150	2.86	(18,050)	
343.00 PRIME MOVERS - GENERAL	598,726,839.34	33,781,084	06-2056	90-R1*	(3)	17,902,046	2.99	19,988,214	50-O1*	(1)	19,988,214	3.34	2,096,168	
344.00 GENERATORS	97,591,241.08	11,545,986	06-2056	60-R2*	(3)	2,663,422	2.73	2,776,417	65-R1*	(4)	2,776,417	2.85	213,025	
345.00 MISCELLANEOUS POWER PLANT EQUIPMENT	98,951,248.77	13,548,419	06-2056	50-R2.5*	(2)	2,711,264	2.74	2,801,598	65-S0*	(2)	2,801,598	2.83	90,334	
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT	1,174,225,306.95	95,438,476				45,546,184	3.62	45,749,473			45,749,473	3.90	3,201,289	
ONECHOEBEE COMBINED CYCLE PLANT														
341.00 STRUCTURES AND IMPROVEMENTS	91,902,661.44	6,992,006	06-2059	80-R2*	(2)	2,426,230	2.64	2,539,004	60-S0.5*	(4)	2,539,004	2.76	112,774	
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	730,073,229.20	43,340,844	06-2059	50-R15*	(3)	12,096,226	2.90	12,934,188	50-O1*	(1)	12,934,188	3.10	838,184	
343.00 PRIME MOVERS - CAPITAL SPARE PARTS	153,453,866.53	17,300,316	06-2059	90-L*	(3)	10,912,703	7.11	9,740,548	90-L*	(4)	9,740,548	6.35	(1,172,155)	
344.00 GENERATORS	58,800,523.04	4,255,508	06-2059	60-R2*	(3)	1,665,800	2.73	1,682,166	65-R1*	(4)	1,682,166	2.88	17,666	
345.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,269,983.79	1,562,659	06-2059	50-S0.5*	(2)	323,448	2.87	294,453	60-R1*	(1)	294,453	2.61	(23,995)	
TOTAL ONECHOEBEE COMBINED CYCLE PLANT	1,187,074,547.16	83,489,075				41,048,771	3.46	40,906,820			40,906,820	3.45	(141,951)	

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON EXISTING AND PROPOSED DEPRECIATION RATE

ACCOUNT	ORIGINAL COST DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	PROBABLE REMAINING LIFE	AUTHORIZED IN DOCKETS NO. 160021-EI AND 2017097-EI		PROPOSED ESTIMATES		ANNUAL DEPRECIATION RATE	ANNUAL DEPRECIATION RATE	INCREASE (DECREASE)
				PROBABLE REMAINING LIFE	NET SALVAGE	PROBABLE REMAINING LIFE	NET SALVAGE			
LAUDERDALE COMBINED CYCLE PLANT										
LAUDERDALE COMMON										
341.00 FUEL-HOLDERS AND IMPROVEMENTS	20,697,095.23	16,100,536	06-2033	60-50.2*	2.20	06-2062	60-50.1*	637,477	2.76	129,543
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	7,591,138.86	5,202,139	06-2033	50-R1.1*	3.09	06-2062	50-O1*	213,536	3.10	(21,278)
343.00 PRIME MOVERS - GENERAL	922,825.41	(806,789)	06-2033	50-R1.1*	5.20	06-2062	50-O1*	28,608	3.10	(19,379)
344.00 GENERATORS - ELECTRIC EQUIPMENT	1,580,174.00	1,430,960	06-2033	50-R1.1*	4.30	06-2062	50-O1*	4,879	4.30	(72)
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,924.79	42,277	06-2033	50-50.5*	1.60	06-2062	60-R1.1*	4,879	2.81	(2)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,592.09	3,338	06-2033	50-50.5*	3.42	06-2062	60-R1.1*	116	2.81	(45)
TOTAL LAUDERDALE COMMON	32,367,291.97	20,263,137		635,976	2.59	924,937		1,146	2.86	86,851
TOTAL LAUDERDALE COMBINED CYCLE PLANT	32,367,291.97	20,263,137		635,976	2.59	924,937		1,146	2.86	86,851
TOTAL COMBINED CYCLE PRODUCTION PLANT	13,472,544,483.09	2,163,870,880		534,444,149	4.28	536,296,000		536,296,000	4.30	1,851,861
SIMPLE CYCLE AND PEAKER PLANTS										
LAUDERDALE GTs										
341.00 STRUCTURES AND IMPROVEMENTS	4,879,985.35	3,428,187	06-2028	60-R2*	7.40	06-2031	60-S0*	171,697	3.54	(186,174)
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	1,910,892.75	1,416,970	06-2028	50-R1.1*	8.22	06-2031	50-O1*	30,167	4.96	(31,217)
343.00 PRIME MOVERS - GENERAL	18,543,989.43	10,180,281	06-2028	50-R1.1*	6.22	06-2031	50-O1*	739,185	4.96	(640,157)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	5,503,943.61	(7,407,015)	06-2028	25-R1.1*	4.19	06-2031	25-R1.1*	1,612,568	29.30	1,381,863
344.00 GENERATORS	8,016,724.33	3,399,803	06-2028	60-R2*	8.09	06-2031	65-R1*	543,637	6.78	(104,115)
344.00 ACCESSORY ELECTRIC EQUIPMENT	1,650,323.69	1,327,237	06-2028	50-50.5*	7.50	06-2031	60-S0*	3,352,643	6.05	227,913
TOTAL FT. MYERS GTs	47,650,323.69	13,827,237		3,124,720	7.50	3,124,720		3,124,720	8.05	227,913
LAUDERDALE PEAKERS										
341.00 STRUCTURES AND IMPROVEMENTS	33,546,197.06	3,204,248	06-2056	60-R2*	2.69	06-2056	60-S0*	943,663	2.93	81,270
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	12,910,892.75	9,232,366	06-2056	50-R1.5*	86.162	06-2056	60-R0.5*	90,104	3.10	3,842
343.00 PRIME MOVERS - GENERAL	141,901,137.76	72,500,781	06-2056	25-R1.1*	2.91	06-2056	25-R1.1*	3,854,143	2.90	(175,180)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	57,967,779.41	6,488,966	06-2056	60-R2*	1,611,301	06-2056	65-R1*	1,740,070	3.00	122,769
344.00 GENERATORS	47,784,989.10	5,851,597	06-2056	50-50.5*	2.80	06-2056	60-S0*	1,373,115	2.97	33,697
344.00 ACCESSORY ELECTRIC EQUIPMENT	469,736,026.87	46,736,027	06-2056	50-50.5*	2.90	06-2056	60-R1.1*	11,547,637	2.86	(75,656)
TOTAL LAUDERDALE PEAKERS	677,946,882.25	1,180,194		182,595	2.69	182,595		182,595	2.70	657
FT. MYERS PEAKERS										
341.00 STRUCTURES AND IMPROVEMENTS	3,947,602.43	1,516,359	06-2056	50-R1.5*	57.649	06-2056	60-R0.5*	48,245	2.48	(9,404)
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	115,329,181.10	48,632,396	06-2056	25-R1.1*	2.91	06-2056	25-R1.1*	2,008,237	2.82	(9,945)
343.00 PRIME MOVERS - GENERAL	70,597,867.01	10,870,444	06-2056	50-R1.1*	2.31	06-2056	50-R1.1*	2,008,237	2.82	(9,945)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	18,659,606.25	1,046,355	06-2056	60-R2*	2.79	06-2056	65-R1.1*	525,473	3.16	60,921
344.00 GENERATORS	19,853,909.88	2,150,835	06-2056	50-50.5*	2.80	06-2056	60-S0*	599,371	2.81	(1,241)
344.00 ACCESSORY ELECTRIC EQUIPMENT	168,729,642.06	37,345,351	06-2056	50-50.5*	2.91	06-2056	60-R1.1*	4,600,666	2.55	(87,762)
TOTAL FT. MYERS PEAKERS	623,107,800.89	109,656,162		21,239,514	3.35	20,178,725		20,178,725	3.19	(1,600,779)
TOTAL SIMPLE CYCLE AND PEAKER PLANTS	623,107,800.89	109,656,162		21,239,514	3.35	20,178,725		20,178,725	3.19	(1,600,779)
SOLAR PRODUCTION PLANT										
DESOTO SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	6,524,515.48	1,845,197	06-2039	SQUARE*	3.45	06-2039	SQUARE*	1,845,197	3.45	0
343.00 PRIME MOVERS - GENERAL	115,329,181.10	48,632,396	06-2039	SQUARE*	3.36	06-2039	SQUARE*	3,871,026	3.36	0
345.00 ACCESSORY ELECTRIC EQUIPMENT	28,700,888.28	10,479,076	06-2039	SQUARE*	3.65	06-2039	SQUARE*	929,332	3.47	(17,443)
TOTAL DESOTO SOLAR	147,394,622.07	61,079,639		603,865,775	3.42	603,865,775		603,865,775	3.46	(62,323)
SPACE COAST SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	3,863,262.77	1,450,841	06-2040	SQUARE*	3.45	06-2040	SQUARE*	1,341,816	3.39	(2,438)
343.00 PRIME MOVERS - GENERAL	61,528,698.52	2,245,709	06-2040	SQUARE*	3.31	06-2040	SQUARE*	2,245,709	3.42	(1,434)
345.00 ACCESSORY ELECTRIC EQUIPMENT	61,569,172.46	23,772,553	06-2040	SQUARE*	3.33	06-2040	SQUARE*	2,059,469	3.44	(68,294)
TOTAL SPACE COAST SOLAR	126,961,133.75	40,474,049		2,650,494	3.33	2,650,494		2,650,494	3.44	(68,294)
MARTIN SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	21,002,162.91	6,503,838	06-2045	SQUARE*	2.99	06-2045	SQUARE*	6,174,718	2.94	(10,489)
343.00 PRIME MOVERS - GENERAL	402,438,132.25	121,008,950	06-2045	SQUARE*	2.88	06-2045	SQUARE*	12,697,897	3.15	1,697,669
345.00 ACCESSORY ELECTRIC EQUIPMENT	41,571,119.55	11,529,999	06-2045	SQUARE*	2.85	06-2045	SQUARE*	2,203,445	3.06	(1,418)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	497,669,343.04	129,716,059	06-2045	SQUARE*	2.89	06-2045	SQUARE*	13,462,987	3.14	1,096,330
TOTAL MARTIN SOLAR	962,681,057.75	278,758,846		13,462,987	2.89	13,462,987		13,462,987	3.14	1,096,330

Docket No. 20210015-EI
Summary of Depreciation for Standalone FPL Assets
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FLORIDA POWER AND LIGHT COMPANY
STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON EXISTING AND PROPOSED DEPRECIATION RATE

(1) ACCOUNT	(2) ORIGINAL COST DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4) REMAINING LIFE	(5) PROBABLE RETIEMENT DATE	(6) SURVIVOR CURVE/ RETIEMENT RATE	(7) NET SALVAGE	(8) ANNUAL DEPRECIATION ACCRUALS (7)(4)(6)(2)	(9) ANNUAL DEPRECIATION RATE	(10) SURVIVOR CURVE/ RETIEMENT RATE	(11) NET SALVAGE	(12) ANNUAL DEPRECIATION ACCRUALS	(13) ANNUAL DEPRECIATION RATE	(14)(12)(7) INCREASE (DECREASE)
BARCOCK RANCH SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	8,912,828.11	1,541,801	06-2046	06-2046	SQUARE*	0	300,362	3.37	06-2046	0	300,613	3.37	251
343.00 PRIME MOVERS - GENERAL	102,385,077.57	18,419,148	06-2046	06-2046	SQUARE*	0	3,450,613	3.37	06-2046	0	3,450,613	3.37	131,850
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,500,000.00	1,500,000.00	06-2046	06-2046	SQUARE*	0	4,362,537	3.37	06-2046	0	4,362,537	3.37	17,743
TOTAL BARCOCK RANCH SOLAR	102,394,805.68	23,216,811											
BARCOCK PRESERVE SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	5,527,838.64	276,072	06-2050	06-2050	SQUARE*	0	186,288	3.37	06-2050	0	184,079	3.33	(2,209)
343.00 PRIME MOVERS - GENERAL	62,690,855.53	3,176,336	06-2046	06-2046	SQUARE*	0	2,111,671	3.37	06-2050	0	2,180,517	3.48	68,846
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,213,114.70	850,306	06-2050	06-2050	SQUARE*	0	378,084	3.37	06-2050	0	373,600	3.33	(4,484)
TOTAL BARCOCK PRESERVE SOLAR	79,431,808.87	4,296,714					2,670,046	3.37		2,558,187	3.46	112,139	
MANATEE SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	6,956,698.43	1,433,247	06-2046	06-2046	SQUARE*	0	338,536	3.38	06-2046	0	347,712	3.49	11,176
343.00 PRIME MOVERS - GENERAL	97,102,787.76	17,676,050	06-2046	06-2046	SQUARE*	0	3,282,074	3.38	06-2046	0	3,351,423	3.48	69,349
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,132,083.94	2,698,343	06-2046	06-2046	SQUARE*	0	612,864	3.38	06-2046	0	629,455	3.47	16,591
TOTAL MANATEE SOLAR	123,191,569.12	22,807,639					4,233,474	3.38		4,338,630	3.46	105,126	
CITRUS SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	9,293,165.55	1,705,622	06-2046	06-2046	SQUARE*	0	515,897	3.37	06-2046	0	525,151	3.50	10,254
343.00 PRIME MOVERS - GENERAL	99,909,816.55	17,699,745	06-2046	06-2046	SQUARE*	0	3,354,559	3.37	06-2046	0	3,427,184	3.50	140,541
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,385,773.20	2,593,840	06-2046	06-2046	SQUARE*	0	619,601	3.37	06-2046	0	644,033	3.50	24,442
TOTAL CITRUS SOLAR	127,578,755.30	21,999,207					4,295,057	3.37		4,496,368	3.51	177,237	
CORAL FARMS SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	6,681,719.41	718,913	06-2048	06-2048	SQUARE*	0	225,174	3.37	06-2048	0	224,757	3.36	(417)
343.00 PRIME MOVERS - GENERAL	12,209,463.05	1,851,022	06-2048	06-2048	SQUARE*	0	2,570,959	3.37	06-2048	0	2,578,908	3.36	(7,951)
345.00 ACCESSORY ELECTRIC EQUIPMENT	87,997,093.54	11,826,457	06-2048	06-2048	SQUARE*	0	2,965,165	3.37	06-2048	0	2,963,010	3.37	(2,155)
TOTAL CORAL FARMS SOLAR	106,888,276.00	13,396,392					3,751,298	3.37		3,756,675	3.36	5,377	
HORIZON SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	7,942,084.64	852,488	06-2048	06-2048	SQUARE*	0	267,648	3.37	06-2048	0	267,229	3.36	(419)
343.00 PRIME MOVERS - GENERAL	64,541,269.59	9,434,948	06-2048	06-2048	SQUARE*	0	2,175,041	3.37	06-2048	0	2,173,823	3.37	(1,218)
345.00 ACCESSORY ELECTRIC EQUIPMENT	86,794,394.71	12,941,557	06-2048	06-2048	SQUARE*	0	2,891,309	3.37	06-2048	0	2,888,613	3.37	(2,696)
TOTAL HORIZON SOLAR	159,277,748.94	20,228,993					5,344,098	3.37		5,339,671	3.36	(4,275)	
HAMMOCK SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	14,403,838.08	1,475,123	06-2048	06-2048	SQUARE*	0	485,403	3.37	06-2048	0	487,317	3.38	1,914
343.00 PRIME MOVERS - GENERAL	63,918,207.70	9,155,057	06-2048	06-2048	SQUARE*	0	2,154,044	3.37	06-2048	0	2,160,282	3.38	6,238
345.00 ACCESSORY ELECTRIC EQUIPMENT	31,476,084.00	4,216,440	06-2048	06-2048	SQUARE*	0	1,502,292	3.37	06-2048	0	1,502,999	3.38	7,007
TOTAL HAMMOCK SOLAR	109,798,130.78	14,846,620					2,141,739	3.37		2,149,600	3.38	7,929	
INTERSTATE SOLARS AND IMPROVEMENTS													
341.00 STRUCTURES AND IMPROVEMENTS	7,260,794.51	466,678	06-2049	06-2049	SQUARE*	0	244,688	3.37	06-2049	0	246,788	3.40	2,100
343.00 PRIME MOVERS - GENERAL	71,856,852.51	14,462,466	06-2049	06-2049	SQUARE*	0	2,419,857	3.37	06-2049	0	2,478,700	3.03	(41,857)
345.00 ACCESSORY ELECTRIC EQUIPMENT	89,807,762.09	15,619,477	06-2049	06-2049	SQUARE*	0	3,611,956	3.37	06-2049	0	3,605,903	3.40	3,107
TOTAL INTERSTATE SOLAR	168,925,409.11	20,548,621					6,276,501	3.37		6,531,391	3.11	(25,990)	
BLUE CYPRESS SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	11,656,584.07	1,183,047	06-2048	06-2048	SQUARE*	0	391,136	3.37	06-2048	0	399,656	3.39	1,169
343.00 PRIME MOVERS - GENERAL	64,432,591.26	9,118,326	06-2048	06-2048	SQUARE*	0	2,171,378	3.37	06-2048	0	2,182,022	3.39	10,644
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,338,310.77	1,466,602	06-2048	06-2048	SQUARE*	0	483,134	3.37	06-2048	0	485,100	3.39	1,966
TOTAL BLUE CYPRESS SOLAR	90,427,486.10	11,767,975					3,045,648	3.37		3,066,778	3.39	2,035	
LOGGERHEAD SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	12,478,970.17	1,279,071	06-2048	06-2048	SQUARE*	0	420,565	3.37	06-2048	0	422,188	3.38	1,621
343.00 PRIME MOVERS - GENERAL	64,328,907.69	9,310,945	06-2048	06-2048	SQUARE*	0	2,167,915	3.37	06-2048	0	2,170,699	3.37	2,654
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,729,254.88	1,473,762	06-2048	06-2048	SQUARE*	0	484,580	3.37	06-2048	0	486,448	3.38	1,868
TOTAL LOGGERHEAD SOLAR	90,537,132.74	11,063,778					3,072,620	3.37		3,089,335	3.38	1,655	
BAREFOOT BAY SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	11,828,880.15	1,212,004	06-2048	06-2048	SQUARE*	0	396,633	3.37	06-2048	0	400,184	3.38	1,551
343.00 PRIME MOVERS - GENERAL	13,409,445.02	1,382,148	06-2048	06-2048	SQUARE*	0	2,180,960	3.37	06-2048	0	2,185,183	3.39	4,223
345.00 ACCESSORY ELECTRIC EQUIPMENT	98,589,788.13	11,782,324	06-2048	06-2048	SQUARE*	0	3,032,313	3.37	06-2048	0	3,026,606	3.39	(5,707)
TOTAL BAREFOOT BAY SOLAR	122,828,113.30	12,376,476					3,609,906	3.37		3,611,573	3.39	1,667	
INDIAN RIVERS SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	7,234,905.12	784,644	06-2048	06-2048	SQUARE*	0	243,816	3.37	06-2048	0	242,754	3.36	(1,062)
343.00 PRIME MOVERS - GENERAL	64,328,907.69	9,310,945	06-2048	06-2048	SQUARE*	0	2,167,915	3.37	06-2048	0	2,170,699	3.37	2,654
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,566,626.67	1,187,131	06-2048	06-2048	SQUARE*	0	2,957,889	3.37	06-2048	0	2,956,729	3.37	(1,160)
TOTAL INDIAN RIVERS SOLAR	82,128,439.48	9,282,720					3,469,620	3.37		3,470,182	3.37	562	
NORTHERN PRESERVE SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	10,348,160.61	697,975	06-2050	06-2050	SQUARE*	0	346,733	3.37	06-2050	0	338,997	3.27	(10,186)
343.00 PRIME MOVERS - GENERAL	48,667,129.29	3,095,020	06-2050	06-2050	SQUARE*	0	1,570,660	3.37	06-2050	0	1,595,019	3.42	24,359
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,661,038.77	714,419	06-2050	06-2050	SQUARE*	0	359,351	3.37	06-2050	0	359,338	3.27	(10,033)
TOTAL NORTHERN PRESERVE SOLAR	69,676,328.67	4,497,413					2,276,744	3.37		2,293,374	3.36	16,678	
ECHO RIVER SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	11,101,047.31	697,693	06-2050	06-2050	SQUARE*	0	371,105	3.37	06-2050	0	368,760	3.30	(2,854)
343.00 PRIME MOVERS - GENERAL	70,393,231.36	4,041,495	06-2050	06-2050	SQUARE*	0	2,372,252	3.37	06-2050	0	2,432,488	3.46	59,996
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,772,569.83	700,972	06-2050	06-2050	SQUARE*	0	464,139	3.37	06-2050	0	455,018	3.30	(9,121)
TOTAL ECHO RIVER SOLAR	95,266,838.50	5,440,160					3,211,496	3.37		3,256,266	3.42	44,021	

FLORIDA POWER AND LIGHT COMPANY
 STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
 TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON EXISTING AND PROPOSED DEPRECIATION RATE

(1) ACCOUNT	(2) ORIGINAL COST DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4) PROBABLE RETIRES DATE	(5) SURVIVOR CURVE/ RETIRES DATE	(6) NET SALVAGE	(7) ANNUAL DEPRECIATION ACC'RUALS (7)(6)(4)	(8) ANNUAL DEPRECIATION RATE (8)(7)	PROPOSED ESTIMATES			(14)(12)(7) INCREASE (DECREASE)		
								(9) SURVIVOR CURVE/ RETIRES DATE	(10) RETIREMENT RATE	(11) NET SALVAGE		(12) ANNUAL DEPRECIATION ACC'RUALS	(13) ANNUAL DEPRECIATION RATE (13)(12)
HERCULES SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	10,172,392.52	584,440	06-2050	SQUARE*	0	342,810	3.37	06-2050	SQUARE*	0	336,066	3.30	(6,744)
343.00 PRIME MOVERS - GENERAL	71,614,709.75	4,112,074	06-2050	SQUARE*	0	2,415,416	3.37	06-2050	50-R2.5*	0	2,474,437	3.46	61,021
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,556,596.25	475,571	06-2050	SQUARE*	0	282,342	3.37	06-2050	SQUARE*	0	282,342	3.42	46,969
TOTAL HERCULES SOLAR	88,343,698.52	5,472,085			0	3,214,468	3.37			0	3,248,745	3.42	46,267
OSORNEY SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	6,531,482.25	720,233	06-2048	SQUARE*	0	220,111	3.37	06-2048	SQUARE*	0	219,044	3.35	(1,067)
343.00 PRIME MOVERS - GENERAL	65,346,021.74	9,442,614	06-2048	SQUARE*	0	2,202,161	3.37	06-2048	50-R2.5*	0	2,205,633	3.37	3,102
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,486,297.53	1,815,258	06-2048	SQUARE*	0	555,958	3.37	06-2048	SQUARE*	0	552,865	3.35	(2,703)
TOTAL OSORNEY SOLAR	90,363,797.52	11,951,105			0	2,978,230	3.37			0	2,974,763	3.37	(3,467)
SOUTHPOK SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	11,158,673.20	641,674	06-2049	SQUARE*	0	378,317	3.37	06-2049	SQUARE*	0	383,370	3.45	6,653
343.00 PRIME MOVERS - GENERAL	71,644,440.67	4,114,208	06-2049	SQUARE*	0	2,414,418	3.37	06-2049	50-R2.5*	0	2,556,936	3.57	142,517
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,354,418.00	823,458	06-2049	SQUARE*	0	485,070	3.37	06-2049	SQUARE*	0	491,487	3.43	8,417
TOTAL SOUTHPOK SOLAR	97,157,531.87	5,579,221			0	3,277,804	3.37			0	3,431,793	3.53	153,989
TWIN LAKES SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	17,102,265.66	710,738	06-2050	SQUARE*	0	586,098	3.37	06-2050	SQUARE*	0	595,045	3.27	(8,947)
343.00 PRIME MOVERS - GENERAL	57,269,956.66	3,139,338	06-2050	SQUARE*	0	1,854,650	3.37	06-2050	50-R2.5*	0	1,897,645	3.27	42,989
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,558,821.48	838,889	06-2050	SQUARE*	0	423,232	3.37	06-2050	SQUARE*	0	410,860	3.27	(12,372)
TOTAL TWIN LAKES SOLAR	78,417,466.11	5,278,005			0	2,664,060	3.37			0	2,694,750	3.38	30,689
BLUE HERON SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	7,023,285.40	466,430	06-2050	SQUARE*	0	238,685	3.37	06-2050	SQUARE*	0	229,823	3.27	(8,862)
343.00 PRIME MOVERS - GENERAL	54,847,812.26	4,477,000	06-2050	SQUARE*	0	1,482,339	3.37	06-2050	50-R2.5*	0	1,500,529	3.27	18,190
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,918,843.26	701,622	06-2050	SQUARE*	0	401,865	3.37	06-2050	SQUARE*	0	390,018	3.27	(11,847)
TOTAL BLUE HERON SOLAR	78,237,515.92	5,264,179			0	2,671,517	3.37			0	2,689,450	3.39	17,933
CATTLE RANCH SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	8,574,675.97	638,415	06-2050	SQUARE*	0	322,633	3.37	06-2050	SQUARE*	0	313,258	3.27	(9,375)
343.00 PRIME MOVERS - GENERAL	54,085,807.64	3,950,027	06-2050	SQUARE*	0	1,821,981	3.37	06-2050	50-R2.5*	0	1,850,256	3.42	28,265
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,672,583.26	1,011,691	06-2050	SQUARE*	0	509,762	3.37	06-2050	SQUARE*	0	509,865	3.38	103
TOTAL CATTLE RANCH SOLAR	78,972,583.26	4,841,566			0	2,559,904	3.37			0	2,570,760	3.39	10,856
OSKEGO BEE SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	12,640,419.88	725,180	06-2050	SQUARE*	0	425,982	3.37	06-2050	SQUARE*	0	417,639	3.30	(8,343)
343.00 PRIME MOVERS - GENERAL	71,005,144.25	4,065,027	06-2050	SQUARE*	0	2,392,873	3.37	06-2050	50-R2.5*	0	2,453,814	3.46	60,941
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,652,722.82	978,422	06-2050	SQUARE*	0	509,762	3.37	06-2050	SQUARE*	0	509,865	3.40	103
TOTAL OSKEGO BEE SOLAR	99,498,272.82	5,698,221			0	3,332,737	3.37			0	3,394,719	3.41	42,163
NASSAU SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	6,014,604.03	211,138	06-2050	SQUARE*	0	202,692	3.37	06-2050	SQUARE*	0	203,418	3.38	724
343.00 PRIME MOVERS - GENERAL	60,660,102.06	2,129,425	06-2050	SQUARE*	0	2,044,248	3.37	06-2050	50-R2.5*	0	2,145,556	3.54	101,308
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,162,283.33	321,627	06-2050	SQUARE*	0	308,762	3.37	06-2050	SQUARE*	0	309,865	3.38	1,103
TOTAL NASSAU SOLAR	75,836,979.42	2,862,190			0	2,559,703	3.37			0	2,659,637	3.51	103,159
UNION SPRINGS SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	5,554,979.41	294,627	06-2050	SQUARE*	0	188,616	3.37	06-2050	SQUARE*	0	187,917	3.36	702
343.00 PRIME MOVERS - GENERAL	58,841,465.46	2,055,581	06-2050	SQUARE*	0	1,892,957	3.37	06-2050	50-R2.5*	0	2,081,227	3.54	98,270
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,897,383.53	311,984	06-2050	SQUARE*	0	299,595	3.37	06-2050	SQUARE*	0	300,675	3.38	1,070
TOTAL UNION SPRINGS SOLAR	74,393,722.20	2,562,372			0	2,479,077	3.37			0	2,579,719	3.51	100,642
SUNSHINE GATEWAY SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	5,114,382.08	366,084	06-2049	SQUARE*	0	172,335	3.37	06-2049	SQUARE*	0	172,477	3.37	115
343.00 PRIME MOVERS - GENERAL	47,942,137.28	3,185,978	06-2049	SQUARE*	0	1,616,650	3.37	06-2049	50-R2.5*	0	1,640,622	3.42	24,872
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,342,552.53	740,955	06-2049	SQUARE*	0	348,544	3.37	06-2049	SQUARE*	0	348,182	3.37	(366)
TOTAL SUNSHINE GATEWAY SOLAR	68,399,467.65	6,415,976			0	3,072,562	3.37			0	3,128,719	3.50	116,121
IBES SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	5,452,354.23	300,515	06-2049	SQUARE*	0	183,744	3.37	06-2049	SQUARE*	0	183,866	3.37	112
343.00 PRIME MOVERS - GENERAL	45,875,675.19	2,824,000	06-2049	SQUARE*	0	2,000,000	3.37	06-2049	50-R2.5*	0	2,050,000	3.50	117,500
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,939,162.16	724,071	06-2049	SQUARE*	0	368,786	3.37	06-2049	SQUARE*	0	368,786	3.37	0
TOTAL IBES SOLAR	97,466,667.65	6,564,666			0	3,062,370	3.37			0	3,200,697	3.50	118,214
SWEETBAY SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	10,865,672.05	731,085	06-2050	SQUARE*	0	370,217	3.37	06-2050	SQUARE*	0	359,432	3.27	(10,785)
343.00 PRIME MOVERS - GENERAL	47,942,137.28	3,185,978	06-2050	SQUARE*	0	1,616,650	3.37	06-2050	50-R2.5*	0	1,640,622	3.42	24,872
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,342,552.53	740,955	06-2050	SQUARE*	0	348,544	3.37	06-2050	SQUARE*	0	348,182	3.37	(366)
TOTAL SWEETBAY SOLAR	69,866,296.37	4,464,115			0	2,359,054	3.37			0	2,358,464	3.37	(590)
TAL SITES SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	5,788,789.05	203,210	06-2050	SQUARE*	0	185,082	3.37	06-2050	SQUARE*	0	185,778	3.38	698
343.00 PRIME MOVERS - GENERAL	58,382,536.99	2,049,470	06-2050	SQUARE*	0	1,867,491	3.37	06-2050	50-R2.5*	0	2,084,956	3.54	97,504
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,183,867.51	309,551	06-2050	SQUARE*	0	291,169	3.37	06-2050	SQUARE*	0	293,231	3.38	1,662
TOTAL TAL SITES SOLAR	72,369,697.65	2,862,231			0	2,463,742	3.37			0	2,568,094	3.51	99,662
KROME SOLAR													
341.00 STRUCTURES AND IMPROVEMENTS	6,614,110.06	365,102	06-2049	SQUARE*	0	188,078	3.37	06-2049	SQUARE*	0	189,168	3.37	1,090
343.00 PRIME MOVERS - GENERAL	67,592,032.34	4,842,031	06-2049	SQUARE*	0	2,277,852	3.37	06-2049	50-R2.5*	0	2,384,119	3.53	106,267
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,107,459.23	724,057	06-2049	SQUARE*	0	340,650	3.37	06-2049	SQUARE*	0	340,842	3.37	183
TOTAL KROME SOLAR	83,713,601.62	5,929,231			0	2,761,488	3.37			0	2,894,027	3.50	116,999

Docket No. 20210015-EI
Summary of Depreciation for Standalone FPL Assets
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FLORIDA POWER AND LIGHT COMPANY
STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS
TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON EXISTING AND PROPOSED DEPRECIATION RATE

(1) ACCOUNT	(2) ORIGINAL COST DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4) PROBABLE RETIREMENT DATE	(5) SURVIVOR CURVE/ RETIREMENT RATE	(6) NET SALVAGE	(7) ANNUAL DEPRECIATION ACCUALS	(8) ANNUAL DEPRECIATION RATE	(9) PROPOSED ESTIMATES ANNUAL DEPRECIATION ACCUALS	(10) ANNUAL DEPRECIATION RATE	(11) INCREASE (DECREASE) (14)/(12)-(7)
SABAL PALM SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	6,169,889.80	146,836	06-2051	SQUARE*	0	207,925	3.37	203,904	3.31	(3,981)
343.00 PRIME MOVERS - GENERAL	62,228,324.15	1,480,914	06-2051	SQUARE*	0	2,097,027	3.37	2,150,280	3.46	53,253
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,184,782.35	18,447	06-2051	SQUARE*	0	26,085	3.37	26,085	3.46	(803)
TOTAL SABAL PALM SOLAR	71,182,996.30	1,665,797			0	2,340,037	3.37	2,386,269	3.43	46,232
DUNN NEW SOLAR ENERGY CENTER										
341.00 STRUCTURES AND IMPROVEMENTS	6,771,282.30	142,312	06-2051	SQUARE*	0	228,192	3.37	224,483	3.32	(3,709)
343.00 PRIME MOVERS - GENERAL	68,291,658.47	1,435,287	06-2051	SQUARE*	0	2,301,429	3.37	2,366,697	3.47	65,168
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,314,735.96	210,785	06-2051	SQUARE*	0	341,657	3.37	341,656	3.32	(15)
TOTAL DUNN NEW SOLAR ENERGY CENTER	85,377,676.73	1,794,385			0	2,871,278	3.37	2,928,836	3.44	57,558
RODGE SOLAR ENERGY CENTER										
341.00 STRUCTURES AND IMPROVEMENTS	5,629,648.68	157,893	06-2051	SQUARE*	0	189,536	3.37	185,178	3.30	(4,358)
343.00 PRIME MOVERS - GENERAL	59,712,605.87	1,584,360	06-2051	SQUARE*	0	2,012,315	3.37	2,057,637	3.45	45,322
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,018,980.41	239,301	06-2051	SQUARE*	0	303,939	3.37	297,613	3.30	(6,326)
TOTAL RODGE SOLAR ENERGY CENTER	74,361,234.96	1,981,554			0	2,515,790	3.37	2,540,427	3.42	24,637
MAGNOLIA SPRINGS SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	6,912,249.70	165,935	06-2050	SQUARE*	0	198,243	3.37	200,712	3.39	2,467
343.00 PRIME MOVERS - GENERAL	60,291,688.20	1,875,144	06-2050	SQUARE*	0	2,098,575	3.37	2,107,136	3.38	(8,561)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,006,166.34	283,221	06-2050	SQUARE*	0	303,508	3.37	305,748	3.39	2,238
TOTAL MAGNOLIA SPRINGS SOLAR	76,210,104.24	2,324,280			0	2,512,326	3.37	2,513,604	3.39	1,278
EGRET SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	6,777,199.76	202,804	06-2050	SQUARE*	0	194,692	3.37	195,397	3.38	695
343.00 PRIME MOVERS - GENERAL	62,806,446.80	1,968,333	06-2050	SQUARE*	0	2,266,575	3.37	2,287,634	3.38	(21,057)
345.00 ACCESSORY ELECTRIC EQUIPMENT	72,943,466.72	2,357,110	06-2050	SQUARE*	0	2,454,626	3.37	2,453,669	3.51	89,957
TOTAL EGRET SOLAR	146,527,113.28	4,528,247			0	4,615,893	3.37	4,636,660	3.38	20,767
PELICAN SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	6,620,042.71	154,834	06-2051	SQUARE*	0	196,135	3.37	191,846	3.30	(4,289)
343.00 PRIME MOVERS - GENERAL	58,697,946.88	1,591,560	06-2051	SQUARE*	0	1,978,121	3.37	2,022,536	3.45	44,605
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,188,796.87	27,637	06-2051	SQUARE*	0	28,575	3.37	28,575	3.45	(838)
TOTAL PELICAN SOLAR	76,506,786.46	1,874,031			0	2,192,831	3.37	2,242,946	3.42	50,115
LAKESHORE SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	5,569,068.31	196,200	06-2050	SQUARE*	0	188,332	3.37	189,025	3.38	673
343.00 PRIME MOVERS - GENERAL	58,368,458.35	1,978,768	06-2050	SQUARE*	0	1,899,617	3.37	1,933,257	3.54	94,140
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,188,796.87	27,637	06-2050	SQUARE*	0	28,575	3.37	28,575	3.56	(878)
TOTAL LAKESHORE SOLAR	75,126,323.93	2,102,605			0	2,116,524	3.37	2,150,857	3.51	34,333
PALM BAY SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	6,582,440.38	158,918	06-2051	SQUARE*	0	221,828	3.37	217,693	3.31	(4,135)
343.00 PRIME MOVERS - GENERAL	66,397,996.42	1,852,593	06-2051	SQUARE*	0	2,237,245	3.37	2,293,905	3.46	56,720
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,027,071.94	239,034	06-2051	SQUARE*	0	337,912	3.37	331,461	3.31	(6,451)
TOTAL PALM BAY SOLAR	82,987,508.74	1,978,545			0	2,796,986	3.37	2,843,079	3.43	46,093
WILLOW SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	6,629,869.25	193,848	06-2051	SQUARE*	0	198,493	3.37	195,753	3.35	(2,740)
343.00 PRIME MOVERS - GENERAL	59,544,185.08	1,250,076	06-2051	SQUARE*	0	2,006,639	3.37	2,063,609	3.47	58,930
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,959,523.74	188,811	06-2051	SQUARE*	0	300,982	3.37	298,162	3.32	(4,820)
TOTAL WILLOW SOLAR	76,133,578.07	1,582,835			0	2,506,094	3.37	2,557,424	3.44	48,720
ORANGE BLOSSOM										
341.00 STRUCTURES AND IMPROVEMENTS	6,086,173.50	110,925	06-2051	SQUARE*	0	205,441	3.37	202,684	3.32	(2,757)
343.00 PRIME MOVERS - GENERAL	62,926,338.80	1,987,973	06-2051	SQUARE*	0	2,312,950	3.37	2,369,749	3.52	46,776
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,298,338.80	188,973	06-2051	SQUARE*	0	308,149	3.37	308,149	3.32	(1,171)
TOTAL ORANGE BLOSSOM	78,668,371.69	1,386,871			0	2,596,360	3.37	2,680,582	3.45	84,211
FORT DRUM SOLAR										
341.00 STRUCTURES AND IMPROVEMENTS	6,812,846.45	100,002	06-2051	SQUARE*	0	196,893	3.37	193,258	3.32	(3,635)
343.00 PRIME MOVERS - GENERAL	58,368,458.35	1,968,333	06-2051	SQUARE*	0	2,266,575	3.37	2,287,634	3.50	21,276
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,188,796.87	27,637	06-2051	SQUARE*	0	28,575	3.37	28,575	3.45	(818)
TOTAL FORT DRUM SOLAR	76,369,001.67	1,995,972			0	2,492,043	3.37	2,519,467	3.45	27,424
VOLUNTARY SOLAR PARTNERSHIP										
341.00 STRUCTURES AND IMPROVEMENTS	23,024.12	2,269	06-2048	SQUARE*	0	776	3.37	782	3.40	6
343.00 PRIME MOVERS - GENERAL	34,777,902.65	2,693,793	06-2048	SQUARE*	0	1,172,015	3.37	1,249,867	3.59	77,852
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,337,370.08	33,370	06-2048	SQUARE*	0	38,446	3.37	38,446	3.59	(56)
TOTAL VOLUNTARY SOLAR PARTNERSHIP	38,140,001.85	2,725,422			0	1,216,637	3.37	1,426,235	3.59	149,737
C & S SOLAR PARTNERSHIP										
341.00 STRUCTURES AND IMPROVEMENTS	8,215,940.66	1,525,812	06-2046	SQUARE*	0	276,877	3.37	285,537	3.48	8,660
343.00 PRIME MOVERS - GENERAL	6,539,005.12	1,139,857	06-2046	SQUARE*	0	200,145	3.37	195,274	3.30	(4,871)
TOTAL C & S SOLAR PARTNERSHIP	14,754,945.78	2,665,669			0	477,022	3.37	480,811	3.40	3,789
NEW SOLAR 2021										
341.00 STRUCTURES AND IMPROVEMENTS	43,524,439.18	68,471	06-2051	SQUARE*	0	1,466,774	3.37	1,471,697	3.38	4,813
343.00 PRIME MOVERS - GENERAL	48,646,846.80	1,544,340	06-2051	SQUARE*	0	2,044,948	3.37	2,044,948	3.38	(2)
345.00 ACCESSORY ELECTRIC EQUIPMENT	68,301,046.00	104,302	06-2051	SQUARE*	0	2,234,345	3.37	2,241,978	3.38	7,633
TOTAL NEW SOLAR 2021	160,472,332.00	1,717,113			0	5,746,067	3.37	5,758,623	3.50	11,556
TOTAL SOLAR PRODUCTION PLANT	4,188,898,413.35	488,017,968			0	152,625,937	3.33	156,611,942	3.41	3,986,005

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 Summary of Depreciation for Standalone FPL Assets
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FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON EXISTING AND PROPOSED DEPRECIATION RATE

ACCOUNT	ORIGINAL COST DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS				PROPOSED ESTIMATES				ANNUAL DEPRECIATION RATE (13)/(12)(2)	INCREASE OR DECREASE (14)/(12)(17)	
			PROBABLE REMAINING LIFE (4)	SURVIVOR CURVE/ RETIREMENT RATE (5)	NET SALVAGE (6)	ANNUAL DEPRECIATION ACC'RUALS (7)(4)(5)(6)	PROBABLE REMAINING LIFE (9)	SURVIVOR CURVE/ RETIREMENT RATE (10)	NET SALVAGE (11)	ANNUAL DEPRECIATION ACC'RUALS (12)			
ENERGY STORAGE													
348.00 ENERGY STORAGE EQUIPMENT	453,716,378.00	21,622,200	10-S3	0	453,716.38	10.00	20-S3	0	22,102,894	4.98	(22,760,744)		
TOTAL ENERGY STORAGE	453,716,378.00	21,622,200			453,716.38	10.00			22,102,894	4.98	(22,760,744)		
TOTAL OTHER PRODUCTION PLANT	18,147,987,776.01	2,783,437,170			753,686,898	4.15			7,536,937,271	4.05	(17,393,427)		
TOTAL PRODUCTION PLANT	26,628,747,215.18	6,675,648,932			1,992,438,873	4.10			9,641,131,918	3.62	(27,821,985)		
TRANSMISSION PLANT													
350.20 EASEMENTS	251,688,093.77	45,222,018	100-R4	0	2,139,348	0.85	75-R4	0	3,013,305	1.55	1,773,857		
352.00 STRUCTURES AND IMPROVEMENTS	312,515,719.54	39,443,042	65-R3	(15)	5,312,767	1.70	70-R1.5	(15)	5,123,294	1.64	(189,473)		
353.00 STATION EQUIPMENT	2,692,917,585.68	432,432,220	44-L1	0	53,099,518	2.04	41-S0	0	65,897,393	2.51	12,697,875		
354.00 TRANSMISSION TOWERS AND TOWER FIXTURES	1,088,898,926.74	143,290,029	70-R4	(15)	1,206,338	1.11	65-R4	(25)	1,584,137	1.48	4,000,000		
355.00 TOWERS AND FIXTURES	109,898,926.74	14,320,029	70-R4	(15)	1,206,338	1.11	65-R4	(25)	1,584,137	1.48	4,000,000		
356.00 POLES AND FIXTURES	2,036,025,632.06	340,767,474	55-S0	(40)	472,357,956	2.32	60-R1	(50)	51,592,907	2.53	4,357,112		
357.00 OVERHEAD POWER LINES AND DEVICES	1,343,727,927.97	234,955,373	65-S0	(45)	3,198,443	2.38	60-R1.5	(50)	33,477,724	2.48	1,380,000		
358.00 UNDERGROUND CONDUCTORS AND DEVICES	186,025,538.41	30,645,848	65-R3	(20)	3,516,639	1.87	65-R3	(20)	3,728,887	1.98	212,548		
359.00 ROADS AND TRAILS	132,750,811.00	36,419,698	75-R4	(10)	17,655,583	1.33	75-R4	(10)	1,959,941	1.50	224,358		
TOTAL TRANSMISSION PLANT	7,616,626,922.63	1,335,877,571			161,424,176	2.12			186,575,354	2.45	25,332,179		
DISTRIBUTION PLANT													
361.00 STRUCTURES AND IMPROVEMENTS	327,028,281.04	74,841,681	65-R3	(15)	5,722,960	1.75	70-R2.5	(15)	5,230,744	1.60	(492,216)		
362.00 ENERGY STORAGE EQUIPMENT	2,759,229,350.94	212,123,740	10-S3	0	445,000	10.00	20-S3	0	62,239,198	3.27	10,285,417		
363.00 ENERGY STORAGE EQUIPMENT	2,759,229,350.94	212,123,740	10-S3	0	445,000	10.00	20-S3	0	62,239,198	3.27	10,285,417		
364.10 POLES, TOWERS AND FIXTURES - WOOD	1,611,708,326.44	432,590,198	44-R2.5	(60)	578,991,158	3.58	40-R2	(90)	86,672,895	5.38	28,973,737		
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	1,646,658,385.03	100,254,047	55-R3	(60)	46,998,764	2.85	50-R1.5	(80)	65,554,143	4.04	19,897,379		
365.00 UNDERGROUND CONDUIT - DUCT SYSTEM	2,293,138,162.97	463,803,695	70-R3	(10)	32,420,562	1.42	70-R3	(10)	32,668,982	1.43	248,400		
366.00 UNDERGROUND CONDUIT - DIRECT BURIED	121,915,198.80	36,665,336	65-R4	0	2,438,304	2.00	55-R4	0	2,147,532	1.76	(290,852)		
367.00 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	692,318,409.01	235,098,014	45-L1	0	11,872,340	1.74	40-S0.5	0	17,380,541	2.53	5,493,201		
368.00 LINE TRANSFORMERS	3,117,141,379.37	932,821,072	34-S0	(15)	92,890,813	2.98	40-R0.5	(15)	84,203,615	2.70	(8,686,998)		
369.00 SERVICES - UNDERGROUND	1,290,498,600.24	388,098,029	45-R2	(15)	30,719,795	2.40	55-R2	(15)	25,449,881	1.96	(5,269,914)		
370.00 METERS	116,790,864.10	89,351,461	38-R2	(20)	3,316,863	2.84	40-R2	(25)	2,728,191	2.34	(588,672)		
371.00 METERS - MOUNTAINS ON CUSTOMERS' PREMISES	797,963,988.15	313,532,019	20-R2.5	(20)	47,595,141	6.33	20-R2.5	(25)	53,777,522	6.70	5,769,381		
371.40 ELECTRIC VEHICLE CHARGERS	10,989,731.76	36,128,748	15-S3	0	706,335	6.67	15-S3	0	732,862	6.92	26,227		
375.00 STREET LIGHTING AND SIGNAL SYSTEMS	697,976,331.49	62,874,940	39-L0	(15)	172,395,951	2.47	30-O1	(10)	291,155,892	4.17	11,875,991		
TOTAL DISTRIBUTION PLANT	21,545,938,928.89	4,850,050,705			571,040,368	2.53			661,583,895	3.02	110,543,227		
GENERAL PLANT													
390.00 STRUCTURES AND IMPROVEMENTS	706,286,601.67	129,794,063	55-R1.5	10	10,594,299	1.50	60-R1	(5)	12,302,671	1.74	1,708,272		
392.00 AUTOMOBILES	1,613,275.44	1,755,212	6-L1.5	15	7,583,087	15.70	6-L1.5	20	4,851,252	2.89	(2,197,255)		
392.30 HEAVY TRUCKS	378,273,925.53	30,781,644	13-S3	15	20,729,411	5.48	13-L3	20	20,105,284	5.32	(624,127)		
392.40 TRACTOR TRAILERS	1,930,088.65	550,572	9-L2.5	5	50,777	2.63	9-L2.5	20	169,332	8.77	(118,555)		
396.00 POWER OPERATED EQUIPMENT	5,869,642.38	2,297,220	11-L1.5	15	1,415,220	7.05	13-L1.5	20	290,903	4.94	(124,317)		
397.00 COMMUNICATION EQUIPMENT - FIBER OPTICS	21,258,378.49	11,097,354	20-S2	0	414,148	3.95	25-S2	0	712,352	3.35	298,204		
TOTAL GENERAL PLANT	1,241,701,693.45	335,871,608			44,048,647	3.85			41,267,937	3.32	(2,780,660)		
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	31,404,276,585.97	6,521,599,785			776,341,190	2.47			919,238,516	2.80	153,085,746		
TOTAL DEPRECIABLE PLANT	58,031,023,781.15	13,097,185,715			1,888,777,054	3.22			1,874,240,854	3.23	5,485,790		

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED.
 ** COMMON ASSETS FOR RETIRED LAUDERDALE COMBINED CYCLE SHOULD USE THE SAME DEPRECIATION RATE AS DANIA BEACH ENERGY CENTER WHEN PLACED IN SERVICE

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
NUCLEAR PRODUCTION PLANT				
ST. LUCIE NUCLEAR PLANT				
<i>ST. LUCIE COMMON</i>				
321.00 STRUCTURES AND IMPROVEMENTS	428,283,839.42	220,749,797	217,289,206	3,460,591
322.00 REACTOR PLANT EQUIPMENT	53,525,448.17	26,980,291	22,094,849	4,895,442
323.00 TURBOGENERATOR UNITS	15,549,873.99	4,403,628	3,903,083	500,545
324.00 ACCESSORY ELECTRIC EQUIPMENT	36,864,433.16	20,611,573	20,071,649	539,924
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	23,195,582.40	7,068,923	8,903,215	(1,834,292)
TOTAL ST. LUCIE COMMON	557,419,177.14	279,814,211	272,252,002	7,562,209
<i>ST. LUCIE UNIT 1</i>				
321.00 STRUCTURES AND IMPROVEMENTS	219,004,819.38	117,397,984	123,352,358	(5,954,374)
322.00 REACTOR PLANT EQUIPMENT	924,507,798.23	434,094,797	433,777,846	316,951
323.00 TURBOGENERATOR UNITS	447,173,618.32	158,824,300	164,113,095	(5,288,795)
324.00 ACCESSORY ELECTRIC EQUIPMENT	130,121,601.62	66,282,752	70,459,553	(4,176,801)
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	17,674,265.98	8,443,789	9,039,089	(695,300)
TOTAL ST. LUCIE UNIT 1	1,738,482,103.53	785,043,623	800,741,941	(15,698,318)
<i>ST. LUCIE UNIT 2</i>				
321.00 STRUCTURES AND IMPROVEMENTS	299,078,948.47	156,901,540	160,533,985	(3,632,445)
322.00 REACTOR PLANT EQUIPMENT	1,106,308,675.98	471,521,501	453,389,717	18,131,784
323.00 TURBOGENERATOR UNITS	368,375,230.51	113,872,620	117,382,041	(3,509,421)
324.00 ACCESSORY ELECTRIC EQUIPMENT	210,886,957.94	104,337,811	108,165,443	(3,827,632)
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	26,430,446.28	14,725,176	13,656,728	1,068,448
TOTAL ST. LUCIE UNIT 2	2,011,080,259.18	861,358,649	853,127,914	8,230,735
TOTAL ST. LUCIE NUCLEAR PLANT	4,306,981,539.85	1,926,216,483	1,926,121,857	94,626
TURKEY POINT NUCLEAR PLANT				
<i>TURKEY POINT COMMON</i>				
321.00 STRUCTURES AND IMPROVEMENTS	445,026,798.56	218,491,524	138,028,156	80,463,368
322.00 REACTOR PLANT EQUIPMENT	134,184,480.45	61,725,975	30,607,586	31,118,389
323.00 TURBOGENERATOR UNITS	33,394,423.45	10,043,850	4,328,609	5,715,241
324.00 ACCESSORY ELECTRIC EQUIPMENT	54,832,778.83	35,456,650	22,513,799	12,942,851
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,836,325.78	19,319,894	12,159,674	7,160,220
TOTAL TURKEY POINT COMMON	711,274,807.07	345,037,894	207,637,824	137,400,070

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
TURKEY POINT UNIT 3				
321.00 STRUCTURES AND IMPROVEMENTS	186,076,891.33	91,882,745	52,611,781	39,270,964
322.00 REACTOR PLANT EQUIPMENT	648,686,316.63	321,294,118	184,297,051	136,997,067
323.00 TURBOGENERATOR UNITS	797,201,772.65	268,622,484	152,947,681	115,674,803
324.00 ACCESSORY ELECTRIC EQUIPMENT	165,852,716.84	91,934,343	62,559,778	29,374,565
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	16,047,826.08	3,657,491	3,500,465	157,026
TOTAL TURKEY POINT UNIT 3	1,873,865,523.53	777,391,181	455,976,756	321,474,425
TURKEY POINT UNIT 4				
321.00 STRUCTURES AND IMPROVEMENTS	157,040,616.38	75,498,522	45,116,223	30,382,299
322.00 REACTOR PLANT EQUIPMENT	609,829,495.60	275,185,284	167,278,809	107,906,475
323.00 TURBOGENERATOR UNITS	662,167,666.14	262,674,397	128,915,104	133,759,293
324.00 ACCESSORY ELECTRIC EQUIPMENT	201,940,401.23	123,229,850	80,888,731	42,341,119
325.00 MISCELLANEOUS POWER PLANT EQUIPMENT	15,689,389.37	6,978,150	3,725,853	3,252,297
TOTAL TURKEY POINT UNIT 4	1,646,667,568.72	743,566,204	425,924,720	317,641,484
TOTAL TURKEY POINT NUCLEAR PLANT	4,171,807,899.32	1,865,995,278	1,089,479,300	776,515,978
TOTAL NUCLEAR PLANT	8,478,789,439.17	3,792,211,761	3,015,601,157	776,610,604
COMBINED CYCLE PRODUCTION PLANT				
FT. MYERS COMBINED CYCLE PLANT				
<i>FT. MYERS COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	12,586,217.28	2,814,492	4,776,424	(1,961,932)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	740,848.49	539,509	511,226	28,283
343.00 PRIME MOVERS - GENERAL	2,800,163.94	421,887	502,915	(81,028)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	31,059,638.17	1,435,699	3,101,784	(1,666,085)
344.00 GENERATORS	215,270.32	65,775	58,690	7,085
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,356,651.99	349,010	373,810	(24,800)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,242,398.81	392,331	389,287	3,044
TOTAL FT. MYERS COMMON	50,001,189.00	6,018,702	9,714,136	(3,695,434)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
FT. MYERS UNIT 2				
341.00 STRUCTURES AND IMPROVEMENTS	50,997,534.01	13,405,006	16,730,715	(3,325,709)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,092,052.04	645,235	1,379,498	(734,263)
343.00 PRIME MOVERS - GENERAL	491,969,193.80	54,485,290	116,488,349	(62,003,059)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	399,595,444.16	73,344,829	50,384,750	22,960,079
344.00 GENERATORS	58,019,932.88	22,713,498	23,248,050	(534,552)
345.00 ACCESSORY ELECTRIC EQUIPMENT	56,583,231.02	25,761,283	24,563,978	1,197,305
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,154,211.40	1,310,102	1,494,212	(184,110)
TOTAL FT. MYERS UNIT 2	1,066,411,599.31	191,665,243	234,289,552	(42,624,309)
FT. MYERS UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	7,159,661.13	2,689,586	2,251,653	437,933
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	4,388,804.37	2,431,003	1,781,334	649,669
343.00 PRIME MOVERS - GENERAL	35,674,576.69	(8,419,219)	11,483,327	(19,902,546)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	54,836,902.68	(5,375,187)	7,331,444	(12,706,631)
344.00 GENERATORS	10,476,859.43	2,068,386	4,280,210	(2,211,824)
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,766,573.40	6,082,354	5,111,171	881,183
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,651,448.38	(333,596)	262,143	(695,739)
TOTAL FT. MYERS UNIT 3	127,954,826.08	(846,674)	32,501,282	(33,347,956)
TOTAL FT. MYERS COMBINED CYCLE PLANT	1,244,367,614.39	196,837,271	276,504,970	(79,667,699)
MANATEE COMBINED CYCLE PLANT				
MANATEE UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	142,481,540.61	32,642,693	61,204,808	(28,562,115)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	5,407,180.12	1,315,042	1,746,862	(431,820)
343.00 PRIME MOVERS - GENERAL	305,782,276.49	83,593,813	84,728,885	(1,135,072)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	224,014,385.99	41,488,985	34,460,026	7,028,959
344.00 GENERATORS	44,322,994.59	13,247,468	16,157,201	(2,909,733)
345.00 ACCESSORY ELECTRIC EQUIPMENT	50,459,834.92	20,659,822	19,358,138	1,301,684
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,348,584.83	6,362,407	5,595,666	766,741
TOTAL MANATEE UNIT 3	786,816,797.55	199,310,230	223,251,586	(23,941,356)
TOTAL MANATEE COMBINED CYCLE PLANT	786,816,797.55	199,310,230	223,251,586	(23,941,356)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
MARTIN COMBINED CYCLE PLANT				
MARTIN COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	257,949,201.92	176,504,320	143,183,186	33,321,134
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	9,575,315.58	3,648,279	3,651,566	(3,287)
343.00 PRIME MOVERS - GENERAL	30,199,931.24	13,495,101	8,117,382	5,377,709
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	24,082,661.55	2,010,771	2,155,950	(145,179)
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,757,041.26	7,032,283	6,055,112	977,171
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,794,125.77	3,031,250	2,145,190	886,060
TOTAL MARTIN COMMON	345,358,277.32	205,722,004	165,308,396	40,413,608
MARTIN UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	2,333,602.20	719,480	1,092,080	(372,600)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	165,540.83	126,329	107,370	18,959
343.00 PRIME MOVERS - GENERAL	146,992,697.36	62,024,975	76,310,449	(14,285,474)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	69,613,131.97	20,094,372	11,710,836	8,383,536
344.00 GENERATORS	29,766,397.99	14,390,590	15,315,910	(825,320)
345.00 ACCESSORY ELECTRIC EQUIPMENT	28,519,518.14	18,342,428	17,031,717	1,310,711
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	668,814.83	336,122	344,678	(8,556)
TOTAL MARTIN UNIT 3	278,059,703.32	116,034,296	121,913,040	(5,878,744)
MARTIN UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	2,390,699.26	470,702	826,550	(355,848)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	173,143.35	115,140	107,668	7,472
343.00 PRIME MOVERS - GENERAL	141,470,179.46	75,486,453	70,608,139	4,878,314
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	77,728,706.52	4,508,634	10,543,920	(6,035,286)
344.00 GENERATORS	30,475,792.81	12,110,033	15,213,427	(3,103,394)
345.00 ACCESSORY ELECTRIC EQUIPMENT	25,805,466.99	14,981,990	14,591,468	390,522
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	750,123.28	398,286	358,134	40,152
TOTAL MARTIN UNIT 4	278,794,111.67	108,071,239	112,249,306	(4,178,067)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
MARTIN UNIT 8				
341.00 STRUCTURES AND IMPROVEMENTS	24,729,499.96	10,573,063	10,006,068	566,995
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	11,426,633.11	4,334,069	4,129,322	204,747
343.00 PRIME MOVERS - GENERAL	326,665,682.12	61,070,601	87,157,396	(26,086,795)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	254,305,507.92	39,698,430	36,338,077	3,360,353
344.00 GENERATORS	46,627,173.94	13,786,407	16,423,236	(2,636,829)
345.00 ACCESSORY ELECTRIC EQUIPMENT	52,367,446.11	21,407,288	20,779,997	627,291
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,238,253.17	2,129,934	1,833,769	296,165
TOTAL MARTIN UNIT 8	721,360,196.33	152,989,791	176,667,865	(23,668,074)
TOTAL MARTIN COMBINED CYCLE PLANT	1,623,572,288.64	582,827,331	576,138,607	6,688,724

SANFORD COMBINED CYCLE PLANT

SANFORD COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	85,963,899.29	33,274,739	35,556,394	(2,281,855)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	88,462,45	10,464	38,266	(27,802)
343.00 PRIME MOVERS - GENERAL	16,673,265.45	827,275	3,025,235	(2,197,960)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	51,959,133.83	13,362,833	6,101,946	7,260,887
344.00 GENERATORS	202,506.51	56,226	63,289	(7,073)
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,883,571.12	1,259,746	1,803,261	(643,515)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,668,352.65	857,081	855,014	2,067
TOTAL SANFORD COMMON	172,439,191.30	49,648,366	47,443,415	2,204,951
SANFORD UNIT 4				
341.00 STRUCTURES AND IMPROVEMENTS	7,639,493.82	4,782,777	3,935,803	846,974
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,982,945.19	331,006	386,406	(55,400)
343.00 PRIME MOVERS - GENERAL	290,806,520.45	60,252,363	70,336,793	(10,084,410)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	189,258,726.53	35,226,190	25,948,854	9,277,336
344.00 GENERATORS	40,300,942.08	12,425,604	13,068,352	(642,748)
345.00 ACCESSORY ELECTRIC EQUIPMENT	36,691,488.25	13,937,309	14,798,975	(861,666)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	3,463,144.00	1,626,629	1,425,344	201,285
TOTAL SANFORD UNIT 4	570,143,260.32	128,581,899	129,900,527	(1,318,628)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SANFORD UNIT 5				
341.00 STRUCTURES AND IMPROVEMENTS	7,460,851.84	3,878,485	3,890,729	(12,244)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	982,324.30	359,189	410,576	(51,387)
343.00 PRIME MOVERS - GENERAL	293,465,352.14	71,075,387	81,243,799	(10,168,412)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	205,264,752.04	35,613,161	28,790,155	6,823,006
344.00 GENERATORS	34,199,439.61	13,727,936	14,089,484	(361,548)
345.00 ACCESSORY ELECTRIC EQUIPMENT	33,554,724.70	13,144,536	14,356,075	(1,211,539)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,851,190.70	1,330,041	1,255,575	74,466
TOTAL SANFORD UNIT 5	<u>577,778,635.33</u>	<u>139,128,735</u>	<u>144,036,393</u>	<u>(4,907,658)</u>
TOTAL SANFORD COMBINED CYCLE PLANT	1,320,361,086.95	317,358,999	321,380,335	(4,021,336)
TURKEY POINT COMBINED CYCLE PLANT				
TURKEY POINT UNIT 5				
341.00 STRUCTURES AND IMPROVEMENTS	53,949,215.58	17,587,858	16,113,576	1,474,282
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,524,955.68	4,985,233	4,119,406	865,827
343.00 PRIME MOVERS - GENERAL	336,350,551.36	36,505,736	74,446,328	(37,940,592)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	211,449,306.83	28,129,731	27,422,596	707,135
344.00 GENERATORS	39,828,219.13	(1,683,139)	12,325,644	(14,008,783)
345.00 ACCESSORY ELECTRIC EQUIPMENT	53,740,829.97	21,584,250	19,086,375	2,497,875
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	13,739,186.86	4,541,000	4,223,178	317,822
TOTAL TURKEY POINT UNIT 5	<u>721,582,265.41</u>	<u>111,650,668</u>	<u>157,737,103</u>	<u>(46,086,435)</u>
TOTAL TURKEY POINT COMBINED CYCLE PLANT	721,582,265.41	111,650,668	157,737,103	(46,086,435)
WEST COUNTY COMBINED CYCLE PLANT				
WEST COUNTY COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	77,913,221.09	15,696,351	16,845,816	(1,149,465)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,611,779.64	1,754,015	1,089,232	664,783
343.00 PRIME MOVERS - GENERAL	28,434,944.37	3,307,990	2,621,922	686,068
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	154,364,008.34	31,432,920	17,059,479	14,373,441
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,569,194.99	2,517,821	2,589,395	(81,574)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,045,749.90	342,945	304,627	38,318
TOTAL WEST COUNTY COMMON	<u>2,86,938,898.33</u>	<u>55,052,042</u>	<u>40,520,471</u>	<u>14,531,571</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
WEST COUNTY UNIT 1				
341.00 STRUCTURES AND IMPROVEMENTS	80,928,148.96	22,797,947	24,099,415	(1,301,468)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	17,873,153.91	4,833,642	4,655,252	178,390
343.00 PRIME MOVERS - GENERAL	306,048,983.24	44,940,934	70,715,318	(25,774,384)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	163,650,415.77	14,559,630	22,909,824	(8,350,194)
344.00 GENERATORS	52,265,428.72	15,150,702	15,030,345	120,357
345.00 ACCESSORY ELECTRIC EQUIPMENT	75,655,440.24	21,854,068	22,245,672	(391,604)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	8,709,637.52	2,575,682	2,383,644	192,038
TOTAL WEST COUNTY UNIT 1	705,131,208.36	126,712,605	162,039,470	(35,326,665)
WEST COUNTY UNIT 2				
341.00 STRUCTURES AND IMPROVEMENTS	33,744,238.79	9,796,566	10,674,149	(877,583)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,322,180.68	1,866,365	2,013,305	(146,940)
343.00 PRIME MOVERS - GENERAL	252,418,457.20	28,435,351	61,091,329	(32,655,978)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	162,200,015.93	7,770,457	40,870,683	(33,100,226)
344.00 GENERATORS	43,303,714.75	13,169,523	13,107,813	61,710
345.00 ACCESSORY ELECTRIC EQUIPMENT	31,129,939.52	9,410,208	9,701,204	(290,996)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,726,021.11	3,657,986	3,305,215	352,771
TOTAL WEST COUNTY UNIT 2	541,844,567.98	74,106,456	140,763,698	(66,657,242)
WEST COUNTY UNIT 3				
341.00 STRUCTURES AND IMPROVEMENTS	56,293,169.53	12,932,615	13,604,205	(671,590)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,189,193.95	2,290,324	2,565,147	(274,823)
343.00 PRIME MOVERS - GENERAL	529,109,009.95	60,961,378	102,447,380	(41,486,002)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	151,749,113.72	12,654,651	21,266,512	(8,611,861)
344.00 GENERATORS	76,288,988.01	18,008,716	17,390,457	618,259
345.00 ACCESSORY ELECTRIC EQUIPMENT	61,989,751.74	13,666,822	14,684,046	(1,017,224)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,488,118.42	6,430,212	3,215,943	3,214,269
TOTAL WEST COUNTY UNIT 3	902,107,345.32	126,944,717	175,173,690	(48,228,973)
TOTAL WEST COUNTY COMBINED CYCLE PLANT	2,436,022,019.99	382,815,821	518,497,329	(135,661,508)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
CAPE CANAVERAL COMBINED CYCLE PLANT				
CAPE CANAVERAL COMBINED CYCLE				
341.00 STRUCTURES AND IMPROVEMENTS	87,006,436.77	16,951,645	18,357,998	(1,406,353)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	48,986,356.78	10,637,775	9,238,658	1,399,117
343.00 PRIME MOVERS - GENERAL	416,034,250.87	17,384,167	72,968,188	(55,584,021)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	199,391,513.39	5,567,408	23,368,604	(17,801,196)
344.00 GENERATORS	72,806,012.99	14,750,859	14,705,108	45,751
345.00 ACCESSORY ELECTRIC EQUIPMENT	119,379,430.79	24,738,405	25,250,210	(511,805)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	10,182,153.79	1,371,022	1,938,104	(567,082)
TOTAL CAPE CANAVERAL COMBINED CYCLE	953,786,155.38	91,401,281	165,826,870	(74,425,589)
TOTAL CAPE CANAVERAL COMBINED CYCLE PLANT	953,786,155.38	91,401,281	165,826,870	(74,425,589)
RIVIERA COMBINED CYCLE PLANT				
RIVIERA COMBINED CYCLE				
341.00 STRUCTURES AND IMPROVEMENTS	82,860,775.65	14,984,896	15,162,557	(177,661)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	60,981,843.55	10,072,429	8,806,209	1,266,220
343.00 PRIME MOVERS - GENERAL	520,328,353.40	11,417,912	75,913,295	(64,495,383)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	142,604,520.90	2,020,730	13,435,054	(11,414,324)
344.00 GENERATORS	87,055,237.09	15,428,072	14,733,770	694,302
345.00 ACCESSORY ELECTRIC EQUIPMENT	86,332,819.81	16,252,069	15,747,752	504,317
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12,206,258.36	2,302,489	1,993,800	308,689
TOTAL RIVIERA COMBINED CYCLE	992,369,808.76	72,478,596	145,792,437	(73,313,841)
TOTAL RIVIERA COMBINED CYCLE PLANT	992,369,808.76	72,478,596	145,792,437	(73,313,841)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
PT. EVERGLADES COMBINED CYCLE PLANT				
<i>PT. EVERGLADES COMBINED CYCLE</i>				
341.00 STRUCTURES AND IMPROVEMENTS	115,652,360.85	16,378,154	17,000,962	(622,808)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	44,972,610.74	6,713,444	5,471,088	1,242,356
343.00 PRIME MOVERS - GENERAL	598,730,639.34	33,781,084	68,030,194	(34,249,110)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	203,942,735.88	11,213,170	22,581,695	(11,368,525)
344.00 GENERATORS	97,561,241.08	11,545,968	12,653,678	(1,107,710)
345.00 ACCESSORY ELECTRIC EQUIPMENT	98,951,248.77	13,548,419	13,765,400	(216,981)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	14,414,470.29	2,258,237	1,783,191	475,046
TOTAL PT. EVERGLADES COMBINED CYCLE	<u>1,174,225,306.95</u>	<u>95,438,476</u>	<u>141,286,208</u>	<u>(45,847,732)</u>
TOTAL PT. EVERGLADES COMBINED CYCLE PLANT	1,174,225,306.95	95,438,476	141,286,208	(45,847,732)
OKEECHOBEE COMBINED CYCLE PLANT				
<i>OKEECHOBEE CLEAN ENERGY CENTER</i>				
341.00 STRUCTURES AND IMPROVEMENTS	91,902,661.44	6,992,906	6,017,009	975,897
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	31,975,789.32	3,158,818	1,771,142	1,387,676
343.00 PRIME MOVERS - GENERAL	739,073,229.20	43,240,849	38,175,743	5,065,106
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	153,483,866.53	17,380,316	13,566,499	3,813,817
344.00 GENERATORS	58,820,523.64	4,255,528	3,529,161	726,367
345.00 ACCESSORY ELECTRIC EQUIPMENT	100,547,513.24	6,898,000	6,541,264	356,736
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	11,269,963.79	1,562,659	656,227	906,432
TOTAL OKEECHOBEE CLEAN ENERGY CENTER	<u>1,187,073,547.16</u>	<u>83,489,075</u>	<u>70,257,045</u>	<u>13,232,030</u>
TOTAL OKEECHOBEE COMBINED CYCLE PLANT	1,187,073,547.16	83,489,075	70,257,045	13,232,030

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
LAUDERDALE COMBINED CYCLE PLANT				
LAUDERDALE COMMON				
341.00 STRUCTURES AND IMPROVEMENTS	23,097,005.23	16,120,538	9,896,172 *	6,224,366
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,599,138.88	5,202,139	2,366,298 *	2,835,841
343.00 PRIME MOVERS - GENERAL	922,825.41	(806,789)	106,182 *	(912,971)
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	682,755.51	(298,822)	45,062 *	(343,884)
345.00 ACCESSORY ELECTRIC EQUIPMENT	59,974.79	42,727	19,405 *	23,322
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,592.09	3,338	646 *	2,692
TOTAL LAUDERDALE COMMON	<u>32,367,291.91</u>	<u>20,263,131</u>	<u>12,433,765</u>	<u>7,829,366</u>
TOTAL LAUDERDALE COMBINED CYCLE PLANT	32,367,291.91	20,263,131	12,433,765	7,829,366
TOTAL COMBINED CYCLE PRODUCTION PLANT	12,472,544,183.09	2,153,870,880	2,609,106,255	(455,235,375)
SIMPLE CYCLE AND PEAKER PLANTS				
LAUDERDALE GTS				
341.00 STRUCTURES AND IMPROVEMENTS	4,817,887.40	3,122,250	2,586,240	536,010
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,084,709.95	1,741,092	1,442,191	298,901
343.00 PRIME MOVERS - GENERAL	12,993,184.38	10,979,728	5,313,013	5,666,715
344.00 GENERATORS	5,032,600.21	(138,476)	2,639,808	(2,778,284)
345.00 ACCESSORY ELECTRIC EQUIPMENT	601,996.45	489,334	431,306	68,028
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	61,429.77	60,940	46,383	14,557
TOTAL LAUDERDALE GTS	<u>25,591,808.16</u>	<u>16,264,868</u>	<u>12,458,941</u>	<u>3,805,927</u>
FT. MYERS GTS				
341.00 STRUCTURES AND IMPROVEMENTS	4,827,985.35	3,428,187	2,868,644	559,543
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,214,518.11	2,967,900	2,175,648	792,252
343.00 PRIME MOVERS - GENERAL	16,953,669.43	10,180,285	7,462,758	2,717,527
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	5,503,643.61	(7,407,015)	2,441,292	(9,848,307)
344.00 GENERATORS	8,016,734.33	3,399,803	4,548,000	(1,148,197)
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,133,772.76	952,077	1,336,520	(384,443)
TOTAL FT. MYERS GTS	<u>41,650,323.59</u>	<u>13,521,237</u>	<u>20,832,862</u>	<u>(7,317,625)</u>
LAUDERDALE PEAKERS				
341.00 STRUCTURES AND IMPROVEMENTS	33,546,197.06	3,204,248	3,855,111	(650,863)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,910,892.75	232,366	357,196	(124,830)
343.00 PRIME MOVERS - GENERAL	115,443,730.57	20,725,888	13,400,211	7,325,677
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	141,901,117.76	12,550,787	14,556,404	(2,005,617)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4) THEORETICAL RESERVE	(5)=(3)-(4) THEORETICAL RESERVE IMBALANCE
344.00 GENERATORS	57,967,779.41	6,488,995	7,815,565	(1,326,570)
345.00 ACCESSORY ELECTRIC EQUIPMENT	47,764,939.10	5,851,597	6,333,427	(481,830)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,201,369.22	(259,361)	136,868	(396,229)
TOTAL LAUDERDALE PEAKERS	400,736,025.87	48,794,521	46,454,782	2,339,739
FT. MYERS PEAKERS				
341.00 STRUCTURES AND IMPROVEMENTS	6,787,562.25	1,180,194	905,420	274,774
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,947,602.43	516,359	226,357	290,002
343.00 PRIME MOVERS - GENERAL	39,240,895.23	14,751,296	4,275,761	10,475,535
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	79,597,867.01	10,876,444	7,443,977	3,432,467
344.00 GENERATORS	16,650,606.25	1,046,355	2,079,967	(1,033,612)
345.00 ACCESSORY ELECTRIC EQUIPMENT	19,893,909.68	2,824,085	2,650,279	173,806
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,011,200.11	150,824	123,289	27,535
TOTAL FT. MYERS PEAKERS	165,129,642.96	31,345,557	17,705,050	13,640,507
TOTAL SIMPLE CYCLE AND PEAKER PLANTS	633,107,800.58	109,926,182	97,451,635	12,474,547
SOLAR PRODUCTION PLANT				
DESOTO SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,264,513.49	1,968,167	2,018,254	(50,087)
343.00 PRIME MOVERS - GENERAL	115,359,161.10	48,632,396	48,050,420	581,976
345.00 ACCESSORY ELECTRIC EQUIPMENT	26,760,968.28	10,479,076	11,105,336	(626,260)
TOTAL DESOTO SOLAR	147,384,642.87	61,079,639	61,174,010	(94,371)
SPACE COAST SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	3,893,262.77	1,450,841	1,491,705	(40,864)
343.00 PRIME MOVERS - GENERAL	51,549,211.19	20,075,003	19,780,979	294,024
345.00 ACCESSORY ELECTRIC EQUIPMENT	6,126,698.52	2,246,709	2,348,547	(101,838)
TOTAL SPACE COAST SOLAR	61,569,172.48	23,772,553	23,621,231	151,322
MARTIN SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	21,002,162.91	6,503,838	6,739,515	(235,677)
343.00 PRIME MOVERS - GENERAL	402,438,132.25	121,908,959	128,375,630	(6,466,671)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,171,928.33	1,299,963	1,353,684	(53,721)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	57,119.55	5,299	7,598	(2,299)
TOTAL MARTIN SOLAR	427,669,343.04	129,718,059	136,476,427	(6,758,368)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4) THEORETICAL RESERVE	(5)=(3)-(4) THEORETICAL RESERVE IMBALANCE
BABCOCK RANCH SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	8,912,828.11	1,541,801	1,543,588	(1,787)
343.00 PRIME MOVERS - GENERAL	102,392,077.57	18,419,148	18,440,500	(21,352)
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,089,181.60	3,255,864	3,259,638	(3,774)
TOTAL BABCOCK RANCH SOLAR	129,394,087.28	23,216,813	23,243,726	(26,913)
BABCOCK PRESERVE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,527,836.64	276,072	276,392	(320)
343.00 PRIME MOVERS - GENERAL	62,660,855.93	3,176,356	3,180,038	(3,682)
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,219,114.70	560,306	560,956	(650)
TOTAL BABCOCK PRESERVE SOLAR	79,407,807.27	4,012,734	4,017,386	(4,652)
MANATEE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,956,698.42	1,433,247	1,821,480	(388,233)
343.00 PRIME MOVERS - GENERAL	97,102,787.76	17,876,050	17,884,098	(8,048)
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,132,083.54	2,698,343	3,316,775	(618,432)
TOTAL MANATEE SOLAR	125,191,569.72	22,007,639	23,022,353	(1,014,714)
CITRUS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,282,116.61	1,309,422	1,696,868	(387,446)
343.00 PRIME MOVERS - GENERAL	99,609,828.55	17,665,783	18,334,476	(668,693)
345.00 ACCESSORY ELECTRIC EQUIPMENT	18,385,773.20	2,593,840	3,361,108	(767,268)
TOTAL CITRUS SOLAR	127,277,718.36	21,569,045	23,392,452	(1,823,407)
CORAL FARMS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,681,719.41	718,913	779,502	(60,589)
343.00 PRIME MOVERS - GENERAL	64,095,911.08	9,356,516	7,551,898	1,804,618
345.00 ACCESSORY ELECTRIC EQUIPMENT	17,209,463.05	1,851,022	2,007,690	(156,668)
TOTAL CORAL FARMS SOLAR	87,987,093.54	11,926,451	10,339,090	1,587,361
HORIZON SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,942,084.64	852,498	921,669	(69,171)
343.00 PRIME MOVERS - GENERAL	64,541,269.59	9,434,848	7,604,245	1,830,603
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,281,010.48	1,754,212	1,899,343	(145,131)
TOTAL HORIZON SOLAR	88,764,364.71	12,041,557	10,425,257	1,616,300

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

(1) ACCOUNT	(2) ORIGINAL COST AS OF DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4) THEORETICAL RESERVE	(5)=(3)-(4) THEORETICAL RESERVE IMBALANCE
HAMMOCK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	14,403,638.08	1,475,123	1,679,022	(203,899)
343.00 PRIME MOVERS - GENERAL	63,918,207.70	9,155,057	7,459,996	1,695,061
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,156,838.82	1,552,261	1,766,824	(214,563)
TOTAL HAMMOCK SOLAR	93,478,684.60	12,182,440	10,905,842	1,276,598
INTERSTATE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,260,764.51	466,678	589,980	(123,302)
343.00 PRIME MOVERS - GENERAL	71,805,852.51	14,462,466	5,889,208	8,573,258
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,740,525.07	690,334	872,730	(182,396)
TOTAL INTERSTATE SOLAR	89,807,142.09	15,619,477	7,351,918	8,267,559
BLUE CYPRESS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,605,524.57	1,183,047	1,346,443	(163,396)
343.00 PRIME MOVERS - GENERAL	64,432,591.26	9,118,326	7,584,955	1,533,371
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,336,310.77	1,466,602	1,671,051	(204,449)
TOTAL BLUE CYPRESS SOLAR	90,374,426.60	11,767,975	10,602,449	1,165,526
LOGGERHEAD SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	12,479,670.17	1,279,071	1,455,904	(176,833)
343.00 PRIME MOVERS - GENERAL	63,792,504.41	9,208,220	7,516,219	1,692,001
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,379,234.68	1,473,762	1,677,513	(203,751)
TOTAL LOGGERHEAD SOLAR	90,651,409.26	11,961,052	10,649,636	1,311,416
BAREFOOT BAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,828,880.15	1,212,004	1,380,074	(168,070)
343.00 PRIME MOVERS - GENERAL	65,281,473.16	9,198,172	7,692,106	1,506,066
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,489,445.82	1,382,148	1,573,812	(191,664)
TOTAL BAREFOOT BAY SOLAR	90,599,799.13	11,792,324	10,645,992	1,146,332
INDIAN RIVER SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,234,905.12	794,644	842,002	(47,358)
343.00 PRIME MOVERS - GENERAL	64,329,807.69	9,310,945	7,579,661	1,731,284
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,028,413.76	1,765,728	1,869,956	(104,238)
TOTAL INDIAN RIVER SOLAR	87,593,126.57	11,871,316	10,291,619	1,579,697

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
NORTHERN PRESERVE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,348,160.61	687,975	517,408	170,567
343.00 PRIME MOVERS - GENERAL	46,607,129.29	3,095,020	2,365,312	729,708
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,681,036.77	714,418	534,052	180,366
TOTAL NORTHERN PRESERVE SOLAR	67,636,326.67	4,497,413	3,416,772	1,080,641
ECHO RIVER SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,101,047.31	637,663	555,052	82,611
343.00 PRIME MOVERS - GENERAL	70,393,231.36	4,041,495	3,572,456	469,039
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,772,649.83	790,972	688,632	102,340
TOTAL ECHO RIVER SOLAR	95,266,928.50	5,470,130	4,816,140	653,990
HIBISCUS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,172,392.52	584,440	508,580	75,860
343.00 PRIME MOVERS - GENERAL	71,614,709.75	4,112,074	3,634,037	478,037
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,566,958.41	779,317	678,288	101,029
TOTAL HIBISCUS SOLAR	95,354,060.68	5,475,831	4,820,905	654,926
OSPREY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,531,482.25	720,233	761,791	(41,558)
343.00 PRIME MOVERS - GENERAL	65,346,021.74	9,442,614	7,697,318	1,745,296
345.00 ACCESSORY ELECTRIC EQUIPMENT	16,486,287.33	1,818,258	1,922,857	(104,599)
TOTAL OSPREY SOLAR	88,363,791.32	11,981,105	10,381,966	1,599,139
SOUTHFORK SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	11,166,673.20	641,574	577,540	64,034
343.00 PRIME MOVERS - GENERAL	71,644,440.67	4,114,208	3,726,227	387,981
345.00 ACCESSORY ELECTRIC EQUIPMENT	14,334,418.00	823,439	741,376	82,063
TOTAL SOUTHFORK SOLAR	97,145,531.87	5,579,221	5,045,143	534,078
TWINLAKES SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,703,226.65	710,738	535,161	175,577
343.00 PRIME MOVERS - GENERAL	55,155,439.98	3,660,338	2,799,139	861,199
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,558,821.48	836,989	627,941	209,048
TOTAL TWINLAKES SOLAR	78,417,488.11	5,208,065	3,962,241	1,245,824
BLUE HERON SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	7,023,285.40	466,430	351,164	115,266
343.00 PRIME MOVERS - GENERAL	60,331,387.24	4,006,127	3,061,818	944,309
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,918,843.26	791,622	595,942	195,680
TOTAL BLUE HERON SOLAR	79,273,515.90	5,264,179	4,008,924	1,255,255

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
CATTLE RANCH SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	9,573,675.97	636,415	478,510	157,905
343.00 PRIME MOVERS - GENERAL	54,065,007.64	3,590,027	2,742,001	848,026
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,233,839.97	615,120	611,427	3,693
TOTAL CATTLE RANCH SOLAR	<u>75,872,523.58</u>	<u>4,841,562</u>	<u>3,831,938</u>	<u>1,009,624</u>
OKEECHOBEE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	12,640,419.88	725,180	632,021	93,159
343.00 PRIME MOVERS - GENERAL	71,005,144.25	4,065,097	3,603,511	461,586
345.00 ACCESSORY ELECTRIC EQUIPMENT	15,836,808.49	908,044	791,840	116,204
TOTAL OKEECHOBEE SOLAR	<u>99,482,372.62</u>	<u>5,698,321</u>	<u>5,027,372</u>	<u>670,949</u>
NASSAU SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,014,604.03	211,138	300,730	(89,592)
343.00 PRIME MOVERS - GENERAL	60,660,192.06	2,129,425	3,078,505	(949,080)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,162,083.33	321,627	458,104	(136,477)
TOTAL NASSAU SOLAR	<u>75,836,879.42</u>	<u>2,662,190</u>	<u>3,837,339</u>	<u>(1,175,149)</u>
UNION SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,834,272.91	204,807	291,714	(86,907)
343.00 PRIME MOVERS - GENERAL	58,841,465.46	2,065,581	2,986,204	(920,823)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,887,383.83	311,984	444,369	(132,385)
TOTAL UNION SPRINGS SOLAR	<u>73,563,122.20</u>	<u>2,582,372</u>	<u>3,722,287</u>	<u>(1,139,915)</u>
SUNSHINE GATEWAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,114,382.08	366,084	425,613	(59,529)
343.00 PRIME MOVERS - GENERAL	73,937,493.04	5,309,306	6,219,541	(910,235)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,342,552.53	740,585	860,977	(120,392)
TOTAL SUNSHINE GATEWAY SOLAR	<u>89,394,427.65</u>	<u>6,415,976</u>	<u>7,506,131</u>	<u>(1,090,155)</u>
IBIS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,452,354.23	390,515	453,885	(63,370)
343.00 PRIME MOVERS - GENERAL	75,075,951.27	5,382,307	6,315,342	(933,035)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,836,762.45	784,071	911,354	(127,283)
TOTAL IBIS SOLAR	<u>91,465,067.95</u>	<u>6,556,893</u>	<u>7,680,581</u>	<u>(1,123,688)</u>

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
SWEETBAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	10,985,672.05	731,085	549,229	181,856
343.00 PRIME MOVERS - GENERAL	47,942,137.38	3,185,978	2,432,495	753,483
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,954,496.94	729,072	547,641	181,431
TOTAL SWEETBAY SOLAR	69,882,306.37	4,646,135	3,529,365	1,116,770
TRAILSIDE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,788,769.05	203,210	289,438	(86,228)
343.00 PRIME MOVERS - GENERAL	58,382,536.99	2,049,470	2,962,914	(913,444)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,818,067.51	309,551	440,903	(131,352)
TOTAL TRAILSIDE SOLAR	72,989,373.55	2,562,231	3,693,255	(1,131,024)
KROME SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,014,119.05	359,192	417,826	(58,634)
343.00 PRIME MOVERS - GENERAL	67,592,052.34	4,842,031	5,685,830	(843,799)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,107,429.23	724,057	842,250	(118,193)
TOTAL KROME SOLAR	82,713,600.62	5,925,281	6,945,906	(1,020,625)
SABAL PALM SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,169,889.80	146,836	102,852	43,984
343.00 PRIME MOVERS - GENERAL	62,226,324.15	1,480,914	1,059,714	421,200
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,398,631.09	223,676	156,675	67,001
TOTAL SABAL PALM SOLAR	77,794,845.04	1,851,426	1,319,241	532,185
DISCOVERY SOLAR ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	6,771,282.30	142,312	112,877	29,435
343.00 PRIME MOVERS - GENERAL	68,291,658.47	1,435,287	1,163,007	272,280
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,314,735.98	216,785	171,947	44,838
TOTAL DISCOVERY SOLAR ENERGY CENTER	85,377,676.75	1,794,385	1,447,831	346,554
RODEO SOLAR ENERGY CENTER				
341.00 STRUCTURES AND IMPROVEMENTS	5,920,648.58	157,093	98,697	58,396
343.00 PRIME MOVERS - GENERAL	59,712,605.87	1,584,360	1,016,906	567,454
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,018,960.41	239,301	150,346	88,955
TOTAL RODEO SOLAR ENERGY CENTER	74,652,214.86	1,980,754	1,265,949	714,805
MAGNOLIA SPRINGS SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,912,249.70	185,925	290,271	(104,346)
343.00 PRIME MOVERS - GENERAL	59,627,899.09	1,875,144	2,970,978	(1,095,834)
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,006,166.34	283,221	442,172	(158,951)
TOTAL MAGNOLIA SPRINGS SOLAR	74,546,315.13	2,344,289	3,703,421	(1,359,132)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
EGRET SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,777,199.76	202,804	288,860	(86,056)
343.00 PRIME MOVERS - GENERAL	58,265,855.03	2,045,374	2,956,992	(911,618)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,800,443.93	308,932	440,022	(131,090)
TOTAL EGRET SOLAR	72,843,498.72	2,557,110	3,685,874	(1,128,764)
PELICAN SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,820,042.71	154,834	97,020	57,814
343.00 PRIME MOVERS - GENERAL	58,697,946.98	1,561,580	999,626	561,954
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,865,706.87	235,860	147,791	88,069
TOTAL PELICAN SOLAR	73,383,696.56	1,952,274	1,244,437	707,837
LAKESIDE SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,589,068.31	196,200	279,453	(83,253)
343.00 PRIME MOVERS - GENERAL	56,368,458.35	1,978,768	2,860,699	(881,931)
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,513,862.14	298,872	425,693	(126,821)
TOTAL LAKESIDE SOLAR	70,471,388.80	2,473,839	3,565,845	(1,092,006)
PALM BAY SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	6,582,440.38	156,918	109,729	47,189
343.00 PRIME MOVERS - GENERAL	66,387,096.42	1,582,593	1,130,572	452,021
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,027,071.94	239,034	167,151	71,883
TOTAL PALM BAY SOLAR	82,996,608.74	1,978,545	1,407,452	571,093
WILLOW SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,903,950.25	123,948	98,419	25,529
343.00 PRIME MOVERS - GENERAL	59,544,195.08	1,250,076	1,014,038	236,038
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,993,523.74	188,811	149,922	38,889
TOTAL WILLOW SOLAR	74,441,669.07	1,562,835	1,262,379	300,456
ORANGE BLOSSOM				
341.00 STRUCTURES AND IMPROVEMENTS	6,096,173.50	110,925	101,623	9,302
343.00 PRIME MOVERS - GENERAL	61,482,859.59	1,118,733	1,047,053	71,680
345.00 ACCESSORY ELECTRIC EQUIPMENT	9,286,338.60	168,973	154,803	14,170
TOTAL ORANGE BLOSSOM	76,865,371.69	1,398,630	1,303,479	95,151

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
FORT DRUM SOLAR				
341.00 STRUCTURES AND IMPROVEMENTS	5,812,846.45	106,002	96,900	9,102
343.00 PRIME MOVERS - GENERAL	58,625,369.22	1,069,080	998,390	70,690
345.00 ACCESSORY ELECTRIC EQUIPMENT	8,854,744.77	161,473	147,609	13,864
TOTAL FORT DRUM SOLAR	73,292,960.44	1,336,555	1,242,899	93,656
VOLUNTARY SOLAR PARTNERSHIP				
341.00 STRUCTURES AND IMPROVEMENTS	23,024.12	2,269	3,418	(1,149)
343.00 PRIME MOVERS - GENERAL	34,777,902.65	2,993,793	3,134,585	(140,792)
345.00 ACCESSORY ELECTRIC EQUIPMENT	4,369,074.31	341,309	376,360	(35,051)
TOTAL VOLUNTARY SOLAR PARTNERSHIP	39,170,001.08	3,337,370	3,514,363	(176,993)
C & J SOLAR PARTNERSHIP				
343.00 PRIME MOVERS - GENERAL	8,215,940.66	1,525,812	1,509,461	16,351
345.00 ACCESSORY ELECTRIC EQUIPMENT	5,939,006.12	1,139,857	1,086,889	52,968
TOTAL C & J SOLAR PARTNERSHIP	14,154,946.78	2,665,669	2,596,350	69,319
NEW SOLAR 2021				
341.00 STRUCTURES AND IMPROVEMENTS	43,524,439.18	68,471	725,552	(657,081)
343.00 PRIME MOVERS - GENERAL	438,965,029.98	705,472	7,475,574	(6,770,102)
345.00 ACCESSORY ELECTRIC EQUIPMENT	66,301,046.00	104,302	1,105,238	(1,000,936)
TOTAL NEW SOLAR 2021	548,790,515.16	878,245	9,306,364	(8,428,119)
TOTAL SOLAR PRODUCTION PLANT	4,588,589,413.35	498,017,908	495,251,537	2,766,371
ENERGY STORAGE				
348.00 ENERGY STORAGE EQUIPMENT	453,716,378.99	21,622,200	20,184,366	1,437,834
TOTAL ENERGY STORAGE	453,716,378.99	21,622,200	20,184,366	1,437,834
TOTAL OTHER PRODUCTION PLANT	18,147,957,776.01	2,783,437,170	3,221,993,793	(438,556,623)
TOTAL PRODUCTION PLANT	26,626,747,215.18	6,575,648,932	6,237,594,950	338,053,982

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE FLORIDA POWER AND LIGHT COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
TRANSMISSION PLANT				
350.20 EASEMENTS	251,688,003.77	45,222,018	75,080,158	(29,858,140)
352.00 STRUCTURES AND IMPROVEMENTS	312,515,719.54	39,443,342	38,426,260	1,017,082
353.00 STATION EQUIPMENT	2,602,917,565.68	432,432,220	492,121,640	(59,689,420)
353.10 STATION EQUIPMENT - STEP-UP TRANSFORMERS	483,088,284.30	77,129,854	110,393,286	(33,263,432)
354.00 TOWERS AND FIXTURES	108,680,926.74	43,290,026	13,610,717	29,679,309
355.00 POLES AND FIXTURES	2,036,025,632.06	340,767,474	371,630,552	(30,863,078)
356.00 OVERHEAD CONDUCTORS AND DEVICES	1,343,127,867.07	258,951,113	243,410,832	15,540,281
357.00 UNDERGROUND CONDUIT	157,775,772.46	31,585,979	34,006,736	(2,420,757)
358.00 UNDERGROUND CONDUCTORS AND DEVICES	188,055,539.41	30,645,848	43,895,045	(13,249,197)
359.00 ROADS AND TRAILS	132,750,611.60	36,419,696	39,059,933	(2,640,237)
TOTAL TRANSMISSION PLANT	7,616,625,922.63	1,335,887,571	1,461,635,159	(125,747,568)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
DISTRIBUTION PLANT				
361.00 STRUCTURES AND IMPROVEMENTS	327,026,261.04	74,841,681	66,349,148	8,492,533
362.00 STATION EQUIPMENT	2,751,249,355.46	566,827,263	598,152,806	(31,325,543)
363.00 ENERGY STORAGE EQUIPMENT	4,250,950.94	2,123,740	1,020,978	1,102,762
364.10 POLES, TOWERS AND FIXTURES - WOOD	1,611,708,326.44	432,590,198	739,222,421	(306,632,223)
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	1,648,658,385.03	106,234,047	283,549,101	(1,777,315,054)
365.00 OVERHEAD CONDUCTORS AND DEVICES	3,869,512,640.25	521,880,231	737,688,958	(2,15,808,727)
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM	2,283,138,162.97	463,803,695	464,994,243	(1,190,548)
366.70 UNDERGROUND CONDUIT - DIRECT BURIED	121,915,196.80	36,665,335	33,825,615	2,839,720
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	2,783,374,422.94	476,808,258	588,150,832	(111,342,574)
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	682,318,409.01	235,098,014	240,870,589	(5,772,575)
368.00 LINE TRANSFORMERS	3,117,141,379.37	902,821,072	730,398,971	172,422,101
369.10 SERVICES - OVERHEAD	346,430,547.37	141,707,791	138,130,910	3,576,881
369.60 SERVICES - UNDERGROUND	1,280,498,960.64	386,098,926	314,904,539	71,194,387
370.00 METERS	116,790,964.10	89,351,461	70,207,397	19,144,064
370.10 METERS - AMI	787,863,038.15	313,532,019	364,609,162	(51,077,143)
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	105,497,866.13	36,663,289	32,495,690	4,167,599
371.40 ELECTRIC VEHICLE CHARGERS	10,589,731.76	128,746	505,612	(376,866)
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	697,975,331.49	62,874,940	148,712,750	(85,837,810)
TOTAL DISTRIBUTION PLANT	22,545,939,929.89	4,850,050,705	5,553,789,722	(703,739,017)
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	706,286,601.67	129,794,063	125,729,969	4,064,094
392.10 AUTOMOBILES	16,813,275.44	11,735,812	6,694,914	5,040,898
392.20 LIGHT TRUCKS	72,833,600.94	30,953,649	27,260,089	3,693,560
392.30 HEAVY TRUCKS	378,273,925.33	140,771,603	115,347,695	25,423,908
392.40 TRACTOR TRAILERS	1,930,688.65	550,572	567,741	(17,169)
392.90 TRAILERS	38,444,580.55	8,381,225	7,820,103	561,122
396.10 POWER OPERATED EQUIPMENT	5,889,642.38	2,297,220	1,705,521	591,899
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	21,238,378.49	11,087,364	9,131,910	1,955,454
TOTAL GENERAL PLANT	1,241,710,693.45	335,571,508	294,257,942	41,313,566
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	31,404,276,545.97	6,521,509,783	7,309,682,823	(788,173,040)
TOTAL DEPRECIABLE PLANT	58,031,023,761.15	13,097,158,715	13,547,277,773	(450,119,058)

* THEORETICAL RESERVE BASED ON DEPRECIATION PARAMETERS THAT WILL APPLY TO DANIA BEACH ENERGY CENTER WHEN PLACED IN SERVICE

FLORIDA POWER AND LIGHT COMPANY
 STANDALONE GULF POWER COMPANY ASSETS
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 202

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
STEAM PRODUCTION PLANT									
CRIST STEAM PLANT									
<i>CRIST COMMON</i>									
311.00 STRUCTURES AND IMPROVEMENTS	12-2038	90-R1.5 *	(2)	157,804,657.49	130,811,821	30,148,830	16.54	1,822,789	1.16
312.00 BOILER PLANT EQUIPMENT	12-2038	70-L0 *	(2)	94,244,191.08	11,258,438	84,870,637	16.07	5,281,309	5.60
314.00 TURBOGENERATOR UNITS	12-2038	65-R0.5 *	(1)	28,056,791.43	19,143,248	9,194,112	15.82	581,170	2.07
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-S0 *	(1)	10,414,170.07	4,752,816	5,661,354	16.02	353,489	3.34
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2038	70-R0.5 *	(1)	389,402,358.92	211,977,287	2,986,307	16.07	185,937	0.48
TOTAL CRIST COMMON				681,822,072.99	388,646,302	163,936,164	16.18	11,369,634	2.92
<i>CRIST UNIT 4</i>									
312.00 BOILER PLANT EQUIPMENT	12-2024	70-L0 *	(2)	23,900,619.70	17,287,313	7,091,319	2.97	2,387,649	9.99
314.00 TURBOGENERATOR UNITS	12-2024	65-R0.5 *	(1)	11,280,476.45	7,366,287	4,026,995	2.97	1,355,891	12.02
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2024	70-S0 *	(1)	3,722,386.87	2,506,317	1,253,294	2.97	421,985	11.34
TOTAL CRIST UNIT 4				38,903,483.02	27,159,917	12,371,608		4,165,325	
<i>CRIST UNIT 5</i>									
312.00 BOILER PLANT EQUIPMENT	12-2026	70-L0 *	(2)	25,834,053.02	16,703,845	9,646,889	4.91	1,964,743	7.61
314.00 TURBOGENERATOR UNITS	12-2026	65-R0.5 *	(1)	14,821,431.38	4,552,213	10,417,432	4.91	2,121,677	14.31
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2026	70-S0 *	(1)	4,162,196.55	2,839,269	1,364,549	4.94	276,224	6.64
TOTAL CRIST UNIT 5				44,817,680.95	24,095,326	21,428,870	4.91	4,362,644	9.73
<i>CRIST UNIT 6</i>									
312.00 BOILER PLANT EQUIPMENT	12-2035	70-L0 *	(2)	144,222,332.69	27,188,146	118,918,633	13.30	9,016,439	6.25
314.00 TURBOGENERATOR UNITS	12-2035	65-R0.5 *	(1)	57,986,950.32	22,001,610	36,143,009	13.30	2,717,519	4.72
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2035	70-S0 *	(1)	3,119,373.36	1,524,162	1,595,211	13.30	119,868	3.83
TOTAL CRIST UNIT 6				235,328,656.37	67,713,918	177,777,653	13.33	13,291,867	5.65
<i>CRIST UNIT 7</i>									
312.00 BOILER PLANT EQUIPMENT	12-2038	70-L0 *	(2)	157,175,681.71	28,512,184	131,807,011	15.93	8,274,138	5.26
314.00 TURBOGENERATOR UNITS	12-2038	65-R0.5 *	(1)	102,954,876.72	40,685,471	63,298,954	15.96	3,966,100	3.85
315.00 ACCESSORY ELECTRIC EQUIPMENT	12-2038	70-S0 *	(1)	27,606,671.55	16,672,769	11,209,669	16.17	693,257	2.51
TOTAL CRIST UNIT 7				287,737,229.98	85,870,424	206,315,634	15.96	12,933,495	4.49
TOTAL CRIST STEAM PLANT				996,061,886.23	410,829,885	601,224,435	13.04	46,122,982	4.63
SCHERER STEAM PLANT									
<i>SCHERER COMMON</i>									
311.00 STRUCTURES AND IMPROVEMENTS	06-2047	90-R1.5 *	(2)	30,228,391.42	15,653,939	15,179,021	24.49	619,605	2.05
312.00 BOILER PLANT EQUIPMENT	06-2047	70-L0 *	(2)	53,982,733.76	13,984,694	41,057,294	22.96	1,788,210	3.31
314.00 TURBOGENERATOR UNITS	06-2047	65-R0.5 *	(1)	1,306,946.39	1,138,650	383,365	22.94	16,712	1.11
315.00 ACCESSORY ELECTRIC EQUIPMENT	06-2047	70-S0 *	(1)	2,493,163.36	1,523,326	1,956,689	22.86	86,076	3.46
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2047	70-R0.5 *	(1)	94,456,843.15	2,575,394	3,402,836	22.85	148,937	0.16
TOTAL SCHERER COMMON				94,456,843.15	33,868,472	62,262,647	23.33	2,658,915	2.83
<i>SCHERER UNIT 3</i>									
311.00 STRUCTURES AND IMPROVEMENTS	06-2047	90-R1.5 *	(2)	25,329,160.89	15,709,250	10,126,494	24.12	419,938	1.66
312.00 BOILER PLANT EQUIPMENT	06-2047	70-L0 *	(2)	220,121,711.14	85,113,904	139,410,241	22.62	6,163,141	2.80
314.00 TURBOGENERATOR UNITS	06-2047	65-R0.5 *	(1)	45,067,377.37	24,716,374	20,801,677	22.58	921,243	2.04
315.00 ACCESSORY ELECTRIC EQUIPMENT	06-2047	70-S0 *	(1)	14,137,497.31	6,303,350	7,975,523	23.00	346,622	2.45
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2047	70-R0.5 *	(1)	305,650,027.62	132,312,607	362,719	22.86	15,833	1.92
TOTAL SCHERER UNIT 3				600,312,864.13	248,158,485	178,676,636	22.71	7,866,637	2.96
TOTAL SCHERER STEAM PLANT				399,936,650.81	166,293,142	240,939,497	22.87	10,535,382	2.63
TOTAL STEAM PRODUCTION PLANT				1,395,998,737.04	577,133,027	842,163,932	14.86	56,657,934	4.06

FLORIDA POWER AND LIGHT COMPANY
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
COMBINED CYCLE PRODUCTION PLANT									
LANSING SMITH COMBINED CYCLE PLANT									
LANSING SMITH COMMON									
341.00 STRUCTURES AND IMPROVEMENTS	06-2042	80-S0 *	(4)	47,391,460.04	5,376.376	43,910,742	19.51	2,250,679	4.75
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	60-R0.5 *	(1)	7,065,622.82	681,671	6,454,608	18.79	343,513	4.86
343.00 PRIME MOVERS - GENERAL	06-2042	50-O1 *	0	1,571,193.93	44,280	1,526,914	18.35	83,211	5.30
344.00 GENERATORS	06-2042	65-S0 *	(2)	13,444,429.18	1,358,201	12,355,117	19.16	644,893	4.80
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2042	60-R1 *	(1)	4,882,463.79	287,171	4,644,118	19.33	240,628	4.93
TOTAL LANSING SMITH COMMON				81,924,429.37	8,299,216	76,213,048	19.33	3,942,618	4.81
LANSING SMITH UNIT 3									
341.00 STRUCTURES AND IMPROVEMENTS	06-2042	80-S0 *	(4)	114,609,034.12	4,257,589	114,935,807	19.92	5,769,670	5.03
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	06-2042	60-R0.5 *	(1)	3,760,815.07	360,518	3,437,906	18.83	182,576	4.85
343.00 PRIME MOVERS - GENERAL	06-2042	50-O1 *	0	109,298,818.28	9,224,939	101,073,939	18.19	5,556,966	5.08
344.00 GENERATORS	06-2042	65-S0 *	(2)	7,451,650.38	735,540	6,756,399	19.18	3,569,314	10.79
345.00 ACCESSORY ELECTRIC EQUIPMENT	06-2042	60-R1 *	(1)	12,168,480.05	1,212,031	11,197,779	19.23	582,308	4.79
TOTAL LANSING SMITH UNIT 3				24,708,946	182,636	2,462,283	19.25	127,911	4.88
TOTAL LANSING SMITH UNIT 3				335,953,478.78	33,008,167	317,053,078	17.59	17,694,539	5.28
TOTAL LANSING SMITH COMBINED CYCLE PLANT				417,118,907.55	33,008,167	387,296,067	17.90	21,637,457	5.19
TOTAL COMBINED CYCLE PRODUCTION PLANT				417,118,907.55	33,008,167	387,296,067	17.90	21,637,457	5.19
SIMPLE CYCLE AND PEAKER PLANTS									
LANSING SMITH UNIT A									
341.00 STRUCTURES AND IMPROVEMENTS	12-2027	80-S0 *	(4)	1,341,022.51	1,283,957	110,707	5.94	18,638	1.39
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	12-2027	60-R0.5 *	(1)	698,676.35	659,896	45,767	5.85	7,823	1.12
343.00 PRIME MOVERS - GENERAL	12-2027	50-O1 *	0	2,601,840.14	2,373,471	228,369	5.80	39,374	1.51
344.00 GENERATORS	12-2027	65-R1 *	(5)	3,497,644.47	3,539,190	133,333	5.79	23,028	0.66
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2027	60-R1 *	(2)	3,288,727.56	3,167,708	186,794	5.88	31,768	0.97
TOTAL LANSING SMITH UNIT A				11,747,168.97	11,064,354	706,466	5.84	121,224	1.06
CRIST COMBUSTION TURBINE									
341.00 STRUCTURES AND IMPROVEMENTS	12-2061	80-S0 *	(4)	58,572,693.59	-	60,915,601	37.24	1,635,757	2.79
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	12-2061	60-R0.5 *	(1)	2,476,705.76	2,501,473	34,333	31.92	72,866	2.94
343.00 PRIME MOVERS - GENERAL	12-2061	50-O1 *	0	101,819,362.03	-	101,819,362	31.92	3,189,630	3.13
344.00 GENERATORS	12-2061	25-R1 *	33	124,755,641.93	-	85,586,280	24.38	3,428,477	2.75
345.00 ACCESSORY ELECTRIC EQUIPMENT	12-2061	60-R1 *	(5)	50,717,486.01	-	53,253,339	35.93	1,482,141	2.92
TOTAL CRIST COMBUSTION TURBINE				41,229,525.14	-	42,694,950	35.12	1,100,873	2.82
TOTAL CRIST COMBUSTION TURBINE				391,210,404.08	-	346,791,559	31.36	11,019,624	2.89
CRIST PIPELINE									
342.00 FUEL-HOLDERS, PRODUCERS AND ACCESSORIES	12-2061	60-R0.5 *	(1)	129,949,747.87	5,382,706	125,765,539	34.30	3,666,634	2.82
TOTAL CRIST PIPELINE				129,949,747.87	5,382,706	125,765,539	34.30	3,666,634	2.82
PEA RIDGE UNITS 1 THROUGH 3									
343.00 PRIME MOVERS - GENERAL	04-2025	50-O1 *	0	6,928,010.72	6,606,756	291,252	3.26	67,869	0.89
344.00 GENERATORS	04-2025	65-R1 *	(5)	1,887,475.18	1,882,888	242,337	3.30	72,983	3.87
345.00 ACCESSORY ELECTRIC EQUIPMENT	04-2025	65-S0 *	(2)	11,839,639.05	11,470,602	563,204	3.29	171,049	1.44
TOTAL PEA RIDGE UNITS 1 THROUGH 3				11,839,639.05	11,470,602	563,204	3.29	171,049	1.44

FLORIDA POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE, ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(100%-(4))/(6)	(8)	(9)=(7)/(8)	(10)=(9)/(5)
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	COMPOSITE REMAINING LIFE	ANNUAL DEPRECIATION ACCRUALS	ANNUAL DEPRECIATION RATE	
STANDALONE GULF POWER COMPANY ASSETS										
PERDIDO LANDFILL GAS UNITS 1 AND 2										
341.00	STRUCTURES AND IMPROVEMENTS	12-2029	80-S0 *	961,008.07	904,454	94,594	7.88	12,055	1.25	
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12-2029	60-R0.5 *	590,168.06	537,656	58,413	7.76	58,413	1.28	
343.00	PRIME MOVERS - GENERAL	12-2029	50-O1 *	2,798,744.92	2,520,001	279,744	7.64	36,616	1.31	
345.00	ACCESSORY ELECTRIC EQUIPMENT	12-2029	66-S0 *	820,606.29	755,862	81,156	7.83	10,385	1.26	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2029	60-R1 *	46,458.71	42,381	4,542	7.81	582	1.25	
	TOTAL PERDIDO LANDFILL GAS UNITS 1 AND 2			5,217,986.05	4,760,354	518,640	7.73	67,145	1.29	
	TOTAL SIMPLE CYCLE AND PEAKER PLANTS			539,569,082.47	32,678,017	473,347,617	31.46	15,045,665	2.79	
SOLAR PRODUCTION PLANT										
BLUE/INDIGO SOLAR										
341.00	STRUCTURES AND IMPROVEMENTS	06-2050	SQUARE *	10,483,622.60	519,212	9,964,411	28.53	349,261	3.33	
343.00	PRIME MOVERS - GENERAL	06-2050	50-R2.5 *	67,445,612.40	3,330,745	64,114,868	27.28	2,350,252	3.48	
345.00	ACCESSORY ELECTRIC EQUIPMENT	06-2050	SQUARE *	10,931,280.19	540,259	10,391,000	28.53	364,213	3.33	
	TOTAL BLUE/INDIGO SOLAR			88,860,495.15	4,390,216	84,470,280	27.57	3,063,726	3.45	
BLUE SPRINGS SOLAR										
341.00	STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	9,275,183.90	13,024	9,262,160	29.53	313,653	3.38	
343.00	PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	72,346,434.45	101,586	72,244,848	28.25	2,557,340	3.53	
345.00	ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	11,130,220.88	15,629	11,114,592	29.53	376,383	3.38	
	TOTAL BLUE SPRINGS SOLAR			92,751,839.03	130,235	92,621,600	28.62	3,247,376	3.50	
COTTON CREEK SOLAR										
341.00	STRUCTURES AND IMPROVEMENTS	06-2051	SQUARE *	9,860,092.90	13,886	9,846,107	29.53	336,814	3.38	
343.00	PRIME MOVERS - GENERAL	06-2051	50-R2.5 *	71,674,648.18	1,045,148	70,629,500	28.53	2,417,648	3.38	
345.00	ACCESSORY ELECTRIC EQUIPMENT	06-2051	SQUARE *	11,952,111.48	16,783	11,935,329	29.53	404,176	3.38	
	TOTAL COTTON CREEK SOLAR			93,600,929.02	139,656	93,465,072	29.62	3,467,172	3.50	
	TOTAL SOLAR PRODUCTION PLANT			281,213,263.24	4,660,311	276,552,953	28.22	9,798,274	3.48	
	TOTAL OTHER PRODUCTION PLANT			1,237,921,253.25	70,346,494	1,137,195,637	24.47	46,481,388	3.75	
	TOTAL PRODUCTION PLANT			2,653,919,990.30	647,469,521	1,979,390,569	19.19	103,139,320	3.92	

FLORIDA POWER AND LIGHT COMPANY
 STANDALONE GULF POWER COMPANY ASSETS
 TABLE 1. SUMMARY OF PROBABLE RETIREMENT DATE ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
 AND CALCULATED ANNUAL DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)=(100%-4)X(5)-(6)	COMPOSITE REMAINING LIFE (8)	ANNUAL DEPRECIATION ACCRUALS (9)=(7)/(8)	ANNUAL DEPRECIATION RATE (10)=(9)/(5)
TRANSMISSION PLANT									
350.20 EASEMENTS		75-S4	0	19,714,570.09	8,530,608	11,183,962	47.08	237,552	1.20
352.00 STRUCTURES AND IMPROVEMENTS		70-R1.5	(15)	30,561,302.43	6,272,008	28,873,480	61.19	471,866	1.54
353.00 STATION EQUIPMENT		41-S0	0	325,979,867.99	59,104,103	266,875,765	33.45	7,978,349	2.45
354.00 TOWERS AND FIXTURES		65-R4	(25)	59,236,277.84	23,694,591	50,350,756	44.51	1,131,223	1.91
355.00 POLES AND FIXTURES		60-R1	(50)	302,838,101.22	60,651,947	393,605,205	53.31	7,363,328	2.44
356.00 OVERHEAD CONDUCTORS AND DEVICES		60-R0.5	(50)	172,511,881.08	28,010,454	230,757,367	52.77	4,372,889	2.53
357.00 UNDERGROUND CONDUCTORS AND DEVICES		65-R3	(20)	17,359,576.73	9,501,178	11,179,433	46.35	262,080	1.50
358.00 ROADS AND TRAILS		75-R4	(10)	283,746.23	147,788	287,233	60.33	3,894	1.39
				928,642,604.63	195,839,516	993,403,091	45.44	21,861,821	2.35
TOTAL TRANSMISSION PLANT									
DISTRIBUTION PLANT									
361.00 STRUCTURES AND IMPROVEMENTS		70-R2.5	(15)	36,394,710.92	10,148,948	31,704,970	56.62	559,961	1.54
362.00 STATION EQUIPMENT		48-S0.5	(10)	274,554,211.01	66,967,543	235,042,089	37.59	6,252,582	2.28
363.00 TOWERS AND FIXTURES - WOOD		70-R1.5	(15)	179,476,893.07	89,577,989	234,419,962	45.63	5,105,783	2.84
364.20 POLES, TOWERS AND FIXTURES - CONCRETE		60-R0	(50)	232,638,195.37	48,066,403	390,050,438	45.50	7,891,218	3.39
365.00 OVERHEAD CONDUCTORS AND DEVICES		55-R0.5	(75)	11,267,546.94	650,549	10,616,998	64.74	163,984	1.46
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM		70-R3	0	18,518,079.24	1,017,913	18,846,070	42.55	442,916	2.34
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED		44-S0	(5)	234,306,196.11	82,419,759	151,886,437	30.65	4,955,512	2.11
368.00 LINE TRANSFORMERS		40-R0.5	0	376,101,114.69	112,446,738	320,069,544	32.17	9,949,318	2.65
369.60 SERVICES - OVERHEAD		56-R1	(100)	72,938,179.81	32,162,580	113,715,779	43.10	2,638,417	3.62
369.60 SERVICES - UNDERGROUND		55-R2	(15)	84,521,282.89	40,800,043	56,399,433	42.92	1,314,059	1.55
370.00 METERS		40-R2	(25)	41,474,204.55	4,771,019	37,071,736	29.15	1,271,086	3.07
371.00 METER CLOSING DEVICES - LAMPS		40-R2.5	(15)	27,966,864.96	2,785,434	27,966,864.96	29.15	3,068,543	10.75
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		30-O1	(10)	79,121,889.52	17,283,433	70,410,645	25.09	2,806,523	3.52
				1,710,956,344.35	542,078,864	1,728,011,901	33.78	51,161,782	2.99
TOTAL DISTRIBUTION PLANT									
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		60-R1	(5)	89,619,452.69	32,380,173	61,740,252	45.34	1,361,717	1.52
392.10 AUTOMOBILES		74-L2.5	20	35,607.49	21,250	7,236	2.77	2,612	7.34
392.20 TRACTOR TRAILERS		60-R1	20	7,567,616.16	4,856,616	1,206,686	1.86	37,679	0.50
392.30 HEAVY TRUCKS		13-L3	20	28,442,749.33	18,296,008	4,218,186	4.45	947,097	3.37
392.40 TRACTOR TRAILERS		91-L2.5	20	2,706,665.30	1,181,413	963,935	5.79	169,937	6.28
396.10 POWER OPERATED EQUIPMENT		13-L1.5	20	1,087,983.01	749,282	121,104	5.87	20,631	1.90
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS		25-S2	0	56,754,270.25	13,211,234	43,543,037	20.02	2,174,977	3.83
				185,512,619.69	70,664,366	111,821,446	22.11	5,057,580	2.72
TOTAL GENERAL PLANT									
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT									
				2,825,511,958.97	808,582,746	2,835,236,438	36.29	78,081,133	2.76
TOTAL DEPRECIABLE PLANT									
				5,459,431,558.97	1,455,082,268	4,812,597,007	26.56	181,220,463	3.32

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

FLORIDA POWER AND LIGHT COMPANY
 STANDALONE GULF POWER COMPANY ASSETS
 TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON EXISTING AND PROPOSED DEPRECIATION RATES

(1) ACCOUNT	(2) ORIGINAL COST DECEMBER 31, 2021	(3) BOOK DEPRECIATION RESERVE	(4) PROBABLE REMAINING LIFE	AUTHORIZED IN DOCKET NO. 18178-E			PROPOSED ESTIMATES			(14) INCREASE (DECREASE) (14)(12)-(1)			
				(5) SURVIVOR CURVE/ RETIREMENT RATE	(6) NET SALVAGE	(7) ANNUAL DEPRECIATION ACCRUALS	(8) PROBABLE REMAINING LIFE	(9) SURVIVOR CURVE/ RETIREMENT RATE	(10) NET SALVAGE		(11) ANNUAL DEPRECIATION ACCRUALS	(12) ANNUAL DEPRECIATION RATE	
STEAM PRODUCTION PLANT													
CRIST STEAM PLANT													
CRIST COMMON													
311.00 STRUCTURES AND IMPROVEMENTS	157,604,657.49	130,811,821	12-2038	0.0021 *	(3)	6,312,186	4.00	12-2038	90-R1.5 *	(2)	1,822,789	1.16	(4,489,397)
311.00 TURBOGENERATOR UNITS	1,180,950.00	1,180,950	12-2038	0.0003 *	(3)	1,180,950	4.00	12-2038	65-R0.5 *	(2)	5,938	0.00	(5,938)
314.00 TURBOGENERATOR UNITS	20,090,791.45	19,143,248	12-2038	0.0003 *	(3)	1,222,270	4.00	12-2038	65-R0.5 *	(2)	6,881,170	2.00	(54,110)
315.00 ACCESSORY ELECTRIC EQUIPMENT	103,472,548.85	47,770,866	12-2038	0.0056 *	(3)	4,138,902	4.00	12-2038	70-R0.5 *	(2)	3,497,929	3.38	(64,073)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,914,170.07	2,895,919	12-2038	0.0056 *	(3)	238,357	4.00	12-2038	70-R0.5 *	(2)	1,858,537	3.14	(6,073.0)
TOTAL CRIST COMMON	389,486,356.82	217,971,629				15,793,694	4.00				11,669,694	2.56	(74,168.69)
CRIST UNIT 4													
314.00 TURBOGENERATOR UNITS	29,909,649.70	17,997,313	12-2024	0.0073 *	(3)	696,025	4.00	12-2024	70-L0.0 *	(2)	2,387,649	6.99	1,431,694
315.00 ACCESSORY ELECTRIC EQUIPMENT	11,269,476.45	7,366,287	12-2024	0.0050 *	(3)	451,219	4.00	12-2024	65-R0.5 *	(2)	1,355,891	12.02	904,874
TOTAL CRIST UNIT 4	38,903,863.02	27,159,917				1,148,895	4.00				4,211,895	10.71	2,730,990
CRIST UNIT 5													
314.00 TURBOGENERATOR UNITS	26,624,953.56	16,703,845	12-2026	0.0073 *	(3)	1,033,332	4.00	12-2026	70-L0.0 *	(2)	3,594,743	14.31	953,831
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,182,136.55	2,839,269	12-2026	0.0050 *	(3)	169,458	4.00	12-2026	65-R0.5 *	(2)	2,176,277	16.31	1,520,820
TOTAL CRIST UNIT 5	44,817,680.05	24,095,329				1,792,707	4.00				4,302,644	9.73	2,569,937
CRIST UNIT 6													
312.00 BOILER PLANT EQUIPMENT	144,229,332.69	27,168,146	12-2035	0.0073 *	(3)	5,769,893	4.00	12-2035	70-L0.0 *	(2)	9,016,439	6.25	3,247,546
313.00 TURBOGENERATOR UNITS	30,319,870.15	12,543,170	12-2035	0.0050 *	(3)	1,332,795	4.00	12-2035	70-S0.0 *	(2)	1,537,208	4.68	2,204,033
TOTAL CRIST UNIT 6	238,111,133.36	61,759,267				9,464,445	4.00				13,257,884	5.65	3,867,439
CRIST UNIT 7													
312.00 BOILER PLANT EQUIPMENT	157,176,681.71	28,512,164	12-2038	0.0073 *	(3)	6,287,027	4.00	12-2038	70-L0.0 *	(2)	8,274,138	5.26	1,967,111
313.00 TURBOGENERATOR UNITS	102,984,876.72	40,665,471	12-2038	0.0050 *	(3)	4,116,195	4.00	12-2038	65-R0.5 *	(2)	3,866,100	3.85	(12,095)
TOTAL CRIST UNIT 7	260,737,239.89	85,876,427				11,509,499	4.00				12,833,495	4.49	1,424,006
TOTAL CRIST STEAM PLANT	996,061,886.23	470,829,885				38,846,475	4.00			46,122,862	4.63	62,801,07	
SCHERER STEAM PLANT													
SCHERER COMMON													
311.00 STRUCTURES AND IMPROVEMENTS	30,229,381.42	15,653,039	12-2052	0.0051 *	(6)	695,025	2.20	06-2047	90-R1.5 *	(2)	619,805	2.05	(6,220)
311.00 TURBOGENERATOR UNITS	1,506,946.59	1,138,650	12-2052	0.0003 *	(6)	31,153	2.20	06-2047	65-R0.5 *	(2)	17,712	1.11	(16,441)
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,445,938.16	623,798	12-2052	0.0056 *	(6)	54,031	2.20	06-2047	70-S0.0 *	(2)	78,078	3.18	24,047
TOTAL SCHERER COMMON	34,182,266.17	16,415,487				2,079,209	2.20				2,066,515	2.83	59,984
SCHERER UNIT 5													
311.00 STRUCTURES AND IMPROVEMENTS	25,329,160.69	15,709,250	12-2052	0.0021 *	(6)	507,242	2.20	06-2047	90-R1.5 *	(2)	419,838	1.66	(137,404)
312.00 BOILER PLANT EQUIPMENT	220,121,711.14	85,113,904	12-2052	0.0073 *	(6)	4,842,678	2.20	06-2047	70-L0.0 *	(2)	6,163,141	2.80	1,320,463
313.00 TURBOGENERATOR UNITS	46,067,377.37	24,716,541	12-2052	0.0050 *	(6)	1,311,052	2.20	06-2047	65-R0.5 *	(2)	1,045,353	2.04	(26,700)
315.00 ACCESSORY ELECTRIC EQUIPMENT	1,624,291.11	649,789	12-2052	0.0056 *	(6)	31,145	2.20	06-2047	70-S0.0 *	(2)	344,748	2.84	(32,457)
TOTAL SCHERER UNIT 5	305,482,027.02	152,317,669				8,793,667	2.20				7,666,537	2.56	1,162,777
TOTAL SCHERER STEAM PLANT	399,926,650.81	166,293,142				8,796,611	2.20			10,535,352	2.63	1,736,741	
TOTAL STEAM PRODUCTION PLANT	1,396,998,737.04	877,123,027				48,641,086	3.48			86,657,934	4.86	80,616,848	
COMBINED CYCLE PRODUCTION PLANT													
LANSING SMITH COMBINED CYCLE PLANT													
LANSING SMITH COMMON													
341.00 STRUCTURES AND IMPROVEMENTS	47,391,480.04	5,376,376	12-2042	0.022 *	(2)	2,227,399	4.70	06-2042	80-S0.0 *	(4)	2,250,679	4.75	23,280
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,066,622.62	681,671	12-2042	0.013 *	(2)	332,004	4.70	06-2042	65-R0.5 *	(2)	343,513	4.86	11,429
343.00 GENERATORS - GENERAL	5,750,259.81	551,520	12-2042	0.0025 *	(2)	355,802	4.70	06-2042	65-R1.0 *	(4)	379,748	5.02	23,946
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,444,429.18	1,358,201	12-2042	0.015 *	(2)	631,888	4.70	06-2042	65-S0.0 *	(2)	644,639	4.80	12,951
TOTAL LANSING SMITH COMMON	81,653,801.65	8,292,210				3,656,495	4.70				3,642,619	4.81	81,237

Docket No. 20210015-EI
Summary of Depreciation for Standalone Gulf Assets
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FLORIDA POWER AND LIGHT COMPANY
STANDALONE GULF POWER COMPANY ASSETS
TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
BASED ON EXISTING AND PROPOSED DEPRECIATION RATES

(1)	(2)	(3)	(4)	AUTHORIZED IN DOCKET NO. 180178-E			PROPOSED ESTIMATES			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
				PROBABLE RETIREMENT DATE	SURVIVOR CURVE/ RETIREMENT RATIO	NET SALVAGE	ANNUAL DEPRECIATION RATE	ANNUAL ACCRUALS	ANNUAL DEPRECIATION RATE								
LANSING SMITH UNIT 2																	
341.00	114,600,034.12	4,257,589	12/2042	0.022 *	(2)	5,396,625	4.70	06/2042	60/50 *	(4)	5,719,670	5.03					383,245
342.00	3,760,935.07	360,518	12/2042	0.013 *	(1)	176,758	4.70	12/2042	60/50 *	(4)	182,278	4.85					4,818
343.00	1,616,920.00	8,969,976.53	12/2042	0.013 *	(1)	14,017	4.70	12/2042	60/50 *	(4)	14,017	4.85					4,818
343.20	18,167,682.98	1,375,640	12/2042	0.03 *	(2)	854,821	4.70	06/2042	94.0 *	(4)	1,507,994	10.49					1,052,273
344.00	74,551,855.38	9,095,595	12/2042	0.0025 *	(4)	3,503,937	4.70	06/2042	65-R1 *	(4)	3,503,937	4.79					64,277
345.00	15,165,000.00	1,165,000.00	12/2042	0.018 *	(2)	1,165,000	4.70	06/2042	60-R1 *	(1)	1,165,000	4.79					64,277
346.00	2,418,732.30	182,630	12/2042	0.018 *	(2)	182,630	4.70	06/2042	60-R1 *	(1)	182,630	4.79					64,277
	<u>358,193,476.18</u>	<u>24,703,940</u>				<u>15,752,092</u>	<u>4.70</u>				<u>17,624,639</u>	<u>5.28</u>					<u>17,624,639</u>
	417,118,927.95	33,008,167				18,604,589	4.70				21,837,657	5.19					92,123
TOTAL COMBINED CYCLE PRODUCTION PLANT																	
	417,118,927.95	33,008,167				18,604,589	4.70				21,837,657	5.19					2,032,888
SIMPLE CYCLE AND PEAKER PLANTS																	
LANSING SMITH UNIT A																	
341.00	1,341,022.51	1,283,957	12/2027	0.022 *	(1)	84,484	6.30	12/2027	60/50 *	(4)	18,638	1.39					(65,846)
342.00	686,976.35	2,575,471	12/2027	0.013 *	(1)	151,519	6.30	12/2027	50/50 *	(1)	30,524	1.12					(12,544)
343.00	3,497,641.47	3,539,190	12/2027	0.0025 *	(1)	220,351	6.30	12/2027	65-R1 *	(5)	23,028	0.66					(197,323)
345.00	3,268,727.96	3,167,708	12/2027	0.018 *	(1)	207,190	6.30	12/2027	65-R1 *	(2)	31,768	0.97					(175,422)
	<u>11,471,105.47</u>	<u>11,664,352</u>				<u>722,662</u>	<u>6.30</u>				<u>123,224</u>	<u>1.06</u>					<u>(61,456)</u>
CRIST COMBUSTION TURBINE																	
341.00	58,572,693.59	-	12/2061	60-R2 *	(2)	1,575,605	2.69	12/2061	60/50 *	(4)	1,635,757	2.79					60,132
342.00	2,476,705.76	-	12/2061	50-R1.5 *	(3)	73,310	2.96	12/2061	60-R0.5 *	(1)	72,866	2.84					(44)
343.00	3,181,996.96	-	12/2061	50-R1.5 *	(3)	3,181,996	2.96	12/2061	60-R0.5 *	(1)	3,181,996	2.96					60,132
343.20	50,717,486.01	-	12/2061	60-R2 *	(2)	3,639,396	2.94	12/2061	25-R1 *	(3)	3,429,177	2.75					(20,172)
344.00	50,717,486.01	-	12/2061	60-R2 *	(2)	1,415,017	2.79	12/2061	65-R1 *	(5)	1,482,141	2.92					67,124
345.00	41,808,382.14	-	12/2061	50-R2.5 *	(2)	1,171,195	2.80	12/2061	65-R1 *	(2)	1,180,873	2.82					9,878
	<u>361,210,464.09</u>	<u>-</u>				<u>10,997,322</u>	<u>2.88</u>				<u>11,019,924</u>	<u>2.89</u>					<u>283,332</u>
CRIST PIPELINE																	
342.00	129,849,747.57	5,392,706	12/2061	50-R1.5 *	(3)	3,843,553	2.96	12/2061	60-R0.5 *	(1)	3,656,634	2.82					(176,919)
	<u>129,849,747.57</u>	<u>5,392,706</u>				<u>3,843,553</u>	<u>2.96</u>				<u>3,656,634</u>	<u>2.82</u>					<u>(176,919)</u>
PEAR RIDGE UNITS 1 THROUGH 3																	
343.00	6,828,010.72	6,606,758	04/2025	0.03 *	0	785,221	11.50	04/2025	50-O1 *	(5)	67,869	0.89					(717,352)
344.00	3,194,353.15	3,180,990	04/2025	0.0025 *	0	355,301	11.50	04/2025	65-R1 *	(5)	30,186	0.97					(329,115)
	<u>11,659,838.05</u>	<u>11,476,602</u>				<u>1,161,597</u>	<u>11.50</u>				<u>177,048</u>	<u>1.44</u>					<u>(1,106,533)</u>
PERDIDO LANDFILL GAS UNITS 1 AND 2																	
341.00	961,008.07	904,454	12/2029	0.022 *	(1)	70,154	7.30	12/2029	60/50 *	(4)	12,055	1.25					(88,099)
342.00	590,188.06	2,537,696	12/2029	0.013 *	(1)	43,082	7.30	12/2029	60-R0.5 *	(1)	7,527	1.28					(35,555)
343.00	4,809,006.29	2,501,829	12/2029	0.018 *	(1)	1,068,819	7.30	12/2029	65-R1 *	(2)	1,068,819	1.25					(495,530)
346.00	46,458.71	42,381	12/2029	0.018 *	(1)	3,391	7.30	12/2029	60-R1 *	(1)	892	1.25					(42,899)
	<u>5,277,996.05</u>	<u>4,766,359</u>				<u>385,972</u>	<u>7.30</u>				<u>27,465</u>	<u>1.29</u>					<u>(373,628)</u>
	538,589,082.47	32,678,017				17,300,029	3.21				15,945,655	2.79					(22,543,374)
SOLAR PRODUCTION PLANT																	
BLUE HINDO SOLAR																	
341.00	10,483,822.60	519,212	06/2050	SQUARE *	0	304,025	2.90	06/2050	SQUARE *	0	349,261	3.33					46,236
343.00	67,446,612.40	3,330,745	06/2050	SQUARE *	0	1,855,923	2.90	06/2050	50-R2.5 *	0	2,550,252	3.48					394,329
	<u>81,669,768.19</u>	<u>4,350,276</u>				<u>2,176,994</u>	<u>2.90</u>				<u>3,899,513</u>	<u>3.30</u>					<u>466,742</u>
BLUE SPRINGS SOLAR																	
343.00	6,275,183.90	13,024	06/2051	SQUARE *	0	268,980	2.90	06/2051	SQUARE *	0	313,853	3.38					44,673
343.00	72,346,434.45	101,566	06/2051	SQUARE *	0	2,096,047	2.90	06/2051	50-R2.5 *	0	2,557,340	3.53					459,293
345.00	11,150,220.65	15,629	06/2051	SQUARE *	0	327,776	2.90	06/2051	SQUARE *	0	379,835	3.38					58,697
	<u>92,757,038.03</u>	<u>130,289</u>				<u>2,689,603</u>	<u>2.90</u>				<u>3,247,376</u>	<u>3.50</u>					<u>557,573</u>
COTTON CREEK SOLAR																	
343.00	6,569,969.50	13,586	06/2051	SQUARE *	0	258,543	2.90	06/2051	SQUARE *	0	305,814	3.38					49,971
343.00	77,880,724.64	109,088	06/2051	SQUARE *	0	2,252,973	2.90	06/2051	50-R2.5 *	0	2,746,182	3.38					493,200
346.00	11,952,111.45	16,783	06/2051	SQUARE *	0	346,611	2.90	06/2051	SQUARE *	0	404,176	3.38					57,585
	<u>99,603,629.02</u>	<u>139,659</u>				<u>2,855,477</u>	<u>2.90</u>				<u>3,257,172</u>	<u>3.48</u>					<u>689,742</u>
	281,213,283.24	4,660,311				8,155,185	2.90				9,778,274	3.48					1,643,989
	<u>1,237,951,253.26</u>	<u>70,346,484</u>				<u>463,693,802</u>	<u>3.64</u>				<u>463,693,802</u>	<u>3.75</u>					<u>142,584</u>
	2,633,919,990.30	647,469,821				931,909,888	3.56				1,031,393,920	3.92					943,842

FLORIDA POWER AND LIGHT COMPANY
 TABLE 2. COMPARISON OF REMAINING LIFE ANNUAL DEPRECIATION RATES AND ACCRUALS FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021
 BASED ON EXISTING AND PROPOSED DEPRECIATION RATE

ACCOUNT	ORIGINAL COST DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	PROBABLE			AUTHORIZED IN DOCKET NO. 16917B-E			PROPOSED ESTIMATES			INCREASE/ DECREASE (14)(12)/(17)
			REMAINING LIFE (4)	RETIRED DATE (5)	ANNUAL DEPRECIATION RATE (6)	REMAINING LIFE (7)	RETIRED DATE (8)	ANNUAL DEPRECIATION RATE (9)	REMAINING LIFE (10)	RETIRED DATE (11)	ANNUAL DEPRECIATION RATE (12)	
TRANSMISSION PLANT												
350.20 EASEMENTS	18,744,570.09	8,530,608	65-85		1.50	256,719	0	75-84	0	237,652	1.20	(58,167)
350.30 TOWERS AND IMPROVEMENTS	3,508,956.00	1,658,318	40-0.5		2.00	9,127,436	0	41-50	0	7,978,349	2.45	(1,149,087)
353.00 STATION EQUIPMENT	326,979,867.99	59,104,103	56-83		2.00	1,184,726	0	66-R4	0	1,131,223	1.91	(53,503)
354.00 TOWERS AND FIXTURES	59,238,277.84	23,694,591	40-0.5		2.00	1,184,726	0	66-R4	0	1,131,223	1.91	(53,503)
355.00 OVERHEAD CONDUCTORS AND DEVICES	172,511,881.06	3,516,157	55-85		2.00	4,462,300	0	60-R0.5	0	4,372,889	2.51	(90,411)
356.00 UNDERGROUND CONDUCTORS AND DEVICES	17,516,857.75	9,501,017	55-85		2.00	4,462,300	0	60-R0.5	0	4,372,889	2.51	(90,411)
359.00 ROADS AND TRAILS	263,286.23	74,789	55-80		1.90	5,391	0	75-R4	0	282,680	1.61	(119,392)
TOTAL TRANSMISSION PLANT	926,642,604.63	195,639,516			3.21	23,811,428	0			21,661,621	2.35	(7,949,807)
DISTRIBUTION PLANT												
361.00 STRUCTURES AND IMPROVEMENTS	38,384,710.92	10,148,948	52-82.5		1.90	6,911,500	0	70-R2.5	0	559,861	1.54	(13,539)
362.00 POLES, TOWERS AND FIXTURES - WOOD	1,046,850.00	1,046,850	38-R1		4.00	7,716,321	0	40-R2	0	9,148,738	5.10	(4,432,417)
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	18,076,883.07	2,507,659	38-R1		4.30	777,306	0	50-R1.5	0	697,752	3.86	(79,554)
365.00 OVERHEAD CONDUCTORS AND DEVICES - WIRE	236,829,868.37	48,059,544	50-80.5		1.00	6,179,466	0	70-R0.5	0	7,891,258	3.39	9,020.72
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	18,916,079.24	1,017,913	41-R2		2.40	454,034	0	44-50	0	442,916	2.34	(11,118)
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	234,368,196.11	82,419,759	41-R2		2.40	5,623,349	0	40-50.5	0	4,856,612	2.11	(667,737)
369.10 SERVICES - OVERHEAD	72,939,179.81	32,162,960	46-R0.5		3.20	2,334,054	0	56-R1	0	2,638,417	3.62	(304,363)
369.60 SERVICES - UNDERGROUND	84,521,282.89	40,800,043	46-R2.5		2.60	2,197,553	0	56-R2	0	1,314,059	1.55	(863,494)
370.00 METERS - AMI	50,954,535.03	24,298,257	15-R1		4.80	2,428,490	0	20-R2.5	0	3,008,024	8.07	(6,405.14)
370.10 STREET LIGHTING AND SIGNAL SYSTEMS	79,721,888.52	17,283,433	23-R0.5		4.10	3,268,597	0	30-O1	0	2,806,323	3.52	(462,274)
TOTAL DISTRIBUTION PLANT	1,710,946,344.35	542,078,864			3.34	57,169,372	0			51,161,752	2.99	(6,007,620)
GENERAL PLANT												
390.00 STRUCTURES AND IMPROVEMENTS	89,619,452.69	32,360,173	46-R1.5		2.00	1,792,389	0	60-R1	0	1,361,717	1.52	(430,672)
392.10 AUTOMOBILES	3,36,907.49	21,250	7-R4		8.20	1,290	15	7-L2.5	20	2,612	7.34	(308)
392.20 TRACTOR TRAILERS	26,142,742.93	18,296,006	13-14		9.00	233,847	15	13-13	20	947,907	3.37	(1,584,940)
392.40 TRACTOR TRAILERS	2,786,685.30	1,181,413	22-L2.5		3.70	100,147	8	9-L2.5	20	169,637	6.28	69,790
397.60 COMMUNICATION EQUIPMENT - FIBER OPTICS	50,754,270.25	13,211,234	17-L1.5		5.20	2,932,222	0	23-52	0	2,124,937	3.85	(77,624.5)
TOTAL GENERAL PLANT	186,972,619.09	70,664,366			4.69	8,126,351	0			5,657,560	2.72	(3,668,791)
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	2,826,511,568.67	808,562,748			3.39	952,071,152	0			78,881,133	2.76	(17,656,019)
TOTAL DEPRECIABLE PLANT	5,489,431,588.97	1,466,062,268			3.47	1,894,089,040	0			1,812,209,463	3.32	(6,167,587)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE GULF POWER COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
STEAM PRODUCTION PLANT				
CRIST STEAM PLANT				
CRIST COMMON				
311.00 STRUCTURES AND IMPROVEMENTS	157,804,657.49	130,811,821	72,170,294	58,641,527
312.00 BOILER PLANT EQUIPMENT	94,244,191.08	11,258,438	20,932,011	(9,673,573)
314.00 TURBOGENERATOR UNITS	28,056,791.43	19,143,248	13,386,178	5,757,070
315.00 ACCESSORY ELECTRIC EQUIPMENT	103,472,548.85	47,770,866	41,409,442	6,361,424
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	5,914,170.07	2,986,915	2,057,522	929,393
TOTAL CRIST COMMON	389,492,358.92	211,971,287	149,955,447	62,015,840
CRIST UNIT 4				
312.00 BOILER PLANT EQUIPMENT	23,900,619.70	17,287,313	18,920,729	(1,633,416)
314.00 TURBOGENERATOR UNITS	11,280,476.45	7,366,287	8,870,286	(1,503,999)
315.00 ACCESSORY ELECTRIC EQUIPMENT	3,722,386.87	2,506,317	3,170,637	(664,320)
TOTAL CRIST UNIT 4	38,903,483.02	27,159,917	30,961,652	(3,801,735)
CRIST UNIT 5				
312.00 BOILER PLANT EQUIPMENT	25,834,053.02	16,703,845	18,354,106	(1,650,261)
314.00 TURBOGENERATOR UNITS	14,821,431.38	4,552,213	9,404,371	(4,852,158)
315.00 ACCESSORY ELECTRIC EQUIPMENT	4,162,196.55	2,839,269	3,070,802	(231,533)
TOTAL CRIST UNIT 5	44,817,680.95	24,095,328	30,829,279	(6,733,951)
CRIST UNIT 6				
312.00 BOILER PLANT EQUIPMENT	144,222,332.69	27,188,146	50,548,982	(23,360,836)
314.00 TURBOGENERATOR UNITS	57,568,930.52	22,001,610	23,300,067	(1,298,457)
315.00 ACCESSORY ELECTRIC EQUIPMENT	33,319,870.15	12,543,172	12,916,755	(373,583)
TOTAL CRIST UNIT 6	235,111,133.36	61,732,929	86,765,804	(25,032,875)
CRIST UNIT 7				
312.00 BOILER PLANT EQUIPMENT	157,175,681.71	28,512,184	53,010,671	(24,498,487)
314.00 TURBOGENERATOR UNITS	102,954,876.72	40,685,471	40,524,636	160,835
315.00 ACCESSORY ELECTRIC EQUIPMENT	27,606,671.55	16,672,769	12,073,534	4,999,235
TOTAL CRIST UNIT 7	287,737,229.98	85,870,424	105,608,841	(19,738,417)
TOTAL CRIST STEAM PLANT	996,061,886.23	410,829,885	404,121,023	6,708,862

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
STANDALONE GULF POWER COMPANY ASSETS				
SCHERER STEAM PLANT				
<i>SCHERER COMMON</i>				
311.00 STRUCTURES AND IMPROVEMENTS	30,228,391.42	15,653,939	7,942,286	7,711,653
312.00 BOILER PLANT EQUIPMENT	53,962,733.76	13,984,694	13,932,501	52,193
314.00 TURBOGENERATOR UNITS	1,506,946.39	1,138,650	474,160	664,490
315.00 ACCESSORY ELECTRIC EQUIPMENT	2,455,938.16	623,798	648,243	(24,445)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	6,302,833.46	2,579,394	2,868,244	(286,850)
TOTAL SCHERER COMMON	94,486,843.19	33,980,475	25,863,434	8,117,041
<i>SCHERER UNIT 3</i>				
311.00 STRUCTURES AND IMPROVEMENTS	25,329,160.69	15,709,250	12,689,168	3,020,082
312.00 BOILER PLANT EQUIPMENT	220,121,711.14	85,113,904	76,911,059	8,202,845
314.00 TURBOGENERATOR UNITS	45,067,377.37	24,716,374	20,109,055	4,607,319
315.00 ACCESSORY ELECTRIC EQUIPMENT	14,137,497.31	6,303,350	6,181,223	122,127
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	824,261.11	469,189	374,697	95,092
TOTAL SCHERER UNIT 3	305,480,007.62	132,312,667	116,265,202	16,047,465
TOTAL SCHERER STEAM PLANT	399,936,850.81	166,293,142	142,128,636	24,164,506
TOTAL STEAM PRODUCTION PLANT	1,395,998,737.04	577,123,027	546,249,659	30,873,368
COMBINED CYCLE PRODUCTION PLANT				
LANSING SMITH COMBINED CYCLE PLANT				
<i>LANSING SMITH COMMON</i>				
341.00 STRUCTURES AND IMPROVEMENTS	47,391,460.04	5,376,376	19,095,144	(13,718,768)
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	7,065,622.82	681,671	2,397,795	(1,716,124)
343.00 PRIME MOVERS - GENERAL	1,571,193.93	44,280	155,756	(111,476)
344.00 GENERATORS	7,570,259.61	551,520	1,939,984	(1,388,464)
345.00 ACCESSORY ELECTRIC EQUIPMENT	13,444,429.18	1,358,201	4,777,506	(3,419,305)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	4,882,463.79	287,171	1,010,130	(722,959)
TOTAL LANSING SMITH COMMON	81,925,429.37	8,299,219	29,376,315	(21,077,096)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	STANDALONE GULF POWER COMPANY ASSETS				THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)		
LANSING SMITH UNIT 3					
341.00 STRUCTURES AND IMPROVEMENTS	114,609,034.12	4,257,589	15,121,573	(10,863,984)	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,760,815.07	360,518	1,268,130	(907,612)	
343.00 PRIME MOVERS - GENERAL	109,298,878.28	8,224,939	28,931,429	(20,706,490)	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	18,187,682.98	1,375,640	4,838,849	(3,463,209)	
344.00 GENERATORS	74,551,855.38	9,095,595	31,993,981	(22,898,386)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	12,166,480.05	1,212,031	4,263,348	(3,051,317)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	2,618,732.30	182,636	642,428	(459,792)	
TOTAL LANSING SMITH UNIT 3	335,193,478.18	24,708,948	87,059,738	(62,350,790)	
TOTAL LANSING SMITH COMBINED CYCLE PLANT	417,118,907.55	33,008,167	116,436,053	(83,427,886)	
TOTAL COMBINED CYCLE PRODUCTION PLANT	417,118,907.55	33,008,167	116,436,053	(83,427,886)	
SIMPLE CYCLE AND PEAKER PLANTS					
LANSING SMITH UNIT A					
341.00 STRUCTURES AND IMPROVEMENTS	1,341,022.51	1,283,957	903,412	380,545	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	698,676.35	659,896	502,574	157,322	
343.00 PRIME MOVERS - GENERAL	2,601,840.14	2,373,471	1,588,473	784,998	
344.00 GENERATORS	3,497,641.47	3,539,190	3,080,869	458,321	
345.00 ACCESSORY ELECTRIC EQUIPMENT	3,288,727.56	3,167,708	2,525,619	642,089	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	43,197.38	40,133	28,114	12,019	
TOTAL LANSING SMITH UNIT A	11,471,105.41	11,064,354	8,629,061	2,435,293	
CRIST COMBUSTION TURBINE					
341.00 STRUCTURES AND IMPROVEMENTS	58,572,693.59	-	805,913	(805,913)	
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,476,705.76	-	28,067	(28,067)	
343.00 PRIME MOVERS - GENERAL	101,819,362.03	-	1,072,158	(1,072,158)	
343.20 PRIME MOVERS - CAPITAL SPARE PARTS	124,755,641.93	-	1,250,451	(1,250,451)	
344.00 GENERATORS	50,717,466.01	-	630,520	(630,520)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	41,828,382.14	-	581,523	(581,523)	
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	1,040,152.63	-	12,302	(12,302)	
TOTAL CRIST COMBUSTION TURBINE	381,270,404.09	-	4,380,934	(4,380,934)	
TOTAL PIPELINE					
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	129,849,747.87	5,382,706	4,253,829	1,128,877	
TOTAL CRIST PIPELINE	129,849,747.87	5,382,706	4,253,829	1,128,877	

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

STANDALONE GULF POWER COMPANY ASSETS

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
<i>PEA RIDGE UNITS 1 THROUGH 3</i>				
343.00 PRIME MOVERS - GENERAL	6,828,010.72	6,606,758	5,846,223	760,535
344.00 GENERATORS	3,124,353.15	3,180,956	2,838,539	342,417
345.00 ACCESSORY ELECTRIC EQUIPMENT	1,887,475.18	1,682,888	849,875	833,013
TOTAL PEA RIDGE UNITS 1 THROUGH 3	11,839,839.05	11,470,602	9,534,637	1,935,965
<i>PERDIDO LANDFILL GAS UNITS 1 AND 2</i>				
341.00 STRUCTURES AND IMPROVEMENTS	961,008.07	904,454	577,919	326,535
342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	590,168.06	537,656	336,865	200,791
343.00 PRIME MOVERS - GENERAL	2,799,744.92	2,520,001	1,558,406	961,595
345.00 ACCESSORY ELECTRIC EQUIPMENT	820,606.29	755,862	476,895	278,967
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	46,458.71	42,381	26,767	15,614
TOTAL PERDIDO LANDFILL GAS UNITS 1 AND 2	5,217,986.05	4,760,354	2,976,852	1,783,502
TOTAL SIMPLE CYCLE AND PEAKER PLANTS	539,589,082.47	32,678,017	29,775,313	2,902,704
SOLAR PRODUCTION PLANT				
<i>BLUE INDIGO SOLAR</i>				
341.00 STRUCTURES AND IMPROVEMENTS	10,483,622.60	519,212	519,956	(744)
343.00 PRIME MOVERS - GENERAL	67,445,612.40	3,330,745	3,389,137	(58,392)
345.00 ACCESSORY ELECTRIC EQUIPMENT	10,931,260.19	540,259	541,493	(1,234)
TOTAL BLUE INDIGO SOLAR	88,860,495.19	4,390,215	4,450,586	(60,371)
<i>BLUE SPRINGS SOLAR</i>				
341.00 STRUCTURES AND IMPROVEMENTS	9,275,183.90	13,024	154,617	(141,593)
343.00 PRIME MOVERS - GENERAL	72,346,434.45	101,586	1,232,060	(1,130,474)
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,130,220.68	15,629	185,541	(169,912)
TOTAL BLUE SPRINGS SOLAR	92,751,839.03	130,239	1,572,218	(1,441,979)

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	STANDALONE GULF POWER COMPANY ASSETS				THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)		
COTTON CREEK SOLAR					
341.00 STRUCTURES AND IMPROVEMENTS	9,960,092.90	13,986	166,035	(152,049)	
343.00 PRIME MOVERS - GENERAL	77,688,724.64	109,088	1,323,039	(1,213,951)	
345.00 ACCESSORY ELECTRIC EQUIPMENT	11,952,111.48	16,783	199,242	(182,459)	
TOTAL COTTON CREEK SOLAR	<u>99,600,929.02</u>	<u>139,856</u>	<u>1,688,316</u>	<u>(1,548,460)</u>	
TOTAL SOLAR PRODUCTION PLANT	281,213,263.24	4,660,311	7,711,120	(3,050,809)	
TOTAL OTHER PRODUCTION PLANT	1,237,921,253.26	70,346,494	153,922,486	(83,575,992)	
TOTAL PRODUCTION PLANT	2,633,919,990.30	647,469,521	700,172,145	(52,702,624)	
TRANSMISSION PLANT					
350.20 EASEMENTS	19,714,570.09	8,530,608	7,370,169	1,160,439	
352.00 STRUCTURES AND IMPROVEMENTS	30,561,302.43	6,272,008	4,394,803	1,877,205	
353.00 STATION EQUIPMENT	325,979,867.99	59,104,103	59,943,236	(839,133)	
354.00 TOWERS AND FIXTURES	59,236,277.84	23,694,591	23,285,417	409,174	
355.00 POLES AND FIXTURES	302,838,101.22	60,651,947	49,819,046	10,832,901	
356.00 OVERHEAD CONDUCTORS AND DEVICES	172,511,881.08	28,010,454	30,740,011	(2,729,557)	
358.00 UNDERGROUND CONDUCTORS AND DEVICES	17,516,857.75	9,501,017	7,828,747	1,672,270	
359.00 ROADS AND TRAILS	283,746.23	74,788	61,689	13,099	
TOTAL TRANSMISSION PLANT	928,642,604.63	195,839,516	183,443,118	12,396,398	

FLORIDA POWER AND LIGHT COMPANY

TABLE 3. COMPARISON OF THEORETICAL RESERVE AND BOOK RESERVE FOR ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	BOOK DEPRECIATION RESERVE (3)	THEORETICAL RESERVE (4)	THEORETICAL RESERVE IMBALANCE (5)=(3)-(4)
DISTRIBUTION PLANT				
361.00 STRUCTURES AND IMPROVEMENTS	36,394,710.92	10,148,948	7,964,613	2,184,335
362.00 STATION EQUIPMENT	274,554,211.01	66,967,543	70,402,832	(3,435,289)
364.10 POLES, TOWERS AND FIXTURES - WOOD	179,449,316.20	88,540,019	105,968,584	(17,428,565)
364.20 POLES, TOWERS AND FIXTURES - CONCRETE	18,076,883.07	2,507,659	3,001,277	(493,618)
365.00 OVERHEAD CONDUCTORS AND DEVICES	232,638,195.37	48,066,403	69,987,277	(21,920,874)
366.60 UNDERGROUND CONDUIT - DUCT SYSTEM	11,267,546.94	650,549	835,743	(185,194)
367.60 UNDERGROUND CONDUCTORS AND DEVICES - DUCT SYSTEM	18,918,079.24	1,017,913	676,306	341,607
367.70 UNDERGROUND CONDUCTORS AND DEVICES - DIRECT BURIED	234,306,196.11	82,419,759	54,760,039	27,659,720
368.00 LINE TRANSFORMERS	376,101,114.69	112,446,738	84,688,412	27,758,326
369.10 SERVICES - OVERHEAD	72,939,179.81	32,162,580	33,341,127	(1,178,547)
369.60 SERVICES - UNDERGROUND	84,521,282.89	40,800,043	21,278,025	19,522,018
370.00 METERS	41,474,204.55	14,771,019	14,058,977	712,042
370.10 METERS - AMI	50,593,535.03	24,296,257	23,125,047	1,171,210
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	79,721,888.52	17,283,433	14,430,844	2,852,589
TOTAL DISTRIBUTION PLANT	1,710,956,344.35	542,078,864	504,519,103	37,559,761
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	89,619,452.69	32,360,173	22,846,068	9,514,105
392.10 AUTOMOBILES	35,607.49	21,250	17,195	4,055
392.20 LIGHT TRUCKS	7,565,878.02	4,845,007	3,920,554	924,453
392.30 HEAVY TRUCKS	28,142,742.93	18,296,008	14,805,034	3,490,974
392.40 TRACTOR TRAILERS	2,706,685.30	1,181,413	955,993	225,420
396.10 POWER OPERATED EQUIPMENT	1,087,983.01	749,282	478,375	270,907
397.80 COMMUNICATION EQUIPMENT - FIBER OPTICS	56,754,270.25	13,211,234	11,304,508	1,906,726
TOTAL GENERAL PLANT	185,912,619.69	70,664,366	54,327,727	16,336,639
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT	2,825,511,568.67	808,582,746	742,289,948	66,292,798
TOTAL DEPRECIABLE PLANT	5,459,431,558.97	1,456,052,268	1,442,462,093	13,590,175