

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Request for approval of) DOCKET NO. 931231-EI
change in depreciation rates by) ORDER NO. PSC-94-0253-FOF-EI
FLORIDA POWER AND LIGHT COMPANY) ISSUED: 03/07/94
_____)

The following Commissioners participated in the disposition of this matter:

J. TERRY DEASON, Chairman
SUSAN F. CLARK
JULIA L. JOHNSON
DIANE K. KIESLING
LUIS J. LAUREDO

NOTICE OF PROPOSED AGENCY ACTION
ORDER AUTHORIZING PRELIMINARY IMPLEMENTATION OF REVISED
DEPRECIATION RATES AND RECOVERY SCHEDULE FOR
FLORIDA POWER AND LIGHT COMPANY

BY THE COMMISSION:

Notice is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for formal proceeding pursuant to Rule 25-22.029, Florida Administrative Code.

On December 23, 1993, Florida Power & Light Company (FPL or Company) filed its Comprehensive Depreciation Study as Ordered by this Commission in Docket No. 910081-EI (Order Nos. PSC-92-1303-FOF-EI and PSC-93-0211-FOF-EI, issued November 12, 1993 and February 10, 1993, respectively). Florida Power & Light Company also requested Commission approval to implement its proposed depreciation rates and capital recovery schedule on an interim basis, effective January 1, 1994.

Preliminary booking or implementation does not and should not infer that, upon completion of the review of the Company's filed study, the Commission will approve the Company's life, reserve and salvage proposals, but rather that preliminary implementation of the rates and recovery schedule shown on pages five through 19 of this Order is likely to result in more appropriate expenses than retention of the currently effective rates. The rates and resultant expenses will be trued-up when final action is taken by this Commission later in 1994.

DOCUMENT NUMBER-DATE

02177 MAR-7 94

FPSC-REGULATORY REPORTING

A summary of the changes in estimated 1994 expenses resulting from the Company proposed rates and recovery schedule reflects these changes:

	<u>(\$000)</u>
Production	10,156
Transmission	765
Distribution	(5,142)
General	<u>(1,370)</u>
Rates	4,409
Recovery Schedule	<u>13,167</u>
Total Change	17,576

The proposed capital recovery schedule relates to the Company's planned replacement of the two steam generators at St. Lucie Unit No. 1 in 1998. The continued corrosion of the steam generator tubes has resulted in 12% and 7% of the steam generator tubes being plugged. The associated net unrecovered investment as of 1/1/94 is \$62,013,582 and the proposed recovery period is 4.5 years. Included in the net investment is an estimated removal cost of \$53,600,000.

Therefore, we find that Florida Power & Light Company shall be allowed to implement its proposed depreciation rates and capital recovery schedule on a preliminary basis.

The Company has requested, and all data and calculations abut, a January 1, 1994 implementation date. Provision for preliminary implementation is made by Rule 25-6.0436 (5), Florida Administrative Code, to permit a more accurate statement of expected expenses during the fiscal year. Therefore, we find that the preliminary implementation date for the new depreciation rates and recovery schedule shall be January 1, 1994.

We find that this docket shall remain open, pending review and final Commission action concerning the appropriate rates under consideration.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Florida Power & Light Company's request to implement its proposed depreciation rates and capital recovery schedule on a preliminary basis is approved. It is further

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ORDERED that the preliminary implementation date for the new depreciation rates and recovery schedule shall be January 1, 1994. It is further

ORDERED that this docket shall remain open pending final Commission action on FPL's study.

By ORDER of the Florida Public Service Commission, this 7TH day of MARCH, 1994.

STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

RVE

by: Kay Flynn
Chief, Bureau of Records

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

The action proposed herein is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on MARCH 28, 1994.

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In the absence of such a petition, this order shall become effective on the day subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE
	(Yrs.)	(%)	(%)
STEAM PRODUCTION			
Cape Canaveral-Common			
311 Structures and Improvements	16.1	(5.0)	3.8
312 Boiler Plant Equip.	21.0	(13.0)	4.3
314 Turbogenerator Units	16.4	(4.0)	2.4
315 Accessory Electric Equip.	19.0	(3.0)	1.2
316 Misc. Power Plant Equip.	13.8	(1.0)	4.2
Cape Canaveral-Unit 1			
311 Structures and Improvements	17.9	(5.0)	2.2
312 Boiler Plant Equip.	20.0	(13.0)	5.1
314 Turbogenerator Units	20.0	(4.0)	2.7
315 Accessory Electric Equip.	17.9	(3.0)	3.5
316 Misc. Power Plant Equip.	14.4	(1.0)	2.2
Cape Canaveral-Unit 2			
311 Structures and Improvements	15.0	(5.0)	3.1
312 Boiler Plant Equip.	16.4	(13.0)	5.2
314 Turbogenerator Units	10.1	(4.0)	3.2
315 Accessory Electric Equip.	14.3	(3.0)	4.3
316 Misc. Power Plant Equip.	8.1	(1.0)	3.9
Cutler-Common			
311 Structures and Improvements	9.5	0.0	4.1
312 Boiler Plant Equip.	9.5	0.0	6.7
314 Turbogenerator Units	9.5	0.0	8.9
315 Accessory Electric Equip.	9.4	0.0	5.5
316 Misc. Power Plant Equip.	9.1	0.0	4.5
Cutler-Unit 5			
311 Structures and Improvements	9.2	0.0	4.7
312 Boiler Plant Equip.	8.2	0.0	3.7
314 Turbogenerator Units	9.5	0.0	4.8
315 Accessory Electric Equip.	9.4	0.0	5.5
316 Misc. Power Plant Equip.	8.4	0.0	4.0

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE	NET	REMAINING
	REMAINING	SALVAGE	LIFE
	LIFE	(%)	RATE
(Yrs.)	(%)	(%)	
Cutler—Unit 6			
311 Structures and Improvements	8.6	0.0	2.4
312 Boiler Plant Equip.	8.3	0.0	4.3
314 Turbogenerator Units	6.0	0.0	4.5
315 Accessory Electric Equip.	9.4	0.0	5.4
316 Misc. Power Plant Equip.	9.3	0.0	5.2
Ft. Myers—Common			
311 Structures and Improvements	16.7	(5.0)	3.1
312 Boiler Plant Equip.	18.5	(13.0)	5.8
314 Turbogenerator Units	17.1	(4.0)	3.8
315 Accessory Electric Equip.	14.8	(3.0)	3.5
316 Misc. Power Plant Equip.	14.4	(1.0)	3.4
Ft. Myers—Unit 1			
311 Structures and Improvements	9.3	(5.0)	2.4
312 Boiler Plant Equip.	9.1	(13.0)	3.8
314 Turbogenerator Units	9.5	(4.0)	2.6
315 Accessory Electric Equip.	9.2	(3.0)	2.2
316 Misc. Power Plant Equip.	7.8	(0.7)	3.3
Ft. Myers—Unit 2			
311 Structures and Improvements	15.0	(5.0)	2.7
312 Boiler Plant Equip.	16.1	(20.0)	3.6
314 Turbogenerator Units	10.6	(4.0)	2.8
315 Accessory Electric Equip.	13.7	(3.0)	3.1
316 Misc. Power Plant Equip.	8.0	(1.0)	2.5
Manatee—Common			
311 Structures and Improvements	17.2	(5.0)	3.4
312 Boiler Plant Equip.	7.0	(13.0)	10.2
314 Turbogenerator Units	17.4	(4.0)	3.2
315 Accessory Electric Equip.	13.7	(3.0)	3.9
316 Misc. Power Plant Equip.	9.6	(1.0)	6.0

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE
	(Yrs.)	(%)	(%)
Manatee-Unit 1			
311 Structures and Improvements	15.2	(5.0)	3.7
312 Boiler Plant Equip.	10.9	(13.0)	5.2
314 Turbogenerator Units	12.5	(4.0)	5.6
315 Accessory Electric Equip.	11.1	(3.0)	4.9
316 Misc. Power Plant Equip.	16.2	(1.0)	2.7
Manatee-Unit 2			
311 Structures and Improvements	15.6	(5.0)	3.8
312 Boiler Plant Equip.	11.3	(13.0)	5.2
314 Turbogenerator Units	13.1	(4.0)	5.5
315 Accessory Electric Equip.	11.8	(3.0)	5.0
316 Misc. Power Plant Equip.	16.8	(1.0)	3.1
Martin Pipeline			
312 Boiler Plant Equip.	10.6	(13.0)	10.4
Martin-Common			
311 Structures and Improvements	19.6	(5.0)	3.4
312 Boiler Plant Equip.	19.6	(13.0)	3.7
314 Turbogenerator Units	19.9	(4.0)	3.0
315 Accessory Electric Equip.	15.2	(3.0)	3.8
316 Misc. Power Plant Equip.	6.0	(1.0)	10.7
Martin-Unit 1			
311 Structures and Improvements	20.0	(5.0)	3.0
312 Boiler Plant Equip.	14.5	(13.0)	4.7
314 Turbogenerator Units	18.9	(4.0)	4.4
315 Accessory Electric Equip.	16.4	(3.0)	4.1
316 Misc. Power Plant Equip.	20.0	(1.0)	2.8
Martin-Unit 2			
311 Structures and Improvements	20.0	(5.0)	3.7
312 Boiler Plant Equip.	14.9	(13.0)	4.9
314 Turbogenerator Units	17.9	(4.0)	3.8
315 Accessory Electric Equip.	16.9	(3.0)	4.1
316 Misc. Power Plant Equip.	21.0	(1.0)	3.4

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE
	(Yrs.)	(%)	(%)
Port Everglades-Common			
311 Structures and Improvements	13.1	(5.0)	5.5
312 Boiler Plant Equip.	15.5	(13.0)	4.9
314 Turbogenerator Units	15.5	(4.0)	5.6
315 Accessory Electric Equip.	14.4	(3.0)	4.4
316 Misc. Power Plant Equip.	12.7	(1.0)	4.9
Port Everglades-Unit 1			
311 Structures and Improvements	9.3	(5.0)	2.0
312 Boiler Plant Equip.	5.9	(13.0)	3.8
314 Turbogenerator Units	9.2	(4.0)	2.5
315 Accessory Electric Equip.	8.3	(3.0)	3.0
316 Misc. Power Plant Equip.	8.7	(1.0)	2.6
Port Everglades-Unit 2			
311 Structures and Improvements	9.4	(5.0)	2.7
312 Boiler Plant Equip.	7.2	(13.0)	4.6
314 Turbogenerator Units	9.1	(4.0)	2.5
315 Accessory Electric Equip.	7.8	(3.0)	3.0
316 Misc. Power Plant Equip.	7.4	(1.0)	5.5
Port Everglades-Unit 3			
311 Structures and Improvements	13.3	(5.0)	2.9
312 Boiler Plant Equip.	14.5	(13.0)	4.6
314 Turbogenerator Units	14.8	(4.0)	3.2
315 Accessory Electric Equip.	15.0	(3.0)	4.6
316 Misc. Power Plant Equip.	11.3	(1.0)	5.6
Port Everglades-Unit 4			
311 Structures and Improvements	13.9	(5.0)	3.0
312 Boiler Plant Equip.	14.7	(13.0)	6.3
314 Turbogenerator Units	14.1	(4.0)	2.2
315 Accessory Electric Equip.	15.1	(3.0)	5.0
316 Misc. Power Plant Equip.	7.2	(1.0)	4.7

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE
	(Yrs.)	(%)	(%)
Riviera-Common			
311 Structures and Improvements	17.3	(5.0)	2.5
312 Boiler Plant Equip.	20.0	(13.0)	4.0
314 Turbogenerator Units	18.9	(4.0)	1.8
315 Accessory Electric Equip.	13.7	(3.0)	3.7
316 Misc. Power Plant Equip.	11.0	(1.0)	5.1
Riviera-Unit 3			
311 Structures and Improvements	17.7	(5.0)	1.7
312 Boiler Plant Equip.	13.2	(13.0)	3.4
314 Turbogenerator Units	18.2	(4.0)	1.9
315 Accessory Electric Equip.	17.2	(3.0)	3.4
316 Misc. Power Plant Equip.	19.5	(1.0)	4.1
Riviera-Unit 4			
311 Structures and Improvements	18.2	(5.0)	1.8
312 Boiler Plant Equip.	13.2	(13.0)	3.7
314 Turbogenerator Units	19.9	(4.0)	2.9
315 Accessory Electric Equip.	17.6	(3.0)	3.7
316 Misc. Power Plant Equip.	21.0	(1.0)	4.0
Sanford-Common			
311 Structures and Improvements	16.0	(5.0)	3.7
312 Boiler Plant Equip.	18.9	(13.0)	3.2
314 Turbogenerator Units	18.4	(4.0)	2.2
315 Accessory Electric Equip.	17.7	(3.0)	2.4
316 Misc. Power Plant Equip.	9.6	(1.0)	5.5
Sanford-Unit 3			
311 Structures and Improvements	9.4	(5.0)	1.8
312 Boiler Plant Equip.	9.4	(13.0)	2.4
314 Turbogenerator Units	9.1	(4.0)	1.9
315 Accessory Electric Equip.	8.7	(3.0)	2.1
316 Misc. Power Plant Equip.	9.5	(1.0)	2.7

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE
	(Yrs.)	(%)	(%)
Sanford-Unit 4			
311 Structures and Improvements	17.9	(5.0)	2.7
312 Boiler Plant Equip.	16.9	(13.0)	3.2
314 Turbogenerator Units	8.5	(4.0)	5.3
315 Accessory Electric Equip.	12.1	(3.0)	3.5
316 Misc. Power Plant Equip.	13.8	(1.0)	2.7
Sanford-Unit 5			
311 Structures and Improvements	17.8	(5.0)	3.1
312 Boiler Plant Equip.	17.4	(13.0)	2.8
314 Turbogenerator Units	10.7	(4.0)	5.2
315 Accessory Electric Equip.	12.6	(3.0)	3.4
316 Misc. Power Plant Equip.	13.9	(1.0)	2.9
Scherer Site Common			
311 Structures and Improvements	32.0	(5.0)	2.8
312 Boiler Plant Equip.	29.0	(20.0)	3.5
314 Turbogenerator Units	25.0	(4.0)	3.5
315 Accessory Electric Equip.	25.0	(3.0)	3.4
316 Misc. Power Plant Equip.	6.0	(1.0)	10.1
Scherer Units 3 & 4 Common			
311 Structures and Improvements	25.0	(5.0)	3.5
312 Boiler Plant Equip.	33.0	(20.0)	3.2
314 Turbogenerator Units	24.0	(4.0)	3.6
315 Accessory Electric Equip.	23.0	(3.0)	3.7
316 Misc. Power Plant Equip.	NA	NA	NA
Scherer Unit 4			
311 Structures and Improvements	31.0	(5.0)	3.0
312 Boiler Plant Equip.	27.0	(20.0)	3.9
314 Turbogenerator Units	25.0	(4.0)	3.6
315 Accessory Electric Equip.	23.0	(3.0)	3.9
316 Misc. Power Plant Equip.	15.8	(1.0)	5.3

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE
	(Yrs.)	(%)	(%)
Turkey Point-Common			
311 Structures and Improvements	19.3	(5.0)	4.0
312 Boiler Plant Equip.	19.2	(13.0)	4.6
314 Turbogenerator Units	17.6	(4.0)	4.5
315 Accessory Electric Equip.	16.1	(3.0)	4.0
316 Misc. Power Plant Equip.	14.6	(1.0)	4.2
Turkey Point-Unit 1			
311 Structures and Improvements	17.7	(5.0)	2.5
312 Boiler Plant Equip.	18.0	(13.0)	6.0
314 Turbogenerator Units	17.8	(4.0)	3.9
315 Accessory Electric Equip.	15.3	(3.0)	2.8
316 Misc. Power Plant Equip.	14.8	(1.0)	2.2
Turkey Point-Unit 2			
311 Structures and Improvements	19.0	(5.0)	3.9
312 Boiler Plant Equip.	15.3	(20.0)	4.0
314 Turbogenerator Units	17.7	(4.0)	2.5
315 Accessory Electric Equip.	16.1	(3.0)	3.2
316 Misc. Power Plant Equip.	16.9	(1.0)	1.6
St. Johns Rvr Power Park-Common			
311 Structures and Improvements	27.0	(5.0)	2.1
312 Boiler Plant Equip.	28.0	(20.0)	2.9
314 Turbogenerator Units	28.0	(4.0)	3.2
315 Accessory Electric Equip.	25.0	(3.0)	2.5
316 Misc. Power Plant Equip.	8.9	(1.0)	3.3
St. Johns Rvr Power Park -Unit 1			
311 Structures and Improvements	28.0	(4.7)	2.7
312 Boiler Plant Equip.	23.0	(20.0)	3.9
314 Turbogenerator Units	22.0	(4.0)	3.6
315 Accessory Electric Equip.	21.0	(2.7)	3.7
316 Misc. Power Plant Equip.	19.9	(1.0)	3.9

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE	NET	REMAINING
	REMAINING	NET	LIFE
	LIFE	SALVAGE	RATE
(Yrs.)	(%)	(%)	
St. Johns Rvr Power Park -Unit 2			
311 Structures and Improvements	29.0	(4.7)	2.9
312 Boiler Plant Equip.	24.0	(20.0)	4.0
314 Turbogenerator Units	23.0	(4.0)	3.7
315 Accessory Electric Equip.	22.0	(2.7)	3.8
316 Misc. Power Plant Equip.	21.0	(1.0)	4.1
St. Johns Rvr Power Park -Coal/Limestone			
311 Structures and Improvements	30.0	(5.0)	3.2
312.15 Coal Cars	8.5	(20.0)	9.3
312 Boiler Plant	24.0	(20.0)	3.2
314 Turbogenerators	NA	NA	NA
315 Accessory Electric Equip.	19.7	(3.0)	4.4
316 Misc. Power Plant Equip.	22.0	(1.0)	3.3
St. Johns Rvr Power Park-Gypsum/Ash			
311 Structures	31.0	(5.0)	1.9
312 Boiler Plant	16.7	(20.0)	5.3
314 Turbogenerators	NA	NA	NA
315 Accessory Electric Equip.	NA	NA	NA
316 Misc. Power Plant Equip.	24.0	(1.0)	3.1

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE
	(Yrs.)	(%)	(%)
OTHER PRODUCTION			
Ft. Lauderdale - Common (Repowered)			
341 Structures and Improvements	24.0	(2.0)	4.2 *
342 Fuel Holders, Producers & Accessories	17.8	(2.0)	5.5 *
343 Prime Movers	27.0	(2.0)	3.7 *
344 Generators	16.5	(2.0)	4.7 *
345 Accessory Electric Equipment	28.0	(1.0)	3.6 *
346 Misc. Power Plant Equipment	10.5	(1.0)	9.3 *
Ft. Lauderdale - Unit 4 (Repowered)			
341 Structures and Improvements	27.0	(2.0)	3.1 *
342 Fuel Holders, Producers & Accessories	24.0	(2.0)	4.2 *
343 Prime Movers	28.0	(2.0)	3.6 *
344 Generators	16.4	(2.0)	5.3 *
345 Accessory Electric Equipment	28.0	(1.0)	3.4 *
346 Misc. Power Plant Equipment	16.3	(1.0)	6.1 *
Ft. Lauderdale - Unit 5 (Repowered)			
341 Structures and Improvements	28.0	(2.0)	3.6 *
342 Fuel Holders, Producers & Accessories	23.0	(2.0)	4.4 *
343 Prime Movers	28.0	(2.0)	3.6 *
344 Generators	16.1	(2.0)	5.4 *
345 Accessory Electric Equipment	28.0	(1.0)	3.5 *
346 Misc. Power Plant Equipment	15.9	(1.0)	6.2 *

*Denotes Whole Life Rates

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED – PREMININARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE
	(Yrs.)	(%)	(%)
Ft. Myers—Gas Turbines			
341 Structures	9.5	(2.0)	0.7
342 Fuel Holders	9.5	(2.0)	1.3
343 Prime Movers	9.5	(2.0)	2.5
344 Generator	9.5	(2.0)	2.4
345 Accessory Electric Equip.	9.5	(2.3)	3.2
346 Misc. Power Plant Equip.	9.5	(6.4)	3.7
Ft. Lauderdale—Gas Turbines			
341 Structures	9.5	(2.0)	1.1
342 Fuel Holders	9.5	(2.0)	1.8
343 Prime Movers	9.5	(2.0)	2.3
344 Generator	9.5	(2.0)	0.6
345 Accessory Electric Equip.	9.5	(1.0)	1.7
346 Misc. Power Plant Equip.	9.5	(1.0)	2.8
Port Everglades—Gas Turbines			
341 Structures	9.5	(2.0)	2.2
342 Fuel Holders	9.4	(2.0)	1.0
343 Prime Movers	9.5	(2.0)	0.8
344 Generator	9.5	(1.0)	0.8
345 Accessory Electric Equip.	6.9	(1.0)	0.5
346 Misc. Power Plant Equip.	8.5	(1.0)	2.2
Martin Pipeline			
342 Fuel Holders	10.6	(2.0)	9.4

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED -- PREMININARY IMPLEMENTATION		
	AVERAGE	NET	REMAINING
	REMAINING	SALVAGE	LIFE
	LIFE	(%)	RATE
	(Yrs.)	(%)	(%)
Putnam--Common			
341 Structures	16.1	(2.0)	3.0
342 Fuel Holders	18.5	(2.0)	4.1
343 Prime Movers	16.6	(2.0)	3.9
344 Generator	14.5	(2.0)	3.9
345 Accessory Electric Equip.	13.1	(1.0)	4.2
346 Misc. Power Plant Equip.	12.8	(1.0)	4.6
Putnam--Unit 1			
341 Structures	15.5	(2.0)	3.1
342 Fuel Holders	15.6	(2.0)	3.1
343 Prime Movers	15.6	(2.0)	5.5
344 Generator	13.0	(2.0)	3.4
345 Accessory Electric Equip.	14.4	(1.0)	3.3
346 Misc. Power Plant Equip.	NA	NA	NA
Putnam--Unit 2			
341 Structures	15.3	(2.0)	3.0
342 Fuel Holders	15.3	(2.0)	2.9
343 Prime Movers	15.6	(2.0)	5.4
344 Generator	12.4	(2.0)	3.2
345 Accessory Electric Equip.	14.0	(1.0)	3.2
346 Misc. Power Plant Equip.	NA	NA	NA

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PREMININARY IMPLEMENTATION		
	AVERAGE	NET	REMAINING
	REMAINING	NET	LIFE
	LIFE	SALVAGE	RATE
	(Yrs.)	(%)	(%)
Turkey Point Nuclear--Common			
321 Structures & Improvements	13.0	(2.0)	6.0
322 Reactor Plant Equipment	13.5	(13.0)	5.7
323 Turbogenerator Units	14.2	0.0	3.0
324 Accessory Electric Equipment	14.5	(2.0)	6.1
325 Misc. Power Plant Equipment	13.5	(2.0)	5.0
Turkey Point Nuclear--Unit 3			
321 Structures & Improvements	14.2	(2.0)	3.4
322 Reactor Plant Equipment	13.7	(13.0)	4.4
323 Turbogenerator Units	13.2	0.0	5.6
324 Accessory Electric Equipment	14.2	(2.0)	4.3
325 Misc. Power Plant Equipment	14.5	(2.0)	2.5
Turkey Point Nuclear--Unit 4			
321 Structures & Improvements	14.0	(2.0)	3.6
322 Reactor Plant Equipment	13.6	(13.0)	4.8
323 Turbogenerator Units	13.6	0.0	5.0
324 Accessory Electric Equipment	14.0	(2.0)	4.6
325 Misc. Power Plant Equipment	13.8	(2.0)	3.3

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED – PRELIMINARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE (Yrs.)	NET SALVAGE (%)	REMAINING LIFE RATE (%)
	TRANSMISSION PLANT		
350.2 Easements	49.0	0.0	1.7
352.0 Structures and Improvements	36.0	(20.0)	2.7
353.0 Station Eqpt.	30.0	20.0	1.8
354.0 Towers and Fixtures	30.0	(15.0)	2.8
355.0 Poles and Fixtures	31.0	(45.0)	3.3
356.0 Overhead Cond. & Devices	29.0	(35.0)	3.2
357.0 Underground Conduit	27.0	0.0	2.1
358.0 Underground Conductors & Devices	17.5	0.0	2.6
359.0 Roads and Trails	44.0	0.0	1.8
DISTRIBUTION PLANT			
361.0 Structures & Improvements	35.0	(5.0)	2.3
362.0 Station Equipment	29.0	(5.0)	2.8
364.0 Poles, Towers & Fixtures	34.0	(40.0)	3.0
365.0 OH Conductors & Devices	28.0	(35.0)	3.5
366.6 Underground Conduit–Duct Sys.	44.0	0.0	1.8
366.7 Underground Conduit–Direct Buried	25.0	0.0	3.0
367.6 Underground Cond. & Devices–In Duct	27.0	10.0	2.5
367.7 Underground Cond. & Dev.–Direct Buried	17.8	0.0	2.9
368.0 Line Transformers	22.0	(15.0)	3.7
369.1 Services–Overhead	29.0	(60.0)	3.9
369.7 Services–Underground	27.0	(10.0)	3.1
370.0 Meters	18.5	5.0	2.9
371.0 Installations on Cust. Premises	10.7	(20.0)	8.0
373.0 Street Light & Signal Sys.	18.1	(25.0)	4.6

FLORIDA POWER AND LIGHT COMPANY

ACCOUNT	COMMISSION APPROVED - PRELIMINARY IMPLEMENTATION		
	AVERAGE REMAINING LIFE	NET SALVAGE	REMAINING LIFE RATE
	(Yrs.)	(%)	(%)
GENERAL PLANT			
390.0 Structures & Improvements-FPL	39.0	0.0	2.2
390.0 Structures & Improvements-LRIC	39.0	0.0	2.0
392.0 Aircraft-Fixed Wing (Non-Jet)	0.8	50.0	1.1
392.0 Aircraft-Rotary Wing	6.5	50.0	6.4
392.0 Aircraft-Fixed Wing (Jet)	6.5	50.0	5.2
392.1 Transportation-Automobiles	2.1	10.0	27.9
392.2 Transportation-Light Trucks	4.3	15.0	9.6
392.3 Transportation-Heavy Trucks	6.8	15.0	6.7
392.9 Transportation-Trailers	10.5	20.0	3.6
393.1 Stores Equip-Handling Equip	19.9	10.0	3.5
394.1 Shop Equip.-Fixed/Stationary	24.0	(10.0)	3.9
395.1 Lab. Equip.-Fixed/Stationary	30.0	0.0	2.8
396.1 Power Operated Eq. (Trans.)	6.0	20.0	5.8
396.8 Other Power Operated Equipment	5.1	20.0	2.8
397.1 Communications Equipment-Other	12.9	0.0	5.4
397.3 Communications Eqpt.-Official	9.0	0.0	8.2
397.8 Communications Eqpt.-Fiber Optics	7.8	5.0	9.3