

971660-12
ORIGINAL

Florida Power & Light Company

DEPRECIATION

STUDY

Cape Canaveral

Cutler

Fort Myers

Manatee

Volume 1 of 6

DOCUMENT NUMBER-DATE

13237 DEC 26 65

FPSC-RECORDS/REPORTING



ORIGINAL

December 19, 1997

Ms. Blanca Bayo
Director of Records and Reporting
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: 1997 Comprehensive Depreciation Studies

971660-EI

Dear Ms. Bayo:

In accordance with Florida Public Service Commission (FPSC) Rule 25-6.0436 (8)(a), Florida Administrative Code, Depreciation, Florida Power & Light Company (FPL) is filing an original and 15 copies of its 1997 comprehensive depreciation studies.

The calculation of the depreciation rates included in the comprehensive depreciation studies reflect allocation of the additional depreciation expense recorded pursuant to Order No. PSC-96-0461-FOF-EI. In that Order the FPSC authorized FPL to record additional depreciation expense of \$175,304,010 for the Nuclear Function and \$60,338,330 for Other Production Plants. In this filing FPL has allocated \$22,562,107 to Turkey Point Unit Nos. 3 and 4 correcting all of the depreciation reserve imbalances for these units. FPL also allocated \$152,741,903 to St. Lucie Unit Nos. 1 and 2 which partially corrected the depreciation reserve imbalances at that site. The total amount of \$60,338,330 for Other Production Plants was allocated to Martin Unit Nos. 1 and 2 which partially corrected the depreciation reserve imbalances for these two units. In addition, these studies indicate net reserve deficiencies in Nuclear Production Plant of \$70,851,018, Steam Production Plant of \$170,787,761 and General Plant of \$4,060,767 which FPL will begin amortizing January 1, 1998 pursuant to Docket No. 970410-EI. FPL recognizes that these amounts are subject to FPSC review and final approval.

Since the studies in this filing do not reflect actual December 31, 1997 plant and reserve balances nor the amortization of the reserve deficiencies, FPL will revise its comprehensive depreciation filing early next year. FPL will then request interim approval, effective January 1, 1998, of the depreciation rates reflected in the revised studies.

ACK _____
AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG 2 _____
LEG 1 _____
LIN _____
OPC 1 _____
RCH _____
SEC 1 _____
WAS _____
OTH _____

Vol 1 — 13237-97
Vol 2 — 13238-97
Vol 3 — 13239-97
Vol 4 — 13240-97
Vol 5 — 13241-97
Vol 6 — 13242-97

Ms. Blanca Bayo
Florida Public Service Commission
December 19, 1997
Page 2

The names and addresses of the people authorized to receive notices and communications with respect to this filing are:

W. G. Walker, III
Florida Power & Light Company
215 South Monroe Street,
Suite 810
Tallahassee, Florida 32301

Matthew M. Childs, P. A.
Steel Hector & Davis LLP
215 South Monroe Street,
Suite 601
Tallahassee, Florida 32301

If you have any questions regarding this filing, please call me at (305) 552-4790.

Sincerely,



Donald L. Babka
Manager, Regulatory and Tax Accounting

Attachment

cc: Ms. Patricia S. Lee, FPSC
W. G. Walker, III
Matthew M. Childs, P. A.

Florida Power & Light Company

DEPRECIATION

STUDY

Cape Canaveral

Cutler

Fort Myers

Manatee

Volume 1 of 6

TABLE OF CONTENTS

CAPE CANAVERAL UNITS 1 & 2

	<u>Page</u>
Introduction	1
Schedule I - Calculation of Annual Accrual	2 - 3
Schedule II - Calculation of Annualized Depreciation	4 - 7
Schedule III - Calculation of Theoretical Reserve/ Reserve Reallocation	8 - 11
Schedule IV - Summary Forecast Analysis	12 - 21
Schedule V - Detail Forecast Analysis	22 - 71
Schedule VI - Interim Cost of Removal and Salvage Analysis	72

Cape Canaveral Plant

The Cape Canaveral Plant is located on an 81.6 acre site in Brevard County on the west bank of the Indian River. This site is approximately 8 miles north of the city of Cocoa, Florida. There are two generating units, a switchyard, and related facilities for a commercial generating station. The original Bechtel Corporation plant design for Units No. 1 and 2 was for oil-fired operation with provisions for future conversion to natural gas or coal. The units have a once through cooling system using the Indian River for both intake and discharge. The two units have a combined nameplate rating of 804 megawatts. Units No. 1 and 2 went into commercial operation during 1965 and 1969, respectively.

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

Florida Power & Light Company last requested and received approval for a change in depreciation rates for the Cape Canaveral Plant in Docket No. 970785-EI, FPSC Staff's Recommendation issued November 20, 1997.

Schedule I

Calculation of Annual Accrual

Column (a)	FPL's Plant Balance from Schedule II, column (a).
Column (b)	FPL's Reserve Balance from Schedule II, column (b).
Column (c)	Reserve Ratio: Reserve Balance / Plant Balance.
Column (d)	Reserve Ratio from last approved depreciation study.
Column (e)	Average Service Life from last approved depreciation study.
Column (f)	Average Remaining Life from last approved depreciation study.
Column (g)	Net Salvage from last approved depreciation study.
Column (h)	Whole Life Depreciation Rate from last approved depreciation study.
Column (i)	Remaining Life Depreciation Rate from last approved depreciation study.
Column (j)	Estimated Annual Accrual using rates from last approved depreciation study and current plant balance.
Column (k)	Average Service Life from Schedule II, column (d), rounded to the nearest full year if greater than 20.
Column (l)	Average Remaining Life from Schedule II, column (e), rounded to the nearest full year if greater than 20.
Column (m)	Net Salvage Percentage from Schedule II, column (f).
Column (n)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$.
Column (o)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$.
Column (p)	Estimated Annual Accrual: Plant Balance X Remaining Life Depreciation Rate.
Column (q)	Change In Annual Accrual: Column (p) - Column (j)

SCHEDULE I

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

--- Existing Plans ---

--- Proposed Plans ---

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Revised Ratio	Ratio When Applied	Service Life			Depreciation Rates			Estimated Annual Accrual	Service Life			Depreciation Rates			Estimated Annual Accrual	Change in Annual Accrual
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q		
Cape Canaveral Common																				
211	Structures & Improvements	10,771,528	5,208,073	48.31%	45.08%	22.0	8.8	-2.0%	4.6%	5.8%	819,527	21.0	8.8	-2.0%	4.6%	6.0%	648,262	28,765		
212	Boiler Plant Equipment	591,255	(115,701)	-19.57%	-44.50%	18.2	10.5	-12.0%	6.2%	14.8%	88,112	13.8	8.5	-14.0%	8.4%	14.1%	83,381	(4,731)		
214	Turbogenerator Units	258,248	183,840	71.19%	68.30%	28.0	8.8	-7.0%	3.1%	3.8%	10,072	28.0	8.8	-4.0%	3.7%	4.1%	10,588	516		
215	Accessory Electric Equipment	464,894	288,300	62.09%	62.80%	21.0	8.2	-4.0%	5.0%	4.7%	19,021	21.0	8.2	-4.0%	5.0%	5.2%	21,044	2,023		
216	Miscellaneous Power Plant Equipment	428,888	144,808	33.78%	27.20%	18.7	6.4	0.0%	5.3%	11.4%	48,783	18.2	6.0	0.0%	5.2%	11.1%	48,473	(3,310)		
Total	Cape Canaveral Common	12,462,529	5,738,429	46.03%	42.80%	22.0	8.8	-2.7%	4.7%	6.1%	708,515	21.0	8.8	-3.0%	4.9%	6.5%	808,778	23,283		
Cape Canaveral Unit 1																				
211	Structures & Improvements	1,504,828	1,032,100	78.12%	78.70%	30.0	8.1	-2.0%	2.8%	3.1%	40,440	30.0	7.1	-2.0%	2.8%	3.2%	41,346	1,505		
212	Boiler Plant Equipment	83,030,728	16,437,207	20.88%	24.80%	13.0	7.8	-12.0%	8.6%	11.2%	5,941,682	13.0	8.8	-14.0%	8.8%	12.0%	6,306,087	424,405		
214	Turbogenerator Units	18,081,241	10,638,580	57.24%	53.40%	18.5	7.9	-7.0%	5.1%	6.8%	1,283,839	18.5	8.8	-4.0%	5.8%	7.4%	1,375,483	111,524		
215	Accessory Electric Equipment	3,837,287	1,787,288	46.60%	44.30%	18.5	8.3	-4.0%	5.1%	7.4%	288,428	17.9	7.4	-4.0%	5.9%	8.0%	308,881	23,443		
216	Miscellaneous Power Plant Equipment	416,777	282,295	70.13%	67.50%	28.0	8.5	0.0%	3.8%	3.8%	15,838	28.0	7.5	0.0%	3.8%	4.0%	16,871	833		
Total	Cape Canaveral Unit 1	77,216,641	28,147,798	38.11%	33.80%	14.4	7.8	-10.7%	7.7%	8.8%	7,547,237	14.4	8.8	-12.4%	7.8%	10.5%	8,108,547	581,310		
Cape Canaveral Unit 2																				
211	Structures & Improvements	1,508,259	1,112,083	71.27%	68.40%	34.0	12.3	-2.0%	3.0%	2.7%	42,073	34.0	11.3	-2.0%	3.0%	2.7%	42,073	0		
212	Boiler Plant Equipment	46,093,103	23,028,848	50.40%	43.70%	13.8	8.0	-12.0%	8.1%	11.4%	5,208,014	13.8	8.0	-14.0%	8.3%	12.2%	5,803,004	594,010		
214	Turbogenerator Units	10,811,023	8,087,232	80.28%	80.30%	23.0	11.3	-7.0%	3.2%	2.4%	281,889	23.0	10.3	-4.0%	3.2%	2.4%	281,889	0		
215	Accessory Electric Equipment	4,870,403	2,831,012	54.02%	50.80%	24.0	11.8	-4.0%	4.6%	4.6%	224,041	23.0	10.8	-4.0%	4.8%	4.8%	233,782	8,741		
216	Miscellaneous Power Plant Equipment	408,082	418,733	91.10%	88.10%	28.0	10.0	0.0%	3.0%	1.1%	5,017	28.0	8.0	0.0%	3.8%	1.0%	4,381	(699)		
Total	Cape Canaveral Unit 2	63,688,864	38,285,319	62.18%	61.50%	18.2	8.8	-11.1%	6.8%	8.8%	6,742,010	18.2	8.8	-12.8%	7.0%	8.4%	6,348,305	803,285		
Cape Canaveral Site																				
211	Structures & Improvements	13,834,323	7,412,288	54.38%	60.80%	24.0	10.0	-2.0%	4.3%	5.1%	702,040	23.0	8.0	-2.0%	4.4%	5.2%	728,110	26,070		
212	Boiler Plant Equipment	88,335,188	28,300,485	32.01%	33.30%	13.4	7.0	-12.0%	8.4%	11.2%	11,208,808	13.4	8.1	-14.0%	8.5%	12.2%	12,382,482	1,073,684		
214	Turbogenerator Units	28,776,814	18,800,177	66.40%	63.40%	22.0	8.2	-7.0%	4.5%	6.0%	1,535,878	22.0	7.7	-4.0%	4.8%	5.2%	1,547,918	112,040		
215	Accessory Electric Equipment	8,132,418	4,883,914	61.29%	48.80%	21.0	10.0	-4.0%	5.0%	5.7%	828,000	20.0	9.1	-4.0%	5.3%	6.0%	883,487	34,887		
216	Miscellaneous Power Plant Equipment	1,308,829	882,894	68.13%	61.80%	24.0	8.1	0.0%	4.2%	4.7%	70,638	24.0	7.3	0.0%	4.2%	4.8%	88,785	(923)		
Total	Cape Canaveral Site	151,148,084	72,218,746	47.16%	41.80%	15.6	7.8	-10.4%	7.1%	8.0%	14,075,802	15.5	8.8	-17.0%	7.2%	8.8%	15,283,830	1,187,768		

SCHEDULE II

Calculation of Annualized Depreciation

Column (a)	FPL's Plant Balance from Schedule III, column (a).
Column (b)	FPL's Reserve Balance from Schedule III, column (b).
Column (c)	Reserve Ratio: FPL's Reserve Balance / Plant Balance.
Column (d)	Average Service Life from Schedule III, column (c).
Column (e)	Average Remaining life from Schedule III, column (d).
Column (f)	Net Salvage Percentage from Schedule III, column (e).
Column (g)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$.
Column (h)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$.
Column (i)	Annualized Depreciation Accrual by formula, Column (a) * Column (h).

SCHEDULE 1

FLORIDA POWER & LIGHT COMPANY

PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number Account Description

Capital Construction Cost in

Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Year Retired	Depreciation Rate	Remaining Life	Annualized Depreciation Amount
--	--	------------------	----------------------------	------------------------------	-----------------	----------------------	-------------------	--------------------------------------

311 Structures & Improvements

311.1	Site Preparation	105,841	51,813	48.91%	41.3	9.5	2.0%	2.5%	5.8%	5,833
311.2	Site Facilities	3,338,884	1,832,200	48.91%	22.0	8.3	2.0%	4.8%	6.4%	213,567
311.3	Station Buildings	2,500,364	1,222,867	48.91%	20.8	9.1	2.0%	4.8%	5.8%	148,021
311.4	Cooling Systems	294,078	142,845	48.91%	20.3	8.5	2.0%	5.0%	5.8%	78,408
311.5	Raw and Treated Water Systems	1,202,503	588,137	48.91%	21.1	8.6	2.0%	4.8%	6.2%	74,558
311.6	Security Systems	43,786	21,415	48.91%	14.9	6.2	2.0%	6.8%	8.0%	3,706
311.7	Fuel Unloading and Storage Facilities	3,287,200	1,637,860	48.91%	21.1	8.4	2.0%	4.8%	5.8%	184,118
Total Account 311		10,771,536	5,398,073	48.91%	21.4	8.9	2.0%	4.8%	6.0%	643,431

312 Boiler Plant Equipment

312.1	Steam Generating Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
312.2	Steam Systems and Equipment	210,748	141,246	67.05%	14.6	8.5	2.0%	7.8%	14.1%	28,748
312.3	Condensers and Feedwater Systems	212,079	141,246	67.05%	11.8	8.5	2.0%	8.8%	14.1%	44,058
312.4	Boiler Auxiliary Systems	47,440	31,262	65.92%	21.5	8.5	2.0%	5.3%	14.1%	6,889
312.5	Fuel Supply Systems	20,888	14,049	67.32%	26.8	8.5	2.0%	3.1%	14.1%	2,818
312.6	Fuel Firing Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
312.7	Water Management Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 312		591,355	315,763	53.40%	13.6	8.5	2.0%	6.4%	14.1%	83,501

314 Turbogenerator Units

314.1	Turbine Generator Fuelvalve	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
314.2	Turbine Generator Systems	8,023	5,372	67.09%	28.0	8.5	2.0%	4.3%	3.8%	313
314.3	Condensing Systems	30,481	21,708	71.19%	21.1	8.7	2.0%	5.1%	6.0%	1,882
314.4	Turbine Generator Auxiliaries	46,337	28,718	62.00%	32.2	8.4	2.0%	3.4%	3.8%	1,573
314.8	Turbine Generator Control Systems	179,287	127,711	71.19%	20.3	8.5	2.0%	3.8%	3.8%	6,589
Total Account 314		258,248	154,809	59.95%	26.8	8.6	2.0%	3.7%	4.1%	10,864

315 Accessory Electric Equipment

315.1	Structural Supports	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
315.2	Auxiliary Power Systems	168,035	123,671	73.58%	20.2	7.8	2.0%	3.8%	5.6%	10,878
315.3	Conductors, Cables and Insulators	81,280	81,282	100.00%	30.1	5.0	2.0%	3.5%	8.8%	6,891
315.4	Switching, Control and Protection Sys	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
315.5	Subgrids and Motor Control Cables	20,831	18,288	87.80%	23.3	8.5	2.0%	4.8%	4.8%	1,162
315.8	Interlocking Systems	191,538	144,027	75.19%	11.0	9.5	2.0%	8.8%	4.5%	4,389
Total Account 315		461,684	367,268	79.57%	20.7	8.2	2.0%	5.1%	6.7%	23,700

316 Miscellaneous Power Plant Equipment

316.1	Station Service Equipment	456,690	144,900	31.74%	19.2	6.0	0.0%	5.2%	11.1%	48,473
316.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 316		456,690	144,900	31.74%	19.2	6.0	0.0%	5.2%	11.1%	48,473
Total		12,482,529	5,738,429	46.03%	20.8	8.8	2.0%	5.0%	6.5%	808,849

SCHEDULE E

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Net Savings	Whole Life Rate	Remaining Life Rate	APPROXIMATE Depreciation Amount
Number	a	b	c	d	e	f	g	h	i
Account Description									
Cape Coral Unit 1									
211 Structures & Improvements									
211.1 Sea Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
211.2 Sea Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
211.3 Station Buildings	1,220,194	860,310	70.12%	26.1	7.6	-2.0%	2.8%	3.1%	37,826
211.4 Cooling Systems	84,344	66,720	79.12%	27.5	2.5	-2.0%	3.2%	8.2%	7,790
211.5 Raw and Treated Water Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
211.6 Security Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
211.7 Fuel Unloading and Storage Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 211	1,304,538	1,027,100	79.12%	34.5	7.1	-2.0%	3.0%	3.2%	45,616
212 Boiler Plant Equipment									
212.1 Steam Generating Equipment	20,782,027	9,537,547	20.86%	12.6	6.6	-14.0%	6.1%	12.2%	2,758,409
212.2 Steam Systems and Equipment	1,675,061	580,671	20.86%	15.2	7.5	-14.0%	7.5%	11.1%	208,132
212.3 Condensate and Feedwater Systems	4,116,304	1,278,091	20.86%	16.3	7.5	-14.0%	7.5%	11.1%	406,799
212.4 Boiler Auxiliary Systems	13,355,092	4,137,959	20.86%	12.6	6.7	-14.0%	6.1%	12.4%	1,596,031
212.5 Fuel Supply Systems	1,007,464	312,544	20.86%	13.2	7.5	-14.0%	6.6%	11.1%	111,829
212.6 Fuel Piping Systems	1,675,061	581,234	20.86%	24.4	7.5	-14.0%	4.7%	11.1%	208,226
212.7 Waste Management Systems	28,882	12,351	20.86%	16.0	7.5	-14.0%	7.1%	11.1%	4,425
Total Account 212	43,000,728	16,437,307	20.86%	13.0	6.9	-14.0%	6.8%	12.0%	6,403,661
214 Turbogenerator Units									
214.1 Turbine Generator Pictorial	139,320	79,734	57.24%	40.0	7.5	-8.0%	2.7%	6.8%	9,473
214.2 Turbine Generator Systems	11,618,940	6,882,887	59.24%	16.8	6.7	-8.0%	6.4%	7.8%	878,439
214.3 Condensing Systems	4,407,653	2,581,345	58.57%	20.0	7.4	-8.0%	6.4%	6.8%	307,578
214.4 Turbine Generator Auxiliaries	2,471,439	1,414,533	57.24%	20.5	7.4	-8.0%	4.1%	6.8%	179,529
214.5 Turbine Driveline Crank Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 214	18,027,341	10,858,500	57.24%	16.5	6.9	-8.0%	5.8%	7.4%	1,383,019
215 Accessory Electric Equipment									
215.1 Structural Supports	11,850	6,522	46.80%	40.0	7.5	-4.0%	2.7%	7.9%	526
215.2 Auxiliary Power Systems	585,545	203,500	46.80%	18.0	7.5	-4.0%	5.0%	7.9%	44,679
215.3 Conduits, Cables and Insulators	871,108	405,961	46.80%	18.5	7.5	-4.0%	5.4%	7.9%	68,818
215.4 Switching, Control and Protective Sys	1,205,842	577,303	47.86%	16.7	7.3	-4.0%	4.3%	6.0%	100,364
215.5 Buildings and Library Control Cents	629,653	293,420	46.80%	24.7	7.4	-4.0%	4.3%	6.0%	50,372
215.6 Information Systems	540,169	251,734	46.80%	11.0	7.5	-4.0%	6.8%	7.9%	42,672
Total Account 215	3,887,287	1,787,208	46.80%	17.9	7.4	-4.0%	5.9%	8.0%	307,631
216 Miscellaneous Power Plant Equipment									
216.1 Station Service Equipment	416,777	290,295	70.12%	26.2	7.6	0.0%	3.8%	4.0%	16,671
216.2 Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 216	416,777	290,295	70.12%	26.2	7.6	0.0%	3.8%	4.0%	16,671
Total Cape Coral Unit 1	77,216,841	30,197,788	39.11%	14.4	6.9	-12.4%	7.8%	10.8%	8,133,668

SO-004E II

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account	Estimated Plant Balance At 12/31/87 a	Estimated Reserve Balance At 12/31/87 b	Reserve Ratio c	Average Service Life d	Average Remaining Life e	Net Savings f	Value Loss g	Remaining Life h	ANNUAL Depreciation Accrual i
Capital Statement (Unit 2)									
211 Structures & Improvements									
211.1 Site Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
211.2 Site Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
211.3 Station Buildings	1,231,424	642,028	71.37%	26.8	11.3	-2.0%	2.8%	2.7%	26,678
211.4 Cooling Systems	208,881	108,035	71.37%	26.8	11.3	-2.0%	2.8%	2.7%	6,395
211.5 Raw and Treated Water Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
211.6 Security Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
211.7 Fuel Unloading and Storage Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 211	1,568,299	1,112,093	71.37%	24.1	11.3	-2.0%	3.0%	2.7%	42,973
212 Boiler Plant Equipment									
212.0 Steamers and Condensers	(24,802)	(12,379)	50.40%	14.0	11.5	-14.0%	8.1%	5.5%	(1,381)
212.1 Steam Generating Equipment	28,708,812	14,487,534	50.40%	11.7	3.7	-14.0%	8.7%	17.2%	4,837,572
212.2 Steam Systems and Equipment	1,231,712	620,770	50.40%	17.5	5.3	-14.0%	8.5%	12.0%	147,805
212.3 Condensate and Feedwater Systems	3,307,708	1,687,049	50.40%	25.9	10.3	-14.0%	4.4%	8.2%	205,078
212.4 Boiler Auxiliary Systems	10,800,961	5,348,808	50.40%	18.0	8.5	-14.0%	8.2%	7.5%	750,672
212.5 Fuel Supply Systems	428,877	215,142	50.40%	27.8	11.1	-14.0%	4.1%	5.7%	24,332
212.6 Fuel Firing Systems	1,428,599	723,527	50.40%	20.8	11.4	-14.0%	3.7%	5.8%	80,394
212.7 Waste Management Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 212	46,092,920	23,028,849	50.40%	13.8	5.0	-14.0%	8.2%	12.7%	6,189,002
214 Turbogenerator Units									
214.1 Turbine Generator Fuel/air	126,174	113,545	89.30%	40.0	11.5	-4.0%	2.7%	2.1%	2,890
214.2 Turbine Generator Systems	5,087,457	4,342,034	85.30%	28.3	11.3	-4.0%	3.0%	2.2%	111,504
214.3 Condensing Systems	3,281,385	2,827,885	86.20%	21.0	8.7	-4.0%	3.5%	2.5%	84,785
214.4 Turbine Governor Auxiliaries	2,258,053	1,814,458	80.40%	28.4	8.2	-4.0%	3.7%	2.7%	61,382
214.5 Turbine Quality Control Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 214	16,911,025	15,067,932	89.30%	23.0	10.3	-4.0%	3.3%	2.4%	281,561
215 Accessory Electric Equipment									
215.1 Structural Supports	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
215.2 Auxiliary Power Systems	602,941	374,338	62.00%	24.7	9.9	-4.0%	4.3%	5.2%	28,726
215.3 Switchgear, Control and Protection	1,127,894	699,173	61.20%	24.3	11.5	-4.0%	4.6%	4.5%	90,748
215.4 Switching, Control and Protection Sys	1,203,887	692,338	57.50%	22.8	11.0	-4.0%	4.8%	4.7%	98,222
215.5 Substations and Motor Control Cams	1,070,402	578,256	54.00%	28.7	10.9	-4.0%	3.7%	4.8%	51,282
215.6 Information Systems	774,491	418,919	54.00%	18.7	11.0	-4.0%	6.3%	4.7%	28,448
Total Account 215	4,879,655	2,873,012	59.00%	23.1	10.9	-4.0%	4.6%	4.8%	231,385
216 Miscellaneous Power Plant Equipment									
216.1 Station Service Equipment	407,821	371,264	91.00%	29.4	8.5	0.0%	3.4%	1.7%	4,078
216.2 Maintenance Shop Equipment	48,431	44,148	91.00%	18.8	11.5	0.0%	5.2%	0.8%	387
Total Account 216	456,252	415,412	91.00%	27.7	9.0	0.0%	3.6%	1.0%	4,465
Cape Canaveral Unit 2									
Total	63,488,894	36,395,519	57.15%	18.3	5.8	-12.9%	8.9%	8.9%	6,779,484
Cape Canaveral Unit 50a									
Total	151,108,064	72,219,746	47.15%	15.9	6.6	-12.0%	7.2%	9.8%	15,673,291

SCHEDULE III

Calculation of Theoretical Reserve

Column (a)	FPL's Plant Balance from Schedule IV, column (a).
Column (b)	FPL's Reserve Balance from Property Record System.
Column (c)	Average Service Life from Schedule IV, column (b).
Column (d)	Average Remaining Life from Schedule IV, Column (d).
Column (e)	Net Salvage Percentage from Net Salvage Study.
Column (f)	Future Accruals: $((1 - \text{net salvage percentage} \times \text{Plant Balance}) \times (\text{average remaining life} / \text{average service life}))$
Column (g)	Future Interim Net Salvage: $\text{Plant Balance} \times \text{Net Salvage Percentage}$.
Column (h)	Theoretical Reserve: $\text{Plant Balance} - \text{Future Accruals} - \text{Future Interim Net Salvage}$.
Column (i)	FPL's Unadjusted Reserve Balance from Column (b).

SO-CODE #

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Average Service Life	Average Remaining Life	Net Salvage	Future Accruals	Future Salvage	FTV's Total	FTV's Theoretical Reserve	FTV's Actual Reserve
Capital Construction Common											
311 Structures & Improvements											
311.1	Site Preparation	505,941	\$1,813	41.3	9.5	-2.0%	25,161	(2,119)	82,898	1,832,030	\$1,813
311.2	Site Facilities	3,358,994	1,632,030	22.0	8.5	-2.0%	1,274,000	(68,349)	2,138,604	1,632,030	
311.3	Station Buildings	2,800,364	1,222,862	20.8	9.1	-2.0%	1,114,812	(50,007)	1,435,408	1,222,862	
311.4	Cooling Systems	294,078	143,828	20.3	9.5	-2.0%	138,687	(13,882)	160,272	143,828	
311.5	Raw and Treated Water Systems	1,302,853	688,137	21.1	8.8	-2.0%	498,414	(24,051)	720,183	688,137	
311.6	Security Systems	43,796	21,415	14.9	6.2	-2.0%	18,400	(876)	28,202	21,415	
311.7	Fuel Unloading and Storage Facilities	3,387,800	1,607,390	21.1	9.4	-2.0%	1,483,469	(65,757)	1,870,118	1,607,390	
Total Account 311		10,771,336	5,398,072	21.4	8.9	-2.0%	4,582,163	(216,432)	6,434,805	5,398,072	
312 Boiler Plant Equipment											
312.1	Steam Generating Equipment	0	0	0.0	0.0	-14.0%	0	0	0	0	
312.2	Steam Systems and Equipment	210,348	(41,234)	14.6	9.5	-14.0%	156,165	(29,502)	64,688	(41,234)	
312.3	Condensates and Feedwater Systems	212,479	(81,138)	11.9	9.5	-14.0%	204,873	(43,749)	71,343	(81,138)	
312.4	Boiler Auxiliary Systems	47,440	(9,282)	21.5	9.5	-14.0%	22,880	(6,642)	20,198	(9,282)	
312.5	Fuel Supply Systems	20,896	(4,061)	26.9	9.5	-14.0%	8,085	(2,887)	11,468	(4,061)	
312.6	Fuel Piping Systems	0	0	0.0	0.0	-14.0%	0	0	0	0	
312.7	Water Management Systems	0	0	0.0	0.0	-14.0%	0	0	0	0	
Total Account 312		591,355	(118,702)	13.6	9.5	-14.0%	471,119	(82,790)	201,028	(118,702)	
314 Turbogenerator Units											
314.1	Turbine Generator Pribuild	0	0	0.0	0.0	-4.0%	0	0	0	0	
314.2	Turbine Generator Systems	8,023	5,712	25.0	9.5	-4.0%	2,277	(642)	5,208	5,712	
314.3	Condensing Systems	20,481	21,208	21.1	9.2	-4.0%	8,864	(2,428)	24,688	21,208	
314.4	Turbine Generator Auxiliaries	40,337	28,716	22.2	9.4	-4.0%	12,882	(3,227)	30,879	28,716	
314.5	Turbine Drive Cranes Systems	179,387	127,711	20.3	9.5	-4.0%	81,354	(14,382)	132,395	127,711	
Total Account 314		258,248	183,844	26.9	9.9	-4.0%	86,387	(23,680)	192,217	183,844	
315 Ancillary Electric Equipment											
315.1	Structural Supports	0	0	0.0	0.0	-4.0%	0	0	0	0	
315.2	Auxiliary Power Systems	198,035	123,871	20.2	7.6	-4.0%	82,145	(11,782)	109,662	123,871	
315.3	Conductors, Cables and Insulators	81,288	51,282	20.1	10.0	-4.0%	14,226	(4,877)	71,840	51,282	
315.4	Switching, Control and Protective Sys	25,831	0	0.0	0.0	-4.0%	0	0	0	0	
315.5	Switching and Water Control Cranes	101,526	64,087	22.3	9.5	-4.0%	11,043	(1,589)	14,238	64,087	
315.6	Information Systems	0	0	11.0	9.5	-4.0%	82,804	(8,022)	14,027	64,087	
Total Account 315		404,684	259,327	20.7	8.2	-4.0%	170,018	(24,281)	206,857	259,327	
316 Miscellaneous Power Plant Equipment											
316.1	Station Service Equipment	428,636	144,808	18.2	6.0	0.0%	138,249	0	300,447	144,808	
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0	
Total Account 316		428,636	144,808	18.2	6.0	0.0%	138,249	0	300,447	144,808	
Total Capital Construction Common		12,462,529	6,736,427	20.8	8.8	-3.0%	5,415,836	(243,163)	7,280,756	6,736,429	

SCHEDULE B

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Average Life	Average Running Life	Net Savings	Future Accruals	Future Net Savings	FPL's Theoretical Reserve	FPL's Actual Reserve
		a	b	c	d	e	f	g	h	i
Capital Equipment Unit 1										
211 Structures & Improvements										
211.1	Site Preparation	0	0	0.0	0.0	-2.0%	0	0	0	0
211.2	Site Facilities	0	0	0.0	0.0	-2.0%	0	0	0	0
211.3	Station Buildings	1,220,184	980,270	26.1	7.5	-2.0%	265,360	(24,404)	879,158	980,270
211.4	Cooling Systems	64,344	60,720	27.5	2.5	-2.0%	7,802	(1,687)	78,229	68,720
211.5	Riser and Treated Water Systems	0	0	0.0	0.0	-2.0%	0	0	0	0
211.6	Security Systems	0	0	0.0	0.0	-2.0%	0	0	0	0
211.7	Fuel Unloading and Storage Facilities	0	0	0.0	0.0	-2.0%	0	0	0	0
Total Account 211		1,304,528	1,022,100	24.6	7.1	-2.0%	273,162	(26,091)	1,057,427	1,022,100
212 Boiler Plant Equipment										
212.1	Steam Generating Equipment	20,782,027	8,537,547	12.5	6.8	-14.0%	18,047,524	(4,208,480)	16,563,598	8,537,547
212.2	Steam Systems and Equipment	1,873,081	580,871	16.2	7.5	-14.0%	1,294,722	(282,509)	1,382,848	580,871
212.3	Condensers and Feedwater Systems	4,116,304	1,275,091	15.3	7.5	-14.0%	2,841,859	(578,142)	2,275,508	1,275,091
212.4	Boiler Auxiliary Systems	13,355,082	4,137,889	12.5	6.7	-14.0%	8,142,800	(1,808,713)	7,282,205	4,137,889
212.5	Fuel Supply Systems	1,007,464	312,154	13.2	7.5	-14.0%	648,814	(141,045)	689,859	312,154
212.6	Fuel Feeding Systems	1,873,508	581,234	24.4	7.5	-14.0%	881,298	(262,827)	1,467,277	581,234
212.7	Waste Management Systems	28,882	12,351	16.0	7.5	-14.0%	21,227	(5,581)	34,218	12,351
Total Account 212		52,000,728	16,427,208	13.0	6.9	-14.0%	31,882,404	(7,427,103)	28,585,427	16,427,208
214 Turbogenerator Units										
214.1	Turbine Generator Federal	129,308	78,724	40.0	7.5	-4.0%	28,210	(11,146)	122,344	78,724
214.2	Turbine Generator Systems	11,518,840	6,882,887	16.8	6.7	-4.0%	4,636,321	(881,918)	7,287,134	6,882,887
214.3	Condensing Systems	4,487,853	2,881,246	20.0	7.4	-4.0%	1,781,278	(258,812)	3,032,287	2,881,246
214.4	Turbine Generator Auxiliary	2,471,429	1,414,523	28.4	7.4	-4.0%	749,325	(197,719)	1,916,318	1,414,523
214.8	Turbine Generator Cans	0	0	0.0	0.0	-4.0%	0	0	0	0
Total Account 214		18,087,241	10,028,499	18.3	6.8	-4.0%	7,468,644	(1,468,887)	12,575,804	10,028,499
215 Accessory Electric Equipment										
215.1	Structural Supports	11,800	8,822	40.0	7.5	-4.0%	2,400	(711)	10,181	8,822
215.2	Auxiliary Power Systems	565,545	203,580	18.8	7.5	-4.0%	227,529	(23,823)	281,348	203,580
215.3	Conductors, Cables and Insulators	4,871,108	405,961	18.5	7.5	-4.0%	202,789	(52,206)	558,995	405,961
215.4	Switching, Control and Protection Sys	1,228,842	577,203	18.7	7.3	-4.0%	515,534	(74,327)	787,259	577,203
215.5	Substations and Motor Control Cabs	629,653	258,426	24.7	7.4	-4.0%	200,358	(27,778)	487,259	258,426
215.8	Interlocking Systems	640,169	251,734	11.0	7.5	-4.0%	268,822	(22,410)	165,857	251,734
Total Account 215		3,887,287	1,797,887	17.9	7.4	-4.0%	1,687,520	(231,428)	2,284,172	1,797,887
210 Miscellaneous Power Plant Equipment										
210.1	Station Service Equipment	418,777	292,295	28.2	7.5	0.0%	118,781	0	297,596	292,295
210.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 210		418,777	292,295	28.2	7.5	0.0%	118,781	0	297,596	292,295
Total Capital Equipment Unit 1		77,216,841	20,197,800	14.4	6.9	-12.4%	41,480,551	(8,171,817)	44,887,757	20,197,798

30-EDDLE B

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance A 12/31/87	Estimated Reserve Balance B 12/31/87	Average Service Life C	Average Remaining Life D	Net Savings E	Future Accruals F	Future Net Savings G	FP's Theoretical Reserve H	FP's Actual Reserve I
Capex Category Unit 2										
311 Structures & Improvements										
311.1	Site Preparation	0	0	0.0	0.0	-2.0%	0	0	0	0
311.2	Site Facilities	0	0	0.0	0.0	-2.0%	0	0	0	0
311.3	Station Buildings	1,321,408	843,026	35.8	11.3	-2.0%	418,003	(28,428)	829,743	843,026
311.4	Cooling Systems	208,851	108,025	28.8	11.5	-2.0%	103,504	(4,727)	108,026	108,025
311.5	Raw and Treated Water Systems	0	0	0.0	0.0	-2.0%	0	0	0	0
311.6	Security Systems	0	0	0.0	0.0	-2.0%	0	0	0	0
311.7	Fuel Unloading and Storage Facilities	0	0	0.0	0.0	-2.0%	0	0	0	0
Total Account 311		1,508,259	1,112,083	34.1	11.3	-2.0%	521,507	(31,155)	1,087,827	1,112,083
312 Boiler Plant Equipment										
312.0	Steamturbines and Components	(24,862)	(172,379)	14.0	11.5	-14.0%	(22,800)	3,439	(8,122)	(172,379)
312.1	Steam Generating Equipment	28,759,812	14,487,254	11.7	3.7	-14.0%	10,302,879	(4,018,854)	22,422,891	14,487,254
312.2	Steam Systems and Equipment	1,231,712	620,770	17.5	5.3	-14.0%	424,325	(172,440)	879,827	620,770
312.3	Condensate and Feedwater Systems	3,307,705	1,687,049	25.9	10.3	-14.0%	1,609,002	(483,079)	2,271,732	1,687,049
312.4	Boiler Auxiliary Systems	10,808,981	5,348,808	18.0	8.5	-14.0%	5,461,008	(1,488,206)	6,413,112	5,348,808
312.5	Fuel Supply Systems	428,877	215,142	27.8	11.1	-14.0%	194,272	(58,783)	292,268	215,142
312.6	Fuel Piping Systems	1,408,599	723,027	30.6	11.4	-14.0%	605,538	(200,984)	1,031,047	723,027
312.7	Water Management Systems	0	0	0.0	0.0	-14.0%	0	0	0	0
Total Account 312		42,803,103	23,028,047	13.8	5.0	-14.0%	18,894,279	(8,397,225)	28,405,850	23,028,047
314 Turbogenerator Units										
314.1	Turbine Generator Pictorial	126,174	113,545	40.0	11.5	-4.0%	42,382	(10,884)	104,760	113,545
314.2	Turbine Generator Systems	6,087,487	4,342,024	38.3	11.3	-4.0%	1,754,648	(408,087)	3,706,808	4,342,024
314.3	Condensing Systems	2,391,265	2,827,805	31.0	9.7	-4.0%	1,191,275	(271,311)	2,211,321	2,827,805
314.4	Turbine Generator Auxiliaries	2,256,009	1,914,608	28.4	9.2	-4.0%	781,581	(183,881)	1,598,129	1,914,608
314.8	Turbine Drive Cranes Systems	0	0	0.0	0.0	-4.0%	0	0	0	0
Total Account 314		10,811,025	8,297,232	32.0	10.3	-4.0%	3,609,896	(872,863)	8,294,042	8,297,232
315 Accessory Electric Equipment										
315.1	Structural Supports	0	0	0.0	0.0	-4.0%	0	0	0	0
315.2	Auxiliary Power Systems	692,941	374,326	34.7	9.8	-4.0%	204,881	(41,578)	426,532	374,326
315.3	Control, Control and Protection Systems	1,327,884	608,173	24.3	11.5	-4.0%	570,808	(87,881)	654,727	608,173
315.4	Switching, Control and Protection Systems	1,303,887	700,338	22.8	11.0	-4.0%	603,167	(72,233)	688,803	700,338
315.5	Switchgear and Motor Control Cents	1,070,482	678,268	28.7	10.9	-4.0%	431,713	(94,227)	702,888	678,268
315.8	Interlocking Systems	778,481	418,919	18.7	11.0	-4.0%	337,415	(48,529)	294,805	418,919
Total Account 315		4,870,466	2,831,012	23.1	10.9	-4.0%	2,443,888	(292,228)	2,716,730	2,831,012
316 Miscellaneous Power Plant Equipment										
316.1	Station Service Equipment	487,821	371,594	28.4	8.5	0.0%	117,802	0	288,819	371,594
316.2	Maintenance Shop Equipment	48,431	44,146	18.8	11.5	0.0%	28,519	0	18,912	44,146
Total Account 316		456,032	415,723	27.7	9.0	0.0%	147,221	0	288,731	415,723
Total Capex Category Unit 2										
Total Capex Category Unit 2		151,164,004	72,219,744	15.5	8.8	-12.0%	72,203,428	(17,104,089)	87,282,716	72,219,744

SCHEDULE IV

Summary Forecast Analysis

Column (a)	FPL's Plant Balance from Schedule V, column (a).
Column (b)	Average Service Life from Schedule V, column (h).
Column (c)	Annual Accrual from Schedule V, column (i).
Column (d)	Average Remaining Life from Schedule V, column (j).
Column (e)	Projected Unrecovered Capital from Schedule V, column (k).

Florida Power & Light Company
Depreciation Rates
for Capital Assets
Plant Data As Of 12/31/06

Est. Capital Recovery Data *

2007

Account Number	Description	Estimated		Average		Annual		Average		Projected	
		Plant in Service Balance At 12/31/07	Life	Service Life	Life	Accrual	Life	Fluctuating	Life	Unrecovered Capital	Life
311 101	INITIAL SITE PREPARATION	105,941	41.3	2,563.53	9.5	24,303.61					
311 1	SITE PREPARATION	105,941	41.3	2,563.53	9.5	24,303.61					
311 201	SITE CHAIRMAN SYSTEM	74,800	31.4	2,362.98	6.6	15,682.26					
311 202	VIDEO LIGHTING SYSTEM	285,580	22.1	12,922.27	8.5	122,572.40					
311 203	MONITORING	93,148	31.0	3,005.08	7.2	21,591.11					
311 204	SITE FIRE PROTECTION	55,802	28.7	1,805.84	9.5	13,308.45					
311 205	VIDEO IMPROVEMENTS	228,442	20.0	12,947.24	7.7	98,581.91					
311 206	SITE SERVICE TREATMENT SYSTEM	248,783	20.1	12,387.20	1.6	18,813.79					
311 207	FENCES AND SPECIAL ENCLOSURES	138,905	24.1	5,770.50	7.8	44,809.89					
311 208	WATERPROOF IMPROVEMENT (NOT COOLING)	1,205,500	18.9	68,682.43	8.5	632,423.15					
311 209	RAILWAY SYSTEM	26,568	26.7	699.11	9.5	6,306.61					
311 210	PONDS (NOT COOLING)	880,484	27.3	31,495.57	8.3	260,797.25					
311 2	SITE FACILITIES	3,326,864	22.0	151,558.02	8.3	1,206,864.55					
311 201	RESTROOM AND ELECTRICAL SHOP	104,007	26.8	3,676.20	8.0	20,819.75					
311 202	LUBE OIL STORAGE BUILDING	8,008	42.0	204.98	9.5	1,047.27					
311 203	FIRE AND LAUNDRY BUILDING	8,014	42.0	214.42	9.5	2,038.88					
311 204	OIL AND PAINT STORAGE BUILDING	40,533	30.0	1,301.11	9.5	12,803.44					
311 205	LABORATORY BUILDING	87,848	26.4	2,479.23	8.5	22,582.81					
311 206	HYDROGEN BUILDING	8,396	42.0	198.81	9.5	1,869.69					
311 208	STORES WAREHOUSE #2	53,022	32.0	1,606.94	9.5	15,746.50					
311 210	CHLORINATION BUILDING	10,334	42.0	246.08	8.5	2,327.46					
311 212	HAZARDOUS WASTE BUILDING	119,394	15.5	7,727.44	9.3	71,554.79					
311 215	CONSTRUCTION WAREHOUSE	96,191	17.0	5,698.29	8.5	53,753.79					
311 218	TCC MATERIAL WAREHOUSE	108,874	12.0	9,081.17	8.5	88,271.08					
311 226	EMERGENCY GENERATOR BUILDING	13,691	28.0	300.29	9.5	3,422.75					
311 227	SERVICE BUILDING	1,212,171	22.7	53,489.70	8.7	464,747.24					
311 231	PARALON (PVC) BUILDING	114,716	24.4	4,700.63	8.4	44,028.79					
311 233	GAOLINE SERVICE BUILDING	107,031	16.0	6,721.84	8.5	63,808.42					
311 240	CONTROL ROOM BUILDING	280,316	20.9	12,894.72	8.5	122,404.87					
311 260	MISCELLANEOUS BUILDINGS	80,174	14.3	5,808.18	9.5	53,268.73					
311 268	TCC-MAIN OFFICE -SCHOOL BUILDING	88,852	18.5	2,983.00	8.5	28,433.00					
311 3	STATION BUILDINGS	2,500,364	20.9	119,448.40	8.1	1,027,508.20					
311 404	CONDENSER COOLING WATER CANAL SYSTEM	44,986	40.2	1,118.84	9.5	10,629.09					
311 411	OCEAN/LAKE/INTRACANAL INTAKE STRUCK LUBE	248,083	18.6	13,282.78	9.5	127,138.21					
311 4	COOLING SYSTEMS	294,078	20.3	14,501.70	9.5	137,768.20					
311 501	RAW WATER SUPPLY SYSTEM	278,082	27.3	10,199.26	7.8	80,306.87					
311 502	WATER TREATMENT SYSTEM	153,239	27.1	5,648.69	7.9	44,754.50					
311 504	WASTE WATER TREATMENT SYSTEM	771,222	18.7	41,240.98	8.8	304,047.38					
311 5	RAW AND TREATED WATER SYSTEMS	1,202,553	21.1	57,087.81	8.6	469,158.75					
311 601	ACCESS CONTROL SYSTEM	43,786	14.8	2,832.40	6.2	18,185.95					
311 6	SECURITY SYSTEMS	43,786	14.8	2,832.40	6.2	18,185.95					

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Cape Canaveral Comm
Plant Data As Of 12/31/99

F&L Capital Recovery Data *

2007

Account Number	Description	Estimated		Average		Annual	Average		Projected
		Plant	In Service	Service	Life	Actual	Remaining	Life	Unrecovered Capital
		At 12/31/97		Life					
311 701	FUEL OIL STORAGE SYSTEM	2,202,000	21.8			91,984.23	9.4		864,637.52
311 702	LIQUID DIESEL OIL STORAGE SYSTEM	18,071	42.0			494.00	9.5		4,313.67
311 703	FUEL OIL/GAS TRANSFER SYSTEM	632,880	24.1			26,311.06	9.4		246,328.83
311 708	HEAVY FUEL OIL/GAS UNLOADING STATION	633,870	17.1			37,065.67	9.4		347,660.05
311 7	FUEL UNLOADING AND STORAGE FACILITIES	3,287,930	21.1			155,915.04	9.4		1,467,900.07
311	STRUCTURES AND IMPROVEMENTS	10,771,530	21.4			503,908.80	8.9		4,473,955.78
312 253	AUXILIARY SUPERHEATER STEAM SYSTEM	42,200	12.0			3,516.86	9.5		35,698.34
312 254	AUXILIARY BOILER SYSTEM	33,741	42.0			823.35	9.5		7,621.80
312 255	AUXILIARY BOILER FUEL SYSTEM	94,608	13.4			7,096.71	9.5		67,323.66
312 257	STM CONDENSERS/BOILER COOLING SYS	22,420	13.6			1,691.59	9.5		15,690.05
312 258	STM CONDENSERS/BOILER COOLING TREATMENT SYS	17,780	13.0			1,387.69	9.5		12,893.08
312 2	STEAM SYSTEMS AND EQUIPMENT	210,749	14.6			14,426.00	9.5		137,047.03
312 204	MAIN FEEDWATER PUMP SYSTEM	64,359	37.9			1,698.81	9.5		16,128.71
312 261	NITROGEN SYSTEM	3,071	21.9			137.80	7.4		1,027.46
312 262	WATER SAMPLING AND ANALYZING SYSTEM	246,091	10.0			24,508.10	9.5		232,807.95
312 3	CONDENSATE AND FEEDWATER SYSTEMS	212,470	11.9			26,342.81	9.5		245,908.12
312 423	AIR HEATER	8,732	20.0			498.60	9.5		4,622.79
312 426	DEAERATED WATER SYSTEM	37,708	21.9			1,722.23	9.5		16,391.19
312 4	BOILER AUXILIARY SYSTEMS	47,440	21.5			2,208.63	9.5		20,893.88
312 322	GAS FUEL SUPPLY SYSTEM	20,696	38.9			560.77	9.5		5,310.51
312 5	FUEL SUPPLY SYSTEMS	20,696	38.9			560.77	9.5		5,310.51
312	BOILER PLANT EQUIPMENT	591,355	13.6			43,338.41	9.5		413,309.54
314 271	STEAM TURBINE	8,033	26.0			320.82	9.5		3,048.74
314 2	TURBINE GENERATION SYSTEMS	8,033	26.0			320.82	9.5		3,048.74
314 306	COOLING WATER TUNNEL/CONDOUT SYSTEM	3,161	42.0			75.36	9.5		714.99
314 314	CONDENSATE PUMP SYSTEM	27,330	20.0			1,368.50	9.5		7,515.75
314 3	CONDENSING SYSTEMS	30,491	21.1			1,441.76	9.7		8,230.74
314 466	TURBINE GENERATOR SPECIAL TOOLS & EQUIP	27,133	28.9			927.55	9.4		8,825.41
314 472	TURBINE LUBE OIL STORAGE & TRANSFER	13,204	42.0			314.38	9.5		2,996.62
314 4	TURBINE GENERATOR AUXILIARIES	42,337	32.2			1,251.93	9.4		11,812.03
314 601	TURBINE CRANE STRUCTURE	130,862	28.1			4,991.04	9.5		47,318.96
314 602	TURBINE CRANE TROLLEY	17,658	42.0			420.43	9.5		3,594.07
314 603	TURBINE CRANE MAIN HOIST	12,593	42.0			299.84	9.5		2,848.41

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Cape Coral Area Customers
Plant Data As Of 12/31/06

Est. Capital Recovery Data *

2007

Account Number	Description	Estimated Plant In Service Balance At 12/31/07	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		A	B	C	D	E
314.804	TURBINE CHARGE AUXILIARY HOIST	8,264	42.0	220.50	9.5	2,085.42
314.8	TURBINE CHARGE SYSTEMS	179,397	30.3	5,921.69	9.5	56,267.86
314	TURBOGENERATION UNITS	208,348	28.9	8,906.50	8.9	79,348.37
315.282	EMERGENCY (BLACK START) DIESEL ENGINE	18,812	20.7	505.13	7.9	4,308.05
315.284	EMERGENCY (BLACK START) GENERATOR	26,008	36.0	696.81	9.5	6,524.50
315.285	EMERGENCY DIESEL FUEL SYSTEM	1,872	34.2	54.79	9.7	310.40
315.288	EMERGENCY DIESEL COOLING SYSTEM	2,376	30.0	58.32	9.5	554.00
315.289	STARTUP TRAINER CHARGER	133,809	29.8	4,488.24	7.0	31,548.69
315.291	STATION BATTERY SYSTEM	12,228	18.0	643.58	9.5	6,114.00
315.2	AUXILIARY POWER SYSTEMS	196,005	30.2	6,486.87	7.6	48,418.64
315.281	STATION GROUNDING SYSTEM	33,073	21.9	1,508.38	1.4	2,101.82
315.282	CONDUIT AND RACEWAY SYSTEM	48,216	40.4	1,183.98	9.5	11,342.87
315.3	CONDUCTORS, CONDUITS AND INSULATORS	81,269	30.1	2,702.35	5.0	13,444.49
315.582	480 VOLT POWER DISTRIBUTION SYSTEM	25,831	23.3	1,108.31	9.5	10,528.94
315.5	SWITCHGEAR AND MOTION CONTROL CENTERS	24,831	23.3	1,108.31	9.5	10,528.94
315.683	Cable Power, All Under 600	101,539	42.0	8,230.82	9.5	87,682.77
315.6	REGULATION SYSTEMS	101,539	11.0	9,230.82	9.5	87,682.77
315	ACCESSORY ELECTRIC EQUIPMENT	404,694	20.7	18,528.35	8.2	161,085.84
316.183	STATION/RESERVE AIR SYSTEM	7,132	38.0	187.68	9.5	1,783.00
316.186	REINFORCING/STEEL COMMUNICATION SYSTEM	177,083	17.6	10,058.98	9.9	53,618.63
316.188	LABORATORY AND TEST EQUIPMENT	40,340	15.3	2,632.54	3.3	8,800.22
316.180	TOOL, SHOP AND GARAGE EQUIPMENT	119,834	31.4	3,820.66	7.8	26,894.04
316.192	STORES EQUIPMENT	82,277	15.4	5,598.77	6.3	37,795.07
316.1	STATION SERVICE EQUIPMENT	426,696	18.2	22,698.64	6.0	126,841.96
316	MISCELLANEOUS POWER PLANT EQUIPMENT	426,696	18.2	22,698.64	6.0	126,841.96

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Capital Recovery Unit 1
Estimated Plant Data As Of 12/31/87

Est. Capital Recovery Data -

2005

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
211 229	TURBINE GENERATOR BUILDING	1,028,643	24.3	28,898.97	7.5	224,774.65
211 248	BOILER BUILDING	52,301	40.0	1,322.53	7.5	8,918.94
211 266	BOILER FEED PUMP BUILDING	69,806	40.0	1,745.16	7.5	13,088.63
211 267	FORCED DRAFT FAN BUILDING	68,832	40.0	1,720.80	7.5	12,906.02
211 3	STATION BUILDINGS	1,220,182	26.1	34,756.46	7.5	282,688.24
211 413	OPENHEART COOLING WATER SYSTEM	84,344	27.5	3,087.24	2.5	7,606.11
211 4	COOLING SYSTEMS	84,344	27.5	3,087.24	2.5	7,606.11
211	STRUCTURES AND IMPROVEMENTS	1,304,526	24.5	37,825.70	7.1	288,264.35
212 121	BOILER STRUCTURE	6,679,584	13.7	502,078.44	7.4	3,728,178.61
212 122	BOILER PRESSURE PARTS	22,902,496	12.1	1,908,448.07	6.6	12,891,062.82
212 1	STEAM GENERATING EQUIPMENT	30,782,080	12.5	2,470,666.51	6.8	16,728,828.53
212 201	MAIN STEAM PIPING	466,278	16.2	30,660.79	7.5	225,503.44
212 202	EXTRACTION STEAM SYSTEM	422,213	14.0	30,098.49	7.5	223,428.64
212 203	AUXILIARY/REHEATER STEAM SYSTEM	136,788	22.5	6,074.57	7.5	45,558.15
212 202	REHEAT STEAM SYSTEM	620,782	14.5	56,840.98	7.5	424,867.20
212 2	STEAM SYSTEMS AND EQUIPMENT	1,875,061	15.2	123,428.83	7.5	823,798.43
212 201	CONDENSATE SYSTEM	583,105	15.7	42,434.79	7.5	488,491.23
212 202	CONDENSATE RECOVERY SYSTEM	46,189	40.0	1,154.74	7.5	8,680.45
212 203	MAIN FEEDWATER SYSTEM	2,388,664	13.7	174,732.34	7.5	1,308,365.28
212 204	MAIN FEEDWATER PUMP SYSTEM	345,340	23.8	14,510.20	7.5	108,827.20
212 205	HEATER VENTS AND DRAINS SYSTEM	294,152	28.8	7,508.07	7.5	56,317.45
212 206	CHEMICAL FEED SYSTEM	71,474	15.0	4,753.18	7.5	35,723.80
212 200	CONDENSATE TRAPPER SYSTEM	28,803	40.0	695.09	7.5	7,463.04
212 202	WATER SAMPLING AND ANALYZING SYSTEM	24,574	8.8	2,474.89	7.5	18,581.67
212 3	CONDENSATE AND FEEDWATER SYSTEMS	4,115,304	15.3	268,578.33	7.5	2,008,420.14
212 421	ASPHALT/ROSEAL AIR SYSTEM	25,080	40.0	627.26	7.5	4,704.38
212 422	BOILER DUCTS	5,915,883	12.9	423,898.12	7.4	2,201,166.43
212 423	AIR HEATER	2,306,271	10.1	225,059.15	5.2	1,215,200.38
212 424	FORCED DRAFT FAN	421,212	28.0	15,026.31	7.5	112,764.81
212 427	ROOT BLOWER SYSTEM	970,590	11.5	78,524.48	4.0	320,451.07
212 428	CHEMICAL WASH SYSTEM	40,839	40.0	1,020.96	7.5	7,657.31
212 429	BOILER CONTROL SYSTEM	2,009,078	11.6	177,158.87	7.5	1,327,157.70
212 431	LINE SLURRY SYSTEM	42,382	28.7	1,067.03	7.5	7,811.26
212 432	BOOTLOAST COLLECTOR SYSTEM	893,454	12.5	71,457.87	7.5	535,524.72
212 434	STACK	824,533	16.8	50,228.47	7.2	380,328.80
212 447	COMPONENT/CLOSED COOLING WATER SYSTEM	145,429	24.3	4,243.22	5.5	23,318.71
212 4	BOILER AUXILIARY SYSTEMS	13,365,081	12.5	1,090,310.96	6.7	7,116,566.67
212 521	HEAVY OIL SUPPLY SYSTEM	777,874	13.4	57,968.06	7.5	424,748.13
212 522	GAS FUEL SUPPLY SYSTEM	228,941	12.9	17,667.19	7.5	132,428.93

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Rate Calculation Unit 1
Estimated Plant Date As Of 12/31/87

F & L Capital Recovery Data *

2005

Subtotal	Account Number	Description	Estimated		Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
			Plant in Service Balance At 12/31/87	a				
	312 523	DIESEL (LIGHT) OIL SUPPLY SYSTEM	2,549	40.0	63.75	7.5	47.94	
Subtotal	312 5	FUEL SUPPLY SYSTEMS	1,007,464	13.2	75,687.48	7.5	987,898.00	
	312 821	HEAVY OIL FRIING SYSTEM	1,498,711	28.4	56,863.64	7.5	426,477.14	
	312 822	GAS FRIING SYSTEM	275,238	16.9	18,844.53	7.5	146,838.88	
	312 823	LIGHT OIL FRIING SYSTEM	1,509	40.0	48.98	7.5	387.32	
Subtotal	312 8	FUEL FRIING SYSTEMS	1,875,908	24.4	76,747.55	7.5	575,681.44	
Subtotal	312 743	AIR QUALITY CONTROL SYSTEM	29,882	18.0	2,491.38	7.5	18,885.31	
Subtotal	312 7	WASTE MANAGEMENT SYSTEMS	20,882	16.0	2,491.38	7.5	18,885.31	
	312	BOILER PLANT EQUIPMENT	83,090,720	13.0	4,088,723.04	8.8	27,542,888.52	
Subtotal	314 171	TURBINE GENERATOR CONCRETE PEDIESTAL	120,309	40.0	3,482.73	7.5	28,120.44	
Subtotal	314 1	TURBINE GENERATOR PEDIESTAL	120,309	40.0	3,482.73	7.5	28,120.44	
Subtotal	314 271	STEAM TURBINE GENERATOR	6,682,253	18.3	532,807.94	8.5	3,476,194.24	
	314 272	GENERATOR	2,836,683	18.8	190,591.89	7.5	1,132,438.80	
Subtotal	314 2	TURBINE GENERATOR SYSTEMS	11,518,936	18.8	683,796.83	8.7	4,808,633.14	
	314 266	INTAKE STRUCTURE	340,374	20.5	11,182.32	8.9	65,842.86	
	314 267	CONDENSER COOLING WATER DISCH. STRUCTURE	40,038	40.0	1,000.88	7.5	7,507.32	
	314 268	COOLING WATER TUNNEL/CONDUIT SYSTEM	348,465	28.7	12,878.68	7.5	87,347.34	
	314 269	BRINE SCREENS SYSTEM	327,147	20.3	16,056.69	7.5	120,842.84	
	314 270	SCREEN WASH SYSTEM	22,080	40.0	552.26	7.5	4,181.66	
	314 271	CONDENSER	3,076,119	17.7	176,200.82	7.5	1,274,728.13	
	314 272	CONDENSER AIR REMOVAL SYSTEM	63,831	23.9	3,514.80	7.5	28,300.94	
	314 274	CONDENSATE PUMP SYSTEM	62,908	40.0	1,572.75	7.5	11,795.44	
	314 275	CONDENSER COOLING WATER PUMP SYSTEM	217,835	40.0	5,445.89	7.5	42,344.08	
	314 277	PUMPING & SCALING SYSTEM	752	40.0	18.80	7.5	141.00	
Subtotal	314 3	CONDENSING SYSTEMS	4,457,501	20.0	222,813.98	7.4	1,648,351.43	
	314 461	TURBINE CONTROL SYSTEM	644,480	29.8	16,179.70	7.5	121,347.65	
	314 462	TURBINE STEAM PIPING AND VALVE SYSTEM	880,114	31.0	28,701.84	7.5	215,203.44	
	314 463	TURBINE OILMAN SEAL SYSTEM	68,957	40.0	1,722.94	7.5	12,828.45	
	314 464	TURBINE DRAIN SYSTEM	224,859	12.7	17,734.12	7.5	132,005.87	
	314 465	TURBINE OILMAN ASSEMBLY	19,807	40.0	495.19	7.5	3,713.82	
	314 466	GENERATOR SEAL OIL SYSTEM	52,086	37.2	1,399.67	7.1	8,965.88	
	314 469	GENERATOR COOLING AND PUMP SYSTEM	152,882	28.1	5,847.35	7.5	43,855.03	
	314 470	GENERATOR LIQUID COOLING SYSTEM	29,343	40.0	733.59	7.5	5,501.83	
	314 472	TURBINE LUBE OIL STORAGE & TRANSFER	20,540	40.0	513.50	7.5	3,801.25	
	314 473	TURBINE LUBE OIL SYSTEM	101,234	40.0	2,530.87	7.5	18,881.28	
	314 476	TURBINE GENERATOR SUPERVISORY SYSTEM	287,177	15.3	17,465.06	7.3	128,711.28	
Subtotal	314 4	TURBINE GENERATOR AUXILIARIES	2,471,439	28.5	83,314.79	7.4	695,128.89	

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Capital Construction Unit 1
Estimated First Date As Of 12/1/97

Estimated
First
Date
As Of 12/1/97

2005

Account Number	Description	Estimated First Date As Of 12/1/97	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
214	TURBOGENERATION UNITS	18,587,335	18.5	1,003,211.31	7.0	6,878,231.80
215.181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	11,850	40.0	296.26	7.5	2,271.86
215.1	STRUCTURAL SUPPORTS	11,850	40.0	296.26	7.5	2,271.86
215.281	125 VOLT DC DISTRIBUTION SYSTEM	71,942	20.2	3,563.30	7.5	26,774.75
215.287	AUXILIARY STATION SERVICE TRANSFORMER	328,294	18.0	18,225.43	7.5	136,633.14
215.289	VITAL AC DISTRIBUTION SYSTEM	64,438	26.2	2,461.29	7.5	18,459.06
215.290	INSTRUMENT AC DISTRIBUTION SYSTEM	35,776	40.0	894.40	7.5	6,708.00
215.291	STATION BATTERY SYSTEM	97,084	12.0	4,771.22	7.5	35,794.14
215.2	AUXILIARY POWER SYSTEMS	585,544	18.9	28,510.64	7.5	224,329.69
215.281	STATION GROUNDING SYSTEM	48,402	20.0	1,224.97	7.5	8,187.23
215.282	CONDUIT AND RACEWAY SYSTEM	720,208	17.9	42,295.99	7.5	302,227.28
215.283	GENERATOR BUS	102,440	21.5	3,265.25	7.5	24,414.26
215.3	CONDUCTIONS, CONDUITS AND RELAYATIONS	871,108	18.5	44,777.21	7.5	325,828.99
215.481	CONTROL BOARDS	154,101	25.7	5,885.33	8.4	32,093.15
215.483	HIGH VOLTAGE EXCITER SYSTEM	1,094,840	18.0	60,208.87	7.5	452,016.05
215.4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	1,235,941	18.7	68,254.20	7.3	494,109.80
215.481	12000 POWER DISTRIBUTION SYSTEM	47,835	20.6	1,554.34	7.5	11,732.58
215.482	480 VOLT POWER DISTRIBUTION SYSTEM	289,493	26.4	10,194.03	7.2	73,709.41
215.483	4 18KV POWER DISTRIBUTION SYSTEM	312,325	22.8	13,664.83	7.5	102,626.13
215.5	SWITCHGEARS AND MOTOR CONTROL CENTERS	629,653	24.7	25,443.20	7.4	198,088.12
215.681	LOAD CONTROL AND METERING SYSTEM	164,815	8.4	17,497.83	7.5	121,188.09
215.683	ANALOGATOR/ANALOG/ANALOG SYSTEM	270,679	10.9	24,828.64	7.5	180,984.74
215.684	GENERATOR PROTECTION SYSTEM	104,875	15.9	6,589.02	7.5	49,417.71
215.6	INFORMATION SYSTEMS	542,169	11.0	49,008.49	7.5	367,571.14
215	ACCESSORY ELECTRIC EQUIPMENT	3,857,285	17.9	215,691.00	7.4	1,602,130.62
216.183	STATION SERVICE AIR SYSTEM	153,278	16.5	8,308.84	7.5	68,824.55
216.184	INSTRUMENT AIR SYSTEM	178,099	40.0	4,402.46	7.5	22,018.56
216.190	TOOLS, SHOP, AND GARAGE EQUIPMENT	2,300	20.0	78.32	7.5	572.37
216.193	FREEZE PROTECTION SYSTEM	84,500	40.0	2,112.50	7.5	15,843.75
216.1	STATION SERVICE EQUIPMENT	416,777	26.2	15,501.24	7.5	119,208.25
216	MISCELLANEOUS POWER PLANT EQUIPMENT	416,777	26.2	15,501.24	7.5	119,208.25

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Capital Assets (Line 2)
Estimated Plant Data As Of 12/31/87

Est. Capital Recovery Data *

2008

Account Number	Description	Estimated Plant In Service At 12/31/87	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
311 329 TURBINE GENERATOR BUILDING		1,168,119	26.4	23,051.23	11.3	272,148.87
311 346 BOILER BUILDING		51,416	29.4	1,305.70	10.9	14,205.55
311 356 BOILER FEED PUMP BUILDING		28,379	29.0	777.19	10.5	7,653.20
311 367 FORCED DRAFT FAN BUILDING		72,493	29.6	1,829.50	11.1	20,262.73
311 3 STATION BUILDINGS		1,327,408	25.8	26,913.61	11.3	415,380.54
311 413 OPERATING COOLING WATER SYSTEM		228,651	26.8	8,850.36	11.5	101,779.08
311 4 COOLING SYSTEMS		228,651	26.8	8,850.36	11.5	101,779.08
311 STRUCTURES AND IMPROVEMENTS		1,558,259	34.0	45,763.87	11.3	517,139.62
312 0 SETTLEMENTS AND CONTRIBUTIONS		(24,563)	14.0	(1,754.50)	11.5	(28,179.79)
312 121 BOILER STRUCTURE		7,528,285	13.8	543,535.10	8.9	3,177,167.72
312 122 BOILER PIPE INSULE PARTS		21,180,527	11.1	1,911,052.64	3.1	5,898,605.52
312 1 STEAM GENERATING EQUIPMENT		28,708,812	11.7	2,451,987.24	3.7	8,075,803.24
312 231 MAIN STEAM PIPING		309,220	14.2	20,828.34	3.7	104,107.50
312 232 EXTRACTION STEAM SYSTEM		325,443	22.9	14,659.71	11.5	98,575.08
312 233 K-THEAT/REGENERATOR STEAM SYSTEM		88,179	40.0	2,154.46	11.5	24,778.18
312 232 REHEAT STEAM SYSTEM		410,871	16.1	25,525.76	2.9	72,778.65
312 2 STEAM SYSTEMS AND EQUIPMENT		1,231,712	17.5	70,367.26	6.3	371,237.61
312 201 CONDENSATE SYSTEM		378,247	24.6	20,841.21	11.4	459,274.68
312 202 CONDENSATE RECOVERY SYSTEM		81,270	40.0	1,381.77	11.5	14,746.13
312 203 MAIN FEEDWATER SYSTEM		744,314	23.4	22,302.37	11.5	298,477.24
312 204 MAIN FEEDWATER PUMP SYSTEM		917,841	24.7	37,079.53	7.6	280,350.33
312 205 HEATER VENTS AND DRAINING SYSTEM		513,795	22.5	22,681.88	11.5	283,138.10
312 206 CHEMICAL FEED SYSTEM		14,847	40.0	371.18	11.5	4,270.52
312 200 CONDENSATE TRAP/STEAM SYSTEM		26,553	40.0	668.26	11.5	10,329.68
312 202 WATER SAMPLING AND ANALYZING SYSTEM		51,690	16.5	3,123.41	11.5	20,919.21
312 3 CONDENSATE AND FEEDWATER SYSTEMS		3,357,705	25.9	127,779.39	10.3	1,320,698.07
312 421 ASPHALT/GEOL. AIR SYSTEM		44,522	30.0	1,494.08	1.5	2,228.10
312 422 BOILER DUCTS		3,687,830	17.8	205,721.05	8.3	1,822,814.59
312 423 AIR HEATER		1,448,886	11.9	121,289.47	4.0	480,077.60
312 424 FORCED DRAFT FAN		643,808	21.9	29,351.87	10.1	297,034.10
312 427 SOOT BLOWER SYSTEM		286,600	21.5	17,987.39	2.9	51,481.53
312 428 CHEMICAL WASH SYSTEM		120,032	30.0	4,003.07	1.5	6,004.60
312 429 BOILER CONTROL SYSTEM		61,281	29.4	2,078.74	2.2	4,472.26
312 431 LIME MURRY SYSTEM		2,173,705	20.4	108,807.79	11.5	1,348,543.06
312 432 SOOT/DAUST COLLECTOR SYSTEM		825,694	20.4	40,394.11	11.5	522,032.12
312 434 STACK		888,717	18.5	47,911.40	9.1	425,681.25
312 442 COMPONENT/COLORED COOLING WATER SYSTEM		248,448	26.2	8,871.42	9.2	63,547.22
312 4 BOILER AUXILIARY SYSTEMS		10,808,961	18.0	590,908.47	8.5	5,034,894.43

SCHEDULE M

Florida Power & Light Company
Depreciation Rates
for Capital Construction Unit 2
Estimated Fiscal Year 2008

Est. Capital Recovery Data -

2008

Account Number	Description	Estimated		Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		Percent in Service At 12/31/07	Service Life				
312 521 HEAVY OIL SUPPLY SYSTEM		278,136	28.0		13,526.86	11.5	155,555.68
312 522 GAS FUEL SUPPLY SYSTEM		47,771	26.4		1,808.10	8.1	14,842.42
312 5 FUEL SUPPLY SYSTEMS		425,877	27.8		15,335.06	11.1	170,398.10
312 621 HEAVY OIL FROTH SYSTEM		1,225,454	30.6		40,098.76	11.5	481,132.53
312 622 GAS FROTH SYSTEM		257,742	30.7		6,759.48	10.9	73,817.56
312 623 LIGHT OIL FROTH SYSTEM		2,403	40.0		60.08	11.5	690.86
312 6 FUEL FROTH SYSTEMS		1,485,599	30.6		46,918.32	11.4	525,643.95
312 BOILER PLANT EQUIPMENT		45,833,103	13.8		3,201,541.74	5.0	16,487,803.85
314 171 TURBINE GENERATOR CONCRETE PEDIESTAL		136,174	40.0		3,404.35	11.5	39,150.03
314 1 TURBINE GENERATOR PEDIESTAL		136,174	40.0		3,404.35	11.5	39,150.03
314 271 STEAM TURBINE		3,448,870	37.3		92,557.11	11.2	1,024,772.30
314 272 GENERATOR		1,628,587	34.4		47,269.04	11.5	547,273.70
314 2 TURBINE GENERATOR SYSTEMS		5,077,457	36.3		140,146.15	11.3	1,582,046.00
314 300 INTAKE STRUCTURE		347,841	36.2		8,117.46	9.7	86,114.01
314 307 CONDENSER COOLING WATER DISCH. STRUCTURE		61,531	39.8		1,544.10	11.3	17,524.39
314 308 COOLING WATER TUNNEL/CONDUIT SYSTEM		417,217	37.0		11,275.56	11.5	129,666.82
314 309 INTAKE SCREEN SYSTEM		133,312	39.6		4,489.67	10.5	47,100.40
314 370 BOREN WASH SYSTEM		48,134	39.9		1,135.17	11.5	13,294.37
314 371 CONDENSER		2,027,557	35.0		72,312.71	9.0	602,941.85
314 372 CONDENSER AIR REMOVAL SYSTEM		71,683	33.2		2,155.94	11.5	24,854.80
314 374 CONDENSATE PUMP SYSTEM		68,272	40.0		1,705.80	11.5	18,828.23
314 375 CONDENSER COOLING WATER PUMP SYSTEM		221,644	40.0		5,341.12	11.5	63,722.67
314 377 PRESSURE & SCOURING SYSTEM		2,194	40.0		54.85	11.5	630.78
314 3 CONDENSING SYSTEMS		2,391,385	31.0		108,364.38	9.7	1,057,420.52
314 461 TURBINE CONTROL SYSTEM		587,883	39.3		14,046.03	10.9	142,001.31
314 462 TURBINE STEAM PIPING AND VALVE SYSTEM		801,853	33.2		24,174.72	8.4	203,824.55
314 463 TURBINE OIL AND SEAL SYSTEM		72,736	34.9		2,002.19	6.4	13,593.77
314 464 TURBINE DRAIN SYSTEM		194,595	19.6		8,428.81	10.2	85,874.33
314 465 TURBINE OIL ASSEMBLY		18,184	36.4		468.51	7.9	3,848.25
314 466 TURBINE GENERATOR SPECIAL TOOLS & EQUIP.		4,308	35.0		124.80	11.5	1,435.20
314 468 GENERATOR SEAL OIL SYSTEM		43,103	38.4		1,127.48	9.9	11,112.47
314 469 GENERATOR COOLING AND PUMP SYSTEM		162,129	35.9		6,780.25	11.2	76,031.88
314 470 GEN. TRATOR LOAD. COOLING SYSTEM		28,839	31.8		847.47	3.3	2,786.44
314 472 TURBINE LUBE OIL STORAGE & TRANSFER		30,981	30.0		1,022.70	1.5	1,548.05
314 473 TURBINE LUBE OIL SYSTEM		101,162	30.6		3,310.33	2.1	6,817.50
314 475 TURBINE GENERATOR SUPERCONDUCTOR SYSTEM		241,596	17.4		13,877.00	8.9	137,895.96
314 4 TURBINE GENERATOR ALTERNATORS		2,396,009	29.4		78,216.40	9.2	716,870.73
314 TURBOGENERATOR UNITS		10,911,025	33.0		331,131.26	10.3	3,395,487.28

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Cape Corral Unit 2
Estimated Plant Date As Of 12/31/97

Est. Capital Recovery Date *

2009

Account Number	Description	Estimated Plant In Service Balance At 12/31/97		Average Service Life		Annual Actual		Average Remaining Life		Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	
315.281	125 VOL. 1 DC DISTRIBUTION SYSTEM	177,144	21.4	8,281.60	11.5	95,228.22				
315.287	AUXILIARY DISTRIBUTION SERVICE TRANSFORMER	216,299	25.5	12,205.27	7.9	87,565.20				
315.289	VOL. AC DISTRIBUTION SYSTEM	85,504	32.1	2,893.50	11.5	34,379.25				
315.290	INSTRUMENT AC DISTRIBUTION SYSTEM	52,020	40.0	1,300.50	11.5	14,868.75				
315.291	STATION BATTERY SYSTEM	51,544	18.7	3,094.20	11.5	26,564.53				
315.2	AUXILIARY POWER SYSTEMS	682,841	24.7	28,081.22	8.8	277,723.45				
315.281	STATION GROUNDING SYSTEM	18,155	28.2	482.55	11.5	5,319.20				
315.282	CONDENS. AND PUMPING SYSTEM	880,203	23.2	42,823.18	11.5	490,168.32				
315.283	GENERATOR BUS	118,226	26.3	3,284.28	11.5	37,788.06				
315.3	CONDENSERS, CONDENS. AND REGULATORS	1,127,684	24.3	46,310.01	11.5	533,254.68				
315.481	CONTROL BOARDS	175,404	28.1	6,022.46	7.1	43,080.58				
315.482	GENERATOR VOLTAGE REGULATION SYSTEM	8,157	40.0	203.03	11.5	2,345.14				
315.483	HIGH INTNL. RESPONSE EXCITER SYSTEM	1,020,325	22.0	46,378.46	11.5	533,252.23				
315.4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	1,203,887	22.9	52,804.84	11.0	578,757.20				
315.581	125008 POWER DISTRIBUTION SYSTEM	48,115	28.0	1,804.82	11.5	20,758.41				
315.582	480 VOL. T POWER DISTRIBUTION SYSTEM	348,740	28.5	12,248.56	11.5	140,887.89				
315.585	4.16KV POWER DISTRIBUTION SYSTEM	608,887	28.3	23,258.19	10.5	244,188.74				
315.5	SWITCHGEAR AND MOTOR CONTROL CENTERS	1,070,402	28.7	37,248.57	10.9	405,882.14				
315.681	LOAD CONTROL AND METERING SYSTEM	148,226	13.8	10,315.12	10.7	110,389.04				
315.683	TRANSMISSION/RECEIVER ACQUISITION SYSTEM	518,409	17.4	29,704.11	11.5	241,587.20				
315.684	GENERATOR PROTECTION SYSTEM	173,847	18.4	8,487.80	8.5	61,288.54				
315.6	REGULATION SYSTEMS	775,481	18.7	48,487.13	11.0	513,280.78				
315	ACCESSORY ELECTRIC EQUIPMENT	4,870,455	23.1	210,888.77	10.9	2,208,818.00				
316.183	STATION/GEN. AIR SYSTEM	54,633	16.0	3,414.56	11.5	28,287.47				
316.184	INSTRUMENT AIR SYSTEM	208,488	40.0	5,212.20	11.5	98,840.32				
316.193	FREEZE PROTECTION SYSTEM	144,500	27.5	5,253.11	3.6	18,843.78				
316.1	STATION SERVICE EQUIPMENT	487,621	28.4	13,881.87	8.5	118,031.57				
316.287	PLANT WELDING SYSTEM	48,431	18.8	2,582.21	11.5	28,085.42				
316.2	MAINTENANCE SHOP EQUIPMENT	48,431	18.8	2,582.21	11.5	28,085.42				
316	MISCELLANEOUS POWER PLANT EQUIPMENT	456,052	27.7	16,464.08	8.0	147,746.99				

SCHEDULE V

Detail Forecast Analysis

Column (a)	FPL's Estimated Plant Balance at 12/31/97
Column (b)	Vintage Year is year placed in service
Column (c)	Age of Survivors at study date using half-year convention
Column (d)	Age Weight - at detail level: Plant balance X Age of survivors at study date; at composite level: sum of detail.
Column (e)	Replacement Interval
Column (f)	Override Date for known future retirements
Column (g)	Calculated Date is date of property retirement and/or replacements
Column (h)	Average Service Life at detail level: retirement year - vintage year; at composite level: plant investment / annual accrual;
Column (i)	Annual Accrual at detail level: Plant Balance / average service life; at composite level: sum of detail.
Column (j)	Average Remaining Life at detail level: average service life - age of survivors at time of study. Composite level: Projected Unrecovered Capital / Total Annual Accrual
Column (k)	Projected Unrecovered Capital at detail level: (average remaining life / average service life) X plant balance; at composite level: sum of detail.

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Capital Assets
Estimated First Date As Of 12/31/07

Est. Capital Recovery Data *

2,007.00

Account Number	Description	Estimated Pretax In Service Balance At 12/31/07	Age At Time Of Study (Years)	Age Weight (\$-Yrs)	Replacement Interval (Years)	Overhead Cost (% Req.)	Annual Service Life	Annual Actual	Average Recovering Life	Projected Unrecovered Capital
211	STRUCTURES AND IMPROVEMENTS	10,771,538	17.0	183,304,548			21.4	503,508.90	8.9	4,473,905.79
211.1	SITE PREPARATION	105,941	31.9	3,377,435			41.3	2,563.53	9.5	24,303.61
211.101	INITIAL SITE PREPARATION	105,941	31.9	3,377,435			41.3	2,563.53	9.5	24,303.61
211.008	Site Preparation	80,529	28.5	2,008,683			42.0	2,131.64	8.5	20,250.61
211.009	Site Preparation	16,412	28.5	467,742			38.0	431.89	8.5	4,103.00
211.2	SITE FACILITIES	3,338,884	17.3	57,682,548			22.0	151,509.02	8.2	1,358,884.85
211.201	SITE ORDNANCE SYSTEM	74,800	27.3	2,038,614			31.4	2,382.86	6.6	15,682.28
211.101	Piping, Run & Inches Or Larger	1,115	32.5	36,238			42.0	26.55	8.5	252.20
211.101	Piping, Run & Inches Or Larger	20,000	28.5	743,423			30.0	688.50	1.5	1,304.25
211.101	Piping, Run & Inches Or Larger	3,839	18.4	51,813			20.0	166.87	8.5	1,581.25
211.101	Piping, Run & Inches Or Larger	5,549	18.2	20,320			15.0	368.93	8.5	3,514.37
211.102	Cables	7,012	28.5	109,842			30.0	184.53	8.5	1,733.00
211.102	Cables Bunching/Terms	10,211	28.5	231,888			20.0	243.12	8.5	2,308.63
211.102	Cables Bunching/Terms	6,821	28.5	194,388			20.0	179.50	8.5	1,705.25
211.102	Cables Bunching/Terms	3,378	28.5	122,720			20.0	88.90	8.5	864.10
211.102	Manholes	2,243	28.5	62,308			38.0	59.00	8.5	560.75
211.102	Piping, All Under 4 Inches	8,150	28.5	204,875			42.0	194.05	8.5	1,843.45
211.202	VAPO LIGHTING SYSTEM	285,380	13.6	3,872,561			22.1	12,902.37	8.5	122,572.42
211.103	Yard Lighting Fixtures & Poles	21,167	28.5	687,308			42.0	503.98	9.5	4,787.77
211.103	Yard Lighting Fixtures & Poles	8,599	28.5	245,072			38.0	228.20	9.5	2,148.75
211.103	Yard Lighting Fixtures & Poles	205,814	11.5	2,838,581			21.0	12,172.10	6.5	115,624.80
211.203	ROADWAYS	83,148	25.0	2,327,079			31.8	3,055.58	7.2	21,531.11
211.104	Road With Curb & Outlets	1,504	28.5	48,880			20.0	35.81	8.5	340.18
211.104	Road With Curb & Outlets	31,882	28.5	910,832			20.0	846.94	8.5	7,968.00
211.104	Road With Curb & Outlets	3,054	27.5	83,965			37.0	82.54	8.5	794.14
211.104	Road With Curb & Outlets	6,28	24.5	15,386			25.0	25.12	0.5	12.96
211.105	Paving Lot	13,537	28.5	438,503			20.0	322.31	8.5	3,061.94
211.105	Paving Lot	42,474	19.5	628,243			20.0	1,098.96	5.5	8,344.23
211.204	SITE FIRE PROTECTION	58,802	30.3	1,693,683			39.7	1,405.94	8.5	13,356.45
211.105	Drive-Exit Motor, Complete	2,334	22.5	75,805			20.0	55.57	8.5	527.89
211.105	Pump Complete	5,367	22.5	174,428			20.0	127.79	8.5	1,213.96
211.105	Construction/Commission System	4,472	22.5	145,340			20.0	106.46	9.5	1,011.52
211.106	Piping, Run & Inches Or Larger	11,668	28.5	378,210			20.0	277.81	8.5	2,638.19
211.106	Piping, Run & Inches Or Larger	28,841	28.5	821,969			20.0	758.87	9.5	7,210.25
211.106	Hydrants	1,534	22.5	53,105			20.0	38.90	9.5	369.80
211.106	Hydrants	1,538	28.5	43,778			20.0	49.42	9.5	364.00
211.205	VAPO IMPROVEMENTS	258,442	18.1	4,692,301			20.0	12,947.54	7.7	98,581.91

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Capital Assets Common
Estimated Plant Date As Of 12/31/87

Est. Capital Recovery Data *

2,007.00

Account Number	Description	Estimated Plant In Service At 12/31/87	Age At Time Of Study (Years)	Age Weight (\$/Yr)	Replacement Interval (Years)	Current Date (If Req.)	Current Date	Average Service Life	Annual Account	Average Remaining Life	Projected Unrecovered Capital
211 108	Landscaping	3,283	22.5	106,698	10		2007	42.0	78.17	8.5	1,422.58
211 108	Landscaping	48,335	18.75	801,583	10		1988	20.0	2,311.75	0.5	1,158.88
211 108	Landscaping	1,278	7.5	8,585	10		2000	10.0	127.80	2.5	1,181.50
211 108	Landscaping	3,435	18.02	18,803	10		2002	10.0	343.50	4.5	1,545.75
211 108	Flagpole, Taller Than 50'	844	22.5	27,430			2007	42.0	20.19	8.5	198.90
211 108	Surfacing And Paving	22,509	22.5	643,608			2007	42.0	618.07	9.5	5,871.09
211 108	Surfacing And Paving	5,545	19.05	168,583			2007	38.0	153.82	9.5	1,461.25
211 108	Surfacing And Paving	27,883	18.02	208,357			2007	15.0	2,535.53	8.5	22,892.57
211 108	Surfacing And Paving	18,771	19.05	48,428			2007	12.0	1,647.58	8.5	15,882.04
211 108	Signs	2,882	19.75	64,113			2007	31.0	98.19	8.5	913.84
211 108	Budget/Trade Work Foundation & Excavation	38,149	19.04	133,522	20		2007	13.0	2,834.54	8.5	27,878.12
211 108	Stonework, Curbs, Outlets, Steps & Handrails	22,014	19.05	747,955			2007	42.0	547.95	9.5	5,205.55
211 108	Stonework, Curbs, Outlets, Steps & Handrails	1,169	19.05	33,317			2007	38.0	30.75	9.5	282.25
211 108	Stonework, Curbs, Outlets, Steps & Handrails	3,345	17.5	58,538			2007	27.0	123.89	9.5	1,176.94
211 108	Stonework, Curbs, Outlets, Steps & Handrails	6,885	19.02	36,798			2007	15.0	448.87	8.5	4,233.83
211 108	Stonework System, Complete	38,985	19.05	1,288,863	10		2007	42.0	642.02	8.5	6,548.23
211 208	SEWER TREATMENT SYSTEM	246,733	18.8	4,884,347			2007	20.1	12,387.20	1.8	18,813.78
211 111	Tank	22,144	19.00	168,080	20		2007	17.0	1,382.59	8.5	12,514.59
211 111	Piping, Run 4 Inches Or Larger	2,237	18.75	48,220	20		1988	20.0	118.55	0.5	99.28
211 111	Septic Tank, Incl. Excavation	1,578	19.05	41,285			2007	42.0	37.87	8.5	368.83
211 112	Septic Tank Drain Fields	1,240	19.05	40,300	20		2007	42.0	29.52	8.5	280.48
211 112	Septic Tank Drain Fields	213,208	19.75	4,157,517	20		1988	20.0	10,880.30	0.5	5,330.15
211 112	Piping, All Under 4 Inches	6,344	19.05	202,830	20		2007	42.0	148.87	8.5	1,412.33
211 207	FENCES AND SPECIAL ENCLOSURES	138,875	22.1	3,084,778			2007	24.1	8,770.50	7.8	44,808.88
211 114	Perimeter Fences	1,839	19.05	61,445	20		2007	42.0	450.90	8.5	4,283.60
211 114	Perimeter Fences	1,792	19.75	43,304	20		2007	34.0	52.71	8.5	500.71
211 114	Perimeter Fences	11,850	19.75	231,075	20		1988	20.0	592.59	0.5	286.25
211 114	Perimeter Fences	16,438	19.01	108,647	20		2007	18.0	1,027.38	9.5	8,795.08
211 114	Power Operator For Gate	2,008	19.05	97,760	10		2007	42.0	71.82	8.5	680.38
211 114	Power Operator For Gate	2,169	19.06	83,986	10		1988	30.0	72.30	0.5	36.15
211 114	Power Operator For Gate	7,110	19.75	138,645	10		1988	20.0	355.50	0.5	177.75
211 114	Power Operator For Gate	6,880	19.05	78,120	10		2007	21.0	327.82	8.5	3,152.38
211 114	Power Operator For Gate	14,501	19.06	21,752	10		2007	11.0	1,318.27	9.5	12,523.59
211 114	Special Enclosures Fences Or Barrier	48,810	19.05	1,318,625	20		2007	42.0	868.90	8.5	8,185.95
211 114	Special Enclosures Fences Or Barrier	3,158	19.75	35,841	20		1988	20.0	91.90	0.5	45.95
211 114	Gate And Turnstiles	3,158	19.05	102,570	15		2007	42.0	75.14	8.5	713.86
211 114	Gate And Turnstiles	10,885	19.75	207,968	15		2007	29.0	367.76	8.5	3,493.71
211 208	WATERFRONT IMPROVEMENT (NOT COOL	1,298,550	13.8	17,888,576			2007	18.9	68,682.43	8.5	852,483.15
211 115	Channel Improvements, Incl. Eac & Riprap	58,342	19.05	1,828,615	22.5		2007	42.0	1,412.90	8.5	13,422.80
211 115	Channel Improvements, Incl. Eac & Riprap	70,536	19.87	740,428	10.5		2007	20.0	3,526.80	9.5	33,504.90
211 115	Dock, Wharf, Or Pier	73,882	19.05	2,401,460	32.5		2007	42.0	1,759.33	9.5	16,773.67
211 115	Restoring Waterbluffs, abutment Pile	34,064	19.05	1,107,280	32.5		2007	42.0	811.05	8.5	7,704.85
211 115	Restoring Waterbluffs/abutment Pile	3,302	19.09	94,107	28.5		2007	38.0	86.89	9.5	825.50
211 115	Restoring Waterbluffs/abutment Pile	169,468	19.74	3,982,498	23.5		2007	33.0	5,135.39	8.5	48,786.24
211 115	Restoring Waterbluffs/abutment Pile	23,613	19.77	525,087	20.5		2007	30.0	853.77	8.5	8,110.78
211 115	Restoring Waterbluffs/abutment Pile	251,011	19.82	1,380,661	5.5		2007	15.0	16,734.07	9.5	158,873.63

Florida Power & Light Company
Depreciation Rates
For Cape Canaveral Causeway
Estimated Plant Delta As Of 1/23/1977

Account Number	Description	Estimated Project In Service Balance At 12/31/07	Age At Time Of Study Year	Age Weight (\$-Yrs)	Replacement Interval (Years)	Overhaul Date (if Req.)	Average Service Life	Annual Annual Amount	Average Remaining Life	Project Unreserved Capital
		a	b	c	d	e	f	g	h	i
211 115	Restoring Wall/Dashboard/Floor Pla	191,473	1904	3.5	670,150		2007	13.0	14,728.09	9.5
211 115	Restoring Wall/Dashboard/Floor Pla	171,861	1905	3.5	678,703		2007	12.0	14,323.42	9.5
211 115	Draper, Chair	42,594	1905	32.5	1,384,305		2007	42.0	1,074.14	9.5
211 115	Draper, Chair	3,495	1974	23.5	82,133		2007	33.0	105.31	9.5
211 115	Draper, Chair	98,945	1980	17.5	1,731,538		2007	27.0	3,664.63	9.5
211 115	Draper, Chair	82,524	1980	11.5	948,036		2007	21.0	3,829.71	9.5
211 115	Steel Ramps	4,238	1982	5.5	23,254		2007	15.0	281.87	9.5
211 115	Navigation Aids	13,182	1985	32.5	428,415		2007	42.0	313.86	9.5
211 200	PA/ANNUNCIATOR SYSTEM	26,589		30.5	808,616			38.7	668.11	9.5
211 116	Trucks	4,883	1985	32.5	168,688		2007	42.0	116.28	9.5
211 116	Trucks	5,753	1989	28.5	161,861		2007	38.0	151.28	9.5
211 117	Truck	7,324	1985	32.5	238,030		2007	42.0	174.38	9.5
211 117	Truck	8,829	1989	28.5	245,827		2007	38.0	227.08	9.5
211 210	POLICE (NOT OCCUPANCY)	880,484		19.4	16,672,800			27.3	31,495.57	8.3
211 119	Water Monitoring Unit	17,254	1983	4.5	77,643		2007	14.0	1,232.43	9.5
211 119	Monitoring Unit	219,320	1978	18.5	4,279,740		2007	28.0	7,382.78	9.5
211 119	Lower Complete	2,271	1989	28.5	67,574		2007	38.0	62.39	9.5
211 119	Lower Complete	85,337	1978	19.5	1,664,482		1998	28.0	4,387.85	8.8
211 120	Pond	14,588	1988	28.5	414,803		2007	38.0	383.11	9.5
211 120	Pond	521,424	1978	18.5	10,171,686		2007	29.0	17,087.03	9.5
211 2	STATION BUILDINGS	2,580,384		15.8	28,536,636			20.9	118,448.40	9.1
211 201	INSTRUMENT AND ELECTRICAL SHOP	104,007		18.7	2,050,918			28.8	3,878.29	8.0
211 194	Internal Furniture	583	1974	23.5	13,791		2007	32.0	17.67	9.5
211 195	Superstructure, Inc. Steel & Concrete	20,872	1974	22.5	490,482		2007	33.0	632.48	9.5
211 195	Superstructure, Inc. Steel & Concrete	7,162	1983	14.5	101,648		2007	24.0	208.42	9.5
211 195	Building Apparatus(Elect. EHV.)	875	1974	23.5	22,913		2007	32.0	28.55	9.5
211 195	Building Apparatus(Elect. EHV.)	1,582	1983	14.5	23,084		2007	24.0	60.23	9.5
211 195	Flood (Each Level)	10,910	1974	23.5	258,266		2007	33.0	320.61	9.5
211 195	Flood (Each Level)	7,508	1983	14.5	115,287		2003	20.0	387.90	9.5
211 195	Flour Conveyor (Each EHV.)	3,437	1974	23.5	85,470		2007	32.0	110.21	9.5
211 195	Flour Conveyor (Each EHV.)	2,510	1988	8.5	23,845		2007	19.0	132.11	9.5
211 195	Pumping System Complete	3,637	1974	23.5	85,470		1999	25.0	145.48	1.5
211 195	Lighting System Complete	11,539	1983	23.5	167,216		2007	24.0	480.79	1.5
211 195	Heat Air Conditioner	2,182	1974	23.5	51,277		2004	30.0	72.72	9.5
211 195	Heat Ventilation Fan	2,182	1974	23.5	51,277		2004	30.0	72.72	9.5
211 195	Heat Ventilation Fan	2,182	1983	14.5	54,612		1998	16.0	159.13	0.5
211 197	Heat: Heat Pump/Compressor	2,182	1974	23.5	51,277		2004	30.0	72.72	9.5
211 197	Heat: Heat Pump/Compressor	2,182	1974	23.5	51,277		2007	32.0	330.61	9.5
211 197	Heat: Heat Pump/Compressor	2,182	1983	14.5	54,612		2007	24.0	381.33	9.5
211 202	LIBRE OIL STORAGE BUILDING	8,809		32.5	279,796			42.0	204.88	9.5
211 200	Internal Furniture	215	1985	32.5	6,868		2007	42.0	5.12	9.5
211 203	Superstructure, Inc. Steel & Concrete	5,165	1985	32.5	187,883		2007	42.0	137.88	9.5

Florida Power & Light Company
Depreciation Rates
For Capital Construction
Estimated First Date As Of 12/31/87

Account Number	Description	Estimated First In Service Balance As 12/31/87	Age At Time Of Study (Years)	Age Weight (3-Yrs)	Replacement Interval (Years)	Overhaul Date (If Req.)	Current Date	Average Service Life	Annual Actual	Average Remaining	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
211 200 Building Apparatus(Each Etw.)		215	1985	32.5	6.598		2007	42.0	5.12	8.5	48.43
211 200 Roof (Each Level)		601	1985	32.5	27.983		2007	42.0	20.50	8.5	194.75
211 200 Pumping System Complete		646	1985	32.5	20.995		2007	42.0	15.38	8.5	146.12
211 200 Lighting System Complete		646	1985	32.5	20.995		2007	42.0	15.38	8.5	146.12
211 202 Substructure Foundation Work		661	1985	32.5	27.983		2007	42.0	20.50	8.5	194.75
FIRE AND LABORATORY BUILDING											
211 303 Internal Partitions		14,658	1985	32.5	14.658		2007	42.0	10.14	8.5	102.01
211 305 Superstructure, Inc. Steel & Concrete		5,809	1985	32.5	190.418		2007	42.0	139.50	8.5	1,205.35
211 305 Roof (Each Level)		901	1985	32.5	28.283		2007	42.0	21.45	8.5	203.80
211 305 Pumping System Complete		451	1985	32.5	14.658		2007	42.0	10.14	8.5	102.01
211 305 Lighting System Complete		451	1985	32.5	14.658		2007	42.0	10.14	8.5	102.01
211 307 Substructure Foundation Work		901	1985	32.5	28.283		2007	42.0	21.45	8.5	203.80
OIL AND PAINT STORAGE BUILDING											
211 304 Internal Partitions		42,533	1987	20.5	830.529		2007	30.0	1,351.11	8.5	12,335.44
211 210 Superstructure, Inc. Steel & Concrete		2,027	1977	20.5	41,554		2007	30.0	67.57	8.5	641.89
211 210 Roof (Each Level)		24,319	1977	20.5	429,540		2007	30.0	810.63	8.5	7,701.02
211 210 Lighting System Complete		6,080	1977	20.5	124,640		2007	30.0	202.67	8.5	1,805.33
211 212 Substructure Foundation Work		2,027	1977	20.5	41,554		2007	30.0	67.57	8.5	641.89
211 212 Substructure Foundation Work		6,080	1977	20.5	124,640		2007	30.0	202.67	8.5	1,805.33
LABORATORY BUILDING											
211 305 Internal Partitions		67,848	1985	32.5	108,373		2007	42.0	77.53	8.5	740.32
211 215 Superstructure, Inc. Steel & Concrete		29,453	1985	32.5	897,268		2007	42.0	791.31	8.5	6,882.44
211 215 Superstructure, Inc. Steel & Concrete		3,833	1983	34.5	55,889		2007	34.0	160.54	8.5	1,525.16
211 215 Building Apparatus(Each Etw.)		5,809	1985	32.5	163,268		2007	42.0	134.26	8.5	1,215.49
211 215 Building Apparatus(Each Etw.)		12,889	1983	34.5	197,271		2007	34.0	157.42	8.5	1,405.46
211 215 Building Apparatus(Each Etw.)		2,745	1989	8.5	23,333		2007	18.0	132.50	8.5	1,448.75
211 216 Roof (Each Level)		4,091	1985	32.5	132,559		2007	42.0	97.40	8.5	825.35
211 216 Roof Covering (Each Etw.)		2,045	1985	32.5	66,453		2007	42.0	48.69	8.5	462.56
211 216 Pumping System Complete		1,335	1985	32.5	43,306		2007	42.0	31.79	8.5	301.90
211 216 Lighting System Complete		2,426	1985	32.5	78,170		2007	42.0	58.00	8.5	551.00
211 216 Lighting System Complete		531	1989	28.5	15,134		2007	28.0	13.87	8.5	132.75
211 216 Heating Air Conditioner		2,549	1985	32.5	82,943		2007	42.0	62.69	8.5	575.86
211 217 Elevator		7,099	1985	32.5	230,716		2007	42.0	168.02	8.5	1,605.73
211 217 Heating System		303	1985	32.5	8,648		2007	42.0	7.21	8.5	68.54
211 218 Substructure Foundation Work		9,587	1985	32.5	311,003		2007	42.0	228.50	8.5	2,170.75
HYDROGEN BUILDING											
211 308 Internal Partitions		8,268	1985	32.5	258,647		2007	42.0	198.81	8.5	1,885.89
211 231 Superstructure, Inc. Steel & Concrete		5,373	1985	32.5	174,623		2007	42.0	127.53	8.5	1,215.32
211 231 Roof (Each Level)		827	1985	32.5	28,878		2007	42.0	19.69	8.5	187.06
211 232 Lighting System Complete		413	1985	32.5	13,423		2007	42.0	9.83	8.5	93.42
211 233 Substructure Foundation Work		1,653	1985	32.5	53,723		2007	42.0	39.36	8.5	373.89
STONES WAREHOUSE #2											
211 309 Internal Partitions		53,022	1975	22.5	1,182,997		2007	32.0	1,656.94	8.5	15,740.90
211 236 Superstructure, Inc. Steel & Concrete		28,511	1975	22.5	596,498		2007	32.0	828.47	8.5	7,570.45
211 236 Building Apparatus(Each Etw.)		2,121	1975	22.5	47,723		2007	32.0	66.28	8.5	629.67
211 236 Roof (Each Level)		8,202	1975	22.5	119,256		2007	32.0	105.69	8.5	1,514.03

Florida Power & Light Company
Depreciation Rates
For Cape Canaveral Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service At 12/31/87	Age At Time Of Study (Years)	Age Weight (\$-Yr)	Repayment Interval (Years)	Overhaul Date (If Any)	Overhaul Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
311 227	Lighting System Complete	6,403	1875	22.5	190,808	20	2007	32.0	205.08	9.5	2,518.28
311 227	Heat Ventilation Fan	3,712	1875	22.5	83,520	15	2007	32.0	116.50	9.5	1,162.50
311 228	Substructure Foundation Work	6,893	1875	22.5	150,093		2007	32.0	215.41	9.5	2,046.36
311 310	CHLORINATION BUILDING	10,334	32.5	335,858				42.0	246.05	9.5	2,337.45
311 241	Internal Partitions	1,033	1985	32.5	33,573		2007	42.0	24.60	9.5	223.65
311 241	Superstructure, Inc. Steel & Concrete Building Appurtenances (Each Elev.)	1,967	1985	32.5	167,808		2007	42.0	123.02	9.5	1,188.79
311 241	Building Appurtenances (Each Elev.)	517	1985	32.5	16,803		2007	42.0	12.31	9.5	116.94
311 242	Roof (Flash Level)	1,033	1985	32.5	33,573	20	2007	42.0	24.60	9.5	223.65
311 242	Lighting System Complete	517	1985	32.5	16,803		2007	42.0	12.31	9.5	116.94
311 244	Substructure Foundation Work	2,087	1985	32.5	67,178		2007	42.0	49.21	9.5	467.54
311 312	HAZARDOUS WASTE BUILDING	118,394	6.8	827,386				18.5	7,727.44	9.5	71,504.79
311 859	Superstructure, Inc. Steel & Concrete Building Appurtenances (Each Elev.)	14,827	1985	9.5	160,332		2007	18.0	686.26	9.5	6,426.50
311 859	Roof (Flash Level)	43,837	1985	2.5	108,593	20	2007	18.0	309.42	9.5	2,414.50
311 859	Purifying System Complete	5,671	1985	9.5	63,400	25	2007	18.0	295.94	9.5	2,470.29
311 860	Lighting System Complete	23,896	1985	9.5	225,112	20	2007	18.0	1,247.16	9.5	11,848.00
311 860	Heat Air Conditioner	6,960	1985	9.5	68,120	15	2003	18.0	464.00	9.5	2,552.00
311 981	Substructure Foundation Work	15,574	1985	9.5	147,903		2007	18.0	679.68	9.5	7,787.00
311 315	CONSTRUCTION WAREHOUSE	96,191	7.5	721,434				17.0	5,858.29	9.5	53,753.79
311 859	Internal Partitions	3,312	1985	7.5	77,940		2007	17.0	194.82	9.5	1,850.82
311 859	Superstructure, Inc. Steel & Concrete Building Appurtenances (Each Elev.)	82,837	1985	7.5	294,778		2007	17.0	3,096.29	9.5	29,414.79
311 859	Roof (Flash Level)	3,314	1985	7.5	24,655		2007	17.0	194.94	9.5	1,851.94
311 870	Lighting System Complete	12,648	1985	7.5	94,868	20	2007	17.0	744.06	9.5	7,008.16
311 870	Purifying System Complete	3,114	1985	7.5	23,365	25	2007	17.0	163.18	9.5	1,742.18
311 870	Lighting System Complete	6,538	1985	7.5	48,035		2007	17.0	364.59	9.5	3,653.59
311 872	Substructure Foundation Work	14,827	1985	7.5	108,703		2007	17.0	680.41	9.5	6,173.81
311 316	TCC-MATERIAL WAREHOUSE	104,074	2.5	272,435				12.0	9,081.17	8.5	80,271.08
311 873	Superstructure, Inc. Steel & Concrete Building Appurtenances (Each Elev.)	80,742	1985	2.5	174,305		2007	12.0	5,811.83	8.5	50,212.42
311 873	Roof (Flash Level)	21,794	1985	2.5	54,485	20	2007	12.0	1,816.17	8.5	17,283.86
311 873	Lighting System Complete	4,328	1985	2.5	10,895	20	2007	12.0	303.17	8.5	3,450.08
311 875	Substructure Foundation Work	13,080	1985	2.5	32,700		2007	12.0	1,090.00	8.5	10,355.00
311 328	EMERGENCY GENERATION BUILDING	13,691	28.5	360,165				38.0	360.28	8.5	3,422.75
311 247	Superstructure, Inc. Steel & Concrete Building Appurtenances (Each Elev.)	8,899	1985	28.5	203,822		2007	38.0	224.18	8.5	2,224.75
311 247	Roof (Flash Level)	1,369	1985	28.5	28,017	20	2007	38.0	36.03	8.5	342.25
311 247	Lighting System Complete	1,369	1985	28.5	28,017	20	2007	38.0	36.03	8.5	342.25
311 249	Substructure Foundation Work	2,054	1985	28.5	58,539		2007	38.0	54.05	8.5	513.50
311 327	SERVICE BUILDING	1,212,171	17.3	20,808,942				22.7	53,489.70	8.7	464,747.24
311 252	Internal Partitions	383	1985	32.5	12,448		2007	42.0	9.12	8.5	86.63
311 252	Internal Partitions	1,415	1970	27.5	26,913		2007	37.0	28.24	8.5	263.31
311 252	Internal Partitions	5,705	1976	21.5	122,658		2007	31.0	164.03	8.5	1,746.31
311 252	Internal Partitions	1,261	1981	16.5	20,867		2007	26.0	48.70	8.5	460.75

Florida Power & Light Company
Depreciation Rates
For Capital Construction
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service At 12/31/87	Age At Time Of Vintage (Years)	Age Weight (\$-Yrs)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Amount	Average Remaining Life	Projected Unrecovered Capital
211 252	Internal Facilities	1,005	1983	14.5	14,572		2007	24.0	41.86	8.5	287.81
211 252	Internal Facilities	5,500	1987	10.5	58,380		2007	20.0	278.00	8.5	2,641.00
211 252	Superstructure, Inc. Steel & Concrete	123,273	1988	22.5	4,008,373		2007	42.0	2,853.07	8.5	27,883.18
211 252	Superstructure, Inc. Steel & Concrete	5,520	1975	21.5	120,830		2007	31.0	181.29	8.5	7,722.26
211 252	Superstructure, Inc. Steel & Concrete	28,160	1983	14.5	408,320		2007	24.0	1,173.33	8.5	11,466.87
211 252	Superstructure, Inc. Steel & Concrete	25,100	1988	11.5	288,408		2007	21.0	1,188.36	8.5	11,284.62
211 252	Building Appurtenances(Each Elw.)	87,800	1985	32.5	1,878,500		2007	42.0	1,376.19	8.5	13,073.81
211 252	Building Appurtenances(Each Elw.)	1,888	1987	30.5	50,874		2007	40.0	41.70	8.5	398.15
211 252	Building Appurtenances(Each Elw.)	332	1989	28.5	8,482		2007	38.0	8.74	8.5	83.00
211 252	Building Appurtenances(Each Elw.)	212	1971	26.5	6,268		2007	36.0	6.87	8.5	62.33
211 252	Building Appurtenances(Each Elw.)	1,173	1972	25.5	28,912		2007	35.0	33.51	8.5	316.39
211 252	Building Appurtenances(Each Elw.)	488	1973	24.5	12,152		2007	34.0	14.59	8.5	138.58
211 252	Building Appurtenances(Each Elw.)	11,267	1974	23.5	278,525		2007	33.0	206.58	8.5	3,387.47
211 252	Building Appurtenances(Each Elw.)	6,840	1975	22.5	153,900		2007	32.0	213.75	8.5	2,026.63
211 252	Building Appurtenances(Each Elw.)	9,807	1976	21.5	213,001		2007	31.0	319.58	8.5	2,800.79
211 252	Building Appurtenances(Each Elw.)	7,309	1981	16.5	130,884		2007	28.0	205.35	8.5	2,800.79
211 252	Building Appurtenances(Each Elw.)	3,500	1982	15.5	51,160		2007	26.0	132.00	8.5	1,254.00
211 252	Building Appurtenances(Each Elw.)	18,733	1983	14.5	272,354		2007	24.0	782.63	8.5	7,434.94
211 252	Building Appurtenances(Each Elw.)	5,433	1984	13.5	73,346		2007	23.0	238.22	8.5	2,544.07
211 252	Building Appurtenances(Each Elw.)	8,300	1985	12.5	104,375		2007	22.0	279.55	8.5	3,003.68
211 252	Building Appurtenances(Each Elw.)	30,837	1986	11.5	365,778		2007	21.0	1,472.19	8.5	13,995.31
211 252	Building Appurtenances(Each Elw.)	3,772	1987	10.5	59,608		2007	20.0	188.80	8.5	1,791.70
211 252	Building Appurtenances(Each Elw.)	13,164	1988	9.5	72,512		2007	19.0	878.83	8.5	8,348.87
211 252	Fluid (Each Level)	4,374	1985	22.5	142,155		2007	42.0	104.14	8.5	988.30
211 252	Fluid (Each Level)	634	1976	21.5	13,631		2007	31.0	20.45	8.5	184.29
211 252	Fluid (Each Level)	38,082	1983	14.5	582,186		2003	20.0	1,804.10	8.5	10,472.55
211 252	Fluid (Each Level)	77,072	1989	11.5	883,440		2007	21.0	2,088.71	8.5	20,137.70
211 252	Fluid (Each Level)	12,055	1980	7.5	94,588		2007	17.0	746.00	8.5	7,027.50
211 252	Fluid (Each Level)	42,025	1984	3.5	147,088		2007	13.0	3,232.68	8.5	20,710.58
211 252	Fluid (Each Level)	2,473	1975	22.5	55,443		2007	32.0	77.28	8.5	734.17
211 252	Fluid (Each Level)	549	1976	21.5	11,804		2007	31.0	17.71	8.5	168.24
211 252	Fluid (Each Level)	11,871	1982	14.5	40,615		2007	24.0	116.71	8.5	1,108.72
211 252	Fluid (Each Level)	2,228	1989	8.5	18,838		2007	18.0	588.79	8.5	5,687.88
211 252	Fluid (Each Level)	15,874	1987	10.5	135,727		2007	20.0	123.78	8.5	1,175.89
211 252	Fluid (Each Level)	2,228	1989	8.5	18,838		2007	18.0	588.79	8.5	5,687.88
211 252	Fluid (Each Level)	31,017	1982	5.5	170,584		2007	15.0	2,087.80	8.5	19,644.10
211 252	Fluid (Each Level)	20,268	1983	4.5	91,187		2007	14.0	1,447.37	8.5	13,751.83
211 252	Fluid (Each Level)	51,348	1984	13.5	881,848		2004	20.0	2,562.40	8.5	16,655.60
211 252	Fluid (Each Level)	23,474	1985	32.5	782,905		2007	42.0	558.90	8.5	5,308.60
211 252	Fluid (Each Level)	5,131	1981	16.5	84,882		2007	26.0	187.26	8.5	1,874.78
211 252	Fluid (Each Level)	1,440	1982	15.5	22,320		2007	25.0	97.80	8.5	947.20
211 252	Fluid (Each Level)	308	1983	14.5	4,872		2007	15.0	14.00	8.5	133.20
211 252	Fluid (Each Level)	8,305	1982	4.5	51,178		2007	15.0	620.33	8.5	5,883.17
211 252	Fluid (Each Level)	2,848	1989	28.5	1,200,745		2007	42.0	879.67	8.5	8,338.67
211 252	Fluid (Each Level)	568	1976	21.5	12,578		2007	30.0	74.87	8.5	712.25
211 252	Fluid (Each Level)	13,750	1983	14.5	199,375		2003	20.0	687.50	8.5	3,791.25
211 252	Fluid (Each Level)	31,885	1988	11.5	308,448		2007	21.0	1,517.38	8.5	14,415.12
211 252	Fluid (Each Level)	3,102	1982	5.5	17,081		2007	15.0	206.80	8.5	1,984.80
211 252	Fluid (Each Level)	2,504	1985	32.5	81,280		2007	42.0	58.62	8.5	568.38
211 253	Heat: Air Conditioner	4	1977	20.5	82		2007	30.0	0.13	8.5	1.27
211 253	Heat: Air Conditioner	2,306	1979	18.5	43,286		2007	28.0	84.14	8.5	799.36
211 253	Heat: Air Conditioner	8,724	1981	16.5	110,548		2007	28.0	208.82	8.5	2,498.85
211 253	Heat: Air Conditioner	6,143	1982	15.5	80,217		2007	28.0	245.72	8.5	2,334.34

Florida Power & Light Company
Depreciation Rates
For Capital Costed Common
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated			Age At Time Of Study (Years)	Age Weight (\$-Yrs)	Replacement Interval (Years)	Overhaul Date (Yr)	Calculated Service Life	Average Annual Running Cost	Projected Unrecovered Capital
		First In Service Balance As 12/31/97	Year	Value							
311.253	Heat Air Conditioner	7,941	1987	14.5	115,145	15	1989	15.0	529.40	0.5	284.70
311.253	Heat Air Conditioner	2,181	1994	13.5	28,444	15	1999	15.0	145.40	1.5	218.10
311.253	Heat Air Conditioner	42,764	1990	11.5	491,786	15	2001	15.0	2,650.93	3.5	9,578.27
311.253	Heat Air Conditioner	1,119	1987	10.5	11,700	15	2002	15.0	74.80	4.5	335.70
311.253	Heat Air Conditioner	4,346	1989	8.5	38,941	15	2004	15.0	289.73	6.5	1,883.37
311.253	Heat Air Conditioner	19,398	1992	5.5	106,623	15	2007	15.0	1,292.40	9.5	12,277.80
311.253	Heat Air Conditioner	12,201	1994	3.5	42,704	15	2007	13.0	826.54	9.5	8,376.12
311.253	Heat Ventilation Fan	5,007	1985	22.5	182,729	15	2007	42.0	119.21	8.5	1,132.54
311.253	Heat Ventilation Fan	5,493	1990	17.5	98,903	15	2007	27.0	203.07	9.5	1,509.20
311.253	Heat Heat Pump/Compressor	1,843	1985	12.5	23,038	15	2000	15.0	122.87	2.5	307.17
311.253	Heat Ductwork	7,138	1985	22.5	231,820	25	2007	42.0	168.90	8.5	1,814.10
311.253	Heat Ductwork	900	1979	21.5	18,350	25	2001	25.0	36.00	3.5	126.00
311.253	Heat Ductwork	1,551	1992	5.5	8,531	25	2007	15.0	103.40	8.5	882.30
311.253	Heat Ductwork	2,870	1994	3.5	10,395	25	2007	13.0	228.46	9.5	2,170.38
311.253	Heat Ductwork	1,138	1989	8.5	8,673	25	2007	18.0	63.22	9.5	600.61
311.253	Fire Protection Sys Complete	2,970	1994	3.5	10,395	25	2007	13.0	228.46	9.5	2,170.38
311.253	Heating System	2,970	1994	3.5	10,395	25	2007	13.0	228.46	9.5	2,170.38
311.254	Substructure Foundation Work	65,382	1995	22.5	2,125,240	25	2007	42.0	1,598.65	9.5	14,791.05
311.254	Substructure Foundation Work	34,000	1983	14.5	494,160	25	2007	24.0	1,400.00	8.5	13,692.00
311.254	Substructure Foundation Work	180,659	1998	11.5	1,951,539	25	2007	21.0	8,090.90	9.5	76,708.90
311.331	PAVILION (PNCNC) BUILDING	114,716	1980	16.0	1,831,343	25	2007	24.0	4,700.63	9.4	44,058.19
311.272	Internal Partitions	1,609	1973	24.5	40,572	20	2007	34.0	48.71	9.5	462.71
311.272	Internal Partitions	3,264	1985	12.5	40,800	20	2007	22.0	148.36	8.5	1,409.45
311.272	Superstructure, Inc. Steel & Concrete	13,249	1973	24.5	304,527	24.5	2007	34.0	398.09	9.5	3,791.09
311.272	Superstructure, Inc. Steel & Concrete	20,192	1985	12.5	377,400	24.5	2007	22.0	1,372.36	8.5	13,037.45
311.272	Building Appliances(Each Elev.)	1,059	1973	24.5	40,572	20	2007	34.0	48.71	9.5	462.71
311.272	Building Appliances(Each Elev.)	8,976	1985	12.5	112,200	24.5	2007	22.0	408.00	9.5	3,876.00
311.272	Roof (Each Level)	4,987	1973	24.5	121,662	20	2007	34.0	146.09	8.5	1,367.64
311.272	Roof (Each Level)	5,712	1985	12.5	71,460	20	2007	22.0	298.64	9.5	2,486.55
311.272	Roof (Each Level)	1,696	1973	24.5	40,572	20	2007	34.0	48.71	9.5	462.71
311.272	Roof (Each Level)	2,448	1985	12.5	30,800	20	2007	22.0	111.27	8.5	1,057.09
311.272	Punching System Complete	1,609	1973	24.5	40,572	20	2007	34.0	48.71	9.5	462.71
311.272	Punching System Complete	8,792	1985	12.5	122,400	25	2007	22.0	445.09	9.5	4,228.26
311.272	Lighting System Complete	1,059	1973	24.5	40,572	20	2007	34.0	48.71	9.5	462.71
311.272	Lighting System Complete	4,000	1985	12.5	51,000	20	2007	22.0	195.45	9.5	1,791.82
311.274	Substructure Foundation Work	8,823	1973	24.5	882,294	20	2007	34.0	194.79	9.5	1,850.54
311.274	Substructure Foundation Work	17,139	1985	12.5	214,200	20	2007	22.0	778.91	9.5	7,299.64
311.333	GASOLINE SERVICE ISLAND	107,581	1974	17.4	698,084	20	2007	16.0	8,731.94	9.5	83,858.42
311.279	Lighting System Complete	6,453	1991	6.5	41,945	20	2007	16.0	403.31	9.5	3,831.47
311.279	Foundation	19,249	1991	6.5	125,634	20	2007	16.0	1,209.84	9.5	11,494.41
311.279	Piping, Air Under 4 Inches	18,294	1991	6.5	118,046	25	2007	16.0	1,142.75	9.5	10,500.13
311.279	Pump Complete	15,067	1991	6.5	97,871	25	2007	16.0	941.06	9.5	8,940.09
311.280	Tank	6,403	1991	6.5	41,945	20	2007	16.0	403.31	9.5	3,831.47
311.280	Construction/Installation System	11,831	1991	6.5	78,902	20	2007	16.0	729.44	9.5	7,024.68
311.280	Roof Assembly	20,114	1991	6.5	155,741	20	2007	16.0	1,082.13	9.5	17,000.19
311.340	CONTROL ROOM BUILDING	26,236	17.4	4,692,349	20	2007	20.9	12,884.73	9.5	122,404.87	
311.879	Superstructure, Inc. Steel & Concrete	80,990	1965	32.5	2,632,045	20	2007	42.0	1,928.24	9.5	18,316.26
311.879	Building Appliances(Each Elev.)	11,931	1965	32.5	387,798	20	2007	42.0	294.07	9.5	2,696.06

SCHEDULE V

Est. Capital Recovery Data *

2,047.00

Florida Power & Light Company
Depreciation Rates
For Cyclic Currents Common
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service At 12/31/97	Age At End Of Study Year (Years)	Age Weight (P-Yrs)	Replacement Interval (Years)	Overhaul Date (P-Reg.)	Calculated Service Life	Annual Average	Remaining Life	Projected Unrecovered Capital	
a	b	c	d	e	f	g	h	i	j	k	
211.079	Fluor (Each Level)	20,116	1994	3.5	70,413	20	2007	13.0	1,547.54	9.5	1,791.42
211.079	Fluor Cooling (Each Elv.)	3,574	1995	32.5	116,155	20	2007	42.0	65.10	9.5	808.40
211.080	Heat Control System	911	1995	32.5	29,608	20	2007	42.0	21.69	9.5	206.08
211.080	Pumping System Complete	911	1995	32.5	29,608	25	2007	42.0	21.69	9.5	206.08
211.080	Pumping System Complete	1,108	1995	32.5	36,010	20	2007	42.0	26.28	9.5	225.82
211.080	Lighting System Complete	7,290	1995	32.5	20,179	20	2007	36.0	18.63	9.5	177.00
211.080	Heat Air Conditioner	120,437	1992	6.5	682,404	15	2007	15.0	8,029.13	9.5	1,648.83
211.080	Heat Heat Pump/Compressor	7,290	1995	32.5	226,825	15	2007	42.0	173.57	9.5	78,276.77
211.080	Heat Ductwork	1,022	1995	32.5	59,215	15	2007	42.0	43.38	9.5	1,648.83
211.080	Free Protection Sys Complete	12,230	1994	13.5	168,105	25	2007	23.0	531.74	9.5	6,081.82
211.200	MISCELLANEOUS BUILDINGS	80,174		6.5	520,203			14.2	5,608.18	9.5	53,298.72
211.210	Steel	3,461	1977	20.5	74,846	20	2007	30.0	121.70	9.5	1,196.15
211.210	Caron Building/Drain/Complete	1,478	1991	6.5	8,594	20	2007	16.0	82.20	9.5	879.38
211.210	Caron Building/Drain/Complete	59,227	1994	3.5	207,295	20	2007	13.0	4,558.82	9.5	43,291.27
211.211	Building/Drain, Complete	4,561	1995	32.5	148,233	20	2007	42.0	108.60	9.5	1,031.65
211.211	Building/Drain, Complete	780	1999	28.5	22,230	20	2007	36.0	20.53	9.5	185.00
211.211	Building/Drain, Complete	3,228	1990	7.5	24,185	20	2007	17.0	189.78	9.5	1,802.79
211.211	Building/Drain, Complete	2,809	1991	8.5	15,252	20	2007	16.0	175.00	9.5	1,687.25
211.211	Building/Drain, Complete	4,445	1994	3.5	15,598	20	2007	13.0	341.82	9.5	3,248.27
211.268	TCC/AAH OFFICE -COOLER BUILDING	58,502		15.4	888,786			18.8	2,893.00	9.5	28,433.80
211.624	Steel Reinforce	514	1995	32.5	16,705	20	2007	42.0	12.34	9.5	116.36
211.624	Superstructure, Inc. Steel & Concrete	6,871	1995	32.5	223,208	20	2007	42.0	163.60	9.5	1,584.16
211.624	Building Appliances (Each Elv.)	4,149	1993	4.5	18,671	20	2007	14.0	299.36	9.5	2,815.29
211.624	Steel (Each Level)	30,428	1993	4.5	138,826	20	2007	14.0	2,173.43	9.5	20,647.57
211.624	Fluor Cooling (Each Elv.)	578	1995	32.5	18,785	25	2007	42.0	13.78	9.5	130.74
211.624	Pumping Sys Complete	4,454	1995	32.5	144,755	25	2007	42.0	108.05	9.5	1,007.45
211.624	Lighting Sys Complete	2,238	1995	32.5	72,870	20	2007	42.0	53.24	9.5	505.78
211.625	Heat Header	416	1995	32.5	13,820	15	2007	42.0	8.30	9.5	94.10
211.625	Heat Air Conditioner	473	1995	32.5	15,373	15	2007	42.0	11.28	9.5	106.88
211.625	Heat Ventilation Fan	544	1995	32.5	17,680	15	2007	42.0	12.99	9.5	123.05
211.626	Substructure Foundation Work	5,009	1995	32.5	191,203	20	2007	42.0	140.21	9.5	1,332.04
211.4	COOLING SYSTEMS	294,078		13.3	3,901,716			20.3	14,501.70	9.5	137,796.20
211.404	CONDENSER COOLING WATER CANAL, ST	44,995		30.8	1,398,310			40.2	1,118.84	9.5	90,625.03
211.409	Wetland Canal, Inc. Earthwork, FRL Etc.	25,968	1995	32.5	84,610	20	2007	42.0	618.78	9.5	5,879.24
211.409	Wetland Canal, Inc. Earthwork, FRL Etc.	18,007	1999	28.5	541,700	20	2007	38.0	500.18	9.5	4,751.75
211.411	OCEANLAND/RIVER/CANAL INTAKE STRU	249,083		10.1	2,515,406			18.8	13,382.78	9.5	127,136.21
211.424	Reinforcing Wall/Drain/Steel Pile	49,791	1977	20.5	1,020,716	20	2007	30.0	1,659.70	9.5	15,767.15
211.424	Reinforcing Wall/Drain/Steel Pile	199,282	1990	7.5	1,484,680	20	2007	17.0	11,723.08	9.5	111,389.08
211.5	RAW AND TREATED WATER SYSTEMS	1,202,553		16.5	19,822,708			21.1	57,087.81	9.5	498,198.75

SCHEDULE V

Est. Capital Recovery Data *

2,007.00

Florida Power & Light Company
Depreciation Rates
For Cable Catenary Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant Balance As 12/31/87	Age At Time Of Study (Years)	Age Weight (1/Yr)	Repayment Interval (Years)	Character Date (if Reg.)	Calculated Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
211 501	MAIN WATER SUPPLY SYSTEM	279,082	28.1	7,246,573			27.3	10,188.26	7.8	80,396.87
211 502	Contribution/Innovation System	3,847	1991	25,008	20	2007	16.0	240.44	9.5	2,284.16
211 502	Foundation	718	1995	22,335	25	2007	42.0	17.10	9.5	162.40
211 502	Piping, All Under 4 inches	11,400	1995	372,500	25	2007	42.0	271.42	9.5	2,578.17
211 502	Piping, All Under 4 inches	64,582	1995	1,838,732	25	2007	38.0	1,698.74	9.5	16,138.00
211 502	Piping, Run 4 inches Or Larger	76,800	1995	2,487,800	25	2007	42.0	1,830.00	9.5	17,385.00
211 502	Piping, Run 4 inches Or Larger	33,001	1995	940,529	25	2007	38.0	808.45	9.5	8,250.25
211 502	Pump Compressor	8,420	1994	113,670	25	2007	23.0	396.09	9.5	3,477.83
211 502	Tank	13,638	1995	443,235	25	2007	42.0	324.71	9.5	3,284.79
211 502	Tank	1,506	1995	48,852	10	2007	39.0	42.46	9.5	403.28
211 503	Raw Water Yield	12,882	1995	418,005	10	2007	42.0	306.71	9.5	2,913.79
211 503	Raw Water Yield	13,105	1995	379,008	10	1999	30.0	438.83	1.5	608.75
211 503	Raw Water Yield	21,070	1992	115,885	10	2002	10.0	2,107.00	4.5	9,481.50
211 503	Raw Water Yield	8,243	1994	38,851	10	2004	10.0	824.30	9.5	5,357.95
211 503	Raw Water Yield	8,610	1997	4,305	10	2007	10.0	601.00	9.5	8,179.50
211 502	WATER TREATMENT SYSTEM	153,230	25.0	3,832,865			27.1	5,648.68	7.9	44,754.50
211 505	Piping, All Under 4 inches	16,213	1978	286,054	10	1999	20.0	700.65	0.5	380.32
211 505	Piping, Run 4 inches Or Larger	36,879	1995	1,182,068	10	2007	42.0	873.31	9.5	8,296.44
211 505	Tank	57,143	1995	1,857,149			42.0	1,380.50	9.5	12,825.50
211 505	Chemical	7,265	1991	50,473			16.0	483.31	9.5	4,510.47
211 505	Chemical Handling System	16,179	1994	56,827			13.0	1,344.54	9.5	11,823.12
211 505	Foundation	3,008	1995	87,700			42.0	71.82	9.5	680.39
211 505	Grinder Assembly	8,519	1991	81,874			16.0	594.84	9.5	5,853.91
211 505	Analysis	7,733	1995	220,281	10	1999	30.0	257.77	1.5	398.65
211 504	WASTE WATER TREATMENT SYSTEM	771,222	11.3	8,343,140			18.7	41,340.06	8.8	304,047.38
211 508	Contribution/Innovation System	26,081	1978	508,500	20	1998	20.0	1,304.05	0.5	652.63
211 508	Contribution/Innovation System	14,072	1995	175,300	20	2007	27.0	639.64	9.5	6,076.35
211 508	Contribution/Innovation System	25,365	1995	282,543	20	2007	21.0	1,209.29	9.5	11,488.21
211 508	Foundation	9,382	1995	117,275			22.0	428.45	9.5	4,051.32
211 508	Foundation	16,314	1995	216,811			21.0	872.10	9.5	8,284.50
211 508	Foundation	12,971	1994	42,348			13.0	908.84	9.5	8,821.12
211 508	Piping, All Under 4 inches	112,500	1995	1,407,250	10	2007	22.0	5,117.27	9.5	48,614.08
211 508	Piping, All Under 4 inches	25,608	1995	294,482	10	2007	21.0	1,219.43	9.5	11,594.57
211 508	Piping, All Under 4 inches	97,383	1997	48,532	10	2007	10.0	8,728.20	9.5	82,398.65
211 508	Piping, Run 4 inches Or Larger	25,565	1978	603,518	10	1998	20.0	1,778.25	0.5	698.13
211 508	Piping, Run 4 inches Or Larger	220,488	1995	2,755,800	10	2007	22.0	10,021.27	9.5	85,202.09
211 509	Piping, Run 4 inches Or Larger	20,840	1995	237,360	10	2007	21.0	962.88	9.5	9,337.14
211 509	Tank	6,813	1995	184,171			38.0	178.29	9.5	1,703.25
211 509	Tank	75,073	1995	828,163			22.0	3,411.50	9.5	32,409.25
211 509	Tank	71,917	1995	827,246			21.0	3,424.82	9.5	32,533.88
211 6	SECURITY SYSTEMS	43,786	10.8	474,847			14.8	2,932.40	0.2	18,185.55
211 601	ACCESS CONTROL SYSTEM	43,786	10.8	474,847			14.8	2,932.40	0.2	18,185.55
211 723	Cameras/Microprocessor	8,917	1995	22,293	20	2007	12.0	743.08	9.5	7,059.29
211 723	Key Card System	13,378	1995	33,440	20	2007	12.0	1,114.67	9.5	10,598.33

SCHEDULE V

Est. Capital Recovery Data *

2/20/00

Forster Power & Light Company
Depreciation Rates
For Capital Recovery Computations
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Age At Time Of Study Year (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (1/yr)	Calculated Date	Average Service Life	Annual Actual	Average Remaining	Projected Unrecovered Capital		
		a	b	c	d	e	f	h	i	j	k		
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****		
311 723	Cen Monitoring System	21,493	1979	19.5	419,114			20	1998	20.0	1,074,605	0.5	537.33
311 7	FUEL UNLOADING AND STORAGE FACILITY	3,287,830	17.8	56,598,862				21.1	155,815.04	9.4	1,464,800.07		
311 701	FUEL OIL STORAGE SYSTEM	2,002,009	19.9	37,846,532				21.8	91,584.23	9.4	864,507.52		
311 775	Foundation	88,001	1965	32.5	2,912,033		2007	42.0	2,133.36	9.5	20,386.89		
311 775	Foundation	24,849	1969	29.5	708,197		2007	38.0	663.82	9.5	6,212.25		
311 775	Heating System	80,797	1980	32.5	1,571,303	15	2007	42.0	1,447.55	9.5	12,751.79		
311 775	Heating System	35,035	1989	28.5	599,499		1999	30.0	1,167.83	1.5	1,791.75		
311 775	Tank	508,805	1985	32.5	16,494,883		2007	42.0	12,082.02	9.5	114,589.23		
311 775	Tank	304,777	1989	28.5	8,694,720		2007	38.0	8,018.13	9.5	78,181.75		
311 775	Dist. Or Dam	23,797	1985	32.5	772,428		2007	42.0	565.88	9.5	5,375.87		
311 775	Dist. Or Dam	33,095	1989	28.5	943,208		2007	38.0	870.82	9.5	8,273.75		
311 775	Line, Complete	480,575	1982	9.5	2,643,163		2007	15.0	32,038.33	9.5	304,304.17		
311 775	Line, Complete	268,748	1984	9.5	940,622		2007	13.0	20,873.00	9.5	198,383.50		
311 775	Tank Blower	18,156	1982	5.5	105,208		2007	15.0	1,277.67	9.5	12,132.13		
311 775	Car. side Protection Equipment	60,902	1983	4.5	274,059		2007	14.0	4,350.14	9.5	41,258.36		
311 775	Tank Blower	71,166	1983	4.5	320,247	20	2007	14.0	5,083.29	9.5	48,281.21		
311 775	Water Draw Or System-Complete	22,885	1983	4.5	103,423		2007	14.0	1,841.79	9.5	15,586.86		
311 702	LIGHT/OIL OIL STORAGE SYSTEM	18,071	32.5	619,808				42.0	454.08	9.5	4,313.87		
311 776	Foundation	13,544	1985	32.5	440,180		2007	42.0	322.49	9.5	3,083.52		
311 777	Tank	5,527	1985	32.5	179,628		2007	42.0	131.60	9.5	1,265.15		
311 703	FUEL OIL/GAS TRANSFER SYSTEM	632,880	21.3	13,487,564				24.1	26,311.08	9.4	248,258.83		
311 778	Dist. Elec. Motor, Complete	7,841	1985	32.5	254,633	20	2007	42.0	186.69	9.5	1,773.56		
311 778	Dist. Elec. Motor, Complete	1,650	1989	28.5	46,495	20	2007	38.0	42.89	9.5	487.20		
311 778	Endurance	23,622	1983	4.5	108,298		2007	14.0	1,687.79	9.5	16,028.71		
311 778	Piping, All Under 4 Inches	6,033	1985	32.5	198,072	20	2007	42.0	143.84	9.5	1,364.61		
311 778	Piping, Run 4 Inches Or Larger	177,481	1985	32.5	5,798,132	20	2007	42.0	4,225.74	9.5	40,144.51		
311 778	Piping, Run 4 Inches Or Larger	46,414	1989	28.5	1,322,789	20	2007	38.0	1,221.42	9.5	11,603.80		
311 778	Pump Complete	6,107	1985	32.5	198,478	25	2007	42.0	145.40	9.5	1,381.35		
311 778	Pump Complete	2,524	1989	28.5	71,354	25	2007	38.0	66.42	9.5	621.00		
311 778	Pump Complete	18,813	1983	4.5	89,609	25	2007	14.0	1,422.38	9.5	13,512.39		
311 778	Pump Complete	11,734	1984	3.5	41,344	25	2007	13.0	506.46	9.5	8,611.28		
311 778	Strainer, > 4 In. Pipe Size	2,123	1985	32.5	68,598	20	2007	42.0	50.55	9.5	480.20		
311 778	Strainer, > 4 In. Pipe Size	1,104	1988	28.5	21,464	20	1989	30.0	26.80	1.5	55.20		
311 778	Valve, Power Operated	27,183	1989	28.5	774,716	20	2007	38.0	715.34	9.5	6,795.15		
311 779	Tank	40,694	1983	4.5	183,123	20	2007	14.0	2,305.71	9.5	27,613.79		
311 779	Pipe Bridge	4,995	1989	28.5	142,256	30	1999	30.0	196.50	1.5	248.75		
311 779	Heave Handling Equipment	29,089	1985	32.5	1,270,393	20	2007	42.0	820.69	9.5	8,841.56		
311 780	Fuel Unloading Hose	798	1985	32.5	25,325	25	2007	42.0	19.00	9.5	180.50		
311 780	Cathodic Protection Equipment	1,626	1989	28.5	46,341	20	2007	38.0	42.79	9.5	406.50		
311 780	Insulation-Piping, Run 4 In or Larger	18,402	1985	32.5	598,065	20	2007	42.0	428.14	9.5	4,162.36		
311 780	Insulation-Piping, Run 4 In or Larger	28,848	1989	28.5	824,981	20	2007	38.0	1,511.74	9.5	7,236.50		
311 780	Insulation-Piping, Run 4 In or Larger	135,081	1982	5.5	142,846	20	2007	15.0	8,005.40	9.5	89,551.30		
311 780	Foundation	15,604	1985	32.5	509,090		2007	42.0	372.85	9.5	3,543.09		
311 780	Foundation	3,800	1989	28.5	109,300		2007	38.0	100.00	9.5	950.00		
311 780	Piping Encasement	10,028	1983	4.5	43,117		2007	14.0	716.14	9.5	6,802.36		

7-100 Power & Light Company
 Operation Rates
 For Cape Canaveral Common
 Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance As 12/31/87	Age At Time Of Study (Years)	Age Weight (\$-Yrs)	Replacement Interval (Years)	Current Date (Yr/Mo)	Cancelled Date	Average Service Life (Yr)	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
311 708	HEAVY FUEL OIL/COAL LINE/ONBOARD STORAGE	433,870	10.5	6,832,808				17.1	37,055.87	9.4	347,400.05
311 700	Combustion/Exhaustion System	577	1985	32.5	18,732	20	2007	42.0	13,74	8.5	130.51
311 700	Combustion/Exhaustion System	508	1988	20.5	10,517	20	2007	38.0	8,74	8.5	82.25
311 700	Combustion/Exhaustion System	5,948	1988	8.5	38,537	20	2007	19.0	307,08	5.5	2,823.00
311 700	Water, Major Instrument	8,243	1979	18.5	170,506	20	2007	28.0	330.11	8.5	2,138.02
311 700	Piping, All Under 4 inches	83,427	1982	5.5	457,198	20	2007	15.0	5,541.80	8.5	52,647.10
311 700	Piping, Run 4 inches Or Larger	20,887	1985	22.5	1,168,003	20	2007	42.0	8,064.12	8.5	8,133.13
311 700	Shower, 4 inch Pipe Size	8,383	1985	32.5	304,208	20	2007	42.0	222.83	8.5	2,117.82
311 700	Water, Special	16,882	1988	8.5	161,424	20	2007	19.0	8,044.32	8.5	8,498.00
311 700	Water, Separator	6,010	1973	24.5	147,200	20	2007	34.0	177.65	8.5	1,036.57
311 700	Oil Spill Equipment, Major	48,738	1974	23.5	1,008,343	20	2007	30.0	1,557.83	8.5	1,087.65
311 700	Oil Spill Equipment, Major	3,787	1978	19.5	74,042	20	2007	29.0	130.83	8.5	1,243.84
311 700	Oil Spill Equipment, Major	4,577	1980	7.5	74,790	20	2007	17.0	506.50	8.5	6,572.58
311 700	Oil Spill Equipment, Major	14,527	1981	6.5	94,426	20	2007	16.0	907.84	8.5	8,625.41
311 700	Pump, Complete	16,808	1985	20.5	548,185	25	2007	42.0	4,023.33	8.5	3,822.17
311 700	Pump, Complete	20,139	1983	4.5	117,491	25	2007	14.0	1,864.83	8.5	17,718.82
311 700	Insulation Piping Run 4 in or Larger	207,335	1982	5.5	1,657,343	20	2007	15.0	20,088.00	8.5	180,845.50
311 700	Distillate, Water, Complete	12,483	1985	22.5	405,088	20	2007	42.0	287.21	9.5	2,823.54
311 700	Refrigeration Equipment	34,487	1985	2.5	88,243	20	2007	12.0	2,874.75	8.5	27,310.13
312	BOILER PLANT EQUIPMENT	591,205	8.7	5,120,341				13.6	43,538.41	8.5	413,308.54
312 2	STEAM SYSTEMS AND EQUIPMENT	210,748	8.8	1,817,268				14.6	14,428.00	8.5	187,047.09
312 203	AUXILIARY/DEPRESSURIZER STEAM SYS	42,200	2.5	105,500				12.0	3,516.88	8.5	33,408.34
312 131	Piping, All Under 4 inches	22,308	1985	2.5	55,815	0	2007	12.0	1,883.83	8.5	17,208.42
312 131	Water, Power Operated	19,894	1985	2.5	49,585	20	2007	12.0	1,682.83	8.5	15,701.82
312 204	AUXILIARY BOILER SYSTEM	33,741	22.5	1,098,583				42.0	802.35	8.5	7,531.80
312 134	Piping, All Under 4 inches	5,188	1985	22.5	108,810	0	2007	42.0	123.82	8.5	1,173.48
312 135	Boiler/Package (First Burner & Control)	22,815	1985	22.5	741,488	20	2007	42.0	543.21	8.5	5,160.54
312 135	Stack/Chimney	2,586	1985	22.5	84,045	0	2007	42.0	81.57	8.5	584.83
312 135	Boiler, Package, Chemical Feed System	3,152	1985	22.5	102,440	20	2007	42.0	75.05	8.5	712.85
312 205	AUXILIARY BOILER FUEL SYSTEM	94,608	4.8	431,259				13.4	7,096.71	8.5	67,323.06
312 138	Foundation	3,641	1984	3.5	12,744	0	2007	13.0	280.08	8.5	2,680.72
312 138	Piping, All Under 4 inches	3,083	1985	22.5	115,773	0	2007	42.0	85.55	8.5	812.70
312 139	Tank	87,374	1984	3.5	205,809	0	2007	13.0	6,721.08	8.5	63,880.22
312 207	STEAM GENERATOR/HEAT EXCHANGER COOLING	22,420	5.3	118,246				13.6	1,631.59	8.5	15,680.05
312 144	Combustion/Exhaustion System	162	1985	22.5	5,285	20	2007	42.0	3.86	8.5	36.64
312 145	Tank	1,213	1985	22.5	38,423	0	2007	42.0	28.88	8.5	274.27
312 145	Insulation Equipment	21,045	1984	3.5	72,608	20	2007	13.0	1,618.85	8.5	15,319.84
312 208	STEAM GENERATOR/HEAT EXCHANGER WATER TREATMENT	17,780	3.5	62,230				13.0	1,387.89	8.5	12,993.08

SCHEDULE V

Fossil Power & Light Company
 Corporation Notes
 For Capital Recovery of Common
 Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date *

2,007.00

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weights (1/Yrs)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j
312 146	Condensate/Preheating System	17,780	1994	3.5	62,120	20	2007	13.0	1,367.89	9.5	12,903.08
312 3	CONDENSATE AND FEEDWATER SYSTEM	312,470	8.6	2,074,620				11.9	26,342.81	9.5	246,908.12
312 304	MAIN FEEDWATER PUMP SYSTEM	64,308	20.6	1,908,284				37.9	1,698.81	9.5	16,128.71
312 325	Drive/Elec. Motor, Running Assy	1,808	1992	5.5	10,658	20	2007	15.0	129.20	9.5	1,227.40
312 325	Pump Running Assy	28,490	1993	32.5	972,125	25	2007	42.0	791.19	9.5	8,081.31
312 325	Pump Running Assy	33,000	1989	26.5	940,100	25	2007	38.0	868.42	9.5	8,200.00
312 381	NETHOGEN SYSTEM	3,021	14.5	43,805				21.9	137.90	7.4	1,021.46
312 349	Blow, Nitrogen Burn, Exon Gen Unit	1,578	1983	14.5	22,881	0	2007	24.0	65.75	9.5	624.63
312 349	Recorder	1,443	1993	14.5	20,824	20	2003	20.0	72.15	9.5	206.83
312 362	WATER SAMPLING AND ANALYZING SYSTEM	245,081	0.5	122,531				10.0	24,508.10	9.5	233,807.85
312 351	Sample Collecting Equipment	245,081	1997	0.5	122,531	20	2007	10.0	24,508.10	9.5	232,807.85
312 4	BOILER AUXILIARY SYSTEMS	47,440	13.9	690,178				21.5	2,208.83	9.5	20,882.88
312 423	AIR HEATER	9,732	10.5	102,186				20.8	486.80	9.5	4,622.70
312 440	Boeing Assembly, Thrust	9,732	1987	10.5	102,186	0	2007	20.0	486.80	9.5	4,622.70
312 438	DEMINERALIZED WATER SYSTEM	37,709	14.8	501,892				21.9	1,722.23	9.5	16,281.19
312 486	Condensate/Preheating System	28,185	1988	9.5	287,718	20	2007	19.0	1,483.42	9.5	14,082.50
312 486	Tank	1,000	1989	28.5	29,500	0	2007	28.0	26.32	9.5	250.00
312 486	Drum Assembly	4,707	1993	32.5	152,878	0	2007	42.0	112.07	9.5	1,004.68
312 486	Drum Assembly	3,916	1989	28.5	108,796	0	2007	38.0	100.42	9.5	904.00
312 5	FUEL SUPPLY SYSTEMS	20,690	27.5	976,158				36.8	500.77	9.5	5,310.51
312 522	GAS FUEL SUPPLY SYSTEM	20,690	27.5	966,158				36.8	500.77	9.5	5,310.51
312 618	Condensate/Preheating System	42	1979	18.5	777	20	1999	23.0	2.10	1.5	3.15
312 620	Cathodic Protection Equipment	20,050	1970	27.5	551,375	20	2007	37.0	541.89	9.5	5,147.87
312 620	Cathodic Protection Equipment	604	1971	28.5	16,006	20	2007	36.0	16.78	9.5	159.29
314	TURBOGENERATOR UNITS	298,248	25.4	6,566,427				28.9	8,936.50	9.9	79,248.37
314 2	TURBINE GENERATION SYSTEMS	8,023	15.5	124,357				25.0	200.92	9.5	2,048.74
314 271	STEAM TURBINE	8,023	15.5	124,357				25.0	200.92	9.5	2,048.74
314 153	Boeing Assembly, Radial	8,023	1982	15.5	124,357	0	2007	25.0	200.92	9.5	2,048.74

Florida Power & Light Company
Depreciation Rates
For Cape Canaveral Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Pw. In Service Balance As 12/31/87	Age At Time Of Study Year (Years)	Age (\$-Yrs) d	Replacement Interval (Years) e	Overhaul Date (if Req.) f	Current Date g	Average Service Life h	Annual Actual i	Average Remaining Life j	Projected Unrecovered Capital k
314.3	CONDENSING SYSTEMS	30,491	16.4	499,018				21.1	1,441.78	5.7	8,230.74
314.300	COOLING WATER TUBELCONDUIT SYST	1,101	32.5	102,723				42.0	75.26	8.5	714.99
314.411	Water Power Overhead	1,151	32.5	102,723	25		2007	42.0	75.26	8.5	714.99
314.374	CONDENSATE PUMP SYSTEM	27,200	14.5	298,285				20.0	1,308.50	5.5	7,515.75
314.383	Drive Elec. Motor, Running Assy	27,200	14.5	298,285	20		2003	20.0	1,308.50	5.5	7,515.75
314.4	TURBINE GENERATOR AUXILIARIES	40,337	20.8	1,082,153				32.2	1,251.83	8.4	11,872.03
314.466	TURBINE GENERATOR SPECIAL TOOLS &	27,133	24.1	623,023				28.8	927.55	8.4	8,025.41
314.533	Heat	3,430	18.0	28,155	30		2007	18.0	180.56	8.5	1,810.28
314.533	Turbine Starter Assy	17,089	32.5	554,143	0		2007	42.0	408.40	8.5	3,880.85
314.534	Ball Hanger, Electric	478	18.5	12,543	25		2004	27.12	27.12	8.5	178.18
314.554	Generator-Coupler Starter	5,806	18.0	98,982	30		2007	18.0	313.47	8.5	2,878.00
314.472	TURBINE LUBE OIL STORAGE & TRANSFER	13,204	32.5	429,130				42.0	314.36	8.5	2,886.42
314.669	Turb	13,204	32.5	429,130	30		2007	42.0	314.36	8.5	2,886.42
314.8	TURBINE GALLERY CRANE SYSTEMS	179,397	27.1	4,809,898				30.3	5,071.89	8.5	98,257.96
314.801	TURBINE CRANE STRUCTURE	128,882	25.8	3,571,860				28.1	4,881.04	8.5	47,319.96
314.813	Drive Elec. Motor, Complete	5,211	19.05	168,208	20		2007	42.0	134.07	8.5	1,178.68
314.813	Crane Superstructure	61,800	19.05	2,008,500	0		2007	42.0	1,471.43	8.5	13,878.57
314.813	Crane Substructure, Including Bush	32,859	19.05	1,087,788	0		2007	42.0	782.38	8.5	7,491.49
314.813	Power Cable Reel	2,003	19.05	64,883	20		2007	42.0	62.02	8.5	588.23
314.813	Power & Control Cables Furnished by Mfg	1,303	19.05	42,348	25		2007	42.0	31.02	8.5	284.73
314.813	Control/Instrumentation System	1,447	19.05	47,028	20		2007	42.0	34.45	8.5	327.20
314.813	Control/Instrumentation System	34,081	19.05	110,875	20		2007	14.0	2,475.78	8.5	23,578.98
314.802	TURBINE CRANE TROLLEY	17,859	32.5	573,886				42.0	420.43	8.5	3,884.07
314.815	Reduction Gear	724	19.05	23,230	30		2007	42.0	17.24	8.5	163.76
314.815	Trailing Structure	1,303	19.05	42,348	30		2007	42.0	31.02	8.5	284.73
314.815	Drive Elec. Motor, Complete	15,831	19.05	508,008	20		2007	42.0	372.17	8.5	3,535.58
314.803	TURBINE CRANE MAIN HOIST	12,583	32.5	409,273				42.0	299.84	8.5	2,848.41
314.816	Reduction Gear	724	19.05	23,230	30		2007	42.0	17.24	8.5	163.76
314.816	Main Hoist And Structure	724	19.05	23,230	30		2007	42.0	17.24	8.5	163.76
314.816	Hoist Drum	3,908	19.05	127,010	30		2007	42.0	93.05	8.5	883.93
314.816	Hoist Cable, Complete	724	19.05	23,230	30		2007	42.0	17.24	8.5	163.76
314.816	Drive Elec. Motor, Complete	6,513	19.05	211,673	20		2007	42.0	155.07	8.5	1,473.18

SCHEDULE V

Prima Power & Light Company
 Corporation Plans
 For Cape Canaveral Commem
 Estimated Plant Data As Of 12/31/87

Est. Capital Recovery Data *

2,007.00

Account Number	Description	Estimated Plant In Service At 12/31/87	Age At Time Of Study Year (Years)	Age Weights (\$-Yrs)	Replacement Interval (Years)	Overhaul Date (if Any)	Calendar Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
314 B04	TURBINE CRANE AUXILIARY HOIST	9,304	32.5	301,000				42.0	220.58	9.5	2,005.42
314 B17	Reduction Gear	724	1995	22,530	30		2007	42.0	17.24	9.5	163.76
314 B18	Hoist Drum	3,908	1995	127,010	30		2007	42.0	93.06	9.5	803.95
314 B19	Hoist Cable, Complete	724	1995	22,530	30		2007	42.0	17.24	9.5	163.76
314 B19	Drive Elec Motor, Complete	3,908	1995	127,010	30		2007	42.0	93.06	9.5	803.95
315	ACCESSORY ELECTRIC EQUIPMENT	404,694	1986	7,817,180				20.7	18,528.95	8.2	197,085.94
315.2	AUXILIARY POWER SYSTEMS	196,035	20.6	5,010,212				30.2	6,488.87	7.6	49,419.64
315.282	EMERGENCY (BLACK START) DIESEL ENCH	19,812	28.1	557,104				35.7	555.13	7.8	4,388.05
315.181	Engine As Furnished By Mfg	14,232	1985	405,612	25		2007	38.0	374.53	8.5	3,558.00
315.181	Generator & Speed Load Control System	304	1989	11,229	15		1999	30.0	13.13	1.5	19.70
315.181	Turbosupercharger	837	1989	22,855	30		1999	30.0	27.80	1.5	41.85
315.181	Baseplate & Sump From Engine or Turbine	345	1989	8,833	30		1999	30.0	11.50	1.5	17.25
315.181	Control Instrumentation System	669	1989	18,637	30		2007	38.0	22.87	1.1	34.45
315.181	Control Instrumentation System	1,428	1989	40,288	30		2007	38.0	27.58	8.5	267.00
315.181	Foundation	754	1979	13,949	20		1999	20.0	37.70	1.5	56.55
315.181	Foundation	1,133	1989	32,291			2007	38.0	29.82	8.5	283.25
315.284	EMERGENCY (BLACK START) GENERATOR	26,008	28.5	743,794				38.0	686.81	8.5	6,524.50
315.185	Cable Power, 6600 Or Larger	8,125	1989	221,593	25		2007	38.0	213.82	8.5	2,001.25
315.185	Water Complete	8,712	1989	162,782	25		2007	38.0	150.22	8.5	1,428.00
315.185	Water Complete	5,712	1989	162,782	25		2007	38.0	150.22	8.5	1,428.00
315.185	Exciter	5,712	1989	162,782	25		2007	38.0	150.22	8.5	1,428.00
315.185	Generator Cooling System	827	1989	23,885	25		2007	38.0	22.03	8.5	208.25
315.285	EMERGENCY DIESEL FUEL SYSTEM	1,872	28.5	53,303				34.2	54.79	5.7	370.40
315.188	Foundation	345	1939	9,833	30		2007	38.0	8.08	8.5	86.25
315.188	Piping, All Under 4 Inches	304	1989	11,229	30		1999	30.0	13.13	1.5	19.70
315.188	Control Instrumentation System	729	1989	21,082	30		2007	38.0	19.45	9.5	184.75
315.188	Day Tank	304	1989	11,229	30		1999	30.0	13.13	1.5	19.70
315.286	EMERGENCY DIESEL COOLING SYSTEM	2,216	28.5	93,157				38.0	56.32	8.5	504.00
315.170	Control Instrumentation System	729	1989	21,082	30		2007	38.0	19.45	9.5	184.75
315.170	Foundation, Complete	304	1989	11,229	30		2007	38.0	10.27	8.5	86.50
315.170	Heat Exchanger, Complete	1,083	1989	30,886	25		2007	38.0	28.50	8.5	270.75
315.288	STARTUP TRANSFORMER	133,808	26.0	3,478,638				29.8	4,488.24	7.0	31,548.69
315.174	Fire Protection Sys Complete	2,261	1985	73,483	25		2007	42.0	53.83	8.5	511.42
315.174	Control Instrumentation System	22,864	1982	354,857	20		2002	20.0	1,144.70	4.5	5,151.15
315.174	Control Instrumentation System	26,831	1983	398,050	20		2003	20.0	1,341.55	5.5	7,378.53
315.174	Foundation	8,717	1985	283,303	25		2007	42.0	207.55	8.5	1,871.70
315.174	Transformer	69,338	1985	2,253,485	25		2007	42.0	1,850.90	8.5	15,683.00
315.174	Cooling System	3,706	1985	122,460	25		2007	42.0	89.71	8.5	852.20

Florida Power & Light Company
 Transmission Assets
 For Cape Canaveral Common
 Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97 \$	Age At Time Of Study (Years)	Age Weight (\$-Yrs) \$	Replacement Interval (Years) \$	Overhaul Date (If Any) \$	Calculated Service Life \$	Average Annual Accrual \$	Average Remaining Life \$	Projected Unrecovered Cost \$	
STATION BATTERY SYSTEM											
315.291	STATION BATTERY SYSTEM	12,228	9.5	116,166			19.0	643.56	9.5	6,114.00	
315.190	Battery Charger	12,228	9.5	116,166	25		19.0	643.56	9.5	6,114.00	
CONDUCTORS, CONDUITS AND INSULATIO											
315.3	CONDUCTORS, CONDUITS AND INSULATIO	81,289	27.1	2,205,173			30.1	2,702.30	5.0	12,444.49	
STATION GROUNDING SYSTEM											
315.391	STATION GROUNDING SYSTEM	33,073	21.5	711,512			21.9	1,508.39	1.4	2,107.82	
315.377	Grounding Grid	5,358	19.65	171,210	25		20.07	42.0	125.43	9.5	1,191.57
315.377	Grounding Grid	632	19.61	10,428	25		20.07	28.0	24.31	8.5	230.82
315.377	Lighting Protection Sys Ea Cam Unit	27,173	19.5	829,874	20		19.98	20.0	1,208.65	0.5	679.33
CONDUIT AND RACEWAY SYSTEM											
315.392	CONDUIT AND RACEWAY SYSTEM	48,216	31.0	1,453,861			40.4	1,193.96	9.5	11,342.67	
315.378	Conduit Less Than 2" or Larger	12,689	15.05	412,383	25		20.07	42.0	302.12	9.5	2,870.13
315.378	Cable Tray, Continuous Run	1,327	19.65	43,453	25		20.07	31.83	21.83	9.5	302.42
315.378	Marine	15,850	19.65	515,125	25		20.07	377.36	9.5	3,585.12	
315.378	Marine	18,340	19.65	522,890	25		20.07	482.63	9.5	4,100.00	
SWITCHGEAR AND MOTOR CONTROL CE											
315.5	SWITCHGEAR AND MOTOR CONTROL CE	25,831	21.3	578,458			23.3	1,108.31	9.5	10,528.94	
480 VOLT POWER DISTRIBUTION SYSTEM											
315.582	480 VOLT POWER DISTRIBUTION SYSTEM	25,831.00	21.3	548,458.00			23.3	1,108.31	9.5	10,528.94	
Cable Power, #400 Or Larger											
315.704	Cable Power, #400 Or Larger	12,332	19.65	387,540	25		20.07	291.34	9.5	2,308.76	
315.705	Motor Control Center Subsystem Section	10,359	19.63	46,676	25		20.07	729.83	9.5	7,029.32	
315.705	Cable Power, #4 Under #400	2,340	19.65	100,300	25		20.07	77.14	9.5	732.86	
INFORMATION SYSTEMS											
315.6	INFORMATION SYSTEMS	101,629	1.5	152,309			11.0	9,230.82	9.5	87,882.77	
ANALOGATION/VIDEO/DATA ACQUISITION S											
315.683	ANALOGATION/VIDEO/DATA ACQUISITION S	101,629.00	1.5	152,309.00			11.0	9,230.82	9.5	87,882.77	
Recorder, Oscillograph											
315.771	Recorder, Oscillograph	101,528	19.66	152,309	20		20.07	11.0	9,230.82	9.5	87,882.77
MISCELLANEOUS POLE PLANT EQUIPMENT											
316	MISCELLANEOUS POLE PLANT EQUIPMENT	426,696	17.2	7,515,503			19.2	22,699.64	6.0	126,641.91	
STATION SERVICE EQUIPMENT											
316.1	STATION SERVICE EQUIPMENT	426,696	17.2	7,515,503			19.2	22,699.64	6.0	126,641.91	
STATION/STATION SERVICE AIR SYSTEM											
316.183	STATION/STATION SERVICE AIR SYSTEM	7,132	26.5	203,262			38.0	187.69	9.5	1,783.00	
316.052	Tank	7,132	19.69	203,262	25		20.07	38.0	187.69	9.5	1,783.00
INSTRUMENT/TEST/COMMUNICATION SY											
316.196	INSTRUMENT/TEST/COMMUNICATION SY	177,053	14.7	2,500,609			17.6	10,059.09	5.9	59,819.43	
Radio Mobile Unit											
316.041	Radio Mobile Unit	15,471	19.63	88,620	15		20.07	14.0	1,105.07	9.5	10,498.18
316.047	Port Radio/Vehicle Table	2,201	19.60	10,508	15		20.07	17.0	1,229.47	8.5	1,229.47
316.047	Port Radio/Vehicle Table	3,537	19.65	8,543	15		20.07	12.0	329.08	8.5	3,116.79
316.065	Plan Phone System Cabinet	22,004	19.66	304,798	15		20.03	15.0	2,138.93	5.5	11,764.13

Florida Power & Light Company
Depreciation Rates
For Capital Equipment Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service At 12/31/87	Age At Study Year (Years)	Age Weight (\$-Yrs)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Acct'l	Average Remaining Life	Proposed Unimpaired Capital
a	b	c	d	e	f	g	h	i	j	k	l
316.005	Public Address System (Laboratory)	18,433	1965	32.5	509,073	15	2007	42.0	436.88	9.5	4,103.27
316.005	Public Address System (Laboratory)	16,109	1969	28.5	408,107	15	1989	30.0	536.87	1.5	825.45
316.005	Pager, Terminal	13,982	1988	8.5	132,639	15	2003	15.0	830.80	5.5	5,119.40
316.005	Pager, Base Station	22,114	1988	8.5	210,083	15	2003	15.0	1,474.27	5.5	8,028.47
316.005	Carbohydration System	2,278	1985	32.5	74,025	15	2007	42.0	54.34	0.5	515.28
316.005	Carbohydration System	8,054	1989	28.5	228,539	15	1999	30.0	268.47	1.5	462.70
316.005	Carbohydration System	2,799	1982	15.5	43,305	15	2007	25.0	111.80	9.5	1,283.62
316.005	Carbohydration System	2,796	1984	13.5	37,746	15	1989	18.0	168.40	1.5	279.60
316.005	Carbohydration System	1,740	1985	12.5	21,750	15	2003	15.0	116.00	2.5	280.00
316.005	Carbohydration System	32,084	1989	8.5	304,798	15	2003	15.0	2,138.83	5.5	11,784.13
316.005	Carbohydration System	370	1989	8.5	3,145	15	2004	15.0	24.67	6.5	80.33
316.005	Phone	1,139	1985	32.5	37,018	15	2007	42.0	27.12	8.5	267.83
316.005	Phone	1,492	1989	28.5	42,522	15	1989	30.0	49.72	1.5	74.60
316.189	LABORATORY AND TEST EQUIPMENT	48,340	12.0	488,168				18.3	2,832.54	3.3	8,603.22
316.018	Fume Hood	2,003	1981	6.5	13,000	15	2007	16.0	125.19	9.5	1,188.26
316.006	Laboratory Refrigerator	1,409	199	8.5	8,289	15	2007	16.0	89.31	8.5	848.47
316.100	Cabinet/Courtesy	1,108	1984	13.5	16,011	20	2004	20.0	58.20	6.5	385.40
316.100	Cabinet/Courtesy	699	1985	11.5	7,349	20	2007	21.0	30.43	9.5	288.47
316.100	Cabinet/Courtesy	109	1987	10.5	1,145	20	2007	21.0	5.45	8.5	81.78
316.171	Keyway Machine	328	1982	15.5	5,084	15	2007	25.0	13.12	9.5	134.64
316.171	Keyway Machine	2,630	1985	12.5	32,075	15	2000	15.0	173.32	2.5	428.33
316.007	Drying Oven	29,422	1985	12.5	287,775	15	2009	15.0	1,981.47	2.5	4,883.67
316.815	Dial Press	1,345	1983	14.5	18,503	15	1989	15.0	89.67	0.5	44.83
316.815	Dial Press	1,349	1987	10.5	13,115	15	2002	15.0	83.27	4.5	314.79
316.180	TOOLS, SHOP AND GARAGE EQUIPMENT	119,504	28.9	3,224,605				31.4	3,820.66	7.8	28,594.04
316.002	Gas/Welder Fe	3,415	1985	32.5	110,888	15	2007	42.0	81.31	9.5	772.44
316.002	Leak, Feed	20,000	1985	32.5	678,625	15	2007	42.0	715.46	9.5	6,787.82
316.003	Press, Feed	22,123	1985	32.5	751,488	15	2007	42.0	550.55	9.5	5,350.20
316.003	Power Saw, Fx	1,306	1985	32.5	44,395	15	2007	42.0	32.82	9.5	308.89
316.003	Milling Machine	21,854	1985	32.5	710,255	15	2007	42.0	620.33	9.5	4,943.17
316.027	Milling Machine	3,232	1981	16.5	53,208	15	2007	26.0	124.31	2.5	1,180.82
316.027	Milling Machine	948	1982	14.5	14,664	15	2007	25.0	37.92	9.5	380.74
316.027	Milling Machine	6,459	1983	14.5	83,656	15	1989	15.0	420.80	0.5	275.30
316.023	Crank, Overhead	1,361	1985	32.5	50,733	15	2007	42.0	37.17	9.5	351.89
316.201	Curves	1,087	1991	18.5	16,101	15	2007	26.0	42.19	9.5	402.83
316.004	Tank, Carbox Storage	1,134	1983	12.5	14,175	15	2000	15.0	73.00	2.5	188.20
316.004	Tank, Carbox Storage	5,433	1984	13.5	72,346	15	1989	15.0	262.20	1.5	543.20
316.030	Leak, Manual	20,382	1982	15.5	314,081	15	2007	25.0	810.48	8.5	7,898.96
316.182	STONES EQUIPMENT	82,227	10.9	1,005,061				15.4	5,998.17	6.3	37,785.67
316.079	For Lm 4001 Bx To 8000 Bx	28,664	1995	2.5	74,160	15	2007	12.0	2,477.00	9.5	23,494.00
316.184	Electric Shaver	20,981	1987	10.5	218,698	15	2002	15.0	1,388.73	4.5	6,285.20
316.204	For Lm	18,719	1978	21.5	402,458	15	2007	31.0	603.84	9.5	5,716.47
316.204	For Lm	22,893	1984	13.5	309,056	15	1989	15.0	1,526.20	1.5	2,288.20

Florida Power & Light Company
Depreciation for its
For Capital Recovery Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Pr. at In Service At 12/31/87 #	Vintage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Quantity Date (# Pkgs.)	Calculated Date	Average Service Life #	Annual Accrual	Average Recovering Life #	Projected Unrecovered Capital #
211	STRUCTURES AND IMPROVEMENTS	1,304,528		20.2	28,428.811				34.5	37,825.75	7.1	288,364.72
211.3	STATION BUILDINGS	1,220,164		20.5	37,273.811				35.1	34,798.51	7.5	280,688.81
211.329	TURBINE GENERATOR BUILDING	1,028,645		20.2	31,048.782				34.3	28,870.02	7.5	274,775.02
211.322	Superintendence, Inc. Steel & Concrete Building Approximate (Each Elm.)	152,784	1985	22.5	4,905.480			2005	40.0	3,879.80	7.5	28,847.00
211.323	Pumping System Complete	65,808	1985	22.5	1,812.780	25		2005	40.0	1,398.20	7.5	10,494.00
211.324	Lighting System Complete	68,724	1985	22.5	2,168.820	20		2005	40.0	1,668.10	7.5	12,510.75
211.325	Elevator	48,024	1985	22.5	1,581.100	20		2005	40.0	1,202.85	7.5	8,821.58
211.326	Fire Protection Sys. Complete	25,715	1985	22.5	824.728	25		2005	40.0	642.88	7.5	4,821.58
211.327	Fire Protection Sys. Complete	40,272	1985	22.5	327.080	25		2005	40.0	258.20	7.5	1,844.75
211.328	Fire Protection Sys. Complete	91,822	1985	22.5	598.543	25		2005	14.0	6,544.43	7.5	48,083.21
211.329	Heat	8,211	1985	22.5	291.808			2005	40.0	155.28	7.5	1,164.58
211.334	Substructure Foundation Work	871,275	1985	22.5	16,888.888			2005	40.0	14,284.38	7.5	107,132.81
211.346	BOILER BUILDING	82,801		22.5	1,718.203				40.0	1,322.83	7.5	9,918.54
211.347	Lighting System Complete	46,818	1985	22.5	1,515.036	20		2005	40.0	1,165.45	7.5	8,740.88
211.347	Heat Ventilation Fan	6,283	1985	22.5	204.588	15		2005	40.0	157.28	7.5	1,178.05
211.358	BOILER FEED PUMP BUILDING	69,806		22.5	2,358.886				40.0	1,745.16	7.5	13,088.83
211.616	Superintendence, Inc. Steel & Concrete Heat (Each Elm.)	48,716	1985	22.5	1,583.270	20		2005	40.0	1,317.80	7.5	9,134.25
211.617	Lighting Sys. Complete	6,028	1985	22.5	195.845	20		2005	40.0	150.85	7.5	1,128.88
211.617	Heat Ventilation Fan	4,519	1985	22.5	148.888	15		2005	40.0	112.88	7.5	847.31
211.618	Substructure Foundation Work	4,519	1985	22.5	148.888			2005	40.0	112.88	7.5	847.31
211.627	FORCED DRAFT FAN BUILDING	68,832		22.5	2,237.040				40.0	1,728.80	7.5	12,808.02
211.628	Superintendence, Inc. Steel & Concrete Building Approximate (Each Elm.)	44,280	1985	22.5	1,442.300	20		2005	40.0	1,108.50	7.5	8,201.25
211.629	Heat (Each Elm.)	3,414	1985	22.5	118.805	20		2005	40.0	88.25	7.5	648.13
211.630	Lighting Sys. Complete	6,828	1985	22.5	221.870	20		2005	40.0	170.29	7.5	1,280.25
211.631	Heat Ventilation Fan	7,282	1985	22.5	228.875	20		2005	40.0	184.85	7.5	1,384.13
211.632	Substructure Foundation Work	3,414	1985	22.5	118.805	15		2005	40.0	88.25	7.5	648.13
211.6	COOLING SYSTEMS	64,344		25.7	2,168.000				27.5	3,087.24	2.5	7,888.11
211.613	CONDENSATE COOLING WATER SYSTEM	64,344		25.7	2,168.000				27.5	3,087.24	2.5	7,888.11
211.628	Dist. Elec. Water, Complete	12,133	1985	22.5	294.323	20		2005	40.0	230.33	7.5	2,274.54
211.627	Piping, Run & Install Or Larger	61,809	1974	23.5	1,501.862	25		1999	25.0	2,558.28	1.5	3,834.54
211.627	Pump Complete	8,202	1985	32.5	288.875	25		2005	40.0	297.85	7.5	1,508.83
212	BOILER PLANT EQUIPMENT	51,000,726		9.1	462,854.848				13.0	4,008,732.72	6.8	27,842,881.40
212.1	STEAM GENERATING EQUIPMENT	20,782,037		7.8	238,811.588				12.5	2,470,487.11	6.8	16,778,843.79
212.121	BOILER STRUCTURE	6,879,505		10.3	70,875.308				13.7	502,018.51	7.4	3,778,177.82

Florida Power & Light Company
Depreciation Rates
For Cable Channel Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Extended Plant In Service Balance At 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Cr. Based Date	Average Service Life	Actual Annual	Average Remaining Life	Proposed Unrecovered Capital
312 000	Foundation	2,424	1985	32.5	78.790	0		2005	40.0	60.80	7.5	4.50
312 000	Compressor	491,409	1985	4.5	2,198.241	0		2005	12.0	40.17	7.5	300.880
312 000	Structural Steel And Trusses	620,555	1985	32.5	26,688.028	0		2005	40.0	20,513.89	7.5	153.884
312 000	Steel, Ladders, Cables and Hardware	50,981	1985	32.5	1,658.883	0		2005	40.0	1,274.53	7.5	30,682.50
312 000	Steel, Ladders, Cables and Hardware	48,280	1985	4.5	220,370	0		2005	12.0	4,058.33	7.5	40,442.40
312 000	Boiler Insulation	89,872	1982	5.5	494,296	10		2002	10.0	8,387.20	4.5	1,378,808.18
312 000	Boiler Insulation	1,804,340	1984	3.5	6,770,190	10		2005	11.0	175,848.09	7.5	46,311.43
312 000	Boiler Outer Cladding	68,448	1981	8.5	581,812	20		2005	14.0	6,174.86	7.5	11,170.38
312 000	Boiler Outer Cladding	19,208	1982	5.5	105,879	20		2005	13.0	1,481.58	7.5	1,170.38
312 000	Boiler Outer Cladding	2,531,205	1982	4.5	11,300,828	20		2005	12.0	210,941.25	7.5	1,282,029.38
312 000	Boiler Outer Cladding	89,234	1984	3.5	267,319	20		2005	11.0	5,394.81	7.5	40,208.82
312 000	Structures & Machinery	172,702	1985	32.5	5,812,815	0		2005	40.0	4,317.55	7.5	32,381.63
312 000	Supports, Supports & Ties Quads	442,081	1985	32.5	14,302,823	0		2005	40.0	11,022.03	7.5	82,515.19
312 000	Compressor Drive Assembly	141,307	1983	4.5	628,682	0		2005	12.0	11,824.58	7.5	88,891.88
312 122	BOILER PRESSURE PARTS	23,902,471		7.0	167,738,282				12.1	1,888,448.50	6.8	12,891,005.87
312 000	Headstock, 4 inches Or Larger	48,454	1985	32.5	1,607,205	10		2005	40.0	1,338.35	7.5	8,272.83
312 000	Headstock, 4 inches Or Larger	203,810	1982	5.5	1,828,985	10		2002	10.0	22,381.00	4.5	150,214.50
312 000	Headstock, 4 inches Or Larger	202,252	1983	4.5	1,128,314	10		2005	12.0	21,024.33	7.5	157,082.50
312 000	Piping, All Under 4 inches	51,027	1985	32.5	1,658,378	10		2005	40.0	1,278.68	7.5	9,587.98
312 000	Piping, All Under 4 inches	1,146	1978	31.5	24,818	10		2005	28.0	38.48	7.5	206.12
312 000	Piping, All Under 4 inches	8,234	1982	15.5	127,627	10		2002	20.0	411.20	4.5	1,882.65
312 000	Piping, All Under 4 inches	138,871	1983	4.5	628,645	10		2005	12.0	11,080.08	7.5	87,682.83
312 000	Piping, Run 4 inches Or Larger	68,444	1985	32.5	2,887,430	10		2005	40.0	2,211.10	7.5	16,608.25
312 000	Piping, Run 4 inches Or Larger	632,448	1985	4.5	2,848,007	10		2005	12.0	62,703.83	7.5	500,379.75
312 000	Valves, Special	17,010	1982	15.5	383,665	10		2002	20.0	600.60	4.5	3,887.28
312 000	Valves, Special	28,228	1983	4.5	131,551	10		2005	12.0	2,034.75	7.5	16,588.13
312 000	Insulation-Equipment	283,798	1984	3.5	1,378,181	10		2005	11.0	35,796.81	7.5	288,478.82
312 000	Water Vial Section	605,236	1985	32.5	19,670,175	10		2005	40.0	15,130.80	7.5	113,481.75
312 000	Water Vial Section	4,887,288	1982	5.5	27,623,445	10		2002	10.0	688,788.50	4.5	2,344,654.55
312 000	Water Vial Section	4,878,428	1983	4.5	21,043,827	10		2005	12.0	388,700.50	7.5	2,882,753.75
312 000	Water Vial Section	202,720	1985	32.5	8,513,400	10		2005	40.0	7,218.00	7.5	54,885.00
312 000	Water Vial Section	70,098	1985	32.5	2,278,165	10		2005	40.0	1,732.45	7.5	13,143.28
312 000	Water Vial Section	588,305	1982	5.5	917,878	10		2002	10.0	18,000.50	4.5	75,187.25
312 000	Water Vial Section	688,373	1986	11.5	7,387,780	10		2005	18.0	36,282.79	7.5	272,159.82
312 000	Superheater Section	8,028,815	1983	4.5	27,115,288	10		2005	12.0	882,154.58	7.5	3,788,038.38
312 000	Superheater Section	528,528	1985	32.5	17,111,445	10		2005	40.0	13,482.65	7.5	98,719.88
312 000	Superheater Section	404,424	1982	5.5	2,234,332	10		2002	10.0	40,442.40	4.5	181,890.80
312 000	Superheater Section	3,247,217	1983	4.5	14,812,477	10		2005	12.0	270,881.42	7.5	2,028,510.83
312 000	Superheater Section	80,250	1985	32.5	2,833,135	10		2005	40.0	2,298.25	7.5	18,881.88
312 000	Superheater Section	123,444	1984	3.5	428,284	10		2005	11.0	11,149.45	7.5	82,830.81
312 2	STEAM SYSTEMS AND EQUIPMENT	1,878,081		14.5	27,139,343				15.2	123,439.83	7.5	893,798.43
312 281	MAIN STEAM PIPING	498,378		16.3	8,061,845				16.2	30,683.79	7.5	229,993.44
312 128	Construction System	13,442	1985	32.5	498,865	10		2005	40.0	328.05	7.5	2,520.38
312 128	Piping, Run 4 inches Or Larger	142,854	1985	32.5	4,844,280	10		2005	40.0	3,572.80	7.5	28,794.80
312 128	Valves, Power Operated	61,522	1985	32.5	1,899,405	10		2005	40.0	1,520.05	7.5	11,535.38
312 127	Insulation Equipment	58,256	1984	3.5	287,286	10		2005	11.0	5,398.81	7.5	40,491.82
312 127	Insulation Piping Run 4 in or Larger	218,154	1984	3.5	783,539	10		2005	11.0	18,832.18	7.5	148,241.36
312 282	EXTRACTION STEAM SYSTEM	422,213		12.2	5,140,533				14.0	30,028.49	7.5	225,428.64
312 128	Construction System	5,868	1985	32.5	184,210	20		2005	40.0	141.70	7.5	1,082.75

CONDENSATE V

Est. Capital Recovery Data

2005

Franchise Power & Light Company
Depreciation Rates
For Capital Recovery - Part 1
Estimated Plant Cost As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance As 12/31/07	Vintage Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (if Req.)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
312 129	Piping, All Under 4 inches	3,410	1965	32.5	115.825	0		2005	40.0	68.25	7.5	679.36
312 129	Piping, Run 4 inches Or Larger	62,878	1965	32.5	2,028,760	0		2005	40.0	2,315.20	7.5	17,364.00
312 129	Valve, Power Operated	24,617	1965	32.5	800,003	0		2005	40.0	615.43	7.5	4,815.88
312 129	Insulation Piping Run 4 in or Larger	206,910	1964	3.5	1,026,665	20		2005	11.0	28,800.91	7.5	201,758.82
312 203	ALCOYAL/CELSUS/REHEATER STEAM SYSTEM	138,708		23.1	2,165,069				22.5	6,074.57	7.5	45,566.15
312 131	Condensate-Insulation System	646	1965	32.5	21,280	20		2005	40.0	16.20	7.5	121.50
312 131	Piping, All Under 4 inches	10,825	1965	32.5	262,138	0		2005	40.0	270.88	7.5	2,031.56
312 131	Piping, Run 4 inches Or Larger	1,891	1970	27.5	62,003	0		2005	35.0	54.03	7.5	405.21
312 131	Piping, Run 4 inches Or Larger	48,212	1965	32.5	1,566,880	0		2005	40.0	1,205.30	7.5	8,038.75
312 131	Valve, Special	45,385	1963	4.5	204,262	20		2005	12.0	2,733.00	7.5	28,372.50
312 131	Valve, Power Operated	28,189	1965	32.5	851,142	20		2005	40.0	654.72	7.5	4,910.44
312 131	Overpressure Protection, As Furn. by Vendor	3,617	1965	32.5	117,503	20		2005	40.0	90.43	7.5	678.19
312 202	RE-HEAT STEAM SYSTEM	820,782		13.1	10,791,596				14.5	58,640.88	7.5	424,807.20
312 151	Condensate-Insulation System	12,471	1965	32.5	465,326	10		2005	40.0	311.79	7.5	2,338.31
312 151	Piping, Run 4 inches Or Larger	247,419	1965	32.5	8,041,118	10		2005	40.0	6,185.46	7.5	45,381.06
312 151	Valve, Power Operated	12,843	1965	32.5	417,398	10		2005	40.0	327.08	7.5	2,408.08
312 152	Insulation Equipment	55,005	1964	3.5	188,106	10		2005	11.0	5,008.00	7.5	38,320.00
312 152	Insulation Piping Run 4 in or Larger	491,593	1964	3.5	1,721,876	10		2005	11.0	44,726.64	7.5	333,488.77
312 2	CONDENSATE AND RECONDENSATE SYSTEMS	4,115,304		13.4	54,857,018				15.3	208,578.33	7.5	2,008,430.14
312 201	CONDENSATE SYSTEM	883,105		14.4	14,181,077				15.7	62,644.79	7.5	468,491.23
312 216	Heat Exchanger, Shell	41,194	1965	32.5	1,535,800	25		2005	40.0	1,620.85	7.5	7,723.58
312 216	Heat Exchanger, Shell	62,341	1967	30.5	1,614,701	25		2005	38.0	1,393.18	7.5	10,448.88
312 216	Heat Exchanger, Shell	62,824	1965	8.5	642,504	25		2005	16.0	3,099.00	7.5	20,877.00
312 216	Heat Exchanger, Tube Bundle	27,462	1965	32.5	602,515	25		2005	40.0	608.55	7.5	5,148.13
312 216	Heat Exchanger, Tube Bundle	62,841	1967	30.5	1,614,701	25		2005	38.0	1,393.18	7.5	10,448.88
312 216	Heat Exchanger, Tube Bundle	62,824	1965	8.5	642,504	25		2005	16.0	3,099.00	7.5	20,877.00
312 216	Heat Exchanger, Tube Bundle	128,114	1966	1.5	588,171	25		2005	8.0	14,012.67	7.5	103,005.00
312 216	Piping, All Under 4 inches	6,208	1962	15.5	127,808	0		2005	23.0	516.04	7.5	2,892.83
312 216	Piping, Run 4 inches Or Larger	87,209	1965	32.5	3,165,466	0		2005	40.0	2,424.86	7.5	18,382.31
312 216	Piping, Run 4 inches Or Larger	6,427	1962	15.7	148,273	0		2005	23.0	410.30	7.5	3,077.28
312 216	Valve, Power Operated	40,349	1965	32.5	1,311,348	0		2005	40.0	1,608.72	7.5	7,468.44
312 216	Valve, Power Operated	40,304	1962	15.5	647,212	0		2005	23.0	1,354.88	7.5	11,512.17
312 216	Condensate-Insulation System	8,705	1962	32.5	218,863	20		2005	40.0	106.13	7.5	1,268.44
312 216	Condensate-Insulation System	11,797	1965	15.5	582,804	20		2005	30.0	609.85	7.5	2,654.32
312 216	Condensate-Insulation System	12,835	1968	8.5	121,833	20		2005	17.0	735.00	7.5	5,882.50
312 216	Condensate-Insulation System	1,221	1969	8.5	10,579	20		2005	16.0	78.31	7.5	572.34
312 217	Insulation - Equipment	11,795	1967	30.5	358,833	20		2005	38.0	209.61	7.5	2,322.04
312 217	Insulation - Equipment	27,021	1969	8.5	279,764	20		2005	16.0	1,688.44	7.5	12,670.78
312 217	Insulation - Equipment	90,202	1964	3.5	216,027	20		2005	11.0	8,320.27	7.5	61,568.55
312 217	Insulation - Piping	202,542	1964	3.5	728,187	20		2005	11.0	18,394.72	7.5	137,980.45
312 202	CONDENSATE RECOVERY SYSTEM	48,189		32.5	1,501,144				40.0	1,154.74	7.5	8,690.45
312 218	Condensate-Insulation System	8,285	1965	32.5	264,363	20		2005	40.0	234.13	7.5	1,755.84
312 218	Piping, Run 4 inches Or Larger	28,465	1965	32.5	825,783	20		2005	40.0	712.13	7.5	5,340.84
312 218	Tube	1,271	1965	32.5	41,308	0		2005	40.0	31.78	7.5	238.31
312 220	Heat Exchanger, Shell	3,554	1965	32.5	114,855	0		2005	40.0	88.35	7.5	682.63
312 220	Heat Exchanger, Tube Bundle	3,554	1965	32.5	114,855	0		2005	40.0	88.35	7.5	682.63

Florida Power & Light Company
Deposition Return
For Cape Canaveral Unit 1
Estimated Plant Date As Of 12/31/87

Account Number	Description	Estimated Plant to Service Balance As 12/31/87	Usage Year	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (if Any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital

312 303	MAIN FEEDWATER SYSTEM	2,384,604		8.4	22,384,604				13.7	174,772.34	7.5	1,308,368.28

312 322	Condensate-Deaeration System	8,305	1985	32.5	304,793	20		2005	40.0	234.13	7.5	1,756.84
312 322	Heat Exchanger, Steel	44,603	1985	32.5	1,460,873	20		2005	40.0	1,123.83	7.5	8,428.88
312 322	Heat Exchanger, Steel	418,504	1985	4.5	1,874,538	20		2005	42.0	34,713.87	7.5	260,252.50
312 322	Heat Exchanger, Tube Bundle	44,603	1985	32.5	1,460,873	20		2005	40.0	1,123.83	7.5	8,428.88
312 322	Heat Exchanger, Tube Bundle	833,879	1983	4.5	4,201,506	20		2005	42.0	77,808.58	7.5	583,548.30
312 322	Pump, AH Under 4 inches	31,173	1985	15.5	483,182	0		2005	23.0	1,355.35	7.5	10,165.11
312 322	Pump, Run 4 inches Or Larger	278,042	1985	32.5	8,028,365	0		2005	40.0	6,891.05	7.5	52,132.88
312 322	Pump, Run 4 inches Or Larger	42,044	1982	15.5	186,882	0		2005	23.0	527.65	7.5	3,887.39
312 323	Valve, Special	7,205	1982	15.5	100,818	20		2002	20.0	354.25	4.5	1,594.13
312 323	Valve, Power Operated	8,778	1985	32.5	317,735	20		2005	40.0	344.45	7.5	1,833.30
312 323	Valve, Power Operated	20,546	1982	15.5	318,463	20		2002	20.0	1,027.20	4.5	4,632.85
312 323	Valve, Power Operated	17,289	1987	10.5	622,585	20		2005	18.0	3,188.28	7.5	23,912.08
312 323	Valve, Power Operated	134,213	1983	4.5	603,358	20		2005	12.0	11,184.42	7.5	83,683.13
312 323	Valve, Power Operated	10,234	1985	1.5	15,351	20		2005	8.0	1,137.11	7.5	4,838.33
312 323	Isolation Equipment	86,186	1983	4.5	387,837	20		2005	12.0	7,182.17	7.5	53,888.25
312 323	Isolation Equipment	28,320	1984	3.5	102,620	20		2005	11.0	2,688.45	7.5	18,950.81
312 323	Isolation Pump Run 4 in or Larger	203,140	1984	3.5	602,580	20		2005	11.0	23,671.82	7.5	178,413.54

312 344	MAIN FEEDWATER PUMP SYSTEM	345,343		24.3	8,398,483				23.8	14,610.30	7.5	108,837.28

312 325	Condensate-Deaeration System	2,791	1985	32.5	88,716	20		2005	40.0	88.03	7.5	617.89
312 325	Drive Elec. Motor, Rustless	26,803	1985	32.5	1,168,623	20		2005	40.0	887.23	7.5	6,729.84
312 325	Drive Elec. Motor, Rustless	88,226	1985	32.5	1,827,545	25		2005	40.0	1,405.65	7.5	10,542.38
312 325	Pump Blending Assy.	41,147	1982	5.8	238,308	25		2005	13.0	3,165.15	7.5	23,738.65
312 325	Pump Blending Assy.	20,220	1983	4.5	136,990	25		2005	12.0	2,515.32	7.5	18,887.60
312 325	Pump Blending Assy.	60,742	1985	32.5	1,874,115	25		2005	40.0	1,518.55	7.5	11,288.13
312 326	Drive Coupling, Stainless	18,227	1985	32.5	628,128	25		2005	40.0	483.18	7.5	3,623.81
312 326	Sealing Assembly	11,044	1985	32.5	396,620	25		2005	40.0	278.10	7.5	2,079.75
312 326	Steel Caster	11,044	1985	32.5	396,620	25		2005	40.0	278.10	7.5	2,079.75
312 326	Lock Or Caster	11,044	1985	32.5	396,620	25		2005	40.0	278.10	7.5	2,079.75
312 327	Isolation Equipment	20,002	1984	3.5	105,027	20		2005	11.0	2,777.45	7.5	20,455.81

312 355	HEATER VENTS AND DRAINING SYSTEM	218,152		19.0	6,058,810				28.8	7,508.01	7.5	58,317.45

312 329	Condensate-Deaeration System	8,305	1985	32.5	304,793	20		2005	40.0	234.13	7.5	1,756.84
312 329	Pump, AH Under 4 inches	161,640	1985	32.5	5,353,300	0		2005	40.0	4,584.00	7.5	30,507.20
312 329	Pump, AH Under 4 inches	1,803	1979	24.5	47,849	0		2005	32.0	61.03	7.5	457.73
312 329	Pump, AH Under 4 inches	875	1979	21.5	20,584	0		2005	29.0	33.86	7.5	252.41
312 329	Pump, AH Under 4 inches	3,324	1989	8.5	28,254	0		2005	18.0	287.75	7.5	1,558.13
312 329	Pump, AH Under 4 inches	26,724	1984	3.5	184,034	0		2005	11.0	2,707.18	7.5	20,286.28
312 329	Pump, AH Under 4 inches	3,303	1985	110.273	25			2005	40.0	84.83	7.5	638.19
312 329	Pump, AH Under 4 inches	5,777	1985	32.5	187,733	20		2005	40.0	144.43	7.5	1,053.19
312 329	Drive Elec. Motor, Complete											

312 356	CHEMICAL FEED SYSTEM	71,474		14.2	1,013,324				15.0	4,793.18	7.5	35,723.80

312 333	Condensate-Deaeration System	872	1985	32.5	31,580	20		2005	40.0	24.30	7.5	182.25
312 333	Pump, AH Under 4 inches	11,785	1985	32.5	383,073	0		2005	40.0	294.63	7.5	2,208.89
312 333	Pump, Chemical Feed Ins. Motor	13,559	1985	32.5	440,008	25		2005	40.0	338.88	7.5	2,542.31
312 333	Pump, Chemical Feed Ins. Motor	46,158	1984	3.5	158,053	25		2005	11.0	4,103.27	7.5	30,789.55

312 360	CONCENTRATE TRANSFER SYSTEM	28,603		32.5	1,293,599				40.0	895.08	7.5	7,463.06

312 344	Condensate-Deaeration System	8,305	1985	32.5	304,793	20		2005	40.0	234.13	7.5	1,756.84
312 344	Drive Elec. Motor, Complete	820	1983	32.5	28,630	20		2005	40.0	20.50	7.5	153.75

Florida Power & Light Company
Depreciation Rates
For Cable Connected Unit 1
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant to Service As 12/31/97 a	Vintage Year b	Age At Time Of Study (Years) c	Age Weights (1/Yr) d	Replacement Interval (Years) e	Overhaul Data (If Any) f	Cancelled Data g	Average Service Life h	Average Annual Accrual i	Average Remaining Life j	Proposed Unrecovered Capital k
312 245	Piping, Run & Inches Or Larger	12,280	1985	22.5	398.100	20		2005	40.0	307.50	7.5	2,202.10
312 245	Pump Compress	671	1985	22.5	21.808	20		2005	40.0	16.79	7.5	125.81
312 245	Term	16,867	1985	32.5	541.678	0		2005	40.0	451.68	7.5	3,125.05
312 262	WATER BATTERY AND ANALYZING SYSTEM	24,574		5.2	126.561				8.8	2,474.89	7.5	16,591.67
312 261	Control/Instrumentation System	21,584	1985	1.5	32.376	20		2005	9.0	2,308.22	7.5	17,686.67
312 261	Analyzer, Hydrone	2,990	1986	31.8	84.168	20		2005	38.0	76.67	7.5	575.00
312 4	BOILER AUXILIARY SYSTEMS	12,355,082		8.8	117,882.217				12.5	1,089,311.04	6.7	7,196,586.29
312 421	ASPHALT/CEMENTAL AIR SYSTEM	25,000		22.5	615.428				40.0	627.26	7.5	4,794.26
312 422	Piping, Air Under 4 Inches	12,545	1985	32.5	407.713	20		2005	40.0	313.63	7.5	2,302.19
312 422	Piping, Run & Inches Or Larger	12,545	1985	32.5	407.713	20		2005	40.0	313.63	7.5	2,302.19
312 422	BOILER DUCTS	5,815,594		8.2	16,824.587				12.9	423,885.20	7.4	3,207,167.05
312 424	Ductwork Insulation And Outer Cladding	1,287,208	1984	3.5	4,882.748	0		2005	11.0	127,084.26	7.5	951,132.72
312 428	Ar Heater Outlet Duct To Windows	160,488	1982	5.5	882.673	10		2005	10.0	76,046.80	4.5	72,718.70
312 428	Ar Heater Outlet Duct To Windows	861,123	1983	4.5	2,873,088	10		2005	12.0	71,781.08	7.5	830,208.12
312 428	Economizer Outlet Duct	683,790	1987	22.5	22,223,046	0		2005	40.0	17,084.85	7.5	1,466.36
312 428	Analyzer, Combustible Gas	5,044	1982	25.5	128,622	20		2005	33.0	152.85	7.5	28,214.20
312 428	Analyzer, Combustible Gas	78,805	1985	14.5	1,114,678	20		2005	32.0	3,495.22	7.5	6,477.26
312 428	Analyzer, Combustible Gas	2,341,286	1985	12.5	215,913	20		2005	20.0	882.85	7.5	1,462,391.25
312 428	Duct Collector Outlet Duct	82,675	1985	32.5	1,716,408	20		2005	40.0	1,207.88	7.5	8,914.00
312 428	Control/Instrumentation System	523	1979	18.5	17,281	20		1985	20.0	48.85	1.5	69.88
312 428	Control/Instrumentation System	18,275	1980	17.5	318,813	20		2005	20.0	812.25	2.5	2,284.26
312 428	CONTRIBUTION SYSTEM								10.1	238,028.15	8.2	1,215,290.26
312 428	Insulation Equipment	78,564	1982	5.5	420,912	10		2005	10.0	7,588.49	4.5	25,882.80
312 428	Insulation Equipment	291,346	1984	3.5	1,201,281	10		2005	11.0	21,294.18	7.5	224,691.26
312 428	Insulation Equipment	229,561	1982	5.5	1,318,731	0		2005	13.0	18,467.77	7.5	158,453.77
312 428	Heater Fundamentals	543,282	1984	8.8	1,591,417	8		2005	8.0	67,807.75	4.5	205,684.88
312 428	Ar Heater Clearing Equipment	13,223	1985	32.5	420,075	10		2005	40.0	308.83	7.5	2,481.19
312 428	Ar Heater Clearing Equipment	67,755	1987	20.5	878,878	10		2005	28.0	1,705.94	7.5	12,791.52
312 428	Ar Heater	883,158	1982	5.5	4,882,575	10		2005	10.0	88,315.87	4.5	282,821.55
312 428	Blowing Assembly, Heater	213,290	1982	8.5	1,172,095	10		2005	10.0	21,229.00	4.5	95,880.20
312 428	Control/Instrumentation System	32,281	1985	32.5	1,002,708	10		2005	40.0	808.79	7.5	6,073.31
312 424	FORCED DRAFT FAN	471,312		24.5	10,327,588				28.0	15,035.21	7.5	112,794.61
312 442	Drive, Elec, Motor, Rolling Assy.	14,584	1985	32.5	474,305	20		2005	40.0	304.85	7.5	2,736.28
312 442	Drive, Electric Motor Stationary Assy.	14,584	1985	32.5	474,305	20		2005	40.0	304.85	7.5	2,736.28
312 443	Roller, Rolling Assy.	24,037	1985	32.5	781,203	25		2005	40.0	882.83	7.5	4,508.94
312 443	Roller, Stationary Assy.	24,037	1985	32.5	781,203	25		2005	40.0	882.83	7.5	4,508.94
312 443	Foundation	17,425	1985	32.5	572,138	0		2005	40.0	440.88	7.5	3,308.26
312 444	Roller Drive Assembly	17,170	1985	32.5	558,025	20		2005	40.0	429.25	7.5	3,219.26
312 444	Roller Drive Assembly	54,708	1985	11.5	828,154	20		2005	18.0	2,879.42	7.5	21,585.06
312 444	Forced Draft Fan Trial Duct	17,170	1985	32.5	558,025	0		2005	40.0	429.25	7.5	3,219.26
312 444	Hydraulic Coupling Control	8,287	1985	32.5	254.18	20		2005	40.0	254.18	7.5	1,796.31
312 444	Coupling, Hydraulic, Stationary Assy	42,151	1985	32.5	1,389,808	0		2005	40.0	1,003.78	7.5	7,803.21
312 444	Coupling, Hydraulic, Rolling Assy	42,151	1985	32.5	1,389,808	0		2005	40.0	1,003.78	7.5	7,803.21
312 445	Lube Oil System	8,285	1985	32.5	278,013	25		2005	40.0	214.83	7.5	1,809.09

Private Fuel & Light Company
 Depreciation & Return
 For Capital Recovery Unit 1
 Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant in Service At 12/31/87 \$	Vintage Year	Age At Study (Years)	Age Weight (Years)	Regeneration Interval (Years)	Quantity (ft. Hg.)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Investment Capital
312 445	Construction System	20,812	1985	22.5	904,800	20		2005	40.0	760,300	7.5	5,778.75
312 445	Construction System	3,100	1984	23.5	72,800	20		2005	31.6	102,000	7.5	750.00
312 445	Construction System	31,828	1984	23.5	645,300	20		2005	20.0	2,381,400	7.5	18,380.50
312 445	Vibration Analysis System	49,872	1988	8.5	471,804	20		2005	17.0	2,261,880	7.5	21,914.12
312 427	SOOT BLOWER SYSTEM	910,820		10.3	8,382,727				11.5	79,524.48	4.0	320,451.07
312 480	Control Panel	8,229	1988	11.5	107,294	10		2005	19.0	481,000	7.5	3,682.50
312 480	Construction System	18,750	1985	11.5	215,825	10		2005	19.0	888,844	7.5	7,401.32
312 480	Piping, All Under 4 inches	27,840	1988	22.5	804,898	10		2005	40.0	688,000	7.5	5,220.58
312 480	Piping, All Under 4 inches	946	1988	20.5	26,581	10		1989	20.2	21,530	1.5	47.20
312 480	Piping, All Under 4 inches	172,078	1989	8.5	1,471,163	10		1989	10.0	17,207,800	1.5	25,981.70
312 480	Piping, All Under 4 inches	32,087	1985	22.5	1,041,153	10		2005	40.0	802,430	7.5	6,016.19
312 480	Refractable Steel Blower Assembly	75,722	1985	22.5	2,481,200	10		2005	40.0	1,303,300	7.5	14,188.75
312 480	Refractable Steel Blower Assembly	572,185	1982	8.5	3,182,383	10		2002	10.0	97,315.50	4.5	287,878.75
312 428	CHEMICAL WASH SYSTEM	42,820		22.5	1,217,288				40.0	1,220,388	7.5	7,887.31
312 483	Construction System	1,286	1985	22.5	42,120	20		2005	40.0	32,400	7.5	243.00
312 483	Piping, All Under 4 inches	28,219	1985	22.5	852,118	20		2005	40.0	685,480	7.5	4,595.08
312 484	Tool	13,324	1985	22.5	423,020	20		2005	40.0	333,100	7.5	2,488.25
312 428	ROLLER CONTROL SYSTEM	2,059,078		5.1	10,427,428				11.6	177,198.87	7.5	1,387,187.70
312 486	Control System Appliances	18,584	1984	23.5	58,444	20		2005	11.0	1,544,000	7.5	11,500.00
312 486	Control Panel	82,087	1985	22.5	2,850,878	20		2005	40.0	3,275,680	7.5	18,575.00
312 486	Control Panel	198,824	1984	23.5	653,884	20		2005	11.0	16,984,000	7.5	127,380.00
312 486	Construction System	169,841	1984	23.5	584,444	20		2005	11.0	11,460,000	7.5	115,800.00
312 486	Construction System	784,283	1984	23.5	2,874,691	20		2005	11.0	68,482,270	7.5	671,022.00
312 487	Large Cabinet	101,804	1984	23.5	308,884	20		2005	11.0	8,384,000	7.5	68,480.00
312 487	Construction System	2,317	1972	25.5	34	20		2005	23.0	70,371	7.5	828.88
312 487	Construction System	6,405	1972	24.5	108,148	20		2005	32.0	201,720	7.5	1,582.88
312 487	Construction System	7,889	1981	16.5	128,828	20		2001	20.0	263,460	3.5	1,382.08
312 487	Construction System	4,387	1988	8.5	37,200	20		2005	16.0	274,190	7.5	2,088.41
312 487	Construction System	208,777	1982	8.5	1,412,274	20		2005	13.0	19,752,000	7.5	148,148.00
312 487	Construction System	468,879	1984	23.5	1,804,888	20		2005	11.0	41,888,180	7.5	312,881.30
312 421	LINE SLEWING SYSTEM	42,382		22.4	1,372,548				20.7	1,087,000	7.5	7,891.58
312 488	Construction System	1,543	1985	22.5	63,148	20		2005	40.0	48,380	7.5	384.31
312 488	Piping, All Under 4 inches	16,575	1985	22.5	528,888	20		2005	40.0	414,380	7.5	3,107.81
312 488	Agitator	7,103	1985	22.5	220,848	20		2005	40.0	177,880	7.5	1,331.81
312 489	Truck, Heavy Hauling	7,283	1985	22.5	226,823	20		2005	40.0	187,230	7.5	1,479.84
312 489	Truck, Heavy Hauling	7,283	1985	22.5	226,823	20		2005	40.0	187,230	7.5	1,479.84
312 479	Pump, Chemical	905	1983	23.5	27,218	20		1989	20.0	31,820	1.5	47.75
312 422	BOILER/FLUE COLLECTOR SYSTEM	889,454		7.1	6,327,206				12.5	71,487.87	7.5	528,804.72
312 472	Ductwork, With Insulation	348,432	1984	3.5	1,312,582	0		2005	11.0	31,488.64	7.5	236,217.27
312 472	Piping, All Under 4 inches Or Larger	98,105	1985	22.5	2,148,413	0		2005	40.0	1,862,820	7.5	12,384.89
312 472	Piping, All Under 4 inches Or Larger	58,503	1985	4.5	251,824	0		2005	12.0	4,881,820	7.5	36,814.38
312 472	Cladding	13,198	1985	22.5	428,870	20		2005	40.0	329,880	7.5	2,474.25
312 472	Cyclone Separators	262,096	1983	4.5	1,764,252	25		2005	12.0	32,871,230	7.5	248,035.00
312 472	Heater	13,198	1985	22.5	428,870	25		2005	40.0	329,880	7.5	2,474.25
312 472	Carbon Fluegas Blower	3,805	1985	22.5	125,645	25		2005	40.0	98,880	7.5	734.88
312 424	STACK	824,333		18.8	14,822,128				18.8	282,238.47	7.2	280,338.80

SCHEDULE V

Est. Capital Recovery Data *

2005

Pumps Power & Co. Company
Depreciation Rates
For Capital Assets in Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Weighted Average Year	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Time (Hrs.)	Estimated Date	Average Service Life	Annual Actual	Average Remaining Life	Projectal Unrecovered Capital
312 679	Lighting System Complete	13,200	1985	22.5	431,600	20		2005	40.0	331.20	7.5	2,490.00
312 679	Ladder And Platforms	28,500	1986	22.5	683,200	0		2005	40.0	684.00	7.5	4,980.00
312 679	Ladder And Platforms	10,200	1980	17.5	178,000	0		2005	25.0	409.36	7.5	3,070.20
312 680	Substructure Foundation Work	67,000	1985	22.5	2,207,800	0		2005	40.0	1,608.13	7.5	12,733.84
312 680	Quarrier Concrete Work	964,600	1985	22.5	5,346,600	0		2005	40.0	4,115.10	7.5	30,883.20
312 680	Excavation Working Area/over	26,071	1978	19.0	547,200	10		1988	20.0	1,403.50	0.5	701.78
312 680	Excavation Working Area/over	174,441	1984	21.5	810,544	10		2005	11.0	18,898.27	7.5	140,837.05
312 680	Excavation Working Area/over	78,600	1986	22.5	2,686,600	20		2006	40.0	1,982.20	7.5	14,582.00
312 680	Inventory, Low	18,714	1979	19.5	304,873	20		1988	20.0	905.70	0.5	467.60
312 680	Inventory, Low	30,500	1984	21.5	208,478	20		2005	11.0	5,475.00	7.5	40,812.50
312 681	Control Room	181,400	1984	21.5	876,107	20		2005	11.0	17,405.36	7.5	130,542.20
312 681	Control Room	145,478	1985	20.3	4,410,500	20		2005	34.3	4,243.32	5.5	23,318.71
312 687	COMPONENTS, DIESEL COOLING WATER SYSTEM	2,581	1988	22.5	64,200	20		2005	40.0	64.78	7.5	469.81
312 687	COMPONENTS, DIESEL COOLING WATER SYSTEM	24,300	1979	19.5	473,600	20		1988	20.0	1,215.15	0.5	607.58
312 687	COMPONENTS, DIESEL COOLING WATER SYSTEM	4,416	1985	22.5	143,200	25		2005	40.0	110.40	7.5	828.00
312 687	Heat Exchanger, Diesel	22,155	1985	22.5	720,000	25		2005	40.0	563.88	7.5	4,194.00
312 687	Heat Exchanger, Diesel	22,155	1985	22.5	720,000	25		2005	40.0	563.88	7.5	4,194.00
312 687	Heat Exchanger, Diesel	54,000	1985	22.5	1,783,710	0		2005	40.0	1,371.70	7.5	10,287.75
312 687	Pump Complete	6,098	1985	22.5	198,165	30		2005	40.0	152.40	7.5	1,143.30
312 687	Pump Complete	604	1985	22.5	21,255	0		2005	40.0	18.35	7.5	132.50
312 687	Pump Complete	8,100	1985	22.5	260,140	0		2005	40.0	204.75	7.5	1,520.44
312 687	Pump Complete	1,007,404	1985	9.7	8,784,484	0		2005	13.3	78,667.48	7.5	587,950.00
312 691	FUEL SUPPLY SYSTEM	777,814	1985	10.2	7,911,917	20		2005	13.4	87,868.86	7.5	654,748.13
312 691	FUEL SUPPLY SYSTEM	16,300	1985	22.5	500,600	20		2005	40.0	408.20	7.5	3,081.70
312 691	FUEL SUPPLY SYSTEM	60,600	1985	4.5	274,311	20		2005	12.0	5,079.40	7.5	38,098.50
312 691	FUEL SUPPLY SYSTEM	22,817	1985	32.5	771,800	0		2005	40.0	362.50	7.5	4,271.84
312 691	FUEL SUPPLY SYSTEM	6,281	1985	4.5	22,705	0		2005	12.0	440.08	7.5	3,300.65
312 691	FUEL SUPPLY SYSTEM	67,000	1985	32.5	1,684,710	0		2005	40.0	1,405.70	7.5	10,700.25
312 691	FUEL SUPPLY SYSTEM	22,700	1985	32.5	770,240	25		2005	40.0	582.38	7.5	4,444.31
312 691	FUEL SUPPLY SYSTEM	78,600	1985	4.5	268,001	25		2005	12.0	6,574.08	7.5	48,305.63
312 691	FUEL SUPPLY SYSTEM	4,309	1985	32.5	142,800	0		2005	40.0	102.88	7.5	824.81
312 691	FUEL SUPPLY SYSTEM	26,817	1985	32.5	880,000	0		2005	40.0	695.43	7.5	4,980.89
312 691	FUEL SUPPLY SYSTEM	22,508	1985	21.5	66,470	20		2005	10.0	2,205.80	7.5	16,941.00
312 691	FUEL SUPPLY SYSTEM	12,016	1986	32.5	200,500	0		2005	40.0	300.40	7.5	2,251.50
312 691	FUEL SUPPLY SYSTEM	6,807	1985	2.5	17,168	0		2005	10.0	688.70	7.5	5,729.25
312 691	FUEL SUPPLY SYSTEM	200,200	1984	31.5	1,246,800	0		2005	11.0	32,389.08	7.5	242,818.18
312 691	FUEL SUPPLY SYSTEM	6,717	1985	22.5	318,300	20		2005	40.0	242.80	7.5	1,871.94
312 691	FUEL SUPPLY SYSTEM	74,746	1985	4.5	326,367	20		2005	12.0	6,228.43	7.5	46,718.25
312 691	FUEL SUPPLY SYSTEM	228,841	1985	7.8	1,786,100	20		2005	12.8	17,667.18	7.5	132,428.83
312 619	Motor, Major Investment	26,423	1984	13.5	342,311	20		2005	21.0	1,210.62	7.5	9,079.84
312 619	Motor, Major Investment	20,200	1979	27.5	808,375	0		2005	35.0	808.57	7.5	6,438.29
312 620	Excavation Pump Run 4 ft or Larger	171,468	1984	3.5	601,138	0		2005	11.0	15,588.00	7.5	118,810.00
312 621	DIESEL, (JOINT) OIL SUPPLY SYSTEM	2,548	1985	32.5	82,843	20		2005	40.0	63.73	7.5	477.84
312 622	Conduit/Communication System	162	1985	32.5	5,290	20		2005	40.0	4.65	7.5	30.38
312 622	Conduit/Communication System	812	1985	32.5	28,590	20		2005	40.0	20.20	7.5	152.25
312 623	Pump Complete	1,075	1985	32.5	51,188	25		2005	40.0	38.38	7.5	295.31

SCHEDULE V

Est. Capital Recovery Data *

2005

Florida Power & Light Company
Depreciation Rates
For Capital Assets Unit 1
Estimated % of Data As Of 12/31/87

Account Number	Description	Estimated Plant in Service At 12/31/87 \$	Age At Study Date (Years) #	Age Weight (Years) #	Replacement Interval (Years) #	Overhaul Cost (% of Inv.) %	Consolidated Date #	Average Service Life n	Average Annual Accrual i	Average Remaining Life l	Proposed Unrecovered Capital \$
312 6 FUEL FRIED SYSTEMS		1,879,908	18.4	34,481.481				24.4	78,192.55	7.5	575,691.44
312 621 HEAVY OIL FRIED SYSTEM		1,469,711	19.0	28,526.404				26.4	69,863.64	7.5	426,477.14
312 727 Combustion/Generation System		11,073	27.5	367,823	20		2005	40.0	273.33	7.5	2,064.64
312 727 Frying, Run & Inlet Oil Larger		28,548	22.5	1,171,583	0		2005	40.0	801.23	7.4	6,758.19
312 727 Vapour, Power Generated		10,815	22.5	201,488	0		2005	40.0	270.38	7.5	2,027.87
312 728 Oil Burner, 5M CF		240,139	18.5	4,442,577	15		2005	28.0	8,226.12	7.5	69,279.87
312 728 Burner, Compressor		1,205,690	18.5	22,212,809	15		2005	28.0	48,180.36	7.5	346,354.33
312 822 GAS FRIED SYSTEM		375,238	18.6	8,861,358				18.9	19,844.83	7.5	148,878.88
312 729 Combustion/Generation System		23,418	27.5	643,805	20		2005	38.0	660.09	7.5	5,018.14
312 729 Combustion/Generation System		18,334	22.5	228,175	20		2005	30.0	816.70	7.5	6,875.25
312 729 Frying, Run & Inlet Oil Larger		28,548	27.5	624,285	0		2005	38.0	806.17	7.5	6,421.29
312 729 Vapour, Power Generated		28,367	27.5	791,093	0		2005	35.0	821.91	7.5	6,164.30
312 729 Combustion/Generation System		114,600	18.5	401,310	0		2005	11.0	10,423.84	7.5	78,177.27
312 729 Oil Burner, 5M CF		160,003	18.5	2,981,721	15		2005	28.0	8,157.42	7.5	68,180.87
312 823 LIGHT OIL FRIED SYSTEM		1,818	22.5	63,608				40.0	48.89	7.5	387.32
312 721 Combustion/Generation System		162	18.5	5,385	20		2005	40.0	4.05	7.5	30.38
312 722 Vapour, Oil		1,797	22.5	68,403	0		2005	40.0	44.93	7.5	338.64
312 7 WASTE MANAGEMENT SYSTEMS		28,862	8.5	338,827				16.0	2,491.39	7.5	18,685.31
312 743 AIR QUALITY CONTROL SYSTEM		28,862	8.5	338,827				16.0	2,491.39	7.5	18,685.31
312 888 Analytic, Quality		28,862	18.5	338,827	20		2005	16.0	2,491.39	7.5	18,685.31
314 TURBOGENERATOR UNITS		18,897,341	17.9	322,482,417				18.5	1,003,211.77	7.0	8,979,275.07
314.1 TURBINE GENERATOR PEDISTAL		128,309	22.5	4,827,543				40.0	3,462.75	7.5	26,120.44
314.171 TURBINE GENERATOR CONCRETE PEDISTAL		128,309	22.5	4,827,543				40.0	3,462.75	7.5	26,120.44
314.650 Curious Pedestal		128,309	20.5	4,827,543			2005	40.0	3,462.75	7.5	26,120.44
314.2 TURBINE GENERATOR SYSTEMS		11,518,940	18.4	188,423,764				16.8	883,803.17	6.7	4,608,635.37
314.271 STEAM TURBINE		8,682,206	15.5	124,791,709				16.3	832,808.19	6.5	3,478,190.84
314.153 Ceiling Oil Shaft		431,349	19.5	14,018,643	0		2005	40.0	10,783.73	7.5	80,877.94
314.153 Ceiling Insulation		72,306	19.5	2,384,135	10		2005	40.0	1,833.95	7.5	13,754.63
314.153 Bearing Assembly, Rotor		45,482	19.5	1,478,166	0		2005	40.0	1,127.05	7.5	8,827.86
314.154 Bearing Assembly, Thrust		22,807	19.5	718,228	0		2005	40.0	505.18	7.5	4,128.31
314.154 High Pressure Spindle Oil Shaft		219,408	22.5	7,233,195	0		2005	40.0	5,419.15	7.5	40,578.13
314.154 High Pressure Turbine Wheel		107,838	19.5	3,504,670	20		2005	40.0	2,685.90	7.5	20,218.29
314.154 High Pressure Casings		5,431	22.5	3,004,008	25		2005	40.0	2,310.78	7.5	17,230.81
314.154 High Pressure Casings		8,382	19.5	51,669	25		2005	13.0	722.46	7.5	5,418.46
314.154 High Pressure Casings		128,757	19.5	4,087,103	25		2005	40.0	3,143.83	7.5	23,579.44

SCEDULE V

Est Capital Recovery Data *

2005

Florida Power & Light Company
Dependence by use
For Cash Conversion Unit 1
Estimated Plant Date At 12/1/87

Account Number	Description	Estimated Plant in Service At 12/1/87	Age at Study (Years)	Age Weight (lb/yr)	Requirement (lb/yr)	Quantity (lb/yr)	Calculated Cost	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
214.154	10 Building/Storage/Power (Sage)	225,410	1982	1,230,790	25	2005	13.0	17,330.00	7.5	130,047.00	
214.154	10 Building/Storage/Power (Sage)	176,000	1985	5,771,900	25	2005	40.0	4,401.50	7.5	32,011.25	
214.154	10 Building/Storage/Power (Sage)	36,800	1985	1,201,800	0	2005	40.0	0.72	7.5	2,200.50	
214.154	10 Building/Storage/Power (Sage)	71,801	1985	2,336,400	0	2005	40.0	1,797.28	7.5	13,479.50	
214.154	10 Building/Storage/Power (Sage)	8,000	1985	262,240	0	2005	40.0	201.75	7.5	1,512.54	
214.155	10 Building/Storage/Power (Sage)	42,548	1985	1,302,810	0	2005	40.0	1,003.70	7.5	7,387.75	
214.155	10 Building/Storage/Power (Sage)	83,029	1985	2,271,910	25	2005	40.0	2,000.70	7.5	15,600.25	
214.155	10 Building/Storage/Power (Sage)	404,528	1982	2,050,404	25	2005	13.0	1,508.00	7.5	11,700.18	
214.155	10 Building/Storage/Power (Sage)	83,029	1985	2,271,910	20	2005	40.0	2,000.70	7.5	15,600.25	
214.155	10 Building/Storage/Power (Sage)	111,779	1985	1,201,800	20	2005	19.0	5,802.11	7.5	44,173.29	
214.155	10 Building/Storage/Power (Sage)	987,207	1985	5,408,803	25	2005	40.0	4,181.43	7.5	31,200.80	
214.155	10 Building/Storage/Power (Sage)	327,528	1985	12,302,100	25	2005	40.0	8,483.20	7.5	70,874.00	
214.155	10 Building/Storage/Power (Sage)	100,204	1985	6,101,000	25	2005	40.0	4,731.60	7.5	36,487.00	
214.155	10 Building/Storage/Power (Sage)	131,029	1985	4,200,443	25	2005	40.0	3,276.75	7.5	24,587.54	
214.155	10 Building/Storage/Power (Sage)	142,508	1985	4,271,670	25	2005	40.0	3,639.70	7.5	27,207.75	
214.155	10 Building/Storage/Power (Sage)	627,706	1985	7,218,332	20	2005	18.0	32,046.42	7.5	247,003.16	
214.155	10 Building/Storage/Power (Sage)	1,508,345	1982	6,421,308	20	2005	13.0	68,548.82	7.5	614,622.12	
214.155	10 Building/Storage/Power (Sage)	378,528	1985	12,302,100	25	2005	40.0	8,483.20	7.5	70,874.00	
214.155	10 Building/Storage/Power (Sage)	1,272,804	1982	5,202,802	10	2005	10.0	173,208.40	7.5	778,787.00	
214.155	10 Building/Storage/Power (Sage)	174,507	1984	670,004	20	2005	11.0	18,848.55	7.5	118,541.55	
214.272	GENERATOR	2,820,004	1979	53,523,005	25	2005	18.8	150,081.00	7.5	1,132,428.50	
214.157	Steam Heating	134,345	1985	4,302,803	25	2005	40.0	3,306.13	7.5	25,170.54	
214.157	Steam Coil	408,813	1985	14,820,672	25	2005	40.0	11,412.83	7.5	80,096.19	
214.157	Refrigerating (Freezer)	208,104	1985	10,073,300	25	2005	40.0	7,702.00	7.5	57,708.50	
214.157	Refrigerating Assembly	11,004	1985	387,820	25	2005	40.0	275.10	7.5	2,083.25	
214.157	Food Bar	11,004	1985	387,820	25	2005	40.0	275.10	7.5	2,083.25	
214.157	Condenser Rings	27,876	1985	905,870	25	2005	40.0	698.50	7.5	5,328.75	
214.157	Substation Pumps	24,432	1985	810,815	25	2005	40.0	623.55	7.5	4,978.63	
214.157	Collector Ring (Sage)	34,478	1985	1,120,825	25	2005	40.0	881.95	7.5	6,404.83	
214.158	Steam Land Connection Box	12,471	1985	405,308	25	2005	40.0	311.79	7.5	2,335.31	
214.158	Steam Land Connection Box	4,401	1985	142,023	25	2005	40.0	110.03	7.5	825.19	
214.158	Current Transformer, Main	17,201	1985	504,333	20	2005	40.0	434.03	7.5	3,355.19	
214.158	Current Transformer, Main	24,882	1985	100,300	20	2005	15.0	1,500.80	7.5	12,428.00	
214.158	Current Transformer, Main	8,803	1985	208,008	25	2005	40.0	220.08	7.5	1,680.18	
214.158	Hydrogen Fuel/Steam Heating	208,721	1985	11,698,433	25	2005	40.0	8,868.03	7.5	67,202.18	
214.158	Steam Core	883,825	1983	3,841,313	25	2005	12.0	71,133.42	7.5	523,515.83	
214.158	Steam Radiating Rings	48,548	1985	1,505,843	25	2005	40.0	1,173.73	7.5	8,802.54	
214.158	Steam Coil	201,275	1983	2,200,078	25	2005	12.0	47,777.82	7.5	313,324.28	
214.2	CONDENSING SYSTEMS	4,487,853	1977	74,309,886	25	2005	20.0	222,814.09	7.4	1,640,382.37	
214.208	INTAKE STRUCTURE	340,374	1978	10,140,344	20.8	2005	30.8	11,482.32	8.8	85,842.06	
214.404	Foundation	52,442	1985	1,704,385	22.8	2005	40.0	1,311.00	7.5	9,832.88	
214.405	Steam Crane Structure And Drive	36,482	1985	1,152,515	22.5	2005	40.0	886.55	7.5	6,648.13	
214.405	Crane Control System	3,982	1985	129,415	22.5	2005	40.0	99.55	7.5	746.83	
214.405	Steam Crane Trolley Assembly	22,209	1985	724,718	22.5	2005	40.0	567.48	7.5	4,181.08	
214.405	Steam Crane Hoist Assembly	22,250	1985	724,718	22.5	2005	40.0	567.48	7.5	4,181.08	
214.405	Crane Crane Hoist Assembly	18,705	1985	640,413	20	2005	36.0	492.83	7.5	3,694.80	
214.405	Crane Crane Hoist Assembly	800	1985	27,843	20	2005	36.0	23.81	7.5	177.08	
214.405	Crane Crane Hoist Assembly	2,209	1985	77,843	19	2005	40.0	39.73	7.5	447.94	
214.405	Crane Crane Hoist Assembly	24,585	1985	259,238	7.5	2000	10.0	3,406.50	2.5	8,641.25	

SCHEDULE V

Frutkin Power & Light Company
Depreciation Rates
For Capital Assets - Unit 1
Estimated Plant Cost as of 12/31/87

Est. Capital Recovery Data -

2005

Account Number	Description	Estimated Plant Cost At 12/31/87 a	Weighted Average Year b	Age At Time Of Study (Years) c	Age Weighted (\$ Trn) d	Replacement Interval (Years) e	Current Data (if Req.) f	Calculated Date g	Average Service Life h	Average Annual Accrual i	Average Remaining Life j	Projected Unrecovered Capital k
314.405	Initial Concrete Structure	133,714	1985	22.5	4,345,705	0		2005	40.0	3,342.85	7.5	25,071.36
314.405	Auxiliary Heat	3,382	1985	22.5	129,415	30		2005	40.0	98.95	7.5	748.83
314.405	Auxiliary Heat	3,553	1979	27.5	87,728	30		2000	30.0	118.43	2.5	296.08
314.405	Auxiliary Heat	4,578	1972	34.5	112,181	30		2005	32.0	142.99	7.5	1,072.87
314.405	Condensate Return System	504	1985	22.5	18,026	20		2005	40.0	13.85	7.5	103.86
314.307	CONDENSER COOLING WATER DISCH. STRUCT.	40,039		22.5	1,201,268				40.0	1,000.98	7.5	7,507.32
314.407	Foundation	8,800	1985	22.5	298,825	0		2005	40.0	222.25	7.5	1,696.86
314.408	Discharge Concrete Structure Heat	20,603	1985	22.5	588,223	0		2005	40.0	796.33	7.5	6,147.44
314.408	Shop Light. Complete	498	1985	22.5	16,120	10		2005	40.0	12.40	7.5	93.90
314.306	COOLING WATER TUBER/CONCRETE SYSTEM	348,485		27.8	8,558,305				28.7	12,878.86	7.5	87,347.34
314.411	Foundation	160,430	1985	22.5	6,213,875	0		2005	40.0	4,010.75	7.5	30,080.63
314.411	Water, Power Operated	2,889	1989	28.5	81,187	25		2005	38.0	63.83	7.5	492.71
314.411	Water, Power Operated	16,885	1985	4.5	71,843	25		2005	12.0	1,320.42	7.5	8,878.13
314.411	Water, Power Operated	27,463	1985	2.5	68,858	25		2005	10.0	2,746.30	7.5	20,587.25
314.412	Water, Power Operated	13,187	1987	0.5	6,584	25		2005	8.0	1,648.38	7.5	12,362.81
314.412	Condenser Heat Circulator	27,016	1985	22.5	1,203,020	0		2005	40.0	825.40	7.5	6,582.50
314.412	Condenser Discharge Circulator	88,415	1985	22.5	2,805,886	0		2005	40.0	2,795.38	7.5	16,795.31
314.308	IN/OUT SCREENING SYSTEM	227,147		14.1	4,819,183				20.3	96,080.89	7.5	720,842.84
314.413	Trash Pit	4,153	1985	22.5	115,805	25		2005	40.0	101.83	7.5	778.88
314.413	Trash Pit	3,789	1987	30.5	115,805	25		2005	38.0	90.71	7.5	747.83
314.414	Transfering Screen Assembly	285,878	1988	11.5	3,288,247	25		2005	19.0	15,051.47	7.5	112,888.05
314.414	Transfering Screen Pit	2,373	1985	22.5	77,123	25		2005	40.0	59.33	7.5	444.54
314.414	Transfering Screen Pit	2,300	1985	22.5	115,700	25		2005	40.0	88.00	7.5	687.50
314.414	Transfering Screen Pit	21,564	1985	22.5	713,505	0		2005	40.0	548.85	7.5	4,170.38
314.414	Transfering Screen Pit	5,340	1985	22.5	173,500	20		2005	40.0	120.30	7.5	1,001.25
314.370	SCREEN WASH SYSTEM	22,080		22.5	717,508				40.0	602.26	7.5	4,541.88
314.418	Discharge Water, Complete	2,389	1985	22.5	77,843	20		2005	40.0	59.72	7.5	447.84
314.418	Piping, Air Under 4 Inches	12,534	1985	22.5	407,265	20		2005	40.0	312.35	7.5	2,300.13
314.418	Piping, Air Under 4 Inches	6,371	1985	22.5	207,098	20		2005	40.0	159.28	7.5	1,194.50
314.417	Condensate Return System	798	1985	22.5	28,870	20		2005	40.0	19.80	7.5	149.25
314.371	CONDENSER	3,076,131		12.4	37,246,127				17.7	170,290.94	7.5	1,274,728.07
314.353	Condensate Return System	12,105	1985	22.5	383,413	20		2005	40.0	202.63	7.5	2,359.89
314.354	Condensate Return System	343,482	1985	22.5	11,953,168	0		2005	40.0	8,887.05	7.5	64,482.88
314.354	Tube Supports	21,778	1985	22.5	1,032,720	0		2005	40.0	754.40	7.5	5,938.00
314.354	Tube, In A Water Box	2,829,482	1989	8.5	21,462,182	25		2005	16.0	158,020.75	7.5	1,180,230.63
314.354	Tube Sheet	24,508	1985	32.5	1,155,401	0		2005	40.0	888.98	7.5	6,867.31
314.354	Water Box	22,887	1985	32.5	727,653	0		2005	40.0	587.43	7.5	4,285.89
314.354	Water, For A Condenser Section	10,582	1985	32.5	344,340	0		2005	40.0	254.80	7.5	1,998.00
314.354	Piping, Furred With Condenser	16,645	1985	32.5	540,963	25		2000	35.0	475.57	7.5	1,188.83
314.354	Condenser Heat Assy. (Discharge Sheet)	7,398	1985	32.5	245,805	20		2005	40.0	189.15	7.5	1,418.83
314.354	Condensate Production Equipment	7,207	1985	22.5	224,228	20		2005	40.0	180.18	7.5	1,391.31
314.372	CONDENSER AIR REMOVAL SYSTEM	83,821		18.3	1,537,350				23.9	3,514.80	7.5	26,380.94
314.352	Vacuum Pump	97,825	1984	13.5	777,838	25		2005	21.0	2,744.05	7.5	20,580.36
314.352	Piping, Heat 4 Inches Or Larger	18,585	1985	22.5	638,513	0		2005	40.0	488.83	7.5	3,872.19
314.352	Steamdrift	1,700	1985	22.5	55,290	0		2005	40.0	42.50	7.5	318.75

SCHEDULE V

Est. Capital Recovery Date *

2005

Furnish Power & Light Co. query
Depreciation Rates
For Capital Recovery Unit 1
Estimated Plant Date: 1/2/2015/15/7

Account Number	Description	Estimated Plant Balance At 12/31/07	Vintage Year	Age At Time Of Unit (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (If App.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314.327	Term	5,011	1964	13.5	67.549	0		2005	21.0	238.42	7.5	1,799.64
314.374	CONDENSATE PUMP SYSTEM	42,309		32.5	2,044,546				40.0	1,572.75	7.5	11,795.44
314.383	Drive, Elec Motor, Running Assy	10,899	1965	32.5	347,588	20		2005	40.0	267.26	7.5	2,009.31
314.383	Drive, Electric Motor, Stationary Assy	10,899	1965	32.5	347,588	20		2005	40.0	267.26	7.5	2,009.31
314.383	Pump Bowl, Al	3,145	1965	32.5	102,213	25		2005	40.0	78.63	7.5	589.88
314.383	Pump Impeller, Al	3,145	1965	32.5	102,213	25		2005	40.0	78.63	7.5	589.88
314.383	Pump Shaft, Complete	28,422	1965	32.5	868,716	25		2005	40.0	600.30	7.5	4,854.13
314.383	Pump Stationary Assy	8,807	1965	32.5	268,228	25		2005	40.0	220.18	7.5	1,651.31
314.378	CONDENSER COOLANT WATER PUMP SYSTEM	217,825		32.5	7,678,628				40.0	5,445.88	7.5	42,844.08
314.386	Drive, Elec Motor, Running Assy	23,982	1965	32.5	778,795	20		2005	40.0	599.05	7.5	4,682.88
314.386	Drive, Electric Motor, Stationary Assy	23,982	1965	32.5	778,795	20		2005	40.0	599.05	7.5	4,682.88
314.386	Pump Impeller, Al	17,427	1965	32.5	568,578	25		2005	40.0	426.88	7.5	3,387.26
314.386	Pump Shaft, Complete	68,550	1965	32.5	2,123,875	25		2005	40.0	1,633.75	7.5	12,253.13
314.386	Pump Stationary Assy	10,802	1965	32.5	303,090	0		2005	40.0	272.30	7.5	2,042.26
314.387	Thrust Bearing, Kingsbury	10,802	1965	32.5	303,090	0		2005	40.0	272.30	7.5	2,042.26
314.387	Lube Oil System	10,802	1965	32.5	303,090	0		2005	40.0	272.30	7.5	2,042.26
314.377	PRESSURE & SCVENCHING SYSTEM	752		32.5	24,440				40.0	18.80	7.5	141.00
314.373	Steam Air Ejector Assy	752	1965	32.5	24,440			2005	40.0	18.80	7.5	141.00
314.4	TURBINE GENERATOR AUXILIARIES	2,471,429		26.4	68,171,144				26.5	92,314.79	7.4	695,128.89
314.481	TURBINE CONTROL SYSTEM	644,480		32.4	20,880,826				39.8	16,178.79	7.5	127,347.85
314.542	Piping, Air Under 4 inches	32,278	1965	32.5	1,048,025	30		2005	40.0	808.48	7.5	6,082.13
314.542	Piping, Air Under 4 inches	4,051	1965	32.5	131,827	30		2005	40.0	108.21	7.5	825.27
314.542	Control/Instrumentation System	215,872	1965	32.5	7,005,373	20		2005	40.0	5,391.83	7.5	40,628.89
314.544	Control/Instrumentation System	215,872	1965	32.5	6,914,618	20		2005	40.0	5,318.48	7.5	39,888.16
314.544	Start-Up Control	32,278	1965	32.5	1,048,025	20		2005	40.0	808.48	7.5	6,082.13
314.544	Hydraulic Drive	18,073	1965	32.5	618,873	25		2005	40.0	478.43	7.5	3,578.19
314.544	Hydraulic Drive	20,278	1965	32.5	1,048,025	20		2005	40.0	808.48	7.5	6,082.13
314.544	Friction System Complete	62,822	1965	32.5	2,074,216	20		2005	40.0	1,096.65	7.5	11,096.63
314.482	TURBINE STEAM PIPING AND VALVE SYSTEM	890,114		29.3	38,091,172				31.0	26,791.80	7.5	215,393.44
314.548	Piping, Run 4 inches Or Larger	178,080	1965	32.5	6,171,850	20		2005	40.0	4,401.50	7.5	33,011.25
314.548	Valve, Power Operated	440,148	1965	32.5	14,204,842	25		2005	40.0	11,023.72	7.5	82,527.94
314.548	Customer Piping	68,027	1965	32.5	2,145,715	30		2005	40.0	1,603.55	7.5	12,379.13
314.547	Control/Instrumentation System	110,037	1965	32.5	3,519,320	20		2005	40.0	2,792.63	7.5	20,891.84
314.547	Insulation Piping Run 4	87,946	1964	3.5	342,461	30		2005	11.0	8,885.09	7.5	68,713.18
314.483	TURBINE CRANK SEAL SYSTEM	68,867		32.5	2,241,104				40.0	1,723.84	7.5	12,829.45
314.548	Heat Exchanger, Complete	15,405	1965	32.5	500,603	25		2005	40.0	385.13	7.5	2,888.44
314.548	Piping, Air Under 4 inches	734	1965	32.5	23,855	30		2005	40.0	18.35	7.5	137.63
314.548	Piping, Run 4 inches Or Larger	24,542	1965	32.5	810,815	20		2005	40.0	623.55	7.5	4,878.63
314.548	Control/Instrumentation System	19,073	1965	32.5	619,872	20		2005	40.0	478.63	7.5	3,578.19
314.548	Valve, Electric Ind. Drive	8,803	1965	32.5	288,098	30		2005	40.0	220.08	7.5	1,680.58
314.484	TURBINE DRAIN SYSTEM	224,859		8.8	1,878,256				12.7	17,754.12	7.5	133,005.87

Florida Power & Light Company
Depreciation for as
Per Capital Charge and Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Plant in Service Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Quantity Due (if Req.)	Calculated Due	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
314.550	Piping, All Under 4 inches	41,081	1965	32.5	1,331,133	30	30	2005	40.0	1,027.03	7.5	7,792.69
314.550	Piping, All Under 4 inches	163,779	1964	3.5	643,223	30	30	2005	11.0	16,707.09	7.5	125,303.19
314.605	TURBINE OIL ASSEMBLY, V	19,807	1965	32.5	643,729	30	30	2005	40.0	466.19	7.5	3,713.82
314.551	Construction/Commissioning Systems	2,534	1965	32.5	96,305	30	30	2005	40.0	73.30	7.5	500.13
314.551	Data, Elec. Meter, Computer	6,537	1964	32.5	308,803	30	30	2005	40.0	278.43	7.5	1,798.19
314.552	Endocrine	1,467	1965	32.5	47,679	30	30	2005	40.0	36.68	7.5	275.06
314.552	Turning Gear and Induction & Ball Chew	5,809	1965	32.5	180,743	30	30	2005	40.0	148.73	7.5	1,103.44
314.608	GENERATOR SEAL OIL SYSTEM	52,286	1965	31.0	1,615,407	30	30	2005	37.2	1,398.87	7.1	8,865.66
314.550	Piping, All Under 4 inches	8,889	1965	32.5	190,743	30	30	2005	40.0	148.73	7.5	1,103.44
314.550	Piping, All Under 4 inches	2,990	1960	17.5	42,335	30	30	2005	25.0	119.60	7.5	897.00
314.550	Construction/Commissioning Systems	8,803	1965	32.5	298,098	30	30	2005	40.0	220.06	7.5	1,600.36
314.550	Construction/Commissioning Systems	2,139	1960	17.5	37,200	30	30	2005	20.0	106.30	7.5	800.79
314.551	D/C Emergency Oil Pump Withdraw	18,340	1965	32.5	596,050	30	30	2005	40.0	458.50	7.5	3,438.75
314.551	Steel Oil Vacuum Tank And Support	9,537	1965	32.5	309,803	30	30	2005	40.0	258.43	7.5	1,798.19
314.551	Vacuum Pump With Water	4,401	1965	32.5	143,033	30	30	2005	40.0	110.03	7.5	825.19
314.608	GENERATOR COOLING AND PURGE SYSTEM	162,862	1965	33.5	3,100,209	30	30	2005	36.1	5,947.35	7.5	42,885.03
314.550	Feedwater, Complete	15,885	1969	8.5	135,033	30	30	2005	16.0	692.81	7.5	7,448.09
314.550	Piping, All Under 4 inches	1,312	1965	32.5	38,260	30	30	2005	40.0	30.30	7.5	227.35
314.550	Construction/Commissioning Systems	22,087	1965	32.5	715,229	30	30	2005	40.0	500.16	7.5	4,038.31
314.550	Dryer	14,672	1965	32.5	479,640	30	30	2005	40.0	368.80	7.5	2,791.00
314.550	Carbon Dioxide Supply System	7,942	1965	32.5	258,115	30	30	2005	40.0	198.50	7.5	1,498.13
314.554	Hydrogen Supply System	44,631	1965	32.5	1,400,183	30	30	2005	40.0	1,115.53	7.5	8,368.44
314.554	Hydrogen Detection Sys	22,007	1965	32.5	715,229	30	30	2005	40.0	500.16	7.5	4,038.31
314.554	Hydrogen Detection Pipe	24,319	1965	4.5	110,322	30	30	2005	12.0	2,043.00	7.5	15,392.90
314.670	GENERATOR LIQUID COOLING SYSTEM	29,343	1965	32.5	953,649	30	30	2005	40.0	723.59	7.5	5,501.83
314.550	Data, Elec. Meter, Computer	1,467	1965	32.5	47,679	30	30	2005	40.0	36.68	7.5	275.06
314.550	Feedwater, Complete	2,534	1965	32.5	96,305	30	30	2005	40.0	73.30	7.5	500.13
314.550	Heat Exchanger, Complete	16,270	1965	32.5	533,775	30	30	2005	40.0	259.75	7.5	1,975.63
314.550	Piping, All Under 4 inches	734	1965	32.5	23,805	30	30	2005	40.0	18.35	7.5	137.63
314.556	Pump Complete	1,467	1965	32.5	47,679	30	30	2005	40.0	36.68	7.5	275.06
314.556	Test	11,737	1965	32.5	381,453	30	30	2005	40.0	293.43	7.5	2,200.69
314.557	Vacuum Pump With Water	734	1965	32.5	23,805	30	30	2005	40.0	18.35	7.5	137.63
314.672	TURBINE LUBE OIL STORAGE & TRANSFER	20,540	1965	32.5	667,500	30	30	2005	40.0	513.50	7.5	3,881.25
314.550	Piping, All Under 4 inches	20,540	1965	32.5	667,500	30	30	2005	40.0	513.50	7.5	3,881.25
314.673	TURBINE LUBE OIL SYSTEM	101,234	1965	32.5	3,290,107	30	30	2005	40.0	2,530.87	7.5	18,991.39
314.571	Data, Elec. Meter, Computer	6,602	1965	32.5	214,565	30	30	2005	40.0	165.05	7.5	1,237.88
314.571	Heat Exchanger, Complete	16,472	1965	32.5	548,340	30	30	2005	40.0	421.80	7.5	3,163.50
314.571	Piping, All Under 4 inches	52,818	1965	32.5	1,716,565	30	30	2005	40.0	1,320.45	7.5	8,903.35
314.571	Pump Complete	16,005	1965	32.5	500,063	30	30	2005	40.0	265.13	7.5	2,008.44
314.571	Construction/Commissioning Systems	1,467	1965	32.5	47,679	30	30	2005	40.0	36.68	7.5	275.06
314.572	Fluegas/Condensing Unit	6,135	1965	32.5	199,888	30	30	2005	40.0	128.38	7.5	962.81
314.572	Reformer	2,201	1965	32.5	71,533	30	30	2005	40.0	55.03	7.5	412.69
314.572	Vapor Extractor Incl. Drier	734	1965	32.5	23,805	30	30	2005	40.0	18.35	7.5	137.63

SCHEDULE V

Est. Capital Recovery Data *

2005

Florida Power & Light Company
Depreciation Rates
For Capital Equipment List 1
Estimated Plant Data As Of 12/31/07

Account Number	Charge	Plant in Service Balance As 12/31/07	Age At Study Year	Time Of Study (Years)	Age Weight (\$ Yrs)	Replacement Interval (Years)	Quantity (ft. lbs.)	Calculated Date	Average Service Life	Annual Average	Average Remaining Life	Proposed Unrecovered Capital
214-678	FLUORINE GENERATION SUPERVISORY SYSTEM	267,177	10.9	2,904.115					15.3	17,485.96	7.3	126,711.29
214-674	Reactor	26,011	10.9	424.171	20	2002	20.0	1,402.55	4.5	6,302.48		
214-674	Supervisory Instrumentation System	31,773	10.9	1,032.813	20	2005	40.0	794.33	7.5	1,587.44		
214-674	Supervisory Instrumentation System	122,853	10.9	6,182.462	20	2005	12.0	8,437.82	7.5	7,504.42		
214-674	Supervisory Instrumentation System	14,838	10.9	68,871	20	2005	12.0	1,218.83	7.5	8,145.75		
214-675	Control Room	22,028	10.9	99,299	20	2005	40.0	1,528.25	7.5	13,786.88		
214-675	Control Room	6,000	10.9	187,000	20	2005	22.0	882.91	7.5	6,694.32		
214-675	Control Room	18,000	10.9	278,235	20	2005	16.0	57.19	7.5	428.91		
214-675	Control Room	915	10.9	7,778	20	2005	12.0	1,692.08	7.5	12,518.06		
214-675	Control Room	21,608	10.9	118,328	20	2005	17.9	215,891.12	7.4	1,692,131.46		
215	ACCESSORY ELECTRIC EQUIPMENT	3,867,267	14.7	86,858.803								
215-1	STRUCTURAL SUPPORTS	11,800	22.5	265.138			40.0	208.26	7.5	2,221.86		
215-181	GENERATION BUS STRUCTURAL SUPPORTS	11,800	22.5	265.138			40.0	208.26	7.5	2,221.86		
215-201	Foundation	2,861	10.9	86,412	20	2005	40.0	66.83	7.5	488.94		
215-201	Foundation	8,199	10.9	298,143	20	2005	40.0	228.75	7.5	1,752.94		
215-2	AUXILIARY POWER SYSTEMS	985,545	14.8	8,264,599			18.9	28,910.79	7.5	224,330.11		
215-281	125 VOLT DC DISTRIBUTION SYSTEM	71,542	22.7	1,632,216			20.2	3,263.30	7.5	26,754.75		
215-160	Lead Acid Battery, 240 Amps, 240V, 240Ah	12,838	10.9	410,670	20	2005	40.0	315.80	7.5	2,389.25		
215-160	Lead Acid Battery, 240 Amps, 240V, 240Ah	26,779	10.9	1,182,720	20	2005	40.0	694.40	7.5	6,708.00		
215-160	Lead Acid Battery, 240 Amps, 240V, 240Ah	14,315	10.9	48,738	20	2005	10.0	1,991.50	7.5	14,938.25		
215-160	Lead Acid Battery, 240 Amps, 240V, 240Ah	2,615	10.9	8,028	20	2005	10.0	261.50	7.5	2,711.25		
215-287	AUXILIARY POWER SYSTEMS	208,286	11.5	3,684,167			18.5	18,220.49	7.5	138,603.06		
215-172	Fire Protection Sys. Complete	3,211	10.9	104,309	20	2005	40.0	80.28	7.5	602.02		
215-172	Fire Protection Sys. Complete	8,717	10.9	293,303	20	2005	40.0	217.83	7.5	1,634.44		
215-172	Fire Protection Sys. Complete	201,156	10.9	3,372,138	20	2005	18.2	17,462.00	7.5	133,815.00		
215-172	Fire Protection Sys. Complete	3,211	10.9	104,309	20	2005	40.0	80.28	7.5	602.02		
215-288	VITAL AC DISTRIBUTION SYSTEM	64,428	20.9	1,345,540			26.2	2,461.29	7.5	18,468.66		
215-176	Transformer	1,081	10.9	18,365	20	2005	22.0	48.23	7.5	361.70		
215-176	Transformer	3,548	10.9	57,777	20	2005	22.0	161.27	7.5	1,208.55		
215-176	Transformer	32,440	10.9	470,380	20	2005	40.0	1,474.50	7.5	11,059.00		
215-176	Transformer	22,800	10.9	743,145	20	2005	40.0	571.65	7.5	4,287.38		
215-176	Transformer	875	10.9	14,138	20	2005	22.0	44.32	7.5	332.38		
215-176	Transformer	3,548	10.9	57,777	20	2005	22.0	161.27	7.5	1,208.55		
215-290	INSTRUMENT AC DISTRIBUTION SYSTEM	26,779	22.5	1,182,720			40.0	694.40	7.5	6,708.00		
215-178	Cable Power, 48 Under 640	26,779	10.9	1,182,720	20	2005	40.0	694.40	7.5	6,708.00		
215-291	STATION BATTERY SYSTEM	57,204	6.1	248,136			12.0	4,771.22	7.5	26,754.14		
215-179	Battery	26,327	10.9	86,318	15	2005	10.0	2,332.70	7.5	26,495.25		
215-179	Battery	4,867	10.9	11,418	15	2005	10.0	408.70	7.5	3,425.25		

France Power & Light Co. any
Depreciation Rates
Per Capex Category List
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service At 12/31/97	Weighted Average Year	Age At Study (Years)	Age (Years)	Replacement Interval (Years)	Queue Date (if Req.)	Calculated Date	Average Service Life	Average Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
315.180	Substation Transformer	17,200	1983	14.5	248,400	25		2001	22.0	791.82	7.5	5,883.64
315.3	CONDUCTORS, CONDUITS AND INSULATORS	671,108	1983	18.5	18,157,438	25		2001	18.5	44,777.21	7.5	235,629.89
315.381	STATION GROUNDING SYSTEM	48,482	1985	32.5	1,505,358	25		2005	38.8	1,234.87	7.5	8,175.23
315.377	Grounding Grid	48,023	1985	32.5	1,580,748	25		2005	40.0	1,200.08	7.5	8,024.31
315.377	Grounding Grid	439	1987	10.5	4,810	25		2005	18.0	34.36	7.5	182.82
315.382	CONDUIT AND RACEWAY SYSTEM	770,208	1983	18.2	11,841,503	25		2001	17.9	40,298.89	7.5	202,227.38
315.378	Conduit Continuous Run 2" or Larger	67,504	1985	32.5	1,888,880	25		2005	40.0	1,427.60	7.5	10,792.00
315.378	Conduit Continuous Run 2" or Larger	68,731	1985	4.5	200,290	25		2005	12.0	8,580.82	7.5	41,708.87
315.378	Conduit Less Than 2"	77,888	1985	32.5	2,524,880	25		2005	40.0	1,427.60	7.5	10,792.00
315.378	Conduit Less Than 2"	84,415	1987	10.5	181,311	25		2005	18.0	4,688.50	7.5	28,171.20
315.378	Conduit Less Than 2"	112,211	1983	4.5	498,130	25		2005	12.0	8,187.58	7.5	68,808.68
315.378	Conduit Continuous Run 2" or Larger	28,540	1985	32.5	802,500	25		2005	40.0	803.50	7.5	4,876.25
315.378	Cable Tray, Continuous Run	74,300	1989	8.5	671,875	25		2005	18.0	4,848.88	7.5	34,881.58
315.378	Cable Tray, Continuous Run	113,182	1993	4.5	821,184	25		2005	12.0	8,429.33	7.5	70,720.00
315.378	Cable Tray, Continuous Run	588,579	1985	32.5	3,081,218	25		2005	40.0	2,739.48	7.5	20,548.08
315.383	GENERATION BUS	702,440	1985	20.8	2,500,578	25		2005	31.5	3,258.25	7.5	24,414.38
315.379	High Voltage Bus, Complete	82,687	1985	32.5	2,887,883	25		2005	40.0	2,887.43	7.5	15,505.68
315.380	Partial Transformer	4,586	1985	32.5	148,046	25		2005	40.0	114.63	7.5	808.68
315.380	Partial Transformer	3,587	1984	3.5	12,585	25		2005	11.0	208.09	7.5	2,445.68
315.380	Grounding Transformer	10,888	1980	7.5	82,410	25		2005	15.0	722.83	7.5	5,094.00
315.380	Grounding Transformer	582	1985	32.5	18,915	25		2005	40.0	14.83	7.5	108.13
315.4	SWITCHING, CONTROL AND PROTECTIVE SVCS	1,238,942	1983	12.1	14,648,814	25		2001	18.7	68,254.26	7.5	484,110.22
315.481	CONTROL, BOARDING	104,101	1985	23.1	3,887,879	25		2005	25.7	5,585.33	8.4	32,083.18
315.481	Motor (Single) Control Board, but Wire	42,873	1985	32.5	1,503,572	25		2005	40.0	1,671.83	7.5	8,028.68
315.481	Resistor Panel, but Wire	23,308	1985	32.5	757,445	25		2005	40.0	582.65	7.5	4,388.68
315.482	Control Board, but Wire & Tiding	2,810	1985	32.5	84,835	25		2005	40.0	65.25	7.5	489.38
315.482	Resistor Panel	88,312	1982	15.5	1,322,338	25		2002	20.0	4,388.60	4.5	18,188.20
315.483	HIGH VOLTAGE RESPONSE EXCITER SYSTEM	1,084,841	1985	10.5	11,380,835	25		2005	18.0	60,288.83	7.5	482,017.07
315.483	Exciter	132,446	1987	10.5	1,382,772	25		2005	18.0	7,388.17	7.5	58,388.75
315.483	Foundation	28,176	1987	10.5	378,848	25		2005	18.0	2,500.78	7.5	18,072.75
315.483	Coupling System	72,342	1987	10.5	758,888	25		2005	18.0	4,618.38	7.5	30,146.87
315.483	Field Switch/Control Grid	24,117	1987	10.5	253,229	25		2005	18.0	1,320.83	7.5	10,048.75
315.483	Ground Detection System	12,088	1987	10.5	128,620	25		2005	18.0	688.94	7.5	5,024.58
315.483	Resistor Assembly	180,880	1987	10.5	1,888,240	25		2005	18.0	10,048.88	7.5	75,388.67
315.483	Busbar And Enclosure	108,528	1987	10.5	1,138,544	25		2005	18.0	8,028.33	7.5	60,220.00
315.483	Power System Stabilizer	60,283	1987	10.5	633,077	25		2005	18.0	3,346.81	7.5	25,122.00
315.483	Voltage Regulating System	24,117	1987	10.5	253,229	25		2005	18.0	1,320.83	7.5	10,048.75
315.483	Master Feeding Module	12,088	1987	10.5	128,620	25		2005	18.0	688.94	7.5	5,024.58
315.483	Resistor	12,088	1987	10.5	128,620	25		2005	18.0	688.94	7.5	5,024.58
315.483	Control/Excitation System	278,910	1987	10.5	2,887,565	25		2005	18.0	15,381.88	7.5	115,278.17
315.483	Power Resistor Transformer	120,587	1987	10.5	1,388,164	25		2005	18.0	8,099.28	7.5	60,344.58

Florida Power & Light Company
Depreciation Assets
For Cape Canaveral Unit 1
Estimated Plant Data As Of 12/31/97

Account Number	Description	Plant in Service At 12/31/97 a	Vintage Year b	Age At Time Of Study (Years) c	Age Weight (1-Vintage) d	Replacement Interval (Years) e	Quantity Date (if Repl.) f	Current Date g	Average Service Life h	Annual Annual i	Average Remaining Life j	Proposed Unrecovered Capital k
215.5	SWITCHGEAR AND MOTOR CONTROL CENTER	429,603		22.8	14,367,062				24.7	25,442.20	7.4	168,098.12
215.581	12000R POWER DISTRIBUTION SYSTEM	47,835		27.0	1,288,340				30.6	1,564.34	7.5	11,732.66
215.702	Cable Power, All Under 660V	26,776	1985	32.5	1,462,720		25	2005	40.0	864.40	7.5	6,756.00
215.702	Cable Power, All Under 660V	12,008	1987	10.5	126,820		25	2005	18.0	699.84	7.5	1,024.56
215.882	480 VOL. 1 POWER DISTRIBUTION SYSTEM	209,483		22.1	8,215,160				26.4	10,764.03	7.2	73,720.41
215.704	Cable Power, 660V Or Larger	16,100	1985	32.5	490,750		25	2005	40.0	327.50	7.5	2,851.25
215.704	Transformer	2,819	1985	32.5	81,818		25	2005	40.0	79.46	7.5	528.56
215.704	Control Distribution System	11,619	1980	17.5	162,833		20	2000	20.0	500.85	2.5	1,377.38
215.704	Control Distribution System	5,529	1983	14.5	80,171		20	2003	22.0	251.32	7.5	1,864.89
215.704	Control Bar, Rated 600 Amps or Greater	14,884	1985	32.5	268,743		25	2005	40.0	258.75	7.5	1,550.41
215.704	Switch, Fused Rated 500 Amps or Greater	4,861	1985	32.5	461,233		25	2005	40.0	327.10	7.5	2,790.75
215.704	Power Center Subgroup Section	86,724	1985	32.5	1,843,530		25	2005	40.0	124.03	7.5	820.19
215.704	Motor Control Center Subgroup Section	82,151	1983	14.5	798,190		25	2005	22.0	2,370.00	7.5	17,778.75
215.704	Motor Control Center Subgroup Section	12,029	1987	10.5	126,820		25	2005	18.0	699.84	7.5	1,024.56
215.704	Lighting Answer (in A Circuit)	1,654	1985	32.5	53,755		25	2005	40.0	41.35	7.5	310.13
215.704	Cable Power, All Under 660V	26,776	1985	32.5	1,462,720		25	2005	40.0	860.86	7.5	6,807.13
215.704	Cable Power, All Under 660V	12,008	1987	10.5	126,820		25	2005	18.0	699.84	7.5	1,024.56
215.704	Cable Power, All Under 660V	23,719	1989	8.5	266,812		25	2005	16.0	2,107.44	7.5	15,004.78
215.704	Enduse	3,308	1985	32.5	107,510		25	2005	40.0	82.70	7.5	620.23
215.886	4 180V POWER DISTRIBUTION SYSTEM	312,325		21.8	8,882,572				22.8	13,664.83	7.5	102,826.13
215.712	Cable Power, 660V Or Larger	15,800	1985	32.5	516,750		25	2005	40.0	307.50	7.5	2,851.25
215.712	Transformer	26,340	1985	32.5	892,444		25	2005	40.0	656.00	7.5	4,820.00
215.712	Control Bar, Rated 600 Amps or Greater	26,807	1985	32.5	871,878		25	2005	40.0	747.89	7.5	4,807.89
215.712	Control Bar, Rated 600 Amps or Greater	42,802	1982	5.5	346,236		25	2005	13.0	4,842.46	7.5	36,518.46
215.712	Switch, Fused Rated 500 Amps or Greater	67,291	1985	32.5	2,166,958		25	2005	40.0	1,882.26	7.5	13,817.06
215.712	Power Center Subgroup Section	63,823	1989	8.5	467,328		25	2005	16.0	3,302.66	7.5	25,220.16
215.712	Motor Control Center Subgroup Section	22,430	1985	32.5	728,875		25	2005	40.0	590.75	7.5	4,265.63
215.712	Lighting Answer (in A Circuit)	11,271	1982	8.5	62,541		25	2005	13.0	674.89	7.5	4,600.19
215.712	Motor-Driven Bus, Complete	14,554	1985	32.5	466,005		25	2005	40.0	373.85	7.5	2,803.88
215.712	Fire Protection System Complete	7,477	1985	32.5	243,003		25	2005	40.0	160.53	7.5	1,401.94
215.8	INFORMATION SYSTEMS	540,160		4.9	2,833,323				11.0	49,029.49	7.5	367,517.14
215.881	LOAD CONTROL AND METERING SYSTEM	164,815		3.5	575,916				6.4	17,481.83	7.5	131,168.69
215.706	Control Distribution System	16,340	1985	12.5	204,260		20	2005	20.0	817.00	7.5	6,127.50
215.707	Transformer	24,754	1985	12.5	308,823		20	2005	20.0	1,238.70	7.5	9,287.75
215.707	Control Distribution System	123,481	1987	0.5	61,741		20	2005	8.0	15,426.13	7.5	115,783.44
215.883	APPROXIMATE/SCADA/ACQUISITION SYSTEM	270,679		3.7	991,084				10.9	24,528.84	7.5	186,594.74
215.771	Control Distribution System	3,361	1985	32.5	109,233		20	2005	40.0	84.03	7.5	620.16
215.771	Control Distribution System	24,044	1984	3.5	84,164		20	2005	11.0	2,165.82	7.5	16,203.84
215.771	Control Distribution System	21,387	1985	1.5	32,051		20	2005	9.0	2,374.11	7.5	17,803.83
215.771	Printer	12,822	1984	3.5	42,077		20	2005	11.0	1,082.81	7.5	8,196.82
215.771	Printer	1,813	1985	1.5	2,420		20	2005	9.0	178.22	7.5	1,344.17
215.771	Display Terminal	12,022	1984	3.5	42,077		20	2005	11.0	1,082.81	7.5	8,196.82
215.771	Computer/Microprocessor	182,333	1984	3.5	673,236		20	2005	11.0	17,486.84	7.5	137,148.77

Florida Power & Light Company
Depreciation Assets
For Capital Charge Limit
Estimated Plant Date As Of 12/31/197

Account Number	Description	Estimated Plant In Service As Of 12/31/197	Usage Year	Age At Study (Years)	Age Weight (\$/Yr)	Replacement Interval (Years)	Occurrence Date (If Any)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
311	STRUCTURES AND IMPROVEMENTS	1,559,209		24.9	26,833.409				24.0	48,730.87	11.3	917,139.82
311.3	STATION BUILDINGS	1,321,408		26.5	26,032.321				25.8	26,813.81	11.3	419,390.54
311.209	TURBINE GENERATION BUILDING	1,168,119		26.3	26,692.082				25.4	23,051.23	11.3	373,148.87
311.205	Superstructure, Inc. Steel & Concrete Building Approximate (each Elev.)	382,654	1989	28.5	10,505.839			2009	40.0	8,598.35	11.5	110,013.23
311.207	Pumping System Complete	28,724	1989	28.5	818.824	25		2009	40.0	718.10	11.5	8,298.15
311.201	Pumping System Complete	57,845	1989	28.5	1,648.583	25		2009	40.0	1,448.13	11.5	16,822.44
311.202	Lighting System Complete	87,231	1989	28.5	1,031.084	20		2009	40.0	1,420.78	11.5	18,052.81
311.203	Heat Ventilation Fan	17,897	1989	28.5	504.205	15		1989	30.0	580.80	1.5	864.85
311.207	Heat Ductwork	3,123	1989	28.5	88.028	15		1989	30.0	104.10	1.5	168.15
311.260	Fire Protection Sigs Complete	18,148	1989	28.5	431.718	25		2009	40.0	378.70	11.5	4,381.05
311.260	Fire Protection Sigs Complete	118,448	1991	6.5	778.269	25		2009	18.0	6,525.89	11.5	78,312.72
311.2643	Heat	8,048	1989	28.5	143.811			2009	40.0	128.15	11.5	1,492.75
311.2648	Substructure Foundation Work	492,205	1989	28.5	13,742.843			2009	40.0	12,055.13	11.5	128,823.84
311.268	BOILER BUILDING	51,418		28.5	1,465.413				28.4	1,305.70	10.9	14,205.55
311.840	Lighting System Complete	48,808	1989	28.5	1,316.108	20		2009	40.0	1,324.70	11.4	14,084.05
311.8479	Heat Ventilation Fan	2,430	1989	28.5	68.255	15		1989	30.0	81.00	1.5	111.50
311.268	BOILER FEED PUMP BUILDING	28,379		28.5	808.772				28.0	727.18	10.5	7,803.29
311.8188	Superstructure, Inc. Steel & Concrete Roof (each Elev.)	18,448	1989	28.5	828.711			2009	40.0	481.16	11.5	8,301.23
311.8188	Lighting Sigs Complete	2,838	1989	28.5	80.883	20		2009	40.0	70.55	11.5	815.80
311.8172	Heat Ventilation Fan	2,135	1989	28.5	60.848	20		1989	30.0	70.53	11.5	808.83
311.8175	Substructure Foundation Work	2,135	1989	28.5	60.848	16		2009	40.0	83.20	11.5	811.80
311.267	FORCED DRAFT FAN BUILDING	72,483		28.5	2,098.053				28.8	1,829.50	11.1	20,382.73
311.8202	Superstructure, Inc. Steel & Concrete Roof Approximate	87,890	1989	28.5	1,548.175			2009	40.0	1,428.75	11.5	16,844.83
311.8204	Lighting Sigs Complete	2,089	1989	28.5	68.682	20		2009	40.0	51.48	11.5	591.89
311.8204	Heat Ventilation Fan	117,233	1989	28.5	1,181.84	20		2009	40.0	1,022.83	11.5	1,181.84
311.8208	Lighting Sigs Complete	4,548	1989	28.5	132.487	20		2009	40.0	118.23	11.5	1,328.59
311.8211	Heat Ventilation Fan	2,059	1989	28.5	58.682	15		1989	30.0	68.63	1.5	102.85
311.8224	Substructure Foundation Work	2,059	1989	28.5	58.682			2009	40.0	51.48	11.5	591.88
311.4	COOLING SYSTEMS	229,851		18.1	3,827.174				20.8	8,500.26	11.5	101,779.08
311.413	OPEN/SHUT COOLING WATER SYSTEM	229,851		18.1	3,827.174				20.8	8,500.26	11.5	101,779.08
311.4205	Drive Elec. Motor, Complete	8,318	1989	28.5	232.008	20		2009	40.0	207.80	11.5	2,390.85
311.4271	Piping, Flan & Bolts Or Larger	186,272	1984	13.5	2,628.172	25		2009	25.0	7,810.88	11.5	88,828.12
311.4272	Pump Complete	28,185	1989	28.5	748.558	25		2009	40.0	654.88	11.5	7,251.06
311.4275	Strainer, > 4 inch Pipe Dia	7,208	1989	28.5	201.439			2009	40.0	178.70	11.5	2,023.05
312	BOILER PLANT EQUIPMENT	45,873,103		12.0	547,137.005				13.8	3,301,541.74	5.0	16,487,303.85
312.0	SETTLEMENTS AND CONTAINERS	(24,563)		2.5	(81,408)				14.0	(1,754.50)	11.5	(20,178.75)
312.004	Vendor/Contractor Contribution	(24,563)	1989	2.5	(81,408)			2009	14.0	(1,754.50)	11.5	(20,178.75)

Purvis Power & Light Company
Depreciation Rates
For Cages Covered at Unit 2
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Vintage Year	Age At Study (Years)	Age Vintage (Years)	Replacement Interval (Years)	Quantity Date (7/94)	Quantity Date	Quantity Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Capital
a	b	c	d	e	f	g	h	i	j	k	l	m	n
312 1	STEAM GENERATING EQUIPMENT	28,798,812		10.1	290,382,862					11.7	2,451,987.74	3.7	9,075,803.34
312 121	BOILER STRUCTURE	7,528,285		10.4	78,635,234					13.9	\$465,825.10	5.9	3,177,987.72
312 0000	Chimney	410,262	1991	6.5	2,688,833	10	2001	2001	2001	10.0	41,026.20	3.5	143,588.70
312 0001	Structural Steel And Trusses	833,809	1989	28.5	23,757,867	0	2009	2009	2009	40.0	20,840.23	11.5	228,862.50
312 0002	Steel, Ladders, Cables and Handrails	167,230	1989	28.5	4,788,004	0	2009	2009	2009	40.0	4,180.73	11.5	48,078.63
312 0002	Steel, Ladders, Cables and Handrails	88,439	1989	7.5	778,253	0	2009	2009	2009	18.0	5,181.00	11.5	58,981.50
312 0002	Steel, Ladders, Cables and Handrails	26,201	1991	6.5	238,307	0	2009	2009	2009	18.0	2,011.17	11.5	23,138.42
312 0003	Boiler Power Casing	263,798	1991	7.5	2,851,185	0	2009	2009	2009	18.0	20,726.11	11.5	238,327.21
312 0004	Boiler Insulation	2,687,883	1991	6.5	18,771,880	10	2001	2001	2001	10.0	288,798.30	3.5	1,079,794.05
312 0005	Boiler Oilier Casing	1,968,789	1989	7.5	14,765,818	20	2009	2009	2009	18.0	103,825.47	11.5	1,191,828.45
312 0006	Boilerwork & Refractory	255,318	1991	7.5	2,214,885	10	2001	2001	2001	10.0	28,831.80	3.5	73,828.50
312 0006	Boilerwork & Refractory	173,947	1991	6.5	1,120,856	10	2001	2001	2001	10.0	17,284.70	3.5	60,881.45
312 0006	Hangers, Supports & Tube Guides	224,438	1989	28.5	6,305,048	0	2009	2009	2009	40.0	5,613.20	11.5	64,591.80
312 0006	Chimney Drive Assembly	26,201	1991	6.5	228,307	0	2009	2009	2009	18.0	2,011.17	11.5	23,138.42
312 122	BOILER PRESSURE PARTS	21,160,827		10.0	211,747,828					11.1	1,911,082.84	3.1	5,898,085.52
312 0005	Headier, 4 inches Or Larger	378,274	1989	28.5	10,830,308	10	1999	1999	1999	30.0	12,842.47	1.5	16,863.70
312 0005	Headier, 4 inches Or Larger	158,879	1989	7.5	1,776,583	10	2000	2000	2000	10.0	18,887.80	3.5	48,218.70
312 0005	Headier, 4 inches Or Larger	12,287	1991	6.5	78,438	10	2001	2001	2001	10.0	1,208.70	2.5	4,223.45
312 0006	Piping, 48 Under 4 inches	4,582	1979	21.5	100,074	10	2002	2002	2002	30.0	155.07	8.5	1,718.07
312 0006	Piping, 48 Under 4 inches	8,308	1989	15.5	107,874	10	2002	2002	2002	30.0	346.40	4.5	1,354.20
312 0006	Piping, 48 Under 4 inches	118,100	1991	6.5	787,850	10	2001	2001	2001	10.0	11,810.00	3.5	41,283.00
312 0007	Piping, 48 Under 4 inches Or Larger	88,704	1989	28.5	2,558,584	10	1999	1999	1999	30.0	2,880.13	1.5	4,669.20
312 0007	Piping, 48 Under 4 inches Or Larger	793,887	1991	6.5	6,084,031	10	2001	2001	2001	10.0	78,208.70	3.5	274,282.88
312 0007	Piping, 48 Under 4 inches Or Larger	107,853	1989	4.5	484,438	10	2003	2003	2003	10.0	10,785.30	5.5	58,200.15
312 0008	Valves, Special	31,816	1989	4.5	142,277	10	2003	2003	2003	10.0	3,181.80	5.5	17,288.80
312 0001	Valves, Power Operated	298,846	1991	6.5	1,408,463	10	2001	2001	2001	10.0	21,684.50	3.5	78,686.75
312 0001	Valves, Power Operated	78,083	1989	1.5	114,175	10	2006	2006	2006	10.0	7,658.50	8.5	64,679.55
312 0004	Water Valve Section	502,498	1989	28.5	14,320,053	10	1999	1999	1999	30.0	18,748.00	1.5	28,122.80
312 0004	Water Valve Section	6,201,686	1991	7.5	48,515,645	10	2000	2000	2000	10.0	620,168.00	2.5	1,508,421.50
312 0005	Economizer Section	308,132	1989	28.5	8,726,462	10	1999	1999	1999	30.0	10,211.07	1.5	16,298.80
312 0005	Boiler Drums	428,344	1989	28.5	12,482,804	10	1999	1999	1999	30.0	14,611.47	1.5	21,917.20
312 0006	Boiler Drums	198,879	1989	7.5	1,478,583	10	2000	2000	2000	10.0	18,887.80	2.5	48,218.70
312 0007	Superheater Section	471,001	1989	28.5	13,446,879	10	1999	1999	1999	30.0	18,748.00	1.5	28,122.80
312 0007	Superheater Section	5,804,828	1991	6.5	38,120,008	10	2001	2001	2001	10.0	688,462.80	2.5	2,092,818.10
312 0008	Reheater Section	840,828	1989	28.5	18,407,841	10	1999	1999	1999	30.0	18,025.87	1.5	27,551.20
312 0008	Reheater Section	873,305	1991	6.5	6,327,793	10	2001	2001	2001	10.0	87,205.80	3.5	348,778.75
312 0009	Chemical Water Purval	2,078,782	1991	6.5	16,608,083	10	2001	2001	2001	10.0	207,678.20	3.5	1,088,478.70
312 0100	Chemical Water Purval	308,429	1989	28.5	10,654,827	10	1999	1999	1999	30.0	12,227.83	1.5	18,347.45
312 0104	Insulation Piping Run 4 in or Larger	223,410	1991	6.5	1,517,165	10	2001	2001	2001	10.0	23,241.00	3.5	81,588.50
312 0104	Insulation Piping Run 4 in or Larger	43,871	1993	4.5	177,870	10	2003	2003	2003	10.0	4,297.10	5.5	24,194.05
312 2	STEAM SYSTEMS AND EQUIPMENT	1,231,712		17.6	21,546,831					17.6	770,387.26	5.3	371,237.81
312 201	MAIN STEAM PIPING	268,220		15.9	6,348,821					14.2	28,628.34	3.7	504,107.50
312 1205	Piping, Run 4 inches Or Larger	115,082	1989	28.5	2,849,267	10	1999	1999	1999	30.0	4,522.07	1.5	8,733.10
312 1206	Valves, Power Operated	42,343	1989	28.5	1,235,278	10	1999	1999	1999	30.0	1,444.77	1.5	2,487.15
312 1206	Valves, Power Operated	26,840	1996	1.5	53,738	10	2006	2006	2006	10.0	3,580.40	8.5	30,423.40
312 1270	Insulation Equipment	28,732	1991	6.5	228,291	10	2001	2001	2001	10.0	3,873.70	3.5	13,807.80
312 1272	Insulation Piping Run 4 in or Larger	145,274	1991	6.5	844,281	10	2001	2001	2001	10.0	14,527.40	3.5	52,848.50

SC-0014 V

Est. Capital Recovery Data -

2008

Florida Power & Light Company
Depreciation Rates
For Cipe Charge Line 2
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service At 12/31/07	Vintage Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Data (Years)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
***** MAINT FEEDWATER PUMP SYSTEM *****												
312 3203	Condensate Return System	2,735	1989	20.5	77.948	20		2009	40.0	68.39	11.5	786.31
312 3204	Dist. Elec. Motor, Stationary Assy	242,440	1983	14.5	3,029.880	20		2003	20.0	12,172.00	8.5	68,546.00
312 3205	Dist. Electric Motor, Stationary Assy	242,440	1983	14.5	3,029.880	20		2003	20.0	12,172.00	8.5	68,546.00
312 3206	Pump Flushing Assy	55,852	1989	20.5	1,594.832	25		2009	40.0	1,367.80	11.5	16,088.20
312 3207	Pump Flushing Assy	28,623	1982	26.5	150.877	25		2009	17.0	1,827.82	11.5	18,244.67
312 3208	Pump Flushing Assy	21,120	1984	24.5	73.820	25		2009	16.0	1,408.00	11.5	16,182.00
312 3209	Pump Stationary Assy	60,175	1989	20.5	1,714.599	25		2009	40.0	1,504.36	11.5	17,204.31
312 3210	Dist. Electric Motor, Stationary Assy	18,147	1989	20.5	145.690	25		2009	40.0	478.88	11.5	5,004.79
312 3211	Coupling, Hydraulic, Stationary Assy	101,088	1989	20.5	2,881.008	25		2009	40.0	2,527.20	11.5	28,382.80
312 3212	Coupling, Hydraulic, Stationary Assy	101,088	1989	20.5	2,881.008	25		2009	40.0	2,527.20	11.5	28,382.80
312 3213	Shaft Assembly	10,547	1989	20.5	311.819	25		2009	40.0	273.53	11.5	3,145.54
312 3214	Shaft Coupler	10,547	1989	20.5	311.819	25		2009	40.0	273.53	11.5	3,145.54
312 3215	Hydraulic Coupling Center	4,128	1989	20.5	117.591	25		2009	40.0	102.15	11.5	1,186.23
312 3216	Coupling Or Shaft	2,884	1991	8.5	25.899	0		2009	18.0	271.53	11.5	2,545.33
***** HEATER VENTS AND DRAIN SYSTEM *****												
312 3217	HEATER VENTS AND DRAIN SYSTEM	813,796		14.4	7,404.110				32.5	22,881.88	11.5	263,128.10
312 3201	Piping, All Under 4 inches	173,289	1989	20.5	4,837.853	0		2009	40.0	4,231.45	11.5	49,811.68
312 3201	Piping, All Under 4 inches	3,883	1976	21.5	61.255	0		2009	33.0	120.09	11.5	1,381.05
312 3201	Piping, All Under 4 inches	223,804	1991	8.5	2,154.726	0		2009	18.0	17,285.11	11.5	208,874.79
312 3210	Insulation Equipment	3,584	1991	8.5	25.899	29		2009	18.0	273.53	11.5	2,545.33
312 3213	Pump Complete	3,291	1989	20.5	82.654	25		2009	40.0	81.28	11.5	894.88
312 3214	Dist. Elec. Motor, Complete	8,336	1989	20.5	157.778	25		2009	40.0	136.40	11.5	1,581.60
***** CHEMICAL FEED SYSTEM *****												
312 3208	CHEMICAL FEED SYSTEM	14,847		20.5	423.149				40.0	371.19	11.5	4,268.52
312 3204	Piping, All Under 4 inches	5,493	1989	20.5	158.591	0		2009	40.0	137.33	11.5	1,575.24
312 3208	Pump, Chemical Feed Hot Water	8,354	1989	20.5	206.589	25		2009	40.0	233.85	11.5	2,689.29
***** CONDENSATE TRANSFER SYSTEM *****												
312 3200	CONDENSATE TRANSFER SYSTEM	28,970		20.5	1,024.006				40.0	884.26	11.5	10,238.88
312 3449	Dist. Elec. Motor, Complete	1,048	1989	20.5	29.866	20		2009	40.0	26.20	11.5	301.20
312 3482	Piping, Run & Insects Or Larger	17,208	1989	20.5	490.571	20		2009	40.0	428.15	11.5	4,848.73
312 3483	Pump Complete	907	1989	20.5	24.425	20		2009	40.0	21.43	11.5	248.39
312 3485	Test	18,819	1989	20.5	479.342	0		2009	40.0	428.48	11.5	4,838.48
***** WATER SAMPLING AND ANALYZING SYSTEM *****												
312 3802	WATER SAMPLING AND ANALYZING SYSTEM	81,880		8.1	281.864				16.5	3,123.41	11.5	38,818.21
312 3814	Analyzer	14,538	1982	8.5	78.805	20		2009	17.0	885.24	11.5	9,833.21
312 3814	Analyzer	28,448	1982	8.5	133.421	20		2009	16.0	1,833.06	11.5	21,183.22
312 3818	Analyzer, Hydrogen	7,472	1991	8.5	48.508	20		2009	18.0	415.11	11.5	4,779.78
***** BOWLER AUTOLUARY SYSTEMS *****												
312 4	BOWLER AUTOLUARY SYSTEMS	10,808,091		12.7	134,731.224				18.0	590,808.47	8.5	5,034,684.43
***** ASPHALT/THOPEAL AIR SYSTEM *****												
312 421	ASPHALT/THOPEAL AIR SYSTEM	44,622		28.5	1,208.878				30.0	1,484.06	1.5	2,228.10
312 4225	Piping, All Under 4 inches	22,281	1989	28.5	634.438	20		1999	30.0	742.03	1.5	1,113.05
312 4226	Piping, Run & Insects Or Larger	22,281	1989	28.5	634.438	20		1999	30.0	742.03	1.5	1,113.05
***** BOWLER DUCTS *****												
312 422	BOWLER DUCTS	2,887,820		10.8	28,675.545				17.8	205,171.05	8.3	1,822,814.59
312 4243	Ductwork Transition And Outer Casing	142,857	1989	28.5	4,071.425	0		2009	40.0	2,521.42	11.5	41,071.39

Florida Power & Light Company
Depreciation Rates
For CIPR Contract Unit 2
Estimated Plant Data As Of 12/15/07

Account Number	Description	Estimated Plant Balance At 12/31/07	Vintage Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Quantity (ft. lbs.)	Current Date	Calculated Date	Average Service Life	Annual Amount	Average Remaining Life	Proposed Unrecovered Capital
312 4243	Outdoor Irrigation And Other Caring	2,111,749	1997	6.5	13,726,262	0	2009	18.0	112,219.20	11.5	1,346,172.33	11.5	1,346,172.33
312 4244	Ar Heater Outdoor Duct To Ventilation	482,187	1999	7.5	3,697,478	0	2009	10.0	48,218.70	2.5	123,048.26	2.5	123,048.26
312 4245	Ar Heater Outdoor Duct To Duct Collector	319,575	1999	4.5	1,424,686	15	2009	16.0	18,795.94	11.5	227,528.29	11.5	227,528.29
312 4246	Economizer Outdoor Duct	408,620	1999	20.5	13,355,841	0	2009	40.0	11,733.65	11.5	154,729.89	11.5	154,729.89
312 4249	Analyzer, Combustion/Flue Gas	5,361	1999	20.5	152,504	20	2009	40.0	123.79	11.5	1,528.41	11.5	1,528.41
312 4250	Analyzer, Combustion/Flue Gas	19,155	1999	4.5	86,156	20	2009	16.0	1,167.16	11.5	13,767.68	11.5	13,767.68
312 4251	Duct Collector Outdoor Duct	111,121	1999	20.5	3,168,849	0	2009	40.0	2,778.03	11.5	31,847.29	11.5	31,847.29
312 423	AIR HEATER	1,405,885	117	117	17,002,471	0	2007	11.9	121,298.47	4.0	480,077.80	4.0	480,077.80
312 4291	Irrigation Equipment	342,778	1997	6.5	2,215,057	0	2007	10.0	34,077.80	3.5	119,272.30	3.5	119,272.30
312 4292	Structural Support	47,560	1999	20.5	1,305,175	0	2009	40.0	1,199.79	11.5	13,679.83	11.5	13,679.83
312 4294	Heater Burnstack/Brass	200,377	1997	10.5	2,103,899	8	2009	16.0	12,523.96	5.5	68,679.59	5.5	68,679.59
312 4294	Heater Burnstack/Brass	179,645	1997	6.5	1,167,893	8	1999	8.0	22,483.63	1.5	23,082.44	1.5	23,082.44
312 4294	Heater Burnstack/Brass	195,095	1994	3.5	682,838	8	2002	8.0	24,387.00	4.5	109,141.50	4.5	109,141.50
312 4296	Apn Burnstack Cleaning Equipment	48,294	1977	20.5	888,412	0	2009	32.0	1,509.25	11.5	17,344.88	11.5	17,344.88
312 4298	Apn Burnstack Cleaning Equipment	165,442	1993	4.5	744,489	10	2003	10.0	16,544.20	5.5	80,092.10	5.5	80,092.10
312 4299	Riser, Ar Heater	217,371	1999	20.5	6,165,074	0	1999	30.0	7,245.70	1.5	16,898.59	1.5	16,898.59
312 4299	Burner Assembly, Burner	64,343	1999	20.5	1,548,779	0	2009	40.0	1,304.56	11.5	16,823.61	11.5	16,823.61
312 424	FORCED DRAFT FAN	643,809	119	119	8,968,022	0	2009	21.9	28,351.67	10.1	287,054.10	10.1	287,054.10
312 4428	Duct, Elec, Motor, Compens	81,029	1979	18.5	1,498,801	20	1999	20.0	4,081.20	1.5	6,076.55	1.5	6,076.55
312 4427	Duct, Elec, Motor, Rotating Assy	7,989	1999	20.5	227,117	20	2009	40.0	199.23	11.5	2,291.09	11.5	2,291.09
312 4427	Duct, Elec, Motor, Rotating Assy	6,306	1999	4.5	28,737	20	2009	16.0	309.13	11.5	4,599.94	11.5	4,599.94
312 4428	Duct, Electric Motor, Rotating Assy	7,599	1999	20.5	227,117	20	2009	40.0	199.23	11.5	2,291.09	11.5	2,291.09
312 4428	Duct, Electric Motor, Rotating Assy	8,306	1993	4.5	28,737	20	2009	16.0	309.13	11.5	4,599.94	11.5	4,599.94
312 4429	Feedwater, Rotating Assy	177,546	1999	7.5	1,331,698	25	2009	18.0	8,344.63	11.5	107,462.05	11.5	107,462.05
312 4431	Feedwater, Rotating Assy	177,546	1999	7.5	1,331,698	25	2009	18.0	8,344.63	11.5	107,462.05	11.5	107,462.05
312 4431	Feedwater, Rotating Assy	13,498	1999	20.5	384,883	0	2009	40.0	337.49	11.5	3,890.89	11.5	3,890.89
312 4440	Dumper Drive Assembly	18,727	1999	20.5	602,503	20	2009	40.0	493.43	11.5	6,674.39	11.5	6,674.39
312 4441	Dumper Drive Assembly	28,805	1999	20.5	843,771	20	2009	40.0	740.15	11.5	8,511.73	11.5	8,511.73
312 4442	Forward Draft Fan Unit Duct	18,727	1999	20.5	602,503	0	2009	40.0	493.43	11.5	6,674.39	11.5	6,674.39
312 4442	Hydraulic Coupling Control	1,284	1999	20.5	36,894	20	2009	40.0	32.10	11.5	369.15	11.5	369.15
312 4448	Coupling, Hydraulic, Stationary Assy	5,779	1999	20.5	164,670	0	2009	40.0	144.40	11.5	1,690.80	11.5	1,690.80
312 4447	Coupling, Hydraulic, Rotating Assy	8,779	1999	20.5	164,670	0	2009	40.0	144.40	11.5	1,690.80	11.5	1,690.80
312 4451	Unit Or System	18,727	1999	20.5	602,503	25	2009	40.0	493.43	11.5	6,674.39	11.5	6,674.39
312 4452	Combustion/Flue Gas	18,727	1999	20.5	602,503	20	2009	40.0	493.43	11.5	6,674.39	11.5	6,674.39
312 4452	Combustion/Flue Gas	2,729	1979	21.5	68,899	20	2004	23.0	63.05	11.5	664.53	11.5	664.53
312 4453	Vibration Analysis System	41,553	1999	8.5	260,854	20	2009	21.0	1,959.67	11.5	22,838.17	11.5	22,838.17
312 427	SOOT BLOWER SYSTEM	398,000	23.2	23.2	6,590,698	0	2009	21.5	17,597.39	2.9	51,481.53	2.9	51,481.53
312 4800	Control Panel	8,484	1999	11.5	109,098	10	2009	20.0	474.20	8.5	4,030.79	8.5	4,030.79
312 4801	Combustion/Flue Gas	21,027	1999	11.5	241,811	10	2009	20.0	1,051.20	8.5	6,036.49	8.5	6,036.49
312 4802	Piping, Ar Under 4 Inches	28,709	1999	20.5	818,171	10	1999	20.0	606.87	1.5	1,435.30	1.5	1,435.30
312 4803	Piping, Flue 4 Inches Or Larger	63,152	1999	20.5	1,795,141	10	1999	20.0	2,106.07	1.5	3,167.80	1.5	3,167.80
312 4803	Refractable Steel Shovel Ar Flue, By Vent	165,186	1999	20.5	6,503,143	10	1999	20.0	6,508.60	1.5	9,759.80	1.5	9,759.80
312 4813	Irrigation Piping Flue 4 In or Larger	69,033	1991	6.5	448,715	10	2001	10.0	6,803.30	3.5	24,191.55	3.5	24,191.55
312 428	CHIEFMAN, WASH SYSTEM	120,092	20.5	20.5	3,422,522	0	2009	20.0	4,003.67	1.5	6,004.80	1.5	6,004.80
312 4837	Piping, Ar Under 4 Inches	61,764	1999	20.5	1,790,274	20	1999	20.0	2,098.80	1.5	3,098.20	1.5	3,098.20
312 4840	Flue	58,326	1999	20.5	1,692,343	20	1999	20.0	1,944.27	1.5	2,916.49	1.5	2,916.49
312 429	BOKEN CONTROL SYSTEM	2,179,795	10.5	10.5	22,842,079	0	2009	20.0	109,807.79	11.5	1,348,543.08	11.5	1,348,543.08

Florida Power & Light Company
Depreciation Rates
For Capital Assets Life 2
Estimated Plant Data As of 12/31/07

Account Number	Description	Estimated Plant in Service At 12/31/07	Age At Study Year	Age Weight (Years)	Regulation Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Average Annual Accrual	Average Remaining Life	Projected Unrecovered Cost
a	b	c	d	e	f	g	h	i	j	k	l
312 4602	Control System Approximate	16,655	1991	0.5	100,230	20	2009	18.0	825.29	11.5	10,540.59
312 4603	Control Panel	157,567	1999	20.5	4,491,230	20	2009	40.0	2,339.69	11.5	45,398.20
312 4603	Control Panel	153,204	1991	0.5	1,150,829	20	2009	18.0	10,179.20	11.5	117,547.35
312 4606	Control Processor	168,549	1991	0.5	1,002,569	20	2009	18.0	9,252.77	11.5	106,426.31
312 4607	Control Processor	149,471	1991	0.5	4,871,592	20	2009	18.0	41,637.29	11.5	478,628.68
312 4610	Control Panel	90,829	1991	0.5	649,529	20	2009	18.0	5,351.91	11.5	32,342.52
312 4611	Control Processor	225,755	1999	20.5	8,718,018	20	2009	40.0	5,883.88	11.5	67,776.36
312 4611	Control Processor	3,891	1993	17.5	47,918	20	2009	40.0	164.05	2.5	446.13
312 4611	Control Processor	4,307	1999	0.5	37,200	20	2009	20.0	219.35	11.5	2,522.52
312 4611	Control Processor	558,287	1991	0.5	2,624,866	20	2009	18.0	21,015.94	11.5	206,882.36
312 4911	LANE SALINITY SYSTEM	61,091	1999	27.0	1,698,659	20	2009	29.4	2,079.74	2.2	4,472.26
312 4908	Data Elec. Meter, Complete	2,800	1999	0.5	27,075	20	2009	21.0	126.71	11.5	1,360.71
312 4901	Piping, All Under 4 inches	24,467	1999	20.5	687,025	20	1999	20.0	815.23	1.5	1,227.89
312 4906	Agitator	10,482	1999	20.5	298,737	20	1999	20.0	546.40	1.5	524.70
312 4907	Test, Slurry Mixing	11,646	1999	20.5	231,911	20	1999	20.0	268.20	1.5	382.20
312 4908	Test Slurry Service	11,646	1999	20.5	231,911	20	1999	20.0	268.20	1.5	382.20
312 4912	SCOTDUST COLLECTOR SYSTEM	625,694	1999	11.2	16,281,023	20	2009	20.4	48,294.11	11.5	622,032.12
312 4720	Ductwork, With Insulation	41,232	1999	20.5	1,175,112	0	2009	40.0	1,020.80	11.5	11,504.79
312 4720	Ductwork, With Insulation	728,239	1991	0.5	4,739,544	0	2009	18.0	40,487.22	11.5	465,263.81
312 4723	Piping, Run 4 inches Or Larger	24,524	1999	20.5	698,594	0	2009	40.0	615.10	11.5	7,002.81
312 4727	Cyclone Separator	15,220	1999	20.5	424,198	20	2009	40.0	2,362.86	11.5	4,360.28
312 4728	Cyclone Separator	80,852	1999	20.5	2,298,592	25	2009	40.0	2,016.20	11.5	23,167.45
312 4729	Heater	15,220	1999	20.5	424,198	25	2009	40.0	390.88	11.5	4,360.28
312 4729	Cyclone Separator	20,577	1999	20.5	586,445	25	2009	40.0	594.43	11.5	5,915.89
312 4734	STACK	696,717	1999	15.4	13,596,444	20	2009	18.5	47,911.40	8.1	426,861.25
312 4735	Lighting System Complete	14,814	1999	20.5	422,168	20	2009	40.0	270.26	11.5	4,298.83
312 4736	Ladder And Platforms	29,828	1999	20.5	644,598	0	2009	40.0	740.79	11.5	8,518.85
312 4736	Ladder And Platforms	12,842	1999	17.5	254,809	0	2009	29.0	442.97	11.5	5,094.16
312 4801	Substructure Foundation Work	93,107	1999	20.5	2,599,000	0	2009	40.0	2,252.89	11.5	25,905.79
312 4802	Substructure Foundation Work	942,882	1999	20.5	4,644,132	0	2009	40.0	4,037.80	11.5	46,948.79
312 4804	Emission Monitoring Analyzer	28,799	1978	19.5	521,742	10	1999	20.0	1,337.80	0.5	698.92
312 4805	Emission Monitoring Analyzer	181,387	1994	3.5	650,555	10	2004	10.0	16,158.70	0.5	118,021.35
312 4805	Emission Monitoring Analyzer	88,893	1999	20.5	2,533,199	0	2009	40.0	2,222.09	11.5	25,593.86
312 4811	Analyzer, Density	17,837	1978	19.5	347,822	20	1999	20.0	891.85	0.5	446.53
312 4812	Control Processor	62,395	1994	3.5	217,078	20	2009	15.0	4,133.87	11.5	47,557.17
312 4812	Control Processor	168,302	1994	3.5	687,587	20	2009	15.0	13,298.80	11.5	152,799.20
312 447	COOLING WATER SYSTEM	246,446	1999	27.6	6,961,396	20	2009	28.2	6,871.42	8.2	63,947.22
312 5070	Control Processor	24,320	1978	19.5	472,555	20	1999	20.0	1,216.15	0.5	607.39
312 5071	Drive Elec. Motor, Complete	4,578	1999	20.5	120,473	20	2009	40.0	1,316.19	11.5	1,316.19
312 5073	Heat Exchanger, Steel	28,829	1999	20.5	1,135,412	25	2009	40.0	995.98	11.5	11,453.71
312 5073	Heat Exchanger, Tube Bundle	28,829	1999	20.5	1,135,412	25	2009	40.0	995.98	11.5	11,453.71
312 5077	Pump, Run 4 inches Or Larger	118,740	1999	20.5	3,412,590	0	2009	40.0	2,983.50	11.5	34,425.25
312 5078	Pump Complete	6,322	1999	20.5	180,177	20	1999	20.0	210.73	1.5	316.19
312 5081	Test	421	1999	20.5	14,849	0	2009	40.0	13.03	11.5	148.79
312 5083	Valve, Power Operated	13,304	1999	20.5	279,164	0	2009	40.0	322.80	11.5	3,824.80
312 3	FUEL SUPPLY SYSTEMS	428,877	1999	21.8	8,318,183	20	2009	27.8	15,235.06	11.1	170,202.10

Florida Power & Light Company
Depreciation Rates
For Class Categories Unit 2
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance At 12/31/07	Weighted Average Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Current Date (of Reg.)	Current Date	Average Service Life	Annual Account	Average Remaining Life	Projected Unrecovered Capital
212 821	HEAVY OIL SUPPLY SYSTEM	378,156		22.0	8,227,179				28.0	13,526.86	11.5	153,508.68
212 8137	Dist. Elec. Meter Complete	26,782	1989	28.5	793,287	20		2008	40.0	689.55	11.5	7,888.83
212 8142	Foundation	12,405	1989	28.5	353,543	0		2008	40.0	210.13	11.5	2,586.44
212 8147	Piping, All Under 4 inches	11,538	1983	4.5	81,021	0		2009	18.0	706.63	11.5	8,148.19
212 8148	Piping, Run 4 inches Or Larger	80,475	1989	28.5	2,678,538	0		2009	40.0	2,281.88	11.5	26,071.96
212 8149	Pump Complete	34,816	1989	28.5	982,250	25		2009	40.0	875.40	11.5	10,500.80
212 8152	Strainer, 4 inch Pipe Size	8,402	1989	28.5	287,957	0		2009	40.0	228.05	11.5	2,703.08
212 8153	Valve	48,473	1989	28.5	1,381,481	0		2009	40.0	1,211.83	11.5	13,505.89
212 8154	Transmission, Major	22,565	1985	2.5	57,403	20		2009	14.0	1,641.79	11.5	18,882.54
212 8157	Valve, Power Operated	18,037	1989	28.5	542,503	0		2009	40.0	475.83	11.5	5,473.14
212 8157	Valve, Power Operated	7,100	1985	3.5	17,800	0		2009	14.0	911.43	11.5	8,881.43
212 8159	Insulating Enclosure	12,404	1989	28.5	353,514	0		2009	40.0	310.10	11.5	3,588.15
212 8160	Insulation Piping Run 4 in or Larger	24,802	1,889	28.5	702,872	0		2009	40.0	814.80	11.5	7,057.20
212 8162	Motor, Major	86,287	1983	4.5	288,792	20		2008	18.0	3,795.44	11.5	42,812.83
212 822	OAS FUEL SUPPLY SYSTEM	47,771		20.8	991,004				28.4	1,808.10	8.1	14,842.42
212 8180	Foundation	1,586	1989	28.5	45,201	0		2009	40.0	38.65	11.5	452.88
212 8182	Motor, Minor Instrument	24,823	1984	13.5	332,141	20		2004	20.0	1,230.15	8.5	7,265.88
212 8184	Piping, Run 4 inches Or Larger	11,882	1989	28.5	332,287	0		2009	40.0	291.55	11.5	3,302.83
212 8200	Insulation Piping Run 4 in or Larger	8,870	1989	28.5	281,235	0		2009	40.0	248.75	11.5	2,837.83
212 8	FUEL STORAGE SYSTEMS	1,428,589		18.5	27,888,743				20.8	46,818.32	11.4	528,443.35
212 821	HEAVY OIL STORAGE SYSTEM	1,278,464		18.2	23,570,871				20.8	40,086.78	11.5	481,138.53
212 7217	Piping, Run 4 inches Or Larger	57,111	1989	28.5	1,627,594	0		2009	40.0	1,427.79	11.5	16,419.41
212 7219	Valve, Power Operated	17,133	1989	28.5	488,201	0		2009	40.0	428.33	11.5	4,825.24
212 7280	Insulation Piping Run 4 in or Larger	16,723	1989	28.5	488,108	20		2009	40.0	388.08	11.5	4,505.28
212 7281	Oil Burner Drum, 56 Or	158,348	1979	18.5	3,051,002	15		2009	20.0	8,208.27	11.5	72,546.87
212 7282	Drum, Complete	846,239	1979	18.5	17,500,422	15		2009	20.0	21,541.30	11.5	262,724.85
212 823	OAS FIBROUS SYSTEM	207,742		20.8	4,328,888				20.7	8,739.48	10.9	73,817.56
212 7287	Concentration System	20,582	1985	12.5	257,275	20		2005	20.0	1,628.10	7.5	7,718.25
212 7300	Piping, Run 4 inches Or Larger	80,885	1989	28.5	1,738,308	0		2009	40.0	1,524.88	11.5	17,528.88
212 7304	Gas Burner Drum, 56 Or	128,165	1979	18.5	2,334,023	0		2009	20.0	4,295.80	11.5	48,383.25
212 823	LIGHT OIL FIBROUS SYSTEM	2,403		28.5	66,486				40.0	60.08	11.5	690.80
212 7325	Symbol, CM	2,403	1989	28.5	66,476	0		2009	40.0	60.08	11.5	690.86
214	TURBOGENERATOR UNITS	10,811,025		24.9	271,544,016				32.0	331,131.28	10.3	3,316,487.29
214 1	TURBINE GENERATOR PEDIESTAL	128,174		28.5	2,880,809				40.0	3,404.35	11.5	38,150.03
214 171	TURBINE GENERATOR CONCRETE PEDIESTAL	128,174		28.5	2,880,809				40.0	3,404.35	11.5	38,150.03
214 0506	Concrete Pedestal	128,174	1960	28.5	3,680,959	0		2009	40.0	3,404.35	11.5	38,150.03
214 2	TURBINE GENERATOR SYSTEMS	5,087,457		26.7	126,830,035				38.3	140,146.15	11.3	1,882,046.00

Florida Power & Light Company
Depreciation Rates
For Capital Assets (Unit 2)
Estimated Plant Data As Of 12/31/08

Account Number	Description	Estimated Plant In Service Balance As 12/31/08	Vintage Year	Age At Study (Years)	Age Weight (1/Year)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Physical Unrecovered Capital
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
314.271	STEAM TURBINE	3,448,870		27.3	54,204.801				37.3	82,457.11	11.2	1,034,772.20
314.1038	Steam Turbine	398,017	1989	28.5	11,296.495	0		2009	40.0	8,800.43	11.5	113,844.89
314.1039	Boiling Assembly, Nuclear	41,757	1989	28.5	1,190,275	0		2009	40.0	1,043.83	11.5	12,202.14
314.1040	Boiling Assembly, Thermal	20,205	1989	28.5	575,843	0		2009	40.0	508.13	11.5	8,808.94
314.1041	High Pressure Spindle Or Shaft	198,681	1989	28.5	5,882.409	0		2009	40.0	4,887.23	11.5	57,125.79
314.1042	High Pressure Turbine Wheel	68,004	1989	28.5	2,821,814	20		2009	40.0	2,475.10	11.5	28,483.85
314.1043	High Pressure Diaphragm	68,004	1989	28.5	2,821,814	20		2009	40.0	2,475.10	11.5	28,483.85
314.1044	High Pressure Turbine Shaft	181,638	1989	28.5	4,808,712	20		2009	40.0	4,040.98	11.5	48,471.21
314.1045	High Pressure Turbine	30,885	1989	28.5	1,017,361	0		2009	40.0	882.28	11.5	10,282.31
314.1046	Generator Assembly	68,003	1989	28.5	1,881,008	0		2009	40.0	1,650.08	11.5	18,875.86
314.1047	Generator Assembly With Fan	7,408	1989	28.5	211,128	0		2009	40.0	185.20	11.5	2,125.80
314.1048	Coupling Complete With Fan	36,083	1989	28.5	1,113,288	0		2009	40.0	978.56	11.5	11,238.81
314.1049	Intermediate Pressure Turbine	78,778	1989	28.5	2,168,172	20		2009	40.0	1,918.45	11.5	22,075.88
314.1050	Intermediate Pressure Case	163,587	1989	28.5	4,318,275	20		2009	40.0	3,838.82	11.5	44,147.64
314.1051	High Pressure Turbine Shaft	163,587	1989	28.5	4,318,275	20		2009	40.0	3,838.82	11.5	44,147.64
314.1052	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1053	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1054	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1055	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1056	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1057	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1058	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1059	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1060	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1061	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1062	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1063	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1064	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1065	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1066	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1067	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1068	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1069	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1070	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1071	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1072	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1073	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1074	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1075	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1076	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1077	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1078	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1079	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1080	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1081	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1082	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1083	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1084	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1085	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1086	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1087	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1088	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1089	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1090	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1091	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1092	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1093	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1094	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1095	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1096	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1097	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1098	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1099	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1100	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1101	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1102	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1103	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1104	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1105	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1106	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1107	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1108	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1109	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1110	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1111	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1112	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1113	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1114	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1115	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1116	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1117	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1118	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1119	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1120	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1121	High Pressure Turbine Diaphragm	347,523	1989	28.5	8,904,408	20		2009	40.0	8,088.08	11.5	98,972.86
314.1122	High Pressure Turbine Wheel	172,782	1989	28.5	4,882,217	20		2009	40.0	4,344.05	11.5	48,858.58
314.1123	High Pressure Turbine Shaft	172,782	1989	28.5	4,882,217	20		2009				

SCHEMATIC

Florida Power & Light Company
Depreciation Rates
For Capital Assets Unit 2
Estimated Plant Data As Of 12/31/2007

Est. Capital Recovery Data -

2008

Account Number	Description	Estimated Plant In Service Balance As 12/31/2007	Vintage Year	Age At Study (Years)	Age Weight (Years)	Requirement Interval (Years)	Overhaul Date (Years)	Capital Cost Date	Average Service Life	Annual Average	Average Remaining Life	Projected Unrecovered Capital
214 4208	Auxiliary Heat	3,514	1989	20.5	101.809	30	1989	2009	20.0	118.13	1.5	178.70
214 4208	Auxiliary Heat	3,803	1979	27.5	98.083	30	2000	2000	20.0	120.10	2.5	202.25
214 4208	Condensate Return System	511	1989	20.5	14.584	20	2009	2009	40.0	12.78	11.5	148.81
214 307	CONDENSER COOLING WATER DISCH. STRUCT	61,531	20.5	1,750.804					20.8	1,544.10	11.3	17,504.39
214 4279	Foundation	20,045	1989	20.5	898.283	0	2009	2009	40.0	751.15	11.5	8,837.84
214 4281	Discharge Concrete Structure	20,798	1989	20.5	877.408	0	2009	2009	40.0	768.70	11.5	8,851.55
214 4282	Ship Lugs, Complete	698	1989	20.5	18.883	10	1989	1989	20.0	23.27	1.5	34.89
214 308	COOLING WATER TUNNEL/CONDUIT SYSTEM	417,217	27.5	11,485.129					27.0	11,275.56	11.5	129,888.82
214 4117	Foundation	101,202	1989	20.5	2,681.682	0	2009	2009	40.0	2,531.30	11.5	28,108.85
214 4119	Water, Power Operated	3,181	1985	22.5	102.733	25	2009	2009	44.0	71.64	11.5	828.17
214 4119	Water, Power Operated	3,832	1989	20.5	108.212	25	2009	2009	40.0	98.80	11.5	1,071.70
214 4119	Water, Power Operated	18,415	1985	1.5	24.623	25	2009	2009	13.0	1,262.68	11.5	14,520.99
214 4120	Condenser Heat Conduits	22,941	1989	20.5	682.319	0	2009	2009	40.0	598.53	11.5	6,883.04
214 4121	Condenser Discharge Conduits	288,819	1989	20.5	7,653.518	0	2009	2009	40.0	8,715.40	11.5	77,227.10
214 309	INTAKE SCREEN SYSTEM	123,312	21.7	2,888.383					29.8	4,488.87	10.5	47,580.40
214 4134	Drive, Elec, Motor, Complete	1,509	1989	20.5	54.407	20	2009	2009	40.0	47.75	11.5	548.44
214 4139	Turbine House	21,213	1980	7.5	628.088	30	2009	2009	18.0	1,116.47	11.5	12,838.45
214 4139	Turbine House (Electricity)	28,714	1981	10.5	628.781	25	2009	2009	25.0	1,548.58	8.5	13,882.78
214 4140	Turbine Generator Assembly	58,132	1989	20.5	1,871.382	25	2009	2009	40.0	1,578.30	11.5	18,880.45
214 4141	Turbine Generator Assembly	1,135	1989	20.5	32.083	25	2009	2009	40.0	28.13	11.5	323.44
214 4142	Stationary Screen Pumps	11,344	1989	20.5	323.504	25	2009	2009	40.0	281.80	11.5	3,281.40
214 4143	Turbine Generator	3,875	1989	20.5	110.408	0	2009	2009	40.0	98.88	11.5	1,114.08
214 310	SCREEN WASH SYSTEM	48,134	20.4	1,311.883					29.8	1,105.17	11.5	13,294.37
214 4184	Drive, Elec, Motor, Complete	2,884	1989	20.5	72.074	20	2009	2009	40.0	64.19	11.5	737.15
214 4185	Piping, All Under 4 Inches	10,779	1989	20.5	307.118	20	2009	2009	40.0	298.40	11.5	3,098.10
214 4186	Piping, Flare 4 Inches Or Larger	20,970	1989	20.5	608.805	20	2009	2009	40.0	622.75	11.5	6,571.83
214 4187	Pump Complete	8,007	1989	20.5	258.125	20	2009	2009	40.0	228.43	11.5	2,603.69
214 4187	Pump Complete	2,837	1979	27.5	77.243	20	2009	2009	20.0	72.49	11.5	823.80
214 371	CONDENSER	2,021,587	19.9	48,208.887					28.0	72,312.71	8.0	682,941.95
214 3335	Condensate Return System	18,955	1989	20.5	540.218	20	2009	2009	40.0	473.88	11.5	5,460.56
214 3340	Condenser Section Break/Casting	201,162	1989	20.5	11,548.111	0	2009	2009	40.0	9,778.05	11.5	112,489.08
214 3341	Tube Supports	28,187	1989	20.5	1,021.350	0	2009	2009	40.0	894.68	11.5	10,403.78
214 3342	Tubing, In A Water Box	1,442,285	1981	10.5	23,797,703	25	2009	2009	25.0	57,881.40	8.5	680,278.80
214 3343	Tube Sheet	40,485	1989	20.5	1,154.108	0	2009	2009	40.0	1,012.38	11.5	11,642.31
214 3344	Water Box	25,848	1989	20.5	778.698	0	2009	2009	40.0	648.20	11.5	7,431.30
214 3345	Water Box	12,082	1989	20.5	343.787	0	2009	2009	40.0	281.55	11.5	3,487.83
214 3346	Piping, Flare 4 Inches Or Larger	18,905	1989	20.5	540.218	25	2004	2004	25.0	541.57	8.5	3,202.31
214 3348	Condenser Heat Assy (Diaphragm Study)	8,616	1989	20.5	245.566	20	1989	1989	28.7	287.20	1.5	420.80
214 3349	Cathodic Protection Equipment	28,802	1989	20.5	788.272	20	2009	2009	40.0	674.80	11.5	7,780.20
214 372	CONDENSER AIR REMOVAL SYSTEM	71,683	24.8	1,780.284					33.2	2,158.54	11.5	24,804.80
214 3273	Piping, Flare 4 Inches Or Larger	55,500	1989	20.5	1,833.480	0	2009	2009	40.0	1,380.00	11.5	15,872.50
214 3278	Stationary Air	4,182	1989	20.5	118.187	0	2009	2009	40.0	104.85	11.5	1,202.33
214 3281	Station Air Ejector Assy	11,541	1981	8.5	77.817	0	2009	2009	18.0	683.58	11.5	7,827.87
214 374	CONDENSATE PUMP SYSTEM	68,272	28.5	1,945.752					40.0	1,708.80	11.5	19,629.23

Purified Water & Light Carrier
Deposition Rates
For Caps Containers Line 2
Estimated Plant Data as of 12/31/87

Account Number	Description	Estimated Plant to Service Balance At 12/31/87 a	Vintage Year b	Age At Time Of Study (Years) c	Age Weight (Years) d	Replacement Interval (Years) e	Current Cost (if Reg.) f	Current Cost Date g	Average Service Life h	Annual Accrual i	Average Remaining Life j	Proposed Unrecovered Capital k
314 5005	Purging, All Under 4 inches	147,268	1981	8.5	967,249	30		2008	18.0	8,181.81	11.5	84,088.53
314 485	TURBINE OIL/LAN ASSIST. V	18,184		28.5	518,245				38.4	488.51	7.9	3,348.25
314 5018	Construction/Installation System	2,594	1989	28.5	78,779	20		2008	40.0	87.25	11.5	774.53
314 5019	Drive, Elec. Motor, Complete	8,795	1988	28.5	248,518	20		2008	40.0	218.88	11.5	2,517.28
314 5020	Enclosure	1,347	1989	28.5	38,380	20		2009	40.0	33.88	11.5	387.28
314 5022	Turning Gear and Reduction & Gnd Gear	5,288	1989	28.5	153,558	30		1989	30.0	179.80	1.5	288.40
314 488	TURBINE GENERATOR SPECIAL TDC'S & COILS	4,388		23.5	102,648				30.0	124.80	11.5	1,438.20
314 5536	Turbine Starter Assy	4,388	1974	23.5	102,648			2008	25.0	124.80	11.5	1,438.20
314 489	GENERATOR SEAL OIL SYSTEM	43,103		28.5	1,228,427				38.4	1,122.49	8.8	11,112.47
314 5004	Purging, All Under 4 inches	5,388	1989	28.5	153,558	30		1989	30.0	179.80	1.5	288.40
314 5009	Construction/Installation System	8,282	1989	28.5	230,337	20		2008	40.0	202.05	11.5	2,327.28
314 5810	D.C. Emergency Oil Pump Withstand	16,837	1989	28.5	479,855	25		2008	40.0	428.83	11.5	4,848.84
314 5811	Seal Oil Vacuum Tank And Disrupts	8,795	1989	28.5	248,518	25		2008	40.0	218.88	11.5	2,517.28
314 5812	Various Pump With Motor	4,041	1989	28.5	115,189	25		2008	40.0	197.03	11.5	1,181.79
314 489	GENERATOR COOLING AND PURGE SYSTEM	182,129		19.8	3,832,374				28.8	6,780.35	11.2	78,031.88
314 5023	Purging, All Under 4 inches	8,138	1988	28.5	148,576	30		1989	30.0	171.30	1.5	288.40
314 5027	Construction/Installation System	20,205	1989	28.5	575,843	20		2008	40.0	505.15	11.5	5,805.84
314 5039	Dryer	13,470	1989	28.5	383,895	25		2009	40.0	328.75	11.5	3,872.83
314 5828	Carbon Dioxide Supply Syst	8,203	1989	28.5	205,138	25		2008	40.0	202.88	11.5	2,354.81
314 5840	Hydrogen Supply System	42,878	1989	28.5	1,234,873	25		2009	40.0	1,074.48	11.5	12,585.78
314 5841	Hydrogen Discharge System	20,205	1989	28.5	575,843	25		2008	40.0	505.15	11.5	5,805.84
314 5841	Hydrogen Discharge System	70,832	1991	8.5	480,408	20		2009	18.0	3,095.11	11.5	48,243.78
314 479	GENERATOR LIQUID COOLING SYSTEM	28,828		28.5	787,784				21.8	847.47	3.2	2,788.44
314 5002	Drive, Elec. Motor, Complete	1,347	1989	28.5	78,779	20		2008	40.0	33.88	11.5	387.28
314 5003	Flux, Special Assembly	2,594	1989	28.5	78,779	20		2008	40.0	87.25	11.5	774.53
314 5005	Heat Exchanger, Complete	8,429	1989	28.5	208,727	20		1989	30.0	214.26	1.5	471.45
314 5008	Purging, All Under 4 inches	6,723	1989	28.5	15,181	20		1989	30.0	22.43	1.5	33.65
314 5008	Purging, All Under 4 inches	1,347	1989	28.5	38,380	25		2008	40.0	33.88	11.5	387.28
314 5009	Pump Complete	10,779	1989	28.5	302,116	20		1989	30.0	300.20	1.5	528.80
314 5873	Various Pump With Motor	873	1989	28.5	18,181	25		2008	40.0	16.83	11.5	183.49
314 472	TURBINE LUBE OIL STORAGE & TRANSFER	30,881		28.5	882,509				30.0	1,032.70	1.5	1,548.05
314 5883	Purging, All Under 4 inches	18,858	1989	28.5	837,483	20		1989	30.0	628.80	1.5	942.30
314 5886	Tank	12,123	1989	28.5	345,508	20		1989	30.0	404.10	1.5	600.15
314 473	TURBINE LUBE OIL SYSTEM	101,162		28.5	2,883,119				30.8	3,310.33	2.1	6,817.50
314 5710	Drive, Elec. Motor, Complete	6,081	1989	28.5	172,739	20		2008	40.0	151.53	11.5	1,742.54
314 5713	Heat Exchanger, Complete	15,490	1989	28.5	441,465	20		1989	30.0	516.33	1.5	774.50
314 5715	Purging, All Under 4 inches	48,492	1989	28.5	1,302,032	20		1989	30.0	1,618.40	1.5	2,424.60
314 5719	Pump Complete	14,143	1989	28.5	403,078	20		1989	30.0	471.43	1.5	707.15
314 5719	Construction/Installation System	1,347	1989	28.5	38,380	20		2008	40.0	33.88	11.5	387.28
314 5720	Flaming/Combustion Unit	12,526	1989	28.5	368,876	20		1989	30.0	431.20	1.5	648.80
314 5721	Reformer	2,020	1989	28.5	57,570	20		1989	30.0	67.23	1.5	101.20
314 5723	Vapor Extractor and Drive	873	1989	28.5	18,181	20		1989	30.0	22.43	1.5	33.65

Florida Power & Light Company
Depreciation Rates
For Cable Cables and Line 2
Estimated Plant Costs As Of 12/31/87

Account Number	Description	Plant in Service Balance At 12/31/87	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Quantity (ft. Hg.)	Current Date	Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
314.478	TURBINE GENERATION SUPERVISORY SYSTEM	241,586	7.9	1,803.708				17.4	13,877.00	9.9	137,860.88
314.5747	Resistor	22,208	1982	15.5	245,790	20	2002	20.0	1,115.45	4.5	5,719.53
314.5747	Resistor	20,622	1983	4.5	82,799	20	2009	16.0	1,308.88	11.5	14,827.06
314.5748	Supervisory Inter Product, Proc. Etc.)	24,084	1982	15.5	828,302	20	2002	16.0	1,704.20	4.5	7,880.80
314.5748	Supervisory Inter Product, Proc. Etc.)	20,084	1982	7.5	157,280	20	2008	18.0	1,504.42	11.5	12,702.84
314.5748	Supervisory Inter Product, Proc. Etc.)	101,821	1983	4.5	468,195	20	2009	16.0	6,383.81	11.5	73,183.54
314.5750	Modular Amplifier	8,195	1989	1989	82,858	20	2009	20.0	208.75	11.5	3,062.13
314.5750	Modular Amplifier	23,500	1981	6.5	153,140	20	2009	18.0	1,308.88	11.5	15,082.22
314.5752	Communication System	8,577	1982	15.5	88,444	20	2002	20.0	279.89	4.5	1,254.83
314.5752	Communication System	8,444	1983	4.5	28,988	20	2009	16.0	482.75	11.5	4,631.83
315	ACCESSORY ELECTRIC EQUIPMENT	4,879,465	14.8	72,160.889				23.1	210,888.77	10.9	2,308,810.20
315.2	AUXILIARY POWER SYSTEMS	682,941	17.1	11,879,185				24.7	28,081.22	9.9	277,723.46
315.281	125 VOL. DC DISTRIBUTION SYSTEM	177,164	13.0	2,310,081				21.4	8,381.80	11.5	88,298.32
315.1982	Lead Cable, Ind. Bus, Switchgear, Etc.	17,143	1989	28.5	488,579	25	2009	40.0	428.58	11.5	4,828.81
315.1983	Cable Power, All Under 600	34,082	1989	28.5	871,622	25	2009	40.0	882.30	11.5	8,801.46
315.1987	Cable Bar Rated - 600 Amperes in a Bus	16,837	1989	7.5	42,083	25	2008	14.0	1,202.84	11.5	13,832.39
315.1988	Cable Bar Rated 600 Amperes or Greater	108,076	1989	7.5	795,120	25	2008	18.0	6,578.79	11.5	64,167.58
315.1988	Cable Bar Rated 600 Amperes or Greater	3,086	1985	2.5	7,840	25	2009	14.0	216.29	11.5	2,510.29
315.287	AUXILIARY/STATION SERVICE TRANSFORMER	318,289	17.8	5,629,514				25.5	12,386.37	7.9	87,885.20
315.1729	Fire Protection Sign Complete	3,237	1989	28.5	82,205	25	2009	40.0	80.83	11.5	800.84
315.1729	Foundation	8,194	1989	28.5	178,529	25	2009	40.0	154.85	11.5	1,780.78
315.1730	Transformer	281,127	1989	17.5	4,819,723	25	2009	25.0	11,246.08	7.5	84,295.10
315.1730	Transformer	22,504	1982	15.5	348,812	25	2009	27.0	833.48	11.5	8,580.54
315.1731	Cabling System	3,237	1989	28.5	82,205	25	2009	40.0	80.83	11.5	800.84
315.289	VITAL AC DISTRIBUTION SYSTEM	68,584	22.1	2,119,335				32.1	2,889.80	11.5	34,379.25
315.1783	Transformer	1,105	1983	14.5	15,884	25	2009	26.0	42.42	11.5	487.87
315.1785	Distribution Panel, Ind. Bus	3,081	1983	14.5	83,275	25	2009	26.0	141.58	11.5	1,628.13
315.1787	Insulator	33,075	1983	14.5	419,688	25	2009	26.0	1,272.12	11.5	14,829.23
315.1788	Cable Power, All Under 600	82,020	1989	28.5	1,482,570	25	2009	40.0	1,300.80	11.5	14,850.75
315.1788	Cable Power, All Under 600	2,279	1983	14.5	34,498	25	2009	26.0	91.50	11.5	1,052.25
315.1789	Cable Bar Rated 600 Amperes or Greater	3,879	1983	14.5	81,302	25	2009	26.0	141.28	11.5	1,628.82
315.290	REDUNDANT AC DISTRIBUTION SYSTEM	82,170	28.5	1,482,570				40.0	1,300.80	11.5	14,850.75
315.1785	Cable Power, All Under 600	82,020	1989	28.5	1,482,570	25	2009	40.0	1,300.80	11.5	14,850.75
315.291	STATION BATTERY SYSTEM	51,544	8.8	342,885				18.7	2,094.35	11.5	25,584.83
315.1786	Battery	28,808	1985	2.5	74,085	15	2009	14.0	2,133.29	11.5	24,832.79
315.1789	Battery Rack	3,081	1985	2.5	8,633	15	2009	14.0	278.79	11.5	3,171.54
315.1800	Battery Charger	17,817	1983	14.5	258,347	25	2009	26.0	689.27	11.5	7,880.80
315.3	CONDUCTORS, JOINTS AND INSULATORS	1,127,884	18.1	18,102,748				24.3	48,370.01	11.5	533,254.68
315.281	STATION GROUNDING SYSTEM	18,155	28.1	608,788				28.2	482.65	11.5	5,319.30

Funded Power & Light Co. - 2009
 Depreciation Rates
 For Cable Carriers Unit 2
 Estimated Plant Data As Of 1/20/1987

Account Number	Description	Estimated Plant to Service Balance As 1/20/1987	Usage Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Observed Date (If Reg.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
215 3275	Grounding Grid	17,731	1989	28.5	505,334	25		2009	40.0	443.29	11.5	5,007.00
215 3276	Grounding Grid	424	1987	10.5	4,402	25		2009	22.0	19.27	11.5	221.64
215 3282	CONDUIT AND RACEWAY SYSTEM	990,303		14.8	14,425,796				23.2	42,623.18	11.5	490,166.32
215 3284	Conduit Continuous Run 7" or Larger	43,829	1989	28.5	1,818,412	25		2009	40.0	1,395.98	11.5	18,383.71
215 3285	Conduit Continuous Run 7" or Larger	121,802	1989	7.5	912,515	25		2009	18.0	6,110.63	11.5	73,722.29
215 3286	Conduit Less Than 2	95,799	1989	28.5	2,278,132	25		2009	40.0	2,263.86	11.5	27,530.71
215 3287	Conduit Less Than 2	55,478	1987	10.5	582,488	25		2009	22.0	2,271.64	11.5	28,688.82
215 3288	Conduit Less Than 2	201,239	1989	7.5	1,508,203	25		2009	18.0	10,391.53	11.5	121,802.55
215 3289	Cable Tray, Continuous Run	36,535	1989	28.5	1,041,248	25		2009	40.0	870.36	11.5	10,803.61
215 3290	Cable Tray, Continuous Run	43,800	1989	8.5	712,810	25		2009	20.0	4,103.00	11.5	48,278.50
215 3291	Cable Tray, Continuous Run	208,583	1989	7.5	1,548,372	25		2009	18.0	10,872.79	11.5	128,037.08
215 3292	Cable Tray, Continuous Run	128,210	1989	28.5	3,008,485	25		2009	40.0	3,120.21	11.5	38,887.88
215 3293	GENERATOR BUS	119,226		28.8	3,187,194				26.3	3,284.28	11.5	37,788.05
215 3298	Hydrogen Bus, Complete	102,433	1989	28.5	2,918,341	25		2009	40.0	2,380.83	11.5	28,448.49
215 3300	Powerful Transformer	5,172	1989	28.5	147,421	20		2009	40.0	129.32	11.5	1,487.24
215 3301	Grounding Transformer	10,880	1989	7.5	62,410	25		2009	18.0	578.32	11.5	6,892.83
215 3302	Grounding Transformer	632	1988	28.5	18,072	25		2009	40.0	15.80	11.5	181.70
215 4	SWITCHING, CONTROL AND PROTECTIVE SYST	1,203,867		12.8	15,156,889				22.9	62,804.84	11.0	678,707.85
215 481	CONTROL ROOMS	178,404		24.0	4,313,087				26.1	6,022.46	7.1	43,080.89
215 5815	Main (Rigging) Control Panel and Wire	74,747	1989	28.5	2,120,289	20		2009	40.0	1,680.88	11.5	21,488.79
215 5817	Motor Control Panel, Red Wire & Tiding	22,008	1989	28.5	871,881	20		2009	40.0	601.85	11.5	8,278.09
215 5820	Control Panel, Red Wire & Tiding	3,087	1989	28.5	88,205	20		2009	40.0	77.43	11.5	880.30
215 5822	Annunciator Panel	68,484	1981	18.5	1,080,681	20		2001	20.0	3,274.79	9.5	11,491.45
215 682	GENERATOR VOLTAGE REGULATOR SYSTEM	8,157		28.5	232,475				40.0	208.83	11.5	2,340.14
215 6842	Cable Power/AI Under 40	8,157	1989	28.5	232,475	25		2009	40.0	208.83	11.5	2,340.14
215 6843	HIGH VOLTAGE RESPONSE EXCITER SYSTEM	1,030,305		10.5	10,712,427				22.0	48,378.45	11.0	533,362.23
215 6850	Exciters	122,046	1987	10.5	1,281,483	25		2009	22.0	5,547.35	11.5	63,796.77
215 6851	Foundation	23,285	1987	10.5	248,493	25		2009	22.0	1,512.85	11.5	17,388.85
215 6852	Coupling System	68,571	1987	10.5	688,895	25		2009	22.0	3,025.85	11.5	34,798.48
215 6853	Field Switch/Control Breaker	23,190	1987	10.5	242,495	25		2009	22.0	1,258.08	11.5	12,622.05
215 6854	Ground Detection System	11,095	1987	10.5	117,498	20		2009	22.0	504.32	11.5	5,895.83
215 6855	Rectifier Assembly	106,427	1987	10.5	1,147,484	25		2009	22.0	7,564.86	11.5	88,965.53
215 6856	Buswork And Exciters	99,808	1987	10.5	1,048,498	25		2009	22.0	4,538.81	11.5	52,187.42
215 6857	Power System Breaker	55,478	1987	10.5	582,488	20		2009	22.0	2,521.84	11.5	28,088.82
215 6858	Voltage Regulating System	33,285	1987	10.5	348,493	20		2009	22.0	1,512.85	11.5	17,388.85
215 6859	Master Firing Module	11,095	1987	10.5	116,498	20		2009	22.0	504.32	11.5	5,798.86
215 6860	Annunciator Panel	11,095	1987	10.5	116,498	20		2009	22.0	504.32	11.5	5,798.86
215 6861	Recorder	11,550	1987	10.5	121,275	20		2009	22.0	525.00	11.5	6,037.50
215 6862	Communication System	24,404	1987	10.5	2,778,242	20		2009	22.0	12,818.36	11.5	138,211.18
215 6863	Power Forward Transformer	110,951	1987	10.5	1,164,985	20		2009	22.0	5,043.23	11.5	57,997.11
215 6	SWITCHGEAR AND MOTOR CONTROL CENTER	1,070,452		20.8	22,092,389				28.7	37,348.57	10.8	405,802.14

SCHEDULE V

Est. Capital Recovery Data *

2009

Florida Power & Light Company
Depreciation Rates
For Gas Pipelines Unit 2
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service At 12/31/07	Age At Study (Years)	Age Weight (3-Yr)	Replacement Interval (Years)	Quantity (ft. Lg.)	Current Cost	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
***** 120000 POWER DISTRIBUTION SYSTEM *****											
315.581	120000 POWER DISTRIBUTION SYSTEM	61,115	23.2	1,508,086			20.0	1,804.82	11.5	20,750.41	
315.7026	Cable Power, All Under 640	52,220	17.69	1,482,570	25	2009	40.0	1,500.50	11.5	14,501.75	
315.7028	Cable Power, All Under 640	11,295	19.87	119,498	25	2008	22.0	504.32	11.5	5,790.88	
315.582	480 VOLT POWER DISTRIBUTION SYSTEM	348,240	19.7	6,883,980			28.5	12,248.56	11.5	140,897.89	
315.7041	Cable Power, 640 Or Larger	36,485	19.00	1,039,823	25	2009	40.0	912.12	11.5	10,489.44	
315.7041	Cable Power, 640 Or Larger	5,164	19.00	43,894	25	2009	20.0	258.20	11.5	2,588.20	
315.7042	Foundation	2,729	19.00	77,777	20	2009	40.0	68.22	11.5	784.09	
315.7044	Construction/Restoration System	1,505	19.74	36,508	20	2009	20.0	44.46	11.5	511.26	
315.7046	Circuit Breaker, Rated 600 Amps or Greater	5,891	19.00	167,038	25	2009	40.0	148.53	11.5	1,688.04	
315.7046	Circuit Breaker, Rated 600 Amps or Greater	18,718	19.00	147,095	25	2009	18.0	1,037.79	11.5	11,554.58	
315.7047	Switch, Fused Rated 600 Amps or Greater	21,101	19.00	601,379	20	2009	40.0	527.52	11.5	6,090.54	
315.7048	Power Center Switchgear Section	7,034	19.00	200,469	25	2009	40.0	178.85	11.5	2,027.28	
315.7050	Motor Control Center Switchgear Section	44,802	19.00	1,279,707	25	2009	40.0	1,122.55	11.5	12,808.35	
315.7050	Motor Control Center Switchgear Section	37,899	19.04	812,887	25	2009	25.0	1,519.96	11.5	17,479.54	
315.7050	Motor Control Center Switchgear Section	37,827	19.05	468,085	25	2009	34.0	1,583.83	11.5	17,881.89	
315.7051	Lighting Answer (In A Circuit)	11,505	19.87	116,493	25	2009	22.0	504.32	11.5	5,790.88	
315.7051	Cable Power, All Under 640	2,345	19.00	68,833	25	2009	40.0	64.83	11.5	674.19	
315.7052	Cable Power, All Under 640	51,292	19.00	1,464,872	25	2009	40.0	1,294.80	11.5	14,775.20	
315.7052	Cable Power, All Under 640	11,095	19.87	116,498	25	2009	22.0	504.32	11.5	5,790.88	
315.7055	Endboxes	4,088	19.00	133,837	25	2009	20.0	2,602.40	11.5	27,627.60	
315.585	4 WIRE POWER DISTRIBUTION SYSTEM	608,697	20.7	13,610,191			28.3	23,293.19	10.5	244,198.74	
315.7121	Cable Power, 640 Or Larger	28,223	19.00	804,266	25	2009	40.0	705.68	11.5	8,114.11	
315.7121	Cable Power, 640 Or Larger	197,205	19.01	3,250,374	25	2009	25.0	7,894.34	8.5	62,101.04	
315.7124	Transformer	1,833	19.00	48,541	25	2009	40.0	48.83	11.5	488.49	
315.7125	Construction/Restoration System	22,260	19.00	637,820	20	2009	40.0	558.80	11.5	6,544.20	
315.7126	Circuit Breaker, Rated 600 Amps or Greater	79,154	19.00	1,899,269	25	2009	40.0	1,753.85	11.5	20,199.29	
315.7126	Circuit Breaker, Rated 600 Amps or Greater	63,176	19.02	347,408	25	2009	17.0	3,718.34	11.5	42,726.71	
315.7127	Switch, Fused Rated 600 Amps or Greater	128,376	19.00	3,509,805	25	2009	40.0	3,158.90	11.5	36,504.35	
315.7129	Power Center Switchgear Section	83,003	19.00	467,328	25	2009	20.0	2,090.15	11.5	20,030.73	
315.7129	Motor Control Center Switchgear Section	42,002	19.00	1,199,822	25	2009	40.0	1,082.30	11.5	12,101.45	
315.7131	Lighting Answer (In A Circuit)	11,412	19.87	62,768	25	2009	17.0	671.29	11.5	7,719.86	
315.7135	Non-Isolated Bus, Complete	28,091	19.00	798,739	25	2009	40.0	701.53	11.5	8,081.54	
315.7136	Fire Protection System Complete	14,031	19.00	208,884	25	2009	40.0	200.78	11.5	4,033.91	
315.8	INFORMATION SYSTEMS	775,491	6.3	4,917.1%			16.7	48,487.13	11.0	513,200.79	
315.881	LOAD CONTROL AND METERING SYSTEM	140,225	4.0	863,725			13.8	10,315.12	10.7	110,387.04	
315.7668	Recorder	16,340	19.05	204,290	20	2005	20.0	817.00	7.5	6,127.50	
315.7673	Recorder	24,794	19.05	300,825	20	2005	20.0	1,239.70	7.5	8,469.75	
315.7674	Construction/Restoration System	89,141	19.87	48,551	20	2009	12.0	8,258.42	11.5	94,871.79	
315.683	ANALOGATOR/SCADA ACQUISITION SYSTEM	318,409	6.2	3,194,482			17.4	29,704.11	11.5	341,587.20	
315.7710	Recorder, Oscillograph	0	19.82	0.0	20	2002	4.5	0.00	4.5	0.00	
315.7712	Construction/Restoration System	4,578	19.00	130,416	20	2009	40.0	114.40	11.5	1,315.60	
315.7712	Construction/Restoration System	130,469	19.01	649,479	20	2009	18.0	7,260.50	11.5	83,469.75	
315.7712	Construction/Restoration System	23,239	19.00	34,899	20	2009	13.0	1,787.62	11.5	20,567.58	
315.7714	Logic Cabinet	11,464	19.01	74,516	20	2009	18.0	636.89	11.5	7,204.22	
315.7715	Printer	4,868	19.01	22,282	20	2009	18.0	276.00	11.5	3,174.00	

Florida Power & Light Company
Depreciation Rates
For Open Caissons Line 2
Estimated Plant Data As Of 12/31/97

Account Number	Description	Plant In Service Balance At 12/31/97	Usage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Current Date (if Reg.)	Current Date	Average Service Life	Annual Accrual	Average Remaining Life	Project Unrecovered Capital
216.7715	Power	1,794	1996	13	2,631	20		2009	13.0	134.82	11.5	1,591.62
216.7717	Ducting Terminal	14,128	1991	8.5	9,904	20		2009	18.0	795.50	11.5	2,023.25
216.7718	Computation/processor	20,798	1990	8.5	292,467	20		2009	21.0	1,468.50	11.5	16,853.50
216.7719	Computation/processor	220,872	1991	8.5	1,435,888	20		2009	18.0	12,275.67	11.5	141,112.67
216.7718	Computation/processor	98,683	1994	3.5	242,891	20		2009	15.0	4,545.53	11.5	53,423.53
216.7718	Computation/processor	4,236	1996	1.5	6,398	20		2009	12.0	208.08	11.5	3,749.88
216.684	GENERATOR PROTECTION SYSTEM	118,947		8.8	1,158,172				18.4	6,467.80	8.5	81,285.84
216.7732	Bus, Negative Sequence	1,084	1972	26.5	27,842	20		2009	37.0	29.30	11.5	326.82
216.7732	Bus, Negative Sequence	5,780	1974	23.5	135,630	20		2009	36.0	165.14	11.5	1,899.14
216.7732	Bus, Negative Sequence	80,880	1994	13.5	688,610	20		2004	20.0	2,543.00	6.5	16,429.50
216.7734	Control/automation System	1,517	1984	13.5	20,480	20		2004	25.0	79.80	6.5	493.03
216.7734	Control/automation System	10,191	1991	8.5	88,242	20		2009	18.0	506.17	11.5	6,510.82
216.7734	Control/automation System	48,415	1993	4.5	222,388	20		2009	18.0	2,098.44	11.5	24,517.53
216	MISCELLANEOUS POWER PLANT EQUIPMENT	498,052		22.4	10,223,872				27.7	16,464.08	8.0	147,746.89
216.1	STATION SERVICE EQUIPMENT	497,871		24.2	8,871,947				28.4	13,891.87	8.5	114,051.87
216.183	STATION SERVICE AIR SYSTEM	54,633		4.5	246,849				18.0	3,414.56	11.5	28,287.47
216.0221	Compressor/Air, Refrigerating, Complete	48,884	1983	4.5	211,429	20		2009	16.0	2,528.80	11.5	23,798.79
216.0222	Oil, Elec. Motor, Complete	7,549	1993	4.5	34,421	20		2009	16.0	478.08	11.5	5,487.72
216.184	REFRIGERANT AIR SYSTEM	208,489		28.5	6,941,808				40.0	6,312.20	11.5	98,540.32
216.0286	Compressor/Air, Refrigerating, Complete	20,182	1989	28.5	87,4817	20		2009	40.0	504.05	11.5	5,796.58
216.0286	Oil, Elec. Motor, Complete	2,272	1989	28.5	67,302	20		2009	40.0	50.30	11.5	641.30
216.0286	Ref, Special Assembly	1,482	1989	28.5	42,237	20		2009	40.0	37.05	11.5	429.08
216.0282	Piping, Air Under 4 inches	178,840	1989	28.5	5,098,940	20		2009	40.0	4,474.00	11.5	51,415.50
216.0284	Tank, Receiver	1,482	1989	28.5	42,237	20		2009	40.0	37.05	11.5	429.08
216.0279	Dryer	1,482	1989	28.5	42,237	20		2009	40.0	37.05	11.5	429.08
216.0272	Absorber	2,886	1989	28.5	78,038	20		2009	40.0	68.79	11.5	787.03
216.183	FREEZE PROTECTION SYSTEM	144,500		25.5	3,894,190				27.5	6,255.11	3.6	18,840.78
216.0780	Heating System	134,770	1989	28.5	3,858,945	15		1989	30.0	4,158.00	1.5	6,294.50
216.0785	Insulation Piping Run 4 in. Or Larger	19,720	1991	8.5	125,211	20		2009	18.0	1,508.11	11.5	17,802.28
216.2	MAINTENANCE SHOP EQUIPMENT	48,431		7.3	201,875				18.8	2,582.21	11.5	29,695.42
216.287	PLANT WELDING SYSTEM	48,431		7.3	201,875				18.8	2,582.21	11.5	29,695.42
216.1815	Piping, Air Under 4 inches	37,071	1990	7.5	278,048	20		2009	18.0	1,901.21	11.5	22,438.82
216.1815	Piping, Air Under 4 inches	11,208	1991	6.5	72,827	20		2009	18.0	631.00	11.5	7,298.50

SCHEDULE VI

Interim Cost of Net Salvage Analysis

Detailed analysis of the historical cost of net salvage for the fossil power plants by site on a total function basis has produced the following recommended net salvage rates.

FERC ACCOUNT	NET SALVAGE PERCENTAGE
311	-2%
312	-14%
314	-8%
315	-6%
316	0%

TABLE OF CONTENTS

CUTLER UNITS 5 & 6

	<u>Page</u>
Introduction	1
Schedule I - Calculation of Annual Accrual	2 - 3
Schedule II - Calculation of Annualized Depreciation	4 - 7
Schedule III - Calculation of Theoretical Reserve/ Reserve Reallocation	8 - 11
Schedule IV - Summary Forecast Analysis	12 - 23
Schedule V - Detail Forecast Analysis	24 - 69
Schedule VI - Interim Cost of Removal and Salvage Analysis	70

Cutler Plant

The Cutler Plant is located on an 80 acre site in Dade County, 14 miles southwest of Miami, Florida. At one time there were six generating units at the Cutler site, however all but two, Units No. 5 and 6, have been dismantled. The units are fueled by natural gas and are used to meet seasonal demand by operating primarily between 9:00 a.m. and 9:00 p.m. or as needed. The fuel is transported by a pipeline connected to the Florida Gas Transmission System. Units No. 5 and 6 went into commercial operation during 1954 and 1955 respectively.

Florida Power & Light Company last requested and received approval from the Florida Public Service Commission for a change in depreciation rates for the Cutler Units in Docket No. 931231-EI, Order No. PSC-94-1199-FOF-EI issued on September 30, 1994. These rates were effective as of January 1, 1994.

Schedule I

Calculation of Annual Accrual

Column (a)	FPL's Plant Balance from Schedule II, column (a).
Column (b)	FPL's Reserve Balance from Schedule II, column (b).
Column (c)	Reserve Ratio: Reserve Balance / Plant Balance.
Column (d)	Reserve Ratio from last approved depreciation study.
Column (e)	Average Service Life from last approved depreciation study.
Column (f)	Average Remaining Life from last approved depreciation study.
Column (g)	Net Salvage from last approved depreciation study.
Column (h)	Whole Life Depreciation Rate from last approved depreciation study.
Column (i)	Remaining Life Depreciation Rate from last approved depreciation study.
Column (j)	Estimated Annual Accrual using rates from last approved depreciation study and current plant balance.
Column (k)	Average Service Life from Schedule II, column (d), rounded to the nearest full year if greater than 20.
Column (l)	Average Remaining Life from Schedule II, column (e), rounded to the nearest full year if greater than 20.
Column (m)	Net Salvage Percentage from Schedule II, column (f).
Column (n)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$.
Column (o)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$.
Column (p)	Estimated Annual Accrual: Plant Balance X Remaining Life Depreciation Rate.
Column (q)	Change In Annual Accrual: Column (p) - Column (j)

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

400 Proposed Rules

Account Number	Account Description	Estimated Power Balance At 12/31/87	Estimated Revenue Balance At 12/31/87	Revenue Status	2023-2024		2024-2025		Estimated Annual Actual	2025-2026		Estimated Annual Actual	Change in Annual Actual				
		Average Remaining Life	Net Damage		Wholesale	Volume	Average Remaining Life	Net Damage		Wholesale	Volume						
		a	b		c	d	e	f	g	h	i	j	k				
Cable Closures																	
311	Dropboxes & Supplements	\$4,874,178	\$4,874,823	11.2%	34.0	8.5	0.0%	4.2%	5.1%	\$18,821	10.4	5.4	-2.0%	5.3%	5.0%	\$370,409	(\$4,121,178)
312	Batter Power Equipment	\$654,404	\$702,432	17.2%	14.8	8.8	0.0%	8.7%	8.7%	\$54,883	27.0	8.8	-14.0%	4.2%	1.2%	\$7,453	(\$48,000)
314	Teleoperator Units	\$1,182,548	\$858,435	1.0%	11.2	8.5	0.0%	8.8%	10.4%	\$154,823	15.4	5.5	-8.0%	7.0%	8.0%	\$107,259	(\$18,000)
315	Accessory Electric Equipment	\$854,282	\$283,703	31.27%	18.2	8.4	0.0%	5.8%	2.8%	\$18,885	12.8	5.5	-8.0%	8.4%	13.5%	\$120,775	\$42,000
316	Abandonment Power Plant Equipment	\$608,834	\$308,430	68.1%	22.0	8.1	0.0%	4.5%	3.7%	\$22,530	14.8	4.8	0.0%	6.8%	7.2%	\$43,840	\$21,313
Total Cable Closures		\$8,882,311	\$8,758,710	48.2%	18.7	8.5	0.0%	5.1%	6.3%	\$188,004	17.8	5.4	-4.0%	5.8%	8.2%	\$580,288	(\$8,648,422)

[illegible][illegible]

Category	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000
----------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

SCHEDULE II

Calculation of Annualized Depreciation

Column (a)	FPL's Plant Balance from Schedule III, column (a).
Column (b)	FPL's Reserve Balance from Schedule III, column (b).
Column (c)	Reserve Ratio: FPL's Reserve Balance / Plant Balance.
Column (d)	Average Service Life from Schedule III, column (c).
Column (e)	Average Remaining life from Schedule III, column (d).
Column (f)	Net Salvage Percentage from Schedule III, column (e).
Column (g)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$.
Column (h)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$.
Column (i)	Annualized Depreciation Accrual by formula, Column (a) * Column (h).

SCHEDULE 8

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Number Account Description

Cater Column

Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Net Damage	Whole Life Rate	Remaining Life Rate	Annualized Depreciation Amount
1	2	3	4	5	6	7	8	9

311 Structures & Improvements

311.0	Vendor-Contract Construction	542,740	408,160	75.20%	8.4	5.5	-2.0%	10.8%	4.8%	28,846
311.1	Site Preparation	58,480	44,704	76.20%	10.8	5.5	-2.0%	2.0%	4.8%	2,915
311.2	Site Facilities	2,481,241	1,887,160	75.20%	14.2	5.5	-2.0%	7.2%	5.0%	124,082
311.3	Station Buildings	2,358,162	1,898,533	75.20%	18.1	5.4	-2.0%	5.5%	5.0%	112,509
311.4	Cooling Systems	483,788	364,080	75.20%	48.0	5.5	-2.0%	2.1%	4.8%	23,208
311.5	New and Rebuilt Tower Systems	642,882	484,268	75.20%	20.0	5.5	-2.0%	5.1%	4.8%	41,300
311.6	Security Systems	282,435	187,488	75.20%	10.7	5.5	-2.0%	9.3%	4.8%	12,859
311.7	Fuel Unloading and Storage Facilities	387,840	278,883	75.20%	47.8	5.5	-2.0%	2.1%	4.8%	18,029
Total Account 311		6,272,176	4,874,823	75.20%	19.4	5.4	-2.0%	5.3%	5.0%	308,128

312 Boiler Plant Equipment

312.1	Steam Generating Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
312.2	Steam Systems and Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
312.3	Condensate and Feedwater Systems	80,248	64,800	80.73%	14.8	5.5	-14.0%	7.7%	1.2%	723
312.4	Boiler Auxiliary Systems	200,264	215,073	107.37%	23.9	5.5	-14.0%	4.8%	1.2%	2,403
312.5	Fuel Supply Systems	380,488	387,200	101.79%	41.8	5.5	-14.0%	2.7%	1.2%	4,258
312.6	Fuel Firing Systems	31,408	30,888	98.33%	11.0	5.5	-14.0%	16.4%	1.2%	471
312.7	Waste Management Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 312		664,404	702,863	105.79%	27.1	5.5	-14.0%	4.2%	1.2%	7,853

314 Turbogenerator Units

314.0	Vendor-Contract Construction	878,788	698,120	80.20%	8.0	5.5	-4.0%	12.0%	0.0%	68,782
314.1	Turbine Generator Fielded	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
314.2	Turbine Generator Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
314.3	Condensing Systems	888,278	587,120	66.20%	18.3	5.5	-4.0%	8.8%	0.0%	88,884
314.4	Turbine Generator Auxiliary	48,108	38,888	80.20%	—	5.5	-4.0%	8.3%	0.0%	4,148
314.5	Turbine Generator Control Systems	778,881	414,840	53.20%	8.7	5.5	-4.0%	11.1%	0.0%	83,877
Total Account 314		1,985,845	688,428	34.60%	15.4	5.5	-4.0%	7.0%	0.0%	187,258

316 Accessory Electric Equipment

316.1	Standard Supplies	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
316.2	Auxiliary Power Systems	787,888	274,818	34.70%	13.1	5.5	-4.0%	8.1%	0.0%	88,888
316.3	Conductors, Cables and Insulators	5,872	4,878	83.00%	11.0	5.5	-4.0%	8.8%	0.0%	788
316.4	Switching, Control and Protection Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
316.5	Substations and State Control Centers	128,888	48,883	37.90%	11.2	5.5	-4.0%	8.8%	0.0%	12,288
316.6	Interlocking Systems	51,848	18,448	35.60%	10.0	5.5	-4.0%	10.8%	0.0%	7,000
Total Account 316		864,202	283,729	32.80%	12.8	5.5	-4.0%	8.4%	0.0%	120,778

318 Miscellaneous Power Plant Equipment

318.0	Vendor-Contract Construction	628,202	523,728	83.40%	7.0	5.5	0.0%	14.2%	0.2%	12,288
318.1	Station Service Equipment	641,188	422,278	65.80%	13.8	4.8	0.0%	7.2%	7.0%	48,888
318.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 318		628,202	398,838	63.40%	14.8	4.8	0.0%	8.8%	7.2%	42,878
Total	Cater Column	8,882,111	6,718,210	75.60%	17.8	5.4	-4.0%	5.8%	0.2%	587,877

CONDOL #

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Balance At 12/31/87	Estimated Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Net Salvage	Value Rate	Remaining Life	Annualized Depreciation

Condol Unit 5

311 Structures & Improvements

311.1	Site Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.2	Site Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.3	Station Buildings	345,219	294,871	74.80%	28.8	8.5	-2.0%	3.1%	4.8%	18,946
311.4	Cooling Systems	79,488	58,888	74.80%	27.4	8.5	-2.0%	3.1%	4.8%	3,646
311.5	Raw and Treated Sludge Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.6	Security Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.7	Fuel Unloading and Storage Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 311		423,705	311,728	74.80%	28.8	8.5	-2.0%	3.0%	4.8%	20,762

312 Boiler Plant Equipment

312.1	Steam Generating Equipment	1,558,420	1,252,880	80.50%	48.0	5.5	-14.0%	2.2%	8.1%	84,882
312.2	Steam Systems and Equipment	428,404	282,711	66.50%	24.8	5.5	-14.0%	4.1%	6.1%	21,804
312.3	Condensates and Feedwater Systems	888,772	794,331	89.50%	20.8	5.5	-14.0%	5.0%	6.1%	68,588
312.4	Boiler Auxiliary Systems	1,447,803	1,165,491	80.50%	18.2	5.5	-14.0%	6.3%	6.1%	88,318
312.5	Fuel Supply Systems	181,842	130,279	80.50%	48.0	5.5	-14.0%	2.2%	8.1%	8,872
312.6	Fuel Firing Systems	280,387	812,184	80.50%	13.8	5.4	-14.0%	8.2%	8.2%	47,145
312.7	Water Management Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 312		5,351,703	4,308,008	80.50%	22.8	5.5	-14.0%	5.0%	8.1%	207,716

314 Turbogenerator Units

314.1	Turbine Generator Funded	78,731	87,385	75.20%	21.8	5.5	-4.0%	4.8%	5.8%	4,527
314.2	Turbine Generator Systems	2,450,022	1,941,428	79.20%	24.8	5.5	-4.0%	4.5%	5.8%	144,380
314.3	Condensing Systems	1,893,487	1,380,229	73.20%	20.2	5.4	-4.0%	5.2%	6.1%	111,898
314.4	Turbine Generator Auxiliaries	888,814	674,887	77.20%	17.2	5.5	-4.0%	6.4%	5.8%	62,888
314.5	Turbine Drive Control Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 314		5,398,054	3,993,891	75.20%	21.1	5.5	-4.0%	5.1%	5.8%	301,714

315 Auxiliary Electric Equipment

315.1	Electrical Supplies	28,841	28,051	94.00%	48.0	5.5	-4.0%	2.2%	7.8%	3,815
315.2	Auxiliary Power Systems	191,888	123,301	64.30%	18.8	5.5	-4.0%	6.3%	7.8%	14,387
315.3	Control, Cables and Insulators	879,082	694,877	64.30%	18.2	5.5	-4.0%	5.8%	7.8%	68,738
315.4	Switching, Control and Protection Systems	80,883	58,272	64.30%	48.0	5.5	-4.0%	2.2%	7.8%	6,884
315.5	Substations and Station Control Centers	620,387	288,387	64.30%	18.8	5.5	-4.0%	5.8%	7.8%	47,191
315.6	Information Systems	488,847	282,134	64.30%	18.4	5.5	-4.0%	5.8%	7.8%	38,888
Total Account 315		2,398,441	1,473,442	64.30%	18.8	5.5	-4.0%	5.8%	7.8%	174,873

316 Miscellaneous Power Plant Equipment

316.1	Station Service Equipment	128,480	88,725	69.20%	18.8	5.5	0.0%	6.1%	8.2%	12,880
316.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 316		128,480	88,725	69.20%	18.5	5.5	0.0%	6.1%	8.2%	12,880
Total Condol Unit 5		13,481,383	10,124,783	75.21%	21.4	5.5	-10.0%	5.1%	6.2%	648,884

30-00000000

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/97

Account	Estimated Plant Balance At 12/31/97	Estimated Reserve Balance At 12/31/97	Reserve Ratio	Average Service Life	Average Remaining Life	Depreciation Rate	Remaining Life	Annualized Depreciation Account
Number	a	b	c	d	e	f	g	h
Account Description								i

Sub Unit 8

311 Turbines & Improvements

311.0	Leased Turbines	(1,007)	(1,007)	100.00%	47.0	5.5	-2.0%	2.2%	-0.9%	0
311.1	Site Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.2	Site Facilities	22,000	24,400	100.00%	13.0	5.5	-2.0%	7.0%	-0.9%	(2,000)
311.3	Station Buildings	34,434	30,754	100.00%	46.7	5.5	-2.0%	2.2%	-0.9%	(3,000)
311.4	Control Systems	22,000	23,732	100.00%	16.2	5.5	-2.0%	5.0%	-0.9%	(2,000)
311.5	Riser and Transfer Water Systems	17,000	18,000	100.00%	48.0	5.5	-2.0%	2.1%	-0.9%	(1,000)
311.6	Security Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.7	Fuel Utilization and Storage Facilities	1,007	1,007	100.00%	47.0	5.5	-2.0%	2.2%	-0.9%	0
Total Account 311		606,100	604,548	100.00%	26.0	5.5	-2.0%	2.7%	-0.9%	(3,000)

312 Boiler Fuel Equipment

312.0	Leased Boilers/Boiler-Related Construction	(54,100)	(43,400)	80.23%	8.8	5.5	-14.0%	11.0%	0.1%	(10,500)
312.1	Steam Generating Equipment	4,504,402	3,813,710	80.23%	27.6	5.5	-14.0%	4.1%	6.1%	274,773
312.2	Steam Systems and Equipment	620,191	609,008	80.23%	26.1	5.5	-14.0%	4.5%	6.1%	80,840
312.3	Condensate and Feedwater Systems	1,808,811	1,572,002	80.23%	22.0	5.5	-14.0%	5.2%	6.1%	118,320
312.4	Boiler Auxiliary Systems	2,300,160	1,917,510	80.23%	17.2	5.5	-14.0%	6.0%	6.4%	102,872
312.5	Fuel Supply Systems	227,113	182,201	80.23%	44.5	5.5	-14.0%	2.0%	6.1%	53,654
312.6	Fuel Piping Systems	807,463	688,262	80.23%	14.2	5.4	-14.0%	6.0%	6.3%	26,751
312.7	Water Management Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 312		10,429,882	8,387,282	80.23%	22.3	5.4	-14.0%	5.1%	6.3%	644,827

314 Turbinegenerator Units

314.0	Leased Turbinegenerator Units	(111,000)	(103,200)	80.23%	48.0	5.5	-4.0%	2.3%	2.8%	(7,800)
314.1	Turbine Generator Pictorial	81,071	78,431	80.23%	42.4	5.5	-4.0%	2.5%	2.8%	2,304
314.2	Turbine Generator Systems	6,004,801	5,104,840	80.23%	28.0	5.4	-4.0%	3.8%	2.8%	801,381
314.3	Condensing Systems	1,703,102	1,574,887	80.23%	20.0	5.4	-4.0%	5.2%	2.8%	48,300
314.4	Turbine Generator Auxiliaries	640,140	574,917	80.23%	21.9	5.5	-4.0%	4.8%	2.8%	26,402
314.8	Turbine Generator Crane Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 314		8,169,103	7,067,254	80.23%	25.3	5.4	-4.0%	4.3%	2.8%	226,420

316 Auxiliary Electric Equipment

316.0	Leased Transformers/Busbars/Control Construction	(208,700)	(178,800)	80.23%	8.2	5.5	-4.0%	12.0%	7.2%	(10,420)
316.1	Switchgear	80,361	68,822	80.23%	31.8	5.5	-4.0%	3.3%	7.2%	6,500
316.2	Auxiliary Power Systems	241,207	200,270	80.23%	26.4	5.4	-4.0%	4.2%	7.2%	17,802
316.3	Control, Control and Protection Systems	1,710,242	1,408,880	80.23%	18.7	5.5	-4.0%	6.7%	7.2%	82,710
316.4	Building, Control and Protection Systems	400,003	308,610	80.23%	10.0	5.5	-4.0%	8.7%	7.2%	22,100
316.8	Switchgear and Motor Control Centers	801,232	664,500	80.23%	19.5	5.5	-4.0%	6.7%	7.2%	61,200
316.9	Relay and Protection Systems	442,100	359,373	80.23%	11.4	5.5	-4.0%	6.0%	7.2%	31,500
Total Account 316		3,026,801	2,471,288	80.23%	18.8	5.5	-4.0%	5.4%	7.2%	216,820

318 Miscellaneous Power Plant Equipment

318.0	Leased Structures	(17)	(0)	45.45%	47.8	5.8	0.0%	2.1%	8.7%	(1)
318.1	Station Service Equipment	1,118,000	71,800	47.20%	17.0	5.5	0.0%	5.7%	8.0%	14,572
318.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 318		10,174	71,801	47.20%	17.8	5.5	0.0%	5.7%	8.0%	14,572

319 Other

319.0	Other	22,207,500	16,484,884	83.26%	23.1	5.4	-10.0%	4.8%	5.0%	1,100,884
319.1	Other	48,231,273	36,534,857	73.12%	21.3	5.4	-8.0%	5.1%	5.7%	2,547,290

SCHEDULE III

Calculation of Theoretical Reserve

Column (a)	FPL's Plant Balance from Schedule IV, column (a).
Column (b)	FPL's Reserve Balance from Property Record System.
Column (c)	Average Service Life from Schedule IV, column (b).
Column (d)	Average Remaining Life from Schedule IV, Column (d).
Column (e)	Net Salvage Percentage from Net Salvage Study.
Column (f)	Future Accruals: $((1 - \text{net salvage percentage} \times \text{Plant Balance}) \times (\text{average remaining life} / \text{average service life}))$
Column (g)	Future Interim Net Salvage: Plant Balance X Net Salvage Percentage.
Column (h)	Theoretical Reserve: Plant Balance - Future Accruals - Future Interim Net Salvage.
Column (i)	FPL's Unadjusted Reserve Balance from Column (b).

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCE AT 12/31/07

Account Number	Account Description	Estimated Plant Reserve At 12/31/07	Estimated Reserve Balance At 12/31/07	Average Service Life	Average Remaining Life	Net Storage	Future Accrual	Future Net Storage	FY 07 Theoretical Reserve At 12/31/07	Estimated Reserve Balance At 12/31/07
----------------	---------------------	-------------------------------------	---------------------------------------	----------------------	------------------------	-------------	----------------	--------------------	---------------------------------------	---------------------------------------

Cable Current

211 Structures & Improvements

211.0	Vendor/Contract Contribution	(543,140)	(408,100)	8.4	5.5	-2.0%	(225,870)	10,870	(225,840)	(408,100)
211.1	Site Preparation	58,485	44,394	50.0	5.5	-2.0%	8,540	11,190	54,132	44,394
211.2	Site Facilities	2,481,241	1,887,180	54.2	5.5	-2.0%	646,062	(48,820)	1,894,004	1,887,180
211.3	Station Buildings	2,258,182	1,698,113	16.1	5.4	-2.0%	548,069	(46,194)	1,697,204	1,698,113
211.4	Cabling Systems	483,798	394,000	48.0	5.5	-2.0%	88,787	(8,878)	437,285	394,000
211.5	Power and Treated Water Systems	942,882	634,205	20.0	5.5	-2.0%	298,676	(16,887)	633,348	634,205
211.6	Security Systems	202,435	197,408	10.7	5.5	-2.0%	132,122	(3,249)	130,942	197,408
211.7	Fuel Handling and Storage Facilities	387,540	278,883	47.8	5.5	-2.0%	42,487	(7,269)	292,882	278,883
	Total Account 211	8,212,176	4,874,803	18.4	5.4	-2.0%	1,744,518	(724,248)	4,890,802	4,874,803

212 Boiler Plant Equipment

212.1	Steam Generating Equipment	0	0	0.0	0.0	-14.0%	0	0	0	0
212.2	Steam Systems and Equipment	0	0	0.0	0.0	-14.0%	0	0	0	0
212.3	Condensates and Feedwater Systems	80,348	64,600	54.8	5.5	-14.0%	25,514	(8,436)	43,180	64,600
212.4	Boiler Auxiliary Systems	220,204	215,013	23.8	5.5	-14.0%	52,887	(28,029)	176,423	215,013
212.5	Fuel Supply Systems	300,488	287,288	41.8	5.5	-14.0%	52,534	(30,678)	267,424	287,288
212.6	Fuel Piping Systems	33,400	30,800	11.0	5.5	-14.0%	18,108	(4,877)	18,875	30,800
212.7	Water Management Systems	0	0	0.0	0.0	-14.0%	0	0	0	0
	Total Account 212	604,404	702,833	27.1	5.0	-14.0%	151,622	(91,817)	604,888	702,833

214 Turbogenerator Units

214.0	Vendor/Contract Contribution	(518,700)	(200,120)	8.0	5.5	-8.0%	(343,000)	41,544	(518,110)	(200,120)
214.1	Turbine Generator Pulpit	0	0	0.0	0.0	-8.0%	0	0	0	0
214.2	Turbine Generator Systems	0	0	0.0	0.0	-8.0%	0	0	0	0
214.3	Condensing Systems	880,375	887,120	16.3	5.5	-8.0%	346,801	(78,400)	888,004	887,120
214.4	Turbine Generator Auxiliaries	48,105	28,888	13.0	5.5	-8.0%	21,047	(3,889)	28,246	28,888
214.5	Turbine Generator Control Systems	710,891	414,540	9.7	5.5	-8.0%	(23,891)	(98,889)	333,749	414,540
	Total Account 214	1,102,545	688,425	15.4	5.5	-8.0%	(428,754)	(95,450)	628,194	688,425

215 Accessory Electric Equipment

215.1	Standard Supports	0	0	0.0	0.0	-8.0%	0	0	0	0
215.2	Auxiliary Power Systems	707,898	224,515	13.1	5.5	-8.0%	318,278	(42,467)	424,879	224,515
215.3	Conductors, Cables and Insulators	5,872	1,878	11.0	5.5	-8.0%	3,122	(356)	3,145	1,878
215.4	Switching Control and Protection Systems	0	0	0.0	0.0	-8.0%	0	0	0	0
215.5	Substations and Motor Control Centers	128,808	40,883	11.2	5.5	-8.0%	67,201	(7,729)	69,233	40,883
215.6	Instrumentation Systems	51,848	16,449	10.0	5.5	-8.0%	30,228	(3,111)	24,712	16,449
	Total Account 215	894,232	283,703	12.8	5.5	-8.0%	415,829	(51,089)	521,889	283,703

216 Miscellaneous Power Plant Equipment

216.0	Vendor/Contract Contribution	(58,282)	(23,728)	7.0	5.5	0.0%	(58,820)	0	(7,742)	(23,728)
216.1	Station Service Equipment	645,188	422,375	13.8	4.8	0.0%	227,823	0	417,544	422,375
216.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0
	Total Account 216	586,906	398,646	14.6	4.8	0.0%	169,542	0	409,822	398,646
	Total Cable Current	9,592,311	4,755,210	17.9	5.4	-3.8%	2,872,438	(294,871)	6,998,799	6,755,210

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BIL-JACRES # - 1231587

Account Number	Account Description	Equipment Purchase At 1231587	Estimated Reserve Purchase At 1231587	Average Life	Average Remaining Life	Net Savings	Future Savings	Future Net Savings	Estimated Reserve Purchase At 1231587
Color Unit 8									
311 Structures & Improvements									
311.1	Site Preparation	0	0	0.0	0.0	-2.0%	0	0	0
311.2	Site Facilities	0	0	0.0	0.0	-2.0%	0	0	0
311.3	Station Buildings	340,219	208,871	20.8	5.5	-2.0%	68,465	(8,804)	208,888
311.4	Cooling Systems	78,488	58,855	27.4	5.5	-2.0%	15,872	(1,570)	54,284
311.5	Flame and Transfer Motor Systems	0	0	0.0	0.0	-2.0%	0	0	0
311.6	Security Systems	0	0	0.0	0.0	-2.0%	0	0	0
311.7	Fuel Unloading and Storage Facilities	0	0	0.0	0.0	-2.0%	0	0	0
Total Account 311		423,705	317,726	20.8	5.5	-2.0%	82,427	(8,474)	308,732
312 Boiler Plant Equipment									
312.1	Steam Generating Equipment	1,558,435	1,352,093	48.0	5.5	-14.0%	198,782	(277,781)	1,578,433
312.2	Steam Turbines and Equipment	438,404	382,711	34.8	5.5	-14.0%	113,588	(81,317)	387,233
312.3	Condensate and Feedwater Systems	888,772	794,371	20.9	5.5	-14.0%	208,499	(738,148)	826,471
312.4	Boiler Auxiliary Systems	1,447,853	1,385,481	18.2	5.5	-14.0%	871,681	(252,888)	1,148,871
312.5	Fuel Supply Systems	191,842	158,279	48.0	5.5	-14.0%	25,473	(22,858)	158,427
312.6	Fuel Firing Systems	780,287	612,104	13.9	5.4	-14.0%	328,704	(198,088)	520,149
312.7	Water Management Systems	0	0	0.0	0.0	-14.0%	0	0	0
Total Account 312		6,217,733	4,308,059	22.8	5.5	-14.0%	1,487,758	(748,238)	4,823,238
314 Turbogenerator Units									
314.1	Turbine Generator Pictorial	74,731	57,795	21.9	5.5	-8.0%	20,879	(8,138)	62,190
314.2	Turbine Generator Systems	2,480,082	1,844,409	24.0	5.5	-8.0%	688,375	(198,008)	2,038,827
314.3	Condensing Systems	1,831,487	1,380,275	20.3	5.4	-8.0%	524,711	(148,878)	1,488,338
314.4	Turbine Generator Auxiliaries	888,844	674,482	17.9	5.5	-8.0%	218,382	(71,878)	682,235
314.5	Turbine Drive Crank Systems	0	0	0.0	0.0	-8.0%	0	0	0
Total Account 314		5,105,104	3,596,860	21.1	5.5	-8.0%	1,487,137	(420,844)	4,208,491
315 Accessory Electric Equipment									
315.1	Structural Equipment	38,841	20,501	49.0	5.5	-8.0%	4,717	(2,378)	37,223
315.2	Auxiliary Power Systems	191,888	123,301	16.8	5.5	-8.0%	68,413	(11,808)	128,798
315.3	Control & Auxiliary and Protective	679,082	584,877	16.3	5.5	-8.0%	202,111	(82,488)	584,877
315.4	Switching, Control and Protective Systems	80,583	58,272	49.0	5.5	-8.0%	16,881	(8,438)	68,687
315.5	Substations and Motor Control Centers	420,809	288,387	18.0	5.5	-8.0%	201,423	(57,248)	288,387
315.6	Interlocking Systems	488,847	302,174	18.4	5.5	-8.0%	168,817	(28,178)	348,808
Total Account 315		2,398,441	1,473,443	16.8	5.5	-8.0%	713,882	(137,427)	1,714,318
316 Miscellaneous Power Plant Equipment									
316.1	Station Service Equipment	178,485	68,775	16.5	5.5	0.0%	48,798	0	68,775
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0
Total Account 316		178,485	68,775	16.5	5.5	0.0%	48,798	0	68,775
Total Color Unit 8		13,481,303	10,124,793	21.4	5.5	-8.0%	3,777,811	(1,318,824)	10,124,793

SCHEDULE B

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Amount Designation	Estimated Fuel Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Average Service Life	Average Remaining Life	Net Storage	Fuelless Accounts	Fuelless Inventory Net Storage	FY 1988 Theoretical Reserve	Estimated Reserve Balance At 12/31/87
Colder Unit #										
311 Structures & Improvements										
311.0	Lateral Foundations	(1,807)	(1,877)	47.0	5.5	-2.0%	(137)	20	(802)	(1,877)
311.1	Soil Preparation	0	0	0.0	0.0	-2.0%	0	0	0	0
311.2	Soil Foundations	22,808	24,188	13.0	5.5	-2.0%	8,608	(462)	13,380	24,188
311.3	Station Buildings	343,541	367,554	46.7	5.5	-2.0%	41,508	(8,877)	308,644	367,554
311.4	Cooling Systems	23,182	23,732	16.2	5.5	-2.0%	6,832	(444)	15,794	23,732
311.5	Raw and Treated Water Systems	17,820	18,076	48.0	5.5	-2.0%	2,059	(357)	18,128	18,076
311.6	Sanitary Systems	0	0	0.0	0.0	-2.0%	0	0	0	0
311.7	Fuel Unloading and Storage Facilities	1,501	(1,571)	47.0	5.5	-2.0%	121	(23)	800	(1,571)
Total Account 311		408,199	434,548	36.0	5.5	-2.0%	60,157	(8,124)	304,128	434,548
312 Boiler Plant Equipment										
312.0	Lateral Foundation/Vent/Control Construction	(94,160)	(143,409)	9.8	5.5	-14.0%	(34,539)	7,384	(27,152)	(143,409)
312.1	Steam Generating Equipment	4,504,482	5,873,719	27.8	5.5	-14.0%	1,875,781	(830,827)	4,118,549	5,873,719
312.2	Steam Systems and Equipment	503,187	679,008	25.1	5.5	-14.0%	208,702	(118,827)	748,382	679,008
312.3	Condensates and Feedwater Systems	1,898,871	1,872,893	22.0	5.5	-14.0%	860,448	(274,249)	1,673,508	1,872,893
312.4	Boiler Auxiliary Systems	2,300,180	1,817,216	17.2	5.5	-14.0%	826,005	(334,820)	1,888,770	1,817,216
312.5	Fuel Supply Systems	227,113	182,201	44.5	5.5	-14.0%	32,477	(31,789)	228,432	182,201
312.6	Fuel Firing Systems	887,483	465,282	14.2	5.4	-14.0%	248,133	(78,448)	467,778	465,282
312.7	Water Management Systems	0	0	0.0	0.0	-14.0%	0	0	0	0
Total Account 312		10,428,862	8,287,232	22.8	5.4	-14.0%	2,882,288	(1,468,187)	8,627,875	8,287,232
314 Turbogenerator Units										
314.0	Lateral Foundations	(111,887)	(103,274)	46.0	5.5	-8.0%	(14,128)	8,834	(100,487)	(103,274)
314.1	Turbine Generator Pictorial	81,871	78,431	42.4	5.5	-8.0%	11,138	(8,520)	78,881	78,431
314.2	Turbine Generator Systems	6,804,881	6,145,843	28.0	5.4	-8.0%	1,171,516	(468,188)	4,838,681	6,145,843
314.3	Condensing Systems	1,705,102	1,574,887	20.9	5.4	-8.0%	478,231	(138,248)	1,381,119	1,574,887
314.4	Turbine Generator Auxiliary	848,148	874,817	31.9	5.5	-8.0%	204,285	(78,881)	788,848	874,817
314.5	Turbine Drive Control Systems	0	0	0.0	0.0	-8.0%	0	0	0	0
Total Account 314		8,165,283	7,287,914	29.3	5.4	-8.0%	1,882,282	(654,719)	6,538,440	7,287,914
315 Accessory Electric Equipment										
315.0	Lateral Foundations/Vent/Control Construction	(208,709)	(178,857)	4.2	5.5	-8.0%	(18,418)	16,158	(94,559)	(178,857)
315.1	Structural Supports	80,351	88,822	31.8	5.5	-8.0%	18,339	(5,471)	79,373	88,822
315.2	Auxiliary Power Systems	241,887	180,370	26.4	5.4	-8.0%	94,842	(14,820)	201,473	180,370
315.3	Conductors, Cables and Insulators	1,218,542	803,898	16.7	5.5	-8.0%	382,542	(75,181)	810,239	803,898
315.4	Switching, Control and Protection Systems	400,883	203,118	10.8	5.5	-8.0%	245,764	(27,463)	242,559	203,118
315.5	Switchgear and Motor Control Centers	851,232	584,500	18.5	5.5	-8.0%	208,041	(81,574)	626,445	584,500
315.6	Information Systems	442,188	293,273	21.4	5.5	-8.0%	121,805	(28,323)	347,126	293,273
Total Account 315		3,058,851	2,013,580	19.8	5.5	-8.0%	698,317	(182,148)	2,231,832	2,013,580
316 Miscellaneous Power Plant Equipment										
316.0	Lateral Foundations	(17)	0	47.8	5.8	0.0%	(17)	0	(18)	0
316.1	Station Service Equipment	151,805	71,808	17.6	5.5	0.0%	47,391	0	104,414	71,808
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 316		151,784	71,808	17.8	5.5	0.0%	47,380	0	104,394	71,808
Total Colder Unit #		22,287,899	18,464,886	23.1	5.4	-10.4%	5,788,294	(2,208,172)	16,744,317	18,464,886
Total Colder Unit		483,1,273	38,334,839	21.3	5.4	-8.9%	12,516,441	(3,885,717)	38,700,849	38,334,837

SCHEDULE IV

Summary Forecast Analysis

Column (a)	FPL's Plant Balance from Schedule V, column (a).
Column (b)	Average Service Life from Schedule V, column (h).
Column (c)	Annual Accrual from Schedule V, column (i).
Column (d)	Average Remaining Life from Schedule V, column (j).
Column (e)	Projected Unrecovered Capital from Schedule V, column (k).

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Public Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date = 2003

Account Number	Description	Estimated Plant					Projected Unrecovered Capital
		In Service Balance At 12/31/97	Average Service Life	Annual Accrual	Average Remaining Life		
a	b	c	d	e	f	g	
311.0	VENDOR/CONTRACT CONTRIBUTION	(643,744)	8.4	(37,564)	5.5	(116,802)	
311.101	INITIAL SITE PREPARATION	59,485	30.9	1,168	5.5	6,426	
311.1	SITE PREPARATION	59,485	30.9	1,168	5.5	6,426	
311.201	SITE DRAINAGE SYSTEM	67,719	13.8	4,896	5.5	26,929	
311.202	YARD LIGHTING SYSTEM	58,228	16.7	3,484	5.5	16,165	
311.203	ROADWAYS	291,964	22.6	12,802	2.6	33,118	
311.204	SITE FIRE PROTECTION	8,971	53.0	169	5.5	931	
311.205	YARD IMPROVEMENTS	887,912	11.8	58,967	5.5	324,317	
311.206	SITE SEWAGE TREATMENT SYSTEM	299,271	12.2	24,585	5.5	130,217	
311.207	FENCES AND SPECIAL ENCLOSURES	321,409	11.6	27,682	5.5	152,208	
311.208	WATERFRONT IMPROVEMENT (NOT COOLING)	88,303	23.6	3,781	5.5	20,783	
311.210	PONDING (NOT COOLING)	648,543	17.0	38,098	5.5	209,376	
311.2	SITE FACILITIES	2,481,236	14.2	174,445	5.5	822,154	
311.201	PAINT BUILDING	87,410	13.7	7,090	5.5	36,997	
311.203	GAS BUILDING	6,079	24.8	247	5.5	1,261	
311.204	STORAGE BUILDING	188,544	8.2	20,423	5.5	112,327	
311.205	HYDROGEN STORAGE STRUCTURE	47,167	28.7	1,644	5.5	8,039	
311.207	RESULTS BUILDING	30,523	19.4	1,575	5.4	8,595	
311.208	BATTERY ROOM	38,002	31.0	1,161	5.5	6,387	
311.209	LUNCH ROOM	154,800	12.0	12,808	5.5	70,898	
311.210	18 C ELECTRICAL SHOP	387,734	35.6	11,184	5.2	56,560	
311.227	SERVICE BUILDING	429,247	22.8	18,807	5.4	101,780	
311.228	WAREHOUSE	45,138	11.8	3,821	5.5	21,018	
311.231	PHONE SHELTER	86,140	21.1	4,089	5.5	22,489	
311.232	MOBILE TRAILER	10,040	25.0	402	0.5	201	
311.233	SERVICE BUILDING	10,433	9.0	1,159	5.5	6,376	
311.239	RESIDENCE	185,808	27.8	6,684	5.4	36,147	
311.240	CONTROL ROOM BUILDING	415,301	24.4	17,003	5.5	82,888	
311.250	MISCELLANEOUS BUILDING	111,242	11.6	10,180	5.5	55,881	
311.3	STATION BUILDINGS	2,258,182	19.1	118,306	5.4	643,002	
311.404	CONDENSER COOLING WATER CANAL SYSTEM	485,750	51.1	9,123	5.5	50,174	
311.408	POND/LAKE/RESERVOIR CANAL (COOLING)	10,539	13.0	811	5.5	4,459	
311.413	OPEN/PAVED COOLING WATER SYSTEM	7,496	48.0	153	5.5	841	
311.4	COOLING SYSTEMS	483,785	48.0	10,086	5.5	55,474	
311.501	RAW WATER SUPPLY SYSTEM	46,064	20.9	2,204	5.5	12,123	
311.502	WATER TREATMENT SYSTEM	163,849	14.2	11,505	5.5	63,275	
311.504	WASTE WATER TREATMENT SYSTEM	502,107	21.2	23,691	5.5	120,302	

SCHEDULE IV

Florida Power & Light Company
 Depreciation Rates
 For Public Common
 Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date = 2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97 a	Average Service Life b	Annual Accrual c	Average Remaining Life d	Projected Unrecovered Capital e
311.505	DOMESTIC WATER SYSTEM (POTABLE)	130,832	27.0	4,840	5.5	26,819
Subtotal 311.5	RAW AND TREATED WATER SYSTEMS	842,852	20.0	42,240	5.5	232,320
311.801	ACCESS CONTROL SYSTEM	172,555	14.7	11,746	5.5	64,802
311.802	PERIMETER SURVEILLANCE SYSTEM	89,880	7.0	12,840	5.5	70,620
Subtotal 311.6	SECURITY SYSTEMS	262,435	10.7	24,586	5.5	135,222
311.701	FUEL OIL STORAGE SYSTEM	117,071	48.0	2,452	5.5	13,412
311.702	LIGHT/DIESEL OIL STORAGE SYSTEM	17,571	48.7	361	5.5	1,984
311.703	FUEL OIL/GAS TRANSFER SYSTEM	133,948	48.2	2,777	5.5	15,276
311.708	HEAVY FUEL OIL/GAS UNLOADING STATION	98,750	47.0	2,101	5.5	11,556
Subtotal 311.7	FUEL UNLOADING AND STORAGE FACILITIES	367,340	47.8	7,691	5.5	42,227
311	STRUCTURES AND IMPROVEMENTS	6,212,173	19.4	320,610	5.4	1,716,025
312.351	CONDENSATE SYSTEM	8,447	23.1	366	5.5	2,015
312.362	WATER SAMPLING AND ANALYZING SYSTEM	51,799	14.0	3,700	5.5	20,350
Subtotal 312.3	CONDENSATE AND FEEDWATER SYSTEMS	60,246	14.8	4,066	5.5	22,365
312.428	CHEMICAL WASH SYSTEM	16,354	20.0	818	5.5	4,497
312.438	DEMINERALIZED WATER SYSTEM	183,900	24.3	7,572	5.5	41,645
Subtotal 312.4	BOILER AUXILIARY SYSTEMS	200,254	23.9	8,389	5.5	46,142
312.521	HEAVY OIL SUPPLY SYSTEM	114,351	36.7	3,115	5.5	17,133
312.522	GAS FUEL SUPPLY SYSTEM	246,146	44.3	5,557	5.5	30,565
Subtotal 312.5	FUEL SUPPLY SYSTEMS	360,497	41.6	8,672	5.5	47,698
312.622	GAS FIRING SYSTEM	33,408	11.0	3,037	5.5	16,703
Subtotal 312.6	FUEL FIRING SYSTEMS	33,408	11.0	3,037	5.5	16,703
312	BOILER PLANT EQUIPMENT	654,405	27.1	24,165	5.5	132,908
314.0	VENDOR/CONTRACT CONTRIBUTION	(519,795)	9.0	(57,755)	5.5	(317,653)
314.366	INTAKE STRUCTURE	381,965	32.1	11,895	5.5	65,424
314.367	CONDENSER COOLING WATER DISCHARGE STRUCTURE	12,579	51.0	247	5.5	1,357
314.368	COOLING WATER TUNNEL/CONDUIT SYSTEM	78,583	11.0	7,144	5.5	39,292

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Capital Equipment
Estimated Plant Data As Of 12/31/97

E&E Capital Recovery Date = 2003

Account Number	Description	Estimated Part In Service Balance At 12/31/97	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314 369	W/TAKE SCREENS SYSTEM	406,780	12.5	32,531	5.5	178,919
314 370	SCREEN WASH SYSTEM	2,212	48.0	46	5.5	253
314 374	CONDENSATE PUMP SYSTEM	18,239	16.0	1,140	5.5	6,270
314 375	CONDENSER COOLING WATER PUMP SYSTEM	55,017	10.0	5,502	5.5	30,299
Subtotal	CONDENSING SYSTEMS	905,375	16.3	56,504	5.5	321,774
314 469	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	12,890	13.0	992	5.5	6,403
314 469	GENERATOR COOLING AND PURGE SYSTEM	33,215	13.0	2,547	5.5	14,006
Subtotal	TURBINE GENERATOR AUXILIARIES	46,105	13.0	3,538	5.5	19,480
314 801	TURBINE CRANE STRUCTURE	222,349	11.5	19,326	5.5	106,296
314 802	TURBINE CRANE TROLLEY	97,702	9.0	10,806	5.5	58,707
314 803	TURBINE CRANE MAIN HOIST	227,972	9.0	25,330	5.5	139,316
314 804	TURBINE CRANE AUXILIARY HOIST	162,836	8.0	18,093	5.5	99,512
Subtotal	TURBINE CRANTRY CRANE SYSTEMS	710,861	9.7	73,606	5.5	404,831
314	TURBOGENERATOR UNITS	1,192,546	10.3	77,803	5.5	428,412
Subtotal						
315 281	125 VOLT DC DISTRIBUTION SYSTEM	365	20.0	18	0.5	0
315 284	EMERGENCY (BLACK START) GENERATOR	1,838	18.0	97	5.5	532
315 288	STARTUP TRANSFORMER	612,240	12.7	48,387	5.5	286,127
315 289	VITAL AC DISTRIBUTION SYSTEM	67,834	14.1	4,797	5.5	28,384
315 291	STATION BATTERY SYSTEM	25,423	34.6	731	5.3	3,886
Subtotal	AUXILIARY POWER SYSTEMS	707,660	13.1	54,030	5.5	286,809
315 381	STATION GROUNDING SYSTEM	5,912	11.0	537	5.5	2,906
Subtotal						
315 3	CONDUCTORS, CONDUITS AND INSULATORS	5,912	11.0	537	5.5	2,906
Subtotal						
315 562	480 VOLT POWER DISTRIBUTION SYSTEM	22,098	10.0	2,010	5.5	11,054
315 565	416KV POWER DISTRIBUTION SYSTEM	108,706	11.5	9,441	5.5	51,904
Subtotal	SWITCHGEARS AND MOTOR CONTROL CENTERS	128,606	11.2	11,401	5.5	62,978
315 683	ANNUNCIATOR/RELAY/A ACQUISITION SYSTEM	51,849	10.0	5,185	5.5	28,517
Subtotal	INFORMATION SYSTEMS	51,849	10.0	5,185	5.5	28,517
315 6	INFORMATION SYSTEMS	51,849	10.0	5,185	5.5	28,517
Subtotal						
315	ACCESSORY ELECTRIC EQUIPMENT	894,257	12.6	71,203	5.5	391,390
Subtotal						

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Coffer Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date = 2003

Account Number	Description	Estimated Plant		Average Service		Annual Accrual		Average Remaining		Projected Unrecovered Capital	
		In Service Balance At 12/31/97	a	Life	b	Life	c	Life	d	Life	e
316 0	VENDOR/CONTRACT CONTRIBUTION	(28,262)		7.0		(3,180)		5.5		(28,482)	
316 182	DRY LAYUP SYSTEM	61,006		7.0		8,715		5.5		47,523	
316 183	STATION/SERVICE AIR SYSTEM	226,887		11.9		19,977		5.4		106,696	
316 184	RESTRAINT AIR SYSTEM	3,184		48.6		66		5.5		360	
316 186	INTRASITE/OFFSITE COMMUNICATION SYSTEM	163,452		23.2		7,057		5.5		36,805	
316 187	TRANSPORTATION EQUIPMENT	4,826		10.0		493		5.5		2,709	
316 189	LABORATORY AND TEST EQUIPMENT	108,971		18.0		6,044		3.0		18,080	
316 190	TOOLS, SHOP, AND GARAGE EQUIPMENT	38,494		13.8		2,793		5.5		15,307	
316 192	STORES EQUIPMENT	27,046		16.2		1,673		0.9		1,482	
316 195	VACUUM CLEANING EQUIPMENT	1,220		25.7		48		5.5		261	
Subtotal 316 1	STATION SERVICE EQUIPMENT	645,186		13.8		48,855		4.9		231,634	
316	MISCELLANEOUS POWER PLANT EQUIPMENT	608,924		14.6		41,675		4.9		203,342	

Florida Power & Light Company
Depreciation Rates
For Other Unit 5
Estimated Plant Data As Of 12/31/97

Est Capital Recovery, Jan 1 2003

		Estimated		Average		Annual		Average		Projected	
		Plant		Service		Accrual		Life		Unrecovered	
		In Service		Life		Life		Life		Capital	
		Balance		At 12/31/97		At 12/31/97		At 12/31/97		At 12/31/97	
Account Number	Description	a	b	c	d	e	f	g	h	i	j
Subtotal 311 3											
311 413	STATION BUILDINGS	345,219	28.8	11,981	5.5	61,787					
311 413	OPENWATER COOLING WATER SYSTEM	78,400	27.4	2,800	5.5	15,730					
Subtotal 311 4											
311 4	COOLING SYSTEMS	78,400	27.4	2,800	5.5	15,730					
311 4	STRUCTURES AND IMPROVEMENTS	423,705	28.6	14,821	5.5	81,518					
Subtotal 312 1											
312 121	STEAM GENERATING EQUIPMENT	1,505,435	48.0	31,744	5.5	174,580					
312 121	MAIN STEAM PIPING	232,487	25.2	8,240	5.5	50,820					
312 121	EXTRACTION STEAM SYSTEM	141,878	18.2	7,577	5.5	42,575					
312 121	AUXILIARY/REHEATER STEAM SYSTEM	68,029	48.0	1,327	5.5	7,299					
Subtotal 312 2											
312 201	CONDENSATE SYSTEM	104,337	48.0	2,354	5.5	18,448					
312 201	MAIN FEEDWATER SYSTEM	64,691	14.2	31,817	5.5	178,543					
312 201	HEATER VENTS AND DRAINING SYSTEM	187,481	31.1	8,028	5.5	33,168					
312 201	CHEMICAL FEED SYSTEM	30,290	17.8	1,689	5.5	8,340					
312 201	CONDENSATE TANKING SYSTEM	14,442	23.2	624	5.5	3,430					
312 201	WATER SAMPLING AND ANALYZING SYSTEM	87,245	31.3	2,190	5.5	11,822					
Subtotal 312 3											
312 301	CONDENSATE AND FEEDWATER SYSTEMS	808,772	20.9	47,165	5.5	258,408					
312 301	BOILER DUCTS	205,548	47.0	4,379	5.2	22,788					
312 301	AIR HEATER	158,628	49.0	3,196	5.5	17,581					
312 301	FORCED DRAIFT FAN	48,709	48.0	1,020	5.5	5,008					
312 301	INDUCED DRAIFT FAN	70,947	48.0	1,440	5.5	7,919					
312 301	SOOT BLOWER SYSTEM	55,028	48.0	1,133	5.5	8,234					
312 301	CHEMICAL WASH SYSTEM	113,393	14.0	8,082	5.5	44,508					
312 301	E-JELER CONTROL SYSTEM	254,037	14.3	17,741	5.5	97,573					
312 301	SOOTLOUST COLLECTOR SYSTEM	85,194	48.0	1,739	5.5	8,563					
312 301	STACK	300,335	10.8	28,115	5.5	198,832					
312 301	COMPONENT/COLORED COOLAND WATER SYSTEM	88,793	14.1	4,743	5.5	28,085					
Subtotal 312 4											
312 4	BOILER AUXILIARY SYSTEMS	1,447,853	18.2	79,564	5.5	428,488					
312 521	HEAVY OIL SUPPLY SYSTEM	130,312	48.0	2,868	5.5	14,827					
312 523	DIESEL (BROWN) OIL SUPPLY SYSTEM	31,330	48.0	643	5.5	3,539					
Subtotal 312 5											
312 5	FUEL SUPPLY SYSTEMS	161,642	48.0	3,511	5.5	18,366					
312 620	BURNER MANAGEMENT SYSTEM	815,608	13.0	47,278	5.5	260,568					
312 621	HEAVY OIL FIRING SYSTEM	83,374	47.0	1,775	5.5	8,163					
312 622	TAS FIRING SYSTEM	81,135	11.0	5,506	5.5	20,588					
Subtotal 312 6											
312 6	FUEL FIRING SYSTEMS	780,397	13.9	54,760	5.4	297,299					

PROJECT A/E IV

Florida Power & Light Company
Depreciation Schedule
For Cedar Unit 5
Estimated Plant Data As Of 12/31/87

Est. Capital Recovery Date = 2003

Account Number	Description	Estimated				Average				Projected	
		Plant	In Service	Balance	At 12/31/87	Average Service Life	Annual	Remaining	Average	Unrecovered	Capital
							Account	Life			
312	BOILER PLANT EQUIPMENT	5,351,703	22.8	224,439	5.5	1,284,663					
314 171	TURBINE GENERATOR CONCRETE PEEDESTAL	76,731	21.9	3,500	5.5	18,253					
314 1	TURBINE GENERATOR PEEDESTAL	76,731	21.9	3,500	5.5	18,253					
314 271	STEAM TURBINE	1,025,317	48.0	20,825	5.5	118,087					
314 272	GENERATOR	1,424,085	17.5	91,295	5.5	448,902					
314 2	TURBINE GENERATOR SYSTEMS	2,450,002	34.0	102,180	5.5	567,989					
314 288	INTAKE STRUCTURE	42,771	12.3	3,470	3.4	11,680					
314 289	COOLING WATER TUNNEL/CONDUIT SYSTEM	217,341	48.0	4,433	5.5	24,344					
314 310	SCHEMEN SCREENING SYSTEM	143,574	15.0	8,572	5.5	52,644					
314 371	CONDENSER	15,628	15.0	1,042	5.5	5,720					
314 372	CONDENSER AIR REMOVAL SYSTEM	483,201	41.5	11,161	5.5	61,385					
314 374	CONDENSATE PUMP SYSTEM	245,802	12.3	20,077	5.5	110,423					
314 375	CONDENSER COOLING WATER PUMP SYSTEM	96,800	17.8	5,437	5.5	20,804					
314 377	PROBING & SCANNING SYSTEM	481,981	19.1	20,170	5.5	138,433					
314 3	CONDENSING SYSTEMS	1,833,407	20.3	90,508	5.4	480,305					
314 401	TURBINE CONTROL SYSTEM	128,854	21.2	5,800	5.5	32,879					
314 402	TURBINE STEAM PIPING AND VALVE SYSTEM	3,485	48.0	71	5.5	392					
314 403	TURBINE OIL AND SEAL SYSTEM	6,500	48.0	125	5.5	688					
314 405	TURBINE GEAR ASSEMBLY	12,448	48.0	234	5.5	1,287					
314 406	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	5,518	48.0	113	5.5	619					
314 407	EXCITER	428,087	16.1	28,547	5.5	148,010					
314 408	GENERATOR SEAL OIL SYSTEM	14,899	48.0	300	5.5	1,000					
314 409	GENERATOR COOLING AND FLUIDE SYSTEM	52,976	14.5	3,083	5.5	20,180					
314 473	TURBINE LUBE OIL SYSTEM	18,175	48.0	371	5.5	2,040					
314 478	TURBINE GENERATOR SUPERVISORY SYSTEM	227,464	15.0	18,139	5.5	83,286					
314 4	TURBINE GENERATOR AUXILIARIES	608,914	17.0	52,581	5.5	268,108					
314	TURBOGENERATOR LINE	5,268,054	21.1	248,767	5.5	1,200,791					
315 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	38,841	48.0	809	5.5	4,400					
315 1	STRUCTURAL SUPPORTS	38,841	48.0	809	5.5	4,400					
315 287	AUXILIARY SERVICE TRANSFORMER	113,032	17.5	6,462	5.5	28,541					
315 288	STARTUP TRANSFORMER	50,306	14.0	3,587	5.5	18,783					
315 281	STATION BATTERY SYSTEM	28,281	21.0	1,347	5.5	7,407					
315 2	AUXILIARY POWER SYSTEMS	191,609	16.8	11,406	5.5	42,731					
315 281	STATION GROUNDING SYSTEM	28,010	48.0	503	5.5	3,284					
315 282	CONDUIT AND RACEWAY SYSTEM	788,833	17.4	45,609	5.5	202,217					
315 283	GENERATOR BUS	50,248	32.3	1,554	5.5	8,548					
315 3	CONDUCTIONS CONDUITS AND INSULATORS	878,082	16.3	48,005	5.5	204,079					
315 401	CONTROL BOARDS	83,399	49.0	1,702	5.5	9,361					
315 402	GENERATOR VOLTAGE REGULATOR SYSTEM	7,164	49.0	147	5.5	808					

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Customer Unit 3
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Data - 2003

Account Number	Description	Estimated		Average		Annual		Average		Projected	
		In Service Balance At 12/31/97	a	Service Life	b	Accrual	c	Remaining Life	d	Unrecovered Capital	e

Subtotal 215.4	SWITCHING, CONTROL, AND PROTECTIVE SYSTEM	90,383		48.0		1,848		5.5		10,187	
215.541	120008 POWER DISTRIBUTION SYSTEM	802		48.0		13		5.5		72	
215.542	480 VOLT POWER DISTRIBUTION SYSTEM	305,675		18.8		22,033		5.5		171,180	
215.544	2.4KV POWER DISTRIBUTION SYSTEM	254,532		20.5		12,437		5.5		88,402	

Subtotal 215.5	SWITCHGEAR AND MOTOR CONTROL CENTERS	620,809		18.0		34,483		5.5		188,855	
215.681	LOAD CONTROL AND METERING SYSTEM	88,575		22.8		3,918		5.5		21,548	
215.683	ANALOGATOR/SCADA ACQUISITION SYSTEM	180,275		15.1		12,628		5.5		88,404	
215.684	GENERATOR PROTECTION SYSTEM	188,787		21.1		8,879		5.5		48,382	

Subtotal 215.8	REGULATION SYSTEMS	408,647		18.4		25,525		5.5		143,308	
215	ACCESSORY ELECTRIC EQUIPMENT	2,380,441		18.8		122,079		5.5		871,418	

216.182	DRY LAYOUT SYSTEM	61,846		18.8		3,273		5.5		18,002	
216.184	RESTRAINT AIR SYSTEM	77,514		15.0		5,188		5.5		28,422	

Subtotal 216.1	STATION SERVICE EQUIPMENT	138,480		18.5		8,441		5.5		48,424	

216	MISCELLANEOUS POWER PLANT EQUIPMENT	138,480		18.5		8,441		5.5		48,424	

SO-COALE IV

Florida Power & Light Company
Depreciation Rates
For Older Unit 8
Estimated Plant Data As Of 12/31/87

EAT Capital Recovery Date 2003

Account Number	Description	Estimated Plant	In Service Balance At 12/31/87	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
211 0	LAWSUIT SETTLEMENTS	(1,001)	47 0	(21)	5 5	(117)	
211 202	YARD LIGHTING SYSTEM	21,134	12 5	1,696	5 5	9,330	
211 207	FENCES AND SPECIAL ENCLOSURES	1,472	20 0	49	5 5	270	
Subtotal 211 2	SITE FACILITIES	22,606	13 0	1,745	5 5	9,600	
211 209	TURBINE GENERATOR BUILDING	220,139	48 1	4,582	5 5	27,425	
211 246	BOILER BUILDING	113,400	48 0	2,383	5 5	12,984	
Subtotal 211 3	STATION BUILDINGS	343,539	48 7	7,354	5 5	40,449	
211 404	CONDENSER COOLING WATER CANAL SYSTEM	2,116	12 0	177	5 5	971	
211 413	OPENSTAKE COOLING WATER SYSTEM	20,034	19 2	1,043	5 5	5,735	
Subtotal 211 4	COOLING SYSTEMS	22,152	18 2	1,219	5 5	6,706	
211 502	WATER TREATMENT SYSTEM	17,830	48 0	371	5 5	2,343	
Subtotal 211 5	RAW AND TREATED WATER SYSTEMS	17,830	48 0	371	5 5	2,343	
211 703	FUEL OIL/GAS TRANSFER SYSTEM	1,001	47 0	21	5 5	117	
Subtotal 211 7	FUEL UNLOADING AND STORAGE FACILITIES	1,001	47 0	21	5 5	117	
211	STRUCTURES AND IMPROVEMENTS	406,157	38 0	10,690	5 5	58,797	
212 0	LAWSUIT SETTLEMENTS/NO CONTRACT CONTRIBUTION	(24,168)	9 8	(5,536)	5 5	(20,448)	
212 121	BOILER STRUCTURE	1,719,406	27 7	62,110	5 5	341,807	
212 122	BOILER PRESSURE PARTS	2,765,074	27 5	101,103	5 5	556,065	
Subtotal 212 1	STEAM GENERATING EQUIPMENT	4,504,480	27 6	163,213	5 5	897,872	
212 201	MAIN STEAM PIPING	388,037	26 3	14,748	5 5	81,117	
212 202	EXTRACTION STEAM SYSTEM	155,903	33 4	4,673	5 5	23,702	
212 203	AUXILIARY/SUPERHEATER STEAM SYSTEM	146,548	40 1	3,627	5 5	19,948	
212 205	AUXILIARY BOILER FUEL SYSTEM	15,332	10 0	1,533	5 5	6,433	
212 202	REPEAT STEAM SYSTEM	130,281	15 0	8,685	5 5	47,770	
Subtotal 212 2	STEAM SYSTEMS AND EQUIPMENT	835,161	25 1	33,267	5 5	182,570	
212 301	CONDENSATE RECOVERY SYSTEM	441,903	39 5	11,202	5 5	81,613	
212 302	MAIN FEEDWATER SYSTEM	10,556	48 0	220	5 5	1,310	
212 303	MAIN FEEDWATER PUMP SYSTEM	748,638	13 5	55,325	5 5	304,286	
212 304	HEATER VENTS AND DRAINS SYSTEM	404,428	35 9	11,281	5 5	61,533	
212 305	CHEMICAL FEED SYSTEM	155,944	30 9	3,909	5 5	21,468	
212 306	WATER SAMPLING AND ANALYZING SYSTEM	51,246	17 8	2,885	5 5	15,380	
212 302		148,806	32 9	4,464	5 5	24,554	

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Older Unit 6
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date 2003

Account Number	Description	Estimated Plant	In Service Balance	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
*****	*****	*****	A 12/31/97	b	c	d	e
Subtotal 312.3	CONDENSATE AND FEEDWATER SYSTEMS	1,909,611	22.0	89,266	5.5		490,456
312.422	BOILER DUCTS	369,240	38.3	9,652	5.4		91,928
312.423	AIR HEATER	322,891	19.3	16,759	3.6		60,880
312.424	FORCED DRAFT FAN	119,287	33.7	3,540	5.5		19,470
312.425	INDUCED DRAFT FAN	224,969	33.0	6,812	5.5		37,466
312.427	SOOT BLOWER SYSTEM	106,391	41.1	2,546	5.5		14,231
312.428	CHEMICAL WASH SYSTEM	129,816	14.0	9,273	5.5		50,989
312.429	BOILER CONTROL SYSTEM	423,342	11.7	36,166	5.5		198,915
312.432	SOOTBLAST COLLECTOR SYSTEM	159,897	39.9	4,011	5.5		22,090
312.434	STACK	398,814	10.8	37,378	5.5		205,577
312.438	DEMINERALIZED WATER SYSTEM	12,375	14.0	864	5.5		4,862
312.447	COMPONENT-COLORED COOLING WATER SYSTEM	125,138	10.8	11,547	5.5		83,508
Subtotal 312.4	BOILER AUXILIARY SYSTEMS	2,390,180	17.2	136,609	5.3		726,906
312.521	HEAVY OIL SUPPLY SYSTEM	191,422	45.4	4,213	5.5		23,172
312.523	DIESEL (LIGHT) OIL SUPPLY SYSTEM	35,691	39.9	894	5.5		4,916
Subtotal 312.5	FUEL SUPPLY SYSTEMS	227,113	44.0	5,107	5.5		28,088
312.620	BURNER MANAGEMENT SYSTEM	264,148	13.0	20,011	5.5		154,053
312.621	HEAVY OIL FRIKO SYSTEM	91,463	40.2	2,274	4.5		10,333
312.622	GAS FRIKO SYSTEM	111,872	11.5	9,760	5.5		53,681
Subtotal 312.6	FUEL FRIKO SYSTEMS	567,483	14.2	40,046	5.4		218,077
312	BOILER PLANT EQUIPMENT	10,429,860	22.5	463,972	5.4		2,516,723
Subtotal 314.0	LAWSUIT SETTLEMENTS	(111,681)	48.0	(2,327)	5.5		(12,787)
314.171	TURBINE GENERATOR CONCRETE PEDESTAL	81,571	42.4	1,924	5.5		10,581
Subtotal 314.1	TURBINE GENERATOR PEDESTAL	81,571	42.4	1,924	5.5		10,581
314.271	STEAM TURBINE	3,197,062	29.9	106,639	5.3		962,127
314.272	GENERATOR	2,407,794	25.8	93,414	5.5		513,777
Subtotal 314.2	TURBINE GENERATOR SYSTEMS	5,604,856	28.0	199,053	5.4		1,075,905
314.266	INTAKE STRUCTURE	70,160	13.4	5,235	4.2		22,103
314.268	COOLING WATER TURBIDOCOAGULANT SYSTEM	175,092	48.0	3,648	5.5		20,063
314.269	INTAKE SCREEN VS SYSTEM	169,964	14.1	11,601	5.5		64,090
314.271	CONDENSER	479,803	38.6	12,445	5.5		68,449
314.272	CONDENSER AIR REMOVAL SYSTEM	321,878	13.3	24,257	5.5		133,414
314.274	CONDENSATE PUMP SYSTEM	103,722	48.0	2,161	5.5		11,865
314.275	CONDENSER COOLING WATER PUMP SYSTEM	374,535	17.2	21,761	5.5		119,666
314.277	PRIMING & SCAVENGING SYSTEM	7,948	48.0	166	5.5		911

SCHEIDLE IV

Florida Power & Light Company
Depreciation Rates
For Older Unit 6
Estimated Plant Data As Of 12/31/97

Est Capital Recovery Date 2003

Account Number	Description	Estimated					Projected
		Plant In Service Balance At 12/31/97	Average Service Life	Annual Accrual	Average Remaining Life	Unrecovered Capital	
		a	b	c	d	e	
Schedule 314.3	CONDENSING SYSTEMS	1,703,102	20.9	81,323	5.4	440,590	
314.461	TURBINE CONTROL SYSTEM	208,306	21.6	12,332	5.5	67,824	
314.462	TURBINE STEAM PIPING AND VALVE SYSTEM	94,085	21.4	4,388	5.5	24,135	
314.463	TURBINE OIL AND SEAL SYSTEM	3,408	48.0	71	5.5	391	
314.465	TURBINE GEAR ASSEMBLY	38,070	31.0	1,228	5.5	6,754	
314.466	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	16,876	31.0	544	5.5	2,694	
314.467	EXCITER	196,915	31.0	6,352	5.5	34,836	
314.468	GENERATOR SEAL OIL SYSTEM	44,890	31.0	1,450	5.5	7,975	
314.469	GENERATOR COOLING AND PURGE SYSTEM	106,523	19.9	5,301	5.5	29,438	
314.472	TURBINE LUBE OIL SYSTEM	14,071	31.1	452	5.5	2,487	
314.475	TURBINE GENERATOR SUPERVISORY SYSTEM	102,880	14.9	10,943	5.5	60,185	
Schedule 314.4	TURBINE GENERATOR AUXILIARIES	946,140	21.9	43,111	5.5	237,108	
314	TURBOGENERATOR UNITS	8,183,988	25.3	323,083	5.4	1,731,386	
315.0	LAWSUIT SETTLEMENTS/CONTRACT CONTRIBUTIONS	(289,703)	8.2	(22,898)	5.5	(181,491)	
315.181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	90,301	31.6	2,841	5.5	15,626	
Schedule 315.1	STRUCTURAL SUPPORTS	90,301	31.6	2,841	5.5	15,626	
315.287	AUTOMATIZATION SERVICE TRANSFORMER	170,209	38.3	4,441	5.3	23,581	
315.298	STARTUP TRANSFORMER	13,300	11.0	1,209	5.5	6,850	
315.291	STATION BATTERY SYSTEM	58,296	15.0	3,887	5.5	21,378	
Schedule 315.2	AUXILIARY POWER SYSTEMS	241,807	25.4	8,536	5.4	51,607	
315.381	STATION GROUNDING SYSTEM	48,013	39.0	1,180	5.5	6,489	
315.382	CONDUIT AND RACEWAY SYSTEM	1,004,666	18.7	53,882	5.5	298,230	
31.383	GENERATOR BUS	188,640	16.6	10,142	5.5	55,780	
Schedule 315.3	CONDUCTIONS, CONDUITS AND INSULATORS	1,219,341	18.7	65,163	5.5	358,508	
315.481	CONTROL BOARDS	90,322	40.4	2,236	5.5	13,296	
315.482	GENERATOR VOLTAGE REGULATOR SYSTEM	370,341	9.2	40,042	5.5	220,232	
Schedule 315.4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	460,663	10.9	42,278	5.5	232,538	
315.581	120/208 POWER DISTRIBUTION SYSTEM	602	48.0	13	5.5	72	
315.582	480 VOLT POWER DISTRIBUTION SYSTEM	443,702	16.8	26,408	5.5	145,344	
315.584	2.4KV POWER DISTRIBUTION SYSTEM	408,928	20.7	19,029	5.5	107,941	
Schedule 315.5	SWITCHGEARS AND MOTOR CONTROL CENTERS	601,232	18.5	46,047	5.5	253,257	
315.681	LOAD CONTROL AND METERING SYSTEM	89,376	22.0	4,058	5.5	22,320	

BOE DALE IV

Fuchs Power & Light Company
Depreciation Rates
For Cider Unit 6
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date 2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
315 683	ANNUNCIATOR/SCADA ACQUISITION SYSTEM	97,182	21.4	4,532	5.5	24,528
315 684	GENERATOR PROTECTION SYSTEM	250,631	21.2	12,081	5.5	66,444
Subtotal 315 6	INFORMATION SYSTEMS	442,199	21.4	20,671	5.5	113,690
315	ACCESSORY ELECTRIC EQUIPMENT	3,035,800	19.8	153,558	5.5	643,727
316 0	LAWSUIT SETTLEMENTS	(11)	47.8	(9)	5.6	(1)
316 182	DRY LAMP SYSTEM	63,315	20.4	3,102	5.5	17,080
316 184	INSTRUMENT AIR SYSTEM	88,491	16.1	5,507	5.5	30,290
Subtotal 316 1	STATION SERVICE EQUIPMENT	151,806	17.0	8,609	5.5	47,371
316	MISCELLANEOUS POWER PLANT EQUIPMENT	151,795	17.6	8,609	5.5	47,349

SCHEDULE V

Detail Forecast Analysis

Column (a)	FPL's Estimated Plant Balance at 12/31/97
Column (b)	Vintage Year is year placed in service
Column (c)	Age of Survivors at study date using half-year convention
Column (d)	Age Weight - at detail level: Plant balance X Age of survivors at study date; at composite level: sum of detail.
Column (e)	Replacement Interval
Column (f)	Override Date for known future retirements
Column (g)	Calculated Date is date of property retirement and/or replacements
Column (h)	Average Service Life at detail level: retirement year - vintage year; at composite level: plant investment / annual accrual;
Column (i)	Annual Accrual at detail level: Plant Balance / average service life; at composite level: sum of detail.
Column (j)	Average Remaining Life at detail level: average service life - age of survivors at time of study. Composite level: Projected Unrecovered Capital / Total Annual Accrual
Column (k)	Projected Unrecovered Capital at detail level (average remaining life / average service life) X plant balance; at composite level: sum of detail.

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Older Common
Estimated Plant Data As Of 12/31/97

E & L Capital Recovery Data -

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (Years)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	
311	STRUCTURES AND IMPROVEMENTS	6,212,173	23.1	142,236,070				19.4	320,610	5.4	1,718,025
311 0	VENDOR/CONTRACT CONTRIBUTION	(543,744)	3.9	(2,123,790)				9.4	(57,964)	5.5	(318,802)
311 004	VENDOR/CONTRACT CONTRIBUTION	(220,669)	1983	4.5	(993,063)	0	2003	10.0	(22,069)	5.5	(121,377)
311 004	VENDOR/CONTRACT CONTRIBUTION	(323,059)	1994	3.5	(1,130,707)	0	2003	9.0	(39,890)	5.5	(187,420)
311 1	SITE PREPARATION	59,485	45.5	2,707,852				50.9	1,168	5.5	8,426
311 101	INITIAL SITE PREPARATION	59,485	45.5	2,707,852				50.9	1,168	5.5	8,426
311 0001	SITE PREPARATION	34,801	1990	47.5	1,653,046	0	2003	53.0	657	5.5	3,611
311 0001	SITE PREPARATION	6,733	1994	43.5	249,386	0	2003	48.0	117	5.5	644
311 0001	SITE PREPARATION	18,901	1995	42.5	802,418	0	2003	48.0	395	5.5	2,171
311 2	SITE FACILITIES	2,481,238	13.3	33,113,454				14.2	174,445	5.3	822,154
311 201	SITE DRAINAGE SYSTEM	67,719	20.4	1,381,895				13.8	4,896	5.5	26,829
311 1019	PERMANENT RUN 4 INCHES OR LARGER	9,791	1994	43.5	424,169	0	2003	48.0	199	5.5	1,085
311 1019	PERMANENT RUN 4 INCHES OR LARGER	11,077	1995	42.5	470,773	0	2003	48.0	231	5.5	1,269
311 1019	PERMANENT RUN 4 INCHES OR LARGER	36,603	1994	3.5	135,321	0	2003	8.0	4,296	5.5	23,627
311 1021	CATCH BASIN/STORM TANK	1,911	1994	43.5	83,129	0	2003	48.0	39	5.5	215
311 1021	CATCH BASIN/STORM TANK	6,317	1995	42.5	268,473	0	2003	48.0	132	5.5	724
311 202	WARD LIGHTING SYSTEM	68,226	15.9	923,349				16.7	2,484	5.5	18,165
311 1004	FOUNDATION	106	1994	43.5	4,611	20	2003	48.0	2	5.5	12
311 1004	ELECTRIC CONDUIT, RACEWAY	400	1995	42.5	17,000	20	2003	48.0	8	5.5	46
311 1005	ELECTRIC CONDUIT, RACEWAY	424	1994	43.5	18,444	25	2003	48.0	9	5.5	48
311 1006	TRANSFORMER	1,600	1995	42.5	68,000	25	2003	48.0	33	5.5	183
311 1007	WARD LIGHTING FIXTURES & POLES	24,048	1991	6.5	156,319	25	2003	12.0	2,004	5.5	11,022
311 1007	WARD LIGHTING FIXTURES & POLES	4,613	1990	47.5	219,118	20	2003	53.0	87	5.5	479
311 1007	WARD LIGHTING FIXTURES & POLES	2,300	1995	42.5	87,750	20	2003	48.0	46	5.5	284
311 1008	WARD LIGHTING PANEL	24,457	1994	13.5	330,170	20	2003	19.0	1,287	5.5	7,080
311 1008	WARD LIGHTING PANEL	56	1994	43.5	2,523	20	2003	48.0	1	5.5	7
311 1008	WARD LIGHTING PANEL	219	1995	42.5	9,306	20	2003	48.0	5	5.5	25
311 203	ROADWAYS	291,984	23.0	6,705,664				22.8	12,802	2.6	33,118
311 1049	ROAD WITH CURBS & GUTTERS	6,698	1990	47.5	318,155	25	2000	50.0	134	2.5	225
311 1049	ROAD WITH CURBS & GUTTERS	16,478	1995	42.5	700,230	25	2003	48.0	343	5.5	1,886
311 1049	ROAD WITH CURBS & GUTTERS	230,507	1974	23.5	5,418,090	25	1999	25.0	9,222	1.5	13,533

SOE-DAL E V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2013

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Change Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
311 1069	ROAD WITH CURBS & GUTTERS	35,685	1991	6.5	231,953	25	2003	12.0	2,574	5.5	16,306
311 1050	PARKING LOT	2,568	1993	14.5	37,236	25	2003	20.0	128	5.5	706
311 204	SITE FIRE PROTECTION	8,971	47.5	426,123				53.0	169	5.5	921
311 1008	DRIVE, ELECTRIC MOTOR, COMPLETE	4,341	1990	47.5	208,198	20	2003	53.0	82	5.5	490
311 1060	TANK	2,684	1990	47.5	137,465		2003	53.0	55	5.5	300
311 1004	HYDRANTS	1,736	1990	47.5	82,463	20	2003	53.0	33	5.5	180
311 205	YARD IMPROVEMENTS	697,912	9.9	6,904,511				11.8	58,967	5.5	324,317
311 1005	LANDSCAPING	40,458	1995	22.5	1,214,885	10	2003	28.0	1,065	5.5	5,853
311 1008	LANDSCAPING	135,407	1974	23.5	2,182,005	10	2003	29.0	4,761	5.5	25,681
311 1005	LANDSCAPING	185,887	1994	3.5	685,605	10	2003	9.0	21,765	5.5	119,709
311 1008	SURFACING AND PAVING	66,624	1990	7.5	648,680	0	2003	13.0	6,863	5.5	36,648
311 1008	SURFACING AND PAVING	28,020	1992	5.5	159,610	0	2003	11.0	2,638	5.5	14,510
311 1008	SURFACING AND PAVING	11,667	1994	3.5	40,835	0	2003	9.0	1,206	5.5	7,129
311 1005	SPRINKLER SYSTEM, COMPLETE	30,575	1992	5.5	168,163	10	2003	11.0	2,780	5.5	15,288
311 1005	SPRINKLER SYSTEM, COMPLETE	158,715	1994	3.5	555,503	10	2003	9.0	17,835	5.5	98,803
311 1087	FITNESS TRAIL, FAC	9,559	1992	15.5	148,165	0	2003	21.0	455	5.5	2,504
311 208	SITE SEWAGE TREATMENT SYSTEM	299,271	7.3	2,170,680				12.2	24,585	5.5	125,217
311 1008	COMPRESSOR, AIR, RECIPROCATING, COMPLETE	5,498	1990	47.5	291,155	20	2003	53.0	104	5.5	571
311 1113	PUMP COMPLETE	74,031	1991	6.5	481,202	20	2003	12.0	6,169	5.5	33,831
311 1117	PEPAC, PULP 4 INCHES OR LARGER	218,742	1991	6.5	1,428,323	20	2003	12.0	16,312	5.5	100,715
311 207	FENCES AND SPECIAL ENCLOSURES	321,409	11.5	2,707,592				11.8	27,692	5.5	152,208
311 1141	PERIMETER FENCES	46,336	1990	47.5	2,200,465	20	2003	53.0	874	5.5	4,807
311 1141	PERIMETER FENCES	686	1994	43.5	28,788	20	2003	48.0	14	5.5	77
311 1141	PERIMETER FENCES	6,154	1994	33.5	208,159	20	2003	39.0	158	5.5	868
311 1141	PERIMETER FENCES	2,462	1997	30.5	75,091	20	2003	36.0	68	5.5	378
311 1141	PERIMETER FENCES	236,186	1993	4.5	1,082,837	20	2003	10.0	23,619	5.5	129,902
311 1142	POWER OPERATOR FOR GATE	18,812	1993	4.5	82,114	10	2003	10.0	1,961	5.5	10,787
311 1144	GATES AND TURNSTILES	9,884	1993	4.5	44,828	15	2003	10.0	998	5.5	5,491
311 208	WATERFRONT IMPROVEMENT (NOT COOLING)	88,203	30.1	2,686,840				23.8	3,781	5.5	20,793
311 1151	CHANNEL IMPROVEMENTS, INCL EXC & RIB-RAP	6,434	1990	47.5	400,615	0	2003	53.0	159	5.5	875
311 1153	DOCK, WHARF, OR PIER	15,983	1990	47.5	759,193	0	2003	53.0	302	5.5	1,659
311 1153	DOCK, WHARF, OR PIER	6,380	1995	42.5	271,150	0	2003	48.0	133	5.5	731
311 1155	RETAINING WALL/BULKHEAD/SHEET PILE	31	1994	43.5	1,349	0	2003	49.0	1	5.5	3
311 1155	RETAINING WALL/BULKHEAD/SHEET PILE	6,100	1995	42.5	259,250	0	2003	48.0	127	5.5	699
311 1156	DOLPHIN CLUSTER	6,100	1995	42.5	259,250	0	2003	48.0	127	5.5	699
311 1157	BOAT RAMP	35,080	1990	7.5	263,100	0	2003	13.0	2,598	5.5	14,442

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

Est Capital Recovery Data =

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Study Year	Age Weight (8-Yr)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
311 1160	FOUNDATION/PILE	6,090	1995	42.5	298,825	0	2003	46.0	127	5.5	698
311 1160	FOUNDATION/PILE	1,390	1997	30.5	42,395	0	2003	36.0	39	5.5	272
311 1161	OL SQUARE/TANK	3,915	1990	47.5	171,713	0	2003	53.0	68	5.5	375
311 2110	PONDS (NOT COOLING)	646,543		12.7	8,206,976			17.0	36,066	5.5	209,376
311 1180	DRIVE/ELEC MOTOR COMPLETE	75,908	1986	9.5	721,126	20	2003	15.0	5,061	5.5	27,633
311 1190	PUMP, ALL UNDER 4 INCHES	2,493	1988	9.5	23,684	25	2003	15.0	166	5.5	914
311 1192	PUMP COMPLETE	38,747	1988	9.5	368,097	25	2003	15.0	2,563	5.5	14,207
311 1193	WATER MONITORING WELL	3,446	1993	4.5	15,507	25	2003	10.0	345	5.5	1,895
311 1198	RETAINING WALL	25,605	1988	9.5	243,248	0	2003	15.0	1,707	5.5	8,369
311 1199	LINER COMPLETE	58,220	1982	15.5	802,595	20	2003	21.0	2,773	5.5	15,251
311 1199	LINER COMPLETE	83,838	1993	4.5	376,371	20	2003	10.0	8,364	5.5	46,001
311 1201	POND	358,476	1982	15.5	5,596,378	0	2003	21.0	17,070	5.5	93,667
311 3	STATION BUILDINGS	2,256,182		24.4	59,082,895			18.1	118,358	5.4	643,002
311 301	PAINT BUILDING	87,410		10.2	997,602			13.7	7,090	5.5	36,997
311 1990	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	6,873	1982	46.5	271,772	0	2003	51.0	117	5.5	644
311 1990	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	46,890	1990	7.5	202,425	0	2003	13.0	3,615	5.5	19,680
311 1995	PLUMBING SYSTEM COMPLETE	3,568	1990	7.5	26,895	25	2003	13.0	278	5.5	1,517
311 1995	PLUMBING SYSTEM COMPLETE	2,152	1990	7.5	16,140	25	2003	13.0	166	5.5	910
311 1994	FIRE PROTECTION SYS COMPLETE	12,592	1990	7.5	94,140	25	2003	13.0	898	5.5	5,310
311 1972	SUBSTRUCTURE FOUNDATION WORK	1,054	1982	46.5	47,957		2003	51.0	21	5.5	114
311 1972	SUBSTRUCTURE FOUNDATION WORK	25,103	1990	7.5	188,273		2003	13.0	1,891	5.5	10,621
311 303	GAS BUILDING	6,078		23.0	140,120			24.6	247	5.5	1,361
311 2004	SUPERSTRUCTURE, INC. STEEL & CONCRETE	1,999	1987	40.5	80,980		2003	46.0	43	5.5	239
311 2004	SUPERSTRUCTURE, INC. STEEL & CONCRETE	4,000	1993	14.5	68,180		2003	20.0	204	5.5	1,122
311 304	STORAGE BUILDING	168,592		4.8	904,053			9.2	20,423	5.5	112,327
311 2106	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	4,531	1982	46.5	206,161		2003	51.0	89	5.5	489
311 2106	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	179,504	1994	3.5	453,264		2003	9.0	14,389	5.5	79,141
311 2107	BUILDING APPLIANCES/ELEVATOR	14,389	1994	3.5	50,367		2003	9.0	1,599	5.5	8,793
311 2111	PLUMBING SYSTEM COMPLETE	19,445	1994	3.5	68,058	25	2003	9.0	2,161	5.5	11,883
311 2112	LIGHTING SYSTEM COMPLETE	813	1982	46.5	36,992	20	2003	51.0	16	5.5	88
311 2112	LIGHTING SYSTEM COMPLETE	19,445	1994	3.5	68,058	20	2003	9.0	2,161	5.5	11,883
311 2128	SUBSTRUCTURE FOUNDATION WORK	465	1982	46.5	21,158		2003	51.0	9	5.5	50
311 305	HYDROGEN STORAGE STRUCTURE	47,167		23.7	1,119,554			28.7	1,644	5.5	9,039
311 2158	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	25,956	1972	25.5	661,929		2003	31.0	837	5.5	4,005

SO-E-D-L-E V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant At 12/31/97	Age At Service	Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
311 2158	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	7,858	1981	16.5	129,657			2003	22.0	357	5.5	1,965
311 2159	BUILDING APPURTENANCES(EACH ELEV)	1,806	1972	25.5	46,053			2003	31.0	58	5.5	320
311 2160	ROOF (EACH LEVEL)	2,332	1972	25.5	51,816	20		2003	31.0	66	5.5	361
311 2160	SUBSTRUCTURE FOUNDATION WORK	8,126	1972	25.5	207,213			2003	31.0	262	5.5	1,442
311 2160	SUBSTRUCTURE FOUNDATION WORK	1,367	1981	16.5	22,886			2003	22.0	63	5.5	347
311 207	RESULTS BUILDING	30,523		22.3	679,552				19.4	1,575	5.4	8,555
311 2262	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	6,125	1954	43.5	268,438			2003	49.0	125	5.5	686
311 2262	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	4,016	1973	24.5	98,352			2003	30.0	134	5.5	736
311 2264	ROOF (EACH LEVEL)	848	1954	43.5	36,858	20		2003	49.0	17	5.5	95
311 2264	ROOF (EACH LEVEL)	15,886	1990	7.5	119,145	20		2003	13.0	1,222	5.5	6,721
311 2268	LIGHTING SYSTEM COMPLETE	1,036	1954	43.5	45,066	20		2003	49.0	21	5.5	116
311 2271	HVAC VENTILATING FAN	1,199	1954	43.5	52,157	15		1999	45.0	27	1.5	40
311 2264	SUBSTRUCTURE FOUNDATION WORK	1,413	1954	43.5	61,466			2003	49.0	29	5.5	159
311 208	BATTERY ROOM	36,002		25.5	918,052				31.0	1,161	5.5	6,387
311 2314	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	24,829	1972	25.5	633,140			2003	31.0	801	5.5	4,405
311 2315	BUILDING APPURTENANCES(EACH ELEV)	2,144	1972	25.5	54,672			2003	31.0	69	5.5	380
311 2316	ROOF (EACH LEVEL)	1,016	1972	25.5	25,908	20		2003	31.0	33	5.5	180
311 2336	SUBSTRUCTURE FOUNDATION WORK	8,013	1972	25.5	204,332			2003	31.0	268	5.5	1,422
311 209	LUNCH ROOM	154,800		6.5	1,006,852				12.0	12,806	5.5	70,996
311 2266	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	27,129	1991	6.5	178,339			2003	12.0	2,261	5.5	12,434
311 2267	BUILDING APPURTENANCES(EACH ELEV)	26,567	1991	6.5	172,686			2003	12.0	2,214	5.5	12,177
311 2268	ROOF (EACH LEVEL)	23,183	1991	6.5	150,690	20		2003	12.0	1,932	5.5	10,626
311 2371	PLUMBING SYSTEM COMPLETE	4,712	1991	6.5	30,678	25		2003	12.0	363	5.5	2,160
311 2372	LIGHTING SYSTEM COMPLETE	30,507	1991	6.5	198,296	20		2003	12.0	2,542	5.5	13,982
311 2374	HVAC AIR CONDITIONER	11,778	1991	6.5	76,557	15		2003	12.0	962	5.5	5,368
311 2377	HVAC DUCTWORK	7,084	1991	6.5	45,916			2003	12.0	569	5.5	3,238
311 2386	SUBSTRUCTURE FOUNDATION WORK	23,960	1991	6.5	155,740			2003	12.0	1,987	5.5	10,962
311 210	I & C ELECTRICAL SHOP	397,734		37.8	15,038,761				35.6	11,164	5.2	58,560
311 2416	SUPERSTRUCTURE INCLUDING STEEL AND CONCRET	121,366	1950	47.5	5,784,838			2003	53.0	2,290	5.5	12,594
311 2416	SUPERSTRUCTURE INCLUDING STEEL AND CONCRET	67,881	1975	22.5	1,557,323			2003	28.0	2,424	5.5	13,334
311 2420	ROOF (EACH LEVEL)	5,090	1955	47.5	240,350	20		2003	53.0	95	5.5	525
311 2420	ROOF (EACH LEVEL)	28,747	1968	9.5	273,097	20		2003	15.0	1,916	5.5	10,541
311 2423	PLUMBING SYSTEM COMPLETE	36,333	1950	47.5	1,725,818	25		2000	50.0	727	2.5	1,817
311 2424	LIGHTING SYSTEM COMPLETE	84,595	1950	47.5	4,018,263	20		2003	53.0	1,596	5.5	8,779
311 2424	LIGHTING SYSTEM COMPLETE	9,696	1975	22.5	222,690	20		2003	28.0	353	5.5	1,944
311 2426	HVAC AIR CONDITIONER	1,008	1975	22.5	135,180	15		2003	28.0	215	5.5	1,180

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Older Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Weighted Average Year	Age At Time Of Study (Years)	Age Weighted (5 Yrs)	Replacement Interval (Years)	Observed Date (if Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
311 2426	HVAC AIR CONDITIONER	17,542	1988	0.5	166,649	15		2003	15.0	1,109	5.5	6,432
311 2432	FIRE PROTECTION SYSTEM COMPLETE	12,886	1990	47.5	612,085	25		2000	50.0	258	7.5	644
311 2440	SUBSTRUCTURE FOUNDATION WORK	7,421	1990	47.5	302,498			2003	53.0	140	5.5	170
311 227	SERVICE BUILDING	429,247		29.6	12,696,695				22.8	18,807	5.4	101,780
311 2522	SUPERSTRUCTURE, INC. STEEL & CONCRETE	141,133	1990	47.5	6,703,818			2003	53.0	2,663	5.5	14,646
311 2522	SUPERSTRUCTURE, INC. STEEL & CONCRETE	16,715	1992	45.5	790,533			2003	51.0	328	5.5	1,803
311 2522	SUPERSTRUCTURE, INC. STEEL & CONCRETE	2,290	1976	21.5	49,235			2003	27.0	85	5.5	466
311 2522	SUPERSTRUCTURE, INC. STEEL & CONCRETE	28,377	1992	16.5	439,644			2003	21.0	1,351	5.5	7,432
311 2523	BUILDING APPURTENANCES(EACH ELEV)	7,208	1994	43.5	320,508			2003	49.0	150	5.5	827
311 2523	BUILDING APPURTENANCES(EACH ELEV)	7,400	1995	12.5	82,500			2003	18.0	411	5.5	2,261
311 2523	BUILDING APPURTENANCES(EACH ELEV)	13,799	1991	6.5	88,694			2003	12.0	1,150	5.5	6,325
311 2524	ROOF (EACH LEVEL)	6,346	1990	47.5	301,348	20		2003	53.0	120	5.5	658
311 2524	ROOF (EACH LEVEL)	1,383	1992	45.5	63,362	20		2003	51.0	27	5.5	150
311 2524	ROOF (EACH LEVEL)	8,369	1990	17.5	146,456	20		2000	20.0	418	2.5	1,046
311 2524	ROOF (EACH LEVEL)	32,214	1991	6.5	209,391	20		2003	12.0	2,685	5.5	14,763
311 2525	FLOOR COVERING (EACH ELEV)	499	1978	18.5	9,731			2003	25.0	20	5.5	110
311 2525	FLOOR COVERING (EACH ELEV)	2,704	1993	14.5	39,208			2003	20.0	135	5.5	744
311 2525	FLOOR COVERING (EACH ELEV)	6,131	1994	13.5	82,769			2003	19.0	323	5.5	1,775
311 2525	FLOOR COVERING (EACH ELEV)	2,995	1995	12.5	37,438			2003	18.0	166	5.5	915
311 2525	FLOOR COVERING (EACH ELEV)	1,321	1986	11.5	15,192			2003	17.0	78	5.5	427
311 2525	FLOOR COVERING (EACH ELEV)	5,090	1990	7.5	37,875			2003	13.0	388	5.5	2,137
311 2525	FLOOR COVERING (EACH ELEV)	12,781	1992	5.5	70,168			2003	11.0	1,180	5.5	6,381
311 2527	PLUMBING SYSTEM COMPLETE	6,711	1990	47.5	318,773	25		2000	50.0	134	2.5	336
311 2527	PLUMBING SYSTEM COMPLETE	8,965	1992	45.5	316,809	25		2003	51.0	137	5.5	751
311 2528	PLUMBING SYSTEM COMPLETE	8,795	1990	10.5	24,119	25		2003	16.0	144	5.5	790
311 2528	PLUMBING SYSTEM COMPLETE	2,297	1987	47.5	463,125	20		2003	53.0	164	5.5	1,012
311 2528	PLUMBING SYSTEM COMPLETE	2,786	1992	45.5	126,783	20		2003	51.0	55	5.5	300
311 2528	PLUMBING SYSTEM COMPLETE	9,102	1992	15.5	141,091	20		2003	21.0	433	5.5	2,384
311 2528	PLUMBING SYSTEM COMPLETE	48,811	1993	4.5	206,150	20		2003	18.0	4,581	5.5	26,186
311 2530	HVAC AIR CONDITIONER	4,832	1990	47.5	229,520	15		2003	53.0	91	5.5	501
311 2530	HVAC AIR CONDITIONER	16,062	1992	15.5	248,891	15		2003	21.0	769	5.5	4,207
311 2530	HVAC AIR CONDITIONER	11,052	1994	43.5	480,782			2003	49.0	226	5.5	1,241
311 2530	HVAC AIR CONDITIONER	6,543	1970	27.5	188,163			2003	33.0	207	5.5	1,141
311 2544	SUBSTRUCTURE FOUNDATION WORK	10,172	1990	47.5	493,170			2003	53.0	182	5.5	1,056
311 228	WAREHOUSE	45,138		6.5	293,122				11.6	3,821	5.5	21,018
311 2578	HVAC CONTROL SYSTEM	2,566	1993	4.5	11,547	20		2003	10.0	257	5.5	1,411
311 2582	HVAC AIR CONDITIONER	6,109	1993	4.5	27,491	15		2003	10.0	811	5.5	1,380
311 2584	HVAC HEAT PUMP/COMPRESSOR	30,000	1990	7.5	225,003	15		2003	13.0	2,306	5.5	12,692
311 2584	HVAC HEAT PUMP/COMPRESSOR	1,075	1993	4.5	4,838	15		2003	10.0	109	5.5	591
311 2585	HVAC DUCTWORK	5,388	1993	4.5	24,246	15		2003	10.0	539	5.5	2,983
311 331	POWER SHELTER	66,140		23.3	2,009,071				21.1	4,089	5.5	22,489

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Older Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Study Year (Years)	Age Weight (5-Yrs)	Replacement Interval (Years)	Overhaul Date (If Prev.)	Calculated Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital	
a	b	c	d	e	f	g	h	i	j	k	
311 2720	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	14,433	1995	42.5	813,403		2003	48.0	301	5.5	1,654
311 2722	ROOF (EACH LEVEL)	8,405	1995	42.5	278,038		2003	48.0	135	5.5	744
311 2725	PLUMBING SYSTEM COMPLETE	8,806	1995	42.5	291,360		2003	48.0	143	5.5	786
311 2725	PLUMBING SYSTEM COMPLETE	50,057	1998	9.5	475,542		2003	15.0	3,337	5.5	18,264
311 2726	LIGHTING SYSTEM COMPLETE	2,887	1995	42.5	122,668		2003	48.0	60	5.5	331
311 2749	SUBSTRUCTURE FOUNDATION WORK	8,412	1995	42.5	230,010		2003	48.0	113	5.5	620
311 332	MOBILE TRAILER	10,040		24.5	245,980			25.0	402	0.5	201
311 2775	PLUMBING SYSTEM COMPLETE	10,040	1973	24.5	245,980		1996	25.0	402	0.5	201
311 333	SERVICE ISLAND	10,433		3.5	38,516			9.0	1,159	5.5	6,376
311 2796	FOUNDATION	10,433	1994	3.5	38,516		2003	9.0	1,159	5.5	6,376
311 339	RESIDENCE	185,636		31.0	8,754,778			27.8	6,684	5.4	36,147
311 8765	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	38,249	1990	47.5	1,816,628		2003	53.0	722	5.5	3,969
311 8765	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	31,155	1983	34.5	1,074,848		2003	40.0	779	5.5	4,284
311 8765	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	22,305	1991	16.5	389,023		2003	22.0	1,017	5.5	5,591
311 8766	BUILDING APPLIANCE(S) (EACH ELEV)	2,578	1984	13.5	34,778		2003	18.0	138	5.5	746
311 8767	ROOF (EACH LEVEL)	5,464	1990	47.5	259,540		2003	53.0	103	5.5	567
311 8767	ROOF (EACH LEVEL)	2,513	1983	34.5	86,699		2003	40.0	63	5.5	346
311 8767	ROOF (EACH LEVEL)	30,308	1988	9.5	320,426		2003	15.0	2,354	5.5	12,848
311 8767	ROOF (EACH LEVEL)	6,835	1992	5.5	37,593		2003	11.0	621	5.5	3,418
311 8770	PLUMBING SYSTEM COMPLETE	10,245	1990	47.5	488,638		2003	50.0	205	2.5	512
311 8770	PLUMBING SYSTEM COMPLETE	6,030	1983	34.5	208,055		2003	40.0	151	5.5	829
311 8771	LIGHTING SYSTEM COMPLETE	8,196	1990	47.5	388,310		2003	53.0	155	5.5	801
311 8771	LIGHTING SYSTEM COMPLETE	7,035	1983	34.5	242,768		2003	40.0	178	5.5	887
311 8784	SUBSTRUCTURE FOUNDATION WORK	8,147	1990	47.5	291,983		2003	53.0	116	5.5	638
311 8784	SUBSTRUCTURE FOUNDATION WORK	3,518	1983	34.5	121,371		2003	40.0	88	5.5	484
311 348	CONTROL ROOM BUILDING	415,301		29.2	12,106,911			24.4	17,003	5.5	92,886
311 8795	INTERNAL PARTITIONS	17,754	1986	9.5	166,663		2002	15.0	1,184	5.5	6,510
311 8795	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	46,691	1984	43.5	2,038,759		2003	48.0	957	5.5	5,283
311 8796	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	50,800	1995	42.5	2,160,375		2003	48.0	1,081	5.5	5,638
311 8796	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	43,521	1986	9.5	413,450		2003	15.0	2,901	5.5	15,908
311 8797	BUILDING APPLIANCE(S) (EACH ELEV)	3,746	1984	43.5	162,951		2003	48.0	76	5.5	420
311 8797	BUILDING APPLIANCE(S) (EACH ELEV)	2,475	1995	42.5	100,188		2003	48.0	52	5.5	284
311 8797	BUILDING APPLIANCE(S) (EACH ELEV)	37,394	1988	9.5	355,243		2003	15.0	2,493	5.5	13,211
311 8798	ROOF (EACH LEVEL)	2,611	1984	43.5	113,579		2003	48.0	53	5.5	293
311 8798	ROOF (EACH LEVEL)	27,987	1988	9.5	285,687		2003	15.0	1,864	5.5	10,255
311 8799	FLOOR COVERING (EACH ELEV)	11,288	1995	2.5	28,220		2003	8.0	1,411	5.5	7,761
311 8801	PLUMBING SYSTEM COMPLETE	13,198	1998	6.5	125,391		2003	15.0	880	5.5	4,839
311 8801	PLUMBING SYSTEM COMPLETE	4,714	1988	9.5	44,783		2003	15.0	314	5.5	1,728
311 8802	LIGHTING SYSTEM COMPLETE	3,941	1984	43.5	171,434		2003	48.0	80	5.5	442

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Data *

2003

Account Number	Description	Plant In Service Balance As 12/31/97	Age At Study Year	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Recd.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j
311 9802	LIGHTING SYSTEM COMPLETE	4,201	1905	42.5	178,540	20		2003	48.0	66	481
311 9802	LIGHTING SYSTEM COMPLETE	1,257	1988	9.5	11,942	20		2003	15.0	84	461
311 9804	HVAC AIR CONDITIONER	3,477	1904	43.5	191,250	15		1999	49.0	77	116
311 9804	HVAC AIR CONDITIONER	4,796	1905	42.5	202,130	15		2000	45.0	106	264
311 9804	HVAC AIR CONDITIONER	7,265	1988	9.5	70,158	15		2003	15.0	462	2,708
311 9807	HVAC DUCTWORK	1,319	1904	43.5	57,317			2003	49.0	27	148
311 9807	HVAC DUCTWORK	2,251	1905	42.5	90,698			2003	48.0	47	238
311 9807	HVAC DUCTWORK	3,828	1988	9.5	37,316			2003	15.0	262	1,440
311 9808	FIRE PROTECTION SYS COMPLETE	749	1904	43.5	32,962	25		2003	49.0	15	84
311 9808	FIRE PROTECTION SYS COMPLETE	506	1905	42.5	21,505	25		2003	48.0	11	58
311 9812	SUBSTRUCTURE FOUNDATION WORK	30,292	1904	43.5	1,317,702			2003	49.0	618	3,400
311 9812	SUBSTRUCTURE FOUNDATION WORK	88,720	1905	42.5	3,771,025			2003	48.0	1,849	10,167
311 300	MISCELLANEOUS BUILDING	117,840		9.4	1,100,408				11.6	10,160	56,181
311 3105	CEILING BUILDING-ELTER, COMPLETE	64,884	1904	3.5	227,084			2003	9.0	7,209	39,051
311 3110	BUILDING-ELTER, COMPLETE	6,862	1902	45.5	313,131			2003	51.0	135	742
311 3110	BUILDING-ELTER, COMPLETE	505	1905	42.5	24,013			2003	48.0	12	65
311 3110	BUILDING-ELTER, COMPLETE	5,168	1976	21.5	111,112			2003	27.0	181	1,053
311 3110	BUILDING-ELTER, COMPLETE	18,214	1983	14.5	204,103			2003	20.0	911	5,009
311 3110	BUILDING-ELTER, COMPLETE	22,127	1990	7.5	165,903			2003	12.0	1,702	9,381
311 4	COOLING SYSTEMS	483,785		44.7	21,623,160				48.0	10,086	55,474
311 404	CONDENSER COOLING WATER CANAL SYSTEM	460,750		45.6	21,218,041				51.1	9,123	50,174
311 4097	INTAKE CANAL, INC. EARTHWORK FILL, ETC.	334,510	1902	45.5	15,220,205			2003	51.0	6,559	36,075
311 4099	DISCHARGE CANAL, INC. EARTHWORK, FILL, ETC.	13,208	1980	47.5	627,380			2003	53.0	249	1,371
311 4099	DISCHARGE CANAL, INC. EARTHWORK, FILL, ETC.	118,032	1902	45.5	5,370,456			2003	51.0	2,314	12,729
311 409	POND/LAKE/RESERVOIR CANAL (COOLING)	10,539		7.5	79,043				13.0	811	4,459
311 4191	OLE SPILL CONTROL BOOM SYSTEM	10,539	1990	7.5	79,043			2003	13.0	811	4,459
311 413	OPENINTAKE COOLING WATER SYSTEM	7,466		43.5	326,078				49.0	153	841
311 4271	PIPING, RUN 4 RIDGES OR LARGER	7,466	1904	43.5	326,078	75		2003	49.0	153	841
311 5	RAW AND TREATED WATER SYSTEMS	842,852		18.2	15,339,468				20.0	42,240	232,200
311 501	RAW WATER SUPPLY SYSTEM	46,064		19.6	904,921				20.9	2,204	12,123
311 6020	CONTROL/INSTRUMENTATION SYSTEM	31,994	1983	14.5	463,913	20		2003	20.0	1,600	8,798
311 6024	PIPING, RUN 4 RIDGES OR LARGER	9,469	1904	43.5	411,902	25		2003	49.0	183	1,083
311 6025	PUMP COMPLETE	4,501	1992	5.5	24,756	25		2003	11.0	469	2,251

2002

2002

32

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Customer Common
Estimated Plant Data As Of 12/31/97

Est Capital Recovery Data *

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97 a	Age At Time Of Study (Years) b	Age Weight (1/Y) c	Replacement Interval (Years) d	Overhaul Date (If Req) e	Calculated Date f	Average Service Life g	Annual Accrual h	Average Remaining Life i	Projected Unrecovered Capital j
311 602	PERIMETER SURVEILLANCE SYSTEM	89,880	15	134,620				7.0	12,840	5.5	70,620
311 7247	FENCE MONITORING SYSTEM	89,880	15	134,620	20		2003	7.0	12,840	5.5	70,620
311 7	FUEL UNLOADING AND STORAGE FACILITIES	267,940	42.5	15,620,125				42.8	7,691	5.5	42,227
311 701	FUEL OIL STORAGE SYSTEM	117,671	42.5	5,003,087				48.0	2,452	5.5	13,412
311 7753	FOUNDATION	32,326	1955	1,373,940			2003	48.0	674	5.5	3,704
311 7754	HEATING SYSTEM	1,120	1955	47,600	15		2003	48.0	25	2.5	62
311 7755	TANK	60,853	1955	2,590,503	20		2003	48.0	1,270	5.5	6,984
311 7756	CONTROL/INSTRUMENTATION SYSTEM	1,685	1953	80,113			2003	48.0	39	5.5	216
311 7757	PIPE OR DAM	10,776	1955	457,980			2003	48.0	225	5.5	1,225
311 7758	STILE	3,147	1955	133,748			2003	48.0	66	5.5	361
311 7761	PERMAN. ALL UNDER 4 INCH	403	1954	17,531	30		2003	48.0	8	5.5	45
311 7761	PERMAN. ALL UNDER 4 INCH	1,053	1955	44,753	30		2003	48.0	22	5.5	121
311 7762	PERMAN. RUN 4 IN OR LARGER	1,603	1954	72,341	30		2003	48.0	34	5.5	187
311 7762	PERMAN. RUN 4 IN OR LARGER	4,340	1955	184,578	30		2003	48.0	80	5.5	488
311 7762	LIGHT DIESEL OIL STORAGE SYSTEM	17,571	43.2	759,522				48.7	361	5.5	1,384
311 7770	TANK	12,754	1954	554,799			2003	48.0	260	5.5	1,432
311 7770	TANK	4,817	1955	204,723			2003	48.0	100	5.5	592
311 7703	FUEL OIL GAS TRANSFER SYSTEM	133,948	42.7	5,723,759				48.2	2,777	5.5	15,276
311 7763	CONTROL/INSTRUMENTATION SYSTEM	4,182	1955	178,160	20		2003	48.0	87	5.5	480
311 7765	ENCLOSURE	1,180	1954	51,765			2003	48.0	24	5.5	134
311 7765	ENCLOSURE	6,887	1955	296,948			2003	48.0	146	5.5	801
311 7767	PERMAN. ALL UNDER 4 INCHES	857	1954	37,280	20		2003	48.0	17	5.5	96
311 7767	PERMAN. ALL UNDER 4 INCHES	2,237	1955	95,073	20		2003	48.0	47	5.5	256
311 7768	PERMAN. RUN 4 INCHES OR LARGER	27,010	1954	1,174,835	20		2003	48.0	561	5.5	3,032
311 7768	PERMAN. RUN 4 INCHES OR LARGER	78,553	1955	3,338,503	20		2003	48.0	1,637	5.5	8,001
311 7765	STILE	1,512	1954	66,772			2003	48.0	31	5.5	170
311 7765	STILE	3,946	1955	167,790			2003	48.0	82	5.5	452
311 7804	FOUNDATION	397	1954	17,273			2003	48.0	8	5.5	45
311 7804	FOUNDATION	7,065	1955	300,263			2003	48.0	147	5.5	810
311 708	HEAVY FUEL OIL GAS UNLOADING STATION	98,750	42.0	4,143,757				47.0	2,101	5.5	11,556
311 7803	PERMAN. ALL UNDER 4 INCHES	504	1954	21,824			2003	48.0	10	5.5	57
311 7803	PERMAN. ALL UNDER 4 INCHES	1,316	1955	55,820			2003	48.0	27	5.5	151
311 7804	PERMAN. RUN 4 INCHES OR LARGER	18,443	1954	802,271	30		2003	48.0	376	5.5	2,070
311 7804	PERMAN. RUN 4 INCHES OR LARGER	72,491	1955	3,080,868	30		2003	48.0	1,510	5.5	8,209
311 7803	OIL SPILL EQUIPMENT, MAJOR	3,273	1974	88,136	30		2003	29.0	131	5.5	719

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (Yrs)	Replacement Interval (Years)	Quantity Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		A	B	C	D	E	F	G	H	I	J
311 7914	PUMP COMPLETE	2,203	1995	42.5	93,620	25		2003	48.0	46	5.5
312	BOILER PLANT EQUIPMENT	654,405		28.3	16,531,513				27.1	24,165	5.5
312 3	CONDENSATE AND FEEDWATER SYSTEMS	80,246		9.9	508,606				14.6	4,066	5.5
312 351	CONDENSATE SYSTEM	8,447		18.7	158,314				23.1	366	5.5
312 3167	CONTROL/INSTRUMENTATION SYSTEM	2,986	1971	26.5	79,129	20		2003	32.0	83	5.5
312 3171	RECORDER	5,461	1983	14.5	79,185	20		2003	20.0	273	5.5
312 362	WATER SAMPLING AND ANALYZING SYSTEM	51,789		8.5	440,292				14.0	3,700	5.5
312 3514	ANALYZER	51,789	1989	8.5	440,292	20		2003	14.0	3,700	5.5
312 4	BOILER AUXILIARY SYSTEMS	200,254		19.4	3,887,204				23.9	8,269	5.5
312 428	CHEMICAL WASH SYSTEM	16,354		14.5	227,134				20.0	818	5.5
312 4630	PUMP COMPLETE	13,083	1983	14.5	180,704	30		2003	20.0	654	5.5
312 4640	TANK	3,271	1983	14.5	47,430	30		2003	20.0	164	5.5
312 408	DEMINERALIZED WATER SYSTEM	183,900		18.8	3,650,070				24.3	7,572	5.5
312 4688	CONTROL/INSTRUMENTATION SYSTEM	1,472	1984	33.5	49,312	20		2003	35.0	38	5.5
312 4688	CONTROL/INSTRUMENTATION SYSTEM	27,470	1984	13.5	370,845	20		2003	19.0	1,446	5.5
312 4670	FOULING	6,582	1975	22.5	148,095	20		2003	28.0	235	5.5
312 4674	PUMP COMPLETE	16,691	1984	13.5	234,824	25		2003	19.0	877	5.5
312 4678	CAUSTIC STORAGE TANK	7,621	1989	8.5	64,779	25		2003	14.0	544	5.5
312 4683	TANK	1,586	1975	22.5	35,855	314		2003	28.0	57	5.5
312 4686	DEAERATOR/DEGASIFIER	122,466	1975	22.5	2,758,160	20		2003	28.0	4,375	5.5
312 5	FUEL SUPPLY SYSTEMS	260,499		38.5	13,861,970				41.6	8,672	5.5
312 521	HEAVY OIL SUPPLY SYSTEM	114,351		35.7	4,082,749				36.7	3,115	5.5
312 6147	PIPEWORK, ALL UNDER 4 INCHES	29,392	1954	43.5	1,278,552	0		2003	49.0	600	5.5
312 6148	PIPEWORK, RUN 4 INCHES OR LARGER	29,392	1954	43.5	1,278,552	0		2003	49.0	600	5.5
312 6149	PIPEWORK, RUN 4 INCHES OR LARGER	19,128	1955	42.5	838,865	0		2003	48.0	411	5.5
312 6148	PIPEWORK, RUN 4 INCHES OR LARGER	13,143	1972	25.5	335,147	0		2003	31.0	424	5.5
312 6152	METER, MAJOR	22,686	1982	15.5	351,633	20		2003	21.0	1,080	5.5
312 522	GAS FUEL SUPPLY SYSTEM	246,148		39.7	9,779,221				44.3	5,357	5.5

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

E & Capital Recovery Date *

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
312 8194	PUMP, RUN 4 HOSES OR LARGER	238,849	1007	40.5	9,673,365	20	2003	46.0	5,192	5.5	28,556
312 8198	VALVE, SPECIAL	7,299	1983	14.5	100,839	30	2003	20.0	365	5.5	2,007
312 8	FUEL FEEDING SYSTEMS	33,406		5.5	183,733			11.0	3,037	5.5	16,703
312 822	GAS FEEDING SYSTEM	33,406		5.5	183,733			11.0	3,037	5.5	16,703
312 7303	INSULATION PIPING RUN 4	33,406	1992	5.5	183,733	25	2003	11.0	3,037	5.5	16,703
314	TURBOGENERATOR UNITS	1,192,546		18.9	22,544,382			15.3	77,893	5.5	428,412
314 0	VENDOR/CONTRACT CONTRIBUTION	(319,750)		3.5	(1,819,283)			9.0	(37,750)	5.5	(317,853)
314 004	VENDOR/CONTRACT CONTRIBUTION	(319,750)	1994	3.5	(1,819,283)	0	2003	9.0	(37,750)	5.5	(317,853)
314 3	CONDENSING SYSTEMS	995,375		20.1	19,192,257			16.3	58,504	5.5	321,774
314 366	INTAKE STRUCTURE	301,905		35.8	13,694,793			32.1	11,895	5.5	65,424
314 4049	FOULING	90,183	1954	43.5	3,922,861	0	2003	48.0	1,840	5.5	10,123
314 4049	FOULING	90,786	1955	42.5	3,858,403	0	2003	48.0	1,891	5.5	10,453
314 4052	INTAKE CRANE TROLLEY ASSEMBLY	33,412	1989	8.5	354,002	30	2003	14.0	2,387	5.5	13,128
314 4053	INTAKE CRANE HOIST ASSEMBLY	25,206	1989	8.5	214,251	30	2003	14.0	1,800	5.5	9,802
314 4055	INTAKE STEEL STRUCTURE	19,681	1954	43.5	858,124	0	2003	48.0	402	5.5	2,259
314 4055	INTAKE STEEL STRUCTURE	44,583	1955	42.5	1,894,778	0	2003	48.0	929	5.5	5,108
314 4056	STOP LOOPS, COMPLETE	4,837	1954	43.5	210,410	10	2003	48.0	99	5.5	543
314 4056	STOP LOOPS, COMPLETE	4,870	1955	42.5	208,875	10	2003	48.0	101	5.5	558
314 4057	INTAKE CONCRETE STRUCTURE	21,683	1954	43.5	943,211	0	2003	48.0	443	5.5	2,434
314 4057	INTAKE CONCRETE STRUCTURE	28,368	1955	42.5	1,120,640	0	2003	48.0	549	5.5	3,071
314 4060	CONTROL/INSTRUMENTATION SYSTEM	20,356	1989	8.5	173,008	20	2003	14.0	1,454	5.5	7,987
314 367	CONDENSER COOLING WATER DISCHARGE STRUCTURE	12,579		45.5	572,346			51.0	247	5.5	1,357
314 4081	DISCHARGE CONCRETE STRUCTURE	12,579	1952	45.5	572,346	0	2003	51.0	247	5.5	1,357
314 368	COOLING WATER TUNNEL/CONDUIT SYSTEM	78,583		5.5	432,207			11.0	7,144	5.5	39,292
314 4120	CONDENSER PALET CONDUITS	78,583	1992	5.5	432,207	0	2003	11.0	7,144	5.5	39,292
314 369	INTAKE SCREENS SYSTEM	406,780		9.8	3,969,825			12.5	32,531	5.5	178,919
314 4137	TRASH RACKS	4,892	1955	42.5	208,335	25	2003	48.0	102	5.5	562
314 4137	TRASH RACKS	15,337	1983	14.5	222,387	25	2003	20.0	787	5.5	4,216

SCEDULE V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Date As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
314 4130	TRASH RAKE HOIST	9,755	1955	42.5	414,568	30	2003	46.0	203	5.5	1,118
314 4130	TRASH RAKE HOIST	58,539	1989	8.5	506,082	30	2003	14.0	4,253	5.5	23,390
314 4139	TRASH RACK (GRZLE)	5,695	1954	43.5	247,733	25	2003	49.0	116	5.5	635
314 4139	TRASH RACK (GRZLE)	6,697	1955	42.5	284,623	25	2003	48.0	140	5.5	767
314 4139	TRASH RACK (GRZLE)	293,999	1992	5.5	1,816,895	25	2003	11.0	28,727	5.5	147,000
314 4142	STATIONARY SCREEN PANEL	4,830	1954	43.5	210,105	25	2003	49.0	99	5.5	542
314 4142	TRAVELING SCREENS HOUSING	2,076	1954	43.5	90,306	0	2003	48.0	42	5.5	233
314 4142	TRAVELING SCREENS HOUSING	2,281	1955	42.5	96,943	0	2003	48.0	48	5.5	261
314 4146	CONTROL/INSTRUMENTATION SYSTEM	765	1954	43.5	34,583	20	2003	49.0	16	5.5	89
314 4146	CONTROL/INSTRUMENTATION SYSTEM	874	1955	42.5	37,146	20	2003	48.0	18	5.5	100
314 370	SCREEN WASH SYSTEM	2,212		42.5	94,010			48.0	46	5.5	253
314 4166	PUMP, RUN 4 INCHES OR LARGER	2,212	1955	42.5	94,010	20	2003	48.0	46	5.5	253
314 374	CONDENSATE PUMP SYSTEM	18,239		10.5	181,510			16.0	1,140	5.5	6,270
314 3636	PUMP IMPELLER, ALL	18,239	1987	10.5	181,510	25	2003	16.0	1,140	5.5	6,270
314 375	CONDENSER COOLING WATER PUMP SYSTEM	55,017		4.5	247,577			10.0	5,502	5.5	30,259
314 3674	CATHODIC PROTECTION EQUIPMENT	55,017	1993	4.5	247,577	20	2003	10.0	5,502	5.5	30,259
314 4	TURBINE GENERATOR AUXILIARIES	46,105		7.5	347,513			13.0	3,538	5.5	18,480
314 496	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	12,890		7.5	96,675			13.0	992	5.5	5,453
314 0540	BOLT/HEATERS, ELECTRIC	12,890	1990	7.5	96,675	25	2003	13.0	992	5.5	5,453
314 499	GENERATOR COOLING AND PURGE SYSTEM	33,215		7.5	250,638			13.0	2,547	5.5	14,056
314 5637	CONTROL/INSTRUMENTATION SYSTEM	1,525	1989	8.5	12,963	20	2003	14.0	109	5.5	599
314 5637	CONTROL/INSTRUMENTATION SYSTEM	31,690	1990	7.5	237,675	20	2003	13.0	2,438	5.5	13,407
314 8	TURBINE GANTRY CRANE SYSTEMS	710,861		0.8	4,824,095			9.7	73,606	5.5	404,631
314 801	TURBINE CRANE STRUCTURE	222,349		14.0	3,114,299			11.5	19,326	5.5	106,296
314 9130	DRIVE ELEC. MOTOR, COMPLETE	9,173	1994	3.5	32,106	20	2003	9.0	1,019	5.5	5,606
314 9131	FOUNDATION	15,146	1954	43.5	624,851			49.0	309	5.5	1,700
314 9131	FOUNDATION	44,365	1955	42.5	1,885,513			48.0	824	5.5	5,083
314 9134	CRANE SUBSTRUCTURE, INCLUDING RAILS	144,492	1994	3.5	505,722			9.0	16,055	5.5	88,307
314 9135	POWER CABLE REEL	4,587	1994	3.5	16,055	20	2003	9.0	510	5.5	2,803
314 9136	POWER & CONTROL CABLE FURNISHED BY MFG	2,293	1994	3.5	8,026	25	2003	9.0	255	5.5	1,401
314 9137	CONTROL/INSTRUMENTATION SYSTEM	2,293	1994	3.5	8,026	20	2003	9.0	265	5.5	1,401

SCHEDULE V

Funda Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant Balance At 12/31/97	Age At Service Year	Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314 802	TURBINE CRANE TROLLEY	97,702	1994	3.5	341,908	30		2003	9.0	10,856	5.5	50,707
314 9151	REDUCTION GEAR	6,081	1994	3.5	31,064	30		2003	9.0	987	5.5	5,427
314 9152	TROLLEY STRUCTURE	6,881	1994	3.5	31,064	30		2003	9.0	987	5.5	5,427
314 9153	DRIVE, ELEC. MOTOR, COMPLETE	79,940	1994	3.5	279,790	20		2003	9.0	8,882	5.5	48,802
314 803	TURBINE CRANE MAIN HOST	227,972	1994	3.5	797,904	20		2003	9.0	26,130	5.5	138,218
314 9163	REDUCTION GEAR	22,797	1994	3.5	79,790	30		2003	9.0	2,533	5.5	13,832
314 9164	MAIN HOOK AND SHEAVE	22,797	1994	3.5	79,790	30		2003	9.0	2,533	5.5	13,832
314 9165	HOST DRUM	68,292	1994	3.5	229,272	30		2003	9.0	7,599	5.5	41,795
314 9166	HOST CABLE, COMPLETE	22,797	1994	3.5	79,790	30		2003	9.0	2,533	5.5	13,832
314 9167	DRIVE, ELEC. MOTOR, COMPLETE	91,199	1994	3.5	319,182	20		2003	9.0	10,132	5.5	56,727
314 804	TURBINE CRANE ALTERNARY HOST	162,838	1994	3.5	569,834	20		2003	9.0	18,093	5.5	89,512
314 9179	REDUCTION GEAR	20,295	1994	3.5	71,243	30		2003	9.0	2,292	5.5	12,439
314 9180	HOST DRUM	61,084	1994	3.5	213,724	30		2003	9.0	6,765	5.5	37,317
314 9181	HOST CABLE, COMPLETE	20,295	1994	3.5	71,243	30		2003	9.0	2,292	5.5	12,439
314 9182	DRIVE, ELEC. MOTOR, COMPLETE	61,084	1994	3.5	213,724	20		2003	9.0	6,765	5.5	37,317
315	ACCESSORY ELECTRIC EQUIPMENT	694,257	1994	10.0	8,770,679			2003	12.6	71,203	5.5	397,200
315.2	AUXILIARY POWER SYSTEMS	707,690	1994	12.3	8,729,933			2003	13.1	54,030	5.5	298,839
315.201	125 VOLT DC DISTRIBUTION SYSTEM	305	1994	19.5	6,823			2003	20.0	10	0.5	9
315.1604	CONTROL AND INSTRUMENTATION SYSTEM	305	1978	19.5	6,823	20		1998	20.0	18	0.5	9
315.204	EMERGENCY (BLACK START) GENERATOR	1,808	1994	13.5	24,813			2003	19.0	97	5.5	532
315.1607	SPECIAL TOOL	1,838	1994	13.5	24,813	20		2003	19.0	97	5.5	532
315.208	STARTUP TRANSFORMER	612,240	1994	11.7	7,148,805			2003	12.7	48,387	5.5	268,127
315.1744	CABLE POWER #40 OR LARGER	32,804	1994	43.5	1,429,149	25		2003	49.0	670	5.5	3,688
315.1744	CABLE POWER #40 OR LARGER	27,505	1995	42.5	1,168,983	25		2003	48.0	573	5.5	3,152
315.1744	CABLE POWER #40 OR LARGER	28,185	1972	23.5	718,718	25		2003	31.0	929	5.5	5,001
315.1744	CABLE POWER #40 OR LARGER	102,758	1982	15.5	1,592,749	25		2003	21.0	4,893	5.5	26,913
315.1747	FOUNDATION	461	1954	43.5	20,054			2003	49.0	8	0.5	52
315.1747	FOUNDATION	1,657	1995	42.5	70,423			2003	48.0	35	5.5	180
315.1747	FOUNDATION	1,678	1972	23.5	43,289			2003	31.0	55	5.5	201
315.1747	FOUNDATION	74,015	1993	4.5	333,068			2003	10.0	7,422	5.5	40,708
315.1748	TRANSFORMER	1,996	1995	42.5	83,595	25		2003	49.0	41	5.5	225

SC-EOLLE V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date *

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age W/rupt (5 Yrs)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Annual Account	Average Remaining Life	Projected Unrecovered Capital
		A	B	C	D	E	F	G	H	I	J
315 1748	TRANSFORMER	337,169	1993	45	1,517,201	25	2003	10.0	33,719	5.5	185,454
315 1749	COOLING SYSTEM	3,605	1994	43.5	156,818	25	2003	48.0	74	5.5	405
315 1749	COOLING SYSTEM	347	1995	42.5	14,748	25	2003	48.0	7	5.5	40
315 288	VITAL AC DISTRIBUTION SYSTEM	67,834		10.8	732,651			14.1	4,797	5.5	26,384
315 1781	CABLE POWER, #40 OR LARGER	913	1994	43.5	39,716	25	2003	48.0	19	5.5	102
315 1781	CABLE POWER, #40 OR LARGER	764	1995	42.5	32,470	25	2003	48.0	16	5.5	88
315 1781	CABLE POWER, #40 OR LARGER	783	1972	25.5	19,967	25	2003	31.0	25	5.5	139
315 1785	DISTRIBUTION PANEL, PCL BUS	11,343	1990	7.5	86,573	25	2003	13.0	866	5.5	4,684
315 1787	INVERTER	1,828	1994	43.5	78,516	25	2003	48.0	37	5.5	205
315 1787	INVERTER	10,681	1989	48.5	90,789	25	2003	14.0	753	5.5	4,196
315 1787	INVERTER	36,862	1990	7.5	291,465	25	2003	13.0	2,989	5.5	16,442
315 1788	CABLE POWER, ALL UNDER #40	913	1994	43.5	39,716	25	2003	48.0	19	5.5	102
315 1788	CABLE POWER, ALL UNDER #40	764	1995	42.5	32,470	25	2003	48.0	16	5.5	88
315 1788	CABLE POWER, ALL UNDER #40	783	1972	25.5	19,967	25	2003	31.0	25	5.5	139
315 291	STAT ON BATTERY SYSTEM	25,423		32.1	815,651			34.8	731	5.3	2,886
315 1796	CONTROL/INSTRUMENTATION SYSTEM	9,141	1976	21.5	196,532	20	2003	27.0	329	5.5	1,062
315 1799	BATTERY BACK	1,524	1994	43.5	66,294	15	1999	45.0	34	1.5	51
315 1801	CABLE POWER, ALL UNDER #40	5,476	1994	43.5	228,208	25	2003	49.0	112	5.5	615
315 1801	CABLE POWER, ALL UNDER #40	4,664	1995	42.5	194,820	25	2003	48.0	96	5.5	525
315 1801	CABLE POWER, ALL UNDER #40	4,666	1972	25.5	118,799	25	2003	31.0	152	5.5	834
315 3	CONDUCTORS, CONDUITS AND INSULATORS	5,912		5.5	32,516			11.0	537	5.5	2,666
315 381	STAT ON GROUNDING SYSTEM	5,912		5.5	32,516			11.0	537	5.5	2,666
315 3778	LIGHTNING PROTECTION SYS. EA GEN UNIT	5,912	1992	5.5	32,516	20	2003	11.0	537	5.5	2,666
315 5	SWITCHGEAR AND MOTOR CONTROL CENTERS	128,806		6.0	775,809			11.2	11,451	5.5	62,878
315 582	480 VOLT POWER DISTRIBUTION SYSTEM	30,096		4.5	30,442			10.0	2,070	5.5	11,054
315 7041	CABLE POWER, #40 OR LARGER	9,307	1993	4.5	41,882	25	2003	10.0	831	5.5	5,119
315 7046	CIRCUIT BRK. RATED 600 AMPS OR GREATER	10,791	1993	4.5	48,550	25	2003	10.0	1,079	5.5	5,830
315 585	4.16KV POWER DISTRIBUTION SYSTEM	108,708		6.3	695,367			11.5	9,441	5.5	51,324
315 7121	CABLE POWER, #40 OR LARGER	42,046	1992	5.5	221,248	25	2003	11.0	3,822	5.5	21,023
315 7124	TRANSFORMER	12,496	1995	12.5	158,300	25	2003	18.0	694	5.5	3,818
315 7126	RELAY RACKS & PANELS	54,167	1992	5.5	297,919	20	2003	11.0	4,924	5.5	27,084
315 6	INFORMATION SYSTEMS	51,849		4.5	233,321			10.0	5,185	5.5	28,517

SO-E-DAL V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Current Date (if Req.)	Calculated Date	Average Service Life	Average Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	
315 003	ANALOGATOR/SC/DATA ACQUISITION SYSTEM	51,849	4.5	233.321				10.0	5,185	5.5	28,517
315 7712	CONTROL/INSTRUMENTATION SYSTEM	10,940	1993	4.5	49,220	20	2003	10.0	1,094	5.5	8,017
315 7718	COMPUTER/PROCESSOR	40,809	1993	4.5	164,091	20	2003	10.0	4,081	5.5	22,500
316	MISCELLANEOUS POWER PLANT EQUIPMENT	608,824	1988	11.340,081				14.8	41,675	4.9	203,342
316 0	VENDOR/CONTRACT CONTRIBUTION	(26,262)	1.5	(54,392)				7.0	(5,180)	5.5	(26,462)
316 004	VENDOR/CONTRACT CONTRIBUTION	(26,262)	1996	1.5	(54,392)	0	2003	7.0	(5,180)	5.5	(26,462)
316 1	STATION SERVICE EQUIPMENT	646,186	17.7	11,394,474				13.8	46,855	4.9	221,874
316 162	DRY LAYUP SYSTEM	81,006	1.5	91,509				7.0	8,715	5.5	47,803
316 4837	DES LAMP/REF	81,006	1996	1.5	91,509	25	2003	7.0	8,715	5.5	47,803
316 163	STATION/SERVICE AIR SYSTEM	226,887	14.8	2,501,490				11.9	18,877	5.4	108,896
316 0021	COMPRESSOR AIR, RECOMPRESSING, COMPLETE	115,301	1991	6.5	749,457	25	2003	12.0	9,608	5.5	52,846
316 0023	FOUNDATION	2,835	1991	6.5	18,428	25	2003	12.0	236	5.5	1,298
316 0026	PIPE/2, RUN 4 INCHES OR LARGER	48,294	1990	47.5	2,198,865	25	2000	50.0	928	2.5	2,315
316 0027	TANK	3,287	1990	47.5	159,833	25	2000	50.0	67	2.5	188
316 0030	CONTROL/INSTRUMENTATION SYSTEM	5,892	1990	47.5	279,870	20	2003	53.0	111	5.5	611
316 0031	COMPRESSOR, AIR - STATIONARY ASSEMBLY	83,199	1996	1.5	94,797	25	2003	7.0	8,028	5.5	49,696
316 164	INSTRUMENT AIR SYSTEM	2,184	43.1	137,222				48.8	66	5.5	360
316 0062	PIPE/2, ALL UNDER 4 INCHES	1,991	1994	43.5	82,634	25	2003	48.0	39	5.5	213
316 0062	PIPE/2, ALL UNDER 4 INCHES	321	1995	42.5	13,643	25	2003	48.0	7	5.5	37
316 0063	PIPE/2, RUN 4 INCHES OR LARGER	962	1995	42.5	40,885	25	2003	48.0	20	5.5	110
316 166	INTRASITE/OFFSITE COMMUNICATION SYSTEM	163,452	29.5	4,825,463				23.2	7,057	5.5	38,805
316 039	RADIO MOBILE DIGITAL TERMINAL	2,807	1999	8.5	23,860	20	2003	14.0	201	5.5	1,103
316 039	RADIO MOBILE DIGITAL TERMINAL	3,779	1990	7.5	28,343	20	2003	13.0	291	5.5	1,599
316 039	RADIO MOBILE DIGITAL TERMINAL	3,919	1991	6.5	25,474	20	2003	12.0	327	5.5	1,796
316 039	RADIO MOBILE DIGITAL TERMINAL	23,099	1993	4.5	103,796	20	2003	10.0	2,306	5.5	12,662
316 044	PAX PHONE SYSTEM CABINET	7,386	1989	8.5	62,781	20	2003	14.0	528	5.5	2,902
316 0635	ANTENNA TOWER & SUPPORTING STRUCTURE	8,678	1992	35.5	307,998	20	2003	41.0	212	5.5	1,164
316 0646	RADIO MONITOR / BASE STATION	15,792	1994	43.5	646,802	20	2003	48.0	322	5.5	1,773
316 0646	RADIO MONITOR / BASE STATION	6,581	1995	42.5	279,693	20	2003	48.0	137	5.5	754
316 0652	PAX PHONE SYSTEM CABINET	31,585	1994	43.5	1,373,948	20	2003	49.0	640	5.5	3,545

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Other Common
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
316.0002	PAX PHONE SYSTEM CABINET	13,162	1905	42.5	509,385	20	2003	48.0	274	5.5	1,508
316.0003	PUBLIC ADDRESS SYSTEM (CATRICHOS)	1,683	1950	47.5	78,843	20	2003	53.0	32	5.5	175
316.0003	PUBLIC ADDRESS SYSTEM (CATRICHOS)	78	1951	48.5	3,534	20	2003	52.0	1	5.5	0
316.0003	PUBLIC ADDRESS SYSTEM (CATRICHOS)	382	1954	43.5	16,817	20	2003	49.0	8	5.5	43
316.0003	PUBLIC ADDRESS SYSTEM (CATRICHOS)	1,202	1955	42.5	51,085	20	2003	48.0	25	5.5	138
316.0003	PUBLIC ADDRESS SYSTEM (CATRICHOS)	277	1956	41.5	11,496	20	2003	47.0	6	5.5	32
316.0005	PORTABLE RADIO/WALKIE-TALKIE	58	1958	39.5	2,291	20	1998	46.0	1	0.5	1
316.0006	PACER, BASE STATION	10,014	1989	8.5	85,118	20	2003	14.0	715	5.5	3,534
316.0007	CONTROL/INSTRUMENTATION SYSTEM	1,002	1984	33.5	33,567	20	2003	39.0	26	5.5	141
316.0007	CONTROL/INSTRUMENTATION SYSTEM	8,839	1983	14.5	89,198	20	2003	20.0	342	5.5	1,881
316.0060	PAX/POX PHONE SYSTEM CABIN	2,800	1989	8.5	23,800	20	2003	14.0	200	5.5	1,100
316.0060	PAX/POX PHONE SYSTEM CABIN	15,792	1954	43.5	688,952	20	2003	49.0	322	5.5	1,773
316.0060	PAX/POX PHONE SYSTEM CABIN	8,581	1955	42.5	279,683	20	2003	48.0	137	5.5	754
316.187	TRANSPORTATION EQUIPMENT	4,828	1993	4.5	22,167	15	2003	10.0	493	5.5	2,709
316.327	TRUCK PLATFORM	4,828	1993	4.5	22,167	15	2003	10.0	493	5.5	2,709
316.189	LABORATORY AND TEST EQUIPMENT	108,971	1989	16.6	1,810,754	15	2003	18.0	8,044	3.0	18,000
316.017	REFRIGERANT DRIVERS	1,770	1989	8.5	15,045	15	2003	14.0	126	5.5	695
316.023	SCALE, INDUSTRIAL	598	1989	8.5	5,083	15	2003	14.0	43	5.5	235
316.006	LABORATORY REFRIGERATOR	594	1991	6.5	3,601	14	2003	12.0	50	5.5	272
316.082	DISTILLING APPARATUS	3,473	1989	8.5	29,521	15	2003	14.0	248	5.5	1,364
316.807	DRYING OVEN	616	1989	8.5	5,236	15	2003	14.0	44	5.5	242
316.610	AIR COMPRESSOR	14,973	1973	24.5	308,839	15	2003	30.0	499	5.5	2,745
316.610	AIR COMPRESSOR	45,483	1983	14.5	609,504	15	1998	15.0	3,032	0.5	1,516
316.615	DRIILL PRESS	150	1983	44.5	6,675	10	2003	50.0	3	5.5	17
316.615	DRIILL PRESS	1,500	1987	40.5	80,750	10	2003	46.0	33	5.5	179
316.615	DRIILL PRESS	277	1973	24.5	6,787	10	2003	30.0	9	5.5	51
316.615	DRIILL PRESS	113	1974	23.5	2,695	10	2003	29.0	4	5.5	21
316.615	DRIILL PRESS	314	1981	18.5	5,181	10	2003	22.0	14	5.5	79
316.1001	CABINETS/COUNTERS	254	1972	24.5	6,468	20	2003	30.0	9	5.5	49
316.1001	CABINETS/COUNTERS	4,997	1974	23.5	117,430	20	2003	29.0	172	5.5	948
316.1001	CABINETS/COUNTERS	1,339	1975	22.5	30,138	20	2003	28.0	48	5.5	263
316.1001	CABINETS/COUNTERS	12,270	1981	16.5	202,405	20	2003	22.0	508	5.5	3,068
316.1001	CABINETS/COUNTERS	12,019	1988	8.5	102,162	20	2003	14.0	859	5.5	4,722
316.1002	TEST BENCH	8,221	1975	22.5	184,973	20	2003	28.0	294	5.5	1,615
316.199	TOOLS, SHOP, AND GARAGE EQUIPMENT	38,494	143	548,822	13.8	2,783	5.5	15,307			
316.000	CRANE HOIST ASSEMBLY	4,197	1995	2.5	10,493	25	2003	8.0	525	5.5	2,885
316.001	OVEN, DRYING	5,120	1990	7.5	38,400	15	2003	13.0	394	5.5	2,166
316.002	GLASS BEAD CLEANING MACHINE	3,914	1993	4.5	17,613	15	2003	10.0	391	5.5	2,153
316.006	GRINDER/BLANDER FIXED	1,152	1989	8.5	8,782	20	2003	14.0	82	5.5	453
316.072	TEST BENCH	13,028	1991	6.5	84,682	20	2003	12.0	1,086	5.5	5,971
316.078	SOLDERING STATION/EQUIPMENT	724	1990	7.5	5,430	20	2003	12.0	56	5.5	308

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Capital Equipment
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (\$-Yrs)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital	
a	b	c	d	e	f	g	h	i	j	k		
316 0819	CRANE TROLLEY ASSEMBLY	378	1967	40.5	15,228	25		2003	46.0	8	5.5	45
316 0820	CRANE HOIST ASSEMBLY	1,302	1964	33.5	45,392	25		2003	39.0	35	5.5	191
316 0727	GRINDER/SANDER, FIXED	222	1956	41.5	9,213	15		2003	47.0	5	5.5	25
316 0827	GRINDER/SANDER, FIXED	445	1956	39.5	17,578	15		2003	45.0	10	5.5	54
316 0827	GRINDER/SANDER, FIXED	290	1959	38.5	11,165	15		2003	44.0	7	5.5	36
316 0834	CRANE, OVERHEAD	5,032	1958	39.5	198,764	15		2003	43.0	112	5.5	615
316 0843	WELDING BENCH	1,315	1957	40.5	53,256	25		2003	46.0	29	5.5	157
316 627	WELDING MACHINE	81	1965	32.5	2,633	15		2003	38.0	2	5.5	12
316 630	LATH-METAL	1,246	1974	23.5	26,281	15		2003	29.0	43	5.5	236
316 182	STORES EQUIPMENT	27,046		16.0	431,395				16.2	1,673	0.9	1,462
316 201	CRANES	3,508	1973	24.5	85,946	15		2003	30.0	117	5.5	643
316 324	FORK LIFT	23,191	1983	14.5	335,835	15		1998	15.0	1,544	0.5	772
316 1842	ELECTRIC STACKER	377	1972	25.5	8,514	15		2003	31.0	12	5.5	67
316 185	VACUUM CLEANING EQUIPMENT	1,220		21.1	23,692				20.7	49	5.5	261
316 0791	VACUUM PUMP WITH MOTOR	305	1972	25.5	7,778	20		2003	31.0	10	5.5	54
316 0791	VACUUM PUMP WITH MOTOR	468	1974	23.5	10,996	20		2003	29.0	16	5.5	89
316 0791	VACUUM PUMP WITH MOTOR	62	1976	21.5	1,333	20		2003	27.0	2	5.5	13
316 0791	VACUUM PUMP WITH MOTOR	385	1983	14.5	5,583	20		2003	20.0	19	5.5	108

Florida Power & Light Company
Depreciation Rates
For Coder Unit 5
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant Balance As 12/31/87	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Quantity (ft/lbs)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
311	STRUCTURES AND IMPROVEMENTS	423,705	33.9	14,314,848				28.8	14,827	5.5	81,118
311.3	STATION BUILDINGS	345,219	34.4	11,883,805				28.9	11,881	5.5	65,187
311.329	TURBINE GENERATOR BUILDING	105,684	43.5	8,772,233			2003	48.0	3,177	5.5	17,475
311.329	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	62,510	1954	3,588,185			2003	48.0	1,684	5.5	8,281
311.327	BUILDING APARTMENT/REACH ELEV	11,803	1954	513,431			2003	48.0	241	5.5	1,325
311.323	LIGHTING SYSTEM COMPLETE	31,079	1954	1,351,837	20		2003	48.0	634	5.5	3,488
311.348	SUBSTRUCTURE FOUNDATION WORK	30,282	1954	1,317,702			2003	48.0	818	5.5	2,603
311.330	PUMP HOUSE (PUMP/GENERATOR FILL)	88,884	7.5	602,300				13.0	8,691	5.5	38,801
311.3279	BUILDING APARTMENT/REACH ELEV	88,884	1990	602,300			2003	13.0	8,691	5.5	38,801
311.348	BOILER BUILDING	102,551	43.5	4,480,870				48.0	2,093	5.5	11,511
311.841	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	19,485	1954	848,728			2003	48.0	387	5.5	2,185
311.848	PLUMBING SYSTEM COMPLETE	11,205	1954	497,333	25		2003	48.0	231	5.5	1,308
311.847	LIGHTING SYSTEM COMPLETE	32,720	1954	1,423,581	20		2003	48.0	688	5.5	2,873
311.8473	ELEVATOR	38,085	1954	1,688,328			2003	48.0	787	5.5	4,385
311.4	COOLING SYSTEMS	78,488	31.7	2,488,311				27.4	2,480	5.5	15,720
311.413	OPEN/STAGE COOLING WATER SYSTEM	78,488	31.7	2,488,311				27.4	2,480	5.5	15,720
311.425	DRIVE/ELECT. MOTOR, COMPLETE	13,800	1958	128,200	20		2003	15.0	907	5.5	4,887
311.4271	PUMP, RUN 4 INCHES OR LARGER	48,000	1954	2,080,175	25		2003	48.0	981	5.5	5,380
311.4272	PUMP COMPLETE	12,800	1958	128,200	25		2003	15.0	907	5.5	4,887
311.4280	WELL	3,228	1954	140,788			2003	48.0	66	5.5	383
312	BOILER PLANT EQUIPMENT	5,391,703	30.3	181,088,888				22.8	234,488	5.5	1,384,643
312.1	STEAM GENERATING EQUIPMENT	1,585,435	43.5	87,281,437				48.0	31,744	5.5	174,580
312.121	BOILER STRUCTURE	888,328	43.5	28,811,770				48.0	13,886	5.5	78,825
312.009	FOUNDATION	24,535	1954	1,087,273	0		2003	48.0	501	5.5	2,734
312.001	STRUCTURAL METAL AND TRUSSES	333,345	1954	14,688,158	0		2003	48.0	8,801	5.5	37,620
312.002	STAIRS, LADDERS, CATWALKS AND HANDRAILS	83,042	1954	2,742,327	0		2003	48.0	1,287	5.5	7,078
312.003	BOILER REFRIG. CASING	46,802	1954	2,003,687	0		2003	48.0	803	5.5	5,253
312.004	BOILER INSULATION	171,808	1954	7,484,948	20		2003	48.0	3,582	5.5	18,282
312.005	BOILER OUTER CASING	28,801	1954	1,244,144	20		2003	48.0	584	5.5	3,210
312.008	PROVOCORP & RETRACTORY	13,001	1954	588,544	20		2003	48.0	285	5.5	1,458
312.0070	FIRE PROTECTION SYS. COMPLETE	4,484	1954	188,489	0		2003	48.0	82	5.5	504
312.122	BOILER PRESSURE PARTS	870,107	43.5	37,848,857				48.0	17,757	5.5	87,885
312.005	HEADER, 4 INCHES OR LARGER	8,881	1954	382,804	0		2003	48.0	142	5.5	781
312.006	PIPE, ALL UNDER 4 INCHES	8,881	1954	382,804	0		2003	48.0	142	5.5	781
312.007	PIPE, RUN 4 INCHES OR LARGER	8,881	1954	37,845	0		2003	48.0	18	5.5	98
312.008	SELENCER/AFLEEN	4,881	1954	382,804	0		2003	48.0	142	5.5	781
312.0091	VALVE, POWER OPERATED	8,881	1954	382,804	0		2003	48.0	142	5.5	781

SCHEDULE V

Est Capital Recovery Data *

2003

Florida Power & Light Company
Depreciation Rates
For Class Unit 5
Estimated Plant Date As Of 12/31/97

Account Number	Description	Estimated Plant In Service At 12/31/97	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 0003	DESUPERHEATER	26,103	1994	43.5	1,136,481	20	2003	49.0	533	5.5	2,930
312 0004	WATER W.L. SECTION	113,114	1994	43.5	4,820,459	30	2003	49.0	2,308	5.5	12,698
312 0005	ECONOMIZER SECTION	34,804	1994	43.5	1,511,874	20	2003	49.0	740	5.5	3,827
312 0006	BOILER DRUM	14,782	1994	43.5	643,452	0	2003	49.0	202	5.5	1,690
312 0007	SUPERHEATER SECTION	539,499	1994	43.5	23,468,771	20	2003	49.0	11,070	5.5	60,552
312 0100	CONVENSERS	113,114	1994	43.5	4,820,459	0	2003	49.0	2,308	5.5	12,698
312 2	STEAM SYSTEMS AND EQUIPMENT	428,424	20.1	12,786,164				24.5	17,944	5.5	98,094
312 201	MAIN STEAM PIPING	232,497	20.4	8,464,297				20.2	9,240	5.5	90,420
312 1202	CONTROL/REGULATION SYSTEM	3,230	1983	14.5	48,835	20	2003	20.0	142	5.5	468
312 1204	PIPING, ALL UNDER 4 INCHES	23,184	1994	43.5	1,008,504	0	2003	49.0	473	5.5	2,402
312 1205	PIPING, RUN 4 INCHES OR LARGER	73,912	1994	43.5	3,197,772	0	2003	49.0	1,500	5.5	8,251
312 1206	BALANCE/MAINTENANCE	2,282	1994	43.5	98,397	0	2003	49.0	46	5.5	254
312 1208	BALANCE/MAINTENANCE	21,294	1989	8.5	183,548	0	2003	14.0	1,542	5.5	8,483
312 1209	VALVE, SAFETY	7,201	1994	43.5	318,799	0	2003	49.0	150	5.5	825
312 1209	VALVE, POWER OPERATED	28,577	1994	43.5	1,186,100	0	2003	49.0	542	5.5	2,883
312 1272	REGULATION PIPING RUN 4 IN OR LARGER	3,498	1994	43.5	152,078	20	2003	49.0	71	5.5	202
312 1272	REGULATION PIPING RUN 4 IN OR LARGER	71,291	1988	9.5	877,285	20	2003	15.0	4,753	5.5	26,140
312 202	EXTRACT/IN STEAM SYSTEM	141,878	21.8	3,097,155				19.2	7,277	5.5	40,575
312 1207	CONTROL/REGULATION SYSTEM	1,131	1994	43.5	48,169	20	2003	49.0	23	5.5	127
312 1209	PIPING, ALL UNDER 4 INCHES	87,844	1989	8.5	748,874	0	2003	14.0	6,279	5.5	24,510
312 1209	PIPING, RUN 4 INCHES OR LARGER	48,005	1994	43.5	2,080,829	0	2003	49.0	981	5.5	5,395
312 1209	BALANCE/MAINTENANCE	595	1994	43.5	24,578	0	2003	49.0	12	5.5	63
312 1207	REGULATION PIPING RUN 4 IN OR LARGER	4,273	1994	43.5	180,878	20	2003	49.0	87	5.5	480
312 203	ALTERNATE/REGENERATOR STEAM SYSTEM	86,039	43.5	2,829,782				49.0	1,227	5.5	7,299
312 1314	PIPING, RUN 4 INCHES OR LARGER	51,459	1994	43.5	2,228,423	0	2003	49.0	1,020	5.5	5,176
312 1320	DESUPERHEATER STATION/AS PUMP, BY PUMP	13,571	1994	43.5	580,139	20	2003	49.0	277	5.5	1,323
312 3	CONDENSATE AND FEEDWATER SYSTEMS	988,772	28.8	28,208,364				20.9	47,185	5.5	298,408
312 301	CONDENSATE SYSTEM	164,337	43.5	7,148,582				49.0	3,204	5.5	18,448
312 3160	HEAT EXCHANGER, SHELL	24,087	1994	43.5	1,046,915	25	2003	49.0	491	5.5	2,791
312 3161	HEAT EXCHANGER, TUBE BUNDLE	24,087	1994	43.5	1,046,915	25	2003	49.0	491	5.5	2,791
312 3162	PIPING, ALL UNDER 4 INCHES	944	1994	43.5	41,084	0	2003	49.0	19	5.5	108
312 3163	PIPING, RUN 4 INCHES OR LARGER	101,385	1994	43.5	4,410,248	0	2003	49.0	2,089	5.5	11,280
312 3172	REGULATION - EQUIPMENT	2,775	1994	43.5	184,213	20	2003	49.0	77	5.5	424
312 3172	REGULATION - PIPING	10,089	1994	43.5	438,307	20	2003	49.0	206	5.5	1,134
312 303	MAIN FEEDWATER SYSTEM	494,091	16.9	7,668,896				14.2	31,917	5.5	175,543
312 3224	HEAT EXCHANGER, SHELL	8,438	1994	43.5	410,553	20	2003	49.0	183	5.5	1,059
312 3224	HEAT EXCHANGER, SHELL	70,623	1993	4.5	317,201	20	2003	10.0	7,062	5.5	28,643
312 3225	HEAT EXCHANGER, TUBE BUNDLE	8,438	1994	43.5	410,553	20	2003	49.0	183	5.5	1,059
312 3225	HEAT EXCHANGER, TUBE BUNDLE	70,623	1993	4.5	317,201	20	2003	10.0	7,062	5.5	28,643
312 3226	PIPING, ALL UNDER 4 INCHES	7,201	1994	43.5	218,789	0	2003	49.0	190	5.5	625
312 3227	PIPING, RUN 4 INCHES OR LARGER	53,155	1994	43.5	2,312,243	0	2003	49.0	1,085	5.5	5,885
312 3229	STRAINER, 4 INCH PIPE SIZE	1,888	1994	43.5	73,778	20	2003	49.0	35	5.5	190
312 3231	VALVE, POWER OPERATED	48,777	1994	43.5	2,165,300	20	2003	49.0	1,016	5.5	5,347
312 3232	REGULATION EQUIPMENT	1,888	1994	43.5	82,129	20	2003	49.0	29	5.5	212

Florida Power & Light Company
Depreciation Rates
For Capital Asset 5
Estimated Plant Data As Of 1/2016/7

Account Number	Description	Estimated Plant In Service Balance At 12/31/07	Age At Term Of Life (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (Years)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
312 3232	REGULATION EQUIPMENT	70,785	1866	8.5	67,624	20	2003	15.0	4,719	5.5	25,095
312 3232	REGULATION EQUIPMENT	60,020	1866	4.5	270,135	20	2003	10.0	6,003	5.5	30,017
312 3235	REGULATION PUMP RUN 4 IN OR LARGER	871	1864	43.5	42,229	20	2003	48.0	20	5.5	108
312 3235	REGULATION PUMP RUN 4 IN OR LARGER	10,111	1864	8.5	86,055	20	2003	11.0	674	5.5	3,707
312 3235	REGULATION PUMP RUN 4 IN OR LARGER	21,446	1862	5.5	128,953	20	2003	11.0	2,131	5.5	11,723
312 3235	REGULATION PUMP RUN 4 IN OR LARGER	15,309	1863	4.5	88,116	20	2003	10.0	1,586	5.5	8,447
312 354	MAIN FEEDWATER PUMP SYSTEM	187,481	317	7,073,220				31.1	6,028	5.5	33,158
312 3234	DRIVE/ELEC. MOTOR, ROTATING ASSY	26,674	1864	43.5	1,604,019	20	2003	48.0	753	5.5	4,139
312 3235	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	42,141	1864	43.5	1,533,134	20	2003	48.0	860	5.5	4,720
312 3238	FOUNDATION	1,756	1864	43.5	78,308	0	2003	48.0	36	5.5	187
312 3239	PUMP ROTATING ASSY	31,009	1864	43.5	1,374,881	25	2003	48.0	640	5.5	3,548
312 3239	PUMP ROTATING ASSY	27,875	1863	4.5	124,538	25	2003	10.0	2,788	5.5	15,271
312 3250	PUMP STATIONARY ASSY	47,409	1864	43.5	2,082,392	25	2003	48.0	868	5.5	5,321
312 355	HEATER VENTS AND DRAIN SYSTEM	68,318	43.5	2,871,347				48.0	1,384	5.5	7,688
312 3238	FOUNDATION	2,800	1864	43.5	128,150	0	2003	48.0	59	5.5	328
312 3231	PUMP, ALL UNDER 4 INCHES	24,891	1864	43.5	1,082,324	0	2003	48.0	508	5.5	2,793
312 3232	PUMP, RUN 4 INCHES OR LARGER	30,825	1864	43.5	1,346,888	0	2003	48.0	629	5.5	3,480
312 3211	REGULATION PUMP RUN 4 IN OR LARGER	8,710	1864	43.5	422,385	20	2003	48.0	186	5.5	1,090
312 356	CHEMICAL FEED SYSTEM	30,280	18.1	547,738				17.8	1,898	5.5	8,240
312 3232	CONTROL/INSTRUMENTATION SYSTEM	1,825	1864	43.5	78,308	20	2003	48.0	37	5.5	205
312 3233	FOUNDATION	1,205	1864	43.5	78,308	0	2003	48.0	37	5.5	205
312 3234	PUMP, ALL UNDER 4 INCHES	1,205	1864	43.5	58,073	0	2003	48.0	28	5.5	152
312 3238	PUMP, CHEMICAL FEED PNL. MOTOR	1,756	1864	43.5	78,308	25	2003	48.0	36	5.5	197
312 3238	PUMP, CHEMICAL FEED PNL. MOTOR	11,187	1862	15.5	173,389	25	2003	21.0	533	5.5	2,830
312 3238	PUMP, CHEMICAL FEED PNL. MOTOR	12,330	1861	6.5	80,145	25	2003	12.0	1,029	5.5	5,691
312 350	CONDENSATE TRANSFER SYSTEM	14,442	21.2	305,851				21.2	624	5.5	3,400
312 3448	CONTROL/INSTRUMENTATION SYSTEM	11,113	1863	14.5	181,138	20	2003	20.0	598	5.5	3,058
312 3452	PUMP, RUN 4 INCHES OR LARGER	3,328	1864	43.5	144,812	20	2003	48.0	68	5.5	374
312 352	WATER DRAINING AND ANALYZING SYSTEM	87,245	38.7	2,468,172				31.3	2,190	5.5	11,822
312 3508	PUMP, ALL UNDER 4 INCHES	50,890	1864	43.5	2,213,848	0	2003	48.0	1,038	5.5	5,372
312 3511	CONTROL/INSTRUMENTATION SYSTEM	4,001	1864	43.5	114,044	20	2003	48.0	82	5.5	448
312 3512	RECOVER	3,088	1861	6.5	20,072	20	2003	12.0	257	5.5	1,415
312 3517	ANALYZER, DISOLVED OXYGEN	8,203	1861	6.5	80,210	20	2003	12.0	772	5.5	4,248
312 4	BOILER AUXILIARY SYSTEMS	1,447,853	28.0	37,707,600				18.2	78,384	5.5	404,688
312 422	BOILER DUCTS	205,549	42.9	8,827,450				47.0	4,376	5.2	22,798
312 443	DUCTWORK INSULATION AND OUTER CASING	72,998	1864	43.5	2,175,413	0	2003	48.0	1,480	5.5	8,194
312 444	FOUNDATION	15,146	1864	43.5	658,851	0	2003	48.0	309	5.5	1,700
312 448	DAISY DRIVE ASSEMBLY	3,448	1864	43.5	149,888	0	2003	48.0	70	5.5	387
312 449	DAISY DRIVE	18,348	1864	43.5	788,182	0	2003	48.0	314	5.5	2,090
312 452	FORCED DRAFT FAN OUTLET DUCT	58,789	1864	43.5	2,556,652	0	2003	48.0	1,189	5.5	6,597
312 453	INDUCED DRAFT FAN OUTLET DUCT	18,083	1864	43.5	830,111	0	2003	48.0	389	5.5	2,142
312 454	AIR HEATER OUTLET DUCT TO WHORBOX	14,405	1864	43.5	628,818	15	1999	48.0	320	1.5	480
312 450	ANALYZER, COMBUSTIBLES	3,351	1868	8.5	31,835	20	2003	15.0	223	5.5	1,229

SCHEDULE V

Est. Capital Recovery Date =

2003

Florida Power & Light Company
Depreciation Rates
For Calendar Year 2003
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul (Years)	Calculated Date	Average Service Life	Annual Amount	Average Remaining Life	Projected Unrecovered Capital
312 423	AIR HEATER	156,628	43.5	8,813,320	0	0	2003	49.0	3,188	5.5	17,581
312 425	FOULANTION	16,146	1954	43.5	694,801	0	2003	49.0	306	5.5	1,700
312 426	HOST	502	1954	43.5	24,072	0	2003	49.0	11	5.5	62
312 428	PIPING, RUN & INCHES OR LARGER	505	1954	43.5	24,578	0	2003	49.0	12	5.5	63
312 429	REGULATOR EQUIPMENT	2,867	1954	43.5	116,015	20	2003	49.0	54	5.5	298
312 434	HEATER BURNERS/BLASTERS	58,252	1954	43.5	2,333,882	8	2003	49.0	1,188	5.5	6,338
312 435	STEAM COILS	8,178	1954	43.5	208,895	20	2003	49.0	178	5.5	883
312 436	APR BURNER CLEANING EQUIPMENT	21,757	1954	43.5	948,400	20	2003	49.0	444	5.5	2,442
312 438	MOTOR, AIR HEATER	47,724	1954	43.5	2,073,884	20	2003	49.0	974	5.5	5,357
312 439	BEARING ASSEMBLY, V. BLAD	842	1954	43.5	36,827	0	2003	49.0	17	5.5	85
312 440	REGULATOR PIPING RUN & INCHES OR LARGER	842	1954	43.5	36,827	0	2003	49.0	17	5.5	85
312 444	CONTROL/INSTRUMENTATION SYSTEM	2,105	1954	43.5	91,588	20	2003	49.0	43	5.5	238
312 424	FORCED DRAFT FAN	48,589	1954	43.5	2,173,217	20	2003	49.0	1,020	5.5	5,808
312 428	DRIVE/ELEC. MOTOR, COMPLETE	20,140	1954	43.5	878,438	22	2003	49.0	411	5.5	2,282
312 440	FAIRLOWER, ROTATING ASSY	21,879	1954	43.5	958,087	20	2003	49.0	448	5.5	2,487
312 442	FOULANTION	3,340	1954	43.5	143,380	0	2003	49.0	68	5.5	379
312 444	PIPING, ALL UNDER 4 INCHES	2,380	1954	43.5	88,815	0	2003	49.0	47	5.5	257
312 446	DRIVE COUPLING, MECHANICAL	608	1954	43.5	19,823	20	2003	49.0	9	5.5	51
312 448	CONTROL/INSTRUMENTATION SYSTEM	818	1954	43.5	38,846	20	2003	49.0	19	5.5	100
312 454	HOST	820	1954	43.5	38,016	20	2003	49.0	17	5.5	83
312 425	INDUCED DRAFT FAN	70,347	1954	43.5	3,081,798	20	2003	49.0	1,448	5.5	7,818
312 446	DRIVE/ELEC. MOTOR, ROTATING ASSY	10,680	1954	43.5	465,146	20	2003	49.0	218	5.5	1,200
312 448	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	24,728	1954	43.5	1,075,088	20	2003	49.0	505	5.5	2,776
312 448	FAIRLOWER, ROTATING ASSY	10,880	1954	43.5	465,146	20	2003	49.0	218	5.5	1,200
312 448	FAIRLOWER, STATIONARY ASSY	15,872	1954	43.5	688,882	20	2003	49.0	314	5.5	1,728
312 448	FOULANTION	2,714	1954	43.5	101,509	0	2003	49.0	79	5.5	417
312 448	PIPING, ALL UNDER 4 INCHES	2,005	1954	43.5	87,218	0	2003	49.0	41	5.5	225
312 450	DRIVE COUPLING, MECHANICAL	3,342	1954	43.5	143,377	20	2003	49.0	68	5.5	375
312 427	SOOT BLOWER SYSTEM	58,596	1954	43.5	2,415,804	20	2003	49.0	1,133	5.5	6,294
312 440	CONTROL/INSTRUMENTATION SYSTEM	10,680	1954	43.5	465,146	20	2003	49.0	218	5.5	1,200
312 442	PIPING, ALL UNDER 4 INCHES	8,231	1954	43.5	358,049	0	2003	49.0	158	5.5	824
312 448	RETRACTABLE SOOT BLOWER ASSEMBLY	22,804	1954	43.5	988,334	20	2003	49.0	487	5.5	2,671
312 441	NONRETRACTABLE SOOT BLOWER ASSEMBLY	13,746	1954	43.5	587,808	20	2003	49.0	281	5.5	1,543
312 428	CHEMICAL WASH SYSTEM	113,293	1954	43.5	482,981	20	2003	49.0	8,082	5.5	44,508
312 448	PIPING, RUN & INCHES OR LARGER	113,293	1954	43.5	482,981	20	2003	49.0	8,082	5.5	44,508
312 429	SOOT BLOWER SYSTEM	254,007	1954	43.5	1,058,771	20	2003	49.0	17,741	5.5	87,573
312 448	CONTROL, SYSTEM APPURTENANCES	2,191	1974	23.5	51,488	20	2003	78.0	78	5.5	418
312 448	TRANSFORMER, MAJOR	8,398	1990	7.5	48,485	20	2003	13.0	508	5.5	2,791
312 448	RECOILER	5,011	1982	15.5	83,871	20	2003	21.0	258	5.5	1,417
312 470	RECOILER	53,541	1988	8.5	623,642	20	2003	49.0	4,295	5.5	23,288
312 471	CONTROL/INSTRUMENTATION SYSTEM	54,080	1954	43.5	2,428,810	20	2003	49.0	1,144	5.5	6,292
312 471	CONTROL/INSTRUMENTATION SYSTEM	18,341	1991	4.5	118,217	20	2003	12.0	1,328	5.5	6,408
312 471	CONTROL/INSTRUMENTATION SYSTEM	48,295	1993	4.5	220,208	20	2003	10.0	4,884	5.5	26,814
312 472	CONTROL/INSTRUMENTATION SYSTEM	21,345	1995	2.5	53,383	20	2003	8.0	2,688	5.5	14,875
312 472	GAS FLOW CALCULATOR SYSTEM	31,305	1990	7.5	206,888	20	2003	13.0	2,420	5.5	13,283
312 432	SOOT/DOUST COLLECTOR SYSTEM	86,194	1954	43.5	3,705,841	20	2003	49.0	1,738	5.5	9,563

SCHEDULE V

Est. Capital Recovery Date =

2003

Florida Power & Light Company
Depreciation Rates
For Older Unit 3
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service At 12/31/97	Age At Study Year	Age Weight (S. Yrs)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 4720	DUCTWORK, WITH INSULATION	14,862	1954	43.5	646,497	0	2003	48.0	303	5.5	1,666
312 4721	FOULMATION	11,146	1954	43.5	404,851	0	2003	48.0	227	5.5	1,251
312 4722	PIPEW. RUN 4 INCHES OR LARGER	7,879	1954	43.5	346,812	0	2003	48.0	183	5.5	895
312 4727	CASING	7,473	1954	43.5	323,346	20	2003	48.0	152	5.5	834
312 4728	CYCLOPE SEPARATORS	26,009	1954	43.5	1,131,346	25	2003	48.0	531	5.5	2,818
312 4729	HOPPER	11,146	1954	43.5	484,851	25	2003	48.0	227	5.5	1,251
312 4730	CARBON REJECTION BLOWER	2,715	1954	43.5	191,823	25	2003	48.0	79	5.5	417
312 4731	INSULATION PIPEW. RUN 4 IN OR LARGER	2,311	1954	43.5	128,829	20	2003	48.0	59	5.5	327
312 434	STACK	380,205	11.9	4,824,243				10.8	36,115	5.5	188,832
312 4601	LABOR/STRUCTURE FOULMATION WORK	8,965	1952	43.5	452,873		2003	51.0	189	5.5	1,074
312 4602	OUTWELL CONCRETE WORK	65,689	1952	43.5	2,888,305		2003	51.0	1,288	5.5	7,085
312 4604	EMISSION MONITORING ANALYZER	4,311	1973	24.5	105,620	10	2003	36.0	144	5.5	791
312 4604	EMISSION MONITORING ANALYZER	111,420	1984	3.5	380,020	10	2003	8.0	12,381	5.5	68,086
312 4611	CONTROL/ANALYZER	31,870	1984	3.5	111,805	20	2003	7.7	1,022	5.5	18,537
312 4612	CEM COMPROMONPROCESSER	168,990	1984	3.5	594,485	20	2003	9.0	18,504	5.5	102,049
312 447	COMPONENT/OILED COOLANT WATER SYSTEM	68,783	18.7	1,348,887				14.1	4,743	5.5	26,085
312 5071	DRIVE/ELEC. MOTOR, COMPLETE	8,493	1983	4.5	38,219	20	2003	10.0	449	5.5	4,871
312 5071	HEAT EXCHANGER, SHELL	11,345	1954	43.5	483,508	25	2003	48.0	232	5.5	1,273
312 5075	HEAT EXCHANGER, TUBE BUNDLE	11,345	1954	43.5	483,508	25	2003	48.0	232	5.5	1,273
312 5078	PUMP COMPLETE	21,871	1983	4.5	152,870	30	2003	10.0	3,587	5.5	18,684
312 5081	TANK	1,829	1954	43.5	70,862	0	2003	48.0	33	5.5	183
312 5	FUEL SUPPLY SYSTEMS	191,842	43.5	7,040,128				48.0	3,303	5.5	18,198
312 5271	HEAVY OIL SUPPLY SYSTEM	130,312	43.5	5,688,573				48.0	2,859	5.5	14,627
312 6142	FOULMATION	17,814	1954	43.5	786,208	0	2003	48.0	268	5.5	1,377
312 6144	HEAT EXCHANGER, COMPLETE	13,400	1954	43.5	582,800	0	2003	48.0	273	5.5	1,504
312 6148	PIPEW. RUN 4 INCHES OR LARGER	33,440	1954	43.5	1,478,580	0	2003	48.0	889	5.5	3,810
312 6152	STRAINER, 4 INCH PIPE SIZE	1,117	1954	43.5	48,580	0	2003	48.0	23	5.5	125
312 6153	TANK	30,400	1954	43.5	1,324,575	0	2003	48.0	671	5.5	3,418
312 6158	INSULATION EQUIPMENT	7,270	1954	43.5	320,595	20	2003	48.0	150	5.5	827
312 6159	RETAINING ENCLOSURE	28,471	1954	43.5	1,148,314	0	2003	48.0	539	5.5	2,589
312 633	DIESEL, BLDG OIL SUPPLY SYSTEM	31,530	43.5	1,371,555				48.0	643	5.5	3,539
312 6330	PIPEW. ALL UNCHES 4 INCHES	14,695	1954	43.5	636,278	0	2003	48.0	300	5.5	1,650
312 6331	PIPEW. RUN 4 INCHES OR LARGER	16,434	1954	43.5	712,279	20	2003	48.0	344	5.5	1,880
312 6	FUEL FIRMING SYSTEMS	780,397	11.3	8,582,173				13.8	54,709	5.4	297,299
312 630	BURNER MANAGEMENT SYSTEM	615,808	7.5	4,618,190				13.0	47,378	5.5	280,568
312 7256	EQUIPMENT RACK	102,448	1980	7.5	786,880	0	2003	13.0	7,886	5.5	43,428
312 7257	CONTROL PANEL	102,448	1980	7.5	786,880	20	2003	13.0	7,886	5.5	43,428
312 7258	COMPUTER/MONITOR/PROCESSOR	102,448	1980	7.5	786,880	20	2003	13.0	7,886	5.5	43,428
312 7260	FLAME SCANNER SYSTEM	102,448	1980	7.5	786,880	20	2003	13.0	7,886	5.5	43,428
312 7261	TEST MOBILE	102,448	1980	7.5	786,880	20	2003	13.0	7,886	5.5	43,428
312 7263	LOCK CABINET	102,448	1980	7.5	786,880	20	2003	13.0	7,886	5.5	43,428
312 671	HEAVY OIL FIRMING SYSTEM	83,374	43.5	3,628,770				47.0	1,775	3.5	8,193

Florida Power & Light Company
Depreciation Rates
For Calendar Year 2003
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance As 12/31/97	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (Years)	Calculated Date	Average Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 7273	CONTROL/REGULATION SYSTEM	3,779	1994	43.5	194,387	20	2003	49.0	77	5.5	424
312 7274	WEAKER, 4 INCHES OR LARGER	8,717	1994	43.5	422,660	0	2003	49.0	198	5.5	1,081
312 7277	PIPING, RUN 4 INCHES OR LARGER	14,808	1994	43.5	638,276	0	2003	49.0	300	5.5	1,650
312 7280	PIPING, RUN 4 INCH OR LARGER	42,400	1994	43.5	878,276	20	2003	49.0	300	5.5	1,650
312 7281	OR, BURNER OIL, SET OF	42,400	1994	43.5	1,781,141	15	1999	43.0	800	1.5	1,350
312 822	OAS PIPING SYSTEM	61,135	1992	5.5	338,243	0	2003	11.0	5,508	5.5	20,368
312 7203	ISOLATION PIPING RUN 4	61,135	1992	5.5	338,243	0	2003	11.0	5,508	5.5	20,368
314	TURBOGENERATOR UNITS	5,298,054	1994	26.3	133,214,041	0	2003	21.1	248,787	5.5	1,360,791
314 1	TURBINE GENERATOR PEDISTAL	78,731	1994	26.2	2,010,704	0	2003	21.9	3,500	5.5	18,253
314 171	TURBINE GENERATOR CONCRETE PEDISTAL	78,731	1994	26.2	2,010,704	0	2003	21.9	3,500	5.5	18,253
314 2005	SPECIAL FOUNDATION	37,917	1999	8.5	222,250	0	2003	14.0	2,708	5.5	14,688
314 0908	CONCRETE PEDISTAL	38,814	1994	43.5	1,688,409	0	2003	49.0	782	5.5	4,357
314 2	TURBINE GENERATOR SYSTEMS	2,400,002	1994	29.9	73,336,617	0	2003	24.0	102,180	5.5	591,889
314 271	STEAM TURBINE	1,026,317	1994	43.5	44,801,391	0	2003	49.0	20,805	5.5	115,087
314 1538	CASING OR SHELL	471,048	1994	43.5	20,400,506	0	2003	49.0	8,813	5.5	52,473
314 1537	CASING REGULATION	1,178	1994	43.5	51,158	10	2003	49.0	24	5.5	132
314 1539	BEARING ASSEMBLY, RADIAL	18,720	1994	43.5	897,520	0	2003	49.0	402	5.5	2,213
314 1539	BEARING ASSEMBLY, RADIAL	11,790	1994	43.5	511,500	0	2003	49.0	240	5.5	1,200
314 1540	BEARING ASSEMBLY, THRUST	1,000	1994	43.5	65,300	0	2003	49.0	40	5.5	200
314 1541	HIGH PRESSURE SPECKLE OR SHAFT	58,201	1994	43.5	2,587,444	0	2003	49.0	1,200	5.5	6,800
314 1544	HP BEARING ASSEMBLY STATOR	18,800	1994	43.5	882,800	25	2003	49.0	400	5.5	2,200
314 1548	SOLE BEARING PLATE	11,790	1994	43.5	511,500	0	2003	49.0	240	5.5	1,200
314 1547	OLANO SEAL ASSEMBLY	3,538	1994	43.5	153,488	0	2003	49.0	72	5.5	396
314 1548	CONTROL INSTALLATION AT TURBINE	1,807	1994	43.5	65,130	20	2003	49.0	40	5.5	220
314 1549	COUPLING COMPLETE WITH FASTENERS	3,818	1994	43.5	167,380	0	2003	49.0	74	5.5	408
314 1553	INTERMEDIATE PRESSURE COUPLING	38,297	1994	43.5	1,708,344	25	2003	49.0	800	5.5	4,400
314 1554	PI BEARING ASSEMBLY STATOR	18,800	1994	43.5	882,800	25	2003	49.0	400	5.5	2,200
314 1555	PI BEARING ASSEMBLY STATOR	18,800	1994	43.5	882,800	25	2003	49.0	400	5.5	2,200
314 1556	LOW PRESSURE SPECKLE OR SHAFT	117,802	1994	43.5	5,115,887	25	2003	49.0	2,400	5.5	13,200
314 1559	UP BEARING ASSEMBLY STATOR	78,402	1994	43.5	3,410,487	25	2003	49.0	1,600	5.5	8,800
314 1561	MOZZLE BLOCK	146,984	1994	43.5	6,380,504	10	2003	49.0	2,879	5.5	16,288
314 272	GENERATOR	1,424,665	1994	26.2	28,776,329	0	2003	17.5	81,205	5.5	448,802
314 1571	STATOR HOUSING	81,208	1994	43.5	3,533,548	25	2003	49.0	1,657	5.5	8,115
314 1572	STATOR COIL	914,594	1999	7.5	6,862,155	25	2003	13.0	70,381	5.5	387,098
314 1573	ROTOR/COUPLING FRAME/COVER	60,427	1994	43.5	2,638,575	25	2003	49.0	1,233	5.5	6,783
314 1574	BEARING ASSEMBLY	3,820	1994	43.5	170,520	25	2003	49.0	80	5.5	440
314 1575	END BEEL	13,428	1994	43.5	564,118	25	2003	49.0	274	5.5	1,507
314 1576	COLLECTOR RINGS	3,357	1994	43.5	148,000	25	2003	49.0	69	5.5	377
314 1577	SOLE BEARING PLATE	1,680	1994	43.5	73,080	25	2003	49.0	34	5.5	189
314 1578	COLLECTOR RING BRUSH ROOM	3,357	1994	43.5	148,000	25	2003	49.0	69	5.5	377
314 1580	MAIN LEAD CONNECTORS	895	1994	43.5	42,280	25	2003	49.0	20	5.5	112
314 1581	MAIN LEAD CONNECTION BOX	8,337	1990	7.5	62,528	25	2003	13.0	641	5.5	3,527
314 1581	MAIN LEAD CONNECTION BOX	13,78	1994	43.5	564,118	25	2003	49.0	274	5.5	1,507

SCHEDULE V

Est. Capital Recovery Date = 2003

Florida Power & Light Company
Depreciation Rates
For Calendar Year 1997
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance As 12/31/97	Age J in Service Year	Age J Study Year	Age J Weight (lb-yr)	Replacement Interval (Years)	Quantity (ft-lbs)	Calculated Date	Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314 1582	CURRENT TRANSFORMER, 110KV	872	1954	43	20,232	20	2003	2003	49.0	14	5.5	79
314 1583	HYDROGEN PNEUMATIC BLOWING	2,367	1954	43	168,030	25	2003	2003	49.0	38	5.5	377
314 1584	STATION CODE	140,887	1954	43	6,133,370	25	2003	2003	49.0	2,677	5.5	15,628
314 1586	MOTOR REPAIRING RIGS	20,142	1954	43	878,177	25	2003	2003	49.0	411	5.5	2,281
314 1587	MOTOR REPAIRING RIGS	120,805	1954	43	5,257,183	25	2003	2003	49.0	2,498	5.5	13,585
314 1588	REGULATION EQUIPMENT	23,571	1954	43	1,480,339	25	2003	2003	49.0	685	5.5	3,788
314 3	CONDENSING SYSTEMS	1,833,407	23.8		43,804,404	20.3			20.3	80,508	5.4	482,305
314 308	W/FAE STRUCTURE	42,771	0.1		387,759				12.3	3,470	3.4	11,090
314 4034	CATHODIC PROTECTION EQUIPMENT	24,205	1988	9.5	228,848	20	2003	2003	15.0	1,814	5.5	6,475
314 4038	STOP LOSS, COMPLETE	18,588	1988	9.5	157,811	10	1988	1988	10.0	1,887	1.5	2,785
314 308	COOLING WATER TREATMENT SYSTEM	277,241	43.5		8,448,880				49.0	4,433	5.5	24,384
314 4117	FOAMATION	61,749	1954	43	2,880,082	20	2003	2003	49.0	1,342	5.5	7,380
314 4120	CONDENSER HEAT EXCHANGERS	82,333	1954	43	2,711,488	20	2003	2003	49.0	1,272	5.5	6,887
314 4121	CONDENSER DEW/FAE EXCHANGERS	88,189	1954	43	3,878,417	20	2003	2003	49.0	1,820	5.5	10,008
314 309	W/FAE SCREENS SYSTEM	143,574	9.5		1,383,853				15.0	8,572	5.5	52,644
314 4140	TRAVELING SCREEN ASSEMBLY	143,574	1988	9.5	1,383,853	20	2003	2003	15.0	8,572	5.5	52,644
314 370	SCREEN WASH SYSTEM	15,628	9.5		148,448				15.0	1,042	5.5	5,730
314 4154	DRIVE/ELEC. MOTOR, COMPLETE	7,813	1988	9.5	74,254	20	2003	2003	15.0	521	5.5	2,885
314 4157	PUMP COMPLETE	7,813	1988	9.5	74,254	20	2003	2003	15.0	521	5.5	2,885
314 371	CONDENSER	483,201	49.8		18,984,000				41.5	11,181	5.5	61,385
314 3535	CONTROL/INSTRUMENTATION SYSTEM	8,151	1954	43	354,689	20	2003	2003	49.0	168	5.5	915
314 3538	FOAMATION	18,713	1954	43	814,076	0	2003	2003	49.0	382	5.5	2,100
314 3541	TUBE SUPPORTS	18,303	1954	43	708,181	0	2003	2003	49.0	333	5.5	1,820
314 3542	TUBES, IN A WATER BOX	334,207	1954	43	14,538,005	25	2003	2003	49.0	6,871	5.5	37,213
314 3543	TUBE SHEET	48,908	1954	43	2,127,488	0	2003	2003	49.0	988	5.5	5,480
314 3548	CATHODIC PROTECTION EQUIPMENT	28,819	1988	9.5	258,731	20	2003	2003	15.0	2,491	5.5	13,537
314 372	CONDENSER AIR REMOVAL SYSTEM	248,882	7.5		1,847,282				12.3	20,077	5.5	118,423
314 3572	VACUUM PUMP	212,282	1991	5.5	1,578,703	25	2003	2003	12.0	17,688	5.5	87,287
314 3575	PURGE, RUN 4 INCHES OR LARGER	27,018	1991	5.5	178,817	20	2003	2003	12.0	2,282	5.5	12,383
314 3578	ELECTRIC/VALVE	1,320	1954	43	68,130	0	2003	2003	49.0	31	5.5	171
314 3580	CONTROL/INSTRUMENTATION SYSTEM	380	1954	43	16,530	20	2003	2003	49.0	8	5.5	43
314 3581	STEAM AIR ELECTRIC ASSY	4,812	1954	43	208,322				49.0	98	5.5	540
314 374	CONDENSATE PUMP SYSTEM	98,800	24.2		2,344,884				17.8	8,437	5.5	28,804
314 3830	DRIVE/ELEC. MOTOR, ROTATING ASSY	4,730	1954	43	208,755	25	2003	2003	49.0	87	5.5	531
314 3832	FOAMATION	15,148	1954	43	658,851	25	2003	2003	49.0	309	5.5	1,700
314 3838	PUMP REPELLER, ALL	48,101	1954	5.5	270,056	25	2003	2003	11.0	4,464	5.5	24,551
314 3839	PUMP STATIONARY ASSY	14,087	1954	43	613,220	25	2003	2003	49.0	266	5.5	1,362
314 3840	STRAINER, 4 INCH PIPE SIZE	8,803	1954	43	387,281	25	2003	2003	49.0	182	5.5	898
314 3842	CONTROL/INSTRUMENTATION SYSTEM	4,823	1954	43	208,801	20	2003	2003	49.0	88	5.5	541
314 375	CONDENSER COOLING WATER PUMP SYSTEM	491,881	16.9		8,127,342				18.1	28,170	5.5	128,433

Florida Power & Light Company
Depreciation Rates
For Calendar Year 2003
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant Balance At 12/31/07	Age At Time Of Study (Years)	Age Weight (Yr ²)	Replacement Interval (Years)	Quantity (ft Run)	Current Date	Average Service Life	Annual Amortization	Average Remaining Life	Projected Unrecovered Capital
314.3662	DRIVE, ELECT. MOTOR, ROTATING ASSEMBLY	8,329	1904	43.5	427,562	20	2003	49.0	201	5.5	1,103
314.3663	DRIVE, ELECTRIC MOTOR, STATIONARY ASSEMBLY	8,329	1904	43.5	427,562	20	2003	49.0	201	5.5	1,103
314.3664	PUMP, PUMP, ALL UNDER 4 INCHES	3,898	1904	43.5	168,041	25	2003	49.0	79	5.5	426
314.3665	PUMP, PUMP, ALL UNDER 4 INCHES	8,228	1902	15.5	1,274,705	25	2003	21.0	3,919	5.5	21,329
314.3666	PUMP, PUMP, ALL UNDER 4 INCHES	85,044	1908	8.5	807,918	25	2003	15.0	5,070	5.5	31,183
314.3667	PUMP, PUMP, COMPLETE	27,413	1982	15.5	424,802	25	2003	21.0	1,305	5.5	7,180
314.3668	PUMP, PUMP, COMPLETE	28,348	1988	8.5	208,309	25	2003	15.0	1,880	5.5	10,394
314.3669	PUMP, STATIONARY ASSEMBLY	17,201	1904	43.5	748,344	25	2003	49.0	301	5.5	1,931
314.3670	CONTROL, INSTRUMENTATION SYSTEM	18,430	1904	43.5	801,705	20	2003	49.0	329	5.5	2,088
314.3671	TRANSISTOR, BEARING, REVERSARY	814	1904	43.5	28,709	20	2003	49.0	13	5.5	69
314.3672	LINE, WATER SYSTEM	814	1904	43.5	28,709	20	2003	49.0	13	5.5	69
314.3673	DRIVE, ELECTRIC MOTOR COMPLETE	34,805	1981	18.5	528,623	20	2003	22.0	1,589	5.5	8,741
314.3674	DRIVE, ELECTRIC MOTOR COMPLETE	34,805	1982	15.5	541,483	20	2003	21.0	1,884	5.5	8,190
314.3675	DRIVE, ELECTRIC MOTOR COMPLETE	23,280	1982	5.5	130,680	20	2003	11.0	2,180	5.5	11,880
314.3676	PUMP, COMPLETE	42,755	1981	18.5	705,138	25	2003	22.0	1,943	5.5	10,684
314.3677	PUMP, COMPLETE	42,699	1982	15.5	681,835	25	2003	21.0	2,033	5.5	11,185
314.3678	PUMP, COMPLETE	18,440	1982	5.5	108,820	25	2003	11.0	1,787	5.5	8,720
314.377	PIPING & SCVENGING SYSTEM	128,271	8.2	1,040,881				12.4	10,144	5.5	50,791
314.3724	CONTROL, INSTRUMENTATION SYSTEM	1,288	1904	43.5	55,071	20	2003	49.0	26	5.5	142
314.3725	PUMP, ALL UNDER 4 INCHES	20,204	1991	6.5	131,716	25	2003	12.0	1,689	5.5	8,286
314.3726	PUMP, ALL UNDER 4 INCHES	13,509	1981	6.5	87,808	25	2003	12.0	1,128	5.5	6,192
314.3727	VACUUM PUMP WITH MOTOR	88,609	1981	6.5	562,224	25	2003	12.0	7,208	5.5	38,444
314.3728	STEAM AIR EJECTION ASSEMBLY	4,088	1904	43.5	203,841		2003	49.0	98	5.5	508
314.4	TURBINE GENERATOR ASSEMBLIES	680,914	15.8	14,382,318				17.0	82,981	5.5	288,185
314.401	TURBINE CONTROL SYSTEM	128,954	23.8	3,000,861				21.2	5,995	5.5	32,875
314.5428	PUMP, ALL UNDER 4 INCHES	5,340	1904	43.5	228,198	20	2003	49.0	107	5.5	509
314.5429	VALVE, POWER OPERATED	71,440	1988	8.5	678,880	25	2003	15.0	4,783	5.5	26,195
314.5430	CONTROL, INSTRUMENTATION SYSTEM	9,731	1904	43.5	423,298	20	2003	49.0	199	5.5	1,082
314.5440	STARTUP CONTROL	1,574	1904	43.5	68,489	20	2003	49.0	32	5.5	177
314.5442	HYDRAULIC DRIVES	22,031	1904	43.5	903,348	25	2003	49.0	460	5.5	2,473
314.5444	BETTER, MAJOR	3,088	1904	13.5	41,798	20	2003	19.0	183	5.5	888
314.5445	GOVERNOR	13,837	1904	43.5	601,910	20	2003	49.0	282	5.5	1,553
314.402	TURBINE STEAM PUMP AND VALVE SYSTEM	3,495		152,034				49.0	71	5.5	262
314.5468	PUMP, RUN 4 INCHES ON LARGER	639	1904	43.5	27,282	20	2003	49.0	13	5.5	71
314.5469	VALVE, POWER OPERATED	2,837	1904	43.5	114,014	25	2003	49.0	53	5.5	284
314.5472	REGULATION PUMP RUN 4 IN OR LARGER	245	1904	43.5	10,698	25	2003	49.0	5	5.5	28
314.403	TURBINE OIL AND SEAL SYSTEM	8,109		288,742				49.0	175	5.5	686
314.5481	PUMP, ALL UNDER 4 INCHES	910	1904	43.5	38,848	20	2003	49.0	19	5.5	103
314.5482	PUMP, RUN 4 INCHES ON LARGER	2,444	1904	43.5	108,314	20	2003	49.0	50	5.5	274
314.5484	TRAIL	2,749	1904	43.5	118,282	20	2003	49.0	58	5.5	289
314.405	TURBINE OIL AND SEAL SYSTEM	12,448		541,489				49.0	254	5.5	1,397
314.5518	CONTROL, INSTRUMENTATION SYSTEM	1,957	1904	43.5	85,130	20	2003	49.0	40	5.5	220
314.5522	TURBINE OIL AND SEAL SYSTEM	10,691	1904	43.5	468,309	20	2003	49.0	214	5.5	1,178
314.406	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	5,518		248,033				49.0	113	5.5	618

SCHEDULE V

Est. Capital Recovery Data *

2003

Florida Power & Light Company
Depreciation Rates
for Class Unit 5
Estimated Plant Data As of 12/31/97

Account Number	Description	Estimated Plant in Service at 12/31/97	Age At Time of Study (Years)	Age Weight (lb./hr)	Replacement Interval (Years)	Change Date (if any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
314 5540	BOLTH HEATING, ELECTRIC	5,518	1964	43.5	240,023	25	2003	49.0	113	5.5	619
314 487	EXCITER	428,087	12.9	5,300,668				18.1	26,347	5.5	148,070
314 5554	CONTROL/INSTRUMENTATION SYSTEM	307,893	1938	9.5	2,823,044	20	2003	15.7	20,513	5.5	112,871
314 5555	DUCTWORK, WITH INSULATION	28,728	1960	8.5	272,276	25	2003	13.0	1,915	5.5	10,534
314 5556	ENCLOSURE	41,360	1968	9.5	260,070	25	2003	13.0	2,772	5.5	15,246
314 5558	FILTER, SPECIAL ASSEMBLY	7,208	1968	9.5	68,747	25	2003	15.0	468	5.5	2,578
314 5557	STATOR (MAIN EXCITER)	12,865	1964	43.5	590,828	25	2003	49.0	208	5.5	1,422
314 5559	MOTOR (MAIN EXCITER)	25,329	1964	43.5	1,107,812	25	2003	49.0	517	5.5	2,643
314 5575	MOTOR (PULOT EXCITER)	5,095	1964	43.5	220,371	25	2003	49.0	103	5.5	569
314 489	GENERATOR SEAL OIL SYSTEM	14,690		43.5	626,408			49.0	300	5.5	1,600
314 5604	PPH/AL UNDER 4 INCHES	4,408	1964	43.5	191,681	20	2003	49.0	80	5.5	465
314 5607	VALVE, SPECIAL	1,480	1964	43.5	64,380	25	2003	49.0	30	5.5	166
314 5810	D.C. EMERGENCY OIL PUMP (MOTOR)	8,809	1964	43.5	287,482	25	2003	49.0	135	5.5	742
314 5811	SEAL OIL VACUUM TANK AND SUPPORTS	441	1964	43.5	18,194	25	2003	49.0	8	5.5	50
314 5812	VACUUM PUMP WITH MOTOR	1,783	1964	43.5	78,891	25	2003	49.0	38	5.5	198
314 489	GENERATOR COOLING AND PURGE SYSTEM	52,975	17.5	629,329				14.5	3,695	5.5	20,190
314 5823	HEAT EXCHANGER, TUBE BUNDLE	4,379	1964	43.5	190,447	20	2003	49.0	80	5.5	465
314 5823	PPH/AL UNDER 4 INCHES	2,874	1964	43.5	118,519	20	2003	49.0	79	5.5	433
314 5827	CONTROL/INSTRUMENTATION SYSTEM	17,209	1968	9.5	164,428	25	2003	13.0	1,154	5.5	6,547
314 5828	DRYER	2,811	1964	43.5	113,579	25	2003	49.0	53	5.5	293
314 5829	CARBON DIOXIDE SUPPLY SYSTEM	5,137	1964	43.5	223,480	25	2003	49.0	105	5.5	577
314 5841	HYDROGEN DETECTION SYSTEM	18,865	1964	3.5	88,828	20	2003	9.0	2,165	5.5	12,076
314 473	TURBINE LUBE OIL SYSTEM	18,175	43.5	790,914				49.0	371	5.5	2,040
314 5710	DRIVE/SLIC MOTOR, COMPLETE	1,000	1964	43.5	43,500	20	2003	49.0	30	5.5	172
314 5713	HEAT EXCHANGER, COMPLETE	2,337	1964	43.5	110,300	20	2003	49.0	52	5.5	285
314 5715	PPH/AL UNDER 4 INCHES	4,280	1964	43.5	188,680	20	2003	49.0	89	5.5	489
314 5719	CONTROL/INSTRUMENTATION SYSTEM	2,286	1964	43.5	88,441	20	2003	49.0	47	5.5	257
314 5720	FILTER/COOLING UNIT	1,570	1964	43.5	68,289	20	2003	49.0	32	5.5	179
314 5721	RESERVOIR	3,179	1964	43.5	130,287	20	2003	49.0	65	5.5	357
314 5722	CENTRIFUGAL PUMP	2,821	1964	43.5	127,084	20	2003	49.0	80	5.5	328
314 5723	VAPOR EXTRACTOR PCL DRIVE	322	1964	43.5	14,007	20	2003	49.0	7	5.5	38
314 478	TURBINE GENERATOR SUPERVISORY SYSTEM	227,454	9.5	2,172,158				13.0	15,139	5.5	83,298
314 5747	RECONDER	30,286	1968	9.5	287,717	20	2003	15.0	2,919	5.5	11,105
314 5748	SUPERVISORY INSTR. PROTECT. PROX. ETC.)	78,384	1968	9.5	748,548	20	2003	15.0	5,239	5.5	20,814
314 5750	MOTOR/AMPLIFIER	117,975	1968	9.5	1,116,813	20	2003	15.0	7,868	5.5	43,221
314 5752	CONTROL/INSTRUMENTATION SYSTEM	709	1972	25.5	18,080	20	2003	31.0	23	5.5	128
315	ACCESSORY ELECTRIC EQUIPMENT	2,390,441	19.0	43,698,288				18.8	122,078	5.5	671,418
315 1	STRUCTURAL SUPPORTS	39,641	43.5	1,724,364				49.0	809	5.5	4,450
315 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	39,641	43.5	1,724,364				49.0	809	5.5	4,450
315 0513	FOUNDATION	3,302	1964	43.5	228,287			49.0	108	5.5	584
315 0514	GENERATOR LEADS SUPPORTS	34,339	1964	43.5	1,498,087			49.0	703	5.5	2,869

SCHEDULE V

Est. Capital Recovery Date *

2003

Florida Power & Light Company
Depreciation Return
For Calendar Year
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant Balance At 12/31/87	Age At Time In Service (Years)	Age Weight (Years)	Replacement Cost (1987 \$)	Original Cost (1987 \$)	Average Life	Annual Depreciation	Average Remaining Life	Projected Service Life
315.2	ALUMINUM POWER SYSTEMS	191,800	18.8	3,142,202			18.8	11,428	5.5	42,731
315.267	ADJUSTMENT SERVICE TRANSFORMER	113,032	20.5	2,880,820			17.9	8,482	5.5	20,541
315.1728	CABLE POWER #400 ON LARGER	43,808	1954	1,905,581	25	2003	48.0	884	5.5	4,917
315.1729	FOUNDATION	508	1954	25,622	25	2003	48.0	12	5.5	61
315.1730	TRANSFORMER	18,420	1954	714,705	25	2003	48.0	335	5.5	1,844
315.1730	TRANSFORMER	52,207	1993	224,832	25	2003	48.0	5,271	5.5	28,714
315.288	STARTUP TRANSFORMER	50,208	8.5	428,028			14.0	3,587	5.5	18,783
315.1747	FOUNDATION	50,308	1988	428,028		2003	14.0	3,587	5.5	18,783
315.281	STATION BATTERY SYSTEM	28,281	15.5	428,598			21.0	1,347	5.5	7,407
315.1738	BATTERY	18,050	1982	280,305	15	2003	21.0	801	5.5	4,738
315.1800	BATTERY CHARGER	10,191	1982	157,881	25	2003	21.0	485	5.5	2,669
315.3	CONDUCTORS, CONDUITS AND REGULATORS	878,092	17.9	15,888,408			18.5	48,025	5.5	284,029
315.281	STATION GROUNDING SYSTEM	28,010	43.4	1,254,785			48.8	580	5.5	3,284
315.3778	GROUNDED GND	15,318	1954	608,248	25	2003	48.0	313	5.5	1,719
315.3778	GROUNDED GND	1,550	1987	42,525	25	2003	48.0	23	5.5	128
315.3778	LIGHTNING PROTECTION SYS EA GDS UNIT	12,844	1954	500,014	20	2003	48.0	268	5.5	1,478
315.382	CONDUIT AND RACEWAY SYSTEM	798,833	18.0	12,788,893			17.4	45,808	5.5	282,217
315.3784	CONDUIT CONTINUOUS RUN 2" OR LARGER	4,098	1954	178,871	25	2003	48.0	83	5.5	488
315.3784	CONDUIT CONTINUOUS RUN 2" OR LARGER	21,248	1954	1,098,201	25	2003	48.0	828	5.5	3,507
315.3784	CONDUIT CONTINUOUS RUN 2" OR LARGER	8,250	1957	252,725	25	2003	48.0	138	5.5	740
315.3784	CONDUIT CONTINUOUS RUN 2" OR LARGER	2,345	1954	22,278	25	2003	48.0	156	5.5	880
315.3785	CONDUIT LESS THAN 2"	21,248	1954	1,098,201	25	2003	48.0	828	5.5	3,507
315.3785	CONDUIT LESS THAN 2"	72,458	1988	688,351	25	2003	48.0	4,821	5.5	28,588
315.3786	CABLE TRAY, CONTINUOUS RUN	21,777	1954	871,203	25	2003	48.0	422	5.5	2,377
315.3786	CABLE TRAY, CONTINUOUS RUN	548,144	1988	5,218,688	25	2003	48.0	38,810	5.5	201,203
315.3787	DUCT BANK, CONTINUOUS RUN	28,429	1954	1,228,531	25	2003	48.0	580	5.5	3,191
315.3787	DUCT BANK, CONTINUOUS RUN	14,609	1987	581,543	25	2003	48.0	318	5.5	1,748
315.3787	DUCT BANK, CONTINUOUS RUN	24,411	1982	378,371	25	2003	48.0	1,162	5.5	6,383
315.3788	MANHOLES	13,425	1954	588,858	25	2003	48.0	275	5.5	1,512
315.383	GENERATOR RUN	50,348	32.7	1,841,680			32.3	1,554	5.5	8,548
315.3787	CIRCUIT BREAKER, GENERATOR	580	1954	28,720	25	2003	48.0	12	5.5	65
315.3788	ISOLATING BUS, COMPLETE	24,300	1954	1,098,880	25	2003	48.0	487	5.5	2,734
315.3788	ISOLATING BUS, COMPLETE	18,424	1982	301,227	25	2003	48.0	825	5.5	5,080
315.3789	BUS AND ENCLOSURE STRUCTURE	1,838	1954	78,863	25	2003	48.0	36	5.5	208
315.3800	POTENTIAL TRANSFORMER	822	1954	30,737	25	2003	48.0	17	5.5	82
315.3801	GROUNDING TRANSFORMER	1,194	1954	51,829	25	2003	48.0	24	5.5	134
315.3802	GROUNDING RESISTORS	324	1954	14,084	25	2003	48.0	7	5.5	38
315.3803	FOUNDATION	1,887	1954	73,820		2003	48.0	35	5.5	180
315.4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	80,383	43.5	3,840,382			48.0	1,848	5.5	10,187
315.481	CONTROL BOARDS	83,389	43.5	3,827,857			48.0	1,792	5.5	9,381

Florida Power & Light Company
Depreciation Rates
For Other Unit 3
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance At 12/31/87 a	Age At Time Of Disposal Year b	Age Weight (If Yes) c	Replacement Interval (Years) d	Overhaul (If Yes) e	Calculated Date f	Average Service Life g	Average Annual Cost h	Average Remaining Life i	Projected Unrecovered Capital j
315.8815	MAIN DISTRIBUTION CONTROL BOARD, INCL. WIRE	60,640	1954	43.5	2,644,608	20	2003	48.0	1,242	5.5	6,830
315.8817	RECORDING PANEL, 121 WIRE	17,720	1954	43.5	772,473	20	2003	48.0	342	5.5	1,803
315.8822	ANALOGATOR PANEL	4,793	1954	43.5	208,498	20	2003	48.0	98	5.5	538
315.882	GENERATOR VOLTAGE REGULATOR SYSTEM	2,184	43.5	312,565				48.0	147	5.5	808
315.8831	CABLE POWER, 6600 OR LARGER	1,282	1954	43.5	54,897	20	2003	48.0	21	5.5	142
315.8833	CONTROL AND INSTRUMENTATION SYSTEM	2,200	1954	43.5	88,175	20	2003	48.0	42	5.5	220
315.8834	ENCLOSURE	1,808	1954	43.5	78,882	20	2003	48.0	37	5.5	203
315.8835	MOTOR GENERATOR SET	1,138	1954	43.5	50,373	20	2003	48.0	24	5.5	130
315.8842	CABLE POWER, ALL UNDER 400	805	1954	43.5	38,388	20	2003	48.0	18	5.5	102
315.8	SWITCHGEAR AND MOTOR CONTROL CENTERS	820,809	17.7	10,871,336				18.0	34,483	5.5	168,895
315.881	120000 POWER DISTRIBUTION SYSTEM	802	40.5	24,281				48.0	13	5.5	72
315.7028	CABLE POWER, ALL UNDER 660	802	1957	40.5	24,281	20	2003	48.0	13	5.5	72
315.882	400 VOL. T POWER DISTRIBUTION SYSTEM	306,475	14.2	5,197,864				18.8	22,033	5.5	121,180
315.7041	CABLE POWER, 6600 OR LARGER	105,320	1958	8.5	598,400	20	2003	15.0	2,013	5.5	28,573
315.7043	TRANSFORMER	3,173	1954	43.5	134,028	20	2003	48.0	65	5.5	308
315.7044	CONTROL AND INSTRUMENTATION SYSTEM	5,158	1954	43.5	224,288	20	2003	48.0	105	5.5	579
315.7045	CIRCUIT BREAK, RATED 600 AMP IN A SECT	4,739	1954	43.5	207,017	20	2003	48.0	97	5.5	534
315.7046	CIRCUIT BREAK, RATED 600 AMP OR GREATER	8,342	1954	43.5	383,377	20	2003	48.0	138	5.5	787
315.7048	POWER CENTER SWITCHGEAR SECTION	22,182	1954	43.5	1,181,547	20	2003	48.0	584	5.5	3,088
315.7052	CABLE POWER, ALL UNDER 660	208,770	1958	8.5	1,882,815	20	2003	15.0	13,885	5.5	78,818
315.7054	DISTRIBUTION PANEL, INCL. BUS	3,713	1954	43.5	181,318	20	2003	48.0	78	5.5	417
315.884	2.4KV POWER DISTRIBUTION SYSTEM	204,532	22.8	5,748,070				20.5	12,437	5.5	68,482
315.7058	CABLE POWER, 6600 OR LARGER	87,008	1958	8.5	822,148	20	2003	15.0	6,471	5.5	36,582
315.7059	FOUNDATION	7,843	1954	43.5	332,471	20	2003	48.0	158	5.5	858
315.7058	TRANSFORMER	27,088	1954	43.5	1,178,793	20	2003	48.0	553	5.5	3,042
315.7058	CIRCUIT BREAK, RATED 600 AMP OR GREATER	31,815	1954	43.5	1,315,253	20	2003	48.0	645	5.5	3,548
315.7101	POWER CENTER SWITCHGEAR SECTION	1,807	1954	43.5	78,882	20	2003	48.0	37	5.5	203
315.7104	CURRENT TRANSFORMER, MAIN	20,282	1954	43.5	1,102,202	20	2003	48.0	518	5.5	2,839
315.7105	CABLE POWER, ALL UNDER 660	58,483	1958	8.5	565,184	20	2003	15.0	3,888	5.5	21,814
315.7108	CIRCUIT BREAK, RATED 600 AMP IN A SECT	4,518	1954	43.5	198,446	20	2003	48.0	82	5.5	507
315.8	INFORMATION SYSTEMS	469,647	15.7	7,288,545				18.4	25,525	5.5	140,388
315.881	LOAD CONTROL AND METERING SYSTEM	88,575	19.5	1,748,570				22.9	3,918	5.5	21,548
315.7068	CONTROLLER	25,343	1982	15.5	382,817	20	2003	21.0	1,307	5.5	6,837
315.7069	REMOTE TERMINAL UNIT	37,324	1982	15.5	578,522	20	2003	21.0	1,777	5.5	8,775
315.7872	COMPUTER AND PROCESSOR	14,131	1982	15.5	218,031	20	2003	21.0	673	5.5	3,701
315.7874	CONTROL AND INSTRUMENTATION SYSTEM	12,777	1984	43.5	550,800	20	2003	48.0	281	5.5	1,434
315.883	ANALOGATOR AND DATA ACQUISITION SYSTEM	180,275	12.0	2,283,891				15.1	12,828	5.5	68,496
315.7712	CONTROL AND INSTRUMENTATION SYSTEM	7,201	1954	43.5	317,594	20	2003	48.0	148	5.5	820
315.7713	RECORDER	87,020	1982	5.5	478,500	20	2003	11.0	7,809	5.5	43,500
315.7714	LOGIC CABINET	15,580	1982	15.5	241,843	20	2003	21.0	742	5.5	4,083
315.7714	LOGIC CABINET	18,432	1982	15.5	307,199	20	2003	21.0	825	5.5	5,089

SCHEDULE V

Est Capital Recovery Data

2003

Florida Power & Light Company
Depreciation Rates
For Calendar Year 2003
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance As 12/31/07	Age At Tr & Or Date (Years)	Age Weight (Years)	Replacement Interval (Years)	Quantity Date (filing)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
315.7718	AGGREGATION PANEL, PHOTO PART OF BOARDS	60,802	1982	13.5	944.76	20	2003	21.0	2,002	5.5	13,964
315.684	GENERATOR PROTECTION SYSTEM	186,787	11.7	3,594.684			2003	21.1	8,879	5.5	49,302
315.7732	RELAY, NEGATIVE SEQUENCE	688	1954	43.5	28,828	20	2003	48.0	14	5.5	77
315.7734	CONTROL, INSTRUMENTATION SYSTEM	17,600	1954	43.5	787,775	20	2003	48.0	300	5.5	1,881
315.7734	CONTROL, INSTRUMENTATION SYSTEM	1,690	1978	21.5	26,328	20	2003	27.0	63	5.5	344
315.7734	CONTROL, INSTRUMENTATION SYSTEM	148,100	1982	13.5	2,295,550	20	2003	21.0	7,052	5.5	26,786
315.7734	CONTROL, INSTRUMENTATION SYSTEM	8,347	1982	5.5	51,828	20	2003	11.0	603	5.5	4,694
315.7738	RECORDER	11,900	1984	13.5	161,480	20	2003	18.0	629	5.5	3,462
315.7738	TRANSFORMER, MAJOR	322	1954	43.5	14,007	20	2003	48.0	7	5.5	36
316	MISCELLANEOUS POWER PLANT EQUIPMENT	138,480	11.8	1,658,832			2003	18.5	8,441	5.5	46,424
316.1	STATION SERVICE EQUIPMENT	138,480	11.8	1,658,832			2003	18.5	8,441	5.5	46,424
316.162	DRY LAMP SYSTEM	61,846	14.8	822,547			2003	18.8	3,273	5.5	16,002
316.4837	DEHANGER	30,388	1977	20.5	622,565	25	2003	28.0	1,188	5.5	8,424
316.4837	DEHANGER	31,577	1988	8.5	298,882	25	2003	13.0	2,105	5.5	11,578
316.194	RESTRAINT AIR SYSTEM	77,514	8.5	728,385			2003	13.0	5,166	5.5	26,422
316.0503	COMPRESSOR, RECIPROCATING, COMPLETE	27,781	1988	8.5	263,820	25	2003	14.0	1,652	5.5	10,168
316.0508	FOULING	4,070	1988	8.5	36,000	20	2003	15.0	287	5.5	1,487
316.0508	CONTROL, INSTRUMENTATION SYSTEM	10,077	1988	8.5	86,732	20	2003	15.0	672	5.5	3,695
316.0508	PIPE, ALL UNDER 4 INCHES	8,878	1988	8.5	86,272	25	2003	15.0	485	5.5	2,556
316.0504	TANK, RECEIVER	13,177	1988	8.5	128,142	25	2003	15.0	878	5.5	4,832
316.0519	DRIVER	10,882	1988	8.5	102,094	25	2003	13.0	723	5.5	3,679
316.0512	AFTERCOOLER	4,691	1988	8.5	44,185	25	2003	13.0	310	5.5	1,705

Florida Power & Light Company
Depreciation Rates
For Other Unit 6
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Rev 1)	Overhaul Date	Average Service Life	Average Annual Account	Average Remaining Life	Projected Unrecovered Capital
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
311	STRUCTURES AND IMPROVEMENTS	408,157	38.6	15,602.005				38.0	10,690	5.5	58,797
311 0	LAWSUIT SETTLEMENTS	(1,001)	41.5	(41,543)				47.0	(21)	5.5	(117)
311 003	LAWSUIT SETTLEMENTS	(1,001)	41.5	(41,543)	0		2003	47.0	(21)	5.5	(117)
311 2	SITE FACILITIES	22,606	9.3	210,768				13.0	1,746	5.5	8,600
311 202	YARD LIGHTING SYSTEM	21,134	8.3	174,704				12.5	1,606	5.5	8,330
311 1036	TRANSFORMER	1,037	1985	44,073	25		2003	48.0	22	5.5	119
311 1036	TRANSFORMER	20,097	1991	130,631	25		2003	12.0	1,675	5.5	9,211
311 207	FENCES AND SPECIAL ENCLOSURES	1,472	24.5	36,064				30.0	49	5.5	270
311 1141	PERIMETER FENCES	1,472	1873	36,064	20		2003	30.0	49	5.5	270
311 3	STATION BUILDINGS	343,539	41.6	14,306,654				46.7	7,354	5.5	40,448
311 329	TURBINE GENERATOR BUILDING	230,139	41.2	9,487,303				46.1	4,982	5.5	27,425
311 2635	SUPERSTRUCTURE, INC STEEL AND CONCRETE	87,169	1985	3,700,533			2003	48.0	1,816	5.5	9,990
311 2827	BUILDING APPLIANCE/EACH ELEV	7,441	1985	316,243			2003	48.0	155	5.5	853
311 2632	LIGHTING SYSTEM COMPLETE	28,512	1985	1,254,280	20		2003	48.0	615	5.5	3,382
311 2632	LIGHTING SYSTEM COMPLETE	17,268	1872	440,334			2003	31.0	557	5.5	3,064
311 2646	SUBSTRUCTURE FOUNDATION WORK	68,729	1985	3,770,963			2003	48.0	1,849	5.5	10,167
311 346	BOILER BUILDING	113,400	42.5	4,819,501				48.0	2,363	5.5	12,994
311 9461	SUPERSTRUCTURE, INC STEEL AND CONCRETE	21,116	1985	887,515			2003	48.0	440	5.5	2,430
311 9466	PLUMBING SYSTEM COMPLETE	18,609	1985	833,363	25		2003	48.0	409	5.5	2,247
311 9467	LIGHTING SYSTEM COMPLETE	31,606	1985	1,318,605	20		2003	48.0	646	5.5	3,555
311 9473	ELEVATOR	41,647	1985	1,789,998			2003	48.0	868	5.5	4,772
311 4	COOLING SYSTEMS	22,182	16.8	416,698				18.2	1,219	5.5	6,706
311 404	CONDENSER COOLING WATER CANAL SYSTEM	2,116	6.5	13,767				12.0	177	5.5	971
311 4065	TRANSFORMER	2,116	1991	13,767	25		2003	12.0	177	5.5	971
311 413	OPENWAKE COOLING WATER SYSTEM	20,064	20.1	402,031				19.2	1,043	5.5	5,735
311 4265	DRIVE ELEC MOTOR COMPLETE	6,815	1988	64,743	20		2003	15.0	454	5.5	2,489
311 4271	PUMP, RUN 4 INCHES OR LARGER	6,434	1985	273,445	25		2003	48.0	134	5.5	737
311 4272	PUMP COMPLETE	6,815	1988	64,743	25		2003	15.0	454	5.5	2,489

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Other Unit 6
Estimated Plant Data As Of 12/31/97

Est Capital Recovery Date =

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
311 5	RAW AND TREATED WATER SYSTEMS	17,830	42.5	757.775				48.0	371	5.5	2,043
311 502	WATER TREATMENT SYSTEM	17,830	42.5	757.775				48.0	371	5.5	2,043
311 603	PIPING, RUN 4 INCHES OR LARGER	17,830	1995	42.5	757.775	10	2003	48.0	371	5.5	2,043
311 7	FUEL UNLOADING AND STORAGE FACILITIES	1,001	41.5	41,542				47.0	21	5.5	117
311 703	FUEL OIL/OAS TRANSFER SYSTEM	1,001	41.5	41,542				47.0	21	5.5	117
311 778	PIPING, RUN 4 INCHES OR LARGER	1,001	1995	41.5	41,542	10	2003	47.0	21	5.5	117
312	BOILER PLANT EQUIPMENT	10,429,860	27.1	282,660,568				22.5	483,972	5.4	2,516,723
312 0	LAWSLAT SETTLEMENT/CONTRACT CONTRIBU	(54,168)	11.3	(800,781)				9.8	(5,326)	5.5	(20,448)
312 003	LAWSLAT SETTLEMENTS	(11,850)	1995	42.5	(504,008)	0	2003	48.0	(2,47)	5.5	(1,258)
312 004	VENDOR CONTRACT CONTRIBUTION	(42,309)	1995	2.5	(100,773)	25	2003	8.0	(5,289)	5.5	(20,087)
312 1	STEAM GENERATING EQUIPMENT	4,504,480	30.6	137,889,878				27.8	163,213	5.5	887,672
312 121	BOILER STRUCTURE	1,718,406	30.6	52,649,601				27.7	82,110	5.5	341,607
312 009	FOUNDATION	58,094	1995	42.5	2,511,485	0	2003	48.0	1,231	5.5	6,771
312 0081	STRUCTURAL METAL AND TRUSSES	54,255	1995	42.5	23,343,336	0	2003	48.0	11,443	5.5	62,335
312 0081	STRUCTURAL METAL AND TRUSSES	42,275	1972	25.5	1,027,013	0	2003	31.0	1,289	5.5	7,146
312 0082	STAIRS, LADDERS, CATWALKS AND HANDRAILS	82,237	1995	42.5	3,495,073	0	2003	48.0	1,713	5.5	9,423
312 0082	STAIRS, LADDERS, CATWALKS AND HANDRAILS	50,443	1972	25.5	1,286,297	0	2003	31.0	1,827	5.5	8,950
312 0083	BOILER INNER CASING	68,010	1995	42.5	2,832,825	0	2003	48.0	1,438	5.5	7,907
312 0083	BOILER INNER CASING	45,952	1972	25.5	1,171,778	0	2003	31.0	1,432	5.5	8,153
312 0084	BOILER INSULATION	129,098	1995	42.5	5,486,665	20	2003	48.0	2,680	5.5	14,782
312 0084	BOILER INSULATION	168,482	1972	25.5	4,296,546	20	2003	31.0	5,435	5.5	29,694
312 0084	BOILER INSULATION	137,465	1995	9.5	1,205,918	20	2003	15.0	8,164	5.5	50,404
312 0084	BOILER INSULATION	265,899	1990	7.5	2,144,220	20	2003	13.0	21,992	5.5	120,956
312 0085	BOILER OUTER CASING	42,173	1995	42.5	1,792,303	20	2003	48.0	879	5.5	4,632
312 0085	BOILER OUTER CASING	28,082	1972	25.5	716,001	20	2003	31.0	906	5.5	4,982
312 0086	BRICKWORK & REFRACTORY	18,169	1995	42.5	814,683	20	2003	48.0	209	5.5	2,196
312 0086	BRICKWORK & REFRACTORY	12,795	1972	23.5	325,508	20	2003	31.0	412	5.5	2,205
312 122	BOILER PRESSURE PARTS	2,785,074	30.6	85,239,977				27.5	101,103	5.5	596,065
312 0086	HEADER, 4 INCHES OR LARGER	12,845	1995	42.5	545,913	0	2003	48.0	268	5.5	1,472
312 0086	HEADER, 4 INCHES OR LARGER	8,553	1972	25.5	218,102	0	2003	31.0	278	5.5	1,517
312 0086	PIPING, ALL UNDER 4 INCHES	12,845	1995	42.5	545,913	0	2003	48.0	208	5.5	1,472
312 0087	PIPING, RUN 4 INCHES OR LARGER	1,608	1995	42.5	68,295	0	2003	48.0	33	5.5	184
312 0088	SAFETY VALVE/FLUE	12,845	1995	42.5	545,913	0	2003	48.0	268	5.5	1,472

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Caster Unit 6
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date = 2003

Account Number	Description	Estimated Plant Balance At 12/31/97	Age At In Service	Time Of Study (Years)	Age Weight (lb-yr)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
312 0068	SILENCER/AFTER	90,467	1983	14.5	1,311,772	0		2003	20.0	4,523	5.5	24,878
312 0091	VALVE, POWER OPERATED	12,845	1985	42.5	540,913	0		2003	48.0	268	5.5	1,472
312 0093	DESUPERHEATER	48,170	1985	42.5	2,047,225	20		2003	48.0	1,004	5.5	5,319
312 0094	WATER WALL SECTION	32,075	1972	25.5	817,915	20		2003	31.0	1,035	5.5	5,091
312 0095	ECONOMIZER SECTION	208,736	1985	42.5	8,071,280	30		2003	48.0	4,349	5.5	23,918
312 0096	BOILER DRUM	128,994	1972	25.5	3,544,347	20		2003	31.0	4,484	5.5	24,680
312 0097	BOILER DRUM	42,767	1980	7.5	1,090,509	20		2003	31.0	1,360	5.5	7,588
312 0098	BOILER DRUM	27,286	1985	42.5	1,160,080	0		2003	48.0	569	5.5	3,128
312 0099	BOILER DRUM	18,176	1972	25.5	463,468	0		2003	31.0	566	5.5	3,225
312 0097	SUPERHEATER SECTION	695,508	1985	42.5	42,309,000	20		2003	48.0	20,740	5.5	114,069
312 0097	SUPERHEATER SECTION	174,102	1972	25.5	4,429,601	20		2003	31.0	5,816	5.5	30,889
312 0100	DOWNCOMERS	208,736	1985	42.5	8,871,280	0		2003	48.0	4,349	5.5	23,918
312 0100	DOWNCOMERS	128,029	1972	25.5	3,284,740	0		2003	31.0	4,130	5.5	22,715
312 2	STEAM SYSTEMS AND EQUIPMENT	825,161		27.0	22,569,082				25.1	33,267	5.5	162,970
312 251	MAIN STEAM PIPING	388,037		28.0	10,846,787				28.3	14,748	5.5	81,117
312 1262	CONTROL/INSTRUMENTATION SYSTEM	3,320	1983	14.5	48,835	20		2003	20.0	162	5.5	888
312 1262	CONTROL/INSTRUMENTATION SYSTEM	9,669	1985	42.5	91,808	0		2003	48.0	645	5.5	3,545
312 1264	PIPING, ALL UNDER 4 INCHES	32,469	1985	42.5	1,381,208	0		2003	48.0	877	5.5	3,724
312 1264	PIPING, ALL UNDER 4 INCHES	21,640	1972	25.5	551,820	0		2003	31.0	688	5.5	3,829
312 1265	PIPING, RUN 4 INCHES OR LARGER	81,268	1985	42.5	3,454,740	0		2003	48.0	1,684	5.5	8,314
312 1265	PIPING, RUN 4 INCHES OR LARGER	68,016	1972	25.5	1,749,708	0		2003	31.0	2,213	5.5	12,174
312 1266	SILENCER/AFTER	3,171	1985	42.5	134,788	0		2003	48.0	66	5.5	363
312 1268	VALVE, SAFETY	23,635	1988	8.5	224,553	0		2003	15.0	1,578	5.5	8,656
312 1269	VALVE, POWER OPERATED	10,305	1985	42.5	437,803	0		2003	48.0	215	5.5	1,181
312 1271	DESUPERHEATER STATION AS SUPPLY BY VEND	6,452	1985	42.5	1,583,336	0		2003	48.0	776	5.5	4,289
312 1272	REGULATION PIPING RUN 4 IN OR LARGER	3,036	1972	25.5	274,210	20		2003	31.0	134	5.5	739
312 1272	REGULATION PIPING RUN 4 IN OR LARGER	88,641	1986	9.5	823,000	20		2003	15.0	117	5.5	645
312 252	EXTRACTION STEAM SYSTEM	155,983		32.8	5,115,047				33.4	5,776	5.5	31,768
312 1297	CONTROL/INSTRUMENTATION SYSTEM	1,585	1985	42.5	67,363	20		2003	48.0	33	5.5	162
312 1297	PIPING, ALL UNDER 4 INCHES	17,196	1986	9.5	163,262	0		2003	15.0	1,140	5.5	6,305
312 1291	PIPING, RUN 4 INCHES OR LARGER	74,072	1985	42.5	3,148,080	0		2003	48.0	1,543	5.5	8,487
312 1291	PIPING, RUN 4 INCHES OR LARGER	51,198	1972	25.5	1,205,549	0		2003	31.0	1,632	5.5	8,084
312 1292	SILENCER/AFTER	793	1985	42.5	33,703	0		2003	48.0	17	5.5	91
312 1297	REGULATION PIPING RUN 4 IN OR LARGER	6,675	1985	42.5	283,688	20		2003	48.0	139	5.5	765
312 1297	REGULATION PIPING RUN 4 IN OR LARGER	4,444	1972	25.5	113,322	20		2003	31.0	143	5.5	768
312 253	AUXILIARY/DESUPERHEATER STEAM SYSTEM	145,548		36.4	5,300,584				40.1	3,677	5.5	19,949
312 1314	PIPING, RUN 4 INCHES OR LARGER	68,385	1985	42.5	2,906,263	0		2003	48.0	1,425	5.5	7,830
312 1314	PIPING, RUN 4 INCHES OR LARGER	48,031	1972	25.5	1,224,791	0		2003	31.0	1,549	5.5	8,522
312 1320	DESUPERHEATER STATION AS SUPPLY BY VEND	19,024	1985	42.5	806,520	20		2003	48.0	398	5.5	2,180
312 1321	REGULATION PIPING RUN 4 IN OR LARGER	8,068	1985	42.5	257,580	20		2003	48.0	128	5.5	695

SCHEDULE V

Est. Capital Recovery Data *

2003

Florida Power & Light Company
Depreciation Rates
For Cyclic Unit 6
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance As 12/31/87	Age At Study (Years)	Age Weight (1-7yr)	Replacement Interval (Years)	Queue Date (if Req)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 1321	REGULATION PIPING RUN 4 IN OR LARGER	4,040	1972	25.5	103,020	20	2003	31.0	130	5.5	717
312 205	AUXILIARY BOILER FUEL SYSTEM	15,332	1993	4.5	68,994	20	2003	10.0	1,533	5.5	8,433
312 1386	REGULATION PIPING RUN 4 IN OR LARGER	15,332	1993	4.5	68,994	20	2003	10.0	1,533	5.5	8,433
312 282	REHEAT STEAM SYSTEM	130,281	1988	9.5	1,237,670	20	2003	15.0	8,685	5.5	47,770
312 1521	REGULATION PIPING RUN 4 IN OR LARGER	130,281	1988	9.5	1,237,670	20	2003	15.0	8,685	5.5	47,770
312 3	CONDENSATE AND FEEDWATER SYSTEMS	1,958,811	27.3	53,526,824				22.0	89,266	5.5	490,406
312 301	CONDENSATE SYSTEM	441,993	26.8	15,814,421				28.5	11,202	5.5	81,613
312 3158	FOUNDATION	2,000	1995	42.5	85,000	0	2003	48.0	42	5.5	229
312 3160	HEAT EXCHANGER, SHELL	43,482	1995	42.5	1,847,135	20	2003	48.0	805	5.5	4,880
312 3161	HEAT EXCHANGER, TUBE BUNDLE	31,470	1972	25.5	802,465	25	2003	31.0	1,015	5.5	5,583
312 3161	HEAT EXCHANGER, TUBE BUNDLE	47,200	1995	42.5	2,008,500	25	2003	48.0	980	5.5	5,415
312 3162	PIPING, ALL UNDER 4 INCHES	31,470	1972	25.5	802,465	25	2003	31.0	1,015	5.5	5,583
312 3162	PIPING, ALL UNDER 4 INCHES	1,853	1995	42.5	78,753	0	2003	48.0	38	5.5	212
312 3162	PIPING, ALL UNDER 4 INCHES	1,234	1972	25.5	31,467	0	2003	31.0	40	5.5	219
312 3163	PIPING, RUN 4 INCHES OR LARGER	141,568	1995	42.5	6,016,640	0	2003	48.0	2,948	5.5	18,221
312 3164	PIPING, RUN 4 INCHES OR LARGER	95,007	1972	25.5	2,422,679	0	2003	31.0	3,065	5.5	18,688
312 3172	REGULATION - EQUIPMENT	7,413	1995	42.5	315,053	20	2003	48.0	167	5.5	848
312 3172	REGULATION - EQUIPMENT	4,838	1972	25.5	125,688	20	2003	31.0	159	5.5	878
312 3173	REGULATION PIPING RUN 4 IN OR LARGER	15,776	1995	42.5	670,480	20	2003	48.0	329	5.5	1,808
312 3173	REGULATION PIPING RUN 4 IN OR LARGER	10,505	1972	25.5	287,878	20	2003	31.0	329	5.5	1,694
312 352	CONDENSATE RECOVERY SYSTEM	10,506	42.5	448,530				48.0	229	5.5	1,210
312 3199	TANK	6,444	1995	42.5	273,870	0	2003	48.0	134	5.5	736
312 3200	HEAT EXCHANGER, SHELL	2,056	1995	42.5	87,380	0	2003	48.0	43	5.5	236
312 3204	HEAT EXCHANGER, TUBE BUNDLE	2,056	1995	42.5	87,380	0	2003	48.0	43	5.5	236
312 353	MAIN FEEDWATER SYSTEM	748,028	16.1	12,084,035				13.5	55,325	5.5	304,288
312 3224	HEAT EXCHANGER, SHELL	18,533	1995	42.5	787,003	20	2003	48.0	386	5.5	2,124
312 3224	HEAT EXCHANGER, SHELL	29,619	1972	25.5	755,285	20	2003	31.0	995	5.5	5,295
312 3224	HEAT EXCHANGER, SHELL	78,280	1992	5.5	430,540	20	2003	11.0	7,116	5.5	38,140
312 3225	HEAT EXCHANGER, TUBE BUNDLE	78,280	1992	5.5	430,540	20	2003	11.0	7,116	5.5	38,140
312 3225	HEAT EXCHANGER, TUBE BUNDLE	129,522	1996	1.5	194,283	20	2003	7.0	18,503	5.5	101,767
312 3226	PIPING, ALL UNDER 4 INCHES	10,305	1995	42.5	437,953	0	2003	48.0	215	5.5	1,181
312 3226	PIPING, ALL UNDER 4 INCHES	6,862	1972	25.5	174,891	0	2003	31.0	221	5.5	1,217
312 3227	PIPING, RUN 4 INCHES OR LARGER	55,521	1995	42.5	2,359,643	0	2003	48.0	1,157	5.5	6,362
312 3227	PIPING, RUN 4 INCHES OR LARGER	49,615	1972	25.5	1,265,183	0	2003	31.0	1,600	5.5	8,803
312 3228	STRAINER, > 4 INCH PIPE SIZE	2,378	1995	42.5	101,065	20	2003	48.0	50	5.5	272
312 3231	VALVE, POWER OPERATED	69,138	1995	42.5	2,872,265	20	2003	48.0	1,457	5.5	8,014
312 3232	INSULATION EQUIPMENT	7,413	1995	42.5	315,053	20	2003	48.0	154	5.5	848

BO-ECCOLE V

Est. Capital Recovery Date =

2003

Florida Power & Light Company
Depreciation Rates
For CUBER Unit 8
Estimated Plant Date As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (5 Yrs)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 3232	REGULATION EQUIPMENT	70,705	1988	9.5	672,408	20	2003	15.0	4,719	5.5	25,905
312 3232	REGULATION EQUIPMENT	66,538	1982	5.5	365,909	20	2003	11.0	6,049	5.5	33,269
312 3235	REGULATION PUMP RUN 4 IN OR LARGER	4,941	1985	42.5	209,993	20	2003	48.0	103	5.5	566
312 3235	REGULATION PUMP RUN 4 IN OR LARGER	4,869	1972	25.5	121,600	20	2003	31.0	159	5.5	880
312 3235	REGULATION PUMP RUN 4 IN OR LARGER	34,780	1988	9.5	330,220	20	2003	15.0	2,317	5.5	12,745
312 3235	REGULATION PUMP RUN 4 IN OR LARGER	30,499	1983	4.5	137,201	20	2003	10.0	2,049	5.5	16,789
312 354	MAIN FEEDWATER PUMP SYSTEM	404,426	34.4	13,909,076				35.9	11,281	5.5	61,933
312 3203	CONTROL/INSTRUMENTATION SYSTEM	19,384	1980	7.5	145,380	20	2003	13.0	1,491	5.5	8,201
312 3204	DRIVE/ELEC. MOTOR, ROTATING ASSY	48,733	1985	42.5	2,071,153	20	2003	48.0	1,015	5.5	5,584
312 3204	DRIVE/ELEC. MOTOR, ROTATING ASSY	32,491	1972	25.5	827,501	20	2003	31.0	1,047	5.5	5,757
312 3205	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	56,685	1985	42.5	2,387,038	20	2003	48.0	1,160	5.5	6,382
312 3205	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	37,086	1972	25.5	945,693	20	2003	31.0	1,199	5.5	6,580
312 3205	FOUNDATION	2,321	1985	42.5	98,643	0	2003	48.0	48	5.5	268
312 3205	PUMP ROTATING ASSY	62,697	1985	42.5	2,662,923	25	2003	48.0	1,305	5.5	7,179
312 3205	PUMP ROTATING ASSY	41,722	1972	25.5	1,083,911	25	2003	31.0	1,346	5.5	7,462
312 3205	PUMP STATIONARY ASSY	62,697	1985	42.5	2,662,923	25	2003	48.0	1,305	5.5	7,179
312 3205	PUMP STATIONARY ASSY	41,722	1972	25.5	1,083,911	25	2003	31.0	1,346	5.5	7,462
312 355	HEATER VENTS AND DRAINS SYSTEM	155,944	36.2	5,645,702				36.9	3,909	5.5	21,498
312 3209	FOUNDATION	3,391	1985	42.5	138,168	0	2003	48.0	68	5.5	373
312 3201	PUMP, ALL UNDER 4 INCHES	34,677	1985	42.5	1,482,273	0	2003	48.0	727	5.5	3,886
312 3201	PUMP, ALL UNDER 4 INCHES	23,234	1972	25.5	582,212	0	2003	31.0	749	5.5	4,120
312 3202	PUMP, RUN 4 INCHES OR LARGER	40,639	1985	42.5	1,727,159	0	2003	48.0	847	5.5	4,687
312 3202	PUMP, RUN 4 INCHES OR LARGER	34,536	1972	25.5	880,658	0	2003	31.0	1,114	5.5	6,127
312 3211	REGULATION PUMP RUN 4	19,417	1985	42.5	825,223	20	2003	48.0	405	5.5	2,225
312 356	CHEMICAL FEED SYSTEM	51,248	15.4	787,215				17.8	2,885	5.5	15,380
312 3232	CONTROL/INSTRUMENTATION SYSTEM	1,009	1985	42.5	42,883	20	2003	48.0	21	5.5	116
312 3233	FOUNDATION	1,009	1985	42.5	42,883	0	2003	48.0	21	5.5	116
312 3234	PUMP, ALL UNDER 4 INCHES	751	1985	42.5	31,916	0	2003	48.0	18	5.5	86
312 3235	PUMP, CHEMICAL FEED PCL MOTOR	2,983	1972	25.5	65,887	25	2003	31.0	83	5.5	438
312 3235	PUMP, CHEMICAL FEED PCL MOTOR	3,157	1974	23.5	74,190	25	1989	25.0	128	1.5	189
312 3235	PUMP, CHEMICAL FEED PCL MOTOR	11,187	1982	15.5	173,389	25	2003	21.0	533	5.5	2,930
312 3235	PUMP, CHEMICAL FEED PCL MOTOR	18,351	1983	14.5	286,090	25	2003	20.0	918	5.5	5,047
312 3235	PUMP, CHEMICAL FEED PCL MOTOR	12,729	1982	5.5	70,010	25	2003	11.0	1,157	5.5	6,305
312 3239	TANK, CHEMICAL FEED	470	1985	42.5	19,875	0	2003	48.0	10	5.5	54
312 362	WATER SAMPLING AND ANALYZING SYSTEM	146,656	33.1	4,857,836				32.9	4,464	5.5	24,554
312 3508	PUMP, ALL UNDER 4 INCHES	77,627	1985	42.5	3,299,149	0	2003	48.0	1,617	5.5	8,895
312 3508	PUMP, ALL UNDER 4 INCHES	52,782	1972	25.5	1,345,941	0	2003	31.0	1,703	5.5	9,385
312 3511	CONTROL/INSTRUMENTATION SYSTEM	3,920	1984	33.5	131,220	20	2003	39.0	101	5.5	553
312 3512	RECORDER	3,132	1991	6.5	20,358	20	2003	12.0	291	5.5	1,436
312 3517	ANALYZER, DISSOLVED OXYGEN	9,395	1991	6.5	61,068	20	2003	12.0	793	5.5	4,206
312 4	BOILER AUXILIARY SYSTEMS	2,390,180	22.3	53,323,421				17.2	128,609	5.5	729,506

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Older Unit 6
Estimated Plant Data As Of 12/31/87

Est Capital Recovery Date *

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
312 422	BOILER DUCTS	360,240	37.3	13,775,804				38.3	9,652	5.4	51,928
312 433	DUCTWORK INSULATION AND OUTER CASING	68,197	1955	3,748,373	0		2003	48.0	1,837	5.5	10,106
312 434	DUCTWORK INSULATION AND OUTER CASING	23,063	1972	588,617	0		2003	31.0	745	5.5	4,095
312 434	FOUNDATION	44,365	1955	1,865,513	0		2003	48.0	824	5.5	5,083
312 434	DAMPER DRIVE ASSEMBLY	4,159	1955	178,758	0		2003	48.0	67	5.5	477
312 432	FORCED DRAFT FAN OUTLET DUCT	18,686	1955	837,000	0		2003	48.0	410	5.5	2,257
312 432	FORCED DRAFT FAN OUTLET DUCT	87,952	1955	3,737,960	0		2003	48.0	1,832	5.5	10,078
312 433	REDUCED DRAFT FAN OUTLET DUCT	11,300	1972	289,680	0		2003	31.0	366	5.5	2,015
312 433	REDUCED DRAFT FAN OUTLET DUCT	20,484	1955	870,570	0		2003	48.0	427	5.5	2,347
312 434	REDUCED DRAFT FAN OUTLET DUCT	13,640	1972	347,830	0		2003	31.0	440	5.5	2,420
312 434	REDUCED DRAFT FAN OUTLET DUCT	17,376	1955	738,480	15		2003	48.0	386	3.5	965
312 434	REDUCED DRAFT FAN OUTLET DUCT	11,571	1972	295,081	15		2003	31.0	373	5.5	2,053
312 436	ANALYZER, COMBUSTIBLE/LE	27,357	1988	259,892	20		2003	15.0	1,824	5.5	10,031
312 423	AIR HEATER	322,891	28.1	8,412,381				19.3	16,759	3.8	60,880
312 435	FOUNDATION	44,365	1955	1,865,513	0		2003	48.0	824	5.5	5,083
312 436	HOST	533	1955	22,853	0		2003	48.0	11	5.5	61
312 436	PIPE, RUN 4 INCHES OR LARGER	793	1955	33,753	0		2003	48.0	17	5.5	91
312 436	PIPE, RUN 4 INCHES OR LARGER	528	1972	13,464	0		2003	31.0	17	5.5	94
312 431	INSULATION EQUIPMENT	3,015	1955	128,138	20		2003	48.0	63	5.5	345
312 431	INSULATION EQUIPMENT	2,007	1972	51,179	20		2003	31.0	65	5.5	356
312 434	HEATER BUNDLE/SEGMENTS	61,665	1966	596,103	8		2003	15.0	4,113	5.5	22,622
312 434	HEATER BUNDLE/SEGMENTS	82,572	1991	406,718	8		1999	8.0	7,822	1.5	11,732
312 435	STEAM COILS	6,381	1955	296,593	20		2003	48.0	145	5.5	800
312 435	STEAM COILS	4,648	1972	118,550	20		2003	31.0	150	5.5	625
312 436	API BASKET CLEANING EQUIPMENT	24,593	1955	1,045,203	20		2003	48.0	512	5.5	2,818
312 436	API BASKET CLEANING EQUIPMENT	16,376	1972	417,568	20		2003	31.0	528	5.5	2,905
312 436	ROTOR, AIR HEATER	53,945	1955	2,292,603	25		2003	48.0	1,124	5.5	6,181
312 436	ROTOR, AIR HEATER	35,921	1972	815,986	25		2003	31.0	1,159	5.5	6,373
312 436	BEARING ASSEMBLY, RACIAL	952	1955	40,490	0		2003	48.0	20	5.5	109
312 436	BEARING ASSEMBLY, RACIAL	634	1972	16,167	0		2003	31.0	20	5.5	112
312 436	INSULATION PIPE, RUN 4 IN OR LARGER	952	1955	40,490	20		2003	48.0	20	5.5	109
312 440	CONTROL/INSTRUMENTATION SYSTEM	2,300	1955	1,01,150	20		2003	48.0	50	5.5	273
312 424	FORCED DRAFT FAN	119,287	33.8	4,012,474				33.7	3,540	5.5	19,470
312 445	DRIVE/ELEC MOTOR, COMPLETE	26,852	1955	1,098,710	20		2003	48.0	539	5.5	2,982
312 445	DRIVE/ELEC MOTOR, COMPLETE	17,274	1972	438,957	20		2003	31.0	555	5.5	3,054
312 440	FAN/BLOWER, ROTATING ASSY	28,202	1955	1,198,585	25		2003	48.0	588	5.5	3,221
312 440	FAN/BLOWER, ROTATING ASSY	16,779	1972	478,605	25		2003	31.0	606	5.5	3,332
312 442	FOUNDATION	5,854	1955	248,690	0		2003	48.0	122	5.5	671
312 442	FOUNDATION	2,333	1972	59,492	0		2003	31.0	75	5.5	414
312 443	PIPE, ALL UNDER 4 INCHES	2,508	1955	124,865	0		2003	48.0	61	5.5	337
312 443	DAMPER DRIVE ASSEMBLY	2,566	1955	109,005	20		2003	48.0	53	5.5	294
312 443	DAMPER DRIVE ASSEMBLY	1,708	1972	43,580	20		2003	31.0	55	5.5	303
312 444	DRIVE COUPLING, MECHANICAL	588	1955	24,990	20		2003	48.0	12	5.5	67

30-EQU-LE V

Est. Capital Recovery Date *

2003

Florida Power & Light Company
Depreciation Rates
For Customer Unit 5
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant Balance At 12/31/97	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 4444	DRIVE COUPLING, MECHANICAL	391	1972	25.5	0.971	20	2003	31.0	12	5.5	69
312 4452	CONTROL/INSTRUMENTATION SYSTEM	1,175	1985	42.5	48,808	20	2003	48.0	24	5.5	135
312 4453	CONTROL/ANALYSIS SYSTEM	10,471	1990	7.5	78,283	20	2003	13.0	813	5.5	4,472
312 4454	HOST	1,113	1985	42.5	47,303	20	2003	48.0	23	5.5	128
312 425	INDUCED DRAFT FAN	224,969	31.1	7,002.873				33.0	8,812	5.5	37,466
312 4465	DRIVE/ELEC. MOTOR, ROTATING ASSY	68,022	1972	25.5	1,734,561	20	2003	31.0	2,194	5.5	12,068
312 4466	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	35,404	1985	42.5	1,504,670	20	2003	48.0	736	5.5	4,007
312 4468	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY	23,575	1972	25.5	601,163	20	2003	31.0	760	5.5	4,183
312 4469	FANBLOWER, ROTATING ASSY	15,310	1985	42.5	650,676	25	2003	48.0	319	5.5	1,754
312 4469	FANBLOWER, ROTATING ASSY	10,195	1972	25.5	259,972	25	2003	31.0	325	5.5	1,809
312 4469	FANBLOWER, STATIONARY ASSY	22,008	1985	42.5	855,340	25	2003	48.0	459	5.5	2,522
312 4469	FANBLOWER, STATIONARY ASSY	14,605	1972	25.5	372,703	25	2003	31.0	473	5.5	2,600
312 4469	FOUNDATION	7,296	1985	42.5	310,080	0	2003	48.0	152	5.5	839
312 4469	FOUNDATION	3,252	1972	25.5	83,946	0	2003	31.0	108	5.5	584
312 4469	FOUNDATION	2,871	1985	42.5	122,016	0	2003	48.0	60	5.5	329
312 4469	FOUNDATION	1,911	1972	25.5	48,731	0	2003	31.0	62	5.5	339
312 4469	FOUNDATION	4,784	1985	42.5	203,320	25	2003	48.0	100	5.5	548
312 4469	FOUNDATION	3,186	1972	25.5	81,243	25	2003	31.0	103	5.5	565
312 4469	FOUNDATION	12,460	1980	7.5	83,450	20	2003	13.0	956	5.5	5,272
312 427	SCOT BLOWER SYSTEM	106,391	37.3	3,959.477				41.1	2,588	5.5	14,221
312 4601	CONTROL/INSTRUMENTATION SYSTEM	14,183	1985	42.5	602,776	20	2003	48.0	295	5.5	1,625
312 4602	PIPE/VAL. ALL UNDER 4 INCHES	10,953	1985	42.5	465,503	0	2003	48.0	228	5.5	1,265
312 4603	RETRACTABLE SCOT BLOWER ASSEMBLY	30,465	1985	42.5	1,256,613	25	2003	48.0	630	5.5	3,463
312 4603	RETRACTABLE SCOT BLOWER ASSEMBLY	20,299	1972	25.5	817,605	25	2003	31.0	655	5.5	3,601
312 4611	NONRETRACTABLE SCOT BLOWER ASSEMBLY	18,281	1985	42.5	777,368	25	2003	48.0	381	5.5	2,098
312 4611	NONRETRACTABLE SCOT BLOWER ASSEMBLY	12,180	1972	25.5	310,590	25	2003	31.0	393	5.5	2,181
312 428	CHEMICAL WASH SYSTEM	129,816	8.5	1,103.426				14.0	9,273	5.5	50,989
312 4638	PIPE/VAL. RUM 4 INCHES OR LARGER	129,816	1980	8.5	1,103.426	20	2003	14.0	9,273	5.5	50,989
312 429	BOILER CONTROL SYSTEM	423,362	8.9	4,199.428				11.7	36,166	5.5	198,915
312 4642	CONTROL SYSTEM APPURTENANCES	151,763	1983	4.5	662,934	20	2003	10.0	15,178	5.5	83,470
312 4646	INTERFERENCE/PROCESSOR	1,974	1985	42.5	83,890	20	2003	48.0	41	5.5	226
312 4646	INTERFERENCE/PROCESSOR	21,680	1983	4.5	97,660	20	2003	10.0	2,168	5.5	11,524
312 4646	RECONDER	9,411	1982	15.5	83,871	20	2003	21.0	258	5.5	1,417
312 4646	RECONDER	3,107	1988	9.5	29,517	20	2003	15.0	207	5.5	1,139
312 4646	RECONDER	5,187	1989	8.5	52,590	20	2003	14.0	442	5.5	2,431
312 4671	CONTROL/INSTRUMENTATION SYSTEM	47,351	1985	42.5	2,012,418	20	2003	48.0	986	5.5	5,426
312 4671	CONTROL/INSTRUMENTATION SYSTEM	8,694	1972	25.5	220,932	20	2003	31.0	279	5.5	1,537
312 4671	CONTROL/INSTRUMENTATION SYSTEM	12,841	1981	6.5	83,467	20	2003	12.0	1,070	5.5	5,863
312 4671	CONTROL/INSTRUMENTATION SYSTEM	24,802	1992	5.5	136,411	20	2003	11.0	2,295	5.5	12,491
312 4671	CONTROL/INSTRUMENTATION SYSTEM	110,344	1993	4.5	468,548	20	2003	10.0	11,034	5.5	60,689
312 4672	GAS FLOW CALCULATOR SYSTEM	29,238	1990	7.5	219,265	20	2003	13.0	2,249	5.5	12,370

SC-EOL V

Florida Power & Light Company
Depreciation Rates
For Older Unit 8
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (Yr)	Replacement Interval (Years)	Override Date (If Req.)	Calculated Date	Average Service Life	Average Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j
312 422	SOOT/DAUST COLLECTOR SYSTEM	159,897	36.2	5,764,082				39.9	4,011	5.5	22,060
312 4720	DUCTWORK, WITH INSULATION	15,723	1925	668,228	0		2003	48.0	328	5.5	1,802
312 4720	DUCTWORK, WITH INSULATION	10,470	1972	266,985	0		2003	31.0	338	5.5	1,808
312 4721	FOUNDATION	11,793	1995	501,203	0		2003	48.0	249	5.5	1,201
312 4723	PIPING, RUN 4 INCHES OR LARGER	16,140	1995	686,078	0		2003	48.0	326	5.5	1,800
312 4723	PIPING, RUN 4 INCHES OR LARGER	11,254	1972	286,977	0		2003	31.0	363	5.5	1,997
312 4727	CASING	7,862	1995	334,135	20		2003	48.0	164	5.5	901
312 4727	CASING	9,226	1972	133,493	20		2003	31.0	169	5.5	929
312 4728	CYCLONE SEPARATORS	27,516	1995	1,169,450	25		2003	48.0	573	5.5	3,153
312 4728	CYCLONE SEPARATORS	16,322	1972	467,211	25		2003	31.0	591	5.5	3,251
312 4729	HOPPER	11,793	1995	501,203	25		2003	48.0	246	5.5	1,351
312 4729	HOPPER	7,862	1972	200,226	25		2003	31.0	253	5.5	1,383
312 4730	CARBON REFLECTION BLOWER	3,931	1995	167,068	25		2003	48.0	82	5.5	450
312 4730	CARBON REFLECTION BLOWER	2,618	1972	68,759	25		2003	31.0	84	5.5	464
312 4731	INSULATION PIPING RUN 4 IN OR LARGER	5,634	1995	239,445	20		2003	48.0	117	5.5	648
312 4731	INSULATION PIPING RUN 4 IN OR LARGER	3,751	1972	95,601	20		2003	31.0	121	5.5	606
312 494	STACK	298,614	10.8	4,298,773				10.6	37,378	5.5	200,577
312 4793	LIGHTING SYSTEM COMPLETE	3,382	1995	143,735	20		2003	48.0	70	5.5	368
312 4798	LADDER AND PLATFORMS	3,382	1995	143,735	0		2003	48.0	70	5.5	368
312 4801	STRUCTURE FOUNDATION WORK	29,264	1995	1,243,720	0		2003	48.0	610	5.5	3,303
312 4802	OUTER-SHELL CONCRETE WORK	12,175	1995	517,438	0		2003	48.0	294	5.5	1,395
312 4804	EMISSION MONITORING ANALYZER	115,762	1994	400,167	10		2003	48.0	12,862	5.5	70,743
312 4805	MASCHERY, LINER	26,154	1995	1,111,545	0		2003	48.0	545	5.5	2,997
312 4811	CONTROL/INSTRUMENTATION SYSTEM	33,213	1994	116,246	20		2003	48.0	3,690	5.5	20,297
312 4812	CEM-COMMONPROCESSER	173,462	1994	607,187	20		2003	48.0	19,276	5.5	106,017
312 498	DEMINERALIZED WATER SYSTEM	12,375	8.5	100,168				14.0	864	5.5	4,862
312 4985	RECORDER	12,375	1999	100,168	20		2003	14.0	864	5.5	4,862
312 447	COMPONENT/CLOSED COOLING WATER SYSTEM	125,136	5.3	699,495				10.8	11,547	5.5	63,508
312 5071	DRIVE/ELEC MOTOR, COMPLETE	3,755	1993	16,898	20		2003	10.0	376	5.5	2,065
312 5074	HEAT EXCHANGER, SHELL	37,227	1992	204,749	25		2003	11.0	3,384	5.5	18,614
312 5075	HEAT EXCHANGER, TUBE BUNDLE	69,135	1992	380,243	25		2003	11.0	8,285	5.5	34,566
312 5078	PUMP COMPLETE	15,021	1993	67,595	20		2003	10.0	1,592	5.5	8,262
312 5	FUEL SUPPLY SYSTEMS	227,113	42.0	8,093,703				44.5	5,107	5.5	28,088
312 521	HEAVY OIL SUPPLY SYSTEM	191,422	40.7	7,800,283				43.4	4,213	5.5	23,173
312 6142	FOUNDATION	20,254	1995	860,795	0		2003	48.0	422	5.5	2,321
312 6144	HEAT EXCHANGER, COMPLETE	13,460	1995	572,900	0		2003	48.0	281	5.5	1,545
312 6147	PIPING, ALL UNDER 4 INCHES	19,728	1995	836,895	0		2003	48.0	411	5.5	2,282
312 6147	PIPING, ALL UNDER 4 INCHES	13,43	1972	335,147	0		2003	31.0	424	5.5	2,332
312 6148	PIPING, RUN 4 INCHES OR LARGER	25,146	1995	1,493,790	0		2003	48.0	732	5.5	4,027

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Other Unit 8
Estimated Plant Data As Of 12/31/97

Est Capital Recovery Date *

2003

Account Number	Description	Estimated Plant In Service Balance As 12/31/97	Age At Time Of Study (Years)	Age Weight (lb-yr)	Replacement Interval (Years)	Obsolescence Date (if Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
312 6148	PIPELINE, RUN 4 INCHES OR LARGER	6,572	1972	25.5	167,506	0	2003	31.0	212	5.5	1,156
312 6152	STRAINER, 4 INCH PIPE SIZE	1,122	1955	42.5	47,728	0	2003	48.0	23	5.5	129
312 6153	TANK	36,055	1955	42.5	1,532,338	0	2003	48.0	751	5.5	4,131
312 6158	INSULATION EQUIPMENT	7,414	1955	42.5	315,095	20	2003	48.0	154	5.5	820
312 6159	RETAINING ENCLOSURE	28,177	1955	42.5	1,197,523	0	2003	48.0	567	5.5	3,229
312 6160	INSULATION PIPE, RUN 4 IN OR LARGER	9,669	1955	42.5	419,433	0	2003	48.0	206	5.5	1,131
312 6161	CONTROL/INSTRUMENTATION SYSTEM	449	1955	42.5	18,003	20	2003	48.0	9	5.5	51
312 523	DIESEL, (GLOTH) OIL SUPPLY SYSTEM	35,691		36.2	1,250,420			36.9	894	5.5	4,916
312 6220	PIPELINE, ALL UNDER 4 INCHES	9,669	1955	42.5	419,433	0	2003	48.0	206	5.5	1,131
312 6230	PIPELINE, ALL UNDER 4 INCHES	6,572	1972	25.5	167,506	0	2003	31.0	212	5.5	1,156
312 6231	PIPELINE, RUN 4 INCHES OR LARGER	12,678	1955	42.5	538,815	20	2003	48.0	264	5.5	1,453
312 6231	PIPELINE, RUN 4 INCHES OR LARGER	6,572	1972	25.5	167,506	20	2003	31.0	212	5.5	1,156
312 6	FUEL FIRING SYSTEMS	567,483		12.1	6,867,341			14.2	40,045	5.4	218,077
312 620	BURNER MANAGEMENT SYSTEM	364,148		7.5	2,731,111			13.0	28,011	5.5	154,063
312 7206	EQUIPMENT RACK	25,802	1990	7.5	193,915	0	2003	13.0	1,965	5.5	10,916
312 7207	CONTROL PANEL	50,356	1990	7.5	377,670	20	2003	13.0	3,874	5.5	21,204
312 7206	CONTROL/INSTRUMENTATION SYSTEM	44,114	1990	7.5	330,855	20	2003	13.0	3,383	5.5	18,654
312 7209	COMPUTER/MICROPROCESSOR	1,665	1990	7.5	12,468	20	2003	13.0	128	5.5	704
312 7209	FLAME SCANNER SYSTEM	108,064	1990	7.5	1,251,630	20	2003	13.0	12,837	5.5	70,605
312 7281	TEST MODULE	1,665	1990	7.5	12,468	20	2003	13.0	128	5.5	704
312 7283	LOGIC CABINET	73,682	1990	7.5	592,465	20	2003	13.0	5,666	5.5	31,165
312 621	HEAVY OIL FIRING SYSTEM	91,463		37.2	3,406,539			40.2	2,274	4.5	10,333
312 7212	CONTROL/INSTRUMENTATION SYSTEM	3,042	1955	42.5	139,285	20	2003	48.0	63	5.5	349
312 7214	HEADER, 4 INCHES OR LARGER	7,821	1955	42.5	332,303	0	2003	48.0	163	5.5	886
312 7217	PIPELINE, RUN 4 INCHES OR LARGER	9,669	1955	42.5	419,433	0	2003	48.0	206	5.5	1,131
312 7217	PIPELINE, RUN 4 INCHES OR LARGER	6,572	1972	25.5	167,506	0	2003	31.0	212	5.5	1,156
312 7280	INSULATION PIPE, RUN 4 IN OR LARGER	9,669	1955	42.5	419,433	20	2003	48.0	206	5.5	1,131
312 7281	OIL BURNER GLASS, SET OF	32,569	1955	42.5	1,385,033	15	2003	48.0	724	2.5	1,811
312 7281	OIL BURNER GLASS, SET OF	21,701	1972	25.5	553,316	15	2003	31.0	700	5.5	3,850
312 622	GAS FIRING SYSTEM	111,872		6.5	729,691			11.5	9,760	5.5	53,681
312 7287	CONTROL/INSTRUMENTATION SYSTEM	3,343	1972	25.5	85,247	20	2003	31.0	108	5.5	593
312 7202	VALVE, POWER OPERATED	52,021	1920	7.5	380,156	20	2003	13.0	4,002	5.5	22,009
312 7203	INSULATION PIPE, RUN 4 IN OR LARGER	56,008	1993	4.5	294,266	20	2003	10.0	5,651	5.5	31,079
314	TURBOGENERATOR UNITS	9,183,666		23.6	192,968,954			25.3	323,083	5.4	1,791,396
3140	LAWSUIT SETTLEMENTS	(111,681)		42.5	(4,746,443)			48.0	(2,327)	5.5	(12,797)
314003	LAWSUIT SETTLEMENTS	(111,681)	1955	42.5	(4,746,443)	0	2003	48.0	(2,327)	5.5	(12,797)

SCHEDULE V

Est. Capital Recovery Date =

2003

Florida Power & Light Company
Depreciation Rates
For Coffer Unit 6
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97 a	Vintage Year b	Age At Time Of Study (Years) c	Age Weight (\$-Yrs) d	Replacement Interval (Years) e	Override Date (If Req.) f	Calculated Date g	Average Service Life h	Annual Accrual i	Average Remaining Life j	Projected Unrecovered Capital k
314.1	TURBINE GENERATOR PEDESTAL	81,571		38.4	3,132,922				42.4	1,924	5.5	10,581
314.171	TURBINE GENERATOR CONCRETE PEDESTAL	81,571		38.4	3,132,922				42.4	1,924	5.5	10,581
314.0506	CONCRETE PEDESTAL	81,833	1955	42.5	2,632,153	0		2003	48.0	1,290	5.5	7,096
314.0506	CONCRETE PEDESTAL	19,638	1972	25.5	500,789	0		2003	31.0	633	5.5	3,484
314.2	TURBINE GENERATOR SYSTEMS	5,564,856		24.2	134,477,867				28.0	199,053	5.4	1,075,905
314.271	STEAM TURBINE	3,157,062		25.2	79,423,865				29.9	105,639	5.3	562,127
314.1536	CASING OR SHELL	1,440,590	1972	25.5	36,735,045	0		2003	31.0	46,471	5.5	255,589
314.1537	CASING INSULATION	3,596	1972	25.5	91,698	10		2003	31.0	116	5.5	638
314.1537	CASING INSULATION	47,212	1989	8.5	401,302	10		1999	10.0	4,721	1.5	7,082
314.1538	LAGGING AND ENCLOSURES	17,034	1972	25.5	434,367	0		2003	31.0	549	5.5	3,022
314.1539	BEARING ASSEMBLY, RADIAL	35,986	1972	25.5	917,133	0		2003	31.0	1,160	5.5	6,381
314.1540	BEARING ASSEMBLY, THRUST	5,995	1972	25.5	152,873	0		2003	31.0	193	5.5	1,064
314.1541	HIGH PRESSURE SPINDLE OR SHAFT	179,830	1972	25.5	4,585,695	0		2003	31.0	5,801	5.5	31,905
314.1544	HP BLADING-ROTATING(ROWIPRESS STAGE)	59,943	1972	25.5	1,528,547	25		2003	31.0	1,934	5.5	10,635
314.1545	SOLE/BEARING PLATE	35,986	1972	25.5	917,133	0		2003	31.0	1,160	5.5	6,381
314.1547	GLAND SEAL ASSEMBLY	10,789	1972	25.5	275,120	0		2003	31.0	348	5.5	1,914
314.1548	CONTROL INSTALLATION AT TURBINE	5,996	1972	25.5	152,843	20		2003	31.0	193	5.5	1,062
314.1549	COUPLING COMPLETE WITH FASTENERS	11,090	1972	25.5	282,163	0		2003	31.0	357	5.5	1,983
314.1553	INTERMEDIATE PRESSURE DIAPHRAGM	119,886	1972	25.5	3,057,093	25		2003	31.0	3,867	5.5	21,270
314.1554	IP BLADING-ROTATING(ROWIPRESS STAGE)	59,943	1972	25.5	1,528,547	20		2003	31.0	1,934	5.5	10,635
314.1555	IP BLADING-STATIONARY(ROWIPRESS STAGE)	59,943	1972	25.5	1,528,547	25		2003	31.0	1,934	5.5	10,635
314.1556	LOW PRESSURE SPINDLE OR SHAFT	359,659	1972	25.5	9,171,305	25		2003	31.0	11,602	5.5	63,810
314.1559	LP BLADING-ROTATING(ROWIPRESS STAGE)	239,773	1972	25.5	6,114,212	20		2003	31.0	7,735	5.5	42,540
314.1561	NOZZLE BLOCK	446,459	1972	25.5	11,384,705	10		2003	31.0	14,402	5.5	79,210
314.1562	INSULATION EQUIPMENT	17,428	1988	9.5	165,547	20		2003	15.0	1,162	5.5	6,390
314.772	GENERATOR	2,407,794		22.9	55,054,202				25.8	93,414	5.5	513,777
314.1571	STATOR HOUSING	248,355	1972	25.5	6,333,053	25		2003	31.0	8,011	5.5	44,063
314.1572	STATOR COIL	518,802	1972	25.5	13,229,451	25		2003	31.0	16,736	5.5	92,046
314.1573	ROTOR(EXCLUDING FANBLOWER)	184,802	1972	25.5	4,712,451	25		2003	31.0	5,981	5.5	32,787
314.1574	BEARING ASSEMBLY	11,989	1972	25.5	305,720	25		2003	31.0	387	5.5	2,127
314.1575	END BELL	41,098	1972	25.5	1,047,234	25		2003	31.0	1,325	5.5	7,286
314.1576	COLLECTOR RINGS	10,267	1972	25.5	261,809	25		2003	31.0	331	5.5	1,822
314.1577	SOLE/BEARING PLATE	5,138	1972	25.5	131,019	25		2003	31.0	166	5.5	912
314.1578	COLLECTOR RING BRUSH RIGGING	10,267	1972	25.5	261,809	25		2003	31.0	331	5.5	1,822
314.1580	MAIN LEAD CONNECTORS	6,161	1972	25.5	157,106	25		2003	31.0	199	5.5	1,093
314.1580	MAIN LEAD CONNECTORS	13,327	1990	7.5	99,953	25		2003	13.0	1,025	5.5	5,638
314.1581	MAIN LEAD CONNECTION BOX	41,068	1972	25.5	1,047,234	25		2003	31.0	1,325	5.5	7,286
314.1582	CURRENT TRANSFORMER, MAIN	2,054	1972	25.5	52,377	20		2003	31.0	66	5.5	364
314.1583	HYDROGEN FANBLOWER BLADING	10,267	1972	25.5	261,809	25		2003	31.0	331	5.5	1,822
314.1584	STATOR CORE	431,207	1972	25.5	10,995,779	25		2003	31.0	13,910	5.5	76,504

Florida Power & Light Company
Depreciation Rates
For Other Unit 6
Estimated Plant Data As Of 12/01/97

Account Number	Description	Estimated Plant In Service Balance At 12/01/97	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
314 1586	ROTOR RETAINING RINGS	61,601	1972	25.5	1,570,828	25	2003	31.0	1,967	5.5	10,829
314 1586	ROTOR RETAINING RINGS	328,148	1990	7.5	2,543,810	25	2003	13.0	26,088	5.5	143,496
314 1587	ROTOR COILS	268,805	1972	25.5	8,424,828	25	2003	31.0	11,923	5.5	65,575
314 1588	INSULATION EQUIPMENT	102,688	1972	25.5	2,818,034	25	2003	31.0	3,312	5.5	18,215
314 3	CONDENSING SYSTEMS	1,703,102	24.4	41,617,803				20.9	81,323	5.4	440,580
314 306	INTAKE STRUCTURE	70,160	9.3	649,800				13.4	5,235	4.2	22,103
314 4054	CATHODIC PROTECTION EQUIPMENT	53,440	1988	9.5	507,680	20	2003	15.0	3,563	5.5	19,595
314 4056	STOP LOSS, COMPLETE	16,720	1989	8.5	142,120	10	1999	10.0	1,672	1.5	2,508
314 308	COOLING WATER TUNNEL CONDUIT SYSTEM	175,092	42.5	7,441,411				48.0	3,649	5.5	20,063
314 4117	FOUNDATION	18,823	1955	42.5	842,478	0	2003	48.0	413	5.5	2,271
314 4120	CONDENSER PALET CONDUITS	63,150	1955	42.5	2,683,875	0	2003	48.0	1,316	5.5	7,236
314 4121	CONDENSER DISCHARGE CONDUITS	82,119	1955	42.5	3,910,058	0	2003	48.0	1,919	5.5	10,505
314 309	INTAKE SCREENS SYSTEM	169,994	9.2	1,557,076				14.6	11,601	5.5	64,080
314 4140	TRAVELING SCREEN ASSEMBLY	190,770	1998	9.5	1,432,315	25	2003	15.0	10,051	5.5	55,382
314 4142	STATIONARY SCREEN PANEL	18,194	1991	8.5	124,761	25	2003	12.0	1,600	5.5	8,797
314 371	CONDENSER	479,803	38.8	18,028,109				38.6	12,445	5.5	68,449
314 3055	CONTROL/INSTRUMENTATION SYSTEM	7,647	1955	42.5	333,498	20	2003	48.0	163	5.5	869
314 3538	FOUNDATION	48,295	1955	42.5	1,987,155	0	2003	48.0	964	5.5	5,304
314 3541	TUBE SUPPORTS	15,695	1955	42.5	667,036	0	2003	48.0	327	5.5	1,798
314 3542	TUBES, IN A WATER BOX	308,491	1955	42.5	13,151,698	25	2003	48.0	6,447	5.5	35,458
314 3543	TUBE SHEET	47,044	1955	42.5	2,001,070	0	2003	48.0	981	5.5	5,395
314 3548	CATHODIC PROTECTION EQUIPMENT	53,440	1988	9.5	537,680	20	2003	15.0	3,563	5.5	19,595
314 372	CONDENSER AIR REMOVAL SYSTEM	321,878	8.5	2,727,796				13.3	24,257	5.5	133,414
314 3572	VACUUM PUMP	312,916	1990	7.5	2,346,870	25	2003	13.0	24,070	5.5	132,388
314 3578	SAFETY/VALVE	2,029	1955	42.5	86,233	0	2003	48.0	42	5.5	232
314 3580	CONTROL/INSTRUMENTATION SYSTEM	507	1955	42.5	21,546	20	2003	48.0	11	5.5	59
314 3591	STEAM AIR EJECTOR ASSY	6,425	1955	42.5	273,105	0	2003	48.0	134	5.5	736
314 374	CONDENSATE PUMP SYSTEM	103,722	42.5	4,408,186				48.0	2,161	5.5	11,885
314 3830	DRIVE/ELEC. MOTOR, ROTATING ASSY	14,839	1955	42.5	630,658	20	2003	48.0	309	5.5	1,700
314 3832	FOUNDATION	44,365	1955	42.5	1,895,513		2003	48.0	924	5.5	5,083
314 3838	PUMP STATIONARY ASSY	22,595	1955	42.5	958,630	25	2003	48.0	470	5.5	2,585
314 3839	STRAINER, 4 INCH PIPE SIZE	14,246	1955	42.5	605,455	25	2003	48.0	297	5.5	1,632
314 3842	CONTROL/INSTRUMENTATION SYSTEM	7,716	1955	42.5	327,930	20	2003	48.0	161	5.5	884
314 375	CONDENSER COOLING WATER PUMP SYSTEM	374,535	15.7	5,967,754				17.2	21,761	5.5	119,696

SCHEDULE V

E&L Capital Recovery Data -

2003

Florida Power & Light Company
Depreciation Rules
For Class Unit 6
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314 3002	DRIVE, ELEC. MOTOR, ROTATING ASSY	16,323	1905	42.5	693,778	20	2003	48.0	3.40	5.5	1,870
314 3003	DRIVE, ELEC. MOTOR, STATIONARY ASSY	16,323	1905	42.5	693,778	20	2003	48.0	3.40	5.5	1,870
314 3005	PIPING, RUN 4 INCHES OR LARGER	2,654	1905	42.5	112,995	25	2003	48.0	50	5.5	305
314 3006	PUMP BARRELLER, ALL	35,192	1908	9.5	334,324	25	2003	15.0	2,346	5.5	12,904
314 3007	PUMP SHUTT, COMPLETE	2,040	1905	42.5	86,700	25	2003	48.0	43	5.5	234
314 3008	PUMP STATIONARY ASSY	269,353	1908	9.5	2,558,854	25	2003	15.0	17,907	5.5	98,763
314 3071	CONTROL/INSTRUMENTATION SYSTEM	30,808	1905	42.5	1,300,795	20	2003	48.0	638	5.5	3,307
314 3072	THRUST BEARING, KNOXSBURY	1,020	1905	42.5	43,350		2003	48.0	21	5.5	117
314 3073	LUBE WATER SYSTEM	1,020	1905	42.5	43,350		2003	48.0	21	5.5	117
314 3177	PRIMING & SCAVENGING SYSTEM	7,949		42.5	337,791			48.0	166	5.5	911
314 3174	CONTROL/INSTRUMENTATION SYSTEM	1,891	1905	42.5	71,868	20	2003	48.0	35	5.5	194
314 3175	STEAM AIR ELECTOR ASSY	6,257	1905	42.5	265,923		2003	48.0	130	5.5	717
314 4	TURBINE GENERATOR ALLOUAINES	946,140	1915	19.5	18,454,725			21.9	43,111	5.5	237,108
314 401	TURBINE CONTROL SYSTEM	268,366		19.1	5,126,790			21.8	12,332	5.5	67,824
314 5403	PIPING, ALL UNDER 4 INCHES	18,041	1972	25.5	409,046	30	2003	31.0	517	5.5	2,646
314 5403	VALVE, POWER OPERATED	104,982	1968	9.5	997,139	25	2003	15.0	6,997	5.5	38,486
314 5404	CONTROL/INSTRUMENTATION SYSTEM	23,780	1972	25.5	758,860	20	2003	31.0	960	5.5	5,280
314 5404	START UP CONSOLE	4,813	1972	25.5	122,732	20	2003	31.0	195	5.5	854
314 5402	HYDRAULIC DRIVES	100,694	1972	25.5	2,797,197	25	2003	31.0	3,539	5.5	19,462
314 5444	METER, MAJOR	2,096	1984	13.5	41,786	20	2003	19.0	163	5.5	806
314 402	TURBINE STEAM PIPING AND VALVE SYSTEM	94,080		18.8	1,769,936			21.4	4,388	5.5	24,135
314 5406	PIPING, RUN 4 INCHES OR LARGER	54,756	1972	25.5	1,396,329	30	2003	31.0	1,766	5.5	9,715
314 5402	INSULATION PIPING RUN 4 IN OR LARGER	20,327	1988	9.5	373,607	25	2003	15.0	2,622	5.5	14,420
314 403	TURBINE GLAND SEAL SYSTEM	2,408		42.5	144,641			48.0	71	5.5	391
314 5401	PIPING, ALL UNDER 4 INCHES	511	1965	42.5	21,718	30	2003	48.0	11	5.5	59
314 5402	PIPING, RUN 4 INCHES OR LARGER	1,353	1965	42.5	57,978	30	2003	48.0	28	5.5	156
314 5404	TANK	1,534	1965	42.5	65,185	30	2003	48.0	32	5.5	176
314 405	TURBINE GEAR ASSEMBLY	38,070		25.5	970,785			31.0	1,228	5.5	6,754
314 5018	CONTROL/INSTRUMENTATION SYSTEM	5,988	1972	25.5	152,643	20	2003	31.0	193	5.5	1,002
314 5022	TURBINE GEAR/INCL. REDUCTION & BALL GEAR	32,064	1972	25.5	816,142	30	2003	31.0	1,035	5.5	5,692
314 406	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	16,878		25.5	430,338			31.0	544	5.5	2,994
314 5540	BOLT/HEATERS, ELECTRIC	16,878	1972	25.5	430,338	20	2003	31.0	544	5.5	2,994
314 407	EXCITER	199,911		25.5	5,621,233			31.0	6,302	5.5	34,036
314 5555	DUCTWORK, WITH INSULATION	1,374	1972	25.5	35,037	20	2003	31.0	44	5.5	244

Funda Power & Light Company
Depreciation Rates
For Other Unit 6
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance As 12/31/97	Age At Time Of Study (Years)	Age Weight (5-Yrs)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
314 5006	ENCLOSURE	9,625	1972	25.5	246,438	25	2003	31.0	310	5.5	1,706
314 5007	STATOR (MAIN EXCITER)	77,463	1972	25.5	1,975,307	25	2003	31.0	2,489	5.5	13,743
314 5008	STATOR (PILOT EXCITER)	15,493	1972	25.5	395,072	25	2003	31.0	500	5.5	2,749
314 5009	ROTOR (MAIN EXCITER)	77,463	1972	25.5	1,975,307	25	2003	31.0	2,489	5.5	13,743
314 5010	ROTOR (PILOT EXCITER)	15,493	1972	25.5	395,072	25	2003	31.0	500	5.5	2,749
314 468	GENERATOR SEAL OIL SYSTEM	44,650		25.5	1,146,226			31.0	1,450	5.5	7,975
314 5604	PIPING, ALL UNDER 4 INCHES	13,475	1972	25.5	340,613	30	2003	31.0	425	5.5	2,391
314 5607	VALVE, SPECIAL	4,525	1972	25.5	115,368	25	2003	31.0	146	5.5	803
314 5610	D.C. EMERGENCY OIL PUMP W/MOTOR	20,212	1972	25.5	515,406	25	2003	31.0	652	5.5	3,546
314 5611	SEAL OIL VACUUM TANK AND SUPPORTS	1,346	1972	25.5	34,374	25	2003	31.0	43	5.5	239
314 5612	VACUUM PUMP WITH MOTOR	5,390	1972	25.5	137,445	25	2003	31.0	174	5.5	906
314 469	GENERATOR COOLING AND PURGE SYSTEM	106,523		18.8	1,977,174			18.8	5,351	5.5	29,428
314 5632	HEAT EXCHANGER, TUBE BUNDLE	13,392	1972	25.5	341,696	30	2003	31.0	432	5.5	2,376
314 5633	PIPING, ALL UNDER 4 INCHES	11,647	1972	25.5	302,089	30	2003	31.0	382	5.5	2,102
314 5637	CONTROL/INSTRUMENTATION SYSTEM	14,165	1972	25.5	361,208	20	2003	31.0	497	5.5	2,513
314 5637	CONTROL/INSTRUMENTATION SYSTEM	4,644	1978	21.5	89,846	20	2003	27.0	172	5.5	946
314 5637	CONTROL/INSTRUMENTATION SYSTEM	1,525	1988	8.5	12,963	20	2003	14.0	169	5.5	569
314 5637	CONTROL/INSTRUMENTATION SYSTEM	25,216	1990	7.5	198,135	20	2003	13.0	1,940	5.5	10,689
314 5638	DRYER	7,066	1972	25.5	203,643	25	2003	31.0	298	5.5	1,417
314 5639	CARBON DIOXIDE SUPPLY SYSTEM	15,709	1972	25.5	400,560	25	2003	31.0	507	5.5	2,787
314 5641	HYDROGEN DETECTION SYSTEM	12,037	1992	5.5	66,204	20	2003	11.0	1,094	5.5	6,019
314 473	TURBINE LUBE OIL SYSTEM	14,071		25.7	361,463			31.1	492	5.5	2,487
314 5713	HEAT EXCHANGER, COMPLETE	1,152	1972	25.5	28,378	30	2003	31.0	37	5.5	204
314 5715	PIPING, ALL UNDER 4 INCHES	5,003	1972	25.5	127,577	30	2003	31.0	161	5.5	888
314 5719	CONTROL/INSTRUMENTATION SYSTEM	1,782	1972	25.5	45,441	20	2003	31.0	57	5.5	316
314 5720	FILTER/COCONTRIMMING UNIT	1,224	1972	25.5	31,212	30	2003	31.0	39	5.5	217
314 5721	RESERVOIR	2,478	1972	25.5	63,189	30	2003	31.0	80	5.5	440
314 5722	CENTRIFUGAL SEPARATOR	2,276	1972	25.5	58,038	30	2003	31.0	73	5.5	404
314 5723	VAPOR EXTRACTOR INCL. DRIVE	156	1905	42.5	6,630	30	2003	48.0	3	5.5	19
314 476	TURBINE GENERATOR SUPERVISORY SYSTEM	162,880		8.4	1,535,939			14.9	10,943	5.5	60,185
314 5747	RECORDER	22,756	1989	8.5	163,511	20	2003	14.0	1,626	5.5	8,944
314 5748	SUPERVISORY INSTR. (PROCES, PROX., ETC.)	55,782	1988	9.5	529,739	20	2003	15.0	3,717	5.5	20,446
314 5750	MONITOR/AMPLIFIER	83,643	1988	9.5	794,609	20	2003	15.0	5,576	5.5	30,669
314 5752	CONTROL/INSTRUMENTATION SYSTEM	709	1972	25.5	18,000	20	2003	31.0	23	5.5	126
315	ACCESSORY ELECTRIC EQUIPMENT	3,035,800		18.8	57,135,137			18.8	153,556	5.5	843,727
315 0	LAWSUIT SETTLEMENTS/VEN. CONTRACT CONTRIBU	(269,793)		3.5	(953,203)			8.2	(2,998)	5.5	(181,401)
315 003	LAWSUIT SETTLEMENTS	(6,966)	1905	42.5	(296,149)	0	2003	48.0	(146)	5.5	(798)
315 004	VENDOR CONTRACT CONTRIBUTION	(262,523)	1995	2.5	(657,063)	25	2003	8.0	(22,853)	5.5	(180,692)

Florida Power & Light Company
Depreciation Rates
For Older Unit 6
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (1/Yr)	Placement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
315 1	STRUCTURAL SUPPORTS	90,351	26.7	2,413.245				31.6	2,841	5.5	15,626
315 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	90,351	26.7	2,413.245				31.6	2,841	5.5	15,626
315 0513	FOUNDATION	6,429	1955	42.5	273,233		2003	48.0	134	5.5	737
315 0513	FOUNDATION	6,569	1972	25.5	168,020		2003	31.0	213	5.5	1,169
315 0514	GENERATOR LEADS SUPPORTS	77,333	1972	25.5	1,971,992		2003	31.0	2,499	5.5	12,720
315 2	ALTERNATE POWER SYSTEMS	241,807	27.2	6,573,850				25.4	8,536	5.4	51,607
315 287	ALTERNATE/STATION SERVICE TRANSFORMER	170,209	34.9	5,946,869				36.3	4,441	5.3	23,581
315 1726	CABLE, POWER, 660 OR LARGER	27,505	1955	42.5	1,168,963		2003	48.0	573	5.5	3,152
315 1726	CABLE, POWER, 660 OR LARGER	28,185	1972	25.5	718,716		2003	31.0	809	5.5	5,001
315 1726	CABLE, POWER, 660 OR LARGER	4,213	1972	24.5	103,219		1998	25.0	169	0.5	84
315 1729	FOUNDATION	689	1955	42.5	29,293		2003	48.0	14	5.5	79
315 1729	FOUNDATION	706	1972	25.5	18,003		2003	31.0	23	5.5	125
315 1729	TRANSFORMER	68,556	1955	42.5	2,828,630		2003	48.0	1,387	5.5	7,626
315 1729	TRANSFORMER	42,355	1972	25.5	1,080,053		2003	31.0	1,398	5.5	7,515
315 288	STARTUP TRANSFORMER	13,300		5.5	73,150			11.0	1,209	5.5	6,650
315 1747	FOUNDATION	13,300	1982	5.5	73,150		2003	11.0	1,209	5.5	6,650
315 281	STATION BATTERY SYSTEM	56,298		9.5	553,831			19.0	3,887	5.5	21,376
315 1796	BATTERY	56,298	1988	9.5	553,831		2003	19.0	3,887	5.5	21,376
315.3	CONDUCTORS, CONDUITS AND INSULATORS	1,319,341	17.8	21,715,500				18.7	65,183	5.5	208,508
315 381	STATION GROUNDING SYSTEM	48,013	35.3	1,625,604				38.0	1,180	5.5	6,489
315 3775	GROUNDING GRID	13,457	1955	42.5	571,923		2003	48.0	280	5.5	1,542
315 3775	GROUNDING GRID	1,050	1957	40.5	42,526		2003	48.0	23	5.5	126
315 3775	GROUNDING GRID	12,526	1972	25.5	319,490		2003	31.0	464	5.5	2,223
315 3776	LIGHTNING PROTECTION SYS EA GEN UNIT	12,226	1955	42.5	519,605		2003	48.0	255	5.5	1,401
315 3776	LIGHTNING PROTECTION SYS EA GEN UNIT	6,751	1972	25.5	172,151		2003	31.0	218	5.5	1,196
315 382	CONDUIT AND RACEWAY SYSTEM	1,004,686	17.4	17,518,334				18.7	53,862	5.5	206,239
315 3783	FOUNDATION	5,528	1955	42.5	234,940		2003	48.0	115	5.5	633
315 3783	FOUNDATION	5,665	1972	25.5	144,458		2003	31.0	183	5.5	1,005
315 3784	CONDUIT CONTINUOUS RUN 7" OR LARGER	44,680	1955	42.5	1,898,900		2003	48.0	931	5.5	5,120
315 3784	CONDUIT CONTINUOUS RUN 7" OR LARGER	6,340	1957	40.5	252,720		2003	48.0	93	5.5	746
315 3784	CONDUIT CONTINUOUS RUN 7" OR LARGER	60,762	1972	25.5	1,549,431		2003	31.0	1,900	5.5	10,780
315 3784	CONDUIT CONTINUOUS RUN 7" OR LARGER	126,289	1988	9.5	1,199,746		2003	15.0	8,419	5.5	46,305

SCHEDULE V

Est. Capital Recovery Date = 2003

Florida Power & Light Company
 Depreciation Rates
 For Coffer Unit 6
 Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97 a	Vintage Year b	Age At Time Of Study (Years) c	Age Weight (\$-Yrs) d	Replacement Interval (Years) e	Override Date (If Req.) f	Calculated Date g	Average Service Life h	Annual Accrual i	Average Remaining Life j	Projected Unrecovered Capital k
315 3785	CONDUIT LESS THAN 2"	44,660	1955	42.5	1,898,900	25		2003	48.0	931	5.5	5,120
315 3785	CONDUIT LESS THAN 2"	60,762	1972	25.5	1,549,431	25		2003	31.0	1,960	5.5	10,780
315 3785	CONDUIT LESS THAN 2"	3,210	1988	9.5	30,495	25		2003	15.0	214	5.5	1,177
315 3786	CABLE TRAY, CONTINUOUS RUN	7,905	1955	42.5	335,963	25		2003	48.0	165	5.5	906
315 3786	CABLE TRAY, CONTINUOUS RUN	8,101	1972	25.5	208,576	25		2003	31.0	261	5.5	1,437
315 3786	CABLE TRAY, CONTINUOUS RUN	539,087	1988	9.5	5,121,327	25		2003	15.0	35,939	5.5	197,665
315 3787	DUCT BANK, CONTINUOUS RUN	27,451	1955	42.5	1,166,666	25		2003	48.0	572	5.5	3,145
315 3787	DUCT BANK, CONTINUOUS RUN	6,998	1956	41.5	289,172	25		2003	47.0	148	5.5	815
315 3787	DUCT BANK, CONTINUOUS RUN	14,606	1957	40.5	591,543	25		2003	46.0	318	5.5	1,740
315 3787	DUCT BANK, CONTINUOUS RUN	23,457	1962	15.5	363,584	25		2003	21.0	1,117	5.5	6,144
315 3788	MANHOLES	11,318	1955	42.5	481,015	25		2003	48.0	236	5.5	1,297
315 3788	MANHOLES	7,979	1972	25.5	203,485	25		2003	31.0	257	5.5	1,416
315 383	GENERATOR BUS	168,640		15.2	2,571,552				16.6	10,142	5.5	55,780
315 3798	ISOPHASE BUS, COMPLETE	69,907	1972	25.5	1,782,629	25		2003	31.0	2,255	5.5	12,403
315 3798	ISOPHASE BUS, COMPLETE	19,434	1982	15.5	301,227	25		2003	21.0	925	5.5	5,090
315 3799	BUS AND ENCLOSURE STRUCTURE	37,871	1992	5.5	208,291	25		2003	11.0	3,443	5.5	18,936
315 3800	POTENTIAL TRANSFORMERS	270	1955	42.5	11,475	20		2003	48.0	6	5.5	31
315 3800	POTENTIAL TRANSFORMERS	277	1972	25.5	7,084	20		2003	31.0	9	5.5	49
315 3801	GROUNDING TRANSFORMER	365	1972	25.5	9,308	25		2003	31.0	12	5.5	65
315 3801	GROUNDING TRANSFORMER	23,720	1991	6.5	154,180	25		2003	12.0	1,877	5.5	10,872
315 3802	GROUNDING RESISTORS	87	1955	42.5	3,898	25		2003	48.0	2	5.5	10
315 3802	GROUNDING RESISTORS	89	1972	25.5	2,270	25		2003	31.0	3	5.5	16
315 3802	GROUNDING RESISTORS	18,620	1992	5.5	91,410	25		2003	11.0	1,511	5.5	8,310
315 4	SWITCHING, CONTROL, AND PROTECTIVE SYSTEM	460,683		10.7	4,917,069				10.9	42,278	5.5	232,528
315 481	CONTROL BOARDS	90,322		36.7	3,212,090				40.4	2,236	5.5	12,296
315 5815	MAIN (BTG/RTG) CONTROL BOARD, INCL WIRE	42,942	1955	42.5	1,825,035	20		2003	48.0	895	5.5	4,920
315 5815	MAIN (BTG/RTG) CONTROL BOARD, INCL WIRE	15,619	1972	25.5	398,285	20		2003	31.0	504	5.5	2,771
315 5817	RECORDER PANELS, INCL WIRE	12,026	1955	42.5	511,105	20		2003	48.0	251	5.5	1,378
315 5817	RECORDER PANELS, INCL WIRE	12,324	1972	25.5	314,262	20		2003	31.0	398	5.5	2,187
315 5822	ANNUNCIATOR PANEL	4,376	1955	42.5	185,980	20		2003	48.0	91	5.5	501
315 5822	ANNUNCIATOR PANEL	3,035	1972	25.5	77,393	20		2003	31.0	98	5.5	538
315 482	GENERATOR VOLTAGE REGULATOR SYSTEM	370,341		4.3	1,605,009				9.2	40,042	5.5	220,232
315 5831	CABLE: POWER, #4/0 OR LARGER	2,467	1972	25.5	62,909	25		2003	31.0	80	5.5	438
315 5832	CONTROL PANEL	331,900	1994	3.5	1,161,650	20		2003	9.0	36,878	5.5	202,828
315 5833	CONTROL/INSTRUMENTATION SYSTEM	4,006	1972	25.5	102,153	20		2003	31.0	129	5.5	711
315 5834	ENCLOSURE	3,535	1972	25.5	90,143	25		2003	31.0	114	5.5	627
315 5834	ENCLOSURE	24,404	1994	3.5	85,414	25		2003	9.0	2,712	5.5	14,914
315 5835	MOTOR GENERATOR, SET	2,782	1972	25.5	57,681	25		2003	31.0	73	5.5	401
315 5842	CABLE: POWER, ALL UNDER 4/0	1,767	1972	25.5	45,059	25		2003	31.0	57	5.5	314
315 5	SWITCHGEARS AND MOTOR CONTROL CENTERS	851,232		17.8	15,123,458				18.5	46,047	5.5	253,257

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Calendar Year 1997
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date =

2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Weight (Lbs)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Average Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
315.581	1200V 3 POWER DISTRIBUTION SYSTEM	602	40.5	24,381	25		2003	48.0	13	5.5	72
315.705	CABLE POWER, ALL UNDER #40	602	40.5	24,381	25		2003	48.0	13	5.5	72
315.582	480 VOLT POWER DISTRIBUTION SYSTEM	443,702	14.0	8,223,772	25		2003	16.8	26,400	5.5	145,244
315.7041	CABLE POWER, #40 OR LARGER	12,527	1972	319,439	25		2003	31.0	404	5.5	2,223
315.7041	CABLE POWER, #40 OR LARGER	78,563	1986	777,349	25		2003	15.0	5,104	5.5	28,073
315.7043	TRANSFORMER	2,751	1985	118,918	25		2003	48.0	57	5.5	315
315.7043	TRANSFORMER	6,524	1991	42,406	25		2003	12.0	544	5.5	2,990
315.7044	CONTROL/INSTRUMENTATION SYSTEM	8,396	1972	328,573	20		2003	31.0	303	5.5	1,987
315.7044	CONTROL/INSTRUMENTATION SYSTEM	39,416	1988	374,452	20		2003	15.0	2,628	5.5	14,403
315.7046	CIRCUIT BKR. RATED 600 AMPS IN A SECT	8,252	1985	300,710	25		2003	48.0	172	5.5	946
315.7046	CIRCUIT BKR. RATED 600 AMPS IN A SECT	11,690	1985	488,825	25		2003	48.0	244	5.5	1,339
315.7046	CIRCUIT BKR. RATED 600 AMPS IN A SECT	16,779	1985	713,108	25		2003	48.0	350	5.5	1,923
315.7046	CIRCUIT BKR. RATED 600 AMPS IN A SECT	12,527	1972	319,439	25		2003	31.0	404	5.5	2,223
315.7052	CABLE POWER, ALL UNDER #40	299,129	1986	2,281,226	25		2003	15.0	18,009	5.5	88,047
315.7054	DISTRIBUTION PANEL, BCL BUS	3,531	1985	150,088	25		2003	48.0	74	5.5	405
315.7054	DISTRIBUTION PANEL, BCL BUS	3,618	1972	82,259	25		2003	31.0	117	5.5	642
315.584	2.4KV POWER DISTRIBUTION SYSTEM	400,928	21.8	8,875,305	25		2003	20.7	19,526	5.5	107,941
315.7093	CABLE POWER, #40 OR LARGER	23,488	1972	598,544	25		2003	31.0	759	5.5	4,167
315.7093	CABLE POWER, #40 OR LARGER	143,887	1986	1,386,927	25		2003	15.0	8,592	5.5	52,759
315.7095	FOUNDATION	2,405	1985	102,213	25		2003	48.0	80	5.5	278
315.7095	FOUNDATION	2,405	1972	62,608	25		2003	31.0	80	5.5	437
315.7096	TRANSFORMER	38,311	1985	1,628,218	25		2003	48.0	798	5.5	4,300
315.7096	CIRCUIT BKR. RATED 600 AMPS OR GREATER	44,687	1985	1,889,623	25		2003	48.0	821	5.5	5,122
315.7101	POWER CENTER SWITCHGEAR SECTION	2,554	1985	108,545	25		2003	48.0	53	5.5	293
315.7104	CURRENT TRANSFORMER, MAIN	35,757	1985	1,519,673	20		2003	48.0	745	5.5	4,097
315.7105	CABLE POWER, ALL UNDER #40	18,790	1972	479,145	25		2003	31.0	608	5.5	3,334
315.7105	CABLE POWER, ALL UNDER #40	68,189	1986	837,796	25		2003	15.0	5,879	5.5	32,336
315.7106	CIRCUIT BKR. RATED 600 AMPS IN A SECT	6,395	1985	271,363	25		2003	48.0	133	5.5	732
315.6	REFORMATION SYSTEMS	442,199	18.6	7,345,138				21.4	20,671	5.5	113,690
315.691	LOAD CONTROL AND METERING SYSTEM	89,376	17.0	1,515,961				22.0	4,056	5.5	22,350
315.7666	CONTROLLER	25,343	1982	362,817	20		2003	21.0	1,207	5.5	6,637
315.7666	REMOTE TERMINAL UNIT	37,324	1982	578,522	20		2003	21.0	1,777	5.5	9,775
315.7672	COMPUTER/ANALOG PROCESSOR	14,131	1982	219,031	20		2003	21.0	673	5.5	3,701
315.7674	CONTROL/INSTRUMENTATION SYSTEM	1,817	1989	46,085	20		2003	34.0	46	5.5	262
315.7674	CONTROL/INSTRUMENTATION SYSTEM	10,961	1972	279,506	20		2003	31.0	304	5.5	1,945
315.693	ANALOGATOR/SCADA ACQUISITION SYSTEM	97,182	10.1	1,599,107				21.4	4,532	5.5	24,526
315.7712	CONTROL/INSTRUMENTATION SYSTEM	6,263	1972	159,707	20		2003	31.0	202	5.5	1,111
315.7713	REORDERER	14,763	1982	228,627	20		2003	21.0	703	5.5	3,867

SC-E-D-U-L-E V

Est. Capital Recovery Data -

2003

Florida Power & Light Company
Depreciation Rates
For Customer Unit 6
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (1-75)	Replacement Interval (Years)	Queue Date (if Req.)	Queue Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
315 7714	LOGIC CABLE	18,400	1982	15.5	285,200	20	2003	21.0	876	5.5	4,819
315 7716	ANNUNCIATOR PANEL (NOT PART OF BOARD)	57,766	1982	15.5	886,373	20	2003	21.0	2,751	5.5	15,129
315 664	GENERATOR PROTECTION SYSTEM	206,631	1972	16.7	4,260,070	20	2003	21.2	12,081	5.5	66,444
315 7722	RELAY, NEGATIVE SEQUENCE	14,730	1972	25.5	375,615	20	2003	31.0	475	5.5	1,113
315 7722	RELAY, NEGATIVE SEQUENCE	4,800	1984	13.5	65,475	20	2003	19.0	220	5.5	1,404
315 7724	CONTROL/INSTRUMENTATION SYSTEM	28,647	1972	25.5	725,599	20	2003	31.0	831	5.5	5,118
315 7724	CONTROL/INSTRUMENTATION SYSTEM	3,379	1978	21.5	72,649	20	2003	27.0	125	5.5	696
315 7724	CONTROL/INSTRUMENTATION SYSTEM	169,261	1982	15.5	2,625,096	20	2003	21.0	8,085	5.5	44,356
315 7724	CONTROL/INSTRUMENTATION SYSTEM	11,419	1992	5.5	62,805	20	2003	11.0	1,028	5.5	8,710
315 7725	RECORDER	13,269	1983	14.5	182,691	20	2003	20.0	654	5.5	3,654
315 7725	RECORDER	8,126	1985	12.5	114,075	20	2003	18.0	507	5.5	2,769
315 7726	TRANSFORMER MAJOR	630	1972	25.5	16,065	20	2003	31.0	20	5.5	112
316	MISCELLANEOUS POWER PLANT EQUIPMENT	151,795	14.0	2,125,781				17.6	8,609	5.5	47,349
316.0	LAWSUIT SETTLEMENTS	(11)	41.5	(457)				47.8	(9)	5.6	(1)
316.003	LAWSUIT SETTLEMENTS	(11)	1906	41.5	(457)	0	2003	47.0	(9)	5.5	(1)
316.1	STATION SERVICE EQUIPMENT	151,806	14.0	2,126,238				17.6	8,609	5.5	47,351
316.162	DRY LAMP SYSTEM	63,315	19.8	1,003,289				20.4	3,102	5.5	17,060
316.4637	DEHUMIDIFIER	20,574	1977	20.5	626,767	25	2003	26.0	1,176	5.5	6,468
316.4637	DEHUMIDIFIER	32,741	1986	11.5	376,522	25	2003	17.0	1,928	5.5	10,583
316.164	INSTRUMENT AIR SYSTEM	68,491	12.7	1,122,949				16.1	5,307	5.5	20,290
316.055	COMPRESSOR AIR, RECYCCLATING, COMPLETE	78,637	1988	9.5	759,402	25	2003	15.0	5,329	5.5	29,310
316.0561	CONTROL/INSTRUMENTATION SYSTEM	2,352	1985	42.5	99,800	20	2003	48.0	49	5.5	270
316.0562	PANEL, ALL UNDER 480V'S	1,487	1985	42.5	63,623	25	2003	48.0	31	5.5	172
316.0564	TANK, RECEIVER	1,487	1985	42.5	63,623	25	2003	48.0	31	5.5	172
316.0570	DRYER	1,925	1985	42.5	81,813	25	2003	48.0	40	5.5	221
316.0572	AFTERCooler	1,283	1985	42.5	54,528	25	2003	48.0	27	5.5	147

SCHEDULE VI

Interim Cost of Net Salvage Analysis

Detailed analysis of the historical cost of net salvage for the fossil power plants by site on a total function basis has produced the following recommended net salvage rates.

FERC ACCOUNT	NET SALVAGE PERCENTAGE
311	-2%
312	-14%
314	-8%
315	-6%
316	0%

TABLE OF CONTENTS
FORT MYERS UNITS 1 & 2

Introduction	Page 1
Schedule I - Calculation of Annual Accrual	2 - 3
Schedule II - Calculation of Annualized Depreciation	4 - 7
Schedule III - Calculation of Theoretical Reserve/ Reserve Reallocation	8 - 11
Schedule IV - Summary Forecast Analysis	12 - 23
Schedule V - Detail Forecast Analysis	24 - 73
Schedule VI - Interim Cost of Removal and Salvage Analysis	74

Fort Myers Plant

The Fort Myers Plant is located on a 460 acre site on the Caloosahatchee River, approximately two miles east of Tice, Florida in Lee County. At this site there are two oil fired units, Units No. 1 and 2.

The original Ebasco Services design for Unit No. 1 and Bechtel Corporation design for Unit No. 2, was for oil fired operation, with Unit 1 having provisions for future conversion to natural gas or coal operation. Both units currently operate on #6 heavy oil with not alternate fuel type. The two units have a combined nameplate rating of 558 megawatts. Units No. 1 & 2 went into commercial operation in 1958 and 1969, respectively.

The Fort Myers site is supplied with fuel oil from Florida Power & Light Company's Boca Grande Fuel Oil Terminal. The fuel terminal is located on the Gulf of Mexico at the mouth of the Caloosahatchee River. This is approximately 75 miles from the Fort Myers Power Plant site.

Florida Power & Light Company last requested and received approval for a change in depreciation rates for the Fort Myers Plant in Docket No. 970785-EI, FPSC Staff's Recommendation issued November 20, 1997.

Schedule I

Calculation of Annual Accrual

Column (a)	FPL's Plant Balance from Schedule II, column (a).
Column (b)	FPL's Reserve Balance from Schedule II, column (b).
Column (c)	Reserve Ratio: Reserve Balance / Plant Balance.
Column (d)	Reserve Ratio from last approved depreciation study.
Column (e)	Average Service Life from last approved depreciation study.
Column (f)	Average Remaining Life from last approved depreciation study.
Column (g)	Net Salvage from last approved depreciation study.
Column (h)	Whole Life Depreciation Rate from last approved depreciation study.
Column (i)	Remaining Life Depreciation Rate from last approved depreciation study.
Column (j)	Estimated Annual Accrual using rates from last approved depreciation study and current plant balance.
Column (k)	Average Service Life from Schedule II, column (d), rounded to the nearest full year if greater than 20.
Column (l)	Average Remaining Life from Schedule II, column (e), rounded to the nearest full year if greater than 20.
Column (m)	Net Salvage Percentage from Schedule II, column (f).
Column (n)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$.
Column (o)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$.
Column (p)	Estimated Annual Accrual: Plant Balance X Remaining Life Depreciation Rate.
Column (q)	Change In Annual Accrual: Column (p) - Column (j)

Proposed Rules ...

see Proposed Rules

3

SCHEDULE II

Calculation of Annualized Depreciation

Column (a)	FPL's Plant Balance from Schedule III, column (a).
Column (b)	FPL's Reserve Balance from Schedule III, column (b).
Column (c)	Reserve Ratio: FPL's Reserve Balance / Plant Balance.
Column (d)	Average Service Life from Schedule III, column (c).
Column (e)	Average Remaining life from Schedule III, column (d).
Column (f)	Net Salvage Percentage from Schedule III, column (e).
Column (g)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$.
Column (h)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$.
Column (i)	Annualized Depreciation Accrual by formula, Column (a) * Column (h).

SCHEDULE E

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance At 12/31/87 a	Estimated Reserve Balance At 12/31/87 b	Reserve Ratio c	Average Service Life d	Average Remaining Life e	Net Savings f	Whole Life Ratio g	Remaining Life Ratio h	Accumulated Depreciation Actual i
Fort Myers Common										
211 Structures & Improvements										
211.1	Site Preparation	80,263	30,070	38.4%	48.0	8.5	-2.0%	2.1%	4.4%	2,211
211.2	Service Water Systems	2,800,538	1,735,538	62.0%	20.2	8.8	-2.0%	3.4%	4.8%	145,688
211.3	Station Buildings	2,072,757	1,340,270	64.7%	21.2	8.7	-2.0%	4.8%	4.8%	98,482
211.4	Oil Storage Facilities	1,187,104	770,324	65.0%	25.0	8.5	-2.0%	4.1%	4.4%	52,223
211.5	Riser and Transfer Water Systems	1,214,130	728,465	60.0%	26.7	8.4	-2.0%	3.8%	5.2%	60,707
211.6	Other Buildings	87,279	52,404	60.0%	15.0	8.1	-2.0%	5.8%	5.2%	4,564
211.7	Fuel Unloading & Storage	5,807,509	3,305,349	56.9%	20.2	9.0	-2.0%	5.0%	4.7%	283,553
Total Account 211		13,149,808	7,850,449	59.7%	23.0	8.9	-2.0%	4.4%	4.7%	623,416
212 Boiler Plant Equipment										
212.1	Steam Generating Equipment	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0
212.2	Steam Systems & Equipment	209,781	176,448	84.2%	13.2	8.0	-14.0%	8.8%	20.8%	60,773
212.3	Condensers & Feedwater Systems	200,809	174,479	87.0%	17.1	7.8	-14.0%	8.7%	24.2%	48,598
212.4	Boiler Auxiliary Systems	22,548	19,794	87.8%	23.2	8.5	-14.0%	4.9%	18.8%	4,803
212.5	Fuel Supply Systems	10,290	17,509	170.0%	22.8	2.8	-14.0%	5.0%	60.0%	8,888
212.6	Fuel Feeding Systems	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0
212.7	Water Management Systems	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 212		524,428	398,230	76.0%	14.8	8.5	-14.0%	7.7%	22.2%	120,523
214 Turbogenerator Units										
214.1	Turbine Generator Fuelcut	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0
214.2	Turbine Generator Systems	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0
214.3	Condensing Systems	68,516	6,295	7.7%	25.9	8.5	-8.0%	4.2%	10.8%	7,253
214.4	Turbine Generator Auxiliaries	20,895	2,089	7.7%	18.8	8.5	-8.0%	5.7%	10.8%	2,881
214.5	Turbine Query Core Systems	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 214		89,411	7,281	7.7%	23.4	8.5	-8.0%	4.8%	10.8%	10,134
215 Accessory Electric Equipment										
215.1	Structural Supports	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0
215.2	Auxiliary Power Systems	88,419	37,689	42.6%	20.8	8.3	-8.0%	5.1%	6.7%	5,790
215.3	Control, Control and Protection	26,844	16,881	62.9%	28.2	8.5	-8.0%	4.0%	6.0%	2,419
215.4	Switching Control & Protective Equip	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0
215.5	Switchgear and Motor Control Cases	202,704	114,571	56.5%	18.1	8.5	-8.0%	6.8%	6.8%	17,238
215.6	Interlocking Systems	200,212	187,149	93.5%	14.8	7.4	-8.0%	7.2%	8.4%	30,266
Total Account 215		746,079	355,381	47.8%	18.1	8.4	-8.0%	6.8%	7.4%	55,813
216 Misc. Power Plant Equipment										
216.1	Station Service Air Equipment	697,998	561,228	80.4%	19.2	5.2	0.0%	5.2%	3.7%	25,825
216.2	Maintenance Shop Equipment	0	0	0.0%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 216		697,998	561,228	80.4%	19.2	5.2	0.0%	5.2%	3.7%	25,825
Total	Fort Myers Common	18,213,882	8,372,075	46.0%	21.9	8.7	-2.8%	4.7%	5.5%	825,702

SCHEDULE 8

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/97

Account
Number Account Description

Estimated Plant Balance At 12/31/97 a	Estimated Reserve Balance At 12/31/97 b	Reserve Ratio c	Average Service Life d	Average Remaining Life e	Net Savings f	Depreciation Rate Whole Life Rate g	Remaining Life Rate h	Accumulated Depreciation Amount i
---	---	-----------------------	---------------------------------	-----------------------------------	---------------------	--	--------------------------------	--

First Nuclear Unit 1

311 Structures & Improvements

311.0	Buildings and Construction	(481)	(422)	88.81%	45.0	5.5	-2.0%	2.3%	2.3%	(11)
311.1	Site Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.2	Service Water System	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.3	Station Buildings	687,579	617,222	89.78%	45.0	5.5	-2.0%	2.3%	2.3%	16,127
311.4	Oil Storage Facilities	6,398	5,735	89.78%	26.8	5.5	-2.0%	2.8%	2.3%	141
311.5	Raw and Treated Water Systems	0	0	0.00%	0.0	0.0	0.0%	1.0%	0.0%	0
311.6	Other Buildings	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.7	Fuel Unloading & Storage	482	415	86.03%	45.0	5.5	-2.0%	2.3%	2.3%	10
Total Account 311		687,548	623,040	90.78%	44.9	5.5	-2.0%	2.3%	2.3%	16,287

312 Boiler Plant Equipment

312.0	Buildings and Construction	(5,102)	(5,423)	94.60%	45.0	5.5	-14.0%	2.5%	3.5%	(200)
312.1	Steam Generating Equipment	3,798,379	3,595,882	94.60%	28.4	4.1	-14.0%	4.0%	4.7%	178,504
312.2	Steam Systems & Equipment	872,719	842,133	94.60%	26.7	5.5	-14.0%	4.3%	3.3%	20,045
312.3	Fuel Oil Equipment	1,423,400	1,347,434	94.60%	26.4	4.4	-14.0%	3.8%	4.4%	62,830
312.4	Boiler Auxiliary Systems	2,318,306	2,195,611	94.60%	16.8	4.7	-14.0%	6.8%	4.1%	80,096
312.5	Fuel Supply Systems	274,300	258,748	94.60%	17.0	5.2	-14.0%	6.7%	3.7%	10,132
312.6	Fuel Piping Systems	1,035,912	981,559	94.60%	24.4	5.5	-14.0%	4.7%	3.5%	26,867
312.7	Water Management Systems	21,147	20,078	94.60%	13.0	5.5	-14.0%	8.8%	3.3%	749
Total Account 312		8,458,835	8,064,790	94.60%	23.6	4.6	-14.0%	4.6%	4.2%	403,943

314 Turbogenerator Units

314.0	Buildings and Construction	(191,547)	(191,082)	95.89%	45.0	5.5	-4.0%	2.4%	2.3%	(4,405)
314.1	Turbine Generator Pictorial	121,782	116,400	95.89%	45.0	5.5	-4.0%	2.4%	2.3%	2,891
314.2	Turbine Generator Systems	3,261,119	2,707,442	82.80%	26.2	4.8	-4.0%	2.8%	2.7%	87,780
314.3	Condensing Systems	1,491,808	1,387,091	92.80%	26.8	5.0	-4.0%	3.8%	2.5%	36,541
314.4	Turbine Generator Auxiliaries	1,587,888	1,517,693	95.89%	24.2	5.3	-4.0%	4.5%	2.3%	26,531
314.5	Turbine Generator Cooling Systems	136,487	130,438	95.89%	44.0	4.5	-4.0%	2.8%	2.6%	2,871
Total Account 314		6,587,243	6,068,660	92.00%	31.3	4.9	-4.0%	3.0%	2.5%	163,058

316 Accessory Electric Equipment

316.0	Buildings and Construction	(46,349)	(46,520)	95.10%	45.0	5.5	-4.0%	2.4%	3.8%	(1,719)
316.1	Structural Supports	32,421	37,810	95.10%	45.0	5.5	-4.0%	2.4%	3.8%	1,232
316.2	Auxiliary Power Systems	172,378	148,787	86.10%	26.4	5.5	-4.0%	4.0%	3.8%	8,550
316.3	Conductors, Cables and Insulators	244,814	205,488	84.10%	42.3	4.3	-4.0%	7.1%	3.8%	8,303
316.4	Switching Control & Protective Equip	227,945	202,828	89.10%	26.3	4.3	-4.0%	4.0%	4.8%	11,421
316.5	Switchgear and Motor Control Cabs	208,832	228,732	95.10%	41.4	5.5	-4.0%	2.8%	3.8%	10,264
316.6	Transmission Systems	347,783	296,150	85.10%	15.0	5.3	-4.0%	7.1%	3.9%	13,582
Total Account 316		1,259,887	1,072,541	85.10%	34.9	5.2	-4.0%	4.3%	4.0%	50,603

318 Misc. Power Plant Equipment

318.1	Station Service Air Equipment	221,478	197,538	89.19%	26.2	5.4	0.0%	3.8%	2.0%	4,430
318.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 318		221,478	197,538	89.19%	26.2	5.4	0.0%	3.8%	2.0%	4,430
Total First Nuclear Unit 1		18,002,289	16,834,349	93.50%	26.5	4.8	-11.2%	4.2%	3.8%	637,301

SCHEDULE 8

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Reserve Ratio	Average Life	Average Remaining Life	Net Savings	Value Rate	Remaining Rate	Annualized Depreciation Account
Number Account Description	a	b	c	d	e	f	g	h	i

Fort Myers Unit 2

311 Structures & Improvements

311.0	Substation and Conductions	(5,887)	(1,000)	51.29%	40.0	11.5	-2.0%	2.8%	4.4%	(728)
311.1	Site Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.2	Service Water System	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.3	Station Buildings	1,478,483	757,333	51.29%	28.1	11.2	-2.0%	2.7%	4.5%	86,442
311.4	Oil Storage Facilities	196,582	100,838	51.29%	26.2	11.5	-2.0%	2.9%	4.4%	8,800
311.5	Pipe and Thruval Water Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.6	Other Buildings	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.7	Fuel Unloading & Storage	77,121	38,568	51.29%	19.0	11.5	-2.0%	5.4%	4.6%	3,303
Total Account 311		1,744,329	894,720	51.29%	26.2	11.3	-2.0%	2.8%	4.5%	76,227

312 Boiler Plant Equipment

312.1	Steam Generating Equipment	12,792,319	7,101,738	55.51%	16.2	8.4	-14.0%	7.0%	8.1%	1,164,182
312.2	Steam Systems & Equipment	1,427,278	792,301	55.51%	15.9	8.2	-14.0%	7.2%	7.1%	191,327
312.3	Condensers & Feedwater Systems	2,640,542	1,468,719	55.51%	30.0	10.1	-14.0%	3.8%	5.8%	153,151
312.4	Boiler Auxiliary Systems	8,887,279	3,823,808	55.51%	20.4	8.2	-14.0%	5.8%	6.6%	482,831
312.5	Fuel Supply Systems	400,540	222,345	55.51%	26.0	11.5	-14.0%	4.1%	5.1%	20,428
312.6	Fuel Firing Systems	1,020,088	571,200	55.51%	30.6	8.4	-14.0%	3.7%	7.0%	72,028
312.7	Waste Management Systems	52,008	28,815	55.51%	20.0	11.5	-14.0%	5.7%	5.1%	2,808
Total Account 312		26,320,833	14,001,864	55.51%	18.6	7.8	-14.0%	6.1%	7.7%	1,964,831

314 Turbogenerator Units

314.1	Turbine Generator Package	213,480	148,085	69.37%	40.0	11.5	-8.0%	2.7%	3.8%	7,471
314.2	Turbine Generator Systems	8,744,833	5,543,716	63.41%	20.7	11.1	-8.0%	5.2%	3.8%	314,814
314.3	Condensing Systems	4,192,279	2,848,419	67.93%	27.9	10.7	-8.0%	4.4%	3.7%	168,114
314.4	Turbine Generator Auxiliaries	3,168,584	2,168,167	67.93%	21.7	8.6	-8.0%	3.4%	4.1%	148,774
314.5	Turbine Drive Systems	220,742	150,005	67.93%	26.8	10.3	-8.0%	2.8%	3.9%	8,809
Total Account 314		18,698,886	11,338,422	60.76%	24.2	10.0	-8.0%	4.5%	3.8%	628,729

316 Accessory Electric Equipment

316.1	Structural Supports	16,232	9,822	60.51%	40.0	11.5	-8.0%	2.7%	4.0%	640
316.2	Auxiliary Power Systems	888,382	588,540	66.25%	21.4	11.3	-8.0%	5.0%	4.0%	28,722
316.3	Conduits, Cables and Insulators	616,800	372,118	60.33%	26.8	11.5	-8.0%	3.0%	4.0%	24,864
316.4	Switching Control & Protection Equip	372,218	223,237	60.01%	22.8	11.5	-8.0%	4.7%	4.0%	14,880
316.5	Switchgear and Motor Control Cents	628,877	381,212	60.63%	22.0	11.5	-8.0%	3.2%	4.0%	24,988
316.6	Instrumentation Systems	468,817	281,808	60.13%	17.7	10.4	-8.0%	6.0%	4.4%	20,500
Total Account 316		3,098,246	1,857,205	60.13%	24.5	11.2	-8.0%	4.3%	4.1%	124,833

318 Misc. Power Plant Equipment

318.1	Station Site-site Air Equipment	250,880	178,026	70.96%	32.0	4.3	0.0%	3.1%	6.8%	17,080
318.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 318		250,880	178,026	70.96%	32.0	4.3	0.0%	3.1%	6.8%	17,080
TOTAL Fort Myers Unit 2		48,882,153	28,180,387	60.17%	21.1	8.8	-11.4%	5.3%	5.9%	2,810,280
Total Fort Myers Station Total		80,008,334	53,468,721	66.81%	22.3	8.0	-8.7%	4.8%	5.4%	4,283,283

SCHEDULE III

Calculation of Theoretical Reserve

Column (a)	FPL's Plant Balance from Schedule IV, column (a).
Column (b)	FPL's Reserve Balance from Property Record System.
Column (c)	Average Service Life from Schedule IV, column (b).
Column (d)	Average Remaining Life from Schedule IV, Column (d).
Column (e)	Net Salvage Percentage from Net Salvage Study.
Column (f)	Future Accruals: $((1 - \text{net salvage percentage} \times \text{Plant Balance}) \times (\text{average remaining life} / \text{average service life}))$
Column (g)	Future Interim Net Salvage: $\text{Plant Balance} \times \text{Net Salvage Percentage}$.
Column (h)	Theoretical Reserve: $\text{Plant Balance} - \text{Future Accruals} - \text{Future Interim Net Salvage}$.
Column (i)	FPL's Unadjusted Reserve Balance from Column (b).

FLORIDA POWER & LIGHT COMPANY

PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/07

Account Number	Account Description	Estimated Plant Balance At 12/31/07	Estimated Reserve Balance At 12/31/07	Average Service Life	Average Remaining Life	Net Salvage	Future Accruals	Future Salvage	FY's Theoretical Reserve	FY's Actual Reserve Balance
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

Plant Types Common

311 Structures & Improvements

311.1	Site Preparation	50,253	30,070	48.0	8.5	-2.0%	10,025	(1,000)	41,233	30,070
311.2	Service Water System	2,800,536	1,753,536	30.3	8.8	-2.0%	676,816	(58,811)	2,112,331	1,753,536
311.3	Station Buildings	2,072,757	1,240,270	31.2	8.7	-2.0%	606,583	(41,408)	1,240,270	1,240,270
311.4	Oil Storage Facilities	1,187,104	710,324	25.0	8.5	-2.0%	462,377	(23,742)	746,609	710,324
311.5	Raw and Treated Water Systems	1,214,130	726,485	26.7	8.4	-2.0%	387,500	(24,383)	602,803	726,485
311.6	Other Buildings	87,579	52,404	15.0	8.1	-2.0%	48,238	(1,783)	41,082	52,404
311.7	Fuel Unloading & Storage	5,807,209	3,205,349	20.2	8.0	-2.0%	2,523,379	(112,180)	3,186,280	3,205,349
Total Account 311		13,148,508	7,600,448	23.0	8.9	-2.0%	5,173,069	(262,886)	8,228,637	7,600,448

312 Boiler Plant Equipment

312.1	Steam Generating Equipment	0	0	0.0	0.0	-14.0%	0	0	0	0
312.2	Steam Systems & Equipment	280,781	(376,446)	13.2	8.0	-14.0%	225,064	(40,708)	108,426	(376,446)
312.3	Condensates & Feedwater Systems	203,809	(148,474)	17.1	7.8	-14.0%	104,943	(26,119)	122,879	(148,474)
312.4	Boiler Auxiliary Systems	22,548	(18,794)	23.3	8.5	-14.0%	10,498	(4,777)	15,239	(18,794)
312.5	Fuel Supply Systems	0	(7,859)	22.8	2.8	-14.0%	1,482	(1,441)	10,239	(7,859)
312.6	Fuel Firing Systems	0	0	0.0	0.0	-14.0%	0	0	0	0
312.7	Water Management Systems	0	0	0.0	0.0	-14.0%	0	0	0	0
Total Account 312		504,428	(390,323)	14.9	8.5	-14.0%	341,585	(73,420)	205,653	(390,323)

314 Turbogenerator Units

314.1	Turbine Generator Funded	0	0	0.0	0.0	-8.0%	0	0	0	0
314.2	Turbine Generator Systems	0	0	0.0	0.0	-8.0%	0	0	0	0
314.3	Condensing Systems	68,516	5,295	25.9	8.5	-8.0%	27,338	(8,491)	46,639	5,295
314.4	Turbine Generator Auxiliaries	26,663	2,086	18.9	8.5	-8.0%	14,813	(2,500)	14,837	2,086
314.5	Turbine Control Systems	0	0	0.0	0.0	-8.0%	0	0	0	0
Total Account 314		95,181	7,281	23.4	8.5	-8.0%	41,958	(7,941)	61,196	7,281

315 Accessory Electric Equipment

315.1	Structural Supports	0	0	0.0	0.0	-8.0%	0	0	0	0
315.2	Auxiliary Power Systems	86,419	37,609	20.8	9.3	-8.0%	40,889	(6,100)	50,816	37,609
315.3	Conductors, Cables and Insulators	26,644	15,981	26.3	8.8	-8.0%	13,875	(2,199)	24,818	15,981
315.4	Switching Control & Protection Equip	0	0	0.0	0.0	-8.0%	0	0	0	0
315.5	Switchgear and Motor Control Cereis	282,704	114,571	18.1	8.5	-8.0%	164,715	(15,282)	113,751	114,571
315.6	Information Systems	200,712	157,140	14.8	7.4	-8.0%	101,874	(21,618)	188,957	157,140
Total Account 315		746,079	325,361	16.1	8.4	-8.0%	411,603	(44,785)	379,241	325,361

316 Misc. Power Plant Equipment

316.1	Station Service Air Equipment	607,608	561,228	19.2	8.3	0.0%	187,368	0	505,629	561,228
316.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 316		607,608	561,228	19.2	8.3	0.0%	187,368	0	505,629	561,228

Total Fort Myers Common	15,213,842	8,372,075	21.9	8.7	-2.6%	6,101,891	(208,824)	8,440,815	8,372,075
-------------------------	------------	-----------	------	-----	-------	-----------	-----------	-----------	-----------

SCHEDULE B

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Average Service Life	Average Remaining Life	Net Savings	Future Accruals	Future Net Savings	FY's Therapeutic Reserve	FY's Actual Reserve
		A	B	C	D	E	F	G	H	I

Fort Myers Unit 1

211 Structures & Improvements

211.0	Structures and Contributions	(487)	(422)	45.0	5.5	-2.0%	(91)	10	(402)	(422)
211.1	Site Preparation	0	0	0.0	0.0	-2.0%	0	0	0	0
211.2	Service Water System	0	0	0.0	0.0	-2.0%	0	0	0	0
211.3	Station Building	667,579	617,232	45.0	5.5	-2.0%	66,879	(13,732)	614,232	617,232
211.4	Oil Storage Facilities	6,206	6,735	28.8	5.5	-2.0%	913	(728)	6,823	6,735
211.5	Road and Transit Water Systems	0	0	0.0	0.0	-2.0%	0	0	0	0
211.6	Other Buildings	0	0	0.0	0.0	-2.0%	0	0	0	0
211.7	Fuel Unloading & Storage	462	415	45.0	5.5	-2.0%	58	(9)	413	415
Total Account 211		684,046	623,040	44.9	5.5	-2.0%	67,888	(13,871)	615,528	623,040

212 Boiler Plant Equipment

212.0	Structures and Contributions	(6,709)	(6,402)	45.0	5.5	-14.0%	(78)	788	(5,722)	(6,402)
212.1	Steam Generating Equipment	2,798,279	2,595,862	28.4	4.1	-14.0%	622,834	(331,779)	2,707,218	2,595,862
212.2	Steam Systems & Equipment	572,719	542,153	20.7	5.5	-14.0%	135,448	(80,139)	517,462	542,153
212.3	Condensates & Feedwater Systems	1,423,400	1,347,434	20.4	4.4	-14.0%	237,862	(788,279)	1,384,684	1,347,434
212.4	Boiler Auxiliary Systems	2,318,286	2,158,611	18.8	4.7	-14.0%	341,279	(324,719)	1,802,864	2,158,611
212.5	Fuel Supply Systems	274,200	258,746	17.0	5.2	-14.0%	61,587	(28,473)	217,258	258,746
212.6	Fuel Piping Systems	1,093,912	898,589	24.4	5.5	-14.0%	272,325	(147,820)	802,387	898,589
212.7	Waste Management Systems	21,147	20,019	13.0	5.5	-14.0%	10,235	(2,881)	13,817	20,019
Total Account 212		8,408,425	8,054,791	23.6	4.6	-14.0%	2,513,613	(1,324,209)	8,698,332	8,054,791

214 Turbogenerator Units

214.0	Structures and Contributions	(191,547)	(193,082)	45.0	5.5	-8.0%	(20,246)	19,324	(181,867)	(193,082)
214.1	Turbine Generator Funded	121,782	119,400	45.0	5.5	-8.0%	16,079	(9,743)	116,450	119,400
214.2	Turbine Generator Systems	3,291,119	3,107,442	28.2	4.6	-8.0%	418,744	(280,889)	3,082,465	3,107,442
214.3	Condensing Systems	1,481,658	1,387,081	28.5	5.0	-8.0%	277,715	(118,822)	1,350,897	1,387,081
214.4	Turbine Generator Auxiliaries	1,587,893	1,517,893	24.2	5.5	-8.0%	277,715	(122,029)	1,350,589	1,517,893
214.5	Turbine Generator Care Systems	158,487	158,428	44.0	4.5	-8.0%	16,263	(19,817)	132,201	158,428
Total Account 214		6,387,243	6,085,891	31.2	4.9	-8.0%	1,081,209	(590,367)	6,796,421	6,085,891

215 Accessory Electric Equipment

215.0	Structures and Contributions	(46,346)	(28,529)	45.0	5.5	-8.0%	(16,872)	2,716	(41,887)	(28,529)
215.1	Structural Supports	32,421	27,810	45.0	5.5	-8.0%	4,290	(7,849)	30,086	27,810
215.2	Auxiliary Power Systems	172,276	148,787	28.4	5.5	-8.0%	37,813	(10,543)	144,718	148,787
215.3	Conductors, Cables and Hardware	244,814	208,489	42.8	5.5	-8.0%	21,882	(14,889)	223,841	208,489
215.4	Switching Control & Protective Equip	227,945	202,826	28.3	4.3	-8.0%	40,827	(14,877)	211,255	202,826
215.5	Substations and Motor Control Carts	228,822	228,782	41.4	5.5	-8.0%	28,586	(18,189)	247,471	228,782
215.6	Information Systems	247,733	208,150	15.0	5.3	-8.0%	120,889	(20,869)	227,739	208,150
Total Account 215		1,398,887	1,072,940	34.9	5.2	-8.0%	280,265	(78,594)	1,054,226	1,072,940

216 Misc. Power Plant Equipment

216.1	Station Service Air Equipment	221,479	187,258	28.2	5.4	0.0%	46,447	0	178,029	187,258
216.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 216		221,479	187,258	28.2	5.4	0.0%	46,447	0	178,029	187,258
Total Fort Myers Unit 1		18,002,299	16,824,250	20.5	4.8	-11.2%	3,610,563	(1,623,210)	16,314,946	16,824,250

SCHEDULE III

FLORICA POWER & LIGHT COMPANY

PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Average Service Life	Average Remaining Life	Net Savings	Future Accruals	Future Net Savings	FW's Net Theoretical Reserve	FW's Actual Reserve
211	Structures & Improvements									

Fort Myers Unit 2

211.0	Substations and Conduits	(1,867)	(2,009)	40.0	11.5	2.0%	(1,754)	117	(4,220)	(2,009)
211.1	Site Preparation	0	0	0.0	0.0	2.0%	0	0	0	0
211.2	Service Water System	0	0	0.0	0.0	2.0%	0	0	0	0
211.3	Station Buildings	1,478,483	797,333	38.1	11.2	2.0%	448,468	(78,829)	1,499,325	797,333
211.4	Oil Storage Facilities	168,962	100,838	35.2	11.5	2.0%	61,863	(2,827)	154,881	100,838
211.5	Raw and Treated Water Systems	0	0	0.0	0.0	2.0%	0	0	0	0
211.6	Other Buildings	0	0	0.0	0.0	2.0%	0	0	0	0
211.7	Fuel Unloading & Storage	77,121	38,558	18.0	11.5	2.0%	47,882	(1,542)	30,771	38,558
Total Account 211		1,744,239	804,720	36.2	11.3	2.0%	508,189	(74,887)	1,271,027	804,720

212	Boiler Plant Equipment									
212.1	Steam Generating Equipment	12,780,319	7,101,738	16.2	6.4	-14.0%	5,731,457	(1,791,061)	8,882,877	7,101,738
212.2	Steam Systems & Equipment	1,427,278	782,201	15.8	6.2	-14.0%	642,865	(188,818)	794,432	782,201
212.3	Condensers & Feedwater Systems	2,840,342	1,401,769	30.1	10.1	-14.0%	1,073,440	(268,879)	1,896,778	1,401,769
212.4	Boiler Auxiliary Systems	6,887,879	3,823,606	20.4	9.2	-14.0%	3,548,886	(984,317)	4,303,626	3,823,606
212.5	Fuel Supply Systems	400,540	222,345	28.0	11.5	-14.0%	188,865	(58,079)	287,781	222,345
212.6	Fuel Piping Systems	1,028,088	571,280	30.8	6.4	-14.0%	219,841	(144,872)	683,219	571,280
212.7	Waste Management Systems	52,088	28,915	20.0	11.5	-14.0%	34,144	(7,282)	25,238	28,915
Total Account 212		25,238,833	14,005,803	18.0	7.6	-14.0%	11,878,038	(2,532,317)	17,204,112	14,005,804

214	Turbogenerator Units									
214.1	Turbine Generator Protected	315,480	145,085	40.0	11.5	-4.0%	68,379	(17,877)	194,308	145,085
214.2	Turbine Generator Systems	8,764,833	5,843,716	29.7	11.1	-4.0%	5,047,218	(698,587)	4,308,802	5,843,716
214.3	Condensing Systems	4,182,270	2,484,419	27.0	10.7	-4.0%	1,746,437	(238,282)	2,278,321	2,484,419
214.4	Turbine Generator Auxiliaries	3,181,564	2,101,167	31.7	8.6	-4.0%	871,408	(254,849)	2,508,342	2,101,167
214.8	Turbine Control Systems	228,742	180,036	36.8	10.3	-4.0%	63,882	(17,869)	174,739	180,036
Total Account 214		18,508,895	11,553,422	34.2	10.6	-4.0%	7,858,352	(1,324,649)	10,022,082	11,553,422

216	Accuracy Electric Equipment									
216.1	Structural Supports	16,332	9,822	40.0	11.5	-4.0%	5,040	(974)	12,166	9,822
216.2	Accuracy Power Systems	588,302	580,640	21.4	11.3	-4.0%	547,291	(58,089)	478,209	580,640
216.3	Conduits, Cables and Insulators	618,800	273,118	35.8	11.8	-4.0%	272,727	(58,889)	440,889	273,118
216.4	Switching Control & Protection Equip	572,218	228,237	22.8	11.5	-4.0%	201,194	(22,332)	193,387	228,237
216.5	Switchgears and Motor Control Cents	628,817	281,212	32.0	11.5	-4.0%	238,076	(27,789)	428,700	281,212
216.6	Isolation Systems	488,917	281,206	17.7	10.4	-4.0%	200,732	(37,269)	203,140	281,206
Total Account 216		3,088,346	1,857,205	34.5	11.2	-4.0%	1,495,850	(184,159)	1,711,111	1,857,205

218	Main Power Plant Equipment									
218.1	Station Service Air Equipment	250,860	178,026	32.0	4.3	0.0%	23,442	0	217,428	178,026
218.2	Maintenance Shop Equipment	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 218		250,860	178,026	32.0	4.3	0.0%	23,442	0	217,428	178,026
Total Fort Myers Unit 2		48,452,153	28,188,287	21.1	8.8	-11.4%	21,824,871	(5,075,808)	30,302,180	28,188,287
Total Fort Myers Station Total		80,088,334	53,485,722	22.3	8.0	-9.7%	31,387,255	(7,387,942)	68,058,951	53,485,721

SCHEDULE IV

Summary Forecast Analysis

Column (a)	FPL's Plant Balance from Schedule V, column (a).
Column (b)	Average Service Life from Schedule V, column (h).
Column (c)	Annual Accrual from Schedule V, column (i).
Column (d)	Average Remaining Life from Schedule V, column (j).
Column (e)	Projected Unrecovered Capital from Schedule V, column (k).

SCHEDULE IV

Furnish Power & Light Company
Depreciation Rates
For Fort Shafter Common
Estimated Plant Data As Of 12/31/07

At Capital Recovery Date *

2007

Subtotal	Account Number	Description	Estimated Plant Balance At 12/31/07	Average Service Life	Annual Depreciation	Average Remaining Life	Projected Unrecovered Capital
	311 104	NETAL SITE PREPARATION	50,233	48.0	1,046.06	9.5	8,943.34
	311	SITE PREPARATION	50,233	48.0	1,046.06	9.5	8,943.34
	311 201	SITE DAMAGE SYSTEM	101,281	25.3	4,000.42	8.7	34,824.55
	311 202	VAND LIGHTING SYSTEM	68,375	23.1	2,963.17	5.5	21,300.54
	311 203	ROADWAYS	220,338	33.7	6,541.40	8.0	52,460.52
	311 204	SITE FIRE PROTECTION	198,680	33.5	5,924.45	8.6	50,778.42
	311 205	VAND BARREMENTS	184,697	25.1	7,362.46	8.2	60,930.52
	311 206	SITE DEWATER TREATMENT SYSTEM	11,130	42.3	262.82	2.8	744.75
	311 207	FENCES AND SPECIAL ENCLOSURES	342,703	21.6	11,221.33	8.0	80,342.18
	311 208	WATERPROOF BARREMENT (NOT COOLING)	1,278,038	33.8	37,620.20	9.5	208,291.73
	311 210	PONDING (NOT COOLING)	804,286	30.8	18,589.02	9.1	178,200.18
	311 2	SITE FACILITIES	2,330,538	30.3	96,585.37	8.8	847,806.28
	311 302	BOAT HOUSE	25,554	27.0	948.45	9.5	8,091.22
	311 303	CHEMICAL STORAGE BUILDING	68,802	48.4	1,400.78	8.4	12,174.25
	311 305	ADMINISTRATION BUILDING	572,846	17.0	33,663.83	9.5	218,998.10
	311 306	CHLORINE STORAGE BUILDING	13,373	47.4	281.67	7.9	2,240.13
	311 312	HYDROGEN STORAGE BUILDING #1	4,100	48.0	83.67	9.5	794.80
	311 313	HYDROGEN STORAGE BUILDING #2	8,138	38.0	240.22	9.5	2,282.02
	311 315	PAINT AND OIL STORAGE BUILDING	11,070	42.1	264.81	8.4	1,794.80
	311 318	REBELTS LAB	78,130	28.7	2,828.44	8.4	21,933.28
	311 319	STONES BUILDING	143,722	20.9	6,881.48	8.5	44,681.20
	311 322	LAND C SHOP	78,086	20.7	3,773.66	8.8	33,122.84
	311 325	EMERGENCY GENERATOR BUILDING	5,820	19.0	306.32	9.5	2,910.00
	311 327	SERVICE BUILDING	478,119	28.8	16,627.80	7.4	122,671.58
	311 328	WAREHOUSE #1	3,075	20.0	152.50	9.5	873.75
	311 331	POWDER BUNKER	50,478	28.9	1,874.59	9.4	17,087.49
	311 333	SERVICE BLDG	104,805	16.0	6,550.29	9.5	62,228.56
	311 340	CONTROL ROOM BUILDING	128,042	21.2	6,055.42	7.4	44,128.72
	311 350	MISCELLANEOUS BUILDINGS	228,671	18.1	12,671.84	9.5	120,382.48
	311 355	FUEL OIL TERMINAL CONTROL BUILDING	74,805	20.8	3,599.75	9.2	33,171.01
	311 3	STATION BUILDINGS	2,072,757	21.2	97,888.08	8.7	802,153.87
	311 404	CONDENSER COOLING WATER CANAL SYSTEM	1,100,134	25.0	48,482.31	9.5	441,130.87
	311 408	POND/LAKE/RESERVOIR CANAL (COOLING)	11,163	20.1	554.80	9.5	5,270.80
	311 413	OPENWATER COOLING WATER SYSTEM	15,818	29.8	586.20	9.0	1,994.71
	311 4	COOLING SYSTEMS	1,187,105	25.0	49,423.31	9.5	448,400.38
	311 501	RAW WATER SUPPLY SYSTEM	144,518	18.0	8,028.03	7.5	60,233.62
	311 502	WATER TREATMENT SYSTEM	21,412	30.0	713.72	1.5	1,070.60
	311 504	WASTE WATER TREATMENT SYSTEM	880,608	27.2	32,786.62	8.7	284,253.72
	311 505	DOMESTIC WATER SYSTEM (PORTABLE)	157,582	40.7	3,874.33	9.4	38,605.35
	311 5	RAW AND TREATED WATER SYSTEMS	1,214,131	28.7	45,413.71	8.4	282,228.80
	311 601	ACCESS CONTROL SYSTEM	87,579	15.0	5,829.37	8.1	47,298.87
	311 6	SECURITY SYSTEMS	87,579	15.0	5,829.37	8.1	47,298.87

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Fort Myers Common
Estimated Plant Data As Of 12/31/87

Est. C. Total Recovery Data *

2007

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g
Subtotal						
311 701	FUEL OIL STORAGE SYSTEM	2,190,225	15.3	142,690.37	9.3	1,331,534.13
311 702	LIGHTDIESEL OIL STORAGE SYSTEM	15,026	48.8	308.01	9.3	2,869.62
311 703	FUEL OIL/DAS TRANSFER SYSTEM	3,109,322	28.0	118,898.84	8.8	1,033,878.44
311 708	HEAVY FUEL OIL/DAS UNLOADING STATION	282,524	20.8	14,252.75	8.2	131,298.21
Subtotal						
311 7	FUEL UNLOADING AND STORAGE FACILITIES	5,607,511	20.2	278,848.07	9.0	2,489,521.40
311	STRUCTURES AND IMPROVEMENTS	13,148,874	23.0	571,162.88	8.9	5,087,503.75
Subtotal						
312 254	AUXILIARY BOILER SYSTEM	221,595	13.3	16,671.91	8.8	148,705.35
312 255	AUXILIARY BOILER FUEL SYSTEM	68,188	13.0	5,222.00	9.5	90,598.00
Subtotal						
312 2	STEAM SYSTEMS AND EQUIPMENT	290,781	13.2	21,583.91	9.0	187,264.35
312 254	MAIN FEEDWATER PUMP SYSTEM	200,809	17.1	11,767.27	7.8	82,348.03
Subtotal						
312 3	CONDENSATE AND FEEDWATER SYSTEMS	200,809	17.1	11,767.27	7.8	82,348.03
312 431	LIME SLURRY SYSTEM	14,291	19.0	752.16	9.5	7,141.50
312 438	DEMINERALIZED WATER SYSTEM	8,257	28.0	217.29	9.5	2,094.25
Subtotal						
312 4	BOILER AUXILIARY SYSTEMS	22,548	23.3	968.45	9.5	8,208.75
312 521	HEAVY OIL SUPPLY SYSTEM	10,290	22.8	452.16	2.9	1,298.77
Subtotal						
312 5	FUEL SUPPLY SYSTEMS	10,290	22.8	452.16	2.9	1,298.77
312	BOILER PLANT EQUIPMENT	504,428	14.9	34,182.79	8.8	200,118.80
Subtotal						
314 365	CHLORINATION SYSTEM	7,098	33.0	243.31	9.9	2,311.45
314 372	CONDENSER AIR REMOVAL SYSTEM	8,234	17.0	507.68	9.5	2,824.88
314 374	CONDENSATE PUMP SYSTEM	19,903	28.0	523.77	9.5	4,878.75
314 377	PRIMING & SCAVENGING SYSTEM	36,321	23.1	1,573.52	9.5	14,048.49
Subtotal						
314 3	CONDENSING SYSTEMS	68,514	25.9	2,848.49	9.5	25,160.57
314 468	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	8,638	19.0	454.63	9.5	4,318.00
314 467	EXCITER	10,000	12.0	833.56	9.5	5,277.77
314 469	GENERATOR COOLING AND FILLING SYSTEM	8,357	20.0	417.85	9.5	3,999.58
Subtotal						
314 4	TURBINE GENERATOR AUXILIARIES	26,995	19.9	1,428.04	9.5	13,596.35
314	TURBOGENERATOR UNITS	95,509	23.4	4,076.52	9.5	28,728.82
Subtotal						
315 282	EMERGENCY BLACK START/ DIESEL ENGINE	47,164	15.1	3,125.72	9.3	28,593.43
315 284	EMERGENCY DIESEL START/ GENERATOR	31,517	38.0	830.98	9.5	7,894.25
315 285	EMERGENCY DIESEL FUEL SYSTEM	2,265	34.2	66.30	5.7	315.45
315 290	EMERGENCY DIESEL COOLING SYSTEM	2,682	38.0	70.58	9.5	670.50
315 288	STARTUP TRANSFORMER	2,731	48.0	55.73	9.5	529.48

SC-EDOLE IV

Florida Power & Light Company
Depreciation Rates
For First Meters Common
Estimated Plant Data As Of 12/31/97

E&M Capital Recovery Data *

2007

Account Number	Description	Estimated		Average Service Life	Annual		Average		Projected Unrecovered Capital	
		Plant to Service Balance At 12/31/97	#		Accrual	#	Remaining Life	#		
Subtotal										
201.2	ADDITIONAL POWER SYSTEMS	88,479	20.8		4,148.31		9.3		28,423.11	
201.201	STATION (GROUNDING) SYSTEM	9,328	44.4		207.25		9.5		1,988.82	
201.202	CONDUIT AND RACEWAY SYSTEM	22,426	23.1		1,188.28		9.5		11,287.72	
Subtotal										
201.3	CONDUCTORS, CONDUITS AND INSULATIONS	28,544	28.3		1,282.43		9.5		13,237.33	
Subtotal										
201.502	480 VOLT POWER DISTRIBUTION SYSTEM	282,722	16.1		16,282.86		9.5		155,254.24	
Subtotal										
201.5	SWITCHGEAR AND MOTOR CONTROL CENTERS	282,722	16.1		16,282.86		9.5		155,254.24	
Subtotal										
201.801	LAND CONDUIT AND WETTING SYSTEM	82,377	20.0		4,888.25		2.5		11,227.08	
201.802	COMPUTER SYSTEMS	8,110	20.0		488.25		4.5		1,248.75	
201.803	ARCHAEOLOGICAL ACQUISITION SYSTEM	207,824	13.5		18,142.79		9.7		88,776.88	
Subtotal										
201.8	INFORMATION SYSTEMS	288,215	14.8		24,287.13		7.4		178,487.88	
Subtotal										
201	ACCESSORY ELECTRIC EQUIPMENT	146,877	16.2		8,182.33		8.4		288,482.48	
Subtotal										
201.102	DRY LEAK SYSTEM	180	20.8		4.24		9.5		41.18	
201.103	STATIONHOUSE AND SYSTEM	157,283	20.0		4,104.32		9.5		28,273.23	
201.104	WETTING AIR SYSTEM	8,108	20.0		488.40		9.5		4,289.20	
201.105	INSULATION/CONTROL COMMUNICATION SYSTEM	288,887	15.5		16,828.85		4.3		28,873.58	
201.107	TRANSMISSION EQUIPMENT	726	11.5		63.77		9.5		424.80	
201.108	LABORATORY AND TEST EQUIPMENT	51,388	20.8		1,882.29		9.4		46,823.12	
201.110	TOOL SHOP AND SERVICE EQUIPMENT	26,870	19.3		1,882.75		7.2		13,824.20	
201.102	STONES EQUIPMENT	144,722	16.5		8,287.88		4.1		28,874.48	
201.105	VACUUM CLEANING EQUIPMENT	8,248	22.2		451.58		8.8		2,347.81	
Subtotal										
201.1	STATION SERVICE EQUIPMENT	687,888	18.2		28,276.85		6.3		162,578.70	
Subtotal										
201	MISCELLANEOUS POWER PLANT EQUIPMENT	687,888	18.2		28,276.85		6.3		162,578.70	

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 1
Estimated Plant Data As Of 12/31/87

Est. Capital Recovery Data *

2003

Account Number	Description	Estimated Plant In Service At 12/31/87	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e
211 0	SETTLEMENTS AND CONTRIBUTIONS	(481)	45.0	(10.620)	5.5	(28.79)
211 209	TURBINE GENERATOR BUILDING	607,579	45.0	15,280.05	5.5	84,040.24
211 2	STATION BUILDINGS	607,579	45.0	15,280.05	5.5	84,040.24
211 413	OPERATING COOLING WATER SYSTEM	6,388	26.9	164.36	5.5	903.95
211 4	COOLING SYSTEMS	6,388	26.9	164.36	5.5	903.95
211 702	LIGHTHOUSE ON STORAGE SYSTEM	462	45.0	10.27	5.5	56.47
211 7	PIPE UNLOADING AND STORAGE FACILITIES	462	45.0	10.27	5.5	56.47
211	STRUCTURES AND IMPROVEMENTS	603,248	44.9	15,443.89	5.5	84,941.98
212 0	SETTLEMENTS AND CONTRIBUTIONS	(5,709)	45.0	(128.64)	5.5	(887.64)
212 121	BOILER STRUCTURE	1,308,235	20.2	44,829.89	4.1	185,580.94
212 122	BOILER PRESSURE PLANTS	2,440,144	27.4	89,038.73	4.1	382,277.85
212 1	STEAM GENERATING EQUIPMENT	3,748,379	28.4	133,828.61	4.1	547,858.89
212 251	MAIN STEAM PIPING	138,608	27.3	5,079.08	5.5	27,782.71
212 252	EXTRACTION STEAM SYSTEM	84,825	44.6	1,903.90	5.2	9,875.94
212 253	AUXILIARY/GENERATOR STEAM SYSTEM	80,895	13.0	6,235.77	5.5	34,241.73
212 256	STEAM GENERATOR BLOWDOWN TREATMENT SYS	10,578	25.0	423.12	5.5	2,327.16
212 262	REHEAT STEAM SYSTEM	257,673	32.8	7,847.03	5.5	42,888.43
212 2	STEAM SYSTEMS AND EQUIPMENT	572,719	28.7	21,478.90	5.5	117,193.87
212 31	CONDENSATE SYSTEM	243,009	20.4	7,699.26	5.5	43,707.09
212 352	MAIN FEEDWATER SYSTEM	97,244	44.9	2,164.05	5.4	11,704.26
212 353	MAIN FEEDWATER SYSTEM	693,841	25.8	26,853.13	4.3	116,333.33
212 354	MAIN FEEDWATER PUMP SYSTEM	279,514	42.6	6,590.53	5.1	20,550.81
212 356	HEATER VENTS AND DRAINS SYSTEM	79,765	40.3	1,907.00	4.2	8,899.26
212 358	CHEMICAL FEED SYSTEM	16,544	17.2	874.62	5.1	4,593.17
212 360	CONDENSATE TRAP/FEED SYSTEM	16,483	43.5	376.11	4.0	1,516.12
212 3	CONDENSATE AND FEEDWATER SYSTEMS	1,423,400	20.4	46,833.00	4.4	208,837.14
212 422	BOILER DUCTS	560,323	19.4	25,942.69	5.2	154,300.81
212 423	AIR HEATER	429,039	13.9	30,885.85	2.8	86,957.49
212 424	FORCED DRAFT FAN	101,551	42.6	2,304.79	5.1	7,252.51
212 425	INDUCED DRAFT FAN	123,750	42.6	2,901.55	5.1	9,139.44
212 427	ROOT BLOWER SYSTEM	88,287	44.4	1,989.83	4.9	9,898.58
212 428	CHEMICAL WASH SYSTEM	29,126	44.9	648.20	5.4	3,527.89
212 429	BOILER CONTROL SYSTEM	214,470	16.2	13,252.42	4.8	64,189.59
212 431	LIME SLURRY SYSTEM	41,603	44.5	925.32	5.4	5,028.26
212 432	BOOT/DUST COLLECTOR SYSTEM	8,621	11.0	783.75	5.5	4,310.50
212 434	STACK	624,392	11.9	52,201.85	5.5	287,690.69
212 447	COMPONENT/ADDED COOLING WATER SYSTEM	77,274	22.0	2,411.42	5.5	12,169.05

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Fuel Types Unit 1
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Data *

2003

Account Number	Description	Estimated Plant In Service At 12/31/97	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 4	BOILER AUXILIARY SYSTEMS	2,319,206	16.8	136,437.75	4.7	646,379.20
312 521	HEAVY OIL SUPPLY SYSTEM	272,677	17.0	16,083.42	5.2	83,915.26
312 523	DIESEL (LIGHT) OIL SUPPLY SYSTEM	1,713	44.9	38.13	5.4	208.86
312 5	FUEL SUPPLY SYSTEMS	274,350	17.0	16,101.55	5.2	64,122.24
312 525	BURNER MANAGEMENT SYSTEM	1,946	40.0	48.60	5.5	207.56
312 527	HEAVY OIL FIRING SYSTEM	1,003,888	24.4	43,245.78	5.5	227,812.42
312 6	FUEL FIRING SYSTEMS	1,005,912	24.4	43,294.41	5.5	228,000.00
312 743	AIR QUALITY CONTROL SYSTEM	71,147	13.0	1,828.89	5.5	8,946.81
312 7	WASTE MANAGEMENT SYSTEMS	21,147	13.0	1,828.89	5.5	8,946.81
312	BOILER PLANT EQUIPMENT	9,409,035	23.6	407,582.67	4.6	1,947,720.71
314 0	SETTLEMENTS AND CONTRIBUTIONS	(181,547)	45.0	(4,206.80)	5.5	(23,411.20)
314 171	TURBINE GENERATOR CONCRETE PERESTAL	121,782	45.0	2,708.27	5.5	14,084.47
314 1	TURBINE GENERATOR PERESTAL	121,782	45.0	2,708.27	5.5	14,084.47
314 271	STEAM TURBINE GENERATOR	2,586,882	26.7	79,871.25	4.4	214,086.71
314 272	GENERATOR	654,237	45.0	14,528.61	5.5	78,082.31
314 2	TURBINE GENERATOR SYSTEMS	3,261,119	26.2	86,209.86	4.6	294,059.82
314 265	CHLORINATION SYSTEM	26,040	40.5	642.21	1.0	672.10
314 266	INTAKE STRUCTURE	198,204	26.4	4,285.54	5.1	21,875.51
314 267	CONDENSER COOLING WATER DISCH. STRUCTURE	32,013	14.9	668.42	5.4	3,602.42
314 268	COOLING WATER TUNNEL/CONDUIT SYSTEM	88,168	44.9	1,982.08	5.4	10,888.04
314 269	INTAKE SCREENING SYSTEM	129,311	15.2	8,234.61	5.5	45,716.42
314 270	SCREEN WASH SYSTEM	19,154	40.0	478.86	0.5	235.42
314 271	CONDENSER	636,174	25.3	25,180.09	5.5	137,617.70
314 272	CONDENSER AIR REMOVAL SYSTEM	21,729	20.7	1,047.85	5.5	5,743.28
314 274	CONDENSATE PUMP SYSTEM	78,050	44.3	1,761.42	4.8	8,518.82
314 275	CONDENSER COOLING WATER PUMP SYSTEM	251,546	42.1	5,879.06	2.6	15,375.76
314 277	PRIMING & SCVENING SYSTEM	28,222	15.6	1,102.67	4.2	4,877.50
314 3	CONDENSING SYSTEMS	1,461,656	28.5	51,312.90	5.0	254,306.07
314 461	TURBINE CONTROL SYSTEM	126,594	26.8	7,298.27	3.1	10,026.13
314 462	TURBINE STEAM PIPING AND VALVE SYSTEM	201,133	44.8	8,791.26	5.4	26,420.01
314 463	TURBINE OILMAN SEAL SYSTEM	72,332	44.9	1,809.86	5.4	8,750.26
314 464	TURBINE DRAIN SYSTEM	11,317	11.0	1,028.82	5.5	5,668.50
314 465	TURBINE GEAR ASSEMBLY	16,261	42.0	387.47	2.5	990.27
314 466	TURBINE GENERATOR SPECIAL TOOLS & EQUIPMENT	43,572	16.6	2,827.43	5.5	14,450.80
314 467	EXCITER	78,277	26.5	2,173.76	5.5	11,887.44
314 468	GENERATOR SEAL OIL SYSTEM	31,562	44.9	702.39	5.4	3,817.87

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Fuel Types Unit 1
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Data *

2003

Account Number	Description	Estimated Plant in Service		Average Service Life		Annual Accrual		Average Remaining Life		Projected Unrecovered Capital	
		\$	\$	Yrs	Yrs	\$	\$	Yrs	Yrs	\$	\$
214 488	GENERATOR COOLING AND PUMP SYSTEM	215,785		44.4		4,861.29		4.9		23,792.09	
214 472	TURBINE LUBE OIL STORAGE & TRANSPORT	232,240		15.2		15,248.86		5.5		82,688.75	
214 473	TURBINE LUBE OIL SYSTEM	205,071		22.4		11,813.15		5.4		83,753.34	
214 475	TURBINE GENERATOR SUPERVISORY SYSTEM	182,754		12.7		18,218.98		5.5		82,797.75	
214 4	TURBINE GENERATOR AUXILIARIES	1,587,886		24.2		66,632.34		5.3		347,053.50	
214 801	TURBINE CRANE STRUCTURE	108,306		44.8		2,420.87		5.1		12,347.10	
214 802	TURBINE CRANE TROLLEY	15,699		40.5		387.48		1.0		293.98	
214 803	TURBINE CRANE MAIN HOIST	5,418		45.0		120.47		5.5		682.27	
214 804	TURBINE CRANE AUXILIARY HOIST	6,884		42.7		163.38		3.2		533.36	
214 8	TURBINE QUANTITY CRANE SYSTEMS	138,487		44.0		3,102.14		4.5		13,833.83	
214	TURBOGENERATOR UNITS	8,367,343		31.3		263,797.18		4.9		1,000,825.39	
215 0	SETTLEMENTS AND CONTRIBUTIONS	(45,346)		45.0		(1,006.42)		5.5		(8,528.82)	
215 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	32,421		45.0		720.47		5.5		3,882.57	
215 1	STRUCTURAL SUPPORTS	32,421		45.0		720.47		5.5		3,882.57	
215 281	125 VOLT DC DISTRIBUTION SYSTEM	15,682		44.9		348.13		5.4		1,507.34	
215 287	AUXILIATION SERVICE TRANSFORMER	58,305		44.9		1,298.24		5.5		2,674.82	
215 288	STARTUP TRANSFORMER	18,548		44.6		426.37		5.1		1,314.04	
215 289	VITAL AC DISTRIBUTION SYSTEM	27,288		18.0		1,426.28		5.5		7,889.45	
215 291	STATION BATTERY SYSTEM	88,452		18.9		3,201.01		5.5		17,685.67	
215 2	AUXILIARY POWER SYSTEMS	172,276		28.4		6,521.95		5.5		34,873.12	
215 281	STATION GROUNDING SYSTEM	17,008		45.0		377.81		5.5		2,078.51	
215 282	CONDUIT AND RACEWAY SYSTEM	208,050		18.0		4,578.44		5.5		25,181.44	
215 283	GENERATOR BUS	21,778		29.2		746.04		5.5		4,103.24	
215 3	CONDUCTIONS, CONDUITS AND REGULATIONS	244,814		42.8		5,702.38		5.5		31,363.18	
215 481	CONTROL BOARDS	88,765		40.0		2,168.13		0.5		1,084.56	
215 482	GENERATOR VOLTAGE REGULATION SYSTEM	191,180		22.0		8,871.82		5.5		37,795.02	
215 4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	237,245		28.3		8,040.95		4.3		38,878.56	
215 581	120000 POWER DISTRIBUTION SYSTEM	3,322		44.9		72.82		5.4		482.07	
215 582	480 VOLT POWER DISTRIBUTION SYSTEM	51,232		30.9		1,656.06		5.4		8,011.84	
215 584	2 48V POWER DISTRIBUTION SYSTEM	214,278		45.0		4,783.96		5.5		26,311.76	
215 5	SWITCHGEARS AND MOTOR CONTROL CENTERS	268,832		41.4		6,513.34		5.5		34,725.67	
215 681	LOAD CONTROL AND METERING SYSTEM	2,819		27.0		87.00		5.5		533.50	
215 683	ANNUNCIATION/ALARM ACQUISITION SYSTEM	185,807		14.2		13,048.26		5.5		71,988.53	
215 684	GENERATOR PROTECTION SYSTEM	158,427		16.1		9,925.75		5.1		50,782.16	
215 8	REPAIR/MAINTENANCE SYSTEMS	347,753		15.0		23,111.11		5.3		123,301.58	

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 1
Estimated Plant Data As Of 12/31/87

Est. Capital Recovery Data *

2003

Account Number	Description	Estimated		Average		Projected	
		Plant In Service Balance At 12/31/87	Average Service Life	Annual Actual	Average Remaining Life	Unrecovered Capital	
315	ACCESSORY ELECTRIC EQUIPMENT	1,288,887	24.9	50,805.28	5.2	283,317.88	
316 1B3	STATION SERVICE AIR SYSTEM	30,517	44.7	682.84	5.2	3,582.75	
316 1B4	RESTRICTION AIR SYSTEM	198,899	24.6	7,757.08	5.4	42,214.84	
316 1	STATION SERVICE EQUIPMENT	221,416	26.2	8,440.20	5.4	45,827.68	
316	MISCELLANEOUS POWER PLANT EQUIPMENT	221,416	26.2	8,440.20	5.4	45,827.68	

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Fuel Motors Unit 2
Estimated Plant Data As Of 12/31/97

E.C. Capital Recovery Data *

2000

Account Number	Description	Estimated Plant in Service At 12/31/97	Average Service Life	Annual Depreciation	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g
211 0	SETTLEMENTS AND CONTRIBUTIONS	(5,867)	40.0	(146,667)	11.5	(1,668,776)
211 205	EMERGENCY GENERATOR BUILDING	12,052	40.0	301.31	11.5	3,664.95
211 229	TURBINE GENERATOR BUILDING	1,357,457	28.2	55,473.44	11.5	407,944.26
211 240	CONTROL ROOM BUILDING	33,555	20.4	1,632.07	11.8	2,146.34
211 248	BOILER BUILDING	72,419	40.0	1,835.48	11.5	21,107.98
211 3	STATION BUILDINGS	1,478,483	28.1	52,772.30	11.2	424,882.64
211 413	OPENING/FASE COOLING WATER SYSTEM	198,582	25.2	5,586.69	11.5	64,246.77
211 4	COOLING SYSTEMS	198,582	25.2	5,586.69	11.5	64,246.77
211 702	FUEL OIL/GAS TRANSPORTER SYSTEM	22,136	18.0	1,217.68	11.5	14,003.27
211 708	HEAVY FUEL OIL/GAS UNLOADING STATION	53,885	18.0	2,941.32	11.5	32,675.13
211 7	FUEL UNLOADING AND STORAGE FACILITIES	77,121	18.0	4,059.00	11.5	46,678.50
211	STRUCTURES AND IMPROVEMENTS	1,744,229	26.1	66,357.99	11.3	545,588.91
212 121	BOILER STRUCTURE	5,902,086	13.4	448,242.76	8.4	3,754,981.41
212 122	BOILER PRESSURE PARTS	6,801,263	18.8	342,872.91	3.7	1,278,182.38
212 1	STEAM DECONTAMINATING EQUIPMENT	12,783,319	16.2	790,115.67	6.4	5,023,053.79
212 251	MAIN STEAM PIPING	209,003	21.3	9,813.57	11.1	10,482.18
212 252	EXTRACTION STEAM SYSTEM	96,324	40.0	2,408.11	11.5	27,593.15
212 253	AUXILIARY SUPERHEATED STEAM SYSTEM	171,881	21.2	8,116.21	11.5	83,526.34
212 254	AUXILIARY BOILER FUEL SYSTEM	6,872	17.0	404.28	11.5	4,648.28
212 257	STEAM GENERATORS BLOWDOWN COOLING SYS.	3,509	40.0	87.73	11.5	1,002.64
212 258	FIRE HYDRANT/STEAM TURBINE SYSTEMS	598,246	13.0	45,085.85	11.5	520,152.25
212 262	REHEAT STEAM SYSTEM	340,472	14.8	23,026.35	2.9	87,248.58
212 2	STEAM SYSTEMS AND EQUIPMENT	1,427,278	15.9	89,862.11	8.2	734,586.69
212 261	CONDENSATE SYSTEM	529,296	21.8	16,878.13	11.4	188,629.87
212 262	CONDENSATE RECOVERY SYSTEM	66,590	40.0	1,664.76	11.5	19,144.63
212 263	MAIN FEEDWATER SYSTEM	642,606	29.0	28,472.56	10.9	209,556.21
212 264	MAIN FEEDWATER PUMP SYSTEM	821,239	28.4	21,581.83	8.8	271,462.08
212 265	HEATER VENTS AND DRAIN SYSTEM	257,812	26.8	9,894.20	10.2	71,659.01
212 266	CHEMICAL FEED SYSTEM	48,625	40.0	1,215.63	11.5	13,878.09
212 268	CONDENSATE TRANSPORT SYSTEM	64,483	40.0	1,611.32	11.5	18,529.85
212 3	CONDENSATE AND FEEDWATER SYSTEMS	2,640,542	20.0	88,039.93	10.1	883,206.42
212 421	ASPHALT/ROSEAL AIR SYSTEM	143,558	23.8	6,040.93	8.4	50,816.63
212 422	BOILER DUCTS	1,908,313	20.9	98,527.34	11.2	965,177.08
212 423	AIR HEATER	985,162	14.4	68,315.96	7.2	491,478.63
212 424	FORCED DRAFT FAN	782,881	23.2	33,734.10	11.4	285,544.58
212 427	SOOT BLOWER SYSTEM	208,402	19.6	18,784.62	1.2	23,202.72
212 428	CHEMICAL WASH SYSTEM	202,081	28.2	7,715.78	5.0	28,459.88

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For First Meters Unit 2
Estimated First Data As Of 12/31/97

Est. Capital Recovery Data *

2000

Account Number	Description	Estimate 1 Part to Service Balance At 12/31/97 a	Average Service Life b	Annual Accrual c	Average Remaining Life d	Projected Unrecovered Capital e
312 429	BOILER CONTROL SYSTEM	820,279	23.4	35,298.57	10.8	304,000.07
312 431	LIME SLURRY SYSTEM	71,079	20.0	3,283.44	1.5	2,881.15
312 432	BOOT/ROUST COLLECTOR SYSTEM	820,329	24.0	34,605.85	11.5	348,043.20
312 434	STACK	832,491	18.8	48,322.53	9.0	442,287.90
312 447	COMPONENT/CLOSED COOLING WATER SYSTEM	320,873	22.1	7,180.26	11.2	80,510.30
Subtotal	BOILER AUXILIARY SYSTEMS	6,887,878	20.4	337,870.58	8.2	3,113,875.15
312 521	HEAVY OIL SUPPLY SYSTEM	388,848	28.0	14,272.19	11.5	164,128.81
312 523	DIESEL (LIGHT) OIL SUPPLY SYSTEM	1,582	40.0	39.81	11.5	487.70
Subtotal	FUEL SUPPLY SYSTEMS	400,540	28.0	14,312.00	11.5	164,587.51
312 5	FUEL SUPPLY SYSTEMS	400,540	28.0	14,312.00	11.5	164,587.51
312 521	HEAVY OIL FIRING SYSTEM	1,029,049	20.6	50,079.10	8.4	204,429.02
312 523	LIGHT OIL FIRING SYSTEM	28	20.8	0.88	11.4	11.21
Subtotal	FUEL FIRING SYSTEMS	1,029,088	20.6	50,080.08	8.4	204,440.23
312 6	FUEL FIRING SYSTEMS	1,029,088	20.6	50,080.08	8.4	204,440.23
312 743	AIR QUALITY CONTROL SYSTEM	92,088	20.0	2,604.40	11.5	28,895.88
Subtotal	WASTE MANAGEMENT SYSTEMS	92,088	20.0	2,604.40	11.5	28,895.88
312 7	WASTE MANAGEMENT SYSTEMS	92,088	20.0	2,604.40	11.5	28,895.88
312	BOILER PLANT EQUIPMENT	25,230,823	16.6	1,506,884.77	7.6	10,251,903.76
Subtotal	TURBINE GENERATION CONCRETE FOOTING	213,460	40.0	5,336.50	11.5	61,208.75
314 171	TURBINE GENERATION CONCRETE FOOTING	213,460	40.0	5,336.50	11.5	61,208.75
314 1	TURBINE GENERATION FOOTING	213,460	40.0	5,336.50	11.5	61,208.75
314 271	STEAM TURBINE	6,583,949	19.6	338,731.14	11.1	3,724,238.05
314 272	GENERATOR	2,180,884	25.2	86,284.79	11.5	881,884.88
Subtotal	TURBINE GENERATION SYSTEMS	8,764,833	20.7	425,016.93	11.1	4,706,023.93
314 2	TURBINE GENERATION SYSTEMS	8,764,833	20.7	425,016.93	11.1	4,706,023.93
314 305	CHLORINATION SYSTEM	21,689	40.0	542.23	11.5	6,235.88
314 306	INTAKE STRUCTURE	202,884	20.2	10,025.25	4.3	55,528.45
314 307	CONDENSER COOLING WATER DISCH. STRUCTURE	62,765	40.0	1,568.88	11.5	18,033.88
314 308	COOLING WATER TUNNEL/CONDENSATE SYSTEM	208,137	33.1	6,168.71	11.5	105,440.13
314 309	INTAKE SCREENS SYSTEM	60,451	20.6	2,988.67	11.2	25,505.30
314 370	SCREEN WASH SYSTEM	28,458	40.0	712.21	11.5	8,190.30
314 371	CONDENSER	2,178,139	27.3	79,681.21	11.2	884,607.86
314 372	CONDENSER AIR REMOVAL SYSTEM	27,219	40.0	680.48	11.5	7,825.47
314 373	CONDENSER/HEAT EXCH. TUBE CLEANING SYS.	503,294	22.0	22,683.37	11.5	285,473.69
314 374	CONDENSATE PUMP SYSTEM	148,032	19.5	7,478.83	11.5	88,027.48
314 375	CONDENSER COOLING WATER PUMP SYSTEM	323,824	40.0	8,040.63	11.5	95,916.80
314 377	FEEDING & SCAVENGING SYSTEM	48,564	34.2	1,381.88	11.5	15,316.54
Subtotal	CONDENSING SYSTEMS	4,182,276	27.9	150,511.45	10.7	1,814,036.08
314 3	CONDENSING SYSTEMS	4,182,276	27.9	150,511.45	10.7	1,814,036.08
314 461	TURBINE CONTROL SYSTEM	625,027	27.8	16,526.56	10.8	174,706.74
314 462	TURBINE STEAM FIRING AND VALVE SYSTEM	1,475,087	26.2	40,707.18	7.7	314,942.75
314 463	TURBINE GLAND SEAL SYSTEM	74,303	24.9	2,129.83	6.4	13,688.84
314 464	TURBINE DRAIN SYSTEM	81,848	28.4	2,173.25	5.8	12,134.12
314 465	TURBINE GEAR ASSEMBLY	18,588	26.4	610.91	7.9	4,028.35
314 466	TURBINE GENERATION SPECIAL TOOLS & EQUIPMENT	18,315	40.0	457.88	11.5	5,350.56

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For First Depreciation Unit 2
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Data *

2008

Account Number	Description	Estimated Plant In Service At 12/31/97	Average Service Life	Annual Depreciation	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g
314.407	EXCITER	122,611	40.0	3,065.30	11.5	26,250.70
314.408	GENERATOR SEAL OIL SYSTEM	44,086	28.4	1,548.09	9.9	11,264.67
314.409	GENERATOR COOLING AND PURGE SYSTEM	127,136	26.8	3,277.72	10.2	33,774.06
314.470	GENERATOR LIQUID COOLING SYSTEM	27,564	31.8	866.82	3.2	2,890.21
314.472	TURBINE LUBE OIL STORAGE & TRANSFER	181,696	18.4	10,125.02	10.5	105,675.77
314.473	TURBINE LUBE OIL SYSTEM	216,082	23.8	9,088.07	7.1	64,296.87
314.476	TURBINE GENERATOR SUPERVISORY SYSTEM	188,137	18.3	10,323.29	8.2	84,708.35
314.4	TURBINE GENERATOR AUXILIARIES	3,181,554	31.7	100,308.72	8.6	862,918.79
314.801	TURBINE CRANE STRUCTURE	173,482	40.0	4,327.07	11.5	48,676.07
314.802	TURBINE CRANE TROLLEY	28,535	28.5	796.70	10.0	7,694.05
314.803	TURBINE CRANE MAIN HOIST	10,110	20.0	327.01	1.5	505.50
314.804	TURBINE CRANE AUXILIARY HOIST	7,615	20.0	203.04	1.5	380.75
314.8	TURBINE CRANE SYSTEMS	220,742	28.8	5,694.62	10.3	58,446.37
314	TURBOGENERATOR UNITS	16,556,865	24.2	684,028.22	10.7	7,202,864.82
315.181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	16,232	40.0	405.80	11.5	4,688.70
315.1	STRUCTURAL SUPPORTS	16,232	40.0	405.80	11.5	4,688.70
315.281	125 VOLT DC DISTRIBUTION SYSTEM	88,082	28.8	2,237.50	11.5	26,245.28
315.287	AUXILIARY STATION SERVICE TRANSFORMER	554,500	17.5	31,768.16	11.5	361,345.38
315.288	STARTUP TRANSFORMER	110,628	40.0	2,763.20	11.5	31,776.80
315.289	VITAL AC DISTRIBUTION SYSTEM	88,094	28.2	2,841.48	11.5	33,828.88
315.290	RESTRAINT AC DISTRIBUTION SYSTEM	61,516	40.0	1,537.90	11.5	17,885.85
315.291	STATION BATTERY SYSTEM	63,532	16.1	3,943.43	9.0	25,808.43
315.2	AUXILIARY POWER SYSTEMS	868,302	21.4	40,194.65	11.3	509,875.15
315.281	STATION GROUNDING SYSTEM	40,645	40.0	1,013.63	11.5	11,606.89
315.282	COCKOUT AND RACKWAY SYSTEM	488,710	25.1	19,371.68	11.5	153,771.24
315.287	GENERATOR BUS	108,345	16.4	2,787.50	11.5	31,826.26
315.3	CONDUCTORS, COCKOUTS AND REGULATORS	616,600	26.9	17,152.82	11.5	187,257.18
315.481	CONTROL ROADS	198,265	26.9	5,082.80	11.5	58,567.11
315.482	GENERATOR VOLTAGE REGULATOR SYSTEM	173,863	15.3	11,398.10	11.5	130,586.10
315.4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	372,216	22.6	16,448.90	11.5	188,140.21
315.581	120008 POWER DISTRIBUTION SYSTEM	61,516	40.0	1,537.90	11.5	17,885.85
315.582	480 VOLT POWER DISTRIBUTION SYSTEM	287,723	28.7	10,022.09	11.5	115,252.75
315.585	418KV POWER DISTRIBUTION SYSTEM	270,728	23.4	8,098.10	11.5	83,105.00
315.5	SWITCHGEARS AND MOTOR CONTROL CENTERS	428,877	32.0	18,686.09	11.5	226,044.60
315.681	LOAD CONTROL AND METERING SYSTEM	154,864	15.3	10,135.26	11.5	118,555.06
315.683	ANALOG/ANALOG/DATA ACQUISITION SYSTEM	156,704	18.6	8,908.18	10.0	102,308.28
315.684	GENERATOR PROTECTION SYSTEM	115,249	18.6	8,205.29	9.2	56,955.13

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Fuel Weyers Unit 2
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date *

2008

Account Number	Description	Estimated Plant		Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		to Service At 12/31/97	Balance At 12/31/97				
Subtotal							
315.8	INFORMATION SYSTEMS	408,917	17.7	26,326.83	10.4	273,420.08	
315	ACCESSORY ELECTRIC EQUIPMENT	2,088,246	24.5	125,187.09	11.2	1,402,825.83	
Subtotal							
316.184	INSTRUMENT AIR SYSTEM	220,628	32.3	6,832.23	4.7	32,043.80	
316.183	FREEZE PROTECTION SYSTEM	30,242	30.0	1,008.07	1.5	1,512.10	
Subtotal							
316.1	STATION SERVICE EQUIPMENT	290,880	32.0	7,840.20	4.3	31,965.60	
316	MISCELLANEOUS POWER PLANT EQUIPMENT	290,880	32.0	7,840.20	4.3	31,965.60	
Subtotal							

SCHEDULE V

Detail Forecast Analysis

Column (a)	FPL's Estimated Plant Balance at 12/31/97
Column (b)	Vintage Year is year placed in service
Column (c)	Age of Survivors at study date using half-year convention
Column (d)	Age Weight - at detail level: Plant balance X Age of survivors at study date; at composite level: sum of detail.
Column (e)	Replacement Interval
Column (f)	Override Date for known future retirements
Column (g)	Calculated Date is date of property retirement and/or replacements
Column (h)	Average Service Life at detail level: retirement year - vintage year; at composite level: plant investment / annual accrual;
Column (i)	Annual Accrual at detail level: Plant Balance / average service life; at composite level: sum of detail.
Column (j)	Average Remaining Life at detail level: average service life - age of survivors at time of study. Composite level: Projected Unrecovered Capital / Total Annual Accrual
Column (k)	Projected Unrecovered Capital at detail level: (average remaining life / average service life) X plant balance; at composite level: sum of detail.

SCHEDULE V

Est. Capital Recovery Date *

2007

Florida Power & Light Company
Depreciation Rates
For Fort Myers Common
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance As 12/31/97	Age At Time Of Study (Years)	Age Weight (Yrs)	Replacement Interval (Years)	Overhead Data (Yr Req.)	Calculated Data	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211	STRUCTURES AND IMPROVEMENTS	13,148,874	18.3	203,340,217				23.0	571,162.98	8.8	8,087,503.75
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.1	SITE PREPARATION	50,253	28.7	1,945,713				48.0	1,048.88	9.3	8,541.34
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.101	ACTUAL SITE PREPARATION	50,253	28.7	1,945,713				48.0	1,048.88	9.3	8,541.34
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.0001	SITE PREPARATION	48,882	28.5	1,943,839				49.0	852.89	9.5	8,000.59
211.0001	SITE PREPARATION	3,571	28.5	101,774				28.0	83.87	9.5	892.75
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.2	SITE FACILITIES	2,830,538	23.8	88,786,072				30.3	98,595.37	8.8	847,505.39
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.201	SITE CHARGE SYSTEM	107,281	24.9	2,500,723				25.3	4,000.42	8.7	34,824.55
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.1078	PIPING, RUN 4 INCHES OR LARGER	8,207	28.5	324,177				40.0	205.18	0.5	102.59
211.1078	PIPING, RUN 4 INCHES OR LARGER	8,885	28.5	354,303				40.0	222.13	2.5	777.44
211.1079	PIPING, RUN 4 INCHES OR LARGER	47,040	28.5	1,940,640	20			38.0	1,237.69	9.5	11,760.00
211.1027	CATCH BASIN/HOLDING TANK	5,681	28.5	223,215				49.0	115.33	8.5	1,085.60
211.1027	CATCH BASIN/HOLDING TANK	24,587	2.5	62,353				12.0	2,079.75	9.5	18,757.83
211.1027	MANHOLES	5,416	28.5	213,932				110.53	110.53	9.5	1,050.04
211.1027	MANHOLES	1,125	28.5	30,083				28.0	28.61	8.5	281.25
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.202	VAPO LIGHTING SYSTEM	80,376	20.4	1,816,568				23.1	3,863.17	4.5	21,300.54
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.1028	TRANSFER/CONCRETE	7,512	28.5	298,724	25			48.0	153.31	9.5	1,405.41
211.1027	VAPO LIGHTING FEATURES & POLES	11,582	28.5	458,689	20			40.0	280.05	0.5	144.53
211.1027	VAPO LIGHTING FEATURES & POLES	3,879	28.5	113,402	20			38.0	104.71	9.5	984.75
211.1027	VAPO LIGHTING FEATURES & POLES	8,672	28.5	130,104	20			20.0	303.60	0.5	166.80
211.1027	VAPO LIGHTING FEATURES & POLES	8,482	19.82	131,471	20			20.0	424.10	4.5	1,808.45
211.1027	VAPO LIGHTING FEATURES & POLES	51,168	19.84	890,788	20			20.0	2,598.40	6.5	16,628.60
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.203	ROADWAYS	220,338	27.8	6,087,872				33.7	6,541.40	8.0	52,403.52
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.1049	ROAD WITH CURBS & GUTTERS	50,547	29.5	1,998,607	25			49.0	1,031.57	9.5	8,794.83
211.1049	ROAD WITH CURBS & GUTTERS	41,580	19.88	1,188,000	25			38.0	1,094.21	9.5	10,285.00
211.1049	ROAD WITH CURBS & GUTTERS	48,389	19.77	991,875	25			25.0	8,716.02	4.5	8,716.02
211.1049	ROAD WITH CURBS & GUTTERS	28,595	19.80	675,413	25			27.0	1,429.44	9.5	13,579.07
211.1050	PAVING LOT	5,807	28.5	228,377	25			49.0	118.51	9.5	1,125.85
211.1050	PAVING LOT	26,420	19.89	1,008,470	25			38.0	802.11	9.5	8,855.00
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.204	SITE FIRE PROTECTION	198,890	25.8	5,118,148				33.5	5,304.45	8.8	50,778.42
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
211.1059	PUMP COMPLETE	6,630	19.74	156,275	20			33.0	201.52	9.5	1,914.39
211.1059	PUMP COMPLETE	8,508	19.87	88,864	20			20.0	428.40	9.5	4,098.80
211.1060	TANK	1,208	19.74	28,412	20			33.0	36.64	9.5	348.05
211.1062	CONTROL/INSTRUMENTATION SYSTEM	4,584	19.89	130,644	20			38.0	1,146.00	9.5	1,146.00
211.1062	CONTROL/INSTRUMENTATION SYSTEM	2,902	19.74	88,197	20			33.0	87.84	9.5	835.42
211.1063	PIPING, RUN 4 INCHES OR LARGER	22,865	19.88	807,118	20			40.0	574.13	0.5	287.06
211.1063	PIPING, RUN 4 INCHES OR LARGER	25,793	19.89	776,101	20			38.0	678.78	9.5	6,448.25
211.1064	HYDRANTS	1,496	19.89	59,082	20			40.0	37.40	0.5	18.70
211.1064	HYDRANTS	3,611	19.89	102,914	20			38.0	85.03	9.5	802.75

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For FPL's Regulated
Electric Plant Assets As Of 12/31/97

Est. Capital Recovery Date =

2007

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Study Year	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Average Annual Amount	Average Remaining Life	Projected Unrecovered Capital
211 1007 FOAM GENERATION SYSTEM / J2D		60,456	1974	23.5	1,420,716	20	2007	33.0	1,832.00	9.5	17,404.00
211 1008 FOAM PPMO SYSTEM		80,656	1974	23.5	1,420,716	20	2007	33.0	1,832.00	9.5	17,404.00
211 205 VAND IMPROVEMENTS		164,597	1981	19.1	3,326,470			25.1	7,362.46	6.2	60,093.52
211 1005 LAN 30CAPMO		11,231	1988	8.5	86,464	10	1998	16.0	1,123.10	1.5	1,664.63
211 1007 FLAPPOLE, TALLER THAN 50'		1,836	1985	12.5	22,950		2007	22.0	63.45	9.5	792.82
211 1008 SUBACMO AND PAVING		16,910	1978	28.5	616,590		2007	49.0	316.57	9.5	3,026.43
211 1008 SUBACMO AND PAVING		4,471	1972	25.5	114,011		2007	36.0	127.74	9.5	1,213.96
211 1008 SUBACMO AND PAVING		8,006	1974	23.5	117,641		2007	33.0	131.79	9.5	1,441.12
211 1008 SUBACMO AND PAVING		115,155	1980	17.5	2,015,213		2007	27.0	4,205.00	9.5	48,517.50
211 1008 SUBACMO AND PAVING		17,565	1984	13.5	227,138		2007	23.0	793.70	9.5	7,205.11
211 1008 SUBACMO AND PAVING		1,326	1985	12.5	16,875		2007	22.0	61.75	9.5	596.41
211 1008 SUBACMO AND PAVING		2,700	1987	10.5	26,675		2007	20.0	137.50	9.5	1,206.25
211 1008 RETAINING WALL		4,008	1990	11.5	46,092	20	2007	21.0	190.86	9.5	1,813.14
211 1008 RETAINING WALL		690	1958	39.5	26,860		2007	48.0	13.66	9.5	121.84
211 1008 RETAINING WALL		3,825	1958	39.5	143,168	10	1998	42.0	52.63	9.5	48.31
211 1008 RETAINING WALL		657	1964	33.5	22,010	10	2004	40.0	16.43	9.5	108.76
211 1008 RETAINING WALL		745	1990	31.5	23,468	10	2007	41.0	18.17	9.5	172.82
211 1008 RETAINING WALL		11,130		38.5	408,636			42.3	262.82	2.8	744.75
211 1117 PPMO, RUN 4 INCHES ON LARGER		5,120	1958	38.5	202,340	20	1998	42.0	128.00	0.5	64.00
211 1118 SEPTIC TANK, INC. EXCAVATION		3,339	1958	38.5	131,891		2007	38.0	66.14	9.5	647.26
211 1120 SEPTIC TANK DRAIN FIELDS		2,871	1958	38.5	100,505	20	1998	40.0	65.78	0.5	33.39
211 207 FENCES AND SPECIAL ENCLOSURES		242,703		16.2	3,943,621			21.6	11,231.33	8.0	90,467.18
211 1141 PERIMETER FENCES		1,469	1958	39.5	57,631	20	1998	40.0	26.46	0.5	16.24
211 1141 PERIMETER FENCES		13,563	1963	34.5	466,614	20	2003	40.0	239.59	5.5	1,867.66
211 1141 PERIMETER FENCES		5,822	1965	32.5	182,465	20	2007	42.0	141.00	9.5	1,326.50
211 1141 PERIMETER FENCES		207	1989	28.5	6,800	20	2007	38.0	5.46	9.5	51.75
211 1141 PERIMETER FENCES		1,109	1978	18.5	21,626	20	1996	20.0	55.45	0.5	27.73
211 1141 PERIMETER FENCES		20,708	1980	17.5	537,290	20	2000	20.0	1,535.49	2.5	3,839.50
211 1141 PERIMETER FENCES		6,641	1982	15.5	106,026	20	2002	20.0	342.05	4.5	1,539.23
211 1141 PERIMETER FENCES		8,625	1987	10.5	59,053	20	2007	37.0	201.25	9.5	2,671.88
211 1141 PERIMETER FENCES		98,725	1989	8.5	647,663	20	2007	18.0	5,540.28	9.5	52,632.64
211 1142 POWER OPERATION FOR GATE		2,287	1987	30.5	69,754	10	2007	40.0	57.18	9.5	543.16
211 1143 SPECIAL ENCLOSURE FENCES ON BARRIER		42,132	1989	28.5	1,200,762	20	2007	38.0	1,108.74	9.5	10,533.00
211 1143 SPECIAL ENCLOSURE FENCES ON BARRIER		17,070	1989	8.5	145,095	20	2007	18.0	946.33	9.5	9,006.17
211 1144 GATES AND TURNSTILES		2,762	1987	30.5	64,241	15	2007	40.0	69.05	9.5	655.98
211 1144 GATES AND TURNSTILES		3,840	1980	17.5	67,200	15	2007	27.0	142.22	9.5	1,351.11
211 1144 GATES AND TURNSTILES		8,433	1989	8.5	60,181	15	2004	15.0	628.67	6.5	4,087.63
211 208 WATERFRONT IMPROVEMENT (NOT COOLING)		1,278,038		26.8	33,087,616			32.8	27,820.20	9.5	389,291.73
211 1151 CHANNEL IMPROVEMENTS, INCL. EXC & RIPRAP		52,475	1958	39.5	2,072,753		2007	49.0	1,070.82	9.5	10,173.72
211 1151 CHANNEL IMPROVEMENTS, INCL. EXC & RIPRAP		133,289	1969	28.5	3,798,727		2007	38.0	2,507.61	9.5	23,322.25
211 1151 CHANNEL IMPROVEMENTS, INCL. EXC & RIPRAP		40,000	1971	26.5	1,30,000		2007	36.0	1,111.11	9.5	10,555.56
211 1153 DOCK, WHARF, OR PIER		317,107	1971	26.5	8,493,306		2007	36.0	8,806.53	9.5	83,661.01
211 1153 DOCK, WHARF, OR PIER		454,075	1974	23.5	10,670,763		2007	33.0	13,759.85	9.5	130,718.56
211 1154 BOLLARD/CAUTION/DOCK		2,880	1964	33.5	96,490		2007	43.0	66.96	9.5	636.28
211 1155 RETAINING WALL/BOLLARD/PIER/STREET PILE		70	1962	30.5	2,465		2007	45.0	1.56	9.5	14.78

SCHEDULE V

Est. Capital Recovery Data *

2007

Purcell Power & Light Company
Depreciation Rates
For Fort Myers Common
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service At 12/31/07	Age At Study Year	Age Weight (\$/Yr)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
211 1155 RETAINING WALL/ALCO-GEORGET PLE		48,123	1989	28.5	1,210,330		2007	38.0	1,205.87	9.5	12,025.75
211 1155 RETAINING WALL/ALCO-GEORGET PLE		91,800	1992	9.5	203,718		2007	15.0	2,438.00	8.5	22,670.00
211 1156 DOLPHIN CLUSTER		74,501	1928	28.5	2,940,100		2007	48.0	1,521.65	9.5	14,455.70
211 1156 DOLPHIN CLUSTER		40,041	1974	23.5	940,804		2007	33.0	1,373.30	8.5	11,528.95
211 1156 DOLPHIN CLUSTER		10,125	1983	14.5	148,813		2007	24.0	421.89	9.5	4,007.81
211 1157 BOAT RAMP		6,822	1980	17.5	115,535		2007	27.0	244.52	8.5	2,322.53
211 1158 FEEDER SYSTEM COMPLETE		6,302	1987	20.5	182,211		2007	40.0	157.55	9.5	1,496.72
211 1159 WADGATION ACS		4,187	1987	25.5	108,798		2007	35.0	119.63	9.5	1,136.47
211 1160 FOUNDATION/PILE		36,836	1974	23.5	800,946		2007	32.0	1,110.18	9.5	10,546.72
211 210 POND (NOT COOLING)		604,286		21.8	12,383,817			30.8	19,569.07	9.1	178,208.18
211 1160 POND, ALL LINER 4 INCHES		4,676	1974	23.5	109,686		1999	25.0	187.04	1.5	280.56
211 1181 POND, RUN 4 INCHES ON LINER		18,810	1974	23.5	465,525		1999	25.0	782.40	1.5	1,188.00
211 1181 POND, RUN 4 INCHES ON LINER		4,728	1984	13.5	58,728		2007	23.0	178.48	9.5	1,705.04
211 1184 SEPARATION		13,865	1974	23.5	208,178		2007	32.0	423.18	9.5	4,020.22
211 1188 LINER COMPLETE		7,202	1989	28.5	218,857	20	2007	38.0	200.05	9.5	1,800.20
211 1201 POND		88,414	1989	28.5	1,948,798		2007	38.0	1,800.27	9.5	17,103.50
211 1201 POND		80,458	1974	23.5	1,450,716		2007	33.0	1,832.00	9.5	17,404.00
211 1201 POND		425,535	1987	20.5	8,717,218		2007	30.0	14,174.50	9.5	134,607.75
211.3 STATION BUILDINGS		2,072,257		18.9	28,012,717			21.2	87,888.09	8.7	852,153.87
211 202 BOAT HOUSE		25,564		17.0	447,195			27.0	945.45	9.5	8,981.22
211 2002 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		23,126	1980	17.5	404,105		2007	27.0	806.52	9.5	8,126.83
211 2018 HEATING SYSTEM		1,320	1980	17.5	23,100	25	2007	27.0	46.89	9.5	464.44
211 2018 HOIST		1,108	1980	17.5	18,200		2007	27.0	41.04	9.5	388.85
211 203 CHEMICAL STORAGE BUILDING		65,802		27.4	2,480,514			45.4	1,450.78	8.4	12,174.25
211 2004 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		28,739	1958	29.5	1,137,166		2007	48.0	597.53	9.5	5,581.54
211 2004 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		8,816	1980	28.5	194,258		2007	38.0	179.37	9.5	1,704.00
211 2008 BUILDING APPURTENANCES(EACH ELEV)		1,671	1958	28.5	68,003		2007	48.0	34.10	9.5	323.87
211 2008 ROOF (EACH LEVEL)		6,677	1958	28.5	283,742	20	1986	40.0	168.89	0.5	83.48
211 2008 ROOF (EACH LEVEL)		1,581	1980	28.5	45,059	20	2007	38.0	41.81	9.5	395.25
211 2008 PLUMBING SYSTEM COMPLETE		1,812	1958	28.5	83,674	25	2007	48.0	32.80	8.5	312.55
211 2008 PLUMBING SYSTEM COMPLETE		382	1980	28.5	10,887	25	2007	38.0	10.05	9.5	95.50
211 2000 LIGHTING SYSTEM COMPLETE		2,772	1958	29.5	108,454	25	2007	48.0	58.57	9.5	537.43
211 2000 LIGHTING SYSTEM COMPLETE		656	1980	28.5	16,698	25	2007	38.0	17.20	9.5	164.00
211 2002 HVAC AIR CONDITIONER		206	1980	28.5	11,250	15	1999	30.0	13.20	1.5	18.80
211 2008 SUPERSTRUCTURE FOUNDATION WORK		11,664	1958	28.5	461,518		2007	48.0	238.45	9.5	2,265.27
211 2008 SUPERSTRUCTURE FOUNDATION WORK		2,796	1980	28.5	78,831		2007	38.0	72.79	9.5	691.50
211 205 ADMINISTRATION BUILDING		572,846		7.5	4,304,747			17.0	32,683.83	9.5	318,996.20
211 2157 ANTENNA, PARTITIONS		136,113	1990	7.5	1,020,848		2007	17.0	8,006.65	9.5	76,083.15
211 2158 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		51,264	1990	7.5	305,230		2007	17.0	3,021.41	9.5	28,703.41
211 2160 ROOF (EACH LEVEL)		52,794	1990	7.5	423,200	20	2007	17.0	3,291.06	9.5	32,291.06
211 2161 FLOOR COVERING (EACH ELEV)		22,857	1990	7.5	171,428		2007	17.0	1,344.53	9.5	12,773.53
211 2162 HVAC CONTROL SYSTEM		8,420	1990	7.5	48,150	20	2007	17.0	377.65	9.5	3,587.65
211 2163 PLUMBING SYSTEM COMPLETE		51,264	1990	7.5	385,230	25	2007	17.0	3,021.41	9.5	28,703.41

SCHEDULE V

Est. Capital Recovery Data *

2007

Florida Power & Light Company
Depreciation Rates
For Fort Myers Customers
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant in Service Balance At 12/31/87	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Annualized	Average Remaining Life	Proposed Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
211 2164 LIGHTING SYSTEM COMPLETE		400	28.5	11,400	20		2007	28.0	10.53	8.5	100.00
211 2164 LIGHTING SYSTEM COMPLETE		62,820	7.5	471,500	20		2007	17.0	3,701.18	8.5	35,161.18
211 2168 HVAC AIR CONDITIONER		14,125	7.5	105,538	15		2007	17.0	830.89	8.5	7,893.28
211 2168 HVAC VENTILATING FAN		6,420	7.5	48,150	15		2007	17.0	377.65	8.5	3,587.65
211 2169 HVAC DUCTWORK		8,980	7.5	67,425			2007	17.0	528.82	8.5	5,023.82
211 2172 FIRE PROTECTION SYS COMPLETE		11,537	7.5	88,578	20		2007	17.0	679.82	8.5	6,408.32
211 2180 SUBSTRUCTURE FOUNDATION WORK		142,532	7.5	1,088,890			2007	17.0	8,384.24	8.5	78,650.24
211 2205 CHEMICAL STORAGE BUILDING		13,373	28.5	528,235				47.4	281.87	7.9	2,340.13
211 2210 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		4,864	28.5	182,128			2007	48.0	59.27	8.5	943.02
211 2211 BUILDING APPURTENANCES(EACH ELEV)		4,864	28.5	182,128			2007	48.0	59.27	8.5	943.02
211 2212 ROOF (EACH LEVEL)		809	28.5	31,858	20		1988	40.0	20.23	0.5	10.11
211 2216 LIGHTING SYSTEM COMPLETE		1,135	28.5	44,833	20		1988	40.0	25.28	0.5	14.19
211 2227 ROOF		729	28.5	28,756			2007	48.0	19.84	8.5	141.24
211 2232 SUBSTRUCTURE FOUNDATION WORK		872	28.5	38,354			2007	48.0	19.84	8.5	188.45
211 2112 HYDROGEN STORAGE BUILDING #1		4,100	28.5	161,950				48.0	83.67	8.5	794.30
211 2287 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		1,988	28.5	77,726			2007	48.0	40.16	8.5	381.55
211 2819 SUBSTRUCTURE FOUNDATION WORK		2,132	28.5	84,214			2007	48.0	43.51	8.5	413.35
211 2113 HYDROGEN STORAGE BUILDING #2		8,138	28.5	301,149				58.0	240.22	8.5	2,282.00
211 2601 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		4,584	28.5	150,074			2007	28.0	120.11	8.5	1,141.00
211 2623 ROOF (EACH LEVEL)		913	28.5	36,071	20		2007	38.0	24.03	8.5	228.25
211 2624 FLOOR COVERING (EACH ELEV)		913	28.5	36,071			2007	38.0	24.03	8.5	228.25
211 2625 SUBSTRUCTURE FOUNDATION WORK		2,738	28.5	78,033			2007	38.0	72.05	8.5	684.50
211 2116 PAINT AND OIL STORAGE BUILDING		11,070	28.5	427,287				47.1	234.81	7.9	1,794.89
211 2723 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		6,919	28.5	273,201			2007	48.0	141.20	8.5	1,341.44
211 2723 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		277	28.5	10,842			2007	48.0	5.65	8.5	53.79
211 2724 ROOF (EACH LEVEL)		1,107	28.5	42,727	20		1988	40.0	27.68	0.5	13.84
211 2725 PLUMBING SYSTEM COMPLETE		830	28.5	32,755	20		2007	48.0	16.94	8.5	160.82
211 2726 LIGHTING SYSTEM COMPLETE		830	28.5	32,755	20		1988	40.0	20.75	0.5	10.28
211 2724 SUBSTRUCTURE FOUNDATION WORK		1,107	28.5	42,727			2007	48.0	22.59	8.5	214.62
211 2118 RESULTS LAB		75,130	24.8	1,882,742				28.7	2,825.44	8.4	21,303.28
211 0120 INTERNAL PARTITIONS		2,650	19.5	48,728			2007	28.0	67.80	9.5	635.34
211 0121 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		8,477	19.5	374,342			2007	48.0	193.41	9.5	1,837.28
211 0121 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		8,335	19.5	123,533			2007	28.0	218.45	8.5	2,075.28
211 0122 BUILDING APPURTENANCES(EACH ELEV)		1,521	19.5	60,080			2007	48.0	31.64	9.5	294.48
211 0122 BUILDING APPURTENANCES(EACH ELEV)		17,588	19.5	342,181			2007	29.0	608.83	9.5	5,764.86
211 0123 ROOF (EACH LEVEL)		1,141	19.5	45,070	20		1988	40.0	28.53	0.5	14.28
211 0124 FLOOR COVERING (EACH ELEV)		4,748	19.5	21,266			2007	14.0	228.14	9.5	3,221.80
211 0124 PLUMBING SYSTEM COMPLETE		2,550	19.5	48,728	20		2007	28.0	102.00	5.5	561.00
211 0127 LIGHTING SYSTEM COMPLETE		2,550	19.5	48,728	20		1988	20.0	127.50	0.5	62.75
211 0128 HVAC AIR CONDITIONER		3,825	19.5	74,588	15		2007	28.0	131.90	9.5	1,253.02
211 0128 HVAC AIR CONDITIONER		3,795	19.5	58,088	15		2007	28.0	131.90	9.5	1,253.02
211 0128 HVAC AIR CONDITIONER		1,690	19.5	17,745	15		2002	15.0	112.67	4.5	507.00
211 0128 HVAC AIR CONDITIONER		2,828	19.5	24,871	15		2004	15.0	112.67	4.5	1,397.93

Florida Power & Light Company
Depreciation Rates
For Fort Myers Common
Estimated Plant Data As Of 12/31/87

For Capital Recovery Data -

2007

Account Number	Description	Estimated First In Service Balance At 12/31/87 a	Age At Time Of Study (Years) b	Age Weight (8-70%) c	Replacement Interval (Years) d	Quantity Data (If Req.) e	Adjusted Date f	Average Life h	Annual Accrual i	Average Residual Life j	Projected Unrecovered Capital k
211 0153 SUBSTRUCTURE FOUNDATION WORK		14,004	19.06	28.5	570,143		2007	49.0	204.57	9.5	798.43
211 319 STORES BUILDING		143,722	19.1	2,744,393			2007	20.9	6,881.49	9.5	44,681.20
211 0180 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		42,914	19.70	27.5	1,180,135		2007	37.0	1,159.94	9.5	11,078.46
211 0181 BUILDING APPURTENANCES(EACH ELEV)		232	19.00	37.5	8,700		2007	47.0	4.94	9.5	46.89
211 0181 BUILDING APPURTENANCES(EACH ELEV)		665	19.79	19.5	13,306		2007	29.0	23.82	9.5	224.49
211 0181 BUILDING APPURTENANCES(EACH ELEV)		11,944	19.80	17.2	198,370		2007	27.0	413.48	9.5	3,808.67
211 0181 BUILDING APPURTENANCES(EACH ELEV)		205	19.83	14.5	3,943		2007	24.0	11.04	9.5	104.90
211 0182 ROOF (EACH LEVEL)		5,900	19.70	27.5	163,900	20	2007	37.0	161.08	9.5	1,530.27
211 0182 FLOOR COVERING (EACH LEVEL)		951	19.80	7.5	7,139		2007	17.0	95.94	9.5	521.44
211 0185 PLUMBING SYSTEM COMPLETE		1,945	19.70	27.5	53,486	25	2007	37.0	52.57	9.5	499.39
211 0186 LIGHTING SYSTEM COMPLETE		3,549	19.70	27.5	97,598	20	2007	37.0	95.92	9.5	911.23
211 0188 HVAC AIR CONDITIONER		2,717	19.70	27.5	102,216	15	1999	30.0	123.90	2.5	309.79
211 0188 HVAC AIR CONDITIONER		36,423	19.84	13.5	491,711	15	2000	15.0	2,428.20	1.5	3,642.30
211 0188 HVAC AIR CONDITIONER		827	19.85	12.5	10,713	15	2000	15.0	57.13	2.5	142.83
211 0188 HVAC AIR CONDITIONER		21,074	19.86	1.5	31,911	15	2007	11.0	1,915.82	9.5	18,200.27
211 0182 SUBSTRUCTURE FOUNDATION WORK		13,966	19.70	27.5	384,615		2007	37.0	378.00	9.5	3,591.00
211 322 / AND C SHOP		78,006	12.6	987,139			2007	20.7	3,773.50	8.8	33,122.34
211 0247 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		35,397	19.02	15.5	548,499		2007	25.0	1,415.49	9.5	13,447.06
211 0247 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		4,029	19.87	10.5	42,897		2007	20.0	202.69	9.5	1,825.19
211 0249 ROOF (EACH LEVEL)		1,737	19.87	10.5	18,239	20	2007	20.0	88.65	9.5	825.08
211 0249 ROOF (EACH LEVEL)		12,439	19.82	5.5	68,217	20	2007	15.0	698.67	9.5	7,895.23
211 0253 LIGHTING SYSTEM COMPLETE		1,300	19.82	15.5	81,576	20	2002	20.0	202.50	4.5	1,181.25
211 0255 HVAC AIR CONDITIONER		5,908	19.82	15.5	82,374	15	2007	25.0	220.32	9.5	2,093.04
211 0255 HVAC AIR CONDITIONER		2,353	19.83	14.5	34,394	15	1999	15.0	157.35	0.5	78.77
211 0255 HVAC AIR CONDITIONER		2,890	19.81	9.5	17,420	15	2007	16.0	167.50	9.5	1,581.25
211 0255 SUBSTRUCTURE FOUNDATION WORK		8,695	19.87	10.5	91,193		2007	20.0	424.25	9.5	4,125.38
211 325 EMERGENCY GENERATOR BUILDING		5,800	9.5	55,290			2007	19.0	306.32	9.5	2,510.00
211 3472 ROOF (EACH LEVEL)		8,820	19.86	9.5	65,290	20	2007	19.0	308.32	9.5	2,910.00
211 327 SERVICE BUILDING		479,119	28.5	12,711,259			2007	28.8	16,627.60	7.4	122,671.56
211 2521 INTERNAL PARTITIONS		979	19.68	28.5	36,671		2007	49.0	19.98	9.5	189.81
211 2521 INTERNAL PARTITIONS		4,394	19.75	22.5	88,640		2007	37.0	127.00	9.5	1,201.00
211 2521 INTERNAL PARTITIONS		7,706	19.81	16.5	127,148		2007	26.0	296.38	9.5	2,815.63
211 2522 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		80,390	19.68	39.5	2,176,010		2007	49.0	1,640.41	9.5	15,563.88
211 2522 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		4,458	19.69	37.5	967,175		2007	47.0	94.85	9.5	901.08
211 2522 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		7,293	19.75	22.5	164,099		2007	32.0	227.81	9.5	2,163.11
211 2522 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		12,316	19.80	17.5	216,530		2007	27.0	436.15	9.5	4,333.41
211 2522 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		37,408	19.81	16.5	617,232		2007	26.0	1,438.77	9.5	13,698.31
211 2523 BUILDING APPURTENANCES(EACH ELEV)		36,449	19.68	29.5	1,439,796		2007	49.0	743.90	9.5	7,006.64
211 2523 BUILDING APPURTENANCES(EACH ELEV)		451	19.70	27.5	12,493		2007	37.0	12.19	9.5	115.80
211 2523 BUILDING APPURTENANCES(EACH ELEV)		4,045	19.75	22.5	91,073		2007	32.0	126.41	9.5	1,202.86
211 2523 BUILDING APPURTENANCES(EACH ELEV)		650	19.77	20.5	13,305		2007	30.0	21.67	9.5	205.53
211 2523 BUILDING APPURTENANCES(EACH ELEV)		889	19.78	18.5	17,336		2007	28.0	30.66	9.5	291.22
211 2523 BUILDING APPURTENANCES(EACH ELEV)		7,650	19.79	18.5	11,529		2007	28.0	273.21	9.5	2,595.24
211 2523 BUILDING APPURTENANCES(EACH ELEV)		5,498	19.80	17.5	98,005		2007	27.0	203.19	9.5	1,900.26
211 2523 BUILDING APPURTENANCES(EACH ELEV)		8,490	19.81	16.5	140,095		2007	26.0	326.54	9.5	3,102.12

SCHEDULE V

Est. Capital Recovery Date =

2007

Furnish Power & Light Company
Depreciation Rates
For First Meters Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant Balance At 12/31/87	Age At Study Year	Age Weight (B-Yn)	Replacement Interval (Years)	Overhaul (if Req.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
311 2522 BUILDING APPLIANCE (EACH ELEV)		5,880	1982	15.5	20		2007	25.0	225.72	9.5	2,238.34
311 2524 ROOF (EACH LEVEL)		1,424	1979	29.5	20		1998	40.0	136.68	0.5	68.22
311 2524 ROOF (EACH LEVEL)		1,424	1979	27.5	20		2007	37.0	36.78	9.5	368.19
311 2524 ROOF (EACH LEVEL)		2,872	1975	22.5	20		2007	32.0	74.50	9.5	707.75
311 2524 ROOF (EACH LEVEL)		4,872	1980	17.5	20		2000	30.0	223.80	2.5	594.00
311 2524 ROOF (EACH LEVEL)		12,070	1981	16.5	20		2001	30.0	623.50	3.5	2,162.25
311 2524 ROOF (EACH LEVEL)		11,746	1978	28.5	20		2007	48.0	239.69	9.5	2,277.09
311 2525 FLOOR COVERING (EACH ELEV)		3,513	1978	18.5	20		2007	30.0	56.87	9.5	541.19
311 2525 FLOOR COVERING (EACH ELEV)		6,402	1980	17.5	20		2007	27.0	125.46	9.5	1,191.81
311 2525 FLOOR COVERING (EACH ELEV)		3,500	1981	16.5	20		2007	27.0	313.41	9.5	2,877.27
311 2525 FLOOR COVERING (EACH ELEV)		3,500	1981	16.5	20		2007	28.0	136.54	9.5	1,287.12
311 2525 FLOOR COVERING (EACH ELEV)		3,500	1982	15.5	20		2007	25.0	133.00	9.5	1,283.50
311 2527 PLUMBING SYSTEM COMPLETE		22,620	1978	28.5	25		2007	48.0	461.63	9.5	4,385.51
311 2527 PLUMBING SYSTEM COMPLETE		999	1983	14.5	25		2007	24.0	41.21	9.5	391.48
311 2527 PLUMBING SYSTEM COMPLETE		539	1984	13.5	25		2007	23.0	23.43	9.5	222.63
311 2527 PLUMBING SYSTEM COMPLETE		34,507	1981	6.5	25		2007	16.0	1,531.69	9.5	14,531.69
311 2528 LIGHTING SYSTEM COMPLETE		30,601	1983	28.5	20		1998	40.0	600.03	0.5	446.01
311 2528 LIGHTING SYSTEM COMPLETE		2,148	1988	28.5	20		2007	33.0	56.47	9.5	536.15
311 2528 LIGHTING SYSTEM COMPLETE		4,698	1975	22.5	20		2007	32.0	146.75	9.5	1,394.13
311 2528 LIGHTING SYSTEM COMPLETE		495	1980	17.5	20		2000	20.0	60.75	2.5	60.63
311 2528 LIGHTING SYSTEM COMPLETE		13,153	1979	18.5	20		1989	20.0	60.75	1.5	596.63
311 2528 LIGHTING SYSTEM COMPLETE		2,405	1981	16.5	20		2001	20.0	124.75	2.5	426.63
311 2528 LIGHTING SYSTEM COMPLETE		4,094	1982	15.5	20		2002	20.0	203.20	4.5	914.40
311 2528 HVAC AIR CONDITIONER		1,511	1970	37.5	15		2007	47.0	40.66	9.5	398.27
311 2528 HVAC AIR CONDITIONER		6,101	1987	20.5	15		2007	40.0	102.53	9.5	1,468.18
311 2528 HVAC AIR CONDITIONER		1,804	1975	22.5	15		2007	32.0	96.28	9.5	926.86
311 2528 HVAC AIR CONDITIONER		1,800	1977	20.5	15		2007	30.0	66.33	9.5	626.17
311 2528 HVAC AIR CONDITIONER		2,808	1981	16.5	15		2007	28.0	34.26	9.5	328.38
311 2528 HVAC AIR CONDITIONER		3,179	1985	12.5	15		2000	15.0	110.31	9.5	1,047.82
311 2528 HVAC AIR CONDITIONER		8,559	1985	2.5	15		2001	15.0	208.53	2.5	621.33
311 2528 HVAC HEAT PUMP/COMPRESSOR		830	1988	8.5	15		2007	12.0	713.25	9.5	6,775.86
311 2528 HVAC DUCTWORK		2,257	1975	22.5	15		2003	15.0	61.23	5.5	337.33
311 2544 SUBSTRUCTURE FOUNDATION WORK		14,073	1986	28.5	25		2007	48.0	285.06	9.5	2,716.61
311 2544 SUBSTRUCTURE FOUNDATION WORK		7,894	1975	22.5	25		2007	32.0	245.44	9.5	2,291.08
311 2544 SUBSTRUCTURE FOUNDATION WORK		4,547	1980	17.5	25		2007	27.0	157.20	9.5	1,494.71
311 228 WAREHOUSE #1		3,075		20.5				30.0	102.50	9.5	973.75
311 2574 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		3,075	1987	20.5			2007	30.0	102.50	9.5	973.75
311 231 PHONE SHELTER		50,479		21.2				26.9	1,817.49	9.4	17,867.49
311 2729 ANTENNA PARTITIONS		1,600	1986	12.5			2007	22.0	75.00	9.5	712.50
311 2729 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		11,042	1980	37.5			2007	47.0	234.94	9.5	2,231.98
311 2729 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		13,195	1986	12.5			2007	22.0	568.77	9.5	5,687.84
311 2729 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		1,600	1986	12.5			2007	22.0	75.00	9.5	712.50
311 2729 ROOF (EACH LEVEL)		4,950	1985	12.5			2007	22.0	275.00	9.5	2,157.50
311 2729 FLOOR COVERING (EACH ELEV)		1,600	1985	12.5			2007	22.0	75.00	9.5	712.50
311 2729 FLOOR COVERING (EACH ELEV)		2,418	1980	37.5			2007	47.0	51.45	9.5	488.74
311 2729 PLUMBING SYSTEM COMPLETE		1,800	1985	12.5			2007	22.0	75.00	9.5	712.50
311 2729 LIGHTING SYSTEM COMPLETE		808	1980	37.5			2007	40.0	20.15	2.5	50.38

SCHEDULE V

Est. Capital Recovery Data -

2007

Florida Power & Light Company
 Corporation Assets
 For Fuel Types Common
 Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance As 12/31/87	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Average	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j
311 2726 LIGHTING SYSTEM COMPLETE		1,850	1986	12.5	20,625	20		2007	22.0	71.00	712.50
311 2749 SUBSTRUCTURE FOUNDATION WORK		2,224	1980	37.5	120,500			2007	47.0	68.60	681.06
311 2749 SUBSTRUCTURE FOUNDATION WORK		6,583	1985	12.5	82,413			2007	22.0	298.88	2,848.98
311 333 SERVICE ISLAND		104,808		6.5	681,240				16.0	6,590.39	62,226.96
311 2770 LIGHTING SYSTEM COMPLETE		5,713	1991	6.5	37,135	20		2007	16.0	207.08	3,202.09
311 2776 FOUNDATION		14,446	1991	6.5	108,809			2007	16.0	1,027.88	8,794.81
311 2787 PAVING, ALL UNDER 4 INCHES		15,558	1991	6.5	101,287			2007	16.0	974.88	8,281.31
311 2788 PUMP COMPLETE		15,110	1991	6.5	98,215	25		2007	16.0	944.38	8,871.36
311 2800 TRAIL		7,400	1991	6.5	48,425			2007	16.0	465.53	4,423.44
311 2802 CONTROL/INSTRUMENTATION SYSTEM		10,812	1991	6.5	68,878	20		2007	16.0	562.25	6,202.88
311 2803 SHELTER ASSEMBLY		33,817	1991	6.5	220,201	20		2007	16.0	2,117.31	20,114.47
311 340 CONTROL ROOM BUILDING		126,042		17.5	2,185,514				21.2	5,965.62	44,128.72
311 870 INTERNAL PARTITIONING		4,320	1987	10.5	44,100			2007	20.0	210.00	1,586.00
311 870A SUPERSTRUCTURE, INC. STEEL AND CONCRETE		24,217	1988	28.5	856,572			2007	48.0	484.22	4,684.13
311 870B SUPERSTRUCTURE, INC. STEEL AND CONCRETE		20,398	1987	16.5	220,408			2007	20.0	1,049.80	8,873.10
311 870C BUILDING APPURTENANCES(EACH ELEV)		1,520	1987	10.5	17,010			2007	20.0	81.00	708.50
311 870D BUILDING APPURTENANCES(EACH ELEV)		1,005	1981	6.5	6,890			2007	16.0	66.25	628.38
311 870E ROOF (EACH LEVEL)		12,600	1987	10.5	132,500	20		2007	20.0	620.00	5,050.00
311 870F FLOOR COVERING (EACH ELEV)		2,010	1988	28.5	78,305			2007	48.0	41.02	268.69
311 870G FLOOR COVERING (EACH ELEV)		1,872	1991	6.5	12,175			2007	16.0	117.08	1,112.08
311 870H FLOOR COVERING (EACH ELEV)		534	1989	28.5	15,278	20		2007	20.0	100.00	897.50
311 8802 LIGHTING SYSTEM COMPLETE		4,467	1988	17.5	77,588	15		2007	27.0	185.07	1,585.20
311 8804 HVAC AIR CONDENSER		2,104	1982	15.5	32,812	15		2007	25.0	84.19	798.32
311 8804 HVAC AIR CONDENSER		4,815	1982	14.5	68,818	15		2007	15.0	201.00	1,601.50
311 8804 HVAC AIR CONDENSER		22,143	1989	8.5	188,216	15		2004	15.0	1,479.20	9,595.20
311 8804 HVAC HEAT PUMP/COMPRESSOR		4,834	1983	14.5	70,050	15		2007	24.0	201.42	1,873.46
311 8807 HVAC DUCTWORK		1,256	1987	10.5	13,108			2007	20.0	62.80	506.80
311 8808 FIRE PROTECTION SYS COMPLETE		6,686	1982	15.5	103,623	25		2007	25.0	287.44	2,540.68
311 350 MISCELLANEOUS BUILDINGS		229,821		10.5	2,414,004				16.1	12,671.84	120,282.46
311 3105 CEILING BUILDING-SHELTER COMPLETE		61,945	1994	3.5	216,008			2007	13.0	4,765.00	45,287.50
311 3110 BUILDING-SHELTER, COMPLETE		10,008	1990	28.5	288,911			2007	48.0	206.10	1,567.97
311 3110 BUILDING-SHELTER, COMPLETE		22,138	1992	15.5	243,108			2007	25.0	688.44	6,411.68
311 3110 BUILDING-SHELTER, COMPLETE		98,679	1993	12.5	1,080,988			2007	22.0	3,545.05	37,515.52
311 3110 BUILDING-SHELTER, COMPLETE		20,118	1989	6.5	222,003			2007	16.0	1,461.00	13,794.00
311 3110 BUILDING-SHELTER, COMPLETE		22,644	1991	6.5	147,186			2007	16.0	1,415.25	13,444.68
311 308 FUEL OIL TERNAL CONTROL BUILDING		74,805		21.8	1,520,646				20.8	3,598.75	33,171.01
311 6243 SUPERSTRUCTURE, INC. STEEL AND CONCRETE		25,149	1990	29.5	993,306			2007	48.0	511.24	4,873.83
311 6245 ROOF (EACH LEVEL)		34,882	1994	3.5	122,067	20		2007	13.0	2,680.23	25,690.69
311 6251 HVAC AIR CONDENSER		2,200	1985	12.5	27,500	15		2000	15.0	146.67	206.67
311 6253 SUBSTRUCTURE FOUNDATION WORK		12,574	1998	28.5	498,673			2007	49.0	226.81	2,427.82
311 6 COOLING SYSTEMS		1,187,105		18.2	21,591,999				25.0	47,433.31	446,420.98

SCHEDULE V

Est. Capital Recovery Date *

2007

Florida Power & Light Company
Depreciation Rates
For Fuel Types Common
Estimated Fuel Data As Of 12/31/97

Account Number	Description	Estimated Fuel Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
311 404 CONDENSER COOLING WATER CANAL SYSTEM		1,160,124	18.0	20,887,208				25.0	48,482.31	9.5	441,135.87
311 409 RFP RFP		86,190	1998	28.5	3,404,506		2007	49.0	1,758.88	9.5	18,715.31
311 409 RFP RFP		26,157	1998	28.5	802,475		2007	38.0	740.87	9.5	7,020.25
311 409 RFP RFP		558,201	1994	13.5	7,233,714		2007	23.0	24,263.61	9.5	230,381.28
311 409 RFP RFP		42,341	1992	5.5	226,628		2007	15.0	2,895.07	9.5	27,132.53
311 409 CONTROL/INSTRUMENTATION SYSTEM		1,983	1998	28.5	78,320	20	1999	40.0	49.58	9.5	34.79
311 409 RETAKE CANAL, INC. EARTHWORK, FILL, ETC.		14,011	1998	28.5	592,905		2007	49.0	306.35	9.5	2,895.20
311 409 RETAKE CANAL, INC. EARTHWORK, FILL, ETC.		32,343	1999	28.5	947,428		2007	38.0	874.82	9.5	8,310.75
311 409 DISCHARGE CANAL, INC. EARTHWORK, FILL, ETC.		28,582	1998	28.5	1,121,088		2007	49.0	579.22	9.5	5,502.83
311 409 DISCHARGE CANAL, INC. EARTHWORK, FILL, ETC.		27,329	1999	28.5	778,877		2007	38.0	719.18	9.5	6,802.25
311 409 DISCHARGE CANAL, INC. EARTHWORK, FILL, ETC.		255,991	1995	12.5	3,698,888		2007	22.0	12,454.14	9.5	127,814.30
311 410 DISCHARGE CANAL, CULVERT/TUNNELS		42,796	1998	28.5	1,590,442		2007	49.0	872.39	9.5	8,287.18
311 408 POWER/GENERATOR CANAL (COOLING)		11,163		13.1	148,837			20.1	354.80	9.5	3,278.60
311 4191 OR, SPILL CONTROL, BOOM SYSTEM		5,682	1997	20.5	116,481		2007	30.0	189.40	9.5	1,798.30
311 4191 OR, SPILL CONTROL, BOOM SYSTEM		5,481	1992	5.5	20,146		2007	18.0	265.40	9.5	2,471.20
311 413 OPENSTAGE COOLING WATER SYSTEM		15,818		25.5	558,055			38.9	286.20	9.0	1,984.71
311 404 CONTROL/INSTRUMENTATION SYSTEM		172	1998	28.5	6,794	20	1998	40.0	4.30	9.5	2.15
311 409 DRIVE/ELEC. MOTOR, COMPLETE		7,891	1998	28.5	203,795	20	1998	40.0	182.28	9.5	96.14
311 409 WELL		2,482	1998	28.5	88,434		2007	49.0	50.86	9.5	483.14
311 409 WELL		2,346	1999	28.5	82,483		2007	38.0	65.29	9.5	611.25
311 409 WELL		2,219	1992	25.5	56,559		2007	35.0	63.37	9.5	602.03
311.5 RAW AND TREATED WATER SYSTEMS		1,214,131	20.8	25,383,263				28.7	48,413.71	8.4	382,298.80
311 501 RAW WATER SUPPLY SYSTEM		144,518	18.1	2,815,107				16.0	8,028.03	7.5	60,233.62
311 600 CONTROL/INSTRUMENTATION SYSTEM		172	1998	28.5	6,794	20	1998	40.0	4.30	9.5	2.15
311 604 PUMP, RUN 4 INCHES OR LARGER		8,344	1974	23.5	198,004	25	1999	25.0	333.78	1.5	500.81
311 602 TANK		10,468	1998	28.5	413,407		2007	40.0	213.58	9.5	2,029.12
311 602 TANK		15,136	1999	28.5	431,378		2007	38.0	208.32	9.5	2,784.00
311 600 RAW WATER WELL		2,774	1998	28.5	100,573	10	1998	40.0	69.35	9.5	34.68
311 600 RAW WATER WELL		48,016	1999	28.5	1,388,458	10	1999	20.0	1,800.53	1.5	2,400.80
311 600 RAW WATER WELL		58,611	1995	1.5	89,417	10	2007	11.0	5,419.18	9.5	51,482.23
311 502 WATER TREATMENT SYSTEM		21,412		28.5	810,342			20.0	713.73	1.5	1,070.60
311 605 CHLORINATOR		21,412	1999	28.5	810,342	10	1999	20.0	713.73	1.5	1,070.60
311 504 WASTE WATER TREATMENT SYSTEM		890,608	18.1	16,991,507				27.2	32,788.82	8.7	284,353.73
311 608 CONTROL/INSTRUMENTATION SYSTEM		5,214	1979	18.5	96,459	20	1999	20.0	280.70	1.5	281.05
311 609 CONTROL/INSTRUMENTATION SYSTEM		22,621	1996	11.5	250,142	20	2007	21.0	1,077.19	9.5	10,233.31
311 608 CONTROL/INSTRUMENTATION SYSTEM		2,098	1998	9.5	18,931	20	2007	19.0	110.42	9.5	1,048.00
311 608 FOUNDATION		18,967	1998	11.5	218,121		2007	21.0	903.19	9.5	8,580.31
311 609 PUMP, ALL UNDER 4 INCHES		226,791	1977	20.5	4,648,216	10	2007	20.0	7,559.70	9.5	71,817.15
311 609 PUMP, ALL UNDER 4 INCHES		18,439	1979	18.5	341,122	10	1999	20.0	921.95	1.5	1,382.93

SCHEDULE V

Est. Capital Recovery Data *

2007

Furber Power & Light Company
Depreciation Rates
For Fuel Types Common
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant Balance At 12/31/07	Age At Time Of Study	Age Weight (P-Yrs)	Replacement Interval (Years)	Overwrite Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
211.6000 PIPING, ALL UNDER 4 INCHES		40,181	1986	11.5	402,062	10	2007	21.0	1,913.28	9.5	16,177.12
211.6000 PIPING, 4 INCHES ON LARGER		30,116	1971	26.5	796,074	10	2001	30.0	1,003.87	3.5	3,517.53
211.6000 PIPING, 4 INCHES ON LARGER		2,009	1974	23.5	48,327	10	2004	30.0	68.87	9.5	464.78
211.6000 PIPING, 4 INCHES ON LARGER		480,243	1977	20.5	8,024,883	10	2007	30.0	14,607.17	9.5	128,410.20
211.6001 PUMP COMPLETE		3,064	1979	18.5	58,664	10	1988	20.0	153.20	1.5	229.80
211.6002 TANK		60,131	1986	11.5	691,507	10	2007	21.0	2,862.38	9.5	27,202.12
211.6007 EXHAUSTER		3,041	1989	28.5	88,609	15	1989	30.0	101.37	1.5	152.05
211.6007 EXHAUSTER		17,803	1984	13.5	227,841	15	1989	15.0	1,173.53	1.5	1,700.20
211.5005 DOMESTIC WATER SYSTEM (PORTABLE)		157,582		32.8	5,160,807			40.7	3,814.33	9.4	36,000.85
211.8112 CONTROL/INSTRUMENTATION SYSTEM		912	1988	29.5	26,024	20	1988	40.0	22.80	0.5	11.40
211.8112 CONTROL/INSTRUMENTATION SYSTEM		2,178	1988	28.5	62,073	20	2007	38.0	57.32	9.5	544.50
211.8114 PIPING, ALL UNDER 4 INCHES		2,219	1978	28.5	127,151		2007	48.0	65.69	9.5	624.09
211.8114 PIPING, 4 INCHES ON LARGER		2,047	1974	23.5	48,105		2007	33.0	62.83	9.5	598.29
211.8115 PIPING, 4 INCHES ON LARGER		28,203	1988	28.5	1,117,288		2007	38.0	1,031.66	9.5	8,800.75
211.8115 VALVE, SPEC'AL		2,282	1988	8.5	19,227		2007	18.0	125.67	9.5	1,193.80
211.8121 ELEVATED WATER TANK INCL. FOUNDATION		78,467	1958	28.5	3,000,447		2007	49.0	1,980.55	9.5	14,805.23
211.8121 ELEVATED WATER TANK INCL. FOUNDATION		31,304	1974	22.5	726,644		2007	23.0	948.61	9.5	8,011.78
211.8 SECURITY SYSTEMS		87,579		8.4	822,810			15.0	5,839.37	8.1	47,298.87
211.801 ACCESS CONTROL SYSTEM		87,579		8.4	822,810			15.0	5,839.37	8.1	47,298.87
211.7228 TRANSFORMER, SPEC'AL		49,275	1988	1.5	81,098	20	2007	11.0	3,702.27	9.5	35,171.50
211.7228 CCTV MONITORING SYSTEM		11,089	1980	17.5	164,058	20	2009	20.0	594.48	2.8	1,286.13
211.7228 CCTV MONITORING SYSTEM		17,178	1982	15.5	298,228	20	2002	20.0	698.80	4.5	3,604.60
211.7228 TURNSTILE		6,833	1980	17.5	116,428		2007	27.0	248.41	9.5	2,240.87
211.7228 TURNSTILE		11,508	1982	16.5	185,008		2007	25.0	477.44	9.5	4,505.68
211.7 FUEL UNLOADING AND STORAGE FACILITIES		5,887,511		17.6	88,695,644			20.2	378,948.67	9.0	2,488,251.40
211.701 FUEL OIL STORAGE SYSTEM		2,180,229		16.2	22,643,076			15.3	142,690.27	9.3	1,331,534.13
211.7750 FOUNDATION		18,041	1989	28.5	712,620		2007	48.0	208.18	9.5	2,487.74
211.7750 FOUNDATION		21,459	1990	28.5	611,582		2007	38.0	594.71	9.5	5,294.71
211.7750 HEATING SYSTEM		17,218	1988	28.5	680,111	15	2003	45.0	202.62	9.5	2,104.62
211.7750 HEATING SYSTEM		28,270	1989	28.5	1,033,895	15	1989	30.0	1,209.00	1.5	1,813.50
211.7750 HEATING SYSTEM		205,386	1993	4.5	674,237		2007	14.0	14,670.43	9.5	139,288.07
211.7750 HEATING SYSTEM		118,203	1990	28.5	4,898,709	15	2007	48.0	2,422.51	9.5	21,015.85
211.7750 TANK		251,143	1989	28.5	7,157,578		2007	38.0	8,609.03	9.5	62,786.75
211.7750 CONTROL/INSTRUMENTATION SYSTEM		4,022	1988	28.5	156,699	20	1996	40.0	101.09	0.5	100.54
211.7750 CONTROL/INSTRUMENTATION SYSTEM		4,022	1979	18.5	78,429		1998	20.0	201.10	0.5	100.50
211.7750 DIESEL ON DIAL		6,488	1988	28.5	256,278		2007	49.0	132.41	9.5	1,257.88
211.7750 DIESEL ON DIAL		10,375	1989	28.5	295,688		2007	38.0	273.03	9.5	2,350.75
211.7750 DIESEL ON DIAL		7,213	1984	13.5	164,126		2007	23.0	326.35	9.5	3,166.80
211.7750 LINEAR COMPLETE		128,867	1990	7.5	892,253		2007	17.0	7,468.65	9.5	70,852.15
211.7750 LINEAR COMPLETE		152,889	1983	4.5	687,911		2007	14.0	10,919.21	9.5	103,722.54
211.7750 LINEAR COMPLETE		291,272	1984	3.5	1,018,478		2007	13.0	22,465.62	9.5	212,850.55
211.7750 LINEAR COMPLETE		847,173	1995	2.5	2,117,933		2007	12.0	70,587.75	9.5	670,678.63
211.7750 PIPING, 4 INCH ON LARGER		37,883	1989	28.5	1,217,886	20	1989	30.0	1,262.27	1.5	1,894.16

SCHEDULE V

Purcell Power & Light Company
Depreciation Rates
For Fort Myers Common
Estimated Plant Data As Of 12/31/87

Est. Capital Recovery Data *

2007

Account Number	Description	Estimated In Service At 12/31/87 a	Age At Time Of Study (Years) b	Age Weight (1/Yr) c	Replacement Interval (Years) d	Overhaul Days (If Flag) e	Calculated Date f	Average Life g	Annual Acquired h	Average Remaining Life i	Projected Unrecovered Capital j
211.7768 CATHODIC PROTECTION EQUIPMENT		31,203	1995	2.5	82,008	20	2007	12.0	2,065.82	9.5	28,285.17
211.7702 LIGHT DIESEL ON STORAGE SYSTEM		15,026	1995	28.5	582,973	20	2007	48.8	308.01	9.3	2,898.82
211.7768 FOUNDATION		14,785	1995	28.5	584,008	20	2007	48.0	301.73	9.5	2,895.48
211.7771 CONTROL INSTRUMENTATION SYSTEM		201	1995	28.5	8,915	20	1998	40.0	8.28	0.5	3.14
211.7703 FUEL OIL GAS TRANSFER SYSTEM		3,109,322	1995	22.8	71,117,082	20	2007	28.0	118,888.94	8.8	1,033,878.64
211.7768 CONTROL INSTRUMENTATION SYSTEM		5,193	1995	28.5	205,134	20	1998	48.0	129.83	0.5	64.81
211.7768 CONTROL INSTRUMENTATION SYSTEM		4,314	1995	28.5	127,283	20	2007	28.0	110.82	0.5	1,080.88
211.7768 CONTROL INSTRUMENTATION SYSTEM		280,318	1995	23.5	8,467,473	20	2007	33.0	10,918.72	9.5	103,727.91
211.7768 CONTROL INSTRUMENTATION SYSTEM		5,464	1978	18.5	106,353	20	1998	20.0	272.70	0.5	136.35
211.7768 CONTROL INSTRUMENTATION SYSTEM		26,772	1995	2.5	88,430	20	2007	12.0	2,981.00	9.5	28,318.80
211.7768 DRIVE/ELEC. MOTOR, COMPLETE		13,287	1995	28.5	525,232	20	1998	40.0	332.43	0.5	168.21
211.7768 DRIVE/ELEC. MOTOR, COMPLETE		2,070	1995	28.5	87,469	20	2007	28.0	80.79	9.5	787.50
211.7767 PPMQ, ALL UNDER 4 INCHES		8,283	1995	28.5	331,129	20	1998	48.0	208.58	0.5	104.78
211.7768 PPMQ, RUN 4 INCHES ON LARGER		17,455	1995	28.5	487,468	20	2007	28.0	459.34	9.5	4,583.75
211.7768 PPMQ, RUN 4 INCHES ON LARGER		218,440	1995	28.5	8,026,517	20	1998	40.0	5,498.15	0.5	2,733.08
211.7768 PPMQ, RUN 4 INCHES ON LARGER		15,374	1995	27.5	572,776	20	2000	40.0	381.85	2.5	954.83
211.7768 PPMQ, RUN 4 INCHES ON LARGER		845	1988	28.5	18,028	20	2007	23.0	18.54	9.5	187.42
211.7768 PPMQ, RUN 4 INCHES ON LARGER		35,235	1995	28.5	1,004,158	20	2007	28.0	8,008.75	9.5	8,008.75
211.7768 PPMQ, RUN 4 INCHES ON LARGER		174,284	1974	23.5	4,088,204	20	2007	33.0	5,287.24	9.5	50,188.91
211.7768 PPMQ, RUN 4 INCHES ON LARGER		83,388	1988	8.5	788,543	20	2007	18.0	5,188.58	9.5	48,272.28
211.7768 PPMQ, RUN 4 INCHES ON LARGER		65,234	1980	7.5	418,005	20	2007	17.0	3,254.94	9.5	30,821.94
211.7768 PPMQ, RUN 4 INCHES ON LARGER		223,728	1982	5.5	1,320,504	20	2007	15.0	14,915.20	9.5	141,694.40
211.7768 PPMQ, RUN 4 INCHES ON LARGER		44,388	1995	2.5	110,895	20	2007	12.0	3,696.50	9.5	26,188.75
211.7768 PPMQ, RUN 4 INCHES ON LARGER		12,151	1988	28.5	473,885	20	2007	48.0	247.88	9.5	2,205.81
211.7768 PPMQ, RUN 4 INCHES ON LARGER		4,005	1988	28.5	131,343	25	1999	25.0	478.34	1.5	717.36
211.7768 PPMQ, RUN 4 INCHES ON LARGER		11,595	1974	23.5	280,688	24	1999	25.0	478.34	1.5	717.36
211.7768 PPMQ, RUN 4 INCHES ON LARGER		43,078	1995	2.5	107,685	20	2007	12.0	3,598.83	9.5	24,103.42
211.7768 PPMQ, RUN 4 INCHES ON LARGER		7,035	1995	28.5	277,883	20	2007	48.0	143.52	9.5	1,383.83
211.7768 PPMQ, RUN 4 INCHES ON LARGER		50,729	1995	2.5	8,988	20	2007	12.0	332.25	9.5	3,158.38
211.7768 PPMQ, RUN 4 INCHES ON LARGER		242,201	1995	28.5	13,520,880	20	2007	48.0	3,880.64	9.5	37,986.11
211.7768 PPMQ, RUN 4 INCHES ON LARGER		278,635	1995	28.5	11,110,713	20	2007	28.0	9,124.42	9.5	91,244.42
211.7768 PPMQ, RUN 4 INCHES ON LARGER		287,754	1974	23.5	8,642,219	20	2007	33.0	11,144.08	9.5	103,888.96
211.7768 PPMQ, RUN 4 INCHES ON LARGER		28,771	1995	5.5	282,241	20	2007	15.0	2,451.49	9.5	22,288.30
211.7768 PPMQ, RUN 4 INCHES ON LARGER		38,530	1974	28.5	1,031,645	20	2001	30.0	1,287.87	3.5	4,541.83
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381	1995	1.5	24,422	25	2007	11.0	1,485.08	9.5	14,580.86
211.7768 PPMQ, RUN 4 INCHES ON LARGER		180,200	1974	23.5	4,469,700	20	2004	30.0	6,340.50	6.5	41,700.00
211.7768 PPMQ, RUN 4 INCHES ON LARGER		18,381									

Florida Power & Light Company
Deposition Plates
For Film Meters Common
Estimated Print Date As Of 12/01/97

Account Number	Description	Estimated Fuel in Service Balance At 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Current Date (if Req.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unrecovered Capital
211 708	HEAVY FUEL OIL/GAS UNLOADING STATION	292,824		14.6	4,291,624				20.6	14,252.75	9.2	131,239.21
211 700	CONTROL/INSTRUMENTATION SYSTEM	69.1	1958	29.5	26,110	20		1998	38.0	16.53	0.5	8.28
211 700	CONTROL/INSTRUMENTATION SYSTEM	279	1969	28.5	7,823	20		2007	38.0	7.32	8.5	69.50
211 700	CONTROL/INSTRUMENTATION SYSTEM	2,074	1980	17.5	36,295	20		2000	20.0	103.79	2.5	259.25
211 700	CONTROL/INSTRUMENTATION SYSTEM	1,628	1991	16.5	27,027	20		2001	20.0	61.90	3.5	206.65
211 700	CONTROL/INSTRUMENTATION SYSTEM	3,479	1993	14.5	50,446	20		2003	20.0	173.29	5.5	868.73
211 700	CONTROL/INSTRUMENTATION SYSTEM	711	1990	27.5	26,693	20		2007	47.0	15.13	8.5	143.71
211 700	CONTROL/INSTRUMENTATION SYSTEM	12,255	1955	38.5	493,293	20		2007	49.0	248.69	9.5	2,357.09
211 700	CONTROL/INSTRUMENTATION SYSTEM	583	1983	34.5	20,114	20		2007	44.0	13.25	8.5	125.89
211 700	CONTROL/INSTRUMENTATION SYSTEM	46,499	1996	11.5	534,739	20		2007	21.0	2,214.24	8.5	21,035.29
211 700	CONTROL/INSTRUMENTATION SYSTEM	66,867	1999	7.5	426,503	20		2007	17.0	3,345.12	8.5	31,778.42
211 702	OIL SPILL EQUIPMENT, NAACOR	18,867	1958	29.5	746,802	25		2007	49.0	206.89	8.5	3,675.34
211 702	OIL SPILL EQUIPMENT, NAACOR	12,017	1969	28.5	242,465	25		2007	38.0	316.24	9.5	3,004.25
211 707	INSULATION-PUMP, RUN 4 IN ON LANCER	19,590	1969	8.5	198,105	20		2007	17.0	1,091.05	8.5	8,795.00
211 707	INSULATION-PUMP, RUN 4 IN ON LANCER	98,123	1990	7.5	743,423	20		2007	18.0	5,830.79	8.5	55,392.29
211 709	DRIVE, ELEC. MOTOR, COMPLETE	8,233	1928	28.5	368,654	20		1999	40.0	223.32	0.5	116.66
211 709	DRIVE, ELEC. MOTOR, COMPLETE	8,879	1969	28.5	253,092	20		2007	38.0	223.09	8.5	2,219.75
212	ROLLER PLANT EQUIPMENT	524,428		8.8	5,120,542				14.9	25,162.79	8.5	200,119.90
212 2	STEAM SYSTEMS AND EQUIPMENT	290,791		8.8	2,570,264				13.2	21,593.91	9.0	197,264.26
212 204	AUXILIARY ROLLER SYSTEM	221,595		10.5	2,259,242				13.3	16,671.91	8.5	146,705.25
212 1308	CONTROL PANEL	169,807	1996	1.5	253,261	10		2007	11.0	15,305.16	9.5	146,874.22
212 1344	PUMP, ALL UNDER 4 INCHES	6,054	1958	28.5	229,133	10		1999	40.0	151.25	0.5	75.69
212 1349	TANK	13,871	1959	20.5	501,605	19		1998	40.0	349.29	0.5	174.64
212 1304	ROLLER/PACKAGE (PUL. BURNER & CONTROLS)	21,876	1959	28.5	1,259,162	10		1999	40.0	796.90	0.5	298.45
212 1304	ROLLER/PACKAGE (PUL. BURNER & CONTROLS)	787	1996	31.5	24,791	10		2007	41.0	19.20	9.5	162.20
212 255	AUXILIARY ROLLER FUEL SYSTEM	69,166		3.5	242,152				13.0	5,332.00	8.5	60,899.00
212 1293	TANK	11,535	1994	3.5	40,373	0		2007	13.0	667.31	9.5	8,429.42
212 1307	DRIVE ON DAM	57,551	1994	3.5	201,779			2007	13.0	4,434.69	9.5	42,129.99
212 3	CONDENSATE AND FEEDWATER SYSTEMS	200,809		9.9	1,879,250				17.1	11,797.27	7.8	92,346.03
212 304	MAIN FEEDWATER PUMP SYSTEM	200,809		9.9	1,879,250				17.1	11,797.27	7.8	92,346.03
212 3204	DRIVE/ELEC. MOTOR, ROTATING ASSY.	28,880	1983	14.5	863,790	20		2003	20.0	1,944.00	5.5	10,692.20

Florida Power & Light Company
Depreciation Rates
For Fort Myers Commission
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated First In Service Balance As 12/31/07	Age At Study (Years)	Age Way's (Years)	Regulation Interval (Years)	Depreciation Rate (Per Cent)	Calculated Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 628	DEMINERALIZED WATER SYSTEM	8,357	28.5	295,325			38.0	217.29	9.5	2,984.25
312 4873	PURGE, RUN & INCHES ON LAMP/GEN	2,732	28.5	78,432	25		38.0	72.42	9.5	688.00
312 4884	SHUTTER ASSEMBLY	5,505	28.5	158,893			38.0	144.87	9.5	1,275.25
312 5	FUEL SUPPLY SYSTEMS	10,290	20.0	208,108			22.8	492.18	2.9	1,298.77
312 521	HEAVY OIL SUPPLY SYSTEM	10,290	20.0	208,108			22.8	492.18	2.9	1,298.77
312 6181	CONTROL INSTRUMENTATION SYSTEM	913	22.5	20,545	20		32.0	28.59	9.5	271.05
312 6181	CONTROL INSTRUMENTATION SYSTEM	2,713	20.5	55,617	20		30.0	90.49	9.5	889.12
312 6181	CONTROL INSTRUMENTATION SYSTEM	6,664	18.5	129,548	20		20.0	333.20	0.5	100.00
314	TURBOGENERATOR UNITS	95,508	15.0	1,483,579			23.4	4,078.52	9.5	38,728.82
314 3	CONDENSING SYSTEMS	68,514	18.1	1,228,704			25.0	2,648.48	9.5	24,180.57
314 365	CHLORINATION SYSTEM	7,598	18.5	137,582			28.0	343.31	9.5	2,311.45
314 4020	CHLORINATION	7,598	18.5	137,582			28.0	343.31	9.5	2,311.45
314 372	CONDENSER AIR REMOVAL SYSTEM	5,334	7.5	38,355			17.0	307.88	9.5	2,504.88
314 3578	SELENIUM PULVERIZER	5,334	7.5	38,355			17.0	307.88	9.5	2,504.88
314 374	CONDENSATE PUMP SYSTEM	18,803	28.5	587,238			38.0	523.77	9.5	4,873.75
314 3530	DRIVE, ELECT. MOTOR, ROTATING ASST.	8,586	28.5	273,358	20		38.0	292.32	9.5	2,387.00
314 3531	DRIVE, ELECT. MOTOR, STATIONARY ASST.	8,586	28.5	273,358	20		38.0	292.32	9.5	2,387.00
314 3538	PUMP, BELLER, ALL	727	28.5	20,720	25		38.0	18.13	9.5	181.75
314 377	PRESSING & SCVENGING SYSTEM	38,321	13.0	484,685			23.1	1,573.52	9.5	14,948.48
314 3723	VACUUM PUMP WITH MOTOR	798	19.7	16,380			30.0	28.63	9.5	203.82
314 3723	VACUUM PUMP WITH MOTOR	34,278	19.84	482,787			23.0	1,490.38	9.5	14,108.72
314 3723	VACUUM PUMP WITH MOTOR	1,343	19.85	15,538			22.0	58.50	9.5	538.75
314 4	TURBINE GENERATOR ALB LINES	28,995	9.4	254,810			18.8	1,428.04	9.5	13,588.35
314 488	TURBINE GENERATOR SPECIAL TOOLS & EQUIP	8,538	9.5	82,081			19.0	454.63	9.5	4,318.20
314 5510	BOLT HEATERS, ELECTRIC	8,538	9.5	82,081	25		19.0	454.63	9.5	4,318.20
314 487	EXCITER	10,000	8.5	88,000			18.0	505.56	9.5	5,277.77
314 5503	REDUCTION GEAR	3,000	8.5	25,500	25		18.0	198.67	9.5	1,583.32
314 5507	STATOR MAIN EXCITER	3,000	8.5	25,500	25		18.0	198.67	9.5	1,583.32
314 5508	MOTOR MAIN EXCITER	4,000	8.5	34,000	25		20.7	222.22	9.5	2,111.11

SCEDULE V

For Capital Recovery Data -

2007

Funda Power & Light Company
Depreciation Rates
For First Steps Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance As 12/31/87	Age At Time Of Study (Years)	Age Weights (8-75)	Replacement Interval (Years)	Overhaul Due (8 Rows)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
314.489	GENERATOR COOLING AND PURGE SYSTEM	8,307	10.5	87.49				20.0	417.85	9.5	3,909.56
314.502	CONTROL/INSTRUMENTATION SYSTEM	8,357	10.5	87.49	20		2007	20.0	417.85	9.5	3,909.56
315	ACCESSORY ELECTRIC EQUIPMENT	746,077	11.1	8,246,388				16.2	48,160.53	6.4	398,492.48
315.2	AUXILIARY POWER SYSTEMS	88,413	18.0	1,642,400				20.8	4,148.31	8.3	38,423.11
315.282	EMERGENCY (BLACK START) DIESEL ENGINE	47,164	10.5	482,588				15.1	3,129.77	8.3	28,883.43
315.1613	ENGINE AS FURNISHED BY MFG	8,610	1999	246,355	25		2007	38.0	228.58	9.5	2,162.50
315.1612	ENGINE AS FURNISHED BY MFG	32,715	1995	81,788	25		2007	12.0	2,729.25	9.5	25,689.26
315.1614	BATTERY	477	1999	13,595	15		1979	30.0	15.90	1.5	23.85
315.1615	CONDENSER & SPEED/LOAD CONTROL SYSTEM	1,013	1999	28,871	30		1999	30.0	33.77	1.5	50.65
315.1616	TURBOCHARGER	417	1988	11,888	30		1988	30.0	13.80	1.5	20.85
315.1617	REDUPATE # SEP FROM ENGINE ON TURBINE	634	1988	23,199	30		1988	30.0	27.80	1.5	41.70
315.1618	CONTROL/INSTRUMENTATION SYSTEM	1,728	1999	48,348	20		2007	38.0	46.47	9.5	432.70
315.1619	FOUNDATION	1,270	1989	30,045			2007	38.0	28.05	9.5	342.50
315.284	EMERGENCY (BLACK START) GENERATOR	31,577	28.5	699,947				38.0	620.08	9.5	7,894.25
315.1634	CABLE POWER AND OR LARGER	8,831	1988	200,164	25		2007	38.0	258.71	9.5	2,467.78
315.1635	STATION COMPLETE	6,911	1999	198,864	25		2007	38.0	191.87	9.5	1,727.75
315.1636	BOTOR COMPLETE	6,911	1999	198,864	25		2007	38.0	191.87	9.5	1,727.75
315.1637	EXCHANGER	6,911	1999	198,864	25		2007	38.0	191.87	9.5	1,727.75
315.1638	GENERATOR COOLING SYSTEM	1,013	1999	28,871	25		2007	38.0	28.05	9.5	253.25
315.285	EMERGENCY DIESEL FUEL SYSTEM	2,205	28.5	64,854				34.2	68.20	5.7	375.45
315.1641	FOUNDATION	417	1999	11,888			2007	38.0	10.87	9.5	504.25
315.1642	PIPEWORK, ALL UNDER 4 INCHES	477	1999	13,595	30		1999	30.0	15.90	1.5	23.85
315.1643	CONTROL/INSTRUMENTATION SYSTEM	694	1999	25,479	25		2007	38.0	12.55	9.5	118.25
315.1704	FAVOR/OWNER, COMPLETE	1,311	1999	37,264	25		2007	38.0	34.50	9.5	327.75
315.1705	HEAT EXCHANGER, COMPLETE										
315.288	STARTUP TRANSFORMER	2,731	28.5	107,875				48.0	55.12	9.5	629.48
315.1747	FOUNDATION	2,731	1999	107,875			2007	48.0	55.12	9.5	629.48
315.3	CONDUCTORS, CONDUITS AND INSULATORS	38,644	25.0	914,396				26.3	1,293.43	9.5	13,237.53
315.281	STATION GROUNDING SYSTEM	9,208	34.8	321,572				44.4	207.25	9.5	1,998.80
315.2775	GROUNDCING OHIO	1,848	36.5	71,102	25		2007	48.0	42.35	9.5	482.20

SCHEDULE V

Est. Capital Recovery Data *

2007

Florida Power & Light Company
Depreciation Rates
For Fuel Buyers Concession
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance As 12/31/97	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Data (If Any)	Calculated Data	Average Service Life	Average Annual Cost	Average Remaining Life	Projected Unrecovered Capital	
a	b	c	d	e	f	g	h	i	j	k	l	
315.3775 GROUNDING GRID		7,200	1983	24.5	250.475	25		2007	44.0	165.00	8.5	1,567.50
315.382 CONDUIT AND RACEWAY SYSTEM		27,408	21.6	592.814				33.1	1,188.08		11,287.73	
315.3794 CONDUIT CONTINUOUS RUN 2" OR LARGER		14,876	1991	8.5	98.884	25		2007	16.0	829.75	9.5	8,832.83
315.3798 MANHOLE		12,280	1988	28.5	498.120	25		2007	48.0	208.33	8.5	2,428.10
315.5 SWITCHGEARS AND MOTOR CONTROL CENTERS		292,759			2,372.714			16.1	16,300.86		155,334.04	
315.582 480 VOLT POWER DISTRIBUTION SYSTEM		292,759	8.0	2,372.714				16.1	16,300.86		155,334.04	
315.7041 CABLE POWER, 840 OR LARGER		17,580	1998	28.5	675.055	25		2007	49.0	348.78	9.5	3,313.37
315.7041 CABLE POWER, 840 OR LARGER		44,822	1991	8.5	296.043	25		2007	16.0	2,788.88	9.5	26,494.31
315.7043 TRANSFORMER		979	1998	29.5	38.831	25		2007	48.0	119.96	8.5	180.01
315.7043 TRANSFORMER		1,260	1980	17.5	22,050	25		2007	27.0	46.67	8.5	443.33
315.7043 TRANSFORMER		5,128	1991	8.5	32,302	25		2007	16.0	318.25	9.5	3,032.88
315.7046 SWITCH BREAK, RATED 600 AMP OR GREATER		10,016	1991	8.5	68,104	25		2007	16.0	828.00	9.5	8,047.00
315.7048 SWITCH, RATED - 500 AMP, IN A SECTION		24,840	1991	8.5	182,160	25		2007	16.0	1,648.00	9.5	14,830.00
315.7048 POWER CENTER SWITCHGEAR SECTION		8,380	1998	28.5	311,129	25		2007	48.0	171.60	8.5	1,620.28
315.7052 MOTOR CONTROL CENTER SWITCHGEAR SECT		124,827	1990	4.5	301,822	25		2007	14.0	8,801.83	8.5	84,588.32
315.7052 CABLE POWER, ALL UNDER 840		828	1998	28.5	38,107	25		2007	48.0	17.10	8.5	162.47
315.7054 DISTRIBUTION PANEL, INCL. BUS		25,141	1991	8.5	163,417	25		2007	16.0	1,571.31	8.5	14,827.47
315.8 RECOMBINATION SYSTEMS		290,311		8.2	2,316,888			14.8	24,287.13		178,487.80	
315.681 LOAD CONTROL AND LIFTING SYSTEM		80,377	17.5	1,633,000				20.0	4,688.85		11,727.09	
315.7068 CONTROLLER		60,250	1979	18.5	1,115,365	20		1999	20.0	3,014.50	1.5	4,521.75
315.7068 REMOTE TERMINAL UNIT		15,449	1979	18.5	286,807	20		1999	20.0	772.45	1.5	1,158.68
315.7070 CONTROL PANEL		11,298	1987	10.5	119,323	20		2007	20.0	598.25	8.5	5,285.28
315.7074 CONTROL/INSTRUMENTATION SYSTEM		2,717	1979	18.5	50,285	20		1999	20.0	128.85	1.5	203.78
315.7074 CONTROL/INSTRUMENTATION SYSTEM		2,598	1980	17.5	62,230	20		2000	20.0	177.80	2.5	444.50
315.682 COMPUTER SYSTEMS		8,110		15.5	141,205			20.0	495.00		2,048.75	
315.7067 COMPUTER/ACQUISITION SYSTEM		8,110	1982	15.5	141,205	20		2002	20.0	455.50	4.5	2,048.75
315.683 ANALOG/ANALOG/DATA ACQUISITION SYSTEM		257,824	6.0	1,542,883				13.5	18,142.79		165,716.96	
315.7712 CONTROL/INSTRUMENTATION SYSTEM		118,005	1998	1.5	178,598	20		2007	11.0	10,824.09	8.5	102,838.86
315.7712 CONTROL/INSTRUMENTATION SYSTEM		45,818	1981	16.5	755,867	20		2001	20.0	2,280.80	3.5	8,018.15
315.7714 LOGIC CABINET		8,000	1991	10.5	132,000	20		2001	20.0	400.00	3.5	1,400.00
315.7718 PRINTER		4,456	1990	7.5	33,420	20		2007	17.0	282.12	9.5	2,482.12
315.7718 COMPUTER/PROCESSOR		80,405	1992	5.5	442,608	20		2007	15.0	5,385.67	9.5	50,878.83
316 MISCELLANEOUS POWER PLANT EQUIPMENT		687,906		16.6	11,613,566			19.2	26,270.80		182,316.70	
316.1 STATION SERVICE EQUIPMENT		687,906		16.6	11,613,566			19.2	26,270.80		182,316.70	

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Plant Assets Common
Estimated Plant Date As Of 12/31/97

Est. Capital Recovery Date =

2007

Account Number	Description	Estimated In Service Date At 12/31/97	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
316.001 DRY LAYOUT SYSTEM		1900	27.5	4.364	25		2007	36.0	4.364	3.5	41.16
316.002 DEMANDORER		51	1900	26.5	1.505	25	2007	36.0	1.31	9.5	12.42
316.003 DEMANDORER		109	1971	26.5	2.099	25	2007	36.0	3.03	9.5	28.76
316.004 STATION/SENSE AIR SYSTEM		157,200	26.5	4.47,152				36.0	4,134.02	9.5	26,373.26
316.005 COMPRESSOR, RECIPROCATING, COMPLETE		76,600	1989	26.5	790,637	25	2007	36.0	792.34	9.5	6,672.26
316.006 DRIVE/ELEC. MOTOR, COMPLETE		2,436	1989	26.5	75,139	25	2007	36.0	69.37	9.5	609.00
316.007 PUMP, ALL UNDER 4 INCHES		124,143	1989	26.5	3,528,076	25	2007	36.0	3,506.92	9.5	31,020.75
316.008 TANK		3,295	1989	26.5	82,808	25	2007	36.0	86.71	9.5	623.75
316.009 CONTROL/INSTRUMENTATION SYSTEM		300	1989	26.5	9,405	20	2007	36.0	8.68	9.5	82.50
316.104 INSTRUMENT AIR SYSTEM		9,188	1975	16.5	96,474			20.0	469.40	9.5	4,364.20
316.006 CONTROL/INSTRUMENTATION SYSTEM		9,188	1987	10.5	96,474	20	2007	20.0	469.40	9.5	4,364.20
316.106 INTRASTATE/OUTSTATE COMMUNICATION SYSTEM		288,857	11.9	3,400,581				15.5	18,528.65	4.5	78,675.58
316.031 PER CAMP (FOR NOW)		8,688	1989	8.5	82,246	15	2004	15.0	646.87	8.5	4,198.13
316.032 PER CAMP FOR THE LINE		2,056	1989	8.5	17,493	15	2004	15.0	137.20	8.5	691.40
316.038 PHONE, PORTABLE		6,510	1989	8.5	55,045	15	2004	15.0	428.00	8.5	2,847.00
316.038 PHONE, PORTABLE		2,008	1984	3.5	7,232	15	2007	13.8	194.64	9.5	1,488.12
316.041 RADIO MOBILE UNIT		15,044	1983	4.5	67,558	15	2007	14.0	1,074.57	9.5	10,208.40
316.049 CONTROL/INSTRUMENTATION SYSTEM		1,056	1972	25.5	26,879	15	2002	30.0	35.37	4.5	158.70
316.044 PHONE RECORDER EQUIPMENT		18,874	1982	5.5	100,667	15	2007	16.0	1,397.46	9.5	12,692.20
316.053 PUBLIC ADDRESS SYSTEM (PANTHON)		14,332	1989	28.5	414,192	15	1999	30.0	464.40	1.5	776.80
316.053 CONTROL/INSTRUMENTATION SYSTEM		1,040	1982	15.5	16,313	15	2007	25.0	41.64	9.5	397.48
316.057 CONTROL/INSTRUMENTATION SYSTEM		4,556	1983	14.5	66,062	15	1999	15.0	303.73	0.5	161.67
316.057 CONTROL/INSTRUMENTATION SYSTEM		189,330	1984	13.5	2,182,865	15	1999	15.0	10,622.00	1.5	16,893.00
316.057 CONTROL/INSTRUMENTATION SYSTEM		1,871	1989	8.5	18,725	15	2003	15.0	131.40	5.5	722.70
316.057 CONTROL/INSTRUMENTATION SYSTEM		370	1989	8.5	3,145	15	2004	15.0	24.67	8.5	180.33
316.057 CONTROL/INSTRUMENTATION SYSTEM		32,869	1982	8.5	180,725	15	2007	15.0	2,180.00	9.5	20,810.75
316.058 PHONES		4,195	1989	28.5	118,558	15	1999	30.0	138.83	1.5	208.75
316.058 PHONES		11,597	1982	5.5	63,794	15	2007	15.0	772.13	9.5	7,344.77
316.107 TRANSPORTATION EQUIPMENT		756		2.6	1,946			11.5	65.77	9.5	624.86
316.010 TRACTOR		698	1986	1.5	1,047	15	2007	11.0	63.46	8.5	602.82
316.027 TRUCK/PLATFORM		56	1982	15.5	899	15	2007	26.0	2.32	9.5	22.04
316.109 LABORATORY AND TEST EQUIPMENT		53,355	20.3	1,081,346				26.9	1,960.31	8.4	16,653.12
316.018 FUME HOOD		4,356	1981	8.5	27,864	15	2007	16.0	266.00	8.5	2,527.50
316.002 DISTILLING APPARATUS		693	1990	7.5	4,873	15	2007	17.0	26.00	8.5	370.50
316.1001 CABINET/COUNTERS		220	1968	28.5	6,785	20	2007	30.0	5.90	9.5	56.03
316.1001 CABINET/COUNTERS		818	1989	28.5	23,313	20	2007	30.0	21.53	9.5	204.50
316.1001 CABINET/COUNTERS		1,101	1970	27.5	30,300	20	2007	37.0	28.84	9.5	283.46
316.1001 CABINET/COUNTERS		3,194	1971	26.5	84,641	20	2007	36.0	88.72	9.5	842.86
316.1001 CABINET/COUNTERS		1,721	1973	24.5	42,165	20	2007	34.0	50.62	9.5	460.87
316.1001 CABINET/COUNTERS		8,631	1974	23.5	278,094	20	2007	33.0	291.55	9.5	2,709.68
316.1001 CABINET/COUNTERS		8,355	1977	20.5	130,278	20	2007	30.0	271.83	8.5	2,012.42
316.1001 CABINET/COUNTERS		1,560	1981	16.5	26,075	20	2001	20.0	79.00	3.5	276.50

SCHEDULE V

Est. Capital Recovery Data *

2007

Florida Power & Light Company
Depreciation Rates
For Fuel Types Common
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance As 12/31/07	Age At Study Year	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (Years)	Cancelled Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
316.001	CABINET/SCOUNTERS	2,987	1982	15.5	46,298	20	2002	22.0	148.35	4.5	672.08
316.001	CABINET/SCOUNTERS	2,772	1984	13.5	37,422	20	2004	20.0	138.60	6.5	602.80
316.810	AIR COMPRESSOR	12,704	1974	23.5	298,644	20	2007	33.0	384.67	9.5	3,057.71
316.810	AIR COMPRESSOR	1,598	1978	18.5	28,823	20	1999	20.0	77.80	1.5	168.85
316.815	DRILL PRESS	355	1970	27.5	8,763	20	2007	27.0	9.59	8.5	91.15
316.815	DRILL PRESS	412	1973	24.5	10,084	20	2007	34.0	12.12	9.5	115.12
316.815	DRILL PRESS	1,137	1975	22.5	25,583	20	2007	32.0	35.53	9.5	337.55
316.815	DRILL PRESS	791	1985	12.5	6,513	20	2007	22.0	34.68	9.5	229.61
316.815	DRILL PRESS	1,127	1986	11.5	12,891	20	2007	21.0	53.67	11.5	508.83
316.190	TOOLS, SHOP, AND GARAGE EQUIPMENT	36,810		13.8	505,520			18.3	1,895.75	7.2	13,634.31
316.000	CRANE HOIST ASSEMB	7,014	1991	8.5	46,591	20	2007	16.0	428.38	8.5	4,164.86
316.000	20 CRANE	1,433	1991	8.5	8,315	20	2007	16.0	88.35	8.5	803.84
316.000	POWER SUPPLY	5,499	1982	5.5	30,245	20	2007	16.0	286.60	6.5	3,482.70
316.007	TANK, OIL/GAS STORAGE	187	1980	4.5	642	20	2007	14.0	13.36	9.5	128.89
316.003	MILLING MACHINE	4,078	1983	14.5	58,131	15	1998	15.0	271.67	0.5	133.53
316.827	MILLING MACHINE	4,805	1974	23.5	114,328	15	2004	30.0	162.17	6.5	1,054.69
316.827	MILLING MACHINE	2,852	1976	21.5	57,018	15	2007	31.0	85.55	9.5	812.71
316.827	MILLING MACHINE	13	1977	20.5	267	15	2007	20.0	6.43	8.5	4.12
316.827	MILLING MACHINE	6,563	1982	15.5	101,727	15	2007	25.0	262.52	9.5	2,493.94
316.827	MILLING MACHINE	1,315	1983	14.5	18,008	15	1998	15.0	87.67	0.5	43.83
316.820	LATHES/META	1,600	1971	28.5	43,725	15	2001	30.0	95.00	3.5	182.50
316.820	LATHES/META	823	1977	20.5	18,462	15	2007	30.0	26.77	9.5	254.26
316.820	LATHES/META	538	1983	14.5	7,891	15	1998	15.0	26.87	0.5	17.33
316.192	STONES EQUIPMENT	144,722		13.2	1,908,781			16.5	8,787.08	4.1	25,694.48
316.079	FORK LIFT 4001 LBS TO 8000 LBS	45,142	1987	10.5	473,591	15	2002	15.0	3,008.47	4.5	13,442.80
316.084	ELECTRIC STACKER	4,280	1988	29.5	125,670	15	1998	30.0	142.00	0.5	71.00
316.084	ELECTRIC STACKER	23,220	1991	8.5	150,840	15	2007	16.0	1,451.56	9.5	13,788.84
316.184	ELECTRIC STACKER	287	1970	27.5	6,968	15	2000	30.0	8.90	2.5	34.75
316.301	CRANES	1,257	1977	20.5	25,798	15	2007	30.0	41.80	8.5	288.05
316.324	FORK LIFT	1,303	1970	27.5	35,833	15	2003	30.0	43.43	2.5	108.58
316.324	FORK LIFT	4,398	1975	22.5	88,910	15	2007	32.0	137.35	9.5	1,303.06
316.324	FORK LIFT	11,141	1977	20.5	228,391	15	2007	30.0	371.27	9.5	3,527.98
316.324	FORK LIFT	27,102	1983	14.5	537,978	15	1998	15.0	2,473.47	0.5	1,238.73
316.324	FORK LIFT	10,599	1984	13.5	224,087	15	1999	15.0	1,106.80	9.5	1,655.80
316.195	VACUUM CLEANING EQUIPMENT	8,245		14.8	136,383			22.2	415.58	8.0	3,341.81
316.0791	VACUUM PUMP WITH MOTOR	132	1988	29.5	3,894	20	2007	39.0	3.38	9.5	32.15
316.0791	VACUUM PUMP WITH MOTOR	249	1970	27.5	6,848	20	2007	37.0	6.72	9.5	63.93
316.0791	VACUUM PUMP WITH MOTOR	690	1972	25.5	17,340	20	2007	35.0	19.43	9.5	164.57
316.0791	VACUUM PUMP WITH MOTOR	78	1997	20.5	1,599	20	2007	30.0	2.87	8.5	34.70
316.0791	VACUUM PUMP WITH MOTOR	337	1978	19.5	8,572	20	1998	20.0	18.85	0.5	8.43
316.0791	VACUUM PUMP WITH MOTOR	451	1979	18.5	8,344	20	1998	20.0	22.55	1.5	33.83
316.0791	VACUUM PUMP WITH MOTOR	504	1980	17.5	8,540	20	2000	20.0	25.20	2.5	63.00
316.0791	VACUUM PUMP WITH MOTOR	427	1983	14.5	6,192	20	2003	20.0	21.35	5.5	117.43
316.0791	VACUUM PUMP WITH MOTOR	84	1984	13.5	1,134	20	2004	20.0	4.20	6.5	27.20
316.0791	VACUUM PUMP WITH MOTOR	3,165	1985	12.5	38,563	20	2007	22.0	143.86	9.5	1,398.70
316.0791	VACUUM PUMP WITH MOTOR	3,138	1986	11.5	38,087	20	2007	21.0	148.43	9.5	1,419.57

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Fuel Types Unit 1
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date 2003

Account Number	Description	Part In Service Balance As 12/31/97	Vintage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Due (Frac.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
311	STRUCTURES AND IMPROVEMENTS	64,348		20.5	27,304,744				44.9	15,443.99	5.5	64,941.99
311.0	SETTLEMENTS AND CONTRIBUTIONS	(481)		20.5	(18,070)				45.0	(70.69)	5.5	(59.79)
311.003	LANDSLIP SETTLEMENTS	(481)	1958	20.5	(18,000)			2003	45.0	(70.69)	5.5	(59.79)
311.2	STATION BUILDINGS	687,579		20.5	27,158,399				45.0	16,200.00	5.5	64,040.34
311.205	TURBINE GENERATOR BUILDING	687,579		20.5	27,158,399				45.0	16,200.00	5.5	64,040.34
311.205	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	236,578	1958	20.5	13,294,631			2003	45.0	7,479.51	5.5	41,137.31
311.207	BUILDING APPURTENANCES (ELEV.)	4,094	1958	20.5	161,318			2003	45.0	90.79	5.5	498.10
311.208	ROOF (EACH LEVEL)	6,832	1958	20.5	208,864			2003	45.0	191.82	5.5	828.02
311.201	PLUMBING SYSTEM COMPLETE	33,085	1958	20.5	1,208,658	25		2003	45.0	735.22	5.5	4,043.72
311.201	PLUMBING SYSTEM COMPLETE	334	1961	20.5	12,191	25		2003	42.0	7.85	5.5	43.74
311.202	LIGHTING SYSTEM COMPLETE	20,216	1958	20.5	1,154,032	25		2003	45.0	648.34	5.5	3,570.84
311.208	ELEVATOR	41,034	1958	20.5	1,620,448			2003	45.0	911.64	5.5	5,314.04
311.240	FIRE PROTECTION SYS COMPLETE	7,594	1958	20.5	302,483	25		2003	45.0	57.64	5.5	317.04
311.248	SUBSTRUCTURE FOUNDATION WORK	233,832	1958	20.5	9,236,364			2003	45.0	5,198.27	5.5	28,579.47
311.4	COOLING SYSTEMS	8,368		20.5	227,128				20.9	164.38	5.5	903.98
311.413	OPENSTAKE COOLING WATER SYSTEM	8,368		20.5	227,128				20.9	164.38	5.5	903.98
311.421	PYING, RUN 4 INCHES ON LAGGER	1,200	1979	19.5	34,570	25		2003	25.0	50.40	5.5	277.20
311.422	PUMP COMPLETE	8,138	1958	20.5	282,556	25		2003	45.0	113.98	5.5	628.78
311.7	FUEL UNLOADING AND STORAGE FACILITIES	462		20.5	18,249				45.0	10.27	5.5	56.47
311.702	LIGHTDIESEL OIL STORAGE SYSTEM	462		20.5	18,249				45.0	10.27	5.5	56.47
311.709	FOUNDATION	462	1958	20.5	16,249			2003	45.0	10.27	5.5	56.47
312	BOILER PLANT EQUIPMENT	8,459,835		27.8	204,831,478				23.8	491,582.67	4.8	1,840,720.71
312.0	SETTLEMENTS AND CONTRIBUTIONS	(8,709)		20.5	(225,490)				45.0	(1,000.49)	5.5	(897.64)
312.003	Lateral Sediment	(8,709)	1958	20.5	(225,490)			2003	45.0	(1,20.64)	5.5	(987.64)
312.1	STEAM GENERATING EQUIPMENT	3,790,379		31.8	120,840,878				29.4	133,836.61	4.1	547,858.69
312.121	BOILER STRUCTURE	1,358,235		33.7	45,731,879				20.2	44,828.88	4.1	185,580.94
312.009	FOUNDATION	2,439	1958	20.5	87,821			2003	45.0	55.09	5.5	302.98
312.001	STRUCTURAL METAL AND TRUSSES	203,909	1958	20.5	11,811,778			2003	45.0	8,532.64	5.5	35,829.54
312.002	STAIRS, LADDERS, CATWALKS AND HANDRAILS	207,270	1958	20.5	7,550,195			2003	45.0	4,472.67	5.5	24,599.67
312.003	STAIRS, LADDERS, CATWALKS AND HANDRAILS	58,412	1964	13.5	802,082			2003	19.0	2,128.95	5.5	17,198.21

SCHEDULE V

Florida Power & Light Company
Depreciation Items
For Federal Income Tax
Estimated First Date At 12/31/87

1. M. Capital Recovery Data

2003

Account Number	Description	Estimated First Date At 12/31/87	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Data (Yr/Flt)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 0003 BOILER INSULATION CASING		36,710	1958	28.5	1,529,045	0	2003	45.0	800.22	5.5	4,751.22
312 0004 BOILER INSULATION		80,584	1958	28.5	3,698,568	20	1986	40.0	2,330.80	0.5	4,751.22
312 0004 BOILER INSULATION		42,500	1980	7.5	460,500	20	2003	13.0	4,813.50	5.5	20,475.15
312 0004 BOILER INSULATION		122,575	1981	6.5	798,728	20	2003	12.0	10,214.50	5.5	56,190.21
312 0004 BOILER INSULATION		8,583	1982	5.5	52,782	20	2003	11.0	872.08	5.5	4,758.50
312 0005 BOILER OUTER CASING		228,087	1958	28.5	9,444,332	20	1986	40.0	5,877.42	0.5	2,988.71
312 0006 REWORKING & REFACTORY		159,586	1958	28.5	6,303,647	20	1986	40.0	3,078.65	0.5	1,984.83
312 0007 HANDLING, SUPPORTS & TUBE CLIPS		75,580	1958	28.5	2,877,510	0	2003	45.0	1,675.11	5.5	5,213.11
312 122 BOILER PRESSURE PARTS		2,440,144		30.8	75,200,002			27.4	89,008.73	4.1	382,277.80
312 0006 HEADER, 4 INCHES OR LARGER		3,689	1958	28.5	145,716	0	2003	45.0	81.90	5.5	450.88
312 0006 HEADER, 4 INCHES OR LARGER		208,579	1987	10.5	3,030,000	0	2003	16.0	18,036.19	5.5	98,199.03
312 0006 PIPE, ALL UNDER 4 INCHES		20,079	1958	28.5	1,185,751	0	2003	45.0	607.09	5.5	2,088.59
312 0007 PIPE, RUN 4 INCHES OR LARGER		1,684	1958	28.5	65,806	0	2003	45.0	37.07	5.5	203.87
312 0008 BELNCEBAMFLER		23,348	1958	28.5	822,348	0	2003	45.0	518.84	5.5	2,883.64
312 0008 VALVE, SAFETY		23,348	1958	28.5	822,348	0	2003	45.0	518.84	5.5	2,883.64
312 0008 INSULATION EQUIPMENT		62,579	1958	28.5	2,471,871	20	1986	40.0	1,564.49	0.5	782.34
312 0009 DELEPER-LEATER		88,308	1958	28.5	3,491,528	20	1986	40.0	2,308.70	0.5	1,194.85
312 0004 WATER WALL SECTION		480,868	1958	28.5	19,389,207	20	2003	45.0	10,808.13	5.5	89,884.73
312 0004 WATER WALL SECTION		413,158	1980	8.5	3,511,043	20	2003	14.0	28,511.29	5.5	182,312.02
312 0005 ECONOMIZER SECTION		81,442	1958	28.5	3,216,808	20	1986	40.0	2,038.05	0.5	1,078.03
312 0006 BOILER DRUM		80,789	1958	28.5	3,840,838	0	2003	45.0	2,217.87	5.5	12,183.87
312 0007 SUPERHEATER SECTION		471,388	1958	28.5	18,020,221	20	1986	40.0	11,794.58	0.5	6,882.49
312 0008 REHEATER SECTION		314,265	1958	28.5	12,413,488	20	1986	40.0	7,895.43	0.5	3,858.31
312 0009 CONCOMERS		47,829	1958	28.5	1,891,348	0	2003	45.0	1,008.42	5.5	5,821.32
312 2 STEAM SYSTEMS AND EQUIPMENT		572,719		30.0	17,180,279			28.7	21,478.80	5.5	117,193.97
312 201 MAIN STEAM PIPE		136,808		33.0	4,577,232			27.3	8,079.08	5.5	27,782.71
312 1202 CONTROL INSTRUMENTATION SYSTEM		1,378	1958	28.5	54,431	20	1986	40.0	34.45	0.5	17.23
312 1205 PIPE, RUN 4 INCHES OR LARGER		111,579	1958	28.5	4,407,371	0	2003	45.0	2,478.83	5.5	13,837.43
312 1206 BELNCEBAMFLER		25,651	1958	4.5	115,430	0	2003	18.0	2,595.10	5.5	14,108.05
312 202 EXTRACTION STEAM SYSTEM		84,825		39.4	3,344,357			44.8	1,803.80	5.2	8,575.94
312 1207 CONTROL INSTRUMENTATION SYSTEM		809	1958	29.5	30,808	20	1986	40.0	22.72	0.5	11.38
312 1201 PIPE, RUN 4 INCHES OR LARGER		78,825	1958	28.5	3,117,538	0	2003	45.0	1,753.88	5.5	9,648.38
312 1207 INSULATION PIPE, RUN 4 INCHES OR LARGER		8,091	1960	37.5	180,913	20	2003	40.0	127.28	2.5	318.18
312 203 ALUMINUM DELEPER-LEATER STEAM SYSTEM		80,886		7.8	607,013			13.0	6,225.77	5.5	34,341.73
312 1203 DELEPER-LEATER STATIONARY FLUSH, BY VEINCO		80,886	1960	7.5	607,013	20	2003	13.0	6,225.77	5.5	34,341.73
312 204 STEAM GENERATOR BLONCONA TREATMENT S		10,578		19.5	206,271			28.0	423.12	5.5	2,327.16
312 1472 PIPE, RUN 4 INCHES OR LARGER		10,578	1978	19.5	206,271	0	2003	28.0	423.12	5.5	2,327.16
312 202 REPEAT STEAM SYSTEM		257,873		32.8	8,454,408			32.8	7,847.03	5.5	42,886.43
312 1512 CONTROL INSTRUMENTATION SYSTEM		2,178	1986	28.8	86,031	20	1986	40.0	54.45	0.5	27.23

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Fuel Bypass Unit 1
Estimated Plant Date As Of 12/31/87

Est. Capital Recovery Date 2003

Account Number	Description	Estimated Plant In Service Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (if Yes)	Replacement Cost (if Yes)	Overhaul Date (if Yes)	Classified Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 3155	PIPING, RUN 4 JACKS ON LARGER	188,866	1988	28.5	7,504,447	0	0	2003	46.0	4,231.91	5.5	23,220.51
312 3157	VALVE, SPECIAL	47,520	1988	11.5	541,420	0	0	2003	17.0	2,709.41	5.5	15,221.75
312 3159	VALVE, POWER OPERATED	18,429	1988	17.5	322,808	0	0	2003	23.0	801.28	5.5	4,808.83
312 3	CONDENSATE AND FEEDWATER SYSTEMS	1,423,400		31.0	44,161,750				30.4	48,833.80	4.4	208,837.14
312 3151	CONDENSATE SYSTEM	243,009		34.6	8,418,799				30.4	7,999.36	5.5	43,707.09
312 3180	HEAT EXCHANGER, SHELL	63,639	1988	28.5	2,513,741	25	25	2003	46.0	1,414.20	5.5	7,778.10
312 3181	HEAT EXCHANGER, TUBE BUNDLE	63,639	1988	28.5	2,513,741	25	25	2003	46.0	1,414.20	5.5	7,778.10
312 3182	PIPING, ALL UNDER 4 INCHES	1,137	1988	28.5	48,702	0	0	2003	45.0	25.71	5.5	141.41
312 3183	PIPING, RUN 4 INCHES OR LARGER	68,408	1988	28.5	2,702,037	0	0	2003	46.0	1,520.13	5.5	8,380.73
312 3184	TANK	5,833	1981	28.5	212,805	0	0	2003	42.0	138.88	5.5	753.85
312 3187	CONTROL/INSTRUMENTATION SYSTEM	4,884	1988	28.5	81,443	20	20	1988	46.0	57.86	0.5	28.94
312 3170	VENT CONDENSER	33,316	1983	4.5	148,472	0	0	2003	10.0	1,067.56	5.5	587.16
312 3172	INSULATION - EQUIPMENT	87,344		28.5	3,841,139				44.9	2,104.00	5.4	11,764.30
312 3188	CONTROL/INSTRUMENTATION SYSTEM	1,103	1988	28.5	43,989	20	20	1988	46.0	27.58	0.5	13.79
312 3189	PIPING, RUN 4 INCHES OR LARGER	83,342	1988	28.5	3,687,009	0	0	2003	46.0	2,074.27	5.5	11,408.47
312 3189	TANK	2,799	1988	28.5	110,581	0	0	2003	46.0	62.20	5.5	342.10
312 3193	MAIN FEEDWATER SYSTEM	683,841		24.5	17,613,508				26.6	26,863.13	4.3	118,333.33
312 3201	CONTROL/INSTRUMENTATION SYSTEM	4,017	1988	28.5	168,672	20	20	1988	46.0	100.43	0.5	50.21
312 3204	HEAT EXCHANGER, SHELL	26,465	1988	28.5	1,005,473	20	20	1988	46.0	636.39	0.5	318.19
312 3204	HEAT EXCHANGER, SHELL	81,800	1981	18.5	1,351,880	20	20	2003	22.0	3,703.64	5.5	20,480.00
312 3204	HEAT EXCHANGER, SHELL	79,875	1982	15.5	1,238,063	20	20	2003	21.0	3,803.67	5.5	20,718.84
312 3205	HEAT EXCHANGER, TUBE BUNDLE	26,465	1988	28.5	1,005,473	20	20	1988	46.0	636.39	0.5	318.19
312 3205	HEAT EXCHANGER, TUBE BUNDLE	146,638	1981	18.5	2,401,027	20	20	2003	22.0	6,819.91	5.5	38,408.50
312 3205	HEAT EXCHANGER, TUBE BUNDLE	128,195	1982	15.5	1,987,023	20	20	2003	21.0	6,104.83	5.5	33,674.88
312 3208	PIPING, ALL UNDER 4 INCHES	1,137	1988	28.5	48,702	20	20	1988	46.0	28.93	0.5	14.46
312 3227	PIPING, RUN 4 INCHES OR LARGER	184,881	1988	28.5	7,504,775	20	20	1988	46.0	4,633.28	0.5	2,311.64
312 3231	VALVE, POWER OPERATED	10,205	1988	28.5	408,633	20	20	1988	46.0	387.28	0.5	198.89
312 3232	INSULATION EQUIPMENT	6,803	1982	13.5	108,887	15	15	2003	21.0	373.71	5.5	1,807.83
312 324	MAIN FEEDWATER PUMP SYSTEM	279,514		28.5	11,046,804				42.6	6,506.53	3.1	20,530.81
312 3253	CONTROL/INSTRUMENTATION SYSTEM	2,241	1988	28.5	88,630	20	20	1988	46.0	56.03	0.5	28.01
312 3254	DYNE/ELEC. MOTOR, ROTATING ASST.	61,000	1988	28.5	2,408,500	20	20	1988	46.0	1,525.00	0.5	782.50
312 3255	DYNE/ELEC. MOTOR, STATIONARY ASST.	61,000	1988	28.5	2,408,500	20	20	1988	46.0	1,525.00	0.5	782.50
312 3256	FOUNDATION	2,173	1988	28.5	108,534	0	0	2003	45.0	81.82	5.5	328.82
312 3258	PUMP ROTATING ASST.	76,200	1988	28.5	3,011,875	25	25	2003	45.0	1,694.44	5.5	9,319.44
312 3260	PUMP STATIONARY ASST.	76,200	1988	28.5	3,011,875	25	25	2003	45.0	1,694.44	5.5	9,319.44
312 326	HEATER VENTS AND DRAINS SYSTEM	76,795		37.7	2,691,659				40.3	1,907.00	4.2	8,050.20
312 3296	CONTROL/INSTRUMENTATION SYSTEM	801	1988	28.5	31,640	20	20	1988	46.0	20.03	0.5	10.01
312 3301	PIPING, ALL UNDER 4 INCHES	4,886	1988	28.5	182,207	0	0	2003	45.0	108.13	5.5	594.73
312 3302	PIPING, RUN 4 INCHES OR LARGER	41,789	1988	28.5	1,693,608	0	0	2003	45.0	828.64	5.5	4,107.54
312 3302	PIPING, RUN 4 INCHES OR LARGER	2,830	1980	17.5	48,732	0	0	2003	23.0	123.04	5.5	678.74

Florida Power & Light Company
Depreciation Rates
For Fuel Types Unit 1
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant in Service At 12/31/97	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Quantity (ft. Run)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 3208 VALVE, POWER OPERATED		3,500	1980	17.5	42,129	20	2000	20.0	177.80	2.5	442.75
312 3313 PUMP COMPLETE		8,404	1980	28.5	228,118	25	2003	45.0	188.53	5.5	1,028.84
312 3314 DRIVE ELEC. MOTOR, COMPLETE		14,445	1980	28.5	570,579	20	1998	40.0	281.13	0.5	180.58
312 308 CHEMICAL FEED SYSTEM		16,544		18.8	204,532			17.2	864.82	5.1	4,934.17
312 3324 PIPING, ALL LINEN 4 INCHES		4,877	1980	37.5	182,888	0	2003	43.0	113.42	5.5	623.80
312 3328 PUMP, CHEMICAL FEED PCL MOTOR		2,314	1974	23.5	64,379	25	1998	26.0	82.86	1.5	128.84
312 3328 PUMP, CHEMICAL FEED PCL MOTOR		8,004	1981	5.5	54,526	25	2003	12.0	730.33	5.5	4,128.83
312 3328 TANK, CHEMICAL FEED		348	1981	28.5	12,739	0	2003	42.0	8.31	5.5	48.70
312 300 CONDENSATE TRANSFER SYSTEM		16,483		28.5	651,079			43.5	378.91	4.0	1,918.12
312 3448 CONTROL/INSTRUMENTATION SYSTEM		188	1988	28.5	7,426	20	1998	40.0	4.70	0.5	2.20
312 3448 DRIVE ELEC. MOTOR, COMPLETE		2,395	1988	28.5	94,803	20	1998	40.0	80.88	0.5	28.84
312 3453 PUMP COMPLETE		1,880	1988	28.5	77,420	20	1998	40.0	48.00	0.5	24.50
312 3455 TANK		11,940	1988	28.5	471,830	0	2003	45.0	205.33	5.5	1,409.33
312 302 WATER SAMPLING AND ANALYZING SYSTEM		0		RDND	0			RDND	0.00	RDND	0.00
312 3018 ANALYZER, SODIUM		0	1984	0.0	0	20	2003	5.5	0.00	5.5	0.00
312 3017 ANALYZER, DISSOLVED OXYGEN		0	1985	0.0	0	20	2003	5.5	0.00	5.5	0.00
312 3017 ANALYZER, DISSOLVED OXYGEN		0	1988	0.0	0	20	2003	5.5	0.00	5.5	0.00
312 3018 ANALYZER, HYDRAZINE		0	1985	0.0	0	20	2003	5.5	0.00	5.5	0.00
312 4 BOILER AUXILIARY SYSTEMS		2,319,306		23.1	53,985,808			16.8	128,437.75	4.7	845,379.30
312 422 BOILER DUCTS		680,323		22.2	12,893,252			18.4	29,942.89	5.2	154,302.81
312 424 DUCTWORK INSULATION AND OUTER CASING		273,682	1980	7.5	2,082,015	0	2003	13.0	21,046.31	5.5	115,754.88
312 4248 DAMPER DRIVE ASSEMBLY		14,913	1988	28.5	688,084	0	2003	45.0	331.40	5.5	1,822.70
312 4248 DAMPER		42,170	1988	28.5	1,600,715	0	2003	45.0	837.11	5.5	4,154.11
312 4252 FORCED DRAUGHT FAN OUTLET DUCT		148,235	1988	28.5	5,685,283	0	2003	45.0	3,294.11	5.5	18,117.81
312 4253 INDUCED DRAUGHT FAN OUTLET DUCT		43,887	1988	28.5	1,732,352	0	2003	45.0	874.00	5.5	5,300.30
312 4253 ANALYZER, OPAACITY		28,632	1978	18.5	772,854	20	11798	20.0	1,681.80	0.5	880.30
312 4253 ANALYZER, OPAACITY		14,108	1982	5.5	77,583	20	2003	11.0	1,282.38	5.5	7,053.88
312 4254 CONTROL/INSTRUMENTATION SYSTEM		3,808	1988	28.5	150,416	20	1998	40.0	95.20	0.5	47.80
312 423 AIR HEATER		428,838		23.2	5,890,823			13.8	30,888.88	2.8	86,887.48
312 4291 INSULATION EQUIPMENT		8,180	1988	28.5	323,110	20	1998	40.0	204.50	0.5	102.25
312 4292 STRUCTURAL SUPPORT		18,006	1988	28.5	753,107	0	2003	45.0	423.88	5.5	2,320.28
312 4294 HEATER BLACKENESS/STRTS		43,805	1988	28.5	1,722,398	8	1998	40.0	1,080.13	0.5	545.08
312 4294 HEATER BLACKENESS/STRTS		101,852	1980	7.5	763,880	8	1998	40.0	12,771.50	0.5	6,388.75
312 4294 HEATER BLACKENESS/STRTS		90,187	1988	1.5	120,208	8	2003	7.0	11,488.71	5.5	63,011.80
312 4295 STEAM COALS		11,800	1988	28.5	458,200	20	1998	40.0	290.00	0.5	145.00
312 4295 APH BASKET CLEANING EQUIPMENT		5,443	1988	28.5	214,089	20	1998	40.0	136.08	0.5	68.04
312 4295 APH BASKET CLEANING EQUIPMENT		34,246	1978	19.5	687,787	20	1998	20.0	1,712.30	0.5	866.15
312 4298 ROTOR, AIR HEATER		87,210	1988	28.5	3,444,705	25	2003	45.0	1,938.00	5.5	10,609.00
312 4298 BEARING ASSEMBLY, ROTAL		21,803	1988	28.5	881,219	0	2003	45.0	464.51	5.5	2,684.51
312 4298 CONTROL/INSTRUMENTATION SYSTEM		18,727	1988	28.5	681,112	20	1998	40.0	418.43	0.5	209.21

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Fossil Fuels Unit 1
Estimated First Data As Of 12/31/97

2003 Capital Recovery Date

2003

Account Number	Description	Estimated Plant to Service At 12/31/97 a	Vintage Year b	Age At Time Of Study (Years) c	Age Weight (3-Yr) d	Replacement Interval (Years) e	Overhaul Date (If Any) f	Calculated Date g	Average Service Life h	Annual Actual i	Average Remaining Life j	Projected Unrecovered Capital k
312 424	FORCED DRAFT FAN	107,551	1998	28.5	4,011,206	20		1998	42.6	2,384.79	1.1	7,202.51
312 4427	DRIVE ELEC. MOTOR, ROTATING ASSY	18,546	1998	28.5	772,067	20		1998	42.0	408.65	0.5	244.33
312 4428	DRIVE ELEC. MOTOR, STATIONARY ASSY	24,423	1998	28.5	965,104	20		1998	42.0	610.83	0.5	305.41
312 4433	FAIRBANKER, ROTATING ASSY	18,546	1998	28.5	772,067	25		2003	43.0	424.36	5.5	2,384.96
312 4433	FAIRBANKER, STATIONARY ASSY	28,320	1998	28.5	1,116,140	25		2003	43.0	651.56	5.5	3,653.56
312 4433	FOULMONTION	2,864	1998	28.5	105,307	0		2003	43.0	59.34	5.5	305.84
312 4434	PIPING, ALL UNDER 4 INCHES	3,809	1998	28.5	154,406	0		2003	43.0	96.87	5.5	427.77
312 4444	DRIVE COUPLING, MECHANICAL	877	1998	28.5	36,582	20		1998	42.0	24.43	0.5	12.21
312 4442	CONTROL/INSTRUMENTATION SYSTEM	1,154	1998	28.5	45,583	20		1998	42.0	28.85	0.5	14.43
312 425	REDUCED DRAFT FAN	123,750	1998	28.5	4,888,127	20		1998	42.6	2,381.55	3.1	8,138.44
312 4465	DRIVE ELEC. MOTOR, ROTATING ASSY	24,345	1998	28.5	857,879	20		1998	42.0	606.13	0.5	302.26
312 4468	DRIVE ELEC. MOTOR, STATIONARY ASSY	20,387	1998	28.5	1,187,127	20		1998	42.0	797.68	0.5	378.84
312 4468	FAIRBANKER, STATIONARY ASSY	24,345	1998	28.5	957,678	25		2003	43.0	538.78	5.5	2,863.28
312 4469	FOULMONTION	2,534	1998	28.5	98,699	0		2003	43.0	808.18	5.5	4,444.88
312 4469	PIPING, ALL UNDER 4 INCHES	4,849	1998	28.5	191,536	0		2003	43.0	107.76	5.5	302.65
312 4500	DRIVE COUPLING, MECHANICAL	1,272	1998	28.5	47,874	25		2003	43.0	26.83	5.5	145.13
312 427	BOILER BLOWER SYSTEM	88,287	1998	28.5	3,467,337	20		1998	44.4	1,988.83	4.8	8,688.55
312 4601	CONTROL/INSTRUMENTATION SYSTEM	10,044	1998	28.5	398,738	20		1998	43.0	201.10	0.5	126.55
312 4602	PIPING, ALL UNDER 4 INCHES	8,013	1998	28.5	306,014	0		2003	43.0	200.29	5.5	1,101.59
312 4603	PIPING, RUN 4 INCHES OR LARGER	16,908	1998	28.5	660,762	0		2003	43.0	276.80	5.5	2,072.40
312 4609	RETRACTABLE BOILER BLOWER ASSEMBLY	82,274	1998	28.5	2,884,823	25		2003	43.0	1,161.64	5.5	6,388.04
312 428	CHEMICAL WASH SYSTEM	28,125	1998	28.5	1,150,478	20		1998	44.9	648.20	5.4	3,021.88
312 4632	CONTROL/INSTRUMENTATION SYSTEM	348	1998	28.5	13,687	20		1998	42.0	8.65	0.5	4.33
312 4637	PIPING, ALL UNDER 4 INCHES	8,674	1998	28.5	302,123	20		2003	43.0	274.96	5.5	1,182.26
312 4638	PIPING, RUN 4 INCHES OR LARGER	8,085	1998	28.5	298,098	20		2003	43.0	201.44	5.5	1,107.91
312 4640	TRANK	10,041	1998	28.5	398,600	20		2003	43.0	223.13	5.5	1,227.22
312 429	BOILER CONTROL SYSTEM	214,479	1998	28.5	4,020,813	20		1998	46.2	13,252.42	4.8	64,188.88
312 4655	TRANSFORMER, MAJOR	58,794	1994	3.5	209,279	20		2003	9.0	6,643.78	5.5	36,540.78
312 4667	COMPUTER/ARCHIVOPROCESSER	8,825	1991	16.5	81,163	20		2003	22.0	201.14	5.5	1,281.25
312 4668	RECORDER	1,304	1991	37.5	72,525	20		2003	42.0	48.35	2.5	120.86
312 4668	RECORDER	7,425	1992	15.5	115,086	20		2003	21.0	303.47	5.5	1,844.64
312 4668	RECORDER	13,345	1993	14.5	182,033	20		2003	20.0	682.28	5.5	2,042.28
312 4668	RECORDER	44,117	1993	8.5	418,113	20		2003	13.0	2,941.13	5.5	16,176.23
312 4671	CONTROL/INSTRUMENTATION SYSTEM	68,428	1998	28.5	2,702,837	20		1998	46.0	1,710.65	0.5	865.53
312 4671	CONTROL/INSTRUMENTATION SYSTEM	12,804	1991	16.5	212,916	20		2003	22.0	596.55	5.5	3,228.00
312 4671	CONTROL/INSTRUMENTATION SYSTEM	1,100	1993	14.5	15,950	20		2003	20.0	55.00	5.5	202.50
312 421	LIME SLURRY SYSTEM	41,683	1992	28.2	1,631,349	20		1998	44.5	933.32	5.4	5,098.38
312 4687	CONTROL/INSTRUMENTATION SYSTEM	447	1996	28.5	17,687	20		1998	42.0	11.18	0.5	5.59
312 4691	PIPING, ALL UNDER 4 INCHES	12,403	1998	28.5	483,474	20		2003	43.0	277.42	5.5	1,528.82
312 4692	PIPING, RUN 4 INCHES OR LARGER	8,085	1998	28.5	298,098	20		2003	43.0	201.44	5.5	1,107.94
312 4696	AGITATOR	5,355	1998	28.5	211,523	20		2003	43.0	119.00	5.5	654.50

SCHEDULE V

Est. Capital Recovery Date 2003

Florida Power & Light Company
Depreciation Rates
For Fuel Types Unit 1
Estimated Plant Data As Of 12/31/97

Account Number	Description	Plant In Service Business As 12/31/97	Vintage Year	Age At Time Of Purchase (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 4687 TANK, SLURRY MIXING		5,948	1958	39.5	234,840	20		2003	45.0	132.18	5.5	775.38
312 4698 TANK SLURRY, SERVICE		5,948	1958	39.5	234,840	20		2003	45.0	132.18	5.5	775.38
312 4698 TANK SLURRY, SERVICE		2,407	1964	33.5	80,835	20		2003	38.0	81.72	5.5	338.45
312 4722 900TDSST COLLECTOR SYSTEM		8,421		5.5	47,416				11.0	783.73	5.5	4,310.50
312 4723 PIPING, RUN 4 INCHES ON LARGER		8,421	1992	5.5	47,416	0		2003	11.0	783.73	5.5	4,310.50
312 4744 STACK		624,382		14.2	8,877,583				11.8	52,301.95	5.5	297,092.08
312 4759 LIGHTING SYSTEM COMPLETE		22,862	1990	7.5	169,905	20		2003	13.0	1,743.23	5.5	8,887.77
312 4760 LARGER AND PLATFORMS		11,502	1958	39.5	454,329	0		2003	45.0	295.80	5.5	1,408.80
312 4801 SUBSTRUCTURE FOUNDATION WORK		68,122	1958	39.5	2,811,819	0		2003	45.0	1,408.28	5.5	6,081.56
312 4802 OUTFALL CONCRETE WORK		21,324	1958	39.5	2,813,348	0		2003	45.0	1,582.78	5.5	6,705.16
312 4803 EMISSION MONITORING ANALYZER		208,340	1994	3.5	778,190	10		2003	9.0	23,148.89	5.5	127,218.89
312 4805 MAINTENANCE, LARER		34,829	1998	28.5	1,383,696	0		2003	45.0	787.31	5.5	4,230.21
312 4811 CONTROLINSTRUMENTATION SYSTEM		28,907	1994	3.5	138,175	20		2003	9.0	4,323.00	5.5	23,778.50
312 4812 CEM-CONTROLPROCESSOR		171,108	1994	3.5	688,871	20		2003	9.0	19,011.78	5.5	104,564.78
312 487 COMPONENTCOOLED COOLING WATER SYSTEM		77,271		33.5	2,585,134				32.0	2,411.42	5.5	13,169.05
312 5076 CONTROLINSTRUMENTATION SYSTEM		750	1958	39.5	28,425	20		1998	45.0	18.75	0.5	8.38
312 5075 HEAT EXCHANGER, SHELL		4,283	1958	39.5	168,574	25		2003	45.0	95.40	5.5	524.70
312 5075 HEAT EXCHANGER, TUBE BUNDLE		15,573	1958	8.5	147,844	25		2003	15.0	1,028.20	5.5	5,710.10
312 5077 PIPING, RUN 4 INCHES ON LARGER		54,034	1958	39.5	2,134,343	0		2003	45.0	1,200.78	5.5	6,004.16
312 5078 PIPING COMPLETE		500	1958	39.5	37,525	20		2003	45.0	21.11	5.5	116.11
312 5081 TANK		1,574	1958	39.5	68,123	0		2003	45.0	77.20	5.5	204.60
312.5 FUEL SUPPLY SYSTEMS		274,380		34.5	8,777,240				17.0	16,101.55	5.2	84,122.24
312 621 HEAVY OR. SUPPLY SYSTEM		272,677		34.4	8,648,578				17.0	16,053.42	5.2	83,915.28
312 6137 FAN/ELEC. MOTOR, COMPLETE		10,429	1958	39.5	411,846	20		1998	40.0	280.73	0.5	130.36
312 6142 FOUNDATION		24,540	1958	39.5	989,330	0		2003	45.0	545.33	0.5	2,898.33
312 6149 PIPING, RUN 4 INCHES ON LARGER		61,100	1958	39.5	2,413,400	0		2003	45.0	1,357.78	5.5	7,487.78
312 6149 PIPING COMPLETE		18,871	1974	23.5	428,789	25		1999	25.0	746.84	1.5	1,120.36
312 6152 STRAINER, 4 INCH PIPE SIZE		8,338	1958	39.5	270,881	0		2003	45.0	118.82	5.5	632.42
312 6153 TANK		28,606	1958	39.5	1,453,837	0		2003	45.0	817.91	5.5	4,498.51
312 6159 RELATING ENCLOSURE		46,501	1958	4.5	208,780	20		2003	10.0	4,605.50	5.5	25,600.25
312 6161 CONTROLINSTRUMENTATION SYSTEM		1,140	1958	39.5	45,000	0		1998	40.0	28.50	0.5	14.25
312 6161 CONTROLINSTRUMENTATION SYSTEM		217	1963	34.5	7,487	20		2003	40.0	5.43	5.5	29.64
312 6161 CONTROLINSTRUMENTATION SYSTEM		1,307	1972	25.5	33,424	20		2003	31.0	45.08	5.5	247.65
312 6162 METER, MAJOR		1,514	1958	31.5	50,841	20		2003	37.0	43.82	5.5	236.82
312 6162 METER, MAJOR		58,209	1995	2.5	145,573	20		2003	8.0	7,283.63	5.5	40,008.94
312 622 DIESEL (LIGHT) OR. SUPPLY SYSTEM		1,713		39.5	87,884				44.9	38.13	5.4	208.86
312 6224 CONTROLINSTRUMENTATION SYSTEM		22	1958	39.5	869	20		1998	40.0	0.55	0.5	0.28
312 6222 PUMP COMPLETE		1,691	1958	39.5	66,795	25		2003	45.0	37.58	5.5	206.68
312.6 FUEL PIPING SYSTEMS		1,005,812		19.2	20,284,504				24.4	43,294.41	5.5	228,080.00

SCHEDULE V

Est. Capital Recovery Date 2003

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 1
Estimated First Date As Of 12/31/97

Account Number	Description	Estimated First Date As Of 12/31/97	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (Fiscal)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 620	BURNER MANAGEMENT SYSTEM	1,946	34.5	67.137				40.0	48.69	5.5	267.58
312 7258	CONTROL/INSTRUMENTATION SYSTEM	1,946	34.5	67.137	20		2003	40.0	48.69	5.5	267.58
312 621	HEAVY OIL FIBRO SYSTEM	1,003,808	19.2	20,322.367				24.4	43,245.79	5.5	237,812.42
312 7273	CONTROL/INSTRUMENTATION SYSTEM	314	30.5	12.403	20		1998	40.0	7.85	0.5	3.83
312 7277	PIPING, RUN 4 INCHES OR LARGER	34,962	19.9	1,348,389	0		2003	40.0	778.16	5.5	4,175.76
312 7281	ON BURNER OIL, SET C*	1,018,490	18.5	18,800,595	15		2003	24.0	42,478.75	5.5	233,633.13
312 7	WASTE MANAGEMENT SYSTEMS	21,147	7.5	198,623				13.0	1,628.69	5.5	8,948.81
312 743	AIR QUALITY CONTROL SYSTEM	21,147	7.5	198,623				13.0	1,628.69	5.5	8,948.81
312 688	EMISSION MONITORING ANALYZER	21,147	7.5	198,623	20		2003	13.0	1,628.69	5.5	8,948.81
314	TURBOGENERATOR UNIT	6,387,343	33.8	218,071,624				21.3	203,707.19	4.9	1,000,825.39
314 0	SETTLEMENTS AND CONTRIBUTIONS	(191,547)	38.5	(7,598,107)				45.0	(4,296.69)	5.5	(23,411.20)
314 000	LAUNCH SETTLEMENTS	(191,547)	38.5	(7,598,107)			2003	45.0	(4,296.69)	5.5	(23,411.20)
314 1	TURBINE GENERATOR PEDISTAL	(21,782)	38.5	4,810,389				45.0	2,708.27	5.5	14,884.47
314 171	TURBINE GENERATOR CONCRETE PEDISTAL	(21,782)	38.5	4,810,389				45.0	2,708.27	5.5	14,884.47
314 008	CONCRETE PEDISTAL	(21,782)	38.5	4,810,389			2003	45.0	2,708.27	5.5	14,884.47
314 2	TURBINE GENERATOR SYSTEMS	3,251,119	37.0	13,237,545				38.2	81,208.86	4.8	394,008.02
314 271	STEAM TURBINE	2,898,882	36.4	84,437,181				36.7	70,871.25	4.4	314,008.71
314 1528	CASING ON BELL	417,108	19.9	16,475,766	0		2003	40.0	9,777.87	5.5	50,879.87
314 1527	CASING REGULATION	74,644	19.9	783,782	10		2003	18.0	4,885.25	5.5	25,658.88
314 1528	LOADING AND ENCLOSURES	47,007	19.9	1,851,147	0		2003	40.0	1,045.83	5.5	5,732.63
314 1529	BEARING ASSEMBLY, RADIAL	44,010	19.9	1,738,305	0		2003	40.0	878.00	5.5	5,379.00
314 1530	BEARING ASSEMBLY, THRUST	21,348	19.9	843,246	0		2003	40.0	474.40	5.5	2,603.20
314 1541	HIGH PRESSURE SPRING ON SHAFT	208,883	19.9	8,250,879	0		2003	40.0	4,641.94	5.5	24,500.14
314 1544	HP BLADING/ROTATING/COMPRESS STAGE	170,128	19.9	6,720,096	25		2003	40.0	3,780.62	5.5	20,783.42
314 1545	HP BLADING/STATIONARY/COMPRESS STAGE	170,128	19.9	6,720,096	25		2003	40.0	3,780.62	5.5	20,783.42
314 1546	SOUL/VALVE PLATE	37,441	19.9	1,478,820	0		2003	40.0	832.02	5.5	4,578.12
314 1547	CLAND BEAL ASSEMBLY	34,814	19.9	1,375,153	0		2003	40.0	773.64	5.5	4,285.04
314 1548	CONTROL INSTALLATION AT TURBINE	88,209	19.9	2,732,311	20		1998	40.0	1,722.48	0.5	886.24
314 1554	PIPING, PUMPED BY MFC	41,054	19.9	1,821,833	0		2003	40.0	912.31	5.5	5,017.71
314 1555	P BLADING/ROTATING/COMPRESS STAGE	181,288	19.9	6,382,796	20		1999	40.0	4,038.73	0.5	2,078.86
314 1555	P BLADING/STATIONARY/COMPRESS STAGE	181,288	19.9	6,382,796	20		2003	40.0	3,500.87	5.5	18,748.77
314 1559	LP BLADING/ROTATING/COMPRESS STAGE	285,873	19.9	14,481,984	20		1998	40.0	8,146.83	0.5	4,573.41

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 1
Estimated Plant Data As Of 12/31/87

EC Capital Recovery Data 2003

Account Number	Description	Part In Service At 12/31/87	Weightings Study Year	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Data (if any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
314 1580 LP BLACKJACK STATIONARY COMPRESSOR STAGE1		285,873	1984	20.5	14,451,584	25		2003	45.0	8,126.51	5.5	44,717.81
314 1581 NOZZLE BLOCK		208,094	1987	10.5	2,163,267	10		2003	16.0	12,877.13	5.5	70,824.19
314 272 GENERATOR		654,237		20.5	21,842,384				45.0	14,538.61	5.5	78,982.31
314 1571 STATION HOUSING		129,721	1988	20.5	5,134,375	25		2003	45.0	2,882.91	5.5	15,808.07
314 1572 ROTOR/COOLING FAN/GENERATOR		278,218	1988	20.5	10,868,811	25		2003	45.0	6,182.62	5.5	34,004.42
314 1574 BEARING ASSEMBLY		10,510	1988	20.5	418,145	25		2003	45.0	223.56	5.5	1,284.58
314 1575 END BELL		10,510	1988	20.5	418,145	25		2003	45.0	223.56	5.5	1,284.58
314 1576 COLLECTOR RINGS		26,891	1988	20.5	1,083,775	25		2003	45.0	588.47	5.5	3,291.57
314 1577 SOLE/BEARING PLATE		21,876	1988	20.5	847,002	25		2003	45.0	532.80	5.5	2,800.40
314 1578 COLLECTOR RING BRUSH HOODING		33,172	1988	20.5	1,310,294	25		2003	45.0	737.16	5.5	4,054.36
314 1582 HYDROGEN FAN/COOLER BLADING		12,152	1988	20.5	480,004	25		2003	45.0	270.04	5.5	1,485.24
314 1586 ROTOR HEATING RINGS		6,873	1988	20.5	337,291	25		2003	45.0	188.78	5.5	1,043.68
314 1587 ROTOR HEATING RINGS		6,873	1988	20.5	337,291	25		2003	45.0	188.78	5.5	1,043.68
314 1588 INSULATION EQUIPMENT		18,341	1988	20.5	783,870	25		2003	45.0	428.80	5.5	2,383.80
314 3 CONDENSING SYSTEM		1,481,606		20.7	44,800,135				28.5	51,312.88	5.0	254,308.67
314 305 CHLORINATION SYSTEM		28,040		20.5	1,028,581				45.5	642.31	1.0	673.10
314 4020 CONTROLS/INSTRUMENTATION SYSTEM		361	1988	20.5	14,380	20		1988	45.0	---	0.5	4.51
314 4024 PIPING, ALL UNDER 4 INCHES		22,511	1988	20.5	888,135	20		1988	45.0	582.78	0.5	281.28
314 4021 HOIST		3,188	1988	20.5	125,138	25		2003	45.0	70.40	5.5	387.20
314 305 RETANE STRUCTURE		158,304		20.5	5,515,128				26.4	4,285.54	5.1	21,875.51
314 4020 RETANE STRUCTURE AND DRIVE		8,300	1988	20.5	287,380	0		2003	45.0	208.67	5.5	1,138.67
314 4021 CRANE CONTROL SYSTEM		886	1988	20.5	28,847	20		1988	45.0	24.66	0.5	12.33
314 4022 CRANE TROLLEY ASSEMBLY		5,174	1988	20.5	204,372	20		2003	45.0	114.88	5.5	632.28
314 4023 RETANE CRANE HOIST ASSEMBLY		10,231	1988	20.5	404,815	20		1988	45.0	228.28	0.5	128.14
314 4024 CATHODIC PROTECTION EQUIPMENT		330	1981	20.5	12,045	20		2003	45.0	7.80	5.5	43.21
314 4024 CATHODIC PROTECTION EQUIPMENT		22,447	1988	12.5	278,838	20		2003	18.0	1,230.38	5.5	6,387.14
314 4027 RETANE CONCRETE STRUCTURE		98,336	1988	20.5	3,800,372	0		2003	45.0	2,140.80	5.5	11,774.40
314 4027 RETANE CONCRETE STRUCTURE		3,908	1977	25.5	101,949	0		2003	31.0	1,238.97	5.5	708.32
314 4028 AUXILIARY HOIST		888	1988	20.5	28,847	20		2003	45.0	21.91	5.5	120.51
314 4020 CONTROLS/INSTRUMENTATION SYSTEM		1,522	1988	20.5	60,119	20		1981	42.0	38.05	0.5	19.03
314 307 CONDENSER COOLING WATER DISCH. STRUCTURE		30,013		20.5	1,185,514				44.9	668.62	5.4	3,802.42
314 4078 FOUNDATION		6,603	1988	20.5	200,819	0		2003	45.0	146.73	5.5	807.03
314 4081 DISCHARGE CONCRETE STRUCTURE		22,810	1988	20.5	900,895	0		2003	45.0	508.89	5.5	2,787.89
314 4082 STOP LOOP, COMPLETE		600	1988	20.5	23,700	10		1988	42.0	15.00	0.5	7.50
314 308 COOLING WATER TUNNEL/CONDUIT SYSTEM		88,168		20.5	3,482,639				44.9	1,982.08	5.4	10,686.04
314 4117 FOUNDATION		60,637	1988	20.5	2,356,162	0		2003	45.0	1,347.49	5.5	7,411.19
314 4120 CONDENSER INLET CONDUITS		8,473	1988	20.5	374,184	0		2003	45.0	210.51	5.5	1,152.51
314 4121 CONDENSER DISCHARGE CONDUITS		17,055	1988	20.5	673,672	0		2003	45.0	378.00	5.5	2,084.50
314 4122 CONTROLS/INSTRUMENTATION SYSTEM		1,003	1988	20.5	38,619	20		1988	40.0	25.08	0.5	12.54

SCHEDULE V

Est. Capital Recovery Date 2003

Furda Power & Light Company
Depreciation Rates
For For Meters Unit 1
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance As 12/31/97	Average Year	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
214-209	MT/AGE SCREENS SYSTEM	126,311	1972	25.5	273,921	25		2003	31.0	8,234.61	5.5	45,216.42
214-4137	TRASH RANGES	10,742	1972	25.5	273,921	25		2003	31.0	346.52	5.5	1,905.84
214-4138	TRASH RANGE HOIST	1,546	1972	25.5	61,067	20		2003	45.0	34.36	5.5	168.96
214-4139	TRASH RACK (CONDUIT)	7,213	1972	25.5	284,914	25		2003	45.0	182.29	5.5	881.59
214-4140	TRAVELLING SCREEN ASSEMBLY	5,325	1972	25.5	224,028	25		2003	45.0	131.42	5.5	724.17
214-4141	TRAVELLING SCREEN PANELS	12,028	1972	25.5	71,654	25		2003	11.0	1,184.36	5.5	6,514.00
214-4142	TRAVELLING SCREEN PANELS	28,644	1972	25.5	300,174	25		2003	14.0	2,774.57	5.5	15,200.17
214-4143	TRAVELLING SCREEN HOUSING	28,572	1972	25.5	301,146	25		2003	11.0	3,324.73	5.5	18,288.00
214-4144	TRAVELLING SCREENS HOUSING	11,850	1972	25.5	468,075	20		2003	45.0	203.33	5.5	1,468.33
214-4145	CONTROL/INSTRUMENTATION SYSTEM	591	1972	25.5	23,345	20		1988	40.0	14.78	0.5	7.39
214-270	SCREEN WASH SYSTEM	18,154	1972	25.5	758,584	20		1988	40.0	478.88	0.5	228.42
214-4164	DRIVE, ELEC. MOTOR, COMPLETE	3,788	1972	25.5	148,826	20		1988	40.0	94.70	0.5	47.25
214-4165	PPWQ, RUN 4 INCHES OR LARGER	8,489	1972	25.5	374,028	20		1988	40.0	226.72	0.5	118.36
214-4167	PUMP COMPLETE	8,691	1972	25.5	224,400	20		1988	40.0	142.83	0.5	71.01
214-4170	CONTROL/INSTRUMENTATION SYSTEM	216	1972	25.5	8,532	20		1988	40.0	5.40	0.5	2.70
214-271	CONDENSER	726,174	1972	25.5	16,489,023	20		1988	25.3	25,150.09	5.5	137,817.70
214-275	CONTROL/INSTRUMENTATION SYSTEM	8,662	1972	25.5	223,648	20		1988	40.0	141.55	0.5	70.78
214-276	PPWQ, RUN 4 INCHES OR LARGER	1,688	1972	25.5	42,087	20		2003	27.0	72.32	5.5	268.85
214-277	FOUNDATION	1,261	1972	25.5	48,810	0		2003	45.0	28.42	5.5	154.12
214-278	CONDENSER SECTION SHELL/CASING	226,289	1972	25.5	8,028,416	0		2003	45.0	8,028.64	5.5	27,657.54
214-279	TUBE SUPPORTS	20,885	1972	25.5	828,118	0		2003	45.0	465.88	5.5	2,662.38
214-280	TUBE SHEET	208,517	1972	25.5	3,097,800	25		2003	19.0	14,027.21	5.5	77,148.08
214-281	TUBE BOX	23,428	1972	25.5	825,327	0		2003	45.0	4,893.88	5.5	2,863.18
214-282	WATER BOX	14,981	1972	25.5	880,880	0		2003	45.0	322.47	5.5	1,828.57
214-283	WATER BOX	6,880	1972	25.5	272,155	0		2003	45.0	153.11	5.5	842.11
214-284	WATER BOX	16,875	1972	25.5	423,513	25		2003	45.0	245.88	5.5	1,341.28
214-285	WATER BOX	4,971	1972	25.5	194,300	20		2003	45.0	103.36	5.5	601.46
214-286	WATER BOX	62,348	1972	25.5	282,818	20		2003	13.0	4,028.85	5.5	22,147.85
214-272	CONDENSER AIR REMOVAL SYSTEM	21,729	1972	25.5	578,851	20		1988	20.7	1,047.85	5.5	5,743.28
214-273	PPWQ, RUN 4 INCHES OR LARGER	13,351	1972	25.5	527,365	20		2003	45.0	296.68	5.5	1,631.79
214-274	FOUNDATION	8,219	1972	25.5	45,205	20		2003	11.0	747.18	5.5	4,109.50
214-275	CONTROL/INSTRUMENTATION SYSTEM	159	1972	25.5	6,281	20		1988	40.0	3.98	0.5	1.99
214-276	CONDENSATE PUMP SYSTEM	78,020	1972	25.5	3,084,678	20		1988	44.3	1,781.39	4.8	45,118.52
214-277	DRIVE, ELEC. MOTOR, ROTATING ASSY	4,231	1972	25.5	167,125	20		1988	40.0	105.78	0.5	52.89
214-278	DRIVE, ELEC. MOTOR, STATIONARY ASSY	4,231	1972	25.5	167,125	20		1988	40.0	105.78	0.5	52.89
214-279	FOUNDATION	12,577	1972	25.5	498,782	20		2003	45.0	278.49	5.5	1,537.18
214-280	PPWQ, ALL UNDER 4 INCHES	5,837	1972	25.5	230,562	20		2003	45.0	129.71	5.5	713.41
214-281	PPWQ, RUN 4 INCHES OR LARGER	12,577	1972	25.5	498,782	20		2003	45.0	278.49	5.5	1,537.18
214-282	PPWQ, RUN 4 INCHES OR LARGER	4,007	1972	25.5	158,277	20		2003	45.0	88.04	5.5	489.74
214-283	PUMP BOW, ALL	3,094	1972	25.5	141,805	25		2003	45.0	78.78	5.5	428.78
214-284	PUMP BOW, ALL	2,694	1972	25.5	108,413	25		2003	45.0	59.87	5.5	329.27
214-285	PUMP BOW, ALL	15,271	1972	25.5	603,205	25		2003	45.0	328.36	5.5	1,806.46
214-286	PUMP BOW, ALL	12,191	1972	25.5	481,545	25		2003	45.0	270.81	5.5	1,480.01

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 1
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date 2003

Account Number	Description	Estimated Plant In Service At 12/31/97	Age At Study Year (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Overhaul Date (If App.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314.3642	CONTROL INSTRUMENTATION SYSTEM	887	1958	38.5	35.037	20	1986	40.0	22.18	0.5	11.09
314.375	CONDENSER COOLING WATER PUMP SYSTEM	251,548	38.5	8,508.149				42.1	8,579.08	2.8	18,375.76
314.3882	DRIVE, ELEC. MOTOR, ROTATING ASSY	33,379	1958	38.5	1,318.471	20	1988	40.0	834.48	0.5	417.24
314.3883	DRIVE, ELEC. MOTOR, STATIONARY ASSY	33,379	1958	38.5	1,318.471	20	1988	40.0	834.48	0.5	417.24
314.3885	PUMP, RUN 4 INCHES ON LANCER	41,280	1958	38.5	1,634.510	25	2003	45.0	918.56	5.5	5,087.56
314.3886	PUMP, SHUTTER, ALL	8,005	1958	38.5	355.698	25	2003	45.0	200.11	5.5	1,100.81
314.3887	PUMP SHUT, COMPLETE	8,005	1958	38.5	355.698	25	2003	45.0	200.11	5.5	1,100.81
314.3888	PUMP STATIONARY ASSY	40,081	1958	38.5	1,877.410	25	2003	45.0	1,112.47	5.5	6,118.57
314.3875	VALVE, POWER OPERATED	79,498	1958	38.5	2,783.081	20	1998	40.0	1,791.45	0.5	880.73
314.3871	CONTROL INSTRUMENTATION SYSTEM	2,888	1958	38.5	112.812	20	1998	40.0	71.40	0.5	36.70
314.3872	THRUST BEARING, MINOR ASSY	2,005	1958	38.5	76.888	20	2003	40.0	45.00	5.5	247.50
314.377	PUMPING & SCHEMATIC SYSTEM	28,222	31.7	894.605				25.8	1,102.67	4.2	4,877.50
314.3724	CONTROL INSTRUMENTATION SYSTEM	11,087	1958	38.5	438.332	20	1988	40.0	277.43	0.5	138.71
314.3725	PUMP, ALL UNDER 4 INCHES	8,985	1958	38.5	275.508	25	2003	45.0	155.22	5.5	853.72
314.3726	SAFETY/SHUTTER/FLYER	8,474	1982	5.5	35.607	20	2003	11.0	588.55	5.5	3,287.00
314.3723	VACUUM PUMP WITH MOTOR	1,173	1958	38.5	48.334	20	2003	40.0	26.07	5.5	143.37
314.3725	STEAM AIR EJECTOR ASSY	2,493	1958	38.5	88.474	20	2003	40.0	55.40	5.5	304.70
314.4	TURBINE GENERATOR AUXILIARIES	1,887,888	29.8	47,257.214				34.2	65,832.54	5.3	347,083.50
314.481	TURBINE CONTROL SYSTEM	128,594	37.7	4,798.882				38.9	3,298.37	3.1	10,008.13
314.482	PUMP, ALL UNDER 4 INCHES	54,638	1958	38.5	2,158.201	20	2003	40.0	1,214.18	5.5	6,677.88
314.484	CONTROL INSTRUMENTATION SYSTEM	1,304	1958	38.5	42.883	20	1988	40.0	33.35	0.5	16.68
314.484	CONTROL INSTRUMENTATION SYSTEM	8,877	1954	13.5	118.843	20	2003	19.0	467.21	5.5	2,588.68
314.485	GOVERNOR	81,245	1958	38.5	2,438.828	20	1998	40.0	1,543.63	0.5	771.81
314.482	TURBINE STEAM PIPING AND VALVE SYSTEM	301,133	38.5	11,884.754				44.9	8,701.35	5.4	38,430.01
314.486	PUMP, 4 INCHES ON LANCER	287,714	1958	38.5	11,739.703	20	2003	45.0	8,615.87	5.5	38,387.27
314.485	CONTROL INSTRUMENTATION SYSTEM	3,419	1958	38.5	133.051	20	1988	40.0	85.48	0.5	42.74
314.483	TURBINE OIL AND SEAL SYSTEM	72,332	38.5	2,887.115				44.8	1,809.88	5.4	8,750.38
314.480	HEAT EXCHANGER, COMPLETE	26,077	1958	38.5	1,030.042	25	2003	40.0	575.49	5.5	3,187.19
314.482	PUMP, RUN 4 INCHES ON LANCER	42,220	1958	38.5	1,667.890	20	2003	45.0	938.22	5.5	5,180.22
314.484	TRAIL	3,213	1958	38.5	128.814	20	2003	40.0	71.40	5.5	382.70
314.487	CONTROL INSTRUMENTATION SYSTEM	822	1958	38.5	32.489	20	1998	40.0	20.55	0.5	10.28
314.484	TURBINE OIL AND SEAL SYSTEM	11,317	5.5	62.344				11.0	1,028.82	5.5	5,658.50
314.5007	SAFETY/SHUTTER/FLYER	11,317	1982	5.5	62.344	20	2003	11.0	1,028.82	5.5	5,658.50
314.485	TURBINE OIL AND SEAL SYSTEM	18,281	38.5	643.100				42.0	287.87	7.5	980.27
314.5018	CONTROL INSTRUMENTATION SYSTEM	188	1958	38.5	7.428	20	1988	40.0	4.70	0.5	2.35
314.5018	DRIVE, ELEC. MOTOR, COMPLETE	8,186	1958	38.5	363.242	20	1988	40.0	229.80	0.5	114.95
314.5020	ENCLOSURE	1,314	1958	38.5	51.903	20	2003	40.0	28.20	5.5	160.80

SCHEDULE V

Est. Capital Recovery Date 2003

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service At 12/31/87	Year	Age At Time Of Study (Years)	Age (Years)	Replacement Cost (Thousands)	Overhaul (Thousands)	Calculated Service Life	Average Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314 5502	TURBINE OIL-BL. REDUCTION	5,503	1988	30.5	220,529	20		45.0	124.07	5.5	682.37
314 488	TURBINE GENERATOR SPECIAL TOOLS & EQUIP	43,572	1988	18.9	825,144			18.9	2,827.43	5.5	14,450.88
314 5538	TURBINE SHELTER ASBY	18,422	1988	30.5	648,688	25		45.0	384.83	5.5	2,087.13
314 5540	BOLT HEATER, ELECTRIC	27,150	1981	6.5	176,475	25		12.0	2,282.50	5.5	12,443.75
314 487	EXCITER	79,277	1988	30.8	2,838,341			30.8	2,173.78	5.5	11,887.44
314 5504	CONTROL INSTRUMENTATION SYSTEM	788	1988	30.5	31,047	20		40.0	19.65	0.5	9.82
314 5506	ENCLOSURE	14,123	1988	30.5	587,859	25		45.0	312.84	5.5	1,728.14
314 5507	FAN/BLOWER, COMPLETE	1,871	1988	30.5	77,855	25		45.0	43.80	5.5	248.50
314 5508	HEAT ING SYSTEM	10,178	1987	10.5	108,848	25		18.0	838.00	5.5	3,698.00
314 5509	REDUCTION OIL	4,208	1988	30.5	194,517	25		45.0	109.47	5.5	602.07
314 5507	STATION (MAIN EXCITER)	14,123	1988	30.5	587,859	25		45.0	312.84	5.5	1,728.14
314 5509	ROTOR (MAIN EXCITER)	22,005	1988	30.5	888,198	25		45.0	488.00	5.5	2,698.50
314 5571	BURSH ROOMING	1,871	1988	30.5	77,855	25		45.0	43.80	5.5	248.50
314 5572	BEARING ASSEMBLY	3,813	1988	30.5	142,714	25		45.0	80.29	5.5	441.38
314 5574	COUPLING COMPLETE WITH FASTENERS	5,583	1988	30.5	220,529	25		45.0	124.07	5.5	682.37
314 488	GENERATOR SEAL OIL SYSTEM	31,882	1988	30.5	1,248,303			44.8	702.38	5.4	3,817.87
314 5508	CONTROL INSTRUMENTATION SYSTEM	361	1988	30.5	14,200	20		40.0	8.77	0.5	4.51
314 5510	D.C. EMERGENCY OIL PUMP MOTOR	17,726	1988	30.5	700,523	25		45.0	284.11	5.5	1,587.81
314 5511	SEAL OIL VACUUM TANK AND SUPPORTS	8,186	1988	30.5	343,342	25		45.0	204.38	5.5	1,123.88
314 5512	VACUUM PUMP WITH MOTOR	4,279	1988	30.5	168,895	25		45.0	94.89	5.5	521.89
314 489	GENERATOR COOLING AND PURGE SYSTEM	215,783	1988	30.5	8,523,430			44.4	4,881.29	4.9	23,782.09
314 5522	HEAT EXCHANGER, TUBE BUNDLE	81,286	1988	30.5	3,212,772	30		45.0	1,887.47	5.5	8,941.07
314 5524	PURGE, RUN & BLOWERS ON LARGER	45,945	1988	30.5	1,814,828	30		45.0	1,021.00	5.5	5,615.50
314 5527	CONTROL INSTRUMENTATION SYSTEM	2,482	1988	30.5	98,854	20		45.0	61.30	0.5	30.65
314 5528	DRYER	14,123	1988	30.5	587,859	25		45.0	312.84	5.5	1,728.14
314 5529	CARBON DIOXIDE SUPPLY SYSTEM	7,584	1988	30.5	298,383	25		45.0	192.87	5.5	823.27
314 5540	HYDROGEN SUPPLY SYSTEM	43,025	1988	30.5	1,699,488	25		45.0	805.11	5.5	5,266.61
314 5541	HYDROGEN DETECTION SYSTEM	21,240	1988	30.5	843,246	20		45.0	523.70	0.5	268.85
314 472	TURBINE LUBE OIL STORAGE & TRANSFER	232,240	1988	18.0	4,178,825			15.2	15,248.86	5.5	83,868.73
314 5504	PURGE, RUN & BLOWERS ON LARGER	85,371	1988	30.5	3,372,125	30		45.0	1,887.47	5.5	10,434.23
314 5508	FIRE PROTECTION SYS COMPLETE	148,889	1982	5.5	807,780	30		11.0	13,251.73	5.5	73,434.50
314 473	TURBINE LUBE OIL SYSTEM	205,021	1988	28.4	7,537,718			22.4	15,813.15	5.4	83,753.34
314 5710	DRIVE, ELEC. MOTOR, COMPLETE	6,240	1988	30.5	248,480	20		40.0	156.00	0.5	78.00
314 5713	HEAT EXCHANGER, COMPLETE	8,827	1988	30.5	340,787	30		45.0	1,887.47	5.5	1,054.41
314 5715	PURGE, ALL UNDER 4 INCHES	89,252	1988	30.5	3,525,464	30		45.0	1,887.47	5.5	10,808.58
314 5716	PUMP COMPLETE	14,778	1988	30.5	583,771	20		45.0	328.42	5.5	1,808.32
314 5719	CONTROL INSTRUMENTATION SYSTEM	2,512	1988	30.5	138,724	20		40.0	87.80	0.5	43.90
314 5720	CONTROL INSTRUMENTATION SYSTEM	2,088	1988	31.5	85,804	20		37.0	66.46	5.5	310.52
314 5720	FLTRING/CONDITIONING UNIT	5,251	1988	30.5	207,415	30		45.0	118.69	5.5	641.79
314 5720	FLTRING/CONDITIONING UNIT	85,703	1982	5.5	471,287	30		11.0	7,791.18	5.5	42,881.50
314 5721	RESERVOIR	2,290	1988	30.5	88,875	30		45.0	50.00	5.5	278.00

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Fuel Types Unit 1
Estimated Plant Data As Of 12/31/87

Fuel: Capital Recovery Date 2003

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Weighted (P-Yrs)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314.5723	VAPOR EXTRACTION ENCL. DRIVE	752	1982	20.5	28.704	20		2003	45.0	16.71	5.5	91.81
314.5728	PIPING, R/U 4 INCHES OR LARGER	45,968	1988	20.5	1,839,367	20		2003	45.0	1,054.80	5.5	3,091.40
314.478	TURBINE GENERATOR SUPERVISORY SYSTEM	182,754		9.8	1,881,071				12.7	15,319.58	5.5	83,707.75
314.5748	CONTROL PANEL	9,303	1982	15.5	144,187	20		2003	21.0	443.00	5.5	2,408.50
314.5747	RECORDER	28,012	1982	15.5	424,186	20		2003	21.0	1,333.90	5.5	7,235.48
314.5748	SUPERVISORY INSTR. PROCS., PROCS., ETC.)	8,303	1982	15.5	144,187	20		2003	21.0	443.00	5.5	2,408.50
314.5748	SUPERVISORY INSTR. PROCS., PROCS., ETC.)	20,587	1981	6.5	188,818	20		2003	12.0	2,548.82	5.5	14,078.04
314.5748	SENSOR, MAJOR	9,303	1982	15.5	144,187	20		2003	21.0	443.00	5.5	2,408.50
314.5750	MONITOR/ALARM	9,303	1982	15.5	144,187	20		2003	21.0	443.00	5.5	2,408.50
314.5752	CONTROL/INSTRUMENTATION SYSTEM	22,681	1982	15.5	387,211	20		2003	21.0	1,128.14	5.5	6,294.79
314.5752	CONTROL/INSTRUMENTATION SYSTEM	63,949	1985	2.5	158,879	20		2003	8.0	7,903.43	5.5	43,044.94
314.5754	ANALOG/INSTRUMENTATION PAM	9,303	1982	15.5	144,187	20		2003	21.0	443.00	5.5	2,408.50
314.8	TURBINE CANTY CRANE SYSTEMS	139,467		20.5	8,390,448				44.0	2,102.14	4.5	13,833.65
314.801	TURBINE CRANE STRUCTURE	108,388		20.5	4,380,458				44.8	2,493.87	5.1	12,347.10
314.8130	DRIVE/ELEC. MOTOR, COMPLETE	4,506	1988	20.5	183,122	20		1998	40.0	115.50	0.5	57.95
314.8130	CRANE SUBSTRUCTURE	48,830	1988	20.5	2,788,285	20		2003	45.0	1,593.78	5.5	8,594.78
314.8134	CRANE SUBSTRUCTURE, INCLUDING RAILS	25,199	1988	20.5	1,153,261	20		2003	45.0	608.87	5.5	3,588.77
314.8138	POWER CABLE REEL	2,312	1985	20.5	91,234	20		1988	40.0	57.80	0.5	28.90
314.8138	POWER & CONTROL CABLE FURNISHED BY WFO	1,156	1988	20.5	45,682	25		2003	45.0	25.89	0.5	141.29
314.8132	CONTROL/INSTRUMENTATION SYSTEM	1,233	1988	20.5	48,794	20		1988	40.0	30.83	0.8	15.41
314.802	TURBINE CRANE TROLLEY	15,689		20.5	628,111				45.5	387.48	1.0	383.95
314.8151	REDUCTION GEAR	646	1988	20.5	25,517	20		2003	45.0	14.35	5.5	78.98
314.8152	TROLLEY STRUCTURE	1,156	1988	20.5	45,682	20		2003	45.0	25.89	5.5	141.29
314.8153	DRIVE/ELEC. MOTOR, COMPLETE	12,887	1988	20.5	648,832	20		1988	40.0	347.43	0.5	172.71
314.803	TURBINE CRANE MAIN HOIST	5,418		20.5	214,011				45.0	120.41	5.5	682.21
314.8153	REDUCTION GEAR	646	1988	20.5	25,517	20		2003	45.0	14.35	5.5	78.98
314.8154	MAIN HOOK AND SHAVE	646	1988	20.5	25,517	20		2003	45.0	14.35	5.5	78.98
314.8155	HOIST DRUM	2,400	1988	20.5	137,400	20		2003	45.0	77.23	5.5	423.23
314.8156	HOIST CABLE, COMPLETE	646	1988	20.5	25,517	20		2003	45.0	14.35	5.5	78.98
314.804	TURBINE CRANE AUXILIARY HOIST	8,884		20.5	273,888				42.7	183.38	3.2	520.38
314.8178	REDUCTION GEAR	548	1988	20.5	21,587	20		2003	45.0	12.13	5.5	66.73
314.8180	HOIST DRUM	2,548	1988	20.5	116,387	20		2003	45.0	65.47	5.5	370.07
314.8181	HOIST CABLE, COMPLETE	548	1988	20.5	21,587	20		2003	45.0	12.13	5.5	66.73
314.8182	DRIVE/ELEC. MOTOR, COMPLETE	2,548	1988	20.5	116,387	20		1988	40.0	73.65	0.5	36.83
315	ACCESSORY ELECTRIC EQUIPMENT	1,298,887		20.9	33,961,857				24.9	30,805.39	5.2	283,377.88
315.0	SETTLEMENTS AND CONTRIBUTIONS	(46,244)		20.5	(1,787,128)				45.0	(1,006.42)	5.5	(5,529.82)
315.003	LAWYER SETTLEMENTS	(46,244)	1988	20.5	(1,787,128)			2003	45.0	(1,006.42)	5.5	(5,529.82)

SCHEDULE V

Est. Capital Recovery Date 2003

Florida Power & Light Company
Depreciation Rates
For Fuel Types Unit 1
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97 ^a	Age At Study Year ^b	Age Weight (1-70) ^c	Replacement Interval (Years) ^d	Overhaul Date (if Any) ^e	Cancelled Date ^f	Average Service Life ^g	Annual Actual ^h	Average Remaining Life ⁱ	Projected Unrecovered Capital ^j
315.1	STRUCTURAL SUPPORTS	32,421	29.5	1,280,830				45.0	720.47	5.5	3,982.57
315.181	GENERATION BUS STRUCTURAL SUPPORT SYSTEM	32,421	29.5	1,280,830				45.0	720.47	5.5	3,982.57
315.004	GENERATOR LEADS SUPPORTS	32,421	29.5	1,280,830			2003	45.0	720.47	5.5	3,982.57
315.2	AUXILIARY POWER SYSTEMS	172,379	29.8	4,627,282				29.4	6,571.95	5.5	26,679.12
315.281	125 VOLT DC DISTRIBUTION SYSTEM	15,692	29.5	619,835				44.9	349.13	5.4	1,901.34
315.1001	CABLE POWER, AND OR LARGER	1,118	29.5	44,161	25		2003	45.0	24.84	5.5	126.64
315.1002	LOAD CENTER, INCL. BUS, SWITCH-GE, ETC.	13,305	29.5	525,549	25		2003	45.0	295.67	5.5	1,508.17
315.1003	CABLE POWER, ALL UNDER AND	1,118	29.5	44,161	25		2003	45.0	24.84	5.5	126.64
315.1004	CONTROL/INSTRUMENTATION SYSTEM	151	29.5	5,895	20		1999	40.0	3.78	0.5	1.89
315.287	AUXILIARY/STATION SERVICE TRANSFORMER	59,305	29.5	2,206,603				44.0	1,209.24	5.4	7,074.62
315.1728	CABLE POWER, AND OR LARGER	8,322	29.5	328,719	25		2003	45.0	184.83	5.5	1,017.13
315.1729	CONTROL/INSTRUMENTATION SYSTEM	579	29.5	22,515	20		1999	40.0	14.25	0.5	7.12
315.1729	FOUNDATION	12,608	29.5	487,837			2003	45.0	280.13	5.5	1,540.78
315.1729	TRANSFORMER	26,897	29.5	1,457,422	25		2003	45.0	819.83	5.5	4,509.83
315.288	STARTUP TRANSFORMER	10,548	29.5	416,647				44.8	111.31	5.1	1,214.04
315.1749	CONTROL/INSTRUMENTATION SYSTEM	695	29.5	27,028	20		1999	40.0	17.13	0.5	8.56
315.1747	FOUNDATION	8,883	29.5	289,589			2003	45.0	218.18	5.5	1,205.48
315.289	VITAL AC DISTRIBUTION SYSTEM	27,289	33.5	368,402				19.0	1,438.26	5.5	7,899.45
315.1767	BEFORE	27,289	33.5	368,402	25		2003	19.0	1,438.26	5.5	7,899.45
315.291	STATION BATTERY SYSTEM	60,402	18.1	915,775				18.9	3,201.01	5.5	17,585.67
315.1759	CABLE POWER, AND OR LARGER	1,194	29.5	46,798	25		2003	45.0	26.31	5.5	144.71
315.1759	CONTROL/INSTRUMENTATION SYSTEM	159	29.5	6,281	20		1999	40.0	3.98	0.5	1.99
315.1759	BATTERY	22,868	29.5	241,164	15		2003	16.0	1,438.26	5.5	7,899.25
315.1759	BATTERY RACK	380	29.5	15,010	15		2003	45.0	8.44	5.5	46.44
315.1800	BATTERY CHARGER	4,237	29.5	150,039	25		2003	41.0	103.10	5.5	567.04
315.1800	BATTERY CHARGER	20,380	29.5	799,4	25		2003	400.275	1,597.27	5.5	8,785.53
315.1801	CABLE POWER, ALL UNDER AND	1,194	29.5	46,798	25		2003	45.0	26.31	5.5	144.71
315.3	CONDUCTORS, CONDUITS AND REGULATORS	244,814	29.8	9,493,246				42.9	5,702.29	5.5	31,363.19
315.281	STATION GROUNDING SYSTEM	17,006	29.5	671,737				45.0	377.91	5.5	2,078.51
315.275	GROUNDING GRID	17,006	29.5	671,737	25		2003	45.0	377.91	5.5	2,078.51
315.282	CONDUIT AND RACEWAY SYSTEM	208,030	29.5	8,128,127				45.0	4,578.44	5.5	25,181.44

SCHEDULE V

Est. Capital Recovery Date 2003

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 1
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service At 12/31/97	Age At Study Year	Age Weight (5-Yr)	Replacement Interval (Years)	Overhaul Date (Fiscal)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
215.2394	CONDUIT CONTINUOUS RUN 2" OR LARGER	41,817	28.5	1,643,872	25		2003	45.0	824.82	5.5	5,086.52
215.2395	CONDUIT LESS THAN 2"	62,425	28.5	2,465,788	25		2003	45.0	1,387.22	5.5	7,629.72
215.2396	CABLE TRAY, CONTINUOUS RUN	28,327	28.5	1,118,917	25		2003	45.0	429.49	5.5	2,482.19
215.2397	DUCT BANK, CONTINUOUS RUN	72,881	28.5	2,808,810	25		2003	45.0	1,838.91	5.5	10,823.91
215.2803	GENERATOR BUS	21,778	21.4	683,322				29.2	748.04	5.5	4,103.24
215.2798	DISPHASE BUS, COMPLETE	15,881	28.5	627,300	25		2003	45.0	302.91	5.5	1,941.01
215.2801	DRUCKING TRANSFORMER	5,897	8.5	50,022	25		2003	15.0	203.13	5.5	2,162.23
215.4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	227,945	24.8	5,921,888				26.3	9,040.25	4.3	26,879.58
215.491	CONTROL, BOARDS	86,765	28.5	3,427,218				40.0	2,168.13	0.5	1,084.56
215.5815	MAIN (BENTON) CONTROL BOARD	83,808	28.5	3,211,206	20		1998	40.0	2,085.70	0.5	1,047.60
215.5820	CONTROL BOARD, INCL. WIRE & TUBING	2,837	28.5	116,012	20		1998	40.0	73.43	0.5	36.71
215.492	GENERATOR VOLTAGE REGULATOR SYSTEM	151,180	16.5	2,494,470				27.0	6,871.82	5.5	37,795.00
215.5823	CONTROL-INSTRUMENTATION SYSTEM	151,180	16.5	2,494,470	20		2003	22.0	6,871.82	5.5	37,795.00
215.5	SWITCHGEARS AND MOTOR CONTROL CENTERS	208,832	27.1	10,171,296				41.4	6,513.84	5.5	20,726.67
215.581	120/208 POWER DISTRIBUTION SYSTEM	3,322	28.5	131,219				44.8	1,382	5.4	462.07
215.7018	DISTRIBUTION PANEL, INCL. BUS	2,812	1998	111,074	25		2003	45.0	62.49	5.5	343.69
215.7028	CABLE POWER, ALL UNDER 660	474	1998	18,723	25		2003	45.0	10.53	5.5	57.93
215.7027	CONTROL-INSTRUMENTATION SYSTEM	30	1998	1,422	20		1998	40.0	0.90	0.5	0.45
215.582	480 VOLT POWER DISTRIBUTION SYSTEM	51,232	20.0	1,536,585				30.8	1,698.08	5.4	9,011.84
215.7041	CABLE POWER, 660V OR LARGER	11,328	1998	447,498	25		2003	45.0	291.73	5.5	1,384.53
215.7043	TRANSFORMER	6,765	1982	104,808	25		2003	21.0	222.14	5.5	1,771.79
215.7044	CONTROL-INSTRUMENTATION SYSTEM	772	1998	30,484	20		1998	40.0	18.30	0.5	8.65
215.7046	CIRCUIT BREAK, RATED 600 AMP OR GREATER	14,128	1998	558,088	25		2003	45.0	313.86	5.5	1,728.76
215.7048	CIRCUIT BREAK, RATED 800 AMP OR GREATER	12,530	1982	259,715	25		2003	21.0	644.29	5.5	2,543.57
215.7049	POWER CENTER SWITCHGEAR SECTION	4,709	1998	188,008	25		2003	45.0	104.64	5.5	578.54
215.584	2.4KV POWER DISTRIBUTION SYSTEM	215,278	28.5	8,503,482				45.0	4,783.98	5.5	26,311.78
215.7053	CABLE POWER, 660V OR LARGER	30,385	28.5	1,223,908	25		2003	45.0	689.56	5.5	3,787.06
215.7056	TRANSFORMER	18,386	1998	725,457	25		2003	45.0	408.13	5.5	2,244.73
215.7101	POWER CENTER SWITCHGEAR SECTION	107,554	28.5	4,248,383	25		2003	45.0	2,390.09	5.5	13,145.49
215.7102	MOTOR CONTROL CENTER SWITCHGEAR SECT	58,373	1998	2,205,734	25		2003	45.0	1,287.18	5.5	7,134.48
215.6	INFORMATION SYSTEMS	340,753	12.2	4,244,883				15.0	23,111.11	5.3	123,261.58
215.681	LOAD CONTROL AND METERING SYSTEM	2,619	21.5	3,309				27.0	97.00	5.5	533.50
215.7873	RECORDER	2,619	1878	58,308	20		2003	27.0	87.00	5.5	533.50

SCHEDULE V

Est. Capital Recovery Data 2003

Florida Power & Light Company
Depreciation Rates
For Fuel Systems Unit 1
Estimated First Date At Or 12/31/97

Account Number	Description	Estimated First Date At Or 12/31/97	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
315.683	ANALOG/VIDEO/DATA ACQUISITION SYSTEM	165,807	8.8	1,638,369			2003	14.2	13,088.36	5.5	71,585.93
315.770	RECONCOR, OSCALOOMA	0	0.0	0	20		2003	5.5	0.00	5.5	0.00
315.773	RECONCOR	18,215	7.5	121,883	20		2003	13.0	1,347.00	5.5	8,888.50
315.774	LOCAL CABINET	67,871	10.5	770,548	20		2003	18.0	4,228.44	5.5	23,281.91
315.775	PRINTER	1,474	7.5	11,055	20		2003	13.0	113.38	5.5	623.82
315.776	ANALOG/VIDEO/DATA ACQUISITION SYSTEM	14,774	10.5	155,127	20		2003	18.0	823.38	5.5	4,078.58
315.777	DISPLAY TERMINAL	7,388	7.5	55,388	20		2003	13.0	588.85	5.5	3,117.61
315.778	COMPUTER/ANALOG/VIDEO/DATA ACQUISITION SYSTEM	78,108	7.5	585,810	20		2003	13.0	6,008.31	5.5	33,045.69
315.684	GENERATOR PROTECTION SYSTEM	158,527	16.0	2,548,185			1998	18.1	8,925.75	5.1	62,782.16
315.772	RELAY, NEGATIVE SEQUENCE	16,078	28.5	435,081	20		1998	42.0	401.95	0.5	200.88
315.773	RELAY, NEGATIVE SEQUENCE	1,000	18.7	27,030	20		2003	31.0	34.18	5.5	168.06
315.774	RELAY, NEGATIVE SEQUENCE	8,737	12.5	108,213	20		2003	18.0	485.39	5.5	2,688.64
315.775	CONTROL/INSTRUMENTATION SYSTEM	10,502	19.0	414,879	20		1998	42.0	202.55	0.5	131.28
315.776	CONTROL/INSTRUMENTATION SYSTEM	8,493	18.0	242,488	20		2003	42.0	162.33	2.5	453.81
315.777	CONTROL/INSTRUMENTATION SYSTEM	550	18.4	18,425	20		2003	38.0	14.10	5.5	79.50
315.778	CONTROL/INSTRUMENTATION SYSTEM	64,203	13.5	882,508	20		2003	19.0	3,383.84	5.5	18,811.13
315.779	CONTROL/INSTRUMENTATION SYSTEM	51,814	4.5	233,183	20		2003	10.0	8,181.40	5.5	26,487.70
316	MISCELLANEOUS POWER PLANT EQUIPMENT	221,478	34.1	7,544,424				26.2	8,440.30	5.4	45,827.69
316.1	STATION SERVICE EQUIPMENT	221,478	34.1	7,544,424				26.2	8,440.30	5.4	45,827.69
316.183	STATOWRENCE AIR SYSTEM	20,317	38.5	1,305,423				44.7	682.84	5.2	3,582.75
316.001	COMPRESSOR/AIR, RECIPROCATING, COMPLETE	10,008	38.5	287,231	25		2003	45.0	223.55	5.5	1,228.43
316.002	DRIVE/ELEC. MOTOR, COMPLETE	993	38.5	30,234	20		1998	40.0	24.83	0.5	12.41
316.003	FOUNDATION	996	38.5	30,872	25		2003	45.0	28.80	5.5	114.40
316.005	PIPING, ALL UNDER 4 INCHES	13,008	38.5	525,482	25		2003	45.0	301.24	5.5	1,656.84
316.007	TANK	2,485	38.5	88,187	25		2003	45.0	56.24	5.5	303.84
316.030	CONTROL/INSTRUMENTATION SYSTEM	421	38.5	24,530	20		1998	40.0	15.53	0.5	7.76
316.035	AFTERCOOLER	1,691	38.5	73,707	25		2003	45.0	41.47	5.5	228.07
316.184	INSTRUMENT AIR SYSTEM	190,508	33.2	6,330,001				34.6	7,757.88	5.4	42,374.94
316.005	COMPRESSOR/AIR, RECIPROCATING, COMPLETE	11,201	38.5	454,290	25		2003	45.0	285.58	5.5	1,405.68
316.006	DRIVE/ELEC. MOTOR, COMPLETE	1,300	38.5	33,325	20		1998	40.0	31.75	0.5	16.88
316.008	FILTER, SPECIAL ASSEMBLY	852	38.5	23,854	25		2003	45.0	18.83	5.5	104.13
316.001	CONTROL/INSTRUMENTATION SYSTEM	1,746	38.5	70,626	20		1998	40.0	44.70	0.5	22.35
316.002	PIPING, ALL UNDER 4 INCHES	135,811	38.5	5,364,535	25		2003	45.0	3,018.02	5.5	16,588.12
316.008	COMPRESSOR, AIR - STATIONARY ASSEMBLY	14,201	9.5	135,800	25		2003	15.0	893.40	5.5	5,242.78
316.007	DRIVER	18,808	0.5	9,834	25		2003	6.0	3,311.33	5.5	18,212.33
316.002	AFTERCOOLER	1,523	38.5	60,159	25		2003	45.0	33.84	5.5	198.14
316.003	PNEUMATIC/INSTRUMENT TUBING	2,965	38.5	156,614	30		2003	45.0	88.11	5.5	484.61

SCHEDULE V

Est. Capital Recovery Data *

2009

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 2
Estimated Plant Data As Of 12/31/97

Account Number	Description	Plant In Service Balance At 12/31/97	Average Year	Time Or Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Actual	Remaining Life	Projected Unrecovered Capital
211	STW JUMPS AND IMPROVEMENTS	1,744,229		20.6	48,308.742				38.2	48,311.31	11.3	542,802.15
211.0	SETTLEMENTS AND CONTRIBUTIONS	(8,867)		20.6	(187,210)				40.0	(148,888)	11.5	(1,688,769)
211.003	LANDSLIDE SETTLEMENTS	(8,867)	1999	24.5	(148,210)			2009	40.0	(148,888)	11.5	(1,688,769)
211.2	STATION BUILDINGS	1,428,483		27.7	40,803,170				38.1	38,712.30	11.2	424,883.64
211.206	EMERGENCY GENERATION BUILDING	12,002		28.5	343,483				40.0	301.31	11.5	3,464.80
211.2470	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	8,028	1999	24.5	171,741			2009	40.0	150.65	11.5	1,732.48
211.2471	BUILDING APPURTENANCES(EACH ELEV)	803	1999	28.5	17,186			2009	40.0	15.08	11.5	173.38
211.2472	ROOF (EACH LEVEL)	1,408	1999	28.5	81,838			2009	40.0	45.20	11.5	519.80
211.2482	SUBSTRUCTURE FOUNDATION WORK	3,615	1999	28.5	103,028			2009	40.0	80.38	11.5	1,028.31
211.229	TURBINE GENERATION BUILDING	1,387,467		27.9	27,467,808				38.3	36,472.44	11.2	407,944.28
211.2508	SUPERSTRUCTURE, INC. STEEL AND CONCRETE	508,232	1999	28.5	14,484,812			2009	40.0	12,705.80	11.5	146,118.70
211.2507	BUILDING APPURTENANCES(EACH ELEV)	128,088	1999	28.5	2,820,608			2009	40.0	3,202.20	11.5	38,823.20
211.2507	BUILDING APPURTENANCES(EACH ELEV)	81,488	1999	8.5	82,808			2009	20.0	32,777.20	11.5	26,351.00
211.2503	PLUMBING SYSTEM COMPLETE	64,995	1999	28.5	1,908,388			2009	40.0	1,874.88	11.5	18,261.06
211.2502	LIGHTING SYSTEM COMPLETE	44,170	1999	28.5	1,268,845			2009	40.0	1,104.25	11.5	12,688.88
211.2508	ELEVATOR	28,914	1999	28.5	1,082,049			2009	40.0	822.85	11.5	10,812.78
211.2548	FIRE PROTECTION SYS COMPLETE	16,279	1999	28.5	483,882			2009	40.0	408.98	11.5	4,880.21
211.2548	SUBSTRUCTURE FOUNDATION WORK	488,288	1999	28.5	14,116,022			2009	40.0	12,382.48	11.5	142,399.46
211.248	CONTROL ROOM BUILDING	23,555		28.5	806,319				30.4	1,102.07	1.9	2,146.34
211.8800	H.V.A.C. CONTROL SYSTEM	1,873	1999	28.5	66,231			2009	40.0	49.33	11.5	587.24
211.8804	HVAC AIR CONDENSER	15,791	1999	28.5	480,044			1999	20.0	528.37	1.5	789.55
211.8808	HVAC HEAT PUMP/COMPRESSOR	15,791	1999	28.5	480,044			1999	20.0	528.37	1.5	789.55
211.248	BOILER BUILDING	73,419		28.5	2,082,442				40.0	1,834.48	11.5	21,107.96
211.9487	LIGHTING SYSTEM COMPLETE	73,419	1999	28.5	2,082,442			2009	40.0	1,834.48	11.5	21,107.96
211.4	COOLING SYSTEMS	198,582		25.8	5,085,314				35.2	5,106.89	11.5	64,248.77
211.413	OPEN/SHUT/TAKE COOLING WATER SYSTEM	198,582		25.8	5,085,314				35.2	5,106.89	11.5	64,248.77
211.4265	DRIVE/ELEC. MOTOR, COMPLETE	18,711	1999	28.5	561,784			2009	40.0	492.78	11.5	5,666.91
211.4268	HEAVY, 4 INCHES OR LARGER	26,875	1999	8.5	228,438			2009	20.0	1,342.75	11.5	15,463.12
211.4270	PUMP, ALL UNDER 4 INCHES	18,451	1999	28.5	504,204			2009	40.0	488.28	11.5	5,592.18
211.4271	PUMP, RUN 4 INCHES OR LARGER	80,283	1999	28.5	2,288,351			2009	40.0	2,002.33	11.5	23,084.24
211.4272	PUMP COMPLETE	23,566	1999	28.5	686,671			2009	40.0	819.15	11.5	9,680.22
211.4275	STRAINER, 4 INCH PIPE SIZE	16,696	1999	28.5	475,836			2009	40.0	417.40	11.5	4,800.10
211.7	FUEL UNLOADING AND STORAGE FACILITIES	77,121		7.5	578,453				19.0	4,059.00	11.5	48,878.50

SCHEDULE V

Est. Capital Recovery Data -

2008

Florida Power & Light Company
Depreciation Rates
For First Major Unit 2
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Average Useful Life (Years)	Age At Study (Years)	Age (Years)	Replacement Factor (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
311 703 FUEL OIL GAS TRANSFER SYSTEM		23,136		7.5	173,520				19.0	1,217.68	11.5	14,003.37
311 703 INSULATION-PPH, RUN 4 IN ON LARGER		23,136	1980	7.5	173,520	20		2008	19.0	1,217.68	11.5	14,003.37
311 708 HEAVY FUEL OIL GAS UNLOADING STATION		51,985		7.5	404,888				19.0	2,841.32	11.5	32,875.13
311 717 INSULATION-PPH, RUN 4 IN ON LARGER		51,985	1980	7.5	404,888	20		2008	19.0	2,841.32	11.5	32,875.13
312 BOILER PLANT EQUIPMENT		25,230,833		17.0	428,693,437				18.8	1,398,084.77	7.8	10,253,983.39
312 1 STEAM GENERATING EQUIPMENT		12,793,319		16.0	200,281,649				16.2	790,115.67	6.4	5,033,003.79
312 121 BOILER STRUCTURE		5,902,286		9.3	55,843,745				13.4	468,242.76	8.4	3,754,881.41
312 0000 DAMPER		821,671	1986	1.5	1,382,507	10		2008	10.0	62,487.10	8.5	793,420.35
312 0001 STRUCTURAL METAL AND TRUSSES		805,057	1989	28.5	27,502,700	0		2009	40.0	24,125.16	11.5	277,428.51
312 0002 STAIRS, LADDERS, CATWALKS AND HANDRAILS		136,497	1989	28.5	2,861,885	0		2008	40.0	2,387.43	11.5	36,865.39
312 0003 BOILER BRICK CASING		58,411	1984	13.5	602,049	0		2008	25.0	2,276.44	11.5	27,329.06
312 0004 BOILER INSULATION		421,744	1987	6.5	2,808,338	10		2001	10.0	42,174.40	2.5	161,110.40
312 0004 BOILER INSULATION		571,432	1982	5.5	2,142,588	10		2002	10.0	57,143.20	4.5	287,153.40
312 0004 BOILER INSULATION		98,524	1984	3.5	348,369	10		2008	10.0	6,803.40	6.5	64,887.10
312 0004 BOILER INSULATION		644,732	1986	1.5	1,287,289	10		2008	10.0	84,473.20	8.5	718,622.20
312 0005 BOILER OUTER CASING		1,216,580	1986	1.5	1,823,365	20		2008	13.0	82,508.52	11.5	1,078,529.62
312 0006 BRIDGEWORK & REFRACTORY		155,492	1989	28.5	4,491,532	10		2009	30.0	4,180.67	1.5	2,714.60
312 0007 HANGERS, SUPPORTS & TIE GUIDES		194,176	1989	28.5	5,248,016	0		2009	40.0	4,604.40	11.5	52,890.80
312 0008 DAMPER DRIVE ASSEMBLY		207,224	1986	1.5	468,838	0		2009	13.0	23,632.62	11.5	271,375.08
312 122 BOILER PRESSURE PARTS		6,801,253		22.0	148,317,804				18.8	243,827.91	3.7	1,378,190.36
312 0005 HEADER, 4 INCHES ON LARGER		390,439	1986	26.5	11,133,212	10		1989	30.0	13,671.30	1.5	18,531.95
312 0005 HEADER, 4 INCHES ON LARGER		107,476	1986	1.5	161,514	10		2008	10.0	10,297.60	8.5	91,524.60
312 0008 PIPING, ALL UNDER 4 INCHES		67,268	1988	26.5	1,917,138	10		1989	30.0	2,242.27	1.5	3,363.40
312 0008 PIPING, ALL UNDER 4 INCHES		74,744	1983	14.5	1,083,788	10		2003	20.0	3,737.20	5.5	20,564.80
312 0007 PIPING, RUN 4 INCHES ON LARGER		118,442	1989	28.5	3,304,347	10		1989	30.0	3,194.72	1.5	4,297.10
312 0007 PIPING, RUN 4 INCHES ON LARGER		141,042	1983	17.5	2,468,235	10		2003	20.0	7,050.10	2.6	17,630.25
312 0003 VALVE, SPECIAL		63,671	1983	14.5	823,230	10		2003	20.0	3,163.55	5.5	17,630.25
312 0002 INSULATION-EQUIPMENT		295,833	1989	28.5	8,424,091	10		1989	30.0	9,864.43	1.5	14,796.65
312 0003 DESUPERHEATER		123,513	1989	28.5	3,806,121	10		1989	30.0	4,450.43	1.5	6,878.65
312 0004 WATER WALL SECTION		836,941	1989	28.5	23,849,909	10		1989	30.0	27,664.70	1.5	41,642.05
312 0004 WATER WALL SECTION		702,350	1987	6.5	4,565,275	10		2001	10.0	70,235.00	3.5	245,822.50
312 0004 WATER WALL SECTION		206,348	1982	5.5	1,429,364	10		2002	10.0	28,624.80	4.5	115,311.80
312 0005 ECONOMIZER SECTION		160,533	1989	28.5	4,578,041	10		1989	30.0	5,564.43	1.5	8,031.65
312 0005 ECONOMIZER SECTION		621,329	1996	1.5	821,984	10		2008	10.0	62,132.90	8.5	528,128.65
312 0006 SUPERHEATER SECTION		468,279	1989	28.5	13,098,452	10		1989	30.0	15,309.30	1.5	22,883.95
312 0006 SUPERHEATER SECTION		1,325,254	1989	28.5	27,768,729	10		1989	30.0	44,175.13	1.5	66,382.70
312 0006 REHEATER SECTION		671,573	1989	28.5	18,129,831	10		1989	30.0	22,389.77	1.5	33,578.05
312 0100 DOWNCOMERS		277,318	1989	28.5	10,733,563	10		1989	30.0	12,577.27	1.5	18,865.80
312 2 STEAM SYSTEMS AND EQUIPMENT		1,427,718		12.3	17,808,543				15.9	88,982.11	8.2	734,598.69

SCHEDULE V

Est. Capital Recovery Data *

2009

Florida Power & Light Company
Depreciation Rates
For Fuel Bypass Unit 2
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance As 12/31/07	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Data (Years)	Calculated Service Life	Average Annual Accrual	Average Remaining Life	Physical Unrecovered Capital
312 201	MAIN STEAM PIPING	208,003	24.6	5,145,248			21.3	8,813.57	1.1	16,403.15
312 1282	CONTROL/INSTRUMENTATION SYSTEM	3,208	28.5	81,321	10		30.0	108.87	1.5	160.30
312 1280	PIPING, RUN 4 INCHES OR LARGER	32,495	28.5	2,633,823	10		30.0	3,082.83	1.5	4,624.25
312 1288	VALVE, POWER OPERATED	70,870	28.5	2,012,305	10		30.0	2,353.67	1.5	3,533.80
312 1277	INSULATION-PIPING, RUN 4 IN OR LARGER	42,702	9.5	403,889	10		10.0	4,270.20	0.5	2,135.10
312 202	EXTRACTION STEAM SYSTEM	98,324	28.5	2,745,235			40.0	2,408.11	11.5	27,883.16
312 1287	CONTROL/INSTRUMENTATION SYSTEM	1,302	28.5	30,532	20		40.0	33.80	11.5	368.70
312 1280	PIPING, ALL UNDER 4 INCHES	3,799	28.5	128,272	0		40.0	94.88	11.5	1,082.21
312 1281	PIPING, RUN 4 INCHES OR LARGER	71,229	28.5	2,020,027	0		40.0	1,780.73	11.5	20,478.34
312 1285	VALVE, POWER OPERATED	18,944	28.5	568,404	0		40.0	498.80	11.5	5,723.80
312 203	AUXILIARY/DEPRESSURIZER STEAM SYSTEM	171,801	16.8	2,871,382			21.2	8,118.27	11.5	88,208.34
312 1311	CONTROL/INSTRUMENTATION SYSTEM	155	28.5	4,418	20		40.0	3.88	11.5	44.58
312 1313	PIPING, ALL UNDER 4 INCHES	904	28.5	27,474	0		40.0	24.10	11.5	277.15
312 1314	PIPING, RUN 4 INCHES OR LARGER	68,238	28.5	1,844,726	0		40.0	1,703.80	11.5	18,817.85
312 1318	VALVE, POWER OPERATED	28,827	28.5	824,420	20		40.0	723.18	11.5	8,318.51
312 1320	DEPRESSURIZER STATION/AS PUMP BY VEND.	73,589	1.5	110,364	20		13.0	8,608.15	11.5	85,080.27
312 204	AUXILIARY BOILER FUEL SYSTEM	8,873	6.5	27,802			17.0	404.29	11.5	4,688.28
312 1380	VALVE, SPECIAC	8,873	5.5	27,802	0		17.0	404.29	11.5	4,688.28
312 207	STEAM GENERATOR/IN-COOLING COOLING SYS.	2,509	28.5	100,007			40.0	87.73	11.5	1,008.84
312 1442	CONTROL/INSTRUMENTATION SYSTEM	39	28.5	1,112	20		40.0	0.88	11.5	11.21
312 1462	TRANK	2,470	28.5	68,885	0		40.0	68.75	11.5	587.03
312 200	FW PRE-HEATERS/STEAM TURBINE BYPASS	508,246	1.5	888,871			13.0	48,092.89	11.5	520,702.25
312 1328	CONTROL/INSTRUMENTATION SYSTEM	58,503	1.5	88,888	20		13.0	4,809.62	11.5	53,018.58
312 1327	PIPING, ALL UNDER 4 INCHES	28,882	1.5	44,543			13.0	2,304.77	11.5	26,504.85
312 1328	PIPING, RUN 4 INCHES OR LARGER	148,812	1.5	224,713			13.0	11,204.00	11.5	132,528.00
312 1329	DIFFUSER	28,982	1.5	44,543			13.0	2,304.77	11.5	26,504.85
312 1331	VALVE, SPECIAC	58,503	1.5	88,888			13.0	4,809.62	11.5	53,018.58
312 1332	VALVE, POWER OPERATED	88,887	1.5	134,831			13.0	8,914.28	11.5	78,515.42
312 1333	DEPRESSURIZER STATION/ARY	118,848	1.5	178,774			13.0	8,218.15	11.5	108,020.27
312 1334	INSULATION EQUIPMENT	28,982	1.5	44,543	20		13.0	2,304.77	11.5	26,504.85
312 1335	INSULATION PIPING RUN 4 INCHES	28,982	1.5	44,543	20		13.0	2,304.77	11.5	26,504.85
312 202	REHEAT STEAM SYSTEM	340,472	16.9	5,782,588			14.8	23,026.35	2.9	67,346.58
312 1512	CONTROL/INSTRUMENTATION SYSTEM	2,574	28.5	64,739	10		30.0	88.13	1.5	148.70
312 1515	PIPING, RUN 4 INCHES OR LARGER	142,428	28.5	4,058,198	10		30.0	4,247.40	1.5	7,427.40
312 1518	VALVE, POWER OPERATED	5,503	28.5	168,282	10		30.0	187.87	1.5	296.85
312 1519	VALVE, POWER OPERATED	18,429	17.5	322,508	10		20.0	921.45	2.5	2,303.83
312 1520	INSULATION EQUIPMENT	81,568	3.5	285,487	10		10.0	8,156.80	6.5	53,879.20
312 1521	INSULATION-PIPING, RUN 4 IN OR LARGER	80,134	9.5	848,772	10		10.0	8,813.40	0.5	4,408.70

SCHEDULE V

Est. Capital Recovery Data *

2009

First 30 Power & Light Company
Depreciation Rates
For First 30 Years Unit 2
Estimated First Data As Of 12/31/87

Account Number	Description	Estimated Balance At 12/31/87 a	Usage Year b	Time Of Study (Years) c	Age Weights (3-Yr) d	Replacement Interval (Years) e	Overhaul Date (if any) f	Calculated Date g	Average Service Life h	Annual Amount i	Average Remaining Life j	Projected Unrecovered Capital k
312 3	CONDENSATE AND FEEDWATER SYSTEMS	2,642,542		23.1	60,300,504				20.0	88,028,833	10.1	883,309,427
312 361	CONDENSATE SYSTEM	529,296		23.8	12,608,772				31.9	16,579,133	11.4	169,629,827
312 3180	HEAT EXCHANGER, SHELL	122,904	1989	28.5	3,505,329	25		2009	40.0	3,074,850	11.5	26,380,778
312 3181	HEAT EXCHANGER, TUBE BUNDLE	122,904	1989	28.5	3,505,329	25		2009	40.0	3,074,850	11.5	26,380,778
312 3182	PIPING, ALL UNDER 4 INCHES	15,451	1982	15.5	228,491	0		2009	27.0	572,236	11.5	6,880,598
312 3183	PIPING, RUN 4 INCHES OR LARGER	100,516	1989	28.5	2,864,783	0		2009	40.0	2,512,850	11.5	20,888,820
312 3186	VALVE, POWER OPERATED	42,813	1989	28.5	1,220,171	0		2009	40.0	1,070,330	11.5	12,308,744
312 3188	VALVE, POWER OPERATED	27,721	1985	12.5	346,513	0		2009	24.0	1,155,044	11.5	13,282,598
312 3187	CONTROL/INSTRUMENTATION SYSTEM	12,839	1989	28.5	208,782	20		2009	40.0	323,468	11.5	3,718,981
312 3187	CONTROL/INSTRUMENTATION SYSTEM	3,447	1982	25.5	87,899	20		2009	37.0	83,190	11.5	1,071,260
312 3187	CONTROL/INSTRUMENTATION SYSTEM	2,943	1982	15.5	45,817	20		2002	20.0	147,155	4.5	862,180
312 3172	INSULATION - EQUIPMENT	77,436	1992	5.5	425,898	20		2009	17.0	4,550,095	11.5	52,393,190
312 362	CONDENSATE RECOVERY SYSTEM	68,590		28.5	1,887,816				40.0	1,664,795	11.5	19,144,633
312 3189	CONTROL/INSTRUMENTATION SYSTEM	15,139	1989	28.5	431,462	20		2009	40.0	378,468	11.5	4,302,460
312 3189	PIPING, RUN 4 INCHES OR LARGER	33,007	1989	28.5	842,410	0		2009	40.0	808,688	11.5	8,508,790
312 3189	TANK	6,028	1989	28.5	171,798	0		2009	40.0	150,770	11.5	1,733,055
312 3203	HEAT EXCHANGER, SHELL	6,178	1989	28.5	178,073	0		2009	40.0	154,455	11.5	1,778,180
312 3204	HEAT EXCHANGER, TUBE BUNDLE	6,178	1989	28.5	178,073	0		2009	40.0	154,455	11.5	1,778,180
312 363	MAIN FEEDWATER SYSTEM	642,608		22.4	16,901,643				29.6	26,472,595	10.9	208,968,271
312 3231	CONTROL/INSTRUMENTATION SYSTEM	13,139	1989	28.5	374,462	20		2009	40.0	328,468	11.5	3,777,460
312 3231	HEAT EXCHANGER, SHELL	221,517	1989	28.5	6,598,235	20		2009	40.0	5,787,823	11.5	66,581,144
312 3235	HEAT EXCHANGER, TUBE BUNDLE	115,759	1989	28.5	3,298,132	20		2009	40.0	2,893,589	11.5	33,280,771
312 3235	HEAT EXCHANGER, TUBE BUNDLE	118,191	1989	11.5	1,370,237	20		2009	20.0	6,567,555	8.5	50,638,191
312 3238	PIPING, ALL UNDER 4 INCHES	81,470	1989	28.5	2,327,639	20		2009	40.0	2,038,775	11.5	23,422,820
312 3238	PIPING, ALL UNDER 4 INCHES	2,487	1974	23.5	58,445	0		2009	36.0	71,088	11.5	817,166
312 3237	PIPING, RUN 4 INCHES OR LARGER	81,470	1989	28.5	2,327,639	0		2009	40.0	2,038,775	11.5	23,422,820
312 3230	VALVE, SPECIAL	58,711	1981	6.5	281,622	20		2009	18.0	3,281,721	11.5	37,509,811
312 3231	VALVE, POWER OPERATED	61,306	1989	28.5	1,748,921	20		2009	40.0	1,534,165	11.5	17,642,729
312 3232	INSULATION EQUIPMENT	77,598	1992	5.5	428,789	20		2009	17.0	4,564,598	11.5	52,482,795
312 364	MAIN FEEDWATER PUMP SYSTEM	831,330		20.8	17,298,891				26.4	31,801,923	8.6	271,463,006
312 3233	CONTROL/INSTRUMENTATION SYSTEM	3,506	1989	28.5	102,201	20		2009	40.0	89,655	11.5	1,020,598
312 3234	DRIVE, ELEC. MOTOR, ROTATING ASSY.	54,564	1983	14.5	787,208	20		2003	20.0	2,749,200	5.5	15,120,600
312 3234	DRIVE, ELEC. MOTOR, ROTATING ASSY.	4,573	1991	6.5	29,725	20		2009	18.0	254,098	11.5	2,821,644
312 3234	DRIVE, ELEC. MOTOR, ROTATING ASSY.	66,506	1992	5.5	367,983	20		2009	17.0	3,935,655	11.5	45,255,944
312 3234	DRIVE, ELEC. MOTOR, ROTATING ASSY.	4,568	1993	4.5	20,511	20		2009	16.0	294,888	11.5	3,278,098
312 3235	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	43,467	1991	16.5	717,208	20		2001	20.0	2,173,365	3.5	7,608,720
312 3235	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	81,000	1993	14.5	1,175,370	20		2003	20.0	4,053,000	5.5	22,591,500
312 3235	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	4,573	1991	6.5	29,725	20		2009	18.0	254,098	11.5	2,821,644
312 3235	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	6,837	1993	4.5	3,787	20		2009	16.0	427,311	11.5	4,914,098
312 3238	PIPING, ROTATING ASSY.	114,742	1989	28.5	3,270,147	25		2009	40.0	2,868,555	11.5	32,888,333
312 3260	PUMP, STATIONARY ASSY.	78,885	1989	28.5	2,248,223	25		2009	40.0	1,872,133	11.5	22,879,444
312 3263	DRIVE, COIL, AND, MECHANICAL.	25,100	1989	28.5	715,300	20		2009	40.0	627,500	11.5	7,216,230
312 3265	COPING, AND, STATIONARY ASSY.	82,816	1989	28.5	2,384,588	0		2009	40.0	2,085,400	11.5	23,752,100
312 3266	COPING, AND, STATIONARY ASSY.	82,816	1989	28.5	2,384,588	25		2009	40.0	2,085,400	11.5	23,752,100

Florida Power & Light Company
Depreciation Rates
for Fort Myers Unit 2
Estimated from Data As of 12/31/07

Account Number	Description	Estimated First In Service Balance As 12/31/07 a	Age M Years b	Time Of Study (Years) c	Age Weight (b-1) ² d	Replacement Interval (Years) e	Quantity Date (# Rel.) f	Calendar Date g	Average Service Life h	Annual Accrual i	Average Remaining Life j	Projected Unrecovered Capital k
312 3207 BEARING ASSEMBLY		14,343	20.5	20.5	408,778	25	25	2009	40.0	208.58	11.5	4,123.61
312 3208 SEAL COOLER		14,343	20.5	20.5	408,778	25	25	2009	40.0	208.58	11.5	4,123.61
312 3209 LUBE OIL COOLER		14,343	20.5	20.5	408,778	25	25	2009	40.0	208.58	11.5	4,123.61
312 3270 HYDRAULIC COUPLING COOLER		3,272	20.5	20.5	98,102	25	25	2009	40.0	64.30	11.5	969.45
312 3275 DRIVE, ELEC. MOTOR, COMPLETE		130,435	13.5	13.5	1,780,873	20	20	2004	20.0	6,521.75	6.5	42,391.38
312 3305 HEATER VENTS AND DRAINING SYSTEM		207,612	27.1	27.1	6,871,685				36.8	6,894.20	10.2	71,008.01
312 3306 CONTROL/INSTRUMENTATION SYSTEM		16,139	20.5	20.5	431,462	20	20	2009	40.0	378.48	11.5	4,352.48
312 3301 PIPING, ALL UNDER 4 INCHES		98,648	19.09	20.5	2,790,163	0	0	2009	40.0	2,421.20	11.5	27,643.80
312 3301 PIPING, ALL UNDER 4 INCHES		2,050	19.73	24.5	80,225	0	0	2009	36.0	58.94	11.5	654.86
312 3302 PIPING, RUN 4 INCHES OR LARGER		25,170	19.09	20.5	717,345	0	0	2009	40.0	629.25	11.5	7,238.38
312 3303 VALVE, POWER OPERATED		52,167	19.09	20.5	1,438,700	20	20	2009	40.0	1,304.18	11.5	14,898.01
312 3313 PUMP COMPLETE		7,314	19.73	24.5	184,083	25	25	1988	25.0	300.56	0.5	150.28
312 3313 PUMP COMPLETE		18,872	19.73	21.5	407,898	25	25	2001	25.0	738.88	3.5	2,656.08
312 3314 DRIVE, ELEC. MOTOR, COMPLETE		11,295	19.09	20.5	321,308	20	20	2009	40.0	282.38	11.5	3,247.31
312 3314 DRIVE, ELEC. MOTOR, COMPLETE		28,457	19.78	21.5	811,828	20	20	2009	33.0	862.33	11.5	9,918.83
312 3308 CHEMICAL FEED SYSTEM		48,425	20.5	20.5	1,395,813				40.0	1,215.63	11.5	13,879.69
312 3302 CONTROL/INSTRUMENTATION SYSTEM		232	19.09	20.5	6,812	20	20	2009	40.0	5.80	11.5	66.79
312 3304 PIPING, ALL UNDER 4 INCHES		22,007	19.09	20.5	627,200	0	0	2009	40.0	500.18	11.5	6,337.01
312 3308 PUMP, CHEMICAL FEED INCL. MOTOR		28,388	19.09	20.5	752,001	25	25	2009	40.0	658.65	11.5	7,586.80
312 3300 CONDENSATE TRANSFER SYSTEM		64,432	20.5	20.5	1,828,184				40.0	1,611.77	11.5	18,529.95
312 3448 CONTROL/INSTRUMENTATION SYSTEM		16,139	19.09	20.5	431,462	20	20	2009	40.0	378.48	11.5	4,352.48
312 3448 DRIVE, ELEC. MOTOR, COMPLETE		1,147	19.09	20.5	32,090	20	20	2009	40.0	28.68	11.5	328.76
312 3452 PIPING, RUN 4 INCHES OR LARGER		13,030	19.09	20.5	371,355	20	20	2009	40.0	325.75	11.5	3,748.12
312 3453 PUMP COMPLETE		3,823	19.09	20.5	103,541	20	20	2009	40.0	80.83	11.5	1,044.49
312 3453 TANK		18,647	19.09	20.5	505,640	0	0	2009	40.0	498.18	11.5	5,708.01
312 3458 FOUNDATION		11,806	19.09	20.5	332,196	0	0	2009	40.0	291.40	11.5	3,351.10
312 3502 WATER SAMPLING AND ANALYZING SYSTEM		0	RCN/09		0				RCN/09	0.00	RCN/09	0.00
312 3516 ANALYZER, BIOGAS		0	1981	0.0	0	20	20	2001	3.5	0.00	3.5	0.00
312 3517 ANALYZER, DISSOLVED OXYGEN		0	1998	0.0	0	20	20	2009	11.5	0.00	11.5	0.00
312 3518 ANALYZER, HYDRAZINE		0	1985	0.0	0	20	20	2005	7.5	0.00	7.5	0.00
312 4 BOILER AUXILIARY SYSTEMS		6,867,879	16.4	16.4	112,795,698				20.4	337,870.88	9.2	3,113,875.15
312 471 ASPHALT/NOSEAL AIR SYSTEM		143,508	16.9	16.9	2,421,381				23.6	6,040.83	8.4	50,916.83
312 4222 DRIVE, ELEC. MOTOR, COMPLETE		48,247	19.09	9.5	467,847	20	20	2009	21.0	2,345.10	11.5	26,908.60
312 4224 FAN/BLOWER, COMPLETE		17,654	19.08	9.5	165,813	25	25	2009	21.0	831.14	11.5	8,508.14
312 4225 PIPING, ALL UNDER 4 INCHES		27,831	19.09	28.5	782,184	20	20	1989	30.0	827.70	1.5	1,291.55
312 4225 PIPING, RUN 4 INCHES OR LARGER		27,831	19.09	28.5	782,184	20	20	1989	30.0	827.70	1.5	1,291.55
312 4228 PIPING, RUN 4 INCHES OR LARGER		21,195	19.09	9.5	271,203	20	20	2009	21.0	1,009.29	11.5	11,808.79
312 422 BOILER DUCTS		1,808,313	16.5	16.5	29,721,168				20.8	86,537.34	11.2	965,172.09
312 4343 DUCTWORK INSULATION AND OUTER CASING		112,714	19.09	20.5	3,240,449	0	0	2009	40.0	2,842.95	11.5	32,692.78

SCHEDULE V

Est. Capital Recovery Data *

2009

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 2
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance As 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (Fiscal)	Calculated Service Life	Average Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
312 4343 DUCTWORK INSULATION AND OUTER CASING		58,372	1994	3.5	207,802	0		15.0	3,504.13	11.5	45,518.53
312 4347 INSULATION EQUIPMENT		134,036	1989	28.5	3,820,586	20		40.0	3,251.42	11.5	38,541.10
312 4347 INSULATION EQUIPMENT		62,139	1994	3.5	217,487	20		15.0	4,142.80	11.5	47,828.80
312 4347 AIR HEATER OUTLET DUCT TO WAREHOUSE		80,022	1989	28.5	2,595,627	10		30.0	3,003.79	11.5	4,501.10
312 4355 AIR HTR. OUTLET DUCT TO DUST COLLECTOR		672,532	1986	1.5	1,008,798	15		13.0	51,723.23	11.5	594,832.15
312 4356 ECONOMIZER OUTLET DUCT		508,838	1989	28.5	14,445,453	0		40.0	12,471.46	11.5	145,771.68
312 4359 ANALYZER, COMBUSTIBLES/FUELS		28,320	1973	24.5	658,540	20		38.0	742.79	11.5	8,598.44
312 4359 ANALYZER, COMBUSTIBLES/FUELS		18,507	1976	21.5	418,401	20		32.0	591.12	11.5	6,797.89
312 4361 DUST COLLECTOR OUTLET DUCT		98,661	1989	28.5	2,754,839	0		40.0	2,416.53	11.5	27,790.04
312 4363 ANALYZER, OPMICITY		13,843	1992	5.5	76,137	20		17.0	814.29	11.5	9,384.26
312 4364 CONTROL INSTRUMENTATION SYSTEM		10,689	1989	28.5	304,637	20		40.0	287.23	11.5	3,077.09
312 437 AIR HEATER		985,162		13.5	13,302,209			14.4	68,315.95	7.2	491,476.63
312 4396 HOIST		5,323	1989	28.5	151,708	0		40.0	133.08	11.5	1,530.36
312 4391 INSULATION EQUIPMENT		20,967	1989	28.5	588,070	10		30.0	688.97	11.5	1,033.35
312 4392 STRUCTURAL SUPPORT		48,223	1989	28.5	1,374,308	10		30.0	1,807.43	11.5	2,411.15
312 4393 CASING, AIR HEATER		319,347	1986	1.5	664,571	10		10.0	27,624.70	8.5	518,828.85
312 4396 HEAVY BLANKETS/BLANKETS		147,890	1986	1.5	238,825	10		10.0	15,796.00	8.5	134,337.50
312 4395 STEAM COILS		25,738	1989	28.5	1,018,533	10		30.0	1,191.27	11.5	1,790.80
312 4396 AIR BLANKET CLEANING EQUIPMENT		13,778	1989	28.5	292,673	10		30.0	469.27	11.5	688.80
312 4396 AIR BLANKET CLEANING EQUIPMENT		43,949	1977	20.5	900,955	10		32.0	1,373.41	11.5	15,794.17
312 4398 ROTOR, AIR HEATER		220,490	1989	28.5	4,382,825	10		30.0	7,348.33	4.5	11,022.50
312 4399 BEARING ASSEMBLY, PULLEY		68,112	1989	28.5	1,570,682	10		30.0	1,837.07	11.5	2,795.60
312 4404 CONTROL INSTRUMENTATION SYSTEM		7,725	1989	28.5	220,183	10		30.0	257.50	11.5	388.25
312 447 FORCED DRAFT FAN		782,891		14.8	11,412,121			23.2	22,754.10	11.4	285,344.58
312 4427 DRIVE, ELEC. MOTOR, ROTATING ASST.		3,188	1989	28.5	80,838	20		40.0	78.70	11.5	916.55
312 4427 DRIVE, ELEC. MOTOR, ROTATING ASST.		18,298	1987	5.5	100,208	20		17.0	1,072.71	11.5	12,238.12
312 4427 DRIVE, ELEC. MOTOR, ROTATING ASST.		2,797	1984	3.5	8,790	20		15.0	186.47	11.5	2,144.37
312 4428 DRIVE, ELECTRIC MOTOR, STATIONARY ASST.		13,589	1989	28.5	387,287	20		40.0	328.73	11.5	3,882.84
312 4428 DRIVE, ELECTRIC MOTOR, STATIONARY ASST.		75,782	1982	5.5	418,801	20		17.0	4,457.78	11.5	51,264.29
312 4428 DRIVE, ELECTRIC MOTOR, STATIONARY ASST.		11,505	1984	3.5	41,738	20		15.0	785.00	11.5	9,142.50
312 4429 FAN/BLOWER, ROTATING ASST.		348,311	1989	8.5	2,980,644	25		20.0	17,415.55	11.5	200,278.83
312 4431 FAN/BLOWER, STATIONARY ASST.		13,438	1989	28.5	388,663	25		40.0	340.85	11.5	3,820.83
312 4432 FOUNDATION		23,038	1989	28.5	682,233	0		40.0	586.44	11.5	8,882.18
312 4440 DAMPER DRIVE ASSEMBLY		13,438	1989	28.5	388,663	20		40.0	340.85	11.5	3,820.83
312 4440 DAMPER DRIVE ASSEMBLY		13,377	1987	10.5	140,459	20		72.0	608.05	11.5	6,882.52
312 4441 DAMPER		20,459	1989	28.5	562,598	20		40.0	511.40	11.5	5,681.10
312 4441 DAMPER		35,059	1987	10.5	368,120	20		40.0	1,593.59	11.5	18,326.20
312 4441 DAMPER		23,815	1989	28.5	678,728	0		40.0	565.28	11.5	6,486.81
312 4442 FORCED DRAFT FAN INLET DUCT		8,041	1989	28.5	229,169	20		40.0	201.03	11.5	2,311.78
312 4445 HYDRAULIC COUPLING CONTROL DRIVE		33,462	1989	28.5	953,667	0		40.0	838.55	11.5	9,620.33
312 4446 COUPLING, HYDRAULIC, STATIONARY ASST.		23,462	1989	28.5	653,667	0		40.0	638.55	11.5	7,400.33
312 4441 LUBE OIL SYSTEM		23,815	1989	28.5	678,728	25		40.0	565.28	11.5	6,486.81
312 4452 CONTROL INSTRUMENTATION SYSTEM		27,021	1989	28.5	770,099	20		40.0	673.53	11.5	7,768.54
312 4453 VIBRATION ANALYSIS SYSTEM		29,138	1987	10.5	307,944	20		22.0	1,323.09	11.5	15,320.55
312 4454 HOIST		8,002	1989	28.5	230,622	30		30.0	268.73	11.5	404.60
312 427 SOOT BLOWER SYSTEM		386,902		23.0	8,905,070			19.6	19,794.62	1.2	23,202.72

SCHEDULE V

Est Capital Recovery Data *

2009

Florida Power & Light Company
Depreciation Rates
For For-Value Unit 2
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant Balance At 12/31/97	Vintage Year	Age At Study (Years)	Age Weight (3-Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calendar Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
312 4001 CONTROL/INSTRUMENTATION SYSTEM		2,875	1989	20.5	84.788	15		1989	20.0	98.17	1.5	148.75
312 4001 CONTROL/INSTRUMENTATION SYSTEM		17,145	1983	14.5	246,803	10		2003	20.0	807.25	5.5	4,714.88
312 4002 PIPING, RUN 4 INCHES OR LARGER		98,032	1988	9.5	940,804	10		1998	10.0	8,003.20	0.5	4,851.60
312 4003 PIPING, RUN 4 INCHES OR LARGER		65,400	1988	28.5	1,868,325	10		1998	20.0	2,187.67	1.5	3,277.50
312 4009 RETRACTABLE BOOT BLOWER ASSEMBLY		202,300	1989	28.5	8,788,550	10		1999	20.0	6,743.33	1.5	10,115.00
312 429 CHEMICAL WASH SYSTEM		202,081		23.2	4,690,063				20.2	7,715.78	5.0	28,659.88
312 4632 CONTROL/INSTRUMENTATION SYSTEM		209	1989	20.5	8,807	20		2009	40.0	7.73	11.5	88.84
312 4637 PIPING, ALL UNDER 4 INCHES		68,867	1989	28.5	2,538,130	30		1999	19.0	2,680.89	11.5	4,437.77
312 4637 PIPING, ALL UNDER 4 INCHES		50,837	1990	7.5	282,028	30		2009	30.0	2,000.53	1.5	3,091.40
312 4640 TANK		61,829	1989	28.5	1,782,098	30		1999	30.0	2,000.53	1.5	3,091.40
312 429 BOILER CONTROL SYSTEM		82,279		15.3	12,608,000				23.4	26,399.57	10.9	284,000.07
312 4653 CONTROL PANEL		198,038	1989	28.5	8,508,612	20		2009	40.0	4,875.88	11.5	58,873.71
312 4657 COMPUTER/ARCHIVOPROCESSER		133,715	1988	11.5	1,537,773	20		2008	20.0	6,085.75	8.5	56,828.88
312 4657 COMPUTER/ARCHIVOPROCESSER		360,268	1990	7.5	2,782,018	20		2009	19.0	16,981.53	11.5	216,057.50
312 4658 RECORDER		5,187	1983	14.5	78,212	20		2003	20.0	258.33	5.5	1,428.43
312 4658 RECORDER		22,433	1988	9.5	317,814	20		2009	21.0	1,582.05	11.5	18,328.55
312 4671 CONTROL/INSTRUMENTATION SYSTEM		71,885	1988	28.5	2,051,003	20		2009	40.0	1,799.13	11.5	20,689.84
312 4671 CONTROL/INSTRUMENTATION SYSTEM		7,712	1974	23.5	181,332	20		2009	30.0	230.34	11.5	2,533.84
312 4671 CONTROL/INSTRUMENTATION SYSTEM		1,105	1983	14.5	16,023	20		2009	20.0	55.25	5.5	303.88
312 4671 CONTROL/INSTRUMENTATION SYSTEM		17,854	1988	8.5	188,813	20		2008	21.0	850.79	11.5	8,777.19
312 431 LIME SLURRY SYSTEM		71,019		28.5	2,024,043				30.0	2,363.44	1.5	3,661.15
312 4687 CONTROL/INSTRUMENTATION SYSTEM		464	1989	28.5	15,234	20		2009	40.0	11.80	11.5	133.40
312 4691 PIPING, ALL UNDER 4 INCHES		27,272	1989	28.5	777,252	30		1999	20.0	809.07	1.5	1,383.80
312 4696 AGITATOR		13,433	1988	28.5	382,841	30		1999	20.0	447.77	1.5	671.85
312 4697 TANK, SLURRY MIXING		14,525	1989	28.5	425,303	30		1999	30.0	487.50	1.5	748.25
312 4698 TANK, SLURRY, SERVICE		14,525	1989	28.5	425,303	30		1999	30.0	487.50	1.5	748.25
312 423 SOOTBLAST COLLECTION SYSTEM		820,329		14.0	7,273,107				24.0	21,653.95	11.5	246,043.20
312 4720 DUCTWORK, WITH INSULATION		32,315	1989	28.5	808,539	0		2009	40.0	815.38	11.5	9,376.81
312 4722 PIPING, ALL UNDER 4 INCHES		422	1988	28.5	12,007	0		2009	40.0	10.55	11.5	127.33
312 4723 PIPING, RUN 4 INCHES OR LARGER		19,418	1989	28.5	553,413	0		2009	40.0	485.45	11.5	5,582.68
312 4723 PIPING, RUN 4 INCHES OR LARGER		3,641	1977	20.5	74,641	0		2009	32.0	113.78	11.5	1,328.48
312 4723 PIPING, RUN 4 INCHES OR LARGER		32,011	1982	5.5	178,081	0		2009	17.0	1,883.00	11.5	21,654.50
312 4727 CASING		16,307	1989	28.5	464,750	20		2009	40.0	407.68	11.5	4,888.26
312 4728 CYCLOPE SEPARATORS		207,984	1988	11.5	2,381,831	25		2009	22.0	9,043.22	11.5	103,987.20
312 4728 CYCLOPE SEPARATORS		180,833	1987	10.5	1,898,747	25		2009	22.0	8,219.68	11.5	94,528.34
312 4729 HOPPER		16,307	1989	28.5	464,750	23		2009	40.0	407.68	11.5	4,888.26
312 4730 CARBON REJECTION BLOWER		10,781	1989	28.5	307,259	20		2009	40.0	269.53	11.5	3,099.54
312 434 STACK		822,491		16.2	15,108,385				18.9	49,322.53	8.0	442,387.80
312 4723 LIGHTING SYSTEM COMPLETE		41,137	1989	7.5	308,298	20		2009	19.0	2,165.11	11.5	24,898.71
312 4801 SUBSTRUCTURE FOUNDATION WORK		36,308	1989	28.5	1,031,528	0		2009	40.0	909.20	11.5	10,409.80
312 4802 OUTFALL CONCRETE WORK		47,871	1989	28.5	1,364,324	0		2009	40.0	1,196.78	11.5	13,782.91
312 4804 EMISSION MONITORING ANALYZER		247,499	1989	28.5	7,053,722	0		2009	40.0	6,187.48	11.5	71,155.86
312 4804 EMISSION MONITORING ANALYZER		203,683	1994	3.5	712,821	10		2004	10.0	20,388.20	6.5	132,388.95

SCHEDULE V

Est. Capital Recovery Data *

2009

Furuta Power & Light Company
Depreciation Rates
For Fort Myers Unit 2
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Vintage Year	Age At Study (Years)	Age Weights (5-Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Amount	Average Remaining Life	Projected Unrecovered Capital
312 4005	MAINTENANCE, LINER	108,425	1980	28.5	3,056,813	0		2009	40.0	2,718.63	11.5	31,229.69
312 4008	ANALYZER, OPA/CITY	42,180	1978	19.5	822,705	20		1988	20.0	2,109.50	0.5	1,054.75
312 4811	CONTROL/INSTRUMENTATION SYSTEM	28,023	1984	3.5	133,116	20		2008	15.0	2,325.53	11.5	28,158.63
312 4812	CEM-COMPARISON/PROCESSOR	167,285	1984	3.5	565,428	20		2009	15.0	11,151.00	11.5	128,238.50
312 447	COMPONENT/CLOSED COOLING WATER SYSTEM	220,873		23.1	5,320,104				32.1	7,190.36	11.2	80,510.30
312 5070	CONTROL/INSTRUMENTATION SYSTEM	618	1980	28.5	17,613	20		2009	40.0	15.45	11.5	177.68
312 5071	DRIVE/ELEC. MOTOR, COMPLETE	4,732	1980	28.5	134,891	20		2009	40.0	116.32	11.5	1,380.34
312 5074	HEAT EXCHANGER, SHELL	28,554	1980	28.5	1,128,689	25		2009	40.0	598.85	11.5	11,468.78
312 5075	HEAT EXCHANGER, TUBE BUNDLE	72,684	1980	11.5	647,266	25		2009	73.0	2,320.65	11.5	26,842.00
312 5076	PPHNO. RUN 4 INCHES OR LARGER	18,880	1980	28.5	568,590	0		2008	40.0	487.00	11.5	5,715.50
312 5077	PPHNO. RUN 4 INCHES OR LARGER	74,287	1980	28.5	2,117,160	0		2008	40.0	1,827.18	11.5	21,262.51
312 5078	PUMP COMPLETE	6,235	1980	28.5	158,276	30		1989	30.0	217.87	1.5	328.80
312 5081	TANK	818	1980	28.5	23,313	0		2009	40.0	20.46	11.5	235.18
312 5083	VALVE, POWER OPERATED	10,463	1980	28.5	298,198	0		2009	40.0	281.56	11.5	3,008.11
312.5	FUEL SUPPLY SYSTEMS	400,540		22.0	8,814,300				28.0	14,312.00	11.9	164,587.51
312 521	HEAVY OIL SUPPLY SYSTEM	208,548		22.0	8,768,827				28.0	14,272.19	11.5	164,128.81
312 6137	DRIVE/ELEC. MOTOR, COMPLETE	31,886	1980	28.5	910,148	20		2009	40.0	798.36	11.5	9,181.21
312 6142	FOUNDATION	30,723	1980	28.5	875,606	0		2009	40.0	786.06	11.5	8,832.86
312 6146	HEAT EXCHANGER, SHELL	7,732	1980	28.5	220,362	0		2009	40.0	193.20	11.5	2,222.85
312 6148	HEAT EXCHANGER, TUBE BUNDLE	28,270	1980	28.5	1,050,865	0		2008	40.0	956.75	11.5	11,002.63
312 6147	PPHNO. RUN 4 INCHES OR LARGER	71,244	1980	28.5	2,030,454	0		2009	40.0	1,781.10	11.5	20,482.85
312 6149	PUMP COMPLETE	31,835	1980	28.5	910,148	25		2009	40.0	798.36	11.5	9,181.21
312 6153	TANK	27,689	1980	28.5	1,074,137	0		2008	40.0	942.23	11.5	10,825.58
312 6157	VALVE, POWER OPERATED	18,155	1980	28.5	517,418	0		2009	40.0	453.86	11.5	5,218.56
312 6158	INSULATION EQUIPMENT	47,787	1982	5.5	282,639	20		2009	17.0	2,811.00	11.5	32,326.56
312 6159	INSULATION/PPHNO. RUN 4 IN OR LARGER	15,688	1980	28.5	446,282	0		2009	40.0	381.48	11.5	4,501.86
312 6161	CONTROL/INSTRUMENTATION SYSTEM	2,318	1980	28.5	66,063	20		2009	40.0	57.95	11.5	668.43
312 6162	METER, MAJOR	57,789	1995	2.5	144,423	20		2009	14.0	4,126.36	11.5	47,453.11
312 623	DIESEL, (LIGHT) OIL SUPPLY SYSTEM	1,582		28.5	45,373				40.0	28.81	11.5	457.70
312 6234	CONTROL/INSTRUMENTATION SYSTEM	39	1980	28.5	1,112	20		2009	40.0	0.86	11.5	11.21
312 6232	PUMP COMPLETE	1,503	1980	28.5	44,261	25		2009	40.0	28.83	11.5	448.49
312.8	FUEL PPHNO SYSTEMS	1,029,086		22.2	22,871,904				30.8	33,680.08	8.4	284,440.23
312 821	HEAVY OIL PPHNO SYSTEM	1,029,048		22.2	22,870,882				30.8	33,679.10	8.4	284,429.02
312 7273	CONTROL/INSTRUMENTATION SYSTEM	2,427	1980	28.5	74,870	20		2009	40.0	63.66	11.5	735.26
312 7275	PPHNO. RUN 4 INCHES OR LARGER	18,125	1980	28.5	545,003	0		2009	40.0	478.12	11.5	5,498.44
312 7277	PPHNO. RUN 4 INCHES OR LARGER	38,291	1980	28.5	1,034,294	0		2009	40.0	807.28	11.5	10,433.85
312 7278	VALVE, POWER OPERATED	10,462	1980	28.5	310,137	5		1989	30.0	282.72	1.5	544.10
312 7280	INSULATION/PPHNO. RUN 4 IN OR LARGER	16,003	1980	28.5	474,806	20		2009	40.0	418.58	11.5	4,730.61
312 7281	OIL BURNER OANS, SET OF	21,000	1980	28.5	599,355	15		1989	30.0	751.00	1.5	1,001.50
312 7282	BURNER, COMPLETE	822,431	1976	31.5	18,832,207	15		2008	30.0	30,747.70	8.5	281,355.45

SCHEDULE V

Est. Capital Recovery Data

2009

Furuta Power & Light Company
Depreciation Rates
For First Steps Unit 2
Estimated First Data As Of 12/31/97

Account Number	Description	Estimated First Data As Of 12/31/97	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 623	LIGHT ON FIRMING SYSTEM	29	28.5	1.112				38.8	0.88	11.4	11.21
312 7918	CONTROL/INSTRUMENTATION SYSTEM	28	28.5	1.112	20		2009	40.0	0.88	11.5	11.21
312 7	WASTE MANAGEMENT SYSTEMS	52,088	8.5	442,748				20.0	2,504.40	11.5	25,000.00
312 743	AIR QUALITY CONTROL SYSTEM	52,088	8.5	442,748				20.0	2,504.40	11.5	25,000.00
312 8888	EMISSION MONITORING ANALYZER	52,088	8.5	442,748	20		2009	20.8	2,504.40	11.5	25,000.00
314	TURBOGENERATOR UNITS	16,596.805	18.1	218,748.708				24.2	694,028.22	10.7	7,202,854.92
314 1	TURBINE GENERATOR PISTONAL	213,483	28.5	6,083,810				40.0	5,238.50	11.5	61,208.75
314 171	TURBINE GENERATOR CONCRETE PISTONAL	213,483	28.5	6,083,810				40.0	5,238.50	11.5	61,208.75
314 0508	CONCRETE PISTONAL	213,483	28.5	6,083,810			2009	40.0	5,238.50	11.5	61,208.75
314 2	TURBINE GENERATION SYSTEMS	8,744,833	18.2	141,872,388				20.7	422,080.93	11.1	4,708,000.83
314 271	STEAM TURBINE	6,503,949	15.2	100,070,705				18.8	328,731.11	11.1	3,754,238.05
314 1538	CASING ON SHELL	408,033	1909	11,543,441	0		2009	40.0	10,725.83	11.5	116,448.99
314 1537	CASING INSULATION	22,961	1909	664,389	10		1999	30.0	705.37	1.5	1,488.05
314 1537	CASING INSULATION	100,388	1908	690,941	10		1999	10.0	10,000.80	0.5	5,004.85
314 1538	BEARING ASSEMBLY, PISTONAL	42,708	1908	1,217,178	0		2009	40.0	1,087.70	11.5	12,278.55
314 1540	BEARING ASSEMBLY, TURBINE	20,865	1909	688,503	0		2009	40.0	516.63	11.5	5,941.19
314 1541	HIGH PRESSURE SPRING ON SHAFT	203,205	1909	8,791,343	0		2009	40.0	5,080.12	11.5	58,421.44
314 1542	HIGH PRESSURE TURBINE WHEEL	101,258	1909	2,888,853	20		2013	40.0	2,521.46	11.5	26,111.68
314 1544	HP BLADING-ROTATING/COMPRESS STAGE	165,319	1909	4,711,582	25		2009	40.0	4,122.88	11.5	47,529.21
314 1545	HP BLADING-ROTATING/COMPRESS STAGE	165,319	1909	4,711,582	25		2009	40.0	4,122.88	11.5	47,529.21
314 1546	HP BLADING-ROTATING/COMPRESS STAGE	165,319	1909	4,711,582	25		2009	40.0	4,122.88	11.5	47,529.21
314 1547	SOLELEADING PLATE	38,505	1909	1,040,478	0		2009	40.0	912.70	11.5	10,498.05
314 1548	SOLELEADING PLATE	38,505	1909	1,040,478	0		2009	40.0	912.70	11.5	10,498.05
314 1549	CASING COMPLETE WITH FASTENERS	7,527	1908	215,845	0		2009	40.0	1,887.63	11.5	18,487.68
314 1550	PISTONAL, TURBINE	28,952	1909	1,178,832	0		2009	40.0	1,021.42	11.5	11,488.20
314 1552	INTERMEDIATE PRESSURE TURBINE WHEEL	78,527	1909	2,278,030	25		2007	11.5	1,983.19	11.5	22,578.51
314 1553	INTERMEDIATE PRESSURE TURBINE WHEEL	58,895	1909	1,678,508	25		2008	40.0	1,427.38	11.5	16,822.31
314 1554	HP BLADING-ROTATING/COMPRESS STAGE	288,447	1909	5,488,871	25		2009	13.0	26,188.23	11.5	324,864.65
314 1554	HP BLADING-ROTATING/COMPRESS STAGE	117,780	1909	3,387,015	20		2009	40.0	2,944.75	11.5	33,864.65
314 1554	HP BLADING-ROTATING/COMPRESS STAGE	187,053	1909	4,478,011	25		2009	40.0	5,327.83	11.5	61,787.58
314 1554	HP BLADING-ROTATING/COMPRESS STAGE	288,447	1909	5,488,871	25		2009	13.0	26,188.23	11.5	324,864.65
314 1555	HP BLADING-ROTATING/COMPRESS STAGE	288,447	1909	5,488,871	25		2009	13.0	26,188.23	11.5	324,864.65
314 1556	LOW PRESSURE TURBINE WHEEL	177,718	1908	5,004,963	25		2009	40.0	4,442.95	11.5	51,003.93
314 1558	LP BLADING-ROTATING/COMPRESS STAGE	230,000	1909	9,405.79	20		2009	40.0	4,442.95	11.5	51,003.93
314 1559	LP BLADING-ROTATING/COMPRESS STAGE	2,687,276	1990	4,030,914	20		2009	13.0	208,713.54	11.5	2,377,205.69
314 1560	LP BLADING-ROTATING/COMPRESS STAGE	267,203	1999	10,188,838	25		2009	40.0	8,832.58	11.5	102,782.11

SCHEDULE V

Estimated Asset Recovery Date *

2009

Florida Power & Light Company
Depreciation Rates
For Plant Assets (Line 2)
Estimated Plant Date As Of 12/31/97

Account Number	Description	Estimated Plant Balance At 12/31/97	Age At Study Year	Age Weight (5-Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Asset	Average Remaining Life	Projected Unrecovered Capital
314 1581 NOZZLE BLOCK		80,808	28.5	2,391,391	10		1999	50.0	3,000.87	1.5	4,465.30
314 1583 INSULATION PIPING, RUN & ON LARGER		62,578	6.5	408,737	20		2009	18.0	2,479.56	11.5	26,880.39
314 272 GENERATION		2,150,884	19.3	41,802,594				25.2	85,344.79	11.5	981,694.88
314 1571 STATION HOUSING		115,764	28.5	3,299,214	25		2009	40.0	2,894.10	11.5	33,382.15
314 1572 STATION COOL		424,912	28.5	12,108,982	25		2009	40.0	10,622.80	11.5	122,482.20
314 1573 ROTOR/EXHAUSTING FAN/OVER		208,020	28.5	7,591,570	25		2009	40.0	6,800.50	11.5	79,480.75
314 1574 BEARING ASSEMBLY		10,332	28.5	294,462	25		2009	40.0	268.20	11.5	2,870.45
314 1575 END BELL		10,332	28.5	294,462	25		2009	40.0	268.20	11.5	2,870.45
314 1576 COLLECTOR RINGS		28,179	28.5	746,076	25		2009	40.0	654.40	11.5	7,525.60
314 1577 SOLEBRADING PLATE		22,430	28.5	647,470	25		2009	40.0	595.50	11.5	6,731.25
314 1578 COLLECTOR RING BRUSH ROOMING		32,375	28.5	922,688	25		2009	40.0	809.38	11.5	9,307.81
314 1580 MAIN LEAD CONNECTORS		11,710	28.5	333,735	25		2009	40.0	292.75	11.5	3,398.63
314 1581 MAIN LEAD CONNECTION BOX		4,133	28.5	117,791	25		2009	40.0	102.33	11.5	1,188.24
314 1582 CURRENT TRANSFORMER, MAIN		48,807	28.5	1,350,850	25		2009	40.0	1,222.68	11.5	14,080.79
314 1583 HYDROGEN FAN/OVER BLACKING		8,398	28.5	235,581	25		2009	40.0	206.65	11.5	2,379.48
314 1584 STATION CORE		795,838	28.5	8,431,383	25		2009	40.0	7,365.85	11.5	88,053.43
314 1586 ROTOR RETAINING RINGS		293,619	0.0	440,429	25		2009	11.8	0.00		0.00
314 1588 ROTOR RETAINING RINGS		44,005	28.5	1,258,423	25		2009	13.0	22,588.08	11.5	258,738.88
314 1589 ROTOR COILS		534,985	6.5	3,477,468	25		2009	40.0	1,502.13	11.5	12,674.44
314 1588 INSULATION EQUIPMENT					25		2009	18.0	28,721.94	11.5	341,882.38
314.3 CONDENSING SYSTEMS		4,182,276	18.4	81,443,165				27.9	150,511.45	10.7	1,814,088.06
314 285 CHLORINATION SYSTEM		21,689	28.5	616,137				40.0	542.23	11.5	6,256.58
314 4234 PIPING, ALL LARGER 4 INCHES		21,689	28.5	616,137	20		2009	40.0	542.23	11.5	6,256.58
314 286 RETANE STRUCTURE		282,884	28.8	10,548,579				30.2	12,001.25	4.3	55,525.45
314 4248 FOUNDATION		44,183	1989	1,358,646	0		2009	40.0	1,104.08	11.5	12,688.86
314 4250 RETANE CHARGE STRUCTURE AND DRIVE		29,858	1989	1,138,833	0		2009	40.0	998.85	11.5	11,487.83
314 4251 CHARGE CONTROL SYSTEM		4,489	1989	127,837	20		2009	40.0	112.23	11.5	1,290.59
314 4252 RETANE CHARGE TROLLEY ASSEMBLY		25,088	1989	716,253	30		1989	30.0	838.60	1.5	1,254.80
314 4253 RETANE CHARGE HOIST ASSEMBLY		25,165	1989	717,203	30		1989	30.0	838.63	1.5	1,254.25
314 4254 CATHODIC PROTECTION EQUIPMENT		24,444	1985	308,675	20		2006	20.0	1,322.70	7.5	8,170.25
314 4257 RETANE CONCRETE STRUCTURE		217,889	1989	6,258,882	30		1989	30.0	7,211.77	1.5	10,882.85
314 4258 ALUMINUM HOIST		11,698	1991	78,037	30		2009	18.0	648.89	11.5	7,473.72
314 287 CONDENSER COOLING WATER DISCH. STRUCTURE		62,795	28.5	1,789,658				40.0	1,598.88	11.5	18,093.86
314 4279 FOUNDATION		8,209	1989	286,732	0		2009	40.0	233.98	11.5	2,690.71
314 4281 DISCHARGE CONCRETE STRUCTURE		83,436	28.5	1,522,826	0		2009	40.0	1,325.80	11.5	15,382.85
314 288 COOLING WATER TUNNEL/CHARGE STRUCTURE		203,137	34.9	7,558,014				33.1	9,168.71	11.5	105,448.13
314 4117 FOUNDATION		82,262	1989	2,679,487	0		2009	40.0	2,304.55	11.5	26,529.33
314 4119 VALVE, POWER OPERATED		6,618	1989	188,613	25		2009	40.0	160.45	11.5	1,802.69
314 4121 VALVE, POWER OPERATED		47,017	1982	208,594	25		2009	17.0	2,250.71	11.5	21,805.62
314 4120 CONDENSER PALET CONDUITS		48,700	1989	1,330,800	0		2009	40.0	1,147.50	11.5	13,428.25
314 4121 CONDENSER DISCHARGE CONDUITS		110,540	1989	3,150,390	0		2009	40.0	2,783.50	11.5	31,790.25

SCHEDULE V

Est. Capital Recovery Data *

2009

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 2
Estimated Plant Data As Of 12/31/87

Account Number	Desc. of an	Estimated Plant Balance As 12/31/87	Age At Study (Years)	Age Weight (\$ Trn)	Replacement Interval (Years)	Overhaul Date (if App.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
314.209	INTAKE SCREENING SYSTEM	90,461	28.4	2,590,337				30.8	2,296.67	11.2	25,505.30
314.4137	TRASH RAMES	11,079	28.5	315,752	25		2009	40.0	276.88	11.5	3,165.21
314.4138	TRASH RAMES	4,299	1987	112,864	25		2009	30.0	112.08	11.5	1,298.81
314.4139	TRASH RACK HOIST	2,314	1986	67,859	20		1999	30.0	78.13	11.5	118.70
314.4140	TRASH RACK (CONVEYER)	11,079	28.5	315,752	25		2009	40.0	276.88	11.5	3,165.21
314.4141	TRASH RACK SCREEN ASSEMBLY	18,202	1989	518,757	25		2009	40.0	451.05	11.5	5,233.08
314.4142	TRASH RACK SCREEN PANELS	18,202	1989	518,757	25		2009	40.0	451.05	11.5	5,233.08
314.4143	TRASH PLY DEBRISATE FROM INTAKE STRUCTURE	7,204	28.5	201,039	0		2009	40.0	178.35	11.5	2,029.03
314.4145	TRASHING SCREENS HOUSING	18,202	1989	518,757	0		2009	40.0	451.05	11.5	5,233.08
314.4270	SCREEN WASH SYSTEM	28,498	28.5	811,509				40.0	712.21	11.5	8,190.30
314.4164	DRIVE ELEC. MOTOR, COMPLETE	6,897	1989	199,130	20		2009	40.0	174.69	11.5	2,029.70
314.4165	PIPING, ALL UNDER 4 INCHES	11,021	1989	314,039	20		2009	40.0	273.53	11.5	3,165.54
314.4167	PUMP COMPLETE	10,480	1989	298,880	20		2009	40.0	262.80	11.5	3,073.00
314.4271	CONDENSER	2,175,139	17.7	26,445,822				27.3	75,081.21	11.2	894,607.86
314.3505	CONTROL DISTRIBUTION SYSTEM	24,594	1989	699,994	20		2009	40.0	602.88	11.5	6,829.80
314.3540	CONDENSER SECTION SHELL/CASING	487,428	1989	14,175,641	0		2009	40.0	12,425.65	11.5	142,028.98
314.3541	TUBE SUPPORTS	48,017	1989	1,311,485	0		2009	40.0	1,150.43	11.5	13,229.89
314.3542	TUBE, IN WATER BOX	1,399,897	1989	17,273,588	25		2009	24.0	57,911.98	11.5	665,987.52
314.3543	TUBE SHEET	51,498	1989	1,467,838	0		2009	40.0	1,287.42	11.5	14,858.10
314.3544	WATER BOX	22,879	1989	626,795	0		2009	40.0	621.75	11.5	7,250.13
314.3545	HOTWELL, FOR A CONDENSER SECTION	15,339	1989	432,182	0		2009	40.0	203.48	11.5	4,409.86
314.3546	HOTWELL, FOR A CONDENSER SECTION	9,787	1983	141,912	0		2009	26.0	276.42	11.5	4,259.87
314.3548	PIPING, FURNISHED WITH CONDENSER	24,104	1989	666,994	25		2004	30.0	698.89	6.5	4,479.46
314.3549	CONDENSER HECK ASSY. (SEPARATE SHELL)	10,857	1989	312,275	20		1989	30.0	265.23	11.5	547.85
314.3549	CATHODIC PROTECTION EQUIPMENT	73,152	1985	914,400	20		2005	20.0	2,657.80	7.5	27,482.00
314.3272	CONDENSER AIR REMOVAL SYSTEM	27,219	28.5	775,742				40.0	690.48	11.5	7,925.47
314.3574	PIPING, ALL UNDER 4 INCHES	12,793	1989	364,801	0		2009	40.0	318.83	11.5	3,657.99
314.3575	PIPING, RUN 4 INCHES OR LARGER	14,426	1989	411,141	0		2009	40.0	260.85	11.5	4,147.88
314.3273	CONDENSER HEAT EXCH. TUBE CLEANING SYS.	565,254	10.5	5,976,167				22.0	25,893.37	11.5	295,473.89
314.3502	CONTROL DISTRIBUTION SYSTEM	22,300	1987	234,150	20		2009	22.0	1,013.84	11.5	11,898.82
314.3503	DRIVE ELEC. MOTOR, COMPLETE	11,150	1987	117,075	20		2009	22.0	508.82	11.5	5,828.41
314.3504	PIPING, ALL UNDER 4 INCHES	87,000	1987	1,018,500	25		2009	22.0	4,409.09	11.5	50,754.55
314.3505	VALVE, SPECIAL	22,300	1987	234,150	20		2009	22.0	1,013.84	11.5	11,898.82
314.3506	RECIRCULATION PUMP	44,500	1987	468,300	25		2009	22.0	2,027.27	11.5	23,313.64
314.3512	SORTER/COLLECTOR	367,304	1987	3,862,982	25		2009	22.0	16,722.91	11.5	192,313.45
314.374	CONDENSATE PUMP SYSTEM	148,032	12.3	1,792,138				19.5	7,478.83	11.5	86,007.48
314.3820	DRIVE ELEC. MOTOR, ROTATING ASSY.	49,201	1983	221,355	20		2009	18.0	3,081.31	11.5	35,435.09
314.3821	DRIVE ELEC. MOTOR, ROTATING ASSY.	898	1985	2,340	20		2009	14.0	64.00	11.5	736.00
314.3821	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	20,601	1983	82,705	20		2009	18.0	1,287.56	11.5	14,898.87
314.3821	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	24,714	1985	81,783	20		2009	14.0	1,795.29	11.5	20,300.79
314.3821	PUMP BOX, ALL	2,180	1989	62,130	25		2009	40.0	54.50	11.5	626.75

Florida Power & Light Company
Depreciation Rates
For First Meters Used 2
Estimated Plant Data As Of 12/31/85

Account Number	Description	Estimated Part In Service Balance At 12/31/87	Vintage	Age At Time Of Study (Years)	Age Weight (\$/Vn)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Service Life	Annual Average Remaining Life	Physical Unrecovered Capital
314-3038 PUMP SWP/ELL, ALL		1,433	1989	28.5	41,411	25		2009	40.0	36.33
314-3037 PUMP SWP/ELL, COMPLETE		26,546	1989	28.5	813,333	25		2009	40.0	713.63
314-3036 PUMP STATIONARY ASSY		9,365	1989	28.5	273,172	25		2009	40.0	239.63
314-3035 PUMP STATIONARY ASSY		8,157	1987	23.5	223,304	25		2009	37.0	238.68
314-3275 CONDENSER COOLING WATER PUMP SYSTEM		333,624		28.5	8,598,387				40.0	8,340.63
314-3082 DRIVE/ELEC. MOTOR, ROTATING ASSY		36,689	1989	28.5	1,045,622	20		2009	40.0	917.48
314-3083 DRIVE, ELECTRIC MOTOR, STATIONARY ASSY		36,690	1989	28.5	1,045,622	20		2009	40.0	917.48
314-3086 PUMP SWP/ELL, ALL		26,680	1989	28.5	780,665	25		2009	40.0	687.26
314-3087 PUMP SWP/ELL, COMPLETE		100,487	1989	28.5	2,692,490	25		2009	40.0	2,502.18
314-3088 PUMP SWP/ELL, COMPLETE		100,487	1989	28.5	2,692,490	25		2009	40.0	2,502.18
314-3072 THRUST BEARING, RINGSIDE, RINGSIDE		16,681	1989	28.5	473,409			2009	40.0	417.03
314-3073 THRUST BEARING, RINGSIDE, RINGSIDE		16,681	1989	28.5	473,409			2009	40.0	417.03
314-3277 PREHEAT & BLOWING SYSTEM		45,564		23.8	1,090,300				34.2	1,331.68
314-3273 VACUUM PUMP WITH MOTOR		16,015	1982	15.5	248,235			2009	27.0	593.15
314-3276 STEAM AIR EJECTOR ASSY		29,549	1989	28.5	842,147			2004	40.0	728.73
314-4 TURBINE GENERATOR AUXILIARIES		2,183,554		23.5	81,297,453				31.7	100,399.72
314-401 TURBINE CONTROL SYSTEM		625,027		27.9	17,424,280				32.8	16,528.96
314-5408 PUMP, ALL UNDER 4 INCHES		30,309	1989	28.5	683,807	30		1999	30.0	1,070.30
314-5409 CONTROL, INSTRUMENTATION SYSTEM		202,516	1989	28.5	5,771,706	20		2009	40.0	5,082.80
314-5403 COMPUTER/INSTRUMENTATION PROCESSOR		199,161	1989	28.5	5,693,188	20		2009	40.0	4,994.03
314-5440 START UP CONSOLE		30,309	1989	28.5	683,807	20		2009	40.0	757.73
314-5441 CONTROL, BOARD		30,309	1989	28.5	683,807	20		2009	40.0	757.73
314-5442 HYDRAULIC DRIVERS		17,210	1989	28.5	510,435	25		2009	40.0	447.76
314-5443 FILTRATION SYSTEM COMPLETE		30,309	1989	28.5	683,807	20		2009	40.0	757.73
314-5445 CONVEYOR		59,029	1989	28.5	1,707,648	20		2009	40.0	1,498.20
314-5446 RECORDER		17,286	1983	14.5	290,633	20		2003	20.0	604.26
314-5446 RECORDER		6,391	1982	5.5	36,151	20		2009	17.0	375.94
314-402 TURBINE STEAM PUMP AND VALVE SYSTEM		1,475,087		28.5	42,040,266				36.2	40,707.18
314-5406 PUMP, RUN 4 INCHES ON LARGER		310,708	1989	28.5	8,805,121	30		1999	30.0	10,358.87
314-5408 VALVE, POWER OPERATED		778,145	1989	28.5	22,177,133	25		2009	40.0	19,463.63
314-5409 CROSSOVER PUMP		117,846	1989	28.5	3,356,811	20		1989	30.0	3,628.20
314-5403 CONTROL, INSTRUMENTATION SYSTEM		198,027	1989	28.5	5,598,770	20		2009	40.0	4,900.68
314-5472 REGULATION PUMP, RUN 4 IN ON LARGER		72,373	1989	28.5	2,062,431	35		2004	35.0	2,087.80
314-403 TURBINE GLAND SEAL SYSTEM		74,393		28.5	2,120,302				34.9	2,129.63
314-5400 HEAT EXCHANGER, COMPLETE		14,466	1989	28.5	412,353	25		2009	40.0	381.63
314-5401 PUMP, ALL UNDER 4 INCHES		689	1989	28.5	19,637	30		1989	30.0	22.87
314-5402 CONTROL, INSTRUMENTATION SYSTEM		23,420	1989	28.5	667,470	20		2009	30.0	780.67
314-5407 CONTROL, INSTRUMENTATION SYSTEM		17,810	1989	28.5	510,435	20		1999	40.0	447.75
314-5408 VAPOR EXTRACTOR MCL, DRIVE		8,266	1989	28.5	225,581	30		1989	30.0	275.53
314-5400 REGULATION EQUIPMENT		2,009	1989	28.5	58,091	25		2009	40.0	51.65
314-5401 REGULATION EQUIPMENT		7,577	1989	28.5	215,545	25		2009	40.0	189.43
314-5401 REGULATION EQUIPMENT		7,577	1989	28.5	215,545	25		2009	40.0	189.43

SCHEDULE V

Est. Capital Recovery Data -

2009

Florida Power & Light Company
Depreciation Rates
For Fuel Types Unit 2
Estimated Plant Data As Of 12/31/87

Account Number	Description	First In Service Balance As 12/31/87	Age At Study Year (Years)	Age Weight (If 70%)	Replacement Interval (Years)	Overhaul Date (If Req.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
314 464	TURBINE OILMAN SYSTEM	61,648	23.3	1,423.947				26.4	2,173.25	5.6	12,134.12
314 5005	PIPING, ALL UNDER 4 INCHES	38,575	28.5	1,001,306	30		1989	30.0	1,285.83	1.5	1,829.75
314 5007	SALENCER/REFILLER	23,073	14.5	334,559			2009	26.0	867.42	11.5	10,205.27
314 465	TURBINE GEAR ASSEMBLY	18,509	28.5	520,073				26.4	510.51	7.9	4,028.35
314 5518	CONTROL/INSTRUMENTATION SYSTEM	2,795	28.5	78,518	20		2009	40.0	68.88	11.5	762.06
314 5519	DRIVE ELEC. MOTOR, COMPLETE	8,605	28.5	255,215	20		2009	40.0	223.88	11.5	2,574.56
314 5520	ENCLOSURE	1,378	28.5	38,272			2009	40.0	34.45	11.5	398.18
314 5522	TURBINE GEAR-RED. REDUCTION & BALL GEAR	5,511	28.5	157,064	30		1989	30.0	183.70	1.5	275.55
314 466	TURBINE GENERATOR SPECIAL TOOLS & EQUIP	18,315	28.5	521,578				40.0	457.88	11.5	5,261.56
314 5526	TURBINE SWELTER ASSY	16,315	28.5	521,578			2009	40.0	457.88	11.5	5,261.56
314 467	EXCITER	122,811	28.5	3,494,416				40.0	3,085.30	11.5	35,250.70
314 5554	CONTROL/INSTRUMENTATION SYSTEM	18,588	28.5	520,043	20		2009	40.0	464.65	11.5	5,248.53
314 5558	ENCLOSURE	13,777	28.5	382,645	25		2009	40.0	344.43	11.5	3,980.89
314 5559	SPECIAL ASSEMBLY	2,086	28.5	58,881	25		2008	40.0	51.65	11.5	593.88
314 5559	HEAT EXCHANGER, COMPLETE	2,086	28.5	58,881	25		2009	40.0	51.65	11.5	593.88
314 5563	REDUCTION GEAR	4,822	28.5	137,427	25		2009	40.0	120.55	11.5	1,298.33
314 5567	STATOR (MAIN EXCITER)	13,777	28.5	382,645	25		2009	40.0	344.43	11.5	3,980.89
314 5568	MOTOR (MAIN EXCITER)	21,354	28.5	602,589	25		2009	40.0	522.85	11.5	6,128.28
314 5570	MOTOR (PILOT EXCITER)	20,605	28.5	588,803	25		2009	40.0	511.33	11.5	5,941.19
314 5571	BRUSH ROOMING	2,086	28.5	58,881	25		2009	40.0	51.65	11.5	593.88
314 5572	BEARING ASSEMBLY	3,444	28.5	98,154	25		2009	40.0	86.10	11.5	990.15
314 5573	DIODES AND FUSES	14,465	28.5	412,253	25		2009	40.0	381.63	11.5	4,158.69
314 5574	CAPACITOR COMPLETE WITH FASTENERS	8,511	28.5	157,064	25		2009	40.0	137.78	11.5	1,584.41
314 468	GENERATOR SE. OIL SYSTEM	44,096	28.5	1,256,453				38.4	1,148.09	8.9	11,205.87
314 5604	PIPING, ALL UNDER 4 INCHES	5,511	28.5	157,064	30		1989	30.0	183.70	1.5	275.55
314 5608	CONTROL/INSTRUMENTATION SYSTEM	8,206	28.5	235,581	20		2009	40.0	208.65	11.5	2,275.45
314 5610	D.C. EMERGENCY OIL PUMP MOTOR	17,221	28.5	480,789	25		2009	40.0	432.53	11.5	4,851.04
314 5611	SEAL OIL VACUUM TANK AND SUPPORTS	8,505	28.5	255,215	25		2009	40.0	223.88	11.5	2,574.56
314 5612	VACUUM PUMP WITH MOTOR	4,133	28.5	117,791	25		2009	40.0	103.33	11.5	1,188.24
314 469	GENERATOR COOLING AND PURGE SYSTEM	127,139	28.5	3,623,464				38.8	3,277.72	10.3	33,724.56
314 5623	PIPING, ALL UNDER 4 INCHES	11,907	28.5	339,200	30		1989	30.0	306.90	1.5	368.35
314 5627	CONTROL/INSTRUMENTATION SYSTEM	20,665	28.5	588,803	20		2009	40.0	516.63	11.5	5,941.19
314 5628	DARTER	13,777	28.5	382,645	25		2009	40.0	344.43	11.5	3,980.89
314 5629	CARBON DIOXIDE SUPPLY SYSTEM	12,842	28.5	355,907	25		2009	40.0	321.05	11.5	3,692.08
314 5640	HYDROGEN SUPPLY SYSTEM	47,283	28.5	1,347,566	25		2009	40.0	1,182.08	11.5	12,583.80
314 5641	HYDROGEN DETECTION SYSTEM	20,855	28.5	588,803	20		2009	40.0	516.63	11.5	5,941.19
314 470	GENERATOR LIQUID COOLING SYSTEM	27,554	28.5	785,291				31.8	898.82	3.3	2,880.21
314 5662	DRIVE ELEC. MOTOR, COMPLETE	1,378	28.5	38,272	20		2009	40.0	34.45	11.5	398.18
314 5663	FILTER, SPECIAL ASSEMBLY	2,755	28.5	78,518	25		2009	40.0	68.88	11.5	792.06

SCHEDULE V

Est. Capital Recovery Date =

2009

Furda Power & Light Company
Depreciation Rates
For Fuel Types List 2
Estimated First Date As Of 12/31/97

Account Number	Description	Estimated First Date As Of 12/31/97	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Quantity Date (If Any)	Calculated Date	Average Service Life	Average Annual Cost	Average Remaining Life	Projected Unrecovered Capital
314.5666	HEAT EXCHANGER, COMPLETE	1989	28.5	274.654	20		1989	20.0	321.47	1.5	482.20
314.5668	PUMP, ALL UNDER 4 INCHES	1989	28.5	19.637	20		1989	20.0	22.47	1.5	34.45
314.5668	PUMP COMPLETE	1989	28.5	28.273	25		2009	40.0	34.45	11.5	398.18
314.5668	TANK	1989	28.5	214.098	20		1989	20.0	367.37	1.5	591.05
314.5673	VACUUM PUMP WITH MOTOR	1989	28.5	19.637	25		2009	40.0	17.23	11.5	198.09
314.472	TURBINE LUBE OIL STORAGE & TRANSFER	1989	9.4	1,750.887				18.4	10,125.02	10.5	105,873.77
314.5663	PUMP, ALL UNDER 4 INCHES	1989	28.5	548.699	20		1989	20.0	642.80	1.5	884.26
314.5668	TANK	1989	28.5	353.572	20		1989	20.0	413.20	1.5	618.95
314.5668	FIRE PROTECTION SYS COMPLETE	1989	5.5	847.835	20		2009	17.0	8,088.82	11.5	104,291.47
314.473	TURBINE LUBE OIL SYSTEM	216.002	18.8	4,227.967				23.8	8,088.07	7.1	64,298.87
314.5710	DRIVE/ELEC. MOTOR, COMPLETE	1989	28.5	178.672	20		2009	40.0	164.88	11.5	1,782.21
314.5713	HEAT EXCHANGER, COMPLETE	1989	28.5	461.036	20		1989	20.0	528.10	1.5	782.16
314.5715	PUMP, ALL UNDER 4 INCHES	1989	28.5	1,507.019	20		1989	20.0	1,508.03	1.5	2,807.05
314.5716	PUMP COMPLETE	1989	28.5	14.465	20		1989	20.0	482.17	1.5	723.25
314.5716	CONTROL INSTRUMENTATION SYSTEM	1989	28.5	38.273	20		2009	40.0	34.45	11.5	288.18
314.5720	FILTER/NO. CONDITIONING UNIT	1989	28.5	816.155	20		1989	20.0	804.37	1.5	1,421.85
314.5720	FILTER/NO. CONDITIONING UNIT	1989	28.5	26.712	20		2001	30.0	33.80	3.5	117.60
314.5720	FILTER/NO. CONDITIONING UNIT	1989	28.5	87.866	20		2009	18.0	4,870.33	11.5	96,008.83
314.5721	RESERVOIR	1989	28.5	55.881	20		1989	20.0	68.47	1.5	103.50
314.5723	VAPOR EXTRACTOR B.U.L. DRIVE	1989	28.5	18.637	20		1989	20.0	22.87	1.5	34.45
314.476	TURBINE GENERATOR SUPERVISORY SYSTEM	1989	10.8	2,048.159				18.3	10,223.29	4.2	84,798.26
314.5747	RECORDER	1989	15.5	200.896	20		2007	20.0	677.05	4.5	3,046.73
314.5747	RECORDER	1989	12.5	170.208	20		2004	20.0	482.25	6.5	2,134.63
314.5748	SUPERVISORY INSTR./PROCS. (PROG., ETC.)	1989	15.5	1,188.424	20		2002	20.0	3,626.85	4.5	17,250.83
314.5748	SUPERVISORY INSTR./PROCS. (PROG., ETC.)	1989	6.5	111.787	20		2009	18.0	805.44	11.5	16,887.61
314.5751	MODI/PROCESSOR	1989	4.5	208.556	20		2009	16.0	4,285.50	11.5	48,283.25
314.5752	CONTROL INSTRUMENTATION SYSTEM	1989	28.5	68.778	20		2009	40.0	57.70	11.5	682.55
314.5754	ANALOGIC INSTRUMENT PANEL	1989	28.5	32.490	20		2009	40.0	28.50	11.5	327.75
314.8	TURBINE QUANTITY CRANE SYSTEMS	220.742	28.5	8,291.151				28.8	8,094.62	10.3	58,448.37
314.801	TURBINE CRANE STRUCTURE	173.482	28.5	4,844.239				40.0	4,337.07	11.5	48,878.07
314.8120	DRIVE/ELEC. MOTOR, COMPLETE	1989	28.5	248.482	20		2009	40.0	217.98	11.5	2,508.71
314.8124	CRANE SUPERSTRUCTURE	1989	28.5	2,844.278	20		2009	40.0	2,882.70	11.5	28,770.05
314.8124	CRANE SUBSTRUCTURE, INCLUDING RAILS	1989	28.5	1,565.249	20		2009	40.0	1,273.03	11.5	15,788.79
314.8125	POWER CABLE REEL	1989	28.5	124.574	20		2009	40.0	109.28	11.5	1,250.80
314.8126	POWER & CONTROL CABLE FURNISHED BY MFO	1989	28.5	61.646	25		2009	40.0	54.08	11.5	621.80
314.802	TURBINE CRANE TROLLEY	28.535	28.5	841.748				28.5	788.70	10.0	7,684.05
314.8151	REDUCTION GEAR	1989	28.5	25.226	20		1989	20.0	41.20	1.5	61.80
314.8152	TROLLEY STRUCTURE	1989	28.5	61.646	20		1989	20.0	72.10	1.5	108.15
314.8153	DRIVE/ELEC. MOTOR, COMPLETE	1989	28.5	744.878	20		2009	40.0	653.40	11.5	7,514.10
314.803	TURBINE CRANE MAIN HOIST	10.110	28.5	288.135				20.0	337.01	1.5	505.50

SCHEDULE V

Est. Capital Recovery Data

2009

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 2
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Current Date (1/8/87)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
314 9103 REDUCTION OILMAN		1,214	1989	28.5	34.588	20	1989	20.0	40.47	1.5	60.70
314 9104 MAIN HOOK AND SHEAVE		1,214	1989	28.5	34.588	20	1989	20.0	40.47	1.5	60.70
314 9105 HOIST DRUM		6,408	1989	28.5	184.328	20	1989	20.0	215.60	1.5	323.40
314 9106 HOIST CABLE COMPLETE		1,214	1989	28.5	34.588	20	1989	20.0	40.47	1.5	60.70
314 904 TURBINE CRANE AUXILIARY HOIST		7,515	1989	28.5	217.029			20.0	203.84	1.5	300.75
314 9179 REDUCTION OILMAN		1,027	1989	28.5	25.555	20	1989	20.0	34.57	1.5	51.85
314 9180 HOIST DRUM		5,541	1989	28.5	157.919	20	1989	20.0	184.70	1.5	277.05
314 9181 HOIST CABLE COMPLETE		1,037	1989	28.5	28.655	20	1989	20.0	34.57	1.5	51.85
315 ACCESSORY ELECTRIC EQUIPMENT		3,089,246	1989	18.2	55,714.882			24.5	125,187.08	11.2	1,400,820.93
315 1 STRUCTURAL SUPPORTS		16,232	1989	28.5	462.812			40.0	405.80	11.5	4,686.70
315 181 GENERATOR BUS STRUCTURAL SUPPORT SYSTEM		16,232	1989	28.5	462.812			40.0	405.80	11.5	4,686.70
315 0813 FOUNDATION		16,232	1989	28.5	462.812			40.0	405.80	11.5	4,686.70
315 2 AUXILIARY POWER SYSTEMS		888,302	1989	13.9	12,458.479			21.4	48,194.65	11.3	508,875.15
315 281 125 VOLT DC DISTRIBUTION SYSTEM		88,082	1989	28.5	2,523.639			38.8	2,237.50	11.5	25,731.10
315 1602 LOAD CENTER, INC. BUS, SWITCH, ETC.		15,737	1989	28.5	448.075	25	2009	40.0	282.83	11.5	4,530.14
315 1602 LOAD CENTER, INC. BUS, SWITCH, ETC.		7,742	1971	25.5	205.193	25	2009	38.0	203.74	11.5	2,342.87
315 1603 CABLE POWER ALL UNDER #40		61,516	1989	28.5	1,753.206	25	2009	40.0	1,537.90	11.5	17,680.85
315 1611 INVERTER		4,077	1989	28.5	116.195	25	2009	40.0	101.83	11.5	1,172.14
315 287 AUXILIARY STATION SERVICE TRANSFORMER		554,580	1989	6.5	3,690,308			17.5	31,708.16	11.5	365,345.28
315 1725 FIRE PROTECTION SYS COMPLETE		2,782	1989	28.5	108.072	25	2009	40.0	94.80	11.5	1,090.20
315 1729 FOUNDATION		17,641	1989	28.5	602.708	25	2009	40.0	441.02	11.5	5,071.79
315 1730 TRANSFORMER		529,205	1982	5.5	2,811,483	25	2009	17.0	24,138.53	11.5	288,081.08
315 1731 COOLING SYSTEM		2,782	1989	28.5	108.072	25	2009	40.0	94.80	11.5	1,090.20
315 288 STARTUP TRANSFORMER		110,528	1989	28.5	3,180,048			40.0	2,782.20	11.5	31,778.80
315 1749 COOLING SYSTEM		110,528	1989	28.5	3,180,048	25	2009	40.0	2,782.20	11.5	31,778.80
315 288 VITAL AC DISTRIBUTION SYSTEM		88,084	1989	21.8	1,837,355			30.3	2,841.46	11.5	33,828.09
315 1767 INVERTER		21,615	1989	9.5	300,343	25	2009	21.0	1,500.48	11.5	17,212.98
315 1768 CABLE POWER ALL UNDER #40		57,428	1989	28.5	1,637,072	25	2009	40.0	1,435.98	11.5	16,513.71
315 200 INSTRUMENT AC DISTRIBUTION SYSTEM		61,516	1989	28.5	1,753,206			40.0	1,537.90	11.5	17,680.85
315 1765 CABLE POWER ALL UNDER #40		61,516	1989	28.5	1,753,206	25	2009	40.0	1,537.90	11.5	17,680.85
315 291 STATION BATTERY SYSTEM		63,532	1989	7.3	464,862			16.1	3,945.43	8.0	26,808.43

SCHEDULE V

Est / Actual Recovery Data *

2009

Furuta Power & Light Company
Depreciation Rates
For Fort Myers Unit 2
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance At 12/31/07	Age At Time Of Study (Years)	Age Weight (15-Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calendar Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
315.1799 BATTERY		40,704	1991	6.5	297,406	15	2006	15.0	3,050.93	6.5	24,922.93
315.1799 BATTERY BACK		3,051	1991	6.5	19,832	15	2006	15.0	200.40	6.5	1,728.80
315.1800 BATTERY CHARGER		14,261	1998	9.5	135,480	25	2009	21.0	678.10	11.5	7,828.80
315.1801 CABLE POWER, ALL UNDER #40		406	1971	26.5	12,084	25	2009	26.0	12.00	11.5	138.00
315.3 CONDUCTORS, CONDUITS AND REGULATORS		816,600		26.6	16,492,438			26.9	17,182.82	11.5	197,257.19
315.391 STATION GROUNDING SYSTEM		40,545		26.5	1,155,533			40.0	1,073.83	11.5	11,698.69
315.3775 GROUNDING GRID		40,545	1989	26.5	1,155,533	25	2009	40.0	1,013.63	11.5	11,656.66
315.382 CONDUIT AND RACEWAY SYSTEM		469,710		26.2	12,301,172			26.1	13,271.69	11.5	152,774.24
315.3794 CONDUIT CONTINUOUS RUN 7" OR LARGER		86,209	1990	26.5	2,496,807	25	2009	40.0	2,156.22	11.5	24,795.09
315.3794 CONDUIT CONTINUOUS RUN 7" OR LARGER		28,512	1991	6.5	191,828	25	2009	18.0	1,628.56	11.5	16,854.89
315.3794 CONDUIT CONTINUOUS RUN 7" OR LARGER		17,432	1994	3.5	61,082	25	2009	45.0	1,763.47	11.5	13,379.87
315.3795 CONDUIT LESS THAN 7"		134,277	1990	26.5	3,620,605	25	2009	40.0	3,566.93	11.5	38,694.64
315.3796 CABLE TRAY, CONTINUOUS RUN		25,436	1998	26.5	1,008,808	25	2009	40.0	866.80	11.5	10,187.85
315.3797 DUCT BANK, CONTINUOUS RUN		169,824	1999	26.5	4,754,464	25	2009	40.0	4,176.60	11.5	47,981.90
315.383 GENERATOR BUS		108,345		27.7	2,943,733			28.4	2,787.50	11.5	31,626.26
315.3798 ISOPHASE BUS, COMPLETE		101,318	1990	26.5	2,887,563	25	2009	40.0	2,532.95	11.5	29,128.83
315.3801 GROUNDING TRANSFORMER		4,305	1999	6.5	37,018	25	2009	20.0	217.75	11.5	2,594.32
315.3802 GROUNDING RESISTORS		672	1990	26.5	19,182	25	2009	40.0	16.80	11.5	193.20
315.4 SWITCHING, CONTROL AND PROTECTIVE SYSTEM		372,219		17.9	6,503,799			22.6	16,448.90	11.5	188,162.21
315.481 CONTROL BOARDS		198,295		26.1	5,506,419			26.8	5,092.80	11.5	58,587.11
315.5815 MAIN DISTRIBUTION CONTROL BOARD		177,578	1999	26.5	5,060,973	20	2009	40.0	4,429.45	11.5	51,653.68
315.5817 REORDER PANELS, BUS WIRE		12,707	1999	26.5	362,150	20	2009	40.0	317.69	11.5	3,653.26
315.5828 CONTROL BOARD, BUS WIRE & TUBING		4,699	1999	26.5	133,836	20	2009	40.0	117.40	11.5	1,399.00
315.5822 ANNUNCIATOR PANEL		3,274	1994	3.5	11,409	20	2009	15.0	218.27	11.5	2,510.07
315.482 GENERATOR VOLTAGE REGULATOR SYSTEM		173,963		6.4	826,381			15.3	11,556.10	11.5	130,599.10
315.5823 AIRLIFTING		89,716	1996	1.5	134,574	25	2009	13.0	6,891.23	11.5	78,364.15
315.5827 FIELD SWITCHCIRCUIT BREAK		52,350	1996	9.5	487,325	25	2009	21.0	2,402.86	11.5	28,687.86
315.5828 FIELD RECONTACT		22,429	1996	1.5	33,644	25	2009	13.0	1,725.31	11.5	19,841.04
315.5842 CABLE POWER, ALL UNDER 40		8,498	1999	26.5	209,838	25	2009	40.0	236.70	11.5	2,722.05
315.5 SWITCHGEARS AND MOTOR CONTROL CENTERS		629,977		24.1	15,178,947			22.0	19,006.09	11.5	226,044.60
315.591 120000 POWER DISTRIBUTION SYSTEM		61,516		26.5	1,753,206			40.0	1,537.90	11.5	17,695.65
315.7028 CABLE POWER, ALL UNDER #40		61,516	1999	26.5	1,753,206	25	2009	40.0	1,537.90	11.5	17,695.65
315.592 480 VOLT POWER DISTRIBUTION SYSTEM		297,733		22.1	6,662,234			29.7	10,022.09	11.5	115,253.75

SCHEDULE V

Est. Capital Recovery Data *

2009

Florida Power & Light Company
Depreciation Rates
For Fort Myers Unit 2
Estimated First Data As Of 12/31/97

Account Number	Description	Estimated In Service Balance At 12/31/97 a	Age At Study Year b	Age Weight (5-Yr) c	Regulation Interval (Years) d	Quanta Data (if Reg.) e	Calculated Data f	Average Service Life g	Annual Account h	Average Recovery Life i	Proposed Unrecovered Cap. j
315.7041 CABLE POWER, 640 OR LARGER		27,048	1989	28.5	770,808	25	2009	40.0	678.20	11.5	7,776.30
315.7042 FOUNDRY		610	1989	28.5	17,268	25	2009	40.0	15.25	11.5	175.38
315.7043 CIRCUT BKR. RATED 4 800 AMPS IN A SECT		23,737	1988	11.5	287,576	25	2009	23.0	1,688.83	11.5	18,888.50
315.7044 CIRCUT BKR. RATED 800 AMPS ON GREATER		6,403	1989	28.5	162,486	25	2009	40.0	1,560.08	11.5	17,660.88
315.7045 CIRCUT BKR. RATED 800 AMPS ON GREATER		57,810	1992	5.5	317,805	25	2009	17.0	3,400.59	11.5	38,100.70
315.7047 SWITCH, FUSED RATED 500 AMPS ON GREATER		46,102	1989	28.5	1,313,907	25	2009	40.0	1,157.55	11.5	13,254.33
315.7048 POWER CENTER SWITCHGEAR SECTION		15,347	1989	28.5	427,960	25	2009	40.0	2,044.18	11.5	4,418.01
315.7050 MOTOR CONTROL CENTER SWITCHGEAR SECTI		34,446	1989	28.5	887,411	25	2009	40.0	808.15	11.5	8,800.73
315.7051 LIGHTING APPESTION IN A CENTER		6,122	1989	28.5	145,877	25	2009	40.0	128.05	11.5	1,472.58
315.7052 CABLE POWER, ALL UNDER 640		60,643	1989	28.5	1,728,328	25	2009	40.0	1,516.08	11.5	17,434.88
315.7055 ENCLOSURE		10,345	1989	28.5	291,983	25	2009	40.0	208.13	11.5	2,345.44
315.585 4 WBY POWER DISTRIBUTION SYSTEM		270,728		25.3	6,843,507			33.4	8,096.10	11.5	93,105.00
315.7121 CABLE POWER, 640 OR LARGER		18,114	1989	28.5	516,249	25	2009	40.0	452.65	11.5	5,207.78
315.7121 CABLE POWER, 640 OR LARGER		20,594	1981	6.5	133,881	25	2009	18.0	1,144.11	11.5	13,157.28
315.7121 CABLE POWER, 640 OR LARGER		16,747	1994	3.5	58,689	25	2009	15.0	1,117.80	11.5	12,684.70
315.7128 CIRCUT BKR. RATED 800 AMPS ON GREATER		53,813	1989	28.5	1,533,671	25	2009	40.0	1,345.33	11.5	15,474.24
315.7127 SWITCH, FUSED RATED 500 AMPS ON GREATER		80,884	1989	28.5	2,700,824	25	2009	40.0	2,421.02	11.5	27,348.40
315.7128 MOTOR CONTROL CENTER SWITCHGEAR SECTI		32,288	1989	28.5	800,208	25	2009	40.0	807.20	11.5	8,282.80
315.7128 NON-DESIGTED BUL. COMPLETE		21,535	1989	28.5	613,483	25	2009	40.0	538.13	11.5	6,188.44
315.7128 FUSE PROTECTION SYSTEM COMPLETE		10,703	1989	28.5	308,748	25	2009	40.0	280.08	11.5	3,084.36
315.5 8W OPERATION SYSTEM		480,917		6.1	2,373,710			17.7	28,238.83	10.4	273,600.08
315.681 LOAD CONTROL AND METERING SYSTEM		154,964		4.3	659,778			15.3	10,135.26	11.5	116,555.86
315.7068 CONTROLLER		104,717	1994	3.5	388,510	20	2009	15.0	6,081.13	11.5	80,330.03
315.7068 REMOTE TERMINAL UNIT		4,686	1989	28.5	133,836	20	2009	40.0	117.40	11.5	1,300.10
315.7068 REMOTE TERMINAL UNIT		12,000	1994	3.5	42,000	20	2009	15.0	8,000.00	11.5	8,000.00
315.7070 CONTROL PANEL		5,000	1984	3.5	17,500	20	2009	15.0	333.33	11.5	3,833.33
315.7074 CONTROL/INSTRUMENTATION SYSTEM		28,551	1994	3.5	98,829	20	2009	15.0	1,903.40	11.5	21,688.10
315.683 AMMUNICATOR/SCADA ACQUISITION SYSTEM		185,704		9.7	1,899,757			18.8	9,888.16	10.0	100,300.28
315.7710 RECORDER, OSCILLOGRAPH		2,314	1987	25.5	56,467	20	2009	37.0	58.84	11.5	688.14
315.7710 RECORDER, OSCILLOGRAPH		0	1984	0.0	0	20	2004	4.5	0.00	6.0	0.00
315.7710 RECORDER, OSCILLOGRAPH		1,302	1986	11.5	16,008	20	2006	20.0	69.17	6.5	581.80
315.7712 CONTROL/INSTRUMENTATION SYSTEM		64,144	1990	11.5	737,606	20	2009	20.0	3,207.20	6.5	27,261.20
315.7713 RECORDER		15,158	1990	7.5	113,688	20	2009	19.0	787.79	11.5	8,174.58
315.7714 LOGIC CABINET		23,557	1988	11.5	270,908	20	2006	20.0	1,177.85	6.5	10,011.73
315.7715 PRINTER		1,318	1990	7.5	10,335	20	2009	19.0	72.33	11.5	834.05
315.7715 AMMUNICATOR PANEL (NOT PART OF BOARD)		7,998	1989	11.5	91,287	20	2009	20.0	398.90	6.5	3,372.65
315.7717 DISPLAY TERMINAL		6,890	1990	7.5	51,875	20	2009	19.0	382.63	11.5	4,170.26
315.7718 COMPUTER/PROCESSOR		73,033	1990	7.5	547,748	20	2009	19.0	3,843.84	11.5	44,304.18
315.684 GENERATOR PROTECTION SYSTEM		115,248		10.4	1,198,178			18.8	6,205.28	9.2	56,893.13
315.7723 RELAY, NEGATIVE SEQUENCE		1,000	1987	25.5	27,000	20	2009	37.0	28.85	11.5	329.48
315.7723 RELAY, NEGATIVE SEQUENCE		8,780	1984	13.5	118,260	20	2004	20.0	428.00	6.5	2,847.00
315.7724 CONTROL/INSTRUMENTATION SYSTEM		5,332	1989	28.5	151,677	20	2009	40.0	133.05	11.5	1,530.08

SCHEDULE V

EM Capital Recovery / Data *

2008

Florida Power & Light Company
Depreciation Rates
For First Major Unit 2
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance As 12/31/97 a	Vintage Year b	Age At Study Year c	Age Weight (# Yrs) d	Replacement Interval (Years) e	Overhaul Date (if Any) f	Calculated Date g	Average Service Life h	Annual Actual i	Average Remaining Life j	Proposed Unrecovered Capital k
315.7734	CONTROLINSTRUMENTATION SYSTEM	46,867	1994	13.5	629,705	20		2004	20.0	2,442.26	6.5	15,861.78
315.7734	CONTROLINSTRUMENTATION SYSTEM	10,806	1992	5.5	80,083	20		2009	17.0	642.71	11.5	7,391.12
315.7734	CONTROLINSTRUMENTATION SYSTEM	40,314	1993	4.5	181,413	20		2009	16.0	2,519.63	11.5	28,875.69
316	MISCELLANEOUS POWER PLANT EQUIPMENT	250,880		27.9	6,998,727				32.0	7,847.30	4.3	33,965.60
316.1	STATION SERVICE EQUIPMENT	250,880		27.9	6,998,727				32.0	7,847.30	4.3	33,965.60
316.184	INSTRUMENT AIR SYSTEM	220,636		27.8	6,134,840				32.3	6,832.23	4.7	32,053.50
316.0555	COMPRESSOR/AIR RECOMBINATION COMPLETE	18,334	1989	28.5	522,519	25		2008	40.0	498.35	11.5	5,271.03
316.0556	DRIVE/ELEC. MOTOR, COMPLETE	2,157	1990	28.5	61,475	20		2009	40.0	53.93	11.5	620.14
316.0558	FILTER, SPECIM. ASSEMBLY	1,348	1990	28.5	38,418	25		2009	40.0	33.70	11.5	387.55
316.0562	PURGE, ALL UNDER 4 INCHES	52,405	1989	28.5	1,453,571	25		2009	40.0	1,310.15	11.5	15,086.73
316.0564	TANK, RECEIVER	1,348	1990	28.5	38,418	25		2009	40.0	33.70	11.5	387.55
316.0570	DRYER	18,168	1977	30.5	392,944	25		2002	26.0	796.72	4.5	3,650.24
316.0572	AFTERCOOLER	2,427	1989	28.5	68,170	25		2009	40.0	80.88	11.5	697.76
316.0573	PNEUMATICINSTRUMENT TUBING	123,450	1989	28.5	3,516,325	30		1999	30.0	4,115.00	1.5	6,172.50
316.183	FREEZE PROTECTION SYSTEM	30,242		28.5	801,897				30.0	1,008.07	1.5	1,512.10
316.0769	HEATING SYSTEM	30,242	1990	28.5	801,897	15		1999	30.0	1,008.07	1.5	1,512.10

SCHEDULE VI

Interim Cost of Net Salvage Analysis

Detailed analysis of the historical cost of net salvage for the fossil power plants by site on a total function basis has produced the following recommended net salvage rates.

FERC ACCOUNT	NET SALVAGE PERCENTAGE
311	-2%
312	-14%
314	-8%
315	-6%
316	0%

TABLE OF CONTENTS

MANATEE UNITS 1 & 2

	<u>Page</u>
Introduction	1
Schedule I - Calculation of Annual Accrual	2 - 3
Schedule II - Calculation of Annualized Depreciation	4 - 7
Schedule III - Calculation of Theoretical Reserve/ Reserve Reallocation	8 - 11
Schedule IV - Summary Forecast Analysis	12 - 22
Schedule V - Detail Forecast Analysis	23 - 74
Schedule VI - Interim Cost of Removal and Salvage Analysis	75

Manatee Power Plant

The Manatee Plant is located in Manatee County, approximately six miles east of Parrish, Florida. Approximately 4,000 acres of the 6,748 acre site is utilized as a cooling water reservoir for the units. The site has two identical generating units, designed for oil-fired generation. The oil is transported by underground pipeline from Port Manatee. The two units have a combined maximum generator name plate rating of 1,727 megawatts. Units No. 1 and 2 went into commercial operation during 1976 and 1977, respectively.

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

Florida Power & Light Company last requested and received approval from the Florida Public Service Commission for a change in depreciation rates for the Manatee Plant in Docket No. 931231-EI, Order No. PSC-94-1199-FOF-EI issued on September 30, 1994. These rates were effective as of January 1, 1994.

Schedule I

Calculation of Annual Accrual

Column (a)	FPL's Plant Balance from Schedule II, column (a).
Column (b)	FPL's Reserve Balance from Schedule II, column (b).
Column (c)	Reserve Ratio: Reserve Balance / Plant Balance.
Column (d)	Reserve Ratio from last approved depreciation study.
Column (e)	Average Service Life from last approved depreciation study.
Column (f)	Average Remaining Life from last approved depreciation study.
Column (g)	Net Salvage from last approved depreciation study.
Column (h)	Whole Life Depreciation Rate from last approved depreciation study.
Column (i)	Remaining Life Depreciation Rate from last approved depreciation study.
Column (j)	Estimated Annual Accrual using rates from last approved depreciation study and current plant balance.
Column (k)	Average Service Life from Schedule II, column (d), rounded to the nearest full year if greater than 20.
Column (l)	Average Remaining Life from Schedule II, column (e), rounded to the nearest full year if greater than 20.
Column (m)	Net Salvage Percentage from Schedule II, column (f).
Column (n)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$.
Column (o)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$.
Column (p)	Estimated Annual Accrual: Plant Balance X Remaining Life Depreciation Rate.
Column (q)	Change In Annual Accrual: Column (p) - Column (j)

SCHEDULE 1

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

--- Existing Rates ---

--- Proposed Rates ---

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Reserve Ratio	Rate When Approved	Average Life	Remaining Life	Net Salvage	White Salvage	Remaining Life	Estimated Annual	Section Life	Net Salvage	White Salvage	Remaining Life	Estimated Annual	Change to Annual	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Marathon Cams																		
311	Structures & Improvements	\$1,478,815	\$4,840,424	55.02%	47.0%	32.0	17.2	-5.0%	3.2%	3.4%	\$2,770,314	30.0	12.7	-2.0%	3.4%	3.7%	\$2,514,733	\$244,439
312	Boiler Plant Equipment	3,504,030	1,910,030	62.80%	41.8%	23.0	7.0	-13.0%	4.8%	10.2%	\$208,472	27.0	12.1	-14.0%	4.2%	4.2%	\$172,400	\$36,072
314	Turbogenerator Units	8,476,807	4,887,441	57.67%	48.1%	23.0	17.4	-4.0%	3.2%	3.2%	\$208,130	29.0	12.2	-4.0%	3.7%	4.1%	\$244,841	\$72,685
315	Accessory Electric Equipment	8,794,877	5,815,713	66.07%	48.3%	20.0	13.7	-3.0%	3.4%	3.8%	\$241,820	29.0	14.0	-4.0%	4.2%	7.0%	\$682,880	\$341,300
316	Manufacturing Power Plant Equipment	1,020,040	1,208,817	68.12%	42.7%	22.0	8.8	-1.0%	4.8%	6.1%	\$117,122	23.0	7.1	0.0%	4.3%	4.8%	\$102,462	\$54,669
Total Marathon Cams		102,808,275	58,504,158	58.47%	47.1%	31.0	16.3	-4.0%	3.4%	3.8%	\$2,807,874	28.0	11.8	-3.0%	3.8%	4.0%	\$4,261,838	\$404,867
Marathon Unit 1																		
311	Structures & Improvements	8,894,448	4,220,883	64.01%	48.0%	32.0	15.2	-6.0%	3.2%	3.7%	\$242,995	30.0	13.7	-2.0%	2.9%	2.9%	\$194,845	\$58,150
312	Boiler Plant Equipment	82,822,375	41,404,175	71.43%	50.8%	27.0	10.9	-13.0%	4.2%	5.2%	\$4,348,364	28.0	9.5	-14.0%	4.1%	4.2%	\$3,592,382	\$756,002
314	Turbogenerator Units	90,246,558	27,884,141	58.60%	33.7%	23.0	12.3	-4.0%	3.8%	5.0%	\$2,802,551	34.0	10.0	-6.0%	4.8%	4.8%	\$2,452,232	\$350,318
315	Accessory Electric Equipment	8,028,000	3,832,149	63.82%	48.3%	28.0	11.1	-3.0%	3.7%	4.8%	\$208,788	28.0	8.2	-4.0%	4.2%	5.1%	\$488,822	\$188,164
316	Manufacturing Power Plant Equipment	2,712,483	1,728,208	64.12%	50.8%	33.0	16.2	-1.0%	3.1%	2.8%	\$71,848	28.0	8.8	0.0%	3.8%	5.4%	\$188,473	\$110,624
Total Marathon Unit 1		148,618,825	68,085,744	68.49%	48.2%	28.0	11.7	-4.8%	4.2%	5.2%	\$7,798,827	27.0	9.8	-11.0%	4.1%	4.3%	\$6,888,294	\$908,533
Marathon Unit 2																		
311	Structures & Improvements	4,805,192	2,908,420	61.58%	48.0%	32.0	15.6	-6.0%	3.2%	3.8%	\$182,835	34.0	13.0	-2.0%	3.0%	2.9%	\$158,379	\$24,456
312	Boiler Plant Equipment	74,123,482	32,671,180	71.01%	54.2%	27.0	11.3	-13.0%	4.2%	5.2%	\$3,684,840	27.0	9.9	-14.0%	4.2%	4.2%	\$3,187,738	\$507,102
314	Turbogenerator Units	48,822,898	28,244,487	54.80%	33.2%	23.0	12.3	-4.0%	4.2%	5.4%	\$2,880,227	34.0	11.0	-6.0%	4.8%	4.8%	\$2,381,122	\$509,106
315	Accessory Electric Equipment	3,869,805	2,254,888	61.18%	43.8%	27.0	11.8	-3.0%	3.8%	5.0%	\$192,450	24.0	8.1	-6.0%	4.4%	7.2%	\$281,877	\$88,427
316	Manufacturing Power Plant Equipment	1,841,823	1,108,085	60.00%	49.4%	33.0	16.8	-1.0%	3.1%	3.1%	\$80,187	28.0	8.8	0.0%	3.4%	4.2%	\$81,587	\$21,300
Total Marathon Unit 2		132,783,318	68,405,158	64.33%	48.8%	28.0	12.2	-4.7%	4.2%	5.1%	\$6,883,498	28.0	10.3	-11.0%	4.3%	4.8%	\$6,042,774	\$840,724
Marathon Site																		
311	Structures & Improvements	82,880,448	52,071,037	59.07%	47.1%	32.0	17.0	-5.0%	3.2%	3.4%	\$2,198,844	30.0	12.8	-2.0%	3.4%	3.8%	\$2,338,777	\$141,833
312	Boiler Plant Equipment	100,798,873	115,880,227	72.14%	56.1%	27.0	11.0	-13.0%	4.2%	5.2%	\$8,812,776	28.0	9.7	-14.0%	4.1%	4.2%	\$8,010,571	\$802,205
314	Turbogenerator Units	108,478,871	58,878,029	55.39%	34.0%	24.0	13.0	-4.0%	4.2%	5.2%	\$5,084,824	34.0	10.9	-6.0%	4.8%	4.8%	\$5,103,165	\$314,728
315	Accessory Electric Equipment	18,648,882	11,822,882	63.39%	47.8%	28.0	12.4	-3.0%	3.8%	4.4%	\$820,048	23.0	8.5	-4.0%	4.2%	7.2%	\$1,453,588	\$632,311
316	Manufacturing Power Plant Equipment	8,517,328	4,174,808	63.50%	49.8%	29.0	13.7	-1.0%	3.2%	3.7%	\$253,208	28.0	7.6	0.0%	3.8%	4.8%	\$320,192	\$68,924
Total Marathon Site		388,573,878	242,884,081	63.01%	47.1%	27.0	13.0	-7.2%	4.0%	4.7%	\$18,487,880	27.0	10.5	-8.0%	4.0%	4.4%	\$17,173,644	\$1,314,234

SCHEDULE II

Calculation of Annualized Depreciation

Column (a)	FPL's Plant Balance from Schedule III, column (a).
Column (b)	FPL's Reserve Balance from Schedule III, column (b).
Column (c)	Reserve Ratio: FPL's Reserve Balance / Plant Balance.
Column (d)	Average Service Life from Schedule III, column (c).
Column (e)	Average Remaining life from Schedule III, column (d).
Column (f)	Net Salvage Percentage from Schedule III, column (e).
Column (g)	Whole Life Depreciation Rate: $(100\% - \text{Net Salvage Percentage}) / \text{Average Service Life}$.
Column (h)	Remaining Life Depreciation Rate: $(100\% - \text{Reserve Ratio} - \text{Net Salvage Percentage}) / \text{Average Remaining Life}$.
Column (i)	Annualized Depreciation Accrual by formula, Column (a) * Column (h).

SCHEDULE 5

PLONKA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Net Salvage	Depreciation Rate	Annualized Depreciation Amount
Number		\$	\$	%	Yrs	Yrs	%	%	\$
Structure & Improvements									
311	Structure & Improvements								
311.1	Site Preparation	263,303	276,566	55.03%	26.0	14.5	-2.0%	2.8%	12,592
311.2	Site Facilities	10,562,113	6,826,130	55.03%	27.7	11.7	-2.0%	3.7%	423,685
311.3	Station Buildings	8,871,138	5,322,332	55.03%	29.6	12.7	-2.0%	3.6%	357,334
311.4	Cabling Systems	26,444,750	14,553,110	55.03%	29.4	12.2	-2.0%	3.5%	1,071,347
311.5	Raw and Transfer Filter Systems	3,462,233	1,918,260	55.03%	27.1	10.2	-2.0%	3.8%	562,174
311.6	Security Systems	68,507	48,798	55.03%	16.0	10.2	-2.0%	6.4%	4,071
311.7	Fuel Unloading and Storage Facilities	30,807,667	16,954,322	55.03%	31.8	13.8	-2.0%	3.2%	1,047,481
Total Account 311		81,478,815	44,860,034	55.03%	29.8	12.7	-2.0%	3.4%	3,037,194
312	Boiler Plant Equipment								
312.1	Steam Generating Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
312.2	Steam Systems and Equipment	4,160	2,620	62.88%	21.0	14.5	-14.0%	3.7%	146
312.3	Condensers and Feedwater Systems	552,872	346,079	62.88%	26.5	11.0	-14.0%	4.3%	25,423
312.4	Boiler Auxiliary Systems	2,346,204	1,473,881	62.88%	27.8	12.3	-14.0%	4.1%	85,848
312.5	Fuel Supply Systems	137,000	88,264	62.88%	22.9	12.8	-14.0%	5.0%	5,480
312.6	Puff Firing Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
312.7	Steam Management Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
Total Account 312		3,036,036	1,918,260	62.88%	27.3	12.1	-14.0%	4.3%	126,867
314	Turbogenerator Units								
314.1	Turbine Generator Fuelbed	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
314.2	Turbine Generator Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
314.3	Condensing Systems	7,154,681	4,160,537	57.87%	26.8	11.8	-8.0%	3.5%	257,381
314.4	Turbine Generator Auxiliaries	628,568	460,323	57.87%	16.5	4.1	-8.0%	8.5%	101,255
314.5	Turbine Generator Core Systems	428,070	246,541	57.87%	33.9	12.4	-8.0%	3.2%	57,242
Total Account 314		8,411,319	4,867,441	57.87%	28.5	12.2	-8.0%	3.8%	375,869
315	Accessory Electric Equipment								
315.1	Disturbance Signals	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
315.2	Auxiliary Power Systems	694,826	445,129	64.07%	25.1	5.4	-8.0%	4.2%	54,196
315.3	Conductors, Cables and Insulators	5,179,499	3,874,429	64.07%	25.0	3.8	-8.0%	4.2%	813,275
315.4	Switching, Control and Protection Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
315.5	Substations and Inter Circuit Connectors	1,505,344	1,178,643	64.07%	26.8	10.8	-8.0%	3.8%	71,818
315.6	Transmission Systems	498,702	378,422	64.07%	16.5	8.2	-8.0%	6.4%	23,812
Total Account 315		8,798,371	5,876,713	64.07%	25.1	5.4	-8.0%	4.2%	779,103
316	Mechanical Power Plant Equipment								
316.1	Station Service Equipment	1,794,520	1,052,721	66.12%	22.7	7.3	0.0%	4.4%	80,892
316.2	Maintenance Shop Equipment	181,520	108,196	66.12%	26.2	5.0	0.0%	3.8%	16,883
Total Account 316		1,976,040	1,160,917	66.12%	23.0	7.1	0.0%	4.2%	97,775
Total		103,860,275	58,504,168	66.47%	29.1	11.8	-3.0%	3.5%	4,612,698

SCHEDULE 8

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Net Salvage	Depreciation Rate	Annualized Depreciation
Milestones Unit 1									
211 Structures & Improvements									
211.1	Site Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
211.2	Site Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
211.3	Station Buildings	6,136,132	3,828,812	64.01%	36.2	14.2	-2.0%	2.7%	168,720
211.4	Cooling Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
211.5	Raw and Treated Water Systems	458,317	282,081	64.01%	30.0	8.5	-2.0%	4.5%	26,534
211.6	Security Systems	0	0	0.00%	0.0	0.0	0.0%	0.2%	0
211.7	Fuel Unloading and Storage Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
Total Account 211		6,594,449	4,220,893	64.01%	34.8	13.7	-2.0%	2.8%	185,264
212 Boiler Plant Equipment									
212.1	Steam Generating Equipment	34,086,897	26,208,316	77.49%	27.6	8.2	-14.0%	4.8%	1,872,208
212.2	Feed Water Systems and Equipment	8,416,829	6,136,172	73.49%	26.2	10.8	-14.0%	3.8%	378,815
212.3	Condensates and Feedwater Systems	11,584,580	8,491,808	73.49%	26.0	11.7	-14.0%	3.7%	404,790
212.4	Boiler Auxiliary Systems	28,002,282	18,308,262	73.49%	27.0	8.6	-14.0%	4.2%	1,002,098
212.5	Fuel Supply Systems	3,126,852	2,298,437	73.49%	31.7	12.2	-14.0%	3.5%	102,119
212.6	Fuel Firing Systems	1,415,571	1,038,422	73.49%	28.4	8.1	-14.0%	3.8%	82,888
212.7	Water Management Systems	18,894	12,268	73.49%	10.0	0.5	-14.0%	11.4%	12,539
Total Account 212		83,822,317	61,404,175	73.49%	28.2	8.5	-14.0%	4.0%	3,875,898
214 Turbogenerator Units									
214.1	Turbine Generator Pictorial	3,441,004	1,918,168	55.80%	26.0	14.5	-8.0%	3.0%	223,898
214.2	Turbine Generator Systems	23,270,822	16,480,822	55.80%	22.2	10.8	-8.0%	4.8%	1,384,108
214.3	Condensing Systems	7,262,353	4,170,463	55.80%	31.4	8.9	-8.0%	3.4%	391,278
214.4	Turbine Generator Auxiliaries	6,012,798	3,268,846	55.80%	26.8	8.8	-8.0%	4.2%	308,837
214.6	Turbine Generator Drive Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
Total Account 214		60,045,958	37,864,127	55.80%	24.2	10.8	-8.0%	4.4%	2,475,941
215 Accessory Electric Equipment									
215.1	Structural Supports	12,888	7,686	62.82%	26.0	14.5	-8.0%	2.8%	260
215.2	Auxiliary Power Systems	520,191	321,872	62.82%	23.8	5.5	-8.0%	4.5%	40,854
215.3	Conduits, Cables and Insulators	1,688,198	1,078,110	62.82%	25.0	3.8	-8.0%	4.2%	387,388
215.4	Switching, Control and Protective Systems	413,140	262,691	62.82%	32.3	11.9	-8.0%	3.5%	14,480
215.5	Switchgears and Motor Control Centers	2,547,288	1,600,820	62.82%	25.0	3.5	-8.0%	4.2%	208,822
215.6	Information Systems	492,217	291,780	62.82%	17.8	12.8	-8.0%	8.0%	15,688
Total Account 215		6,054,588	3,862,169	62.82%	24.5	8.2	-8.0%	4.3%	613,742
216 Miscellaneous Power Plant Equipment									
216.1	Station Service Equipment	2,712,483	1,728,206	64.12%	26.3	8.8	0.0%	3.8%	148,473
216.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0
Total Account 216		2,712,483	1,728,206	64.12%	26.3	8.8	0.0%	3.8%	148,473
Total Milestones Unit 1		148,070,823	98,000,744	66.49%	26.8	8.8	-11.0%	4.1%	7,047,509

SCHEDULE 1

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Reserve Ratio	Average Service Life	Average Remaining Life	Net Salvage	Depreciation Rate	Remaining Life	Annual Depreciation Amount
Schedule Line 2										
311 Structures & Improvements										
311.1	Site Preparation	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.2	Site Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.3	Station Buildings	4,447,716	2,778,716	61.80%	34.1	14.2	-2.0%	3.0%	2.8%	124,537
311.4	Cabling Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.5	Raw and Treated Water Systems	208,427	220,702	81.88%	30.0	8.5	-2.0%	3.4%	4.5%	18,412
311.6	Security Systems	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
311.7	Fuel Unloading and Storage Facilities	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 311		4,656,143	2,999,420	64.43%	22.8	12.8	-2.0%	3.0%	2.8%	128,948
312 Boiler Plant Equipment										
312.0	Substations & Combustors	20,278,796	128,320	71.00%	17.0	14.5	-14.0%	8.7%	3.0%	1,198
312.1	Steam Generating Equipment	21,427,810	21,427,810	71.00%	27.2	8.8	-14.0%	4.2%	4.9%	1,682,768
312.2	Steam Systems and Equipment	6,871,808	4,340,882	71.00%	28.3	11.7	-14.0%	4.0%	3.7%	246,481
312.3	Condensates and Feedwater Systems	10,203,200	7,378,214	71.00%	29.0	11.7	-14.0%	3.8%	3.7%	807,729
312.4	Boiler Auxiliary Systems	23,203,000	18,408,790	71.00%	28.4	10.1	-14.0%	4.2%	4.3%	807,729
312.5	Fuel Supply Systems	2,208,801	1,482,872	71.00%	27.2	11.0	-14.0%	4.2%	3.8%	81,383
312.6	Fuel Piping Systems	1,031,412	1,031,412	71.00%	20.0	8.8	-14.0%	3.8%	4.3%	68,678
312.7	Water Management Systems	14,088	10,870	71.00%	20.0	8.8	-14.0%	3.7%	4.8%	834
Total Account 312		74,123,482	62,878,188	71.00%	27.4	8.8	-14.0%	4.2%	4.3%	2,298,028
314 Turbine Generator Units										
314.1	Turbine Generator Fuelstack	2,344,760	1,500,000	64.00%	35.0	14.5	-4.0%	3.1%	3.7%	101,580
314.2	Turbine Generator Systems	22,778,345	17,878,882	78.60%	21.7	11.3	-4.0%	5.0%	4.7%	1,537,287
314.3	Turbine Generator Auxiliaries	6,808,400	3,770,146	55.30%	30.3	8.8	-4.0%	3.8%	5.4%	274,514
314.4	Turbine Generator Auxiliaries	8,027,201	2,073,341	25.80%	25.8	9.3	-4.0%	4.2%	5.7%	308,788
314.5	Turbine Generator Auxiliaries	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 314		48,022,506	28,344,467	59.00%	23.8	11.0	-4.0%	4.8%	4.8%	2,334,450
315 Auxiliary Electric Equipment										
315.1	Structural Supports	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
315.2	Auxiliary Power Systems	452,877	278,807	61.30%	23.3	8.3	-4.0%	4.5%	7.1%	32,133
315.3	Construction, Cables and Insulators	692,805	546,832	71.00%	24.8	4.7	-4.0%	4.5%	5.8%	84,871
315.4	Buildings, Control and Protection Systems	208,481	228,405	81.00%	31.7	11.9	-4.0%	3.3%	3.1%	14,880
315.5	Buildings and Motor Control Centers	1,882,883	1,017,844	53.80%	25.0	4.8	-4.0%	6.2%	10.0%	168,398
315.6	Information Systems	482,499	278,880	57.80%	17.0	8.8	-4.0%	6.2%	8.0%	22,825
Total Account 315		3,848,005	2,284,998	59.40%	24.0	6.1	-4.0%	4.4%	7.3%	220,771
316 Miscellaneous Power Plant Equipment										
316.1	Station Service Equipment	1,941,823	1,198,085	62.00%	28.8	9.8	0.0%	3.5%	4.2%	81,537
316.2	Maintenance Shop Equipment	0	0	0.00%	0.0	0.0	0.0%	0.0%	0.0%	0
Total Account 316		1,941,823	1,198,085	62.00%	28.8	9.8	0.0%	3.5%	4.2%	81,537
Total										
Station Unit 2		132,753,378	85,400,168	64.33%	26.0	10.4	-11.0%	4.3%	4.5%	8,128,323
Station Unit 3		208,373,579	242,805,081	116.05%	27.1	10.5	-9.0%	4.0%	4.4%	17,204,210

SCHEDULE III

Calculation of Theoretical Reserve

Column (a)	FPL's Plant Balance from Schedule IV, column (a).
Column (b)	FPL's Reserve Balance from Property Record System.
Column (c)	Average Service Life from Schedule IV, column (b).
Column (d)	Average Remaining Life from Schedule IV, Column (d).
Column (e)	Net Salvage Percentage from Net Salvage Study.
Column (f)	Future Accruals: $((1 - \text{net salvage percentage}) \times \text{Plant Balance}) \times (\text{average remaining life} / \text{average service life})$
Column (g)	Future Interim Net Salvage: $\text{Plant Balance} \times \text{Net Salvage Percentage}$.
Column (h)	Theoretical Reserve: $\text{Plant Balance} - \text{Future Accruals} - \text{Future Interim Net Salvage}$.
Column (i)	FPL's Unadjusted Reserve Balance from Column (b).

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Account Description	Estimated Plant Balance At 12/31/87	Estimated Reserve Balance At 12/31/87	Average Service Life	Average Remaining Life	Net Storage	Future Accum.	Future Net Salvage	FY % Theoretical Reserve At 12/31/87	Estimated Reserve Balance At 12/31/87
Structures & Improvements										
311	Site Preparation	300,823	216,506	24.0	14.5	-2.0%	139,762	(7,870)	241,611	216,506
311.1	Site Preparation	16,802,113	5,828,136	27.7	11.7	-2.0%	4,568,326	(211,842)	6,218,629	5,828,136
311.2	Station Buildings	8,671,199	5,322,332	29.8	12.7	-2.0%	4,178,024	(193,424)	5,668,509	5,322,332
311.3	Cabling Systems	28,444,793	14,503,310	29.4	12.2	-2.0%	11,201,827	(528,809)	15,681,762	14,503,310
311.4	Raw and Treated Water Systems	2,482,023	1,916,200	27.1	10.2	-2.0%	1,349,806	(69,641)	2,202,028	1,916,200
311.5	Security Systems	66,507	46,756	16.0	10.2	-2.0%	32,777	(1,770)	32,500	46,756
311.6	Security Systems	30,807,867	16,004,322	31.8	13.8	-2.0%	13,804,888	(618,153)	17,818,154	16,004,322
311.7	Fuel Unloading and Storage Facilities									
Total Account 311		87,479,815	44,840,623	29.9	12.7	-2.0%	38,223,116	(1,829,389)	47,844,299	44,840,623
312	Boiler Plant Equipment									
312.1	Steam Generating Equipment	0	0	0.0	0.0	-14.0%	2,232	0	0	0
312.2	Steam Systems and Equipment	4,980	2,620	31.0	14.5	-14.0%	201,614	(77,374)	306,632	2,620
312.3	Condensate and Feedwater Systems	502,672	348,076	26.5	11.0	-14.0%	1,180,165	(327,879)	1,487,608	348,076
312.4	Boiler Auxiliary Systems	2,345,204	1,473,681	27.8	12.3	-14.0%	87,880	(18,182)	68,500	1,473,681
312.5	Fuel Feeding Systems	137,000	68,364	22.9	12.8	-14.0%	0	0	0	68,364
312.6	Fuel Feeding Systems	0	0	0.0	0.0	-14.0%	0	0	0	0
312.7	Steam Management Systems	0	0	0.0	0.0	-14.0%	0	0	0	0
Total Account 312		2,934,856	1,970,083	27.3	12.1	-14.0%	1,501,491	(404,763)	1,827,210	1,970,083
314	Turbogenerator Units									
314.1	Turbine Generator Pederal	0	0	0.0	0.0	-8.0%	0	0	0	0
314.2	Turbine Generator Systems	0	0	0.0	0.0	-8.0%	0	0	0	0
314.3	Condensing Systems	7,164,687	4,146,537	20.8	13.9	-8.0%	3,480,620	(672,269)	4,248,164	4,146,537
314.4	Turbine Generator Auxiliaries	624,609	400,323	16.5	4.1	-8.0%	271,163	(66,269)	676,169	400,323
314.6	Turbine Quench Cooling Systems	428,070	248,381	33.9	12.4	-8.0%	168,065	(34,089)	291,091	248,381
Total Account 314		8,410,807	4,807,441	20.5	12.2	-8.0%	3,870,803	(672,649)	5,212,444	4,807,441
315	Auxiliary Electric Equipment									
315.1	Structural Supports	0	0	0.0	0.0	-4.0%	0	0	0	0
315.2	Auxiliary Power Systems	694,623	446,179	25.1	8.4	-4.0%	157,266	(41,000)	518,629	446,179
315.3	Conductors, Cables and Insulators	8,734,866	3,874,429	25.0	3.9	-4.0%	808,247	(244,006)	6,138,677	3,874,429
315.4	Switching, Control and Protection Systems	0	0	0.0	0.0	-4.0%	0	0	0	0
315.5	Switchgear and Motor Control Centers	1,820,304	1,178,883	29.8	10.8	-4.0%	713,300	(110,163)	1,232,561	1,178,883
315.6	Information Systems	468,702	316,822	16.5	6.2	-4.0%	187,885	(28,822)	320,739	316,822
Total Account 315		8,794,877	5,615,712	25.1	6.4	-4.0%	2,008,644	(573,803)	7,291,826	5,615,712
316	Miscellaneous Power Plant Equipment									
316.1	Station Service Equipment	1,736,500	1,162,721	22.7	7.3	0.0%	604,837	0	1,162,883	1,162,721
316.2	Maintenance Shop Equipment	161,520	108,796	26.2	6.0	0.0%	30,669	0	130,831	108,796
Total Account 316		1,898,020	1,271,517	23.0	7.1	0.0%	635,506	0	1,304,514	1,271,517
Total Miscellaneous Common		103,628,275	56,504,156	29.1	11.8	-3.0%	43,331,682	(3,353,046)	63,630,487	56,504,156

SCHEDULE H

FLORIDA POWER & LIGHT COMPANY
PLANT & RESERVE
ESTIMATED BALANCES AT 12/31/87

Account Number	Estimated Project Balance	Estimated Reserve Balance	Average Service Life	Average Remaining Life	Net Salvage	Future Accounts	Future Net Salvage	FLPA's Threshold Reserve	Estimated Reserve Balance
311 Structures & Improvements									
311.1 Site Preparation									
311.2 Site Facilities									
311.3 Station Buildings									
311.4 Cooling Systems	4,447,750	2,728,718	24.1	14.2	-2.0%	1,594,744	0	0	0
311.5 Raw and Trained Water Systems	264,437	120,702	30.0	0.0	-2.0%	0	0	0	0
311.6 Security Systems	0	0	0.0	0.0	-2.0%	118,772	0	0	0
311.7 Fuel Unloading and Storage Facilities	0	0	0.0	0.0	-2.0%	0	0	0	0
Total Account 311	4,712,187	2,849,420	30.8	13.8	-2.0%	1,713,516	0	0	2,728,718
312 Boiler Plant Equipment									
312.0	4,308,152	2,858,420	33.8	13.8	-2.0%	2,010,516	0	0	0
312.1 Steam Generating Equipment									
312.2 Steam Systems and Equipment	79,879	21,472,510	17.0	14.5	-14.0%	0	0	0	0
312.3 Condensates and Feedwater Systems	20,218,759	4,740,882	27.3	8.8	-14.0%	11,168,223	0	0	0
312.4 Boiler Auxiliary Systems	8,871,808	7,217,274	28.3	11.7	-14.0%	3,122,432	0	0	0
312.5 Fuel Supply Systems	10,305,308	18,498,790	29.0	11.7	-14.0%	4,728,483	0	0	0
312.6 Fuel Firing Systems	2,208,801	1,482,872	27.2	11.0	-14.0%	10,077,208	0	0	0
312.7 Waste Management Systems	1,820,412	1,101,378	20.4	8.8	-14.0%	911,180	0	0	0
Total Account 312	14,008	10,210	20.0	8.5	-14.0%	608,599	0	0	0
314 Tur-opgenerator Units									
314.1	74,133,482	52,878,100	27.4	9.9	-14.0%	30,837,237	0	0	0
314.2 Turbine Generator Protected									
314.3 Turbine Generator Systems	2,344,790	1,500,008	38.0	14.5	-4.0%	1,333,770	0	0	0
314.4 Turbine Generator Auxiliary	22,715,345	17,879,802	21.7	11.3	-8.0%	18,484,170	0	0	0
314.5 Turbine Generator Systems	8,833,400	3,790,218	30.3	8.8	-8.0%	2,448,827	0	0	0
314.6 Turbine Generator Cans Systems	8,827,281	3,878,341	28.8	8.2	-8.0%	2,198,043	0	0	0
Total Account 314	0	0	0.0	0.0	-8.0%	0	0	0	0
315 Accessory Electric Equipment									
315.1 Structural Supports	48,022,808	28,344,488	23.8	11.0	-8.0%	24,382,810	0	0	0
315.2 Auxiliary Power Systems									
315.3 Conductors, Cables and Insulators	482,577	278,807	23.3	8.3	-8.0%	128,308	0	0	0
315.4 Switching, Control and Protection Systems	883,305	548,832	24.9	4.7	-8.0%	180,858	0	0	0
315.5 Transformers and Motor Control Centers	388,491	228,455	21.7	11.8	-8.0%	191,793	0	0	0
315.6 Information Systems	1,683,503	1,017,844	28.0	4.5	-8.0%	214,413	0	0	0
Total Account 315	482,489	278,800	17.0	8.8	-8.0%	248,809	0	0	0
316 Miscellaneous Power Plant Equipment									
316.1 Station Service Equipment	3,849,005	2,384,898	24.0	8.1	-8.0%	1,024,829	0	0	0
316.2 Miscellaneous Shop Equipment									
Total Account 316	3,849,005	2,384,898	24.0	8.1	-8.0%	1,024,829	0	0	0
317 Miscellaneous Plant Equipment									
317.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
317.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 317	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
318 Miscellaneous Plant Equipment									
318.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
318.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 318	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
319 Miscellaneous Plant Equipment									
319.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
319.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 319	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
320 Miscellaneous Plant Equipment									
320.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
320.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 320	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
321 Miscellaneous Plant Equipment									
321.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
321.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 321	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
322 Miscellaneous Plant Equipment									
322.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
322.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 322	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
323 Miscellaneous Plant Equipment									
323.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
323.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 323	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
324 Miscellaneous Plant Equipment									
324.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
324.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 324	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
325 Miscellaneous Plant Equipment									
325.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
325.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 325	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
326 Miscellaneous Plant Equipment									
326.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
326.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 326	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
327 Miscellaneous Plant Equipment									
327.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
327.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 327	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
328 Miscellaneous Plant Equipment									
328.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
328.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 328	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
329 Miscellaneous Plant Equipment									
329.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
329.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 329	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
330 Miscellaneous Plant Equipment									
330.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
330.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 330	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
331 Miscellaneous Plant Equipment									
331.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
331.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 331	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
332 Miscellaneous Plant Equipment									
332.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
332.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 332	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
333 Miscellaneous Plant Equipment									
333.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
333.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 333	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
334 Miscellaneous Plant Equipment									
334.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
334.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 334	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
335 Miscellaneous Plant Equipment									
335.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
335.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 335	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
336 Miscellaneous Plant Equipment									
336.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
336.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 336	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
337 Miscellaneous Plant Equipment									
337.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
337.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 337	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
338 Miscellaneous Plant Equipment									
338.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
338.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 338	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
339 Miscellaneous Plant Equipment									
339.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
339.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 339	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
340 Miscellaneous Plant Equipment									
340.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
340.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 340	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
341 Miscellaneous Plant Equipment									
341.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
341.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 341	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
342 Miscellaneous Plant Equipment									
342.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
342.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 342	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
343 Miscellaneous Plant Equipment									
343.1	1,841,823	1,198,085	28.6	8.8	0.0%	652,453	0	0	0
343.2	0	0	0.0	0.0	0.0%	0	0	0	0
Total Account 343	1,841,823	1,198,085							

SCHEDULE IV

Summary Forecast Analysis

Column (a)	FPL's Plant Balance from Schedule V, column (a).
Column (b)	Average Service Life from Schedule V, column (h).
Column (c)	Annual Accrual from Schedule V, column (i).
Column (d)	Average Remaining Life from Schedule V, column (j).
Column (e)	Projected Unrecovered Capital from Schedule V, column (k).

SCHEDULE IV

Furness Power & Light Company
Depreciation Rates
For Alternative Depreciation
Estimated First Date As Of 12/31/87

Est. Capital Recovery Date *

2012

Account Number	Description	Estimated First Date As Of 12/31/87	Average Service Life	Annual Depreciation	Average Remaining Life	Projected Unrecovered Capital
311 101	INITIAL SITE PREPARATION	203,823	26.0	10,820.64	14.5	156,494.26
311 1	SITE PREPARATION	303,520	26.0	10,820.64	14.5	156,494.26

311 201	SITE DRAINAGE SYSTEM	2,664,771	25.6	74,889.08	14.5	1,082,791.11
311 202	WATER LIGHTING SYSTEM	373,802	23.4	15,967.55	4.7	74,889.08
311 203	ROADWAYS	1,204,611	19.7	56,670.26	10.6	591,285.62
311 204	SITE FENCE PROTECTION	1,517,823	25.8	42,641.46	14.2	606,208.53
311 205	WATER IMPROVEMENTS	796,426	17.7	45,009.13	7.5	336,246.09
311 206	SITE SERVICE TREATMENT SYSTEM	794,089	26.8	21,920.50	14.5	317,557.00
311 207	FENCES AND SPECIAL ENCLOSURES	414,872	29.8	12,825.85	12.8	178,538.08
311 208	WATER TREATMENT IMPROVEMENT (NOT COOLING)	103,268	23.1	3,183.50	13.7	43,738.86
311 209	RAILWAY SYSTEM	1,475,639	22.4	65,800.82	10.1	686,749.13
311 210	PONDS (NOT COOLING)	1,382,442	21.8	43,091.56	13.5	580,278.80

Subtotal

311 2	SITE FACILITIES	10,582,113	27.7	382,249.85	11.7	4,478,183.77
-------	-----------------	------------	------	------------	------	--------------

311 301	CHEMICAL STORAGE BUILDING	133,491	24.4	3,081.94	12.8	49,889.29
311 302	CHLORINATION BUILDING	51,250	20.4	1,468.20	13.9	20,150.00
311 303	FLAMMABLE LIQUID STORAGE BUILDING	42,118	21.0	1,205.49	9.5	12,900.69
311 304	WATER EQUIPMENT BUILDING	26,883	28.0	1,082.20	14.5	15,683.43
311 305	PAINT & OIL STORAGE BUILDING	81,915	28.0	1,718.46	14.5	24,688.20
311 306	WAREHOUSE AT SERVICE BUILDING	4,241	22.5	122.88	14.8	1,739.31
311 307	LUNCH HALL	126,795	23.8	5,338.26	8.7	48,596.56
311 308	WAREHOUSE-STORAGE STONES (WEST)	206,422	26.4	8,080.41	14.3	115,883.29
311 309	WAREHOUSE-STORAGE STONES (EAST)	203,231	26.0	7,211.87	14.5	106,023.80
311 310	SYSTEM STONES OFFICE	6,487	28.8	242.25	13.2	2,194.13
311 311	CONSTRUCTION WAREHOUSE	187,853	26.8	5,551.94	14.5	80,503.12
311 312	CONCRESSION STAND AT LAND UTILIZATION	41,454	18.8	2,188.89	13.9	20,664.80
311 313	SHOP AT LAND UTILIZATION (WEST)	6,898	22.3	312.59	8.8	2,794.80
311 314	SHOP AT LAND UTILIZATION (EAST)	43,129	25.0	1,725.72	11.7	20,287.20
311 315	RESIDENCE AT FAIRBANK PARK	205,557	24.1	8,525.78	11.4	87,818.12
311 316	LAND UTILIZATION OFFICE	58,269	26.0	1,621.25	14.5	23,508.72
311 317	EMERGENCY GENERATION BUILDING	3,074,846	20.4	116,424.85	13.0	1,500,147.80
311 318	WAREHOUSE	83,587	25.7	2,832.27	14.2	51,591.41
311 319	WATER HOUSE (LANDRESERVOIR FALL)	2,679,537	20.8	74,801.63	14.3	1,071,301.48
311 320	PHONE SHELTER	151,722	22.4	4,677.84	13.7	64,284.52
311 321	MOBILE TRAILER	54,153	15.0	3,610.20	7.3	26,423.17
311 322	SERVICE BLAND	25,762	25.5	1,011.88	12.7	42,828.89
311 323	RESIDENCE	726,829	20.8	25,048.08	13.2	308,000.91
311 324	CONTROL ROOM BUILDING	123,462	21.3	5,794.67	13.1	75,783.82
311 325	SWITCHGEAR BUILDING	26,621	15.0	1,774.73	7.5	13,310.50
311 326	BOILER BUILDING	561,681	25.8	21,756.50	4.3	83,907.80
311 327	MISCELLANEOUS BUILDING	58,482	27.5	2,160.18	13.7	28,903.05
311 328	PORTABLE PUMP HOUSE	21,878	25.8	890.83	14.3	42,728.75
311 329	1.6 C SHOP	148,416	23.6	4,431.64	13.2	58,718.10
311 330	SERVICE BUILDING AT FOOT	24,271	15.3	1,256.04	14.5	28,212.59
311 331	FUEL OIL PIPELINE CONTROL BUILDING	223,762	25.5	8,303.83	14.0	88,229.62

Subtotal

311 3	STATION BUILDINGS	9,671,199	29.9	326,254.26	12.7	4,150,523.85
-------	-------------------	-----------	------	------------	------	--------------

PHOSPHATE/RESERVOIR CANAL (COOLING)

13,822.2 9

26.0

204,408.10

14.5

5,514,787.51

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Maricopa Customers
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Date *

2012

Account Number	Description	Estimated Plant in Service Balance As 12/31/97	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
*****	*****	*****	*****	*****	*****	*****
311 409	PONOLAS/CAVAL DRAMA/CAL/EVERLAND SYSTEM	8,906,008	24.4	368,553.68	11.7	4,287,277.71
311 410	PONOLAS/RESEVOR/CAL/FILL SYSTEM	1,744,724	22.7	76,780.49	7.0	534,038.91
311 412	OCEAN/LAKE/RESEVOR/CAL DISCH STRUCTURE	203,412	20.0	10,171.23	14.5	146,302.80
311 413	ORIENTAL/COOLING WATER SYSTEM	1,688,200	27.5	60,365.85	6.5	394,908.65
Subtotal		26,444,793	29.4	808,209.32	12.2	10,548,085.63
311 4	COOLING SYSTEMS					
311 501	RAW WATER SUPPLY SYSTEM	828,605	28.7	28,132.89	7.3	212,716.83
311 502	WATER TREATMENT SYSTEM	1,459,608	29.2	50,029.47	11.1	657,509.80
311 504	WASTE WATER TREATMENT SYSTEM	578,598	18.0	32,075.09	8.4	201,020.34
311 505	DOMESTIC WATER SYSTEM (PORTABLE)	808,174	26.3	17,242.45	13.9	278,330.13
Subtotal		3,684,533	27.1	128,483.89	10.2	1,310,607.20
311 5	RAW AND TREATED WATER SYSTEMS					
311 601	ACCESS CONTROL SYSTEM	68,507	10.0	5,521.91	10.2	56,216.52
Subtotal		68,507	10.0	5,521.91	10.2	56,216.52
311 6	SECURITY SYSTEMS					
311 701	FUEL OIL STORAGE SYSTEM	11,888,723	20.1	594,522.83	13.8	5,461,774.06
311 702	FUEL OIL/GAS TRANSFER SYSTEM	18,185,059	23.1	548,709.83	13.8	7,591,481.49
311 708	PURGE OIL SYSTEM	282,840	20.8	13,985.41	14.3	157,003.54
311 709	HEAVY FUEL OIL/GAS UNLOADING STATION	244,035	24.2	14,298.81	14.0	189,506.75
Subtotal		20,507,667	21.8	868,424.89	13.8	13,389,865.84
311 7	FUEL UNLOADING AND STORAGE FACILITIES					
311	STRUCTURES AND IMPROVEMENTS	81,478,815	28.9	2,771,204.75	12.7	34,450,007.07
Subtotal		81,478,815	28.9	2,771,204.75	12.7	34,450,007.07
312 251	MAIN STEAM PIPING	4,100	31.0	134.19	14.5	1,345.81
Subtotal		4,100	31.0	134.19	14.5	1,345.81
312 2	STEAM SYSTEMS AND EQUIPMENT					
312 352	CONDENSATE RECOVERY SYSTEM	174,787	20.0	8,626.23	14.5	84,480.28
312 354	MAIN FEEDWATER PUMP SYSTEM	10,814	25.0	311.82	14.5	4,521.51
312 356	CHEMICAL FEED SYSTEM	188,432	27.1	6,864.03	8.7	67,708.79
312 361	NITROGEN SYSTEM	2,439	20.0	121.95	14.5	1,768.28
312 362	WATER SAMPLING AND ANALYZING SYSTEM	178,100	23.2	7,582.83	9.4	71,384.28
Subtotal		592,672	26.5	20,816.87	11.9	278,834.15
312 3	CONDENSATE AND FEEDWATER SYSTEMS					
312 426	FORCED DRAFT FAN	133,775	18.0	8,280.94	14.5	121,223.59
312 425	INDUCED DRAFT FAN	270,273	19.4	13,912.81	13.5	187,244.75
312 428	CHEMICAL WASH SYSTEM	282,590	25.3	7,420.61	14.1	105,121.74
312 429	BOILER CONTROL SYSTEM	221,193	25.4	8,240.78	14.5	80,691.41
312 431	LINE SLURRY SYSTEM	465,329	31.5	14,751.25	11.1	163,438.48
312 438	DEMINERALIZED WATER SYSTEM	560,252	29.9	22,003.91	10.9	348,481.84
312 447	COMPONENT/CLOSED COOLING WATER SYSTEM	26,752	19.0	1,408.00	14.5	20,416.00
Subtotal		2,340,204	27.8	84,198.20	12.3	1,028,408.81
312 4	BOILER AUXILIARY SYSTEMS					
312 531	HEAVY OIL SUPPLY SYSTEM	68,537	18.9	4,113.87	12.0	48,461.55
312 533	DIESEL (LIGHT) OIL SUPPLY SYSTEM	67,443	20.0	1,873.42	14.5	27,164.54

SCHEDULE IV

Ford's Power & Light Company
Depreciation Rates
For Marquette Company
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Data *

2012

Account Number	Description	Estimated Plant Balance At 12/31/97	Average Service Life	Annual Depreciation	Average Remaining Life	Projected Unrecovered Capital
312.5	FUEL SUPPLY SYSTEMS	137,000	22.9	5,967.29	12.8	76,626.08
312	BOILER PLANT EQUIPMENT	3,024,026	27.3	111,136.45	12.1	1,344,814.86
314.205	CHLORINATION SYSTEM	121,167	32.0	3,782.04	10.7	40,408.42
314.206	INTAKE STRUCTURE	5,537,524	33.3	166,254.45	13.8	2,202,811.80
314.207	CONDENSER COOLING WATER DISCH. STRUCTURE	1,479,137	23.9	62,001.75	14.5	899,025.47
314.209	INTAKE SCREENING SYSTEM	16,513	26.0	636.09	14.5	4,651.07
314.2	CONDENSING SYSTEMS	7,154,481	20.8	232,508.93	13.9	3,238,887.02
314.467	EXCITER	632,265	16.4	29,662.49	2.9	116,516.48
314.473	TURBINE LUBE OIL SYSTEM	147,744	18.5	7,995.01	10.2	81,833.83
314.476	TURBINE GENERATOR SUPERVISORY SYSTEM	26,847	11.3	2,639.80	2.2	1,684.80
314.4	TURBINE GENERATOR AUXILIARIES	829,595	16.5	50,317.09	4.1	204,026.31
314.801	TURBINE CRANE STRUCTURE	219,836	26.3	8,048.59	13.8	125,729.96
314.803	TURBINE CRANE TROLLEY	61,616	20.2	2,042.00	8.7	17,711.68
314.803	TURBINE CRANE MAIN HOIST	44,818	20.2	1,475.46	8.7	12,895.47
314.8	TURBINE CRANE SYSTEMS	426,070	26.8	12,567.10	12.4	155,877.21
314	TURBOGENERATOR UNITS	8,410,507	28.5	295,291.12	12.2	3,598,829.54
315.281	125 VOLT DC DISTRIBUTION SYSTEM	26,247	25.2	1,441.08	3.7	5,284.31
315.282	EMERGENCY (BLACK START) DIESEL ENGINE	141,337	27.4	5,149.17	6.0	20,642.53
315.284	EMERGENCY (BLACK START) GENERATOR	50,478	25.0	2,018.12	3.5	7,008.02
315.283	EMERGENCY DIESEL FUEL SYSTEM	8,668	22.1	213.44	10.8	2,279.26
315.287	AUXILIARY DISTRIBUTION SERVICE TRANSFORMER	257,493	24.3	10,614.29	6.6	28,725.15
315.288	STARTUP TRANSFORMER	91,302	24.1	3,781.00	3.9	14,562.70
315.289	VITAL AC DISTRIBUTION SYSTEM	74,053	25.0	2,960.80	3.5	10,400.00
315.291	STATION BATTERY SYSTEM	27,157	25.4	1,403.84	13.8	20,298.82
315.2	AUXILIARY POWER SYSTEMS	694,825	25.1	27,642.52	6.4	150,198.79
315.281	STATION GROUNDING SYSTEM	165,664	25.0	6,626.56	3.5	7,102.26
315.282	CONDUIT AND RACEWAY SYSTEM	5,541,399	25.0	221,655.96	3.8	646,968.10
315.283	GENERATOR BUS	27,903	22.3	1,253.19	13.6	17,105.95
315.3	CONDUCTORS, CONDUITS AND INSULATORS	5,724,966	25.0	229,535.71	3.9	887,268.01
315.562	480 VOLT POWER DISTRIBUTION SYSTEM	1,108,996	26.8	40,624.29	10.9	441,173.59
315.564	24KV POWER DISTRIBUTION SYSTEM	480,731	24.3	14,280.24	12.8	182,520.29
315.565	416KV POWER DISTRIBUTION SYSTEM	48,835	25.0	1,990.26	3.5	7,041.81
315.566	69KV POWER DISTRIBUTION SYSTEM	126,802	26.5	4,791.19	6.8	32,510.88
315.5	SWITCHGEARS AND MOTION CONTROL CENTERS	1,836,264	29.8	61,665.20	10.8	663,296.58
315.601	LOAD CONTROL AND METERING SYSTEM	140,827	20.0	7,041.35	5.4	27,774.86
315.602	COMPUTER SYSTEMS	1,219	15.0	81.26	0.5	42.17

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Standard Classes
Estimated Plant Date As Of 12/31/97

Est. Capital Recovery Data *

2012

Account Number	Description	Estimated Plant in Service Balance At 12/31/97	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
315.683	ANNUAL CAPITAL/RECOVERY ACQUISITION SYSTEM	306,658	15.5	23,052.02	6.5	146,828.42
315.6	REFORMATION SYSTEMS	488,702	16.5	30,174.63	6.2	196,646.47
315	ACCESSORY ELECTRIC EQUIPMENT	8,764,877	25.1	349,048.08	5.4	1,887,389.85
315.182	DRY LAMP SYSTEM	310,346	26.7	8,700.32	14.5	128,017.06
315.183	STATION/SERVICE AIR SYSTEM	7,890	15.0	528.00	10.5	5,523.00
315.188	INTRA/STATION/OUTSIDE COMMUNICATION SYSTEM	607,122	20.5	29,291.01	4.6	180,534.87
315.187	TRANSPORTATION EQUIPMENT	67,346	15.2	4,428.50	7.8	34,798.29
315.189	LABORATORY AND TEST EQUIPMENT	31,546	18.3	1,723.63	8.1	15,646.94
315.190	TOOL, SHOP, AND GARAGE EQUIPMENT	257,353	21.9	11,781.16	8.1	80,346.34
315.192	STORES EQUIPMENT	272,491	25.1	10,896.70	10.3	111,723.19
315.195	VACUUM CLEANING EQUIPMENT	3,847	20.0	187.35	3.4	679.24
315.1	STATION SERVICE EQUIPMENT	1,756,520	22.7	77,615.57	7.3	570,157.03
315.287	PLANT WELDING SYSTEM	161,820	26.2	6,170.36	5.0	30,691.17
315.2	MAINTENANCE SHOP EQUIPMENT	161,520	26.2	6,170.36	5.0	30,691.17
315	MISCELLANEOUS POWER PLANT EQUIPMENT	1,820,040	22.9	83,785.95	7.2	603,848.20

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Marcellus Unit 1
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Data - 2012

Account Number	Description	Estimated Plant in Service Balance As 12/31/97	Average Service Life	Annual Depreciation	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g
211 229	TURBINE GENERATOR BUILDINGS	2,315,544	26.5	85,291.97	14.1	921,633.32
211 246	BOILER BUILDINGS	2,798,156	20.6	105,882.48	14.2	1,515,341.02
211 260	MISCELLANEOUS BUILDINGS	56,430	18.0	3,135.00	14.5	45,487.50
211 3	STATION BUILDINGS	6,126,132	25.2	174,208.45	14.2	2,482,431.84
211 504	WASTE WATER TREATMENT SYSTEM	456,317	20.0	15,197.44	8.5	129,571.94
211 5	RUN AND TREATED WATER SYSTEMS	456,317	20.0	15,197.44	8.5	129,571.94
211	STRUCTURES AND IMPROVEMENTS	6,594,449	24.8	109,506.89	13.8	2,812,003.78
212 121	BOILER STRUCTURE	13,628,901	31.7	426,805.14	12.2	1,431,008.69
212 122	BOILER PRESSURE PARTS	20,556,808	25.3	811,112.82	8.0	4,881,815.78
212 1	STEAM GENERATING EQUIPMENT	34,085,807	27.5	1,237,917.66	8.3	10,312,872.47
212 251	MAIN STEAM PIPING	2,882,327	28.0	98,832.66	7.5	753,774.17
212 252	EXTRACTION STEAM SYSTEM	1,378,546	33.8	40,788.94	12.3	501,562.19
212 253	AUXILIARY/CONDENSATE/STEAM SYSTEM	1,423,354	25.8	55,380.48	13.4	742,387.72
212 257	STEAM/HEAT/HEAT EXCHANGER COOLING SYS	455,777	33.8	13,310.84	13.8	161,881.80
212 262	REHEAT STEAM SYSTEM	2,245,825	32.0	67,878.17	12.0	818,026.17
212 2	STEAM SYSTEMS AND EQUIPMENT	8,410,829	30.3	277,282.09	10.8	2,888,252.85
212 251	CONDENSATE SYSTEM	2,487,825	35.4	70,635.91	14.4	1,017,208.06
212 252	CONDENSATE RECOVERY SYSTEM	174,880	35.8	4,912.88	14.1	68,253.37
212 253	MAIN FEEDWATER SYSTEM	6,578,389	29.5	204,081.34	10.5	2,135,250.91
212 254	MAIN FEEDWATER PUMP SYSTEM	1,897,564	31.8	58,700.52	12.7	797,122.75
212 255	HEATER VENTS AND DRAIN SYSTEM	582,847	34.2	17,081.98	12.7	297,473.34
212 256	CHEMICAL FEED SYSTEM	23,213	18.5	1,253.69	8.6	12,430.57
212 260	CONDENSATE TRANSFER SYSTEM	168,814	35.8	4,732.33	14.3	67,493.67
212 262	WATER SAMPLING AND ANALYZING SYSTEM	198,028	12.4	15,873.00	8.5	135,158.70
212 3	CONDENSATE AND FEEDWATER SYSTEMS	11,564,580	30.6	378,371.65	11.7	4,411,585.98
212 421	ASPHALT/ROOF/PAV. AIR SYSTEM	143,787	30.0	4,792.90	8.5	40,734.72
212 422	BOILER DUCTS	4,682,736	32.6	129,482.85	12.5	1,748,376.75
212 423	AIR HEATER	2,634,604	16.2	163,700.08	3.5	585,513.77
212 424	FORCED DRAIFT FAN	3,098,280	33.5	118,528.93	12.0	1,417,550.83
212 425	REDUCED DRAIFT FAN	2,785,243	27.5	101,138.24	10.1	1,018,872.86
212 427	SOOT BLOWER SYSTEM	1,271,305	26.0	48,832.83	10.7	522,696.49
212 428	CHEMICAL WASH SYSTEM	108,457	21.0	5,164.82	14.5	74,888.98
212 429	BOILER CONTROL SYSTEM	1,585,395	34.3	46,555.97	13.8	642,883.27
212 432	SOOT/DAUST COLLECTION SYSTEM	1,148,524	30.1	38,137.89	8.6	328,557.27
212 433	GAS INJECTION/RECIRCULATION FAN SYSTEM	1,837,745	23.7	77,423.35	7.8	603,313.80
212 434	STACK	3,378,087	24.5	128,133.39	10.4	1,440,564.14
212 436	DEMINERALIZED WATER SYSTEM	17,914	26.1	687.77	4.6	3,188.97
212 447	COMPONENT/OIL/USED COOLING WATER SYSTEM	1,411,885	32.7	43,208.78	11.4	484,683.35
212 4	BOILER AUXILIARY SYSTEMS	25,002,282	27.0	925,846.70	9.6	8,901,535.23

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Depreciable Unit 1
Estimated Plant Data As Of 12/31/87

Estimated
Capital Recovery Data *

2012

Account Number	Description	Estimated Plant Balance At 12/31/87	Average Service Life	Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
a	b	c	d	e	f	g
312 521	HEAVY OIL SUPPLY SYSTEM	2,126,552	31.7	98,608.20	12.3	1,216,900.00
312 5	FUEL SUPPLY SYSTEMS	2,126,552	31.7	98,608.20	12.3	1,216,900.00
312 621	HEAVY OIL FIRING SYSTEM	1,415,521	29.4	48,196.94	9.1	437,917.42
312 6	FUEL FIRING SYSTEMS	1,415,521	29.4	48,196.94	9.1	437,917.42
312 743	AIR QUALITY CONTROL SYSTEM	16,694	10.0	1,669.40	0.5	834.70
312 7	WASTE MANAGEMENT SYSTEMS	16,694	10.0	1,669.40	0.5	834.70
312	BOILER PLANT EQUIPMENT	63,622,375	28.2	2,307,582.84	9.5	28,380,204.26
314 171	TURBINE GENERATOR CONCRETE PEDISTAL	3,441,804	36.0	95,600.11	14.5	1,386,201.61
314 1	TURBINE GENERATOR PEDISTAL	3,441,804	36.0	95,600.11	14.5	1,386,201.61
314 271	STEAM TURBINE GENERATOR	26,022,894	21.6	1,208,104.80	12.1	14,583,028.54
314 272	TURBINE GENERATION SYSTEMS	26,022,894	21.6	1,208,104.80	12.1	14,583,028.54
314 2	TURBINE GENERATION SYSTEMS	32,376,593	22.2	1,469,290.12	10.8	16,160,120.48
314 269	COOLING WATER TUNNEL/CONDUIT SYSTEM	1,691,753	35.3	47,702.21	13.8	698,155.53
314 269	INTAKE SCREENING SYSTEM	413,719	35.3	11,731.29	13.8	161,494.50
314 370	SCREENING WASH SYSTEM	115,777	30.9	3,743.53	9.4	35,291.03
314 371	CONDENSER	3,644,349	30.6	119,088.79	9.1	1,084,370.26
314 374	CONDENSATE PUMP SYSTEM	269,825	30.5	11,799.65	9.0	106,232.87
314 375	CONDENSER COOLING WATER PUMP SYSTEM	1,110,981	28.1	38,501.01	8.6	281,718.25
314 377	PREHEAT & SCALING/COND SYSTEM	66,091	31.3	1,789.87	9.8	17,268.81
314.3	CONDENSING SYSTEMS	7,282,555	31.4	226,538.45	9.9	2,322,962.15
314 461	TURBINE CONTROL SYSTEM	270,802	28.0	9,682.35	8.2	79,264.94
314 462	TURBINE STEAM FIRING AND VALVE SYSTEM	2,298,639	29.5	77,949.49	8.8	687,878.41
314 463	TURBINE OILMAN SEAL SYSTEM	229,067	31.4	7,291.17	9.9	72,306.92
314 464	TURBINE DRAIN SYSTEM	23,663	18.0	1,314.61	14.5	19,081.86
314 465	TURBINE GENERATOR SPECIAL TOOLS & EQUIP	48,155	30.0	1,537.83	8.5	12,071.58
314 467	EXHAUST	797,730	28.6	27,909.45	7.1	197,876.95
314 468	GENERATOR SEAL OIL SYSTEM	33,891	20.0	1,694.55	8.5	14,403.68
314 469	GENERATOR COOLING AND PURGE SYSTEM	227,864	24.3	9,778.17	7.0	68,415.40
314 472	TURBINE LUBE OIL STORAGE & TRANSPORT	479,024	27.4	17,512.39	10.8	198,081.81
314 473	TURBINE LUBE OIL SYSTEM	857,054	28.1	30,516.81	8.2	248,412.41
314 478	TURBINE GENERATOR SUPERVISORY SYSTEM	728,807	16.0	45,937.79	8.5	282,028.11
314.4	TURBINE GENERATOR AUXILIARIES	8,019,796	28.0	273,144.68	8.8	1,982,833.07
314	TURBOGENERATOR UNITS	80,045,508	24.3	2,097,371.26	10.6	71,842,017.69
315 181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEMS	12,008	36.0	334.94	14.5	4,896.69

SCHEDULE IV

Punka Power & Light Company
Depreciation Rates
For Schedule Unit 1
Estimated Plant Data As Of 12/31/87

Ed Capital Recovery Data *

2012

Subtotal	Account Number	Description	Estimated Plant	Service Balance At 12/31/87	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
Subtotal	315.1	STRUCTURAL SUPPORTS	12,008	36.0	334.94	14.5	4,896.69	
315.281	125 VOL. 1 DC DISTRIBUTION SYSTEM	33,708	25.0	1,348.32	3.5	4,718.12		
315.287	ALUMINUM DISTRIBUTION SERVICE TRANSFORMER	105,877	26.4	4,078.85	4.9	18,571.77		
315.288	STARTUP TRANSFORMER	252,222	27.4	9,203.62	5.1	47,152.39		
315.289	VITAL AC DISTRIBUTION SYSTEM	30,285	32.1	913.72	11.6	10,640.12		
315.291	STATION BATTERY SYSTEM	87,589	14.9	6,587.91	6.1	40,205.11		
Subtotal	315.2	ALUMINUM POWER SYSTEMS	520,181	23.8	22,082.42	5.5	122,348.51	
315.281	STATION OVERLOADING SYSTEM	332,736	25.3	13,131.86	3.8	50,403.84		
315.282	CONDUIT AND RACEWAY SYSTEM	1,008,181	25.0	40,327.24	3.5	141,148.34		
315.283	GENERATOR BUS	345,261	24.7	13,808.62	4.5	62,285.17		
Subtotal	315.3	CONDUCTORS, CONDUITS AND INSULATIONS	1,686,198	25.0	67,417.72	3.8	253,811.45	
315.481	CONTROL BOARDS	228,210	36.0	6,386.95	14.5	92,205.69		
315.482	GENERATOR VOLTAGE REGULATOR SYSTEM	183,820	29.1	6,326.46	9.4	59,214.40		
Subtotal	315.4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	413,140	32.5	12,685.41	11.9	151,535.09	
315.582	480 VOLT POWER DISTRIBUTION SYSTEM	1,008,439	25.0	42,257.46	3.5	147,201.04		
315.585	4160V POWER DISTRIBUTION SYSTEM	27,122	28.1	864.01	6.6	6,285.68		
315.586	6 MV POWER DISTRIBUTION SYSTEM	1,683,728	25.0	74,549.12	3.5	280,621.92		
Subtotal	315.5	SWITCHGEARS AND MOTOR CONTROL CENTERS	2,947,286	25.0	117,370.57	3.5	415,218.63	
315.683	ANNUNCIATOR/SCADA ACQUISITION SYSTEM	344,871	17.5	19,506.71	14.2	283,041.87		
315.684	GENERATOR PROTECTION SYSTEM	113,199	19.8	5,726.32	8.0	48,677.75		
Subtotal	315.6	REGULATION SYSTEMS	457,217	17.8	29,633.03	12.8	328,126.02	
315	ACCESSORY ELECTRIC EQUIPMENT	6,026,080	24.5	246,894.09	5.2	1,276,595.41		
316.183	STATION/GENERATOR AIR SYSTEM	967,647	22.8	25,110.72	8.1	152,558.13		
316.184	INSTRUMENT AIR SYSTEM	1,280,027	25.7	49,041.77	4.2	205,659.69		
316.186	INTRABATTERY/OFFSITE COMMUNICATION SYSTEM	33,109	6.4	2,947.49	3.9	15,342.31		
316.188	FREEZE PROTECTION SYSTEM	861,653	34.0	25,094.64	12.5	212,333.14		
Subtotal	316.1	STATION SERVICE EQUIPMENT	2,712,463	26.3	103,184.62	6.6	686,893.26	
316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,712,463	26.3	103,184.62	6.6	686,893.26		

SCHEDULE IV

Florida Power & Light Company
Depreciation Rates
For Schedule Line 2
Estimated Plant Data As Of 12/31/97

Fuel Capital Recovery Data *

2012

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
311 309	TURBINE GENERATION BUILDING	1,468,540	24.8	41,506.19	14.4	508,947.24
311 348	BOILER BUILDING	2,944,882	24.4	86,653.74	14.1	1,211,785.83
311 300	MISCELLANEOUS BUILDINGS	56,333	18.0	3,129.61	14.5	45,379.20
Subtotal		4,469,755	24.1	130,245.53	14.2	1,866,072.63
311 504	WASTE WATER TREATMENT SYSTEM	208,427	20.0	11,808.22	9.5	113,693.51
Subtotal		208,427	20.0	11,808.22	9.5	113,693.51
311 5	RAIN AND TREATED WATER SYSTEMS	208,427	20.0	11,808.22	9.5	113,693.51
311	STRUCTURES AND IMPROVEMENTS	4,808,182	33.8	142,287.75	13.8	1,888,708.14
Subtotal		4,808,182	33.8	142,287.75	13.8	1,888,708.14
312 0	SETTLEMENTS & CONTRIBUTIONS	(28,879)	17.0	(2,345.78)	14.5	(24,013.59)
312 121	BOILER STRUCTURE	12,880,820	20.4	424,328.87	12.9	5,488,328.09
312 122	BOILER PRESSURE PARTS	17,208,839	25.4	683,717.86	9.3	4,277,805.27
Subtotal		20,218,759	27.3	1,108,046.73	9.8	9,764,133.33
312 281	MAIN STEAM PIPING	2,108,491	28.0	75,303.67	9.8	722,873.20
312 282	EXTRACTION STEAM SYSTEM	1,132,006	32.8	34,546.75	12.3	423,820.54
312 283	ALUMINATE/PHOSPHATE/HEATER STEAM SYSTEM	948,358	22.8	41,402.71	13.5	586,871.22
312 287	STEAM GENERATORS BLOWDOWN COOLING SYS	242,983	28.0	8,870.94	14.5	101,078.68
312 288	STEAM GENERATORS BLOWDOWN TREATMENT SYS	32,471	21.0	1,546.24	14.5	22,420.45
312 282	REHEAT STEAM SYSTEM	2,204,596	28.2	78,625.11	12.2	823,894.71
Subtotal		6,837,906	28.3	235,288.42	11.7	2,781,148.90
312 2	STEAM SYSTEMS AND EQUIPMENT	6,837,906	28.3	235,288.42	11.7	2,781,148.90
312 301	CONDENSATE SYSTEM	1,422,949	35.1	41,734.29	14.2	691,204.48
312 302	CONDENSATE RECOVERY SYSTEM	488,078	24.9	14,194.55	14.4	204,234.67
312 303	MAIN FEEDWATER SYSTEM	8,211,087	28.8	180,122.20	10.1	1,821,282.28
312 304	MAIN FEEDWATER PUMP SYSTEM	2,098,167	27.8	76,894.23	13.3	1,002,718.99
312 305	HEATER VENTS AND DRAINS SYSTEM	788,117	20.0	26,462.28	13.3	337,820.08
312 306	CHEMICAL FEED SYSTEM	28,796	19.5	1,371.09	9.4	12,851.57
312 308	CONDENSATE TRAP/HEAT SYSTEM	187,981	35.0	5,370.88	14.5	77,877.85
312 301	NITROGEN SYSTEM	3,629	20.0	120.82	9.5	1,148.87
312 302	WATER SAMPLING AND ANALYZING SYSTEM	174,653	12.7	13,703.90	8.8	120,808.45
Subtotal		18,258,308	28.0	397,877.04	11.7	4,168,735.52
312 3	CONDENSATE AND FEEDWATER SYSTEMS	18,258,308	28.0	397,877.04	11.7	4,168,735.52
312 421	ADAPTING/GENERAL AIR SYSTEM	102,946	20.0	3,421.53	9.5	32,598.57
312 422	BOILER DUCTS	4,316,027	33.8	127,867.27	13.3	1,687,504.52
312 423	AIR HEATER	2,512,134	15.9	157,782.86	4.1	648,943.88
312 424	FORCED DRAFT FAN	2,658,914	32.7	117,968.99	12.2	1,438,548.62
312 425	INDUCED DRAFT FAN	2,549,390	26.4	96,638.29	11.2	1,087,105.35
312 427	BOOT BLOWER SYSTEM	1,344,833	25.5	52,713.10	11.5	608,387.10
312 428	CHEMICAL WASH SYSTEM	101,590	21.0	4,837.62	14.5	70,145.48
312 429	BOILER CONTROL SYSTEM	1,352,827	33.0	40,943.24	14.0	573,245.71
312 432	SOOT/DAUST COLLECTION SYSTEM	982,296	29.1	33,701.26	8.6	291,425.25
312 433	GAS ELECTROSTATIC CIRCULATION FAN SYSTEM	1,557,144	23.5	66,365.00	7.8	518,075.25
312 434	STACK	3,290,329	23.0	138,548.20	10.4	1,438,610.84
312 438	DEMINERALIZED WATER SYSTEM	10,902	27.9	394.25	7.4	2,809.85

SOE-DAL N

Florida Power & Light Company
Depreciation Rates
For Alternative Unit 2
Estimated Plant Data As Of 12/31/97

E&I Capital Recovery Data *

2012

Account Number	Description	Estimated Plant in Service Balance As 12/31/97	Average Service Life	Ave. of Annual	Average Remaining Life	Projected Unrecovered Capital
312 447	COMPONENT/CLOSED COOLING WATER SYSTEM	1,275,130	31.9	26,427.90	11.6	447,177.15
312 4	BOILER AUXILIARY SYSTEMS	23,203,008	26.4	878,600.31	10.1	6,854,726.68
312 521	HEAVY OIL SUPPLY SYSTEM	2,098,801	27.2	75,982.74	11.0	827,882.23
312 5	FUEL SUPPLY SYSTEMS	2,098,801	27.2	75,982.74	11.0	827,882.23
312 621	HEAVY OIL FIRING SYSTEM	1,620,412	30.4	53,318.90	9.9	527,374.64
312 6	FUEL FIRING SYSTEMS	1,620,412	30.4	53,318.90	9.9	527,374.64
312 743	AIR QUALITY CONTROL SYSTEM	14,038	20.0	704.40	9.5	6,691.80
312 7	WASTE MANAGEMENT SYSTEMS	14,038	20.0	704.40	9.5	6,691.80
312	BOILER PLANT EQUIPMENT	74,133,462	27.4	2,707,983.78	9.9	26,867,688.51
314 171	TURBINE GENERATOR CONCRETE, PIERCE	2,744,790	26.0	78,421.72	14.5	1,132,114.85
314 1	TURBINE GENERATION PIERCE	2,744,790	26.0	78,421.72	14.5	1,132,114.85
314 271	STEAM TURBINE GENERATOR	25,295,919	21.1	1,201,578.12	12.4	14,885,125.94
314 272	GENERATOR	7,418,428	24.0	308,688.58	8.8	2,107,214.47
314 2	TL-TURBINE GENERATION SYSTEMS	32,716,345	21.7	1,510,264.68	11.3	16,992,342.41
314 388	COOLING WATER TUNNEL/CONDUIT SYSTEM	1,413,808	33.2	42,544.70	12.7	541,689.71
314 389	BRINE DRAINING SYSTEM	337,018	34.3	8,818.00	13.7	134,647.64
314 370	SCREEN WASH SYSTEM	68,398	31.3	2,214.97	10.8	23,686.37
314 371	CONDENSER	3,994,272	20.0	199,713.60	9.5	1,132,988.18
314 374	CONDENSATE PUMP SYSTEM	298,941	20.4	8,833.55	9.9	87,203.26
314 375	CONDENSER COOLING WATER PUMP SYSTEM	1,175,237	27.2	43,156.75	6.7	290,954.10
314 377	PRIMO & SCRAMMING SYSTEM	96,773	28.1	1,951.74	8.8	16,722.44
314 3	CONDENSING SYSTEMS	6,055,450	20.3	278,025.26	9.8	2,326,301.70
314 481	TURBINE CONTROL SYSTEM	195,671	29.3	6,517.08	9.2	83,842.20
314 482	TURBINE STEAM PIPING AND VALVE SYSTEM	2,314,803	29.2	78,218.18	9.9	787,157.72
314 483	TURBINE OIL SEAL SYSTEM	126,408	31.2	4,046.53	10.7	42,494.06
314 484	TURBINE OIL SEAL SYSTEM	26,121	18.0	1,451.17	14.5	21,041.82
314 487	EXCITER	773,271	28.4	27,200.88	7.9	215,600.69
314 488	GENERATOR SEAL OIL SYSTEM	22,781	21.8	1,042.22	9.5	9,948.56
314 489	GENERATOR COOLING AND PUMPING SYSTEM	330,050	25.3	13,042.81	7.6	99,015.43
314 472	TURBINE LUBE OIL STORAGE & TRANSFER	477,521	27.2	17,575.56	11.5	202,500.28
314 473	TURBINE LUBE OIL SYSTEM	720,117	25.4	28,688.94	10.0	206,348.90
314 475	TURBINE GENERATOR SUPERVISORY SYSTEM	620,580	16.3	38,701.68	7.9	308,385.60
314 4	TURBINE GENERATION AUXILIARIES	5,527,351	25.5	217,300.56	9.3	2,035,977.02
314	TURBINE GENERATION PIERCE	48,022,908	23.6	2,035,612.22	11.0	22,404,785.98

SCHEDULE M

Florida Power & Light Company
Depreciation Rates
For Schedule Unit 2
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Data *

2012

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Average Service Life	Annual Depreciation	Average Remaining Life	Projected Unrecovered Capital
315.281	125 VOLT DC DISTRIBUTION SYSTEM	42,034	25.0	1,681.36	4.5	7,208.12
315.287	AUXILIARY DISTRIBUTION SERVICE TRANSFORMER	302,482	27.9	10,832.83	6.5	68,968.54
315.289	WTRA AC DISTRIBUTION SYSTEM	30,755	34.2	900.15	13.7	12,301.84
315.291	STATION BATTERY SYSTEM	79,296	13.0	6,101.98	5.5	33,791.24
315.2	AUXILIARY POWER SYSTEMS	462,517	23.3	19,425.52	6.3	123,177.84
315.301	STATION GROUNDING SYSTEM	155,508	25.0	6,220.24	4.5	27,991.08
315.302	CONDUIT AND RACEWAY SYSTEM	420,379	25.0	17,215.16	4.5	77,488.22
315.303	GENERATOR BUS	208,020	24.8	12,288.87	5.0	62,388.88
315.3	CONDUCTOR, CONDUITS AND INSULATORS	893,805	24.9	36,035.27	4.7	167,848.28
315.401	CONTROL BOARDS	205,578	35.0	5,873.66	14.5	85,168.03
315.402	GENERATOR VOLTAGE REGULATOR SYSTEM	180,883	28.8	6,334.25	8.5	80,486.26
315.4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	286,461	31.7	12,207.91	11.9	145,874.29
315.502	480 VOLT POWER DISTRIBUTION SYSTEM	516,429	25.0	20,657.16	4.5	82,867.22
315.505	4 WIRE POWER DISTRIBUTION SYSTEM	8,584	25.0	188.11	14.5	2,727.68
315.506	6 WIRE POWER DISTRIBUTION SYSTEM	1,145,500	25.0	45,822.00	4.5	205,298.00
315.5	SWITCHGEAR AND MOTOR CONTROL CENTERS	1,863,983	25.0	68,487.27	4.5	300,883.88
315.601	LOAD CONTROL AND METERING SYSTEM	11,728	20.0	588.45	5.5	3,225.48
315.603	ANALOG/ANALOG/DATA ACQUISITION SYSTEM	328,684	18.1	20,401.18	9.2	187,472.51
315.604	GENERATOR PROTECTION SYSTEM	112,105	19.7	5,698.04	8.0	43,645.32
315.6	INFORMATION SYSTEMS	482,409	17.0	28,683.87	8.9	228,343.31
315	ACCESSORY ELECTRIC EQUIPMENT	3,648,005	24.0	160,629.84	6.1	874,002.70
316.103	STATION/RESERVE AIR SYSTEM	375,337	22.1	16,973.37	4.9	82,507.84
316.104	INSTALLMENT AIR SYSTEM	618,408	26.4	23,448.48	7.7	181,314.00
316.109	FREZE PROTECTION SYSTEM	948,080	34.5	27,481.31	14.0	385,123.08
316.1	STATION SERVICE EQUIPMENT	1,941,823	28.8	67,881.16	9.8	648,942.40
316	MISCELLANEOUS POWER PLANT EQUIPMENT	1,941,823	28.8	67,881.16	9.8	648,942.40

SCHEDULE V

Detail Forecast Analysis

Column (a)	FPL's Estimated Plant Balance at 12/31/97
Column (b)	Vintage Year is year placed in service
Column (c)	Age of Survivors at study date using half-year convention
Column (d)	Age Weight - at detail level: Plant balance X Age of survivors at study date; at composite level: sum of detail.
Column (e)	Replacement Interval
Column (f)	Override Date for known future retirements
Column (g)	Calculated Date is date of property retirement and/or replacements
Column (h)	Average Service Life at detail level: retirement year - vintage year; at composite level: plant investment / annual accrual;
Column (i)	Annual Accrual at detail level: Plant Balance / average service life; at composite level: sum of detail.
Column (j)	Average Remaining Life at detail level: average service life - age of survivors at time of study. Composite level: Projected Unrecovered Capital / Total Annual Accrual
Column (k)	Projected Unrecovered Capital at detail level: (average remaining life / average service life) X plant balance; at composite level: sum of detail.

Florida Power & Light Company
Deposition Rules
For Marjorie Cramer
Estimated Paper Costs As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance At 12/31/07	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (If Any)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
311	STRUCTURES AND IMPROVEMENTS	\$1,478,815		18.8	1,543,203.204				29.8	2,721,204.75	12.7	\$4,606,877.07
311.1	SITE PREPARATION	303,503		21.5	8,400,315				36.0	10,830,64	14.5	158,684.26
311.101	ACTUAL SITE PREPARATION	303,503		21.5	8,400,315				36.0	10,830,64	14.5	158,684.26
311.003	SITE PREPARATION	303,503		21.5	8,400,315				36.0	10,830,64	14.5	158,684.26
311.2	SITE FACILITIES	10,502,113		18.1	102,074,202				27.7	302,249,85	11.7	4,478,103.77
311.201	SITE CHANGING SYSTEM	2,664,771		21.1	68,322,899				36.6	74,889,28	14.5	1,002,791.11
311.103	PUMP COMPLETE	14,002		21.5	302,118				30.0	408,40	8.5	3,091.40
311.103	PUMP, RUN 4 PILES ON LANCER	1,517,200		21.5	22,023,670				36.0	42,168,44	14.5	811,108.84
311.103	PUMP, RUN 4 PILES ON LANCER	403,348		18.7	10,113,834				30.0	14,006,68	14.5	204,387.03
311.103	CATCH BASIN/HOLDING TANK	32,118		21.5	680,537				36.0	802,17	14.5	12,008.42
311.103	MANHOLES	84,207		21.5	1,012,644				36.0	2,341,82	14.5	33,907.79
311.103	MANHOLES	478,331		18.7	8,794,786				36.0	13,008,46	14.5	197,337.12
311.103	CONTROL/INSTRUMENTATION SYSTEM	47,223		21.5	1,018,510				36.0	1,312,75	14.5	18,004.40
311.202	VAAD LIGHTING SYSTEM	373,902		18.7	7,300,804				23.4	15,867,35	4.7	24,802.45
311.103	ELECTRIC CONDUIT, RACWAY	118,489		18.7	2,889,014				25.0	4,778,56	3.5	16,728.48
311.103	ELECTRIC CONDUIT, RACWAY	20,186		18.7	473,804				25.0	807,82	4.5	3,033.84
311.103	VAAD LIGHTING FIXTURES & POLES	134,805		18.7	2,801,748				30.0	4,688,83	8.5	38,240.08
311.103	VAAD LIGHTING FIXTURES & POLES	12,500		20.5	258,075				30.0	478,63	8.5	3,080.52
311.103	VAAD LIGHTING FIXTURES & POLES	30,726		18.0	448,872				15.0	2,048,07	0.5	1,004.53
311.103	VAAD LIGHTING FIXTURES & POLES	47,218		18.0	597,725				15.0	3,187,87	2.5	7,089.87
311.103	VAAD LIGHTING FIXTURES & POLES	8,117		18.0	174,516				20.0	228,47	14.5	3,295.35
311.203	ROADWAYS	1,004,611		10.7	11,715,491				19.7	65,670.26	10.8	891,286.82
311.103	ROAD WITH CURBS & GUTTERS	358,239		18.7	7,702,139				25.0	14,329,56	3.5	50,153.46
311.103	ROAD WITH CURBS & GUTTERS	32,447		18.7	687,214				25.0	1,301,88	4.5	5,000.46
311.103	ROAD WITH CURBS & GUTTERS	1,839		18.0	32,165				25.0	73,52	7.5	551.40
311.103	ROAD WITH CURBS & GUTTERS	38,727		18.0	290,453				25.0	1,790,32	14.5	26,524.61
311.103	ROAD WITH CURBS & GUTTERS	516,101		18.0	1,290,253				25.0	30,358,86	14.5	440,201.79
311.103	PAVING LOT	15,261		17.5	267,500				25.0	1,354,40	3.5	4,300.40
311.103	PAVING LOT	1,877		18.0	17,832				24.0	97,044	7.5	4,579.20
311.103	BROOKS, INCL. FOUNDATION & EXCAVATION	1,408		18.5	28,048				25.0	68,32	14.5	1,134.02
311.103	BROOKS, INCL. FOUNDATION & EXCAVATION	23,880		17.5	417,500				25.0	505,20	7.5	2,060.08
311.103	RAILROAD CROSSING	73,373		18.0	200,179				15.0	4,891,53	10.5	51,281.10
311.204	SITE FIRE PROTECTION	1,517,533		21.4	32,408,211				35.5	42,641,48	14.2	608,208.53
311.103	PUMP COMPLETE	60,464		21.5	1,299,878				30.0	2,015,47	8.5	17,131.47
311.103	VALVE, SURFICAL	7,293		18.0	166,800				30.0	202,58	14.5	2,533.46
311.103	CONTROL/INSTRUMENTATION SYSTEM	17,896		21.5	384,784				30.0	487,11	14.5	7,206.11
311.103	PUMP, RUN 4 PILES ON LANCER	1,187,501		18.0	25,754,872				36.0	33,275.03	14.5	462,487.90
311.103	PUMP, RUN 4 PILES ON LANCER	102,567		20.5	2,098,319				30.0	2,524,49	14.5	42,402.04
311.104	HYDRAULICS	34,480		18.0	741,320				36.0	897,78	14.5	13,887.78
311.104	HYDRAULICS	1,899		20.5	34,830				35.0	48,54	14.5	703.87
311.104	FOUNDATION	22,548		18.0	464,782				20.0	628,33	14.5	9,081.83

For Able Power & Light Company
Depreciation Rates
For Municipal Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance As 12/31/87 ^a	Age At Time Of Study (Years) ^b	Age Weight (Years) ^c	Replacement Interval (Years) ^d	Current Date (If Not) ^e	Current Date ^f	Average Service Life ^g	Annual Average ^h	Average Starting Life ⁱ	Projected Unrecovered Capital ^j
311 1088	FOUNDATION	12,108	1877	20.5	208.673		2012	16.0	314.46	14.5	5,429.43
311 1079	PIPING, ALL UNDER 4 INCHES	60,184	1877	20.5	1,233.875		2012	26.0	1,718.09	14.5	24,895.44
311 205	VAID IMPROVEMENTS	788,408		14.0	11,804,215			17.7	45,090.03	7.5	338,246.09
311 1085	LANDSCAPING	600	1988	11.5	6,900		2008	20.0	20.00	8.5	255.00
311 1086	SURFACING AND PAVING	291,533	1976	21.5	6,267,990		2001	25.0	11,681.32	3.5	40,814.82
311 1088	SURFACING AND PAVING	162,232	1977	20.5	3,120,572		2002	25.0	6,098.82	4.5	27,402.14
311 1088	SURFACING AND PAVING	48,878	1982	15.5	782,709		2007	25.0	1,503.12	8.5	18,646.84
311 1088	SURFACING AND PAVING	13,100	1990	7.5	98,200		2012	22.0	995.45	14.5	8,534.00
311 1088	SURFACING AND PAVING	6,570	1991	6.0	44,665		2012	21.0	327.14	14.5	4,743.37
311 1088	SIGNS	827	1988	11.5	10,003		2006	20.0	48.10	8.5	397.85
311 1088	SIGNS	16,473	1983	4.5	47,138		2003	10.0	1,047.50	8.5	8,781.25
311 1082	SIDEWALKS, CURBS, GUTTERS, STEPS & HANDRAILS	1,225	1976	21.5	26,338		2012	26.0	34.03	14.5	492.40
311 1092	SIDEWALKS, CURBS, GUTTERS, STEPS & HANDRAILS	898	1982	5.5	4,539		2012	20.0	44.50	14.5	651.05
311 1095	SPRINKLER SYSTEM, COMPLETE	217,653	1987	0.5	108,827		2007	10.0	21,705.30	8.5	208,779.26
311 1098	MANHOLE	53,829	1976	21.5	1,167,264		2012	26.0	1,469.25	14.5	21,681.13
311 208	SITE SERVICE TREATMENT SYSTEM	764,089		21.3	16,709,291			26.8	21,801.50	14.5	317,547.00
311 1111	FILTER, SPECIAL ASSEMBLY	38,140	1979	21.5	820,010		2012	26.0	1,699.44	14.5	19,281.84
311 1115	THANK	80,271	1976	21.5	1,294,752		2012	26.0	1,677.81	14.5	24,258.68
311 1118	CONTROL/INSTRUMENTATION SYSTEM	12,186	1979	21.5	282,214		2012	26.0	208.78	14.5	4,912.28
311 1118	CONTROL/INSTRUMENTATION SYSTEM	7,016	1977	20.5	143,878		2012	26.0	200.46	14.5	2,900.63
311 1117	PIPING, RUN 4 INCHES OR LARGER	425,500	1978	21.5	9,148,800		2012	26.0	11,821.11	14.5	171,408.11
311 1117	PIPING, RUN 4 INCHES OR LARGER	141,380	1977	20.5	2,897,880		2012	26.0	4,029.88	14.5	58,585.43
311 1118	CHLORINATOR	24,088	1978	21.5	517,892		2012	26.0	669.11	14.5	8,702.11
311 1118	SERVIC TANK, INCL. EXCAVATION	13,467	1979	21.5	298,226		2012	26.0	373.81	14.5	5,402.18
311 1121	GENERATOR	24,088	1978	21.5	517,892		2012	26.0	669.11	14.5	8,702.11
311 1123	PIPING, ALL UNDER 4 INCHES	24,125	1978	21.5	733,488		2012	26.0	947.82	14.5	13,144.79
311 1123	PIPING, ALL UNDER 4 INCHES	2,819	1977	20.5	78,268		2012	26.0	100.09	14.5	1,081.74
311 207	FENCES AND SPECIAL ENCLOSURES	414,872		18.8	7,734,500			26.8	13,825.85	12.8	178,528.08
311 1141	PERIMETER FENCES	314,887	1970	21.5	6,770,286		2012	26.0	6,247.14	14.5	128,833.51
311 1141	PERIMETER FENCES	18,222	1980	17.5	318,685		2003	20.0	911.10	2.5	2,377.75
311 1141	PERIMETER FENCES	17,576	1984	13.5	237,276		2004	20.0	875.80	6.5	5,712.20
311 1141	PERIMETER FENCES	50,581	1983	4.5	227,523		2012	18.0	2,081.11	14.5	38,580.03
311 1142	PERIMETER FENCES	2,430	1984	3.5	8,500		2012	16.0	140.00	14.5	2,000.00
311 1142	POWER OPERATOR FOR GATE	1,183	1978	21.5	24,790		2008	20.0	38.43	8.5	326.68
311 1142	POWER OPERATOR FOR GATE	2,348	1980	17.5	41,000		2000	20.0	117.42	3.5	293.50
311 1142	POWER OPERATOR FOR GATE	1,171	1990	7.5	8,763		2000	10.0	117.10	3.5	290.75
311 1144	SPECIAL ENCLOSURE FENCES OR BARRIER	3,408	1982	15.5	56,660		2002	20.0	142.80	4.5	822.60
311 1144	GATES AND TURNSTILES	1,153	1978	21.5	24,790		2008	20.0	38.43	8.5	326.68
311 1144	GATES AND TURNSTILES	687	1980	17.5	12,773		2012	22.0	18.34	14.5	205.98
311 1144	GATES AND TURNSTILES	98	1980	7.5	720		2009	15.0	6.40	7.5	48.00
311 1144	GATES AND TURNSTILES	1,032	1983	4.5	4,644		2008	15.0	68.80	10.5	722.40
311 208	WATERFRONT IMPROVEMENT (NOT COOLING)	105,368		18.8	2,087,268			33.1	3,163.50	13.7	43,738.96
311 1151	CHANNEL IMPROVEMENTS, INCL. EXC. & REPAIRS	3,273	1986	11.5	37,540		2008	20.0	163.63	8.5	1,391.03
311 1152	NAVIGATION CANALS, INCL. RETAINING WALLS	77,767	1977	20.5	1,594,224		2012	26.0	2,221.91	14.5	32,211.76
311 1153	DOCK, WHARF, OR PIER	4,800	1986	11.5	55,200		2008	20.0	240.00	6.5	2,040.00
311 1157	BOAT RAMP	18,528	1977	20.5	400,224		2012	26.0	567.94	14.5	8,090.17
311 209	RAILWAY SYSTEM	1,473,639		13.0	18,178,731			22.4	65,800.82	10.1	868,149.13

Florida Power & Light Company
Depreciation Rates
For Manatee County
Estimated Plant Data As Of 12/31/10/

Account Number	Description	Estimated Point in Service At 12/31/07	Age At Time Of Study (Years)	Age Weight (5 Yrs)	Replacement Interval (Years)	Quantity (ft Sq.)	Calculated Date	Average Service Life	Annual Amort	Average Remaining Life	Proposed Unrecovered Capital
311 1168	TRUCKS	328,183	1976	21.5	7,008,150	25	2001	26.0	13,127.72	3.5	45,947.02
311 1168	TRUCKS	18,010	1900	8.5	60,000	25	2012	23.0	420.22	14.5	8,310.66
311 1170	TRUCKS	228,193	1976	21.5	7,008,150	25	2001	26.0	13,127.72	3.5	45,947.02
311 1170	TRUCKS	14,110	1900	8.5	118,835	25	2012	23.0	613.48	14.5	8,065.43
311 1170	TRUCKS	208,041	1981	6.5	1,828,167	20	2012	21.0	14,125.79	14.5	204,823.50
311 1171	TRUCKS	213,915	1982	5.5	1,728,533	25	2012	20.0	15,006.75	14.5	227,586.36
311 1171	SMITH PALMROAD	1,500	1988	8.5	10,380	25	2012	23.0	82.17	14.5	796.52
311 1174	TRUSTEE	2,200	1989	8.5	10,380	25	2012	23.0	98.13	14.5	1,437.39
311 1174	TRUSTEE	181,037	1991	6.5	1,577,131	25	2012	21.0	8,823.67	14.5	125,043.17
311 210	PONDS (NOT COOLING)	1,382,442		18.7	28,808,822			31.6	43,081.58	13.5	580,218.80
311 1190	PIPING, ALL UNDER 4 INCHES	11,716	1990	4.8	52,722	20	2012	19.0	616.63	14.5	8,041.18
311 1192	PUMP COMPLETE	14,206	1976	21.5	307,384	20	2001	25.0	571.84	3.5	2,001.44
311 1194	SEPARATION	51,710	1976	21.5	1,111,765	20	2012	26.0	1,428.39	14.5	20,827.64
311 1194	SEPARATION	68,833	1980	14.5	1,008,679	20	2012	29.0	2,401.14	14.5	34,816.50
311 1194	SEPARATION	71,870	1983	4.5	323,865	20	2012	19.0	3,787.89	14.5	54,624.47
311 1196	WATER QUALITY CONTROL SYSTEM	8,864	1978	21.5	180,578	20	2012	30.0	246.22	14.5	3,570.22
311 1198	RETAINING WALL	71,480	1976	21.5	1,538,820	10	2012	26.0	1,888.58	14.5	28,780.58
311 1199	LINER COMPLETE	82,478	1976	21.5	1,128,377	10	2008	30.0	1,498.27	8.5	14,880.77
311 1199	LINER COMPLETE	30,917	1990	4.5	135,127	10	2003	10.0	3,091.70	5.5	17,004.35
311 1201	POND	878,378	1976	21.5	21,058,827	10	2012	26.0	27,204.84	14.5	204,471.89
311.3	STATION BUILDINGS	8,671,188		18.4	178,142,886			29.6	282,394.36	12.7	4,133,523.85
311 201	CHEMICAL STORAGE BUILDING	133,491		21.5	2,808,169			34.4	3,091.64	12.9	49,880.29
311 1950	SUPERSTRUCTURE, INC. STEEL & CONCRETE	53,781	1976	21.5	1,150,292	20	2012	26.0	1,493.82	14.5	21,681.79
311 1951	BUILDING APPURTENANCES(EACH ELEV.)	6,007	1970	21.5	172,151	20	2012	26.0	222.42	14.5	3,225.84
311 1952	ROOF (EACH LEVEL)	1,846	1970	21.5	130,550	20	2012	26.0	155.49	14.5	2,257.57
311 1956	LIGHTING SYSTEM COMPLETE	10,678	1976	21.5	228,534	25	2001	23.0	427.04	3.5	1,684.84
311 1958	HVAC VENTILATING FAN	6,007	1970	21.5	172,151	15	2008	30.0	268.50	8.5	2,208.60
311 1972	SUBSTRUCTURE FOUNDATION WORK	47,235	1970	21.5	1,018,053	20	2012	26.0	1,315.87	14.5	18,081.80
311 202	CHLORINATION BLDG. DRUG	51,280		21.5	1,102,739			35.4	1,448.39	13.9	20,150.00
311 2002	SUPERSTRUCTURE, INC. STEEL & CONCRETE	26,870	1976	21.5	577,834	20	2012	26.0	746.56	14.5	10,825.06
311 2003	BUILDING APPURTENANCES(EACH ELEV.)	1,870	1976	21.5	38,400	20	2012	26.0	47.02	14.5	681.80
311 2004	ROOF (EACH LEVEL)	1,846	1970	21.5	130,550	20	2012	26.0	91.28	14.5	2,423.52
311 2006	LIGHTING SYSTEM COMPLETE	6,007	1976	21.5	130,518	20	2012	26.0	168.11	14.5	2,423.52
311 2011	HVAC VENTILATING FAN	4,257	1976	21.5	91,058	15	2008	30.0	141.50	8.5	1,205.15
311 2004	SUBSTRUCTURE FOUNDATION WORK	10,598	1976	21.5	227,169	20	2012	26.0	293.50	14.5	4,255.75
311 203	FLAMMABLE LIQUID STORAGE BUILDING	42,115		21.5	905,473			31.0	398.48	9.5	12,850.88
311 2004	SUPERSTRUCTURE, INC. STEEL & CONCRETE	1,474	1976	21.5	31,891	20	2012	26.0	40.94	14.5	583.69
311 2006	FLOOR COVERING (EACH ELEV.)	2,232	1976	21.5	47,388	20	2012	26.0	42.00	14.5	689.00
311 2007	LOADING SYSTEM COMPLETE	24,874	1978	21.5	538,641	15	2008	30.0	822.47	8.5	7,027.87
311 2000	SUBSTRUCTURE FOUNDATION WORK	3,917	1978	21.5	84,216	25	2001	23.0	156.68	3.5	548.38
311 2018	SUBSTRUCTURE FOUNDATION WORK	8,518	1978	21.5	204,837	20	2012	26.0	264.39	14.5	3,833.64
311 204	LIQUID EQUIPMENT BUILDING	28,883		21.5	637,706			36.0	1,082.30	14.5	15,893.43
311 2106	SUPERSTRUCTURE, INC. STEEL & CONCRETE	16,081	1976	21.5	345,742	20	2012	26.0	446.69	14.5	6,477.07
311 2107	BUILDING APPURTENANCES(EACH ELEV.)	6,234	1976	21.5	134,031	20	2012	26.0	173.17	14.5	2,510.82
311 2108	ROOF (EACH LEVEL)	2,125	1976	21.5	45,886	20	2012	26.0	99.03	14.5	655.80

Florida Power & Light Company
Depreciation Rates
For Various Classes
Estimated From Data As Of 12/31/87

Account Number	Description	Estimated Plant in Service At 12/31/87 a	Vintage Year b	Age At Time Of Study (Years) c	Age (Years) d	Replacement Interval (Years) e	Quantity Dispos. (If Reg.) f	Calculated Date g	Average Service Life h	Average Annual Accrual i	Average Remaining Life j	Proposed Unrecovered Capital k
311 2112	LIGHTING SYSTEM COMPLETE SUBSTRUCTURE FOUNDATION WORK	3,084	1979	21.5	79,208	20		2012	26.0	102.33	14.5	1,483.83
311 2128	PLANT & OIL STORAGE BUILDING	16,828	1979	21.5	223,029	20		2012	26.0	267.38	14.5	4,385.71
311 209	PLANT & OIL STORAGE BUILDING	61,815	1979	21.5	1,328,025	20		2012	26.0	1,718.46	14.5	24,888.20
311 2158	SUPERSTRUCTURE, INC. STEEL & CONCRETE BUILDING APARTMENT/STORAGE (ELEV.)	24,087	1979	21.5	528,588	20		2012	26.0	697.14	14.5	10,108.31
311 2160	ROOF (EACH LEVEL)	6,552	1979	21.5	142,808	20		2012	26.0	182.00	14.5	2,830.00
311 2164	LIGHTING SYSTEM COMPLETE	4,389	1979	21.5	94,364	20		2012	26.0	121.82	14.5	1,787.79
311 2187	HVAC VENTILATING FAN	6,387	1979	21.5	128,891	20		2012	26.0	176.86	14.5	2,564.69
311 2189	SUBSTRUCTURE FOUNDATION WORK	247	1979	21.5	5,315	15		2006	20.0	8.23	8.5	60.88
311 2189	SUBSTRUCTURE FOUNDATION WORK	18,163	1979	21.5	412,005	20		2012	26.0	522.31	14.5	7,718.43
311 208	WAREHOUSE AT SERVICE BUILDING	4,341	1979	18.5	80,309	20		2012	32.5	123.59	14.0	1,888.31
311 2211	BUILDING APARTMENT/STORAGE (ELEV.)	3,685	1979	18.5	67,803	15		2012	33.0	111.08	14.5	1,610.26
311 2218	HVAC AIR CONDITCHER	678	1979	18.5	12,508	15		2006	20.0	22.53	11.5	298.13
311 207	LUNCH PARLOR	128,746	1979	18.5	2,271,264	20		2012	23.8	8,338.36	8.7	48,598.36
311 2282	SUPERSTRUCTURE, INC. STEEL AND CONCRETE BUILDING APARTMENT/STORAGE (ELEV.)	20,534	1979	21.5	441,481	20		2012	26.0	576.29	14.5	8,270.64
311 2283	ROOF (EACH LEVEL)	2,191	1979	21.5	48,482	20		2012	26.0	60.03	14.5	870.40
311 2284	LIGHTING SYSTEM COMPLETE	5,544	1979	21.5	127,798	20		2012	26.0	185.11	14.5	2,294.11
311 2288	HVAC HEATER	6,484	1979	21.5	128,406	20		2012	26.0	180.11	14.5	2,611.61
311 2279	HVAC AIR CONDITCHER	12,340	1985	12.5	154,203	15		2000	15.0	422.87	2.5	2,056.47
311 2272	HVAC HEAT PUMP/COMPRESSOR	78,281	1985	12.5	241,013	15		2000	15.0	1,285.49	2.5	3,213.50
311 2273	HVAC DUCTWORK	8,341	1985	12.5	86,783	15		2000	15.0	482.73	2.5	1,198.83
311 2264	SUBSTRUCTURE FOUNDATION WORK	24,187	1985	12.5	427,483	20		2012	27.0	1,285.08	14.5	18,585.08
311 2264	SUBSTRUCTURE FOUNDATION WORK	18,913	1979	21.5	408,630	20		2012	26.0	825.36	14.5	7,817.74
311 209	WAREHOUSE SYSTEM STORES (BLAT)	288,402	1979	21.2	6,508,037	20		2012	35.4	8,580.41	14.5	115,883.29
311 2266	SUPERSTRUCTURE, INC. STEEL & CONCRETE BUILDING APARTMENT/STORAGE (ELEV.)	103,231	1979	21.5	2,278,252	20		2012	26.0	2,887.25	14.5	41,575.13
311 2267	ROOF (EACH LEVEL)	10,885	1979	21.5	223,548	20		2012	26.0	301.81	14.5	4,316.18
311 2267	ROOF (EACH LEVEL)	12,203	1982	15.5	188,147	20		2012	30.0	408.77	14.5	5,808.12
311 2268	ROOF (EACH LEVEL)	28,880	1979	21.5	642,420	20		2012	26.0	830.09	14.5	12,059.09
311 2272	LIGHTING SYSTEM COMPLETE	22,588	1979	21.5	752,814	20		2012	26.0	805.44	14.5	12,128.84
311 2272	LIGHTING SYSTEM COMPLETE	2,585	1982	15.5	36,738	20		2002	20.0	128.25	4.5	577.13
311 2289	SUBSTRUCTURE FOUNDATION WORK	84,872	1979	21.5	2,044,048	20		2012	26.0	2,460.89	14.5	28,282.89
311 310	WAREHOUSE SYSTEM STORES (BLAT)	283,231	1979	21.5	6,688,468	20		2012	35.8	7,211.87	14.5	108,023.89
311 2418	SUPERSTRUCTURE, INC. STEEL AND CONCRETE BUILDING APARTMENT/STORAGE (ELEV.)	100,028	1979	21.5	2,150,802	20		2012	26.0	2,778.38	14.5	40,289.08
311 2419	ROOF (EACH LEVEL)	10,529	1979	21.5	226,374	20		2012	26.0	292.47	14.5	4,340.85
311 2420	ROOF (EACH LEVEL)	28,880	1979	21.5	622,523	20		2012	26.0	804.21	14.5	11,882.42
311 2424	LIGHTING SYSTEM COMPLETE	21,588	1979	21.5	678,147	20		2012	26.0	877.44	14.5	12,722.84
311 2440	SUBSTRUCTURE FOUNDATION WORK	52,131	1979	21.5	1,580,817	20		2012	26.0	2,508.19	14.5	37,108.32
311 311	SYSTEM STORES OFFICE	6,487	1979	13.6	88,167	20		2012	26.8	242.35	13.2	3,194.12
311 9584	BUILDING APARTMENT/STORAGE (ELEV.)	612	1983	14.5	8,874	20		2012	29.0	21.10	14.5	200.00
311 9584	BUILDING APARTMENT/STORAGE (ELEV.)	5,073	1984	13.5	68,511	20		2012	28.0	181.25	14.5	2,528.13
311 9588	LIGHTING SYSTEM COMPLETE	800	1984	13.5	10,800	20		2004	20.0	40.00	6.5	200.00
311 312	CONSTRUCTION WAREHOUSE	187,853	1979	21.5	4,213,505	20		2012	35.6	5,551.84	14.5	80,523.12
311 9587	SUPERSTRUCTURE, INC. STEEL & CONCRETE BUILDING APARTMENT/STORAGE (ELEV.)	14,229	1979	21.5	1,588,809	20		2012	26.0	2,081.83	14.5	29,891.58
311 9588	BUILDING APARTMENT/STORAGE (ELEV.)	7,813	1979	21.5	167,900	20		2012	26.0	217.03	14.5	3,148.80

SCHEDULE V

FM Capital Recovery Data *

2012

Florida Power & Light Company
Depreciation Rates
For Various Classes
Estimated From Data As Of 12/31/87

Account Number	Description	Estimated Point in Service At 12/31/87	Age at Time Of Study (Years)	Age Weight (1-70)	Replacement Interval (Years)	Current Date (if Req.)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
311 0206	BUILDING APARTMENTS (EACH ELEV.)	2,321	1982	5.1	13,866		2012	20.0	120.05	14.5	1,827.73
311 0208	ROOF (EACH LEVEL)	21,487	1979	21.5	461,971	20	2012	26.0	598.88	14.5	8,654.49
311 0209	LIGHTING SYSTEM COMPLETE	23,440	1979	21.5	502,980	20	2012	26.0	681.11	14.5	8,441.11
311 0210	SUBSTRUCTURE FOUNDATION WORK	68,200	1979	21.5	1,468,888		2012	26.0	1,899.06	14.5	27,535.31
311 2118	CONCESSION STAND AT LAND UTILIZATION	41,404		5.0	206,179			18.8	2,168.89	13.9	30,664.00
311 0780	SUPERSTRUCTURE, INC. STEEL & CONCRETE BUILDING APARTMENTS (EACH ELEV.)	17,432	1983	4.5	78,444		2012	19.0	917.47	14.5	13,203.37
311 0781	ROOF (EACH LEVEL)	1,844	1986	11.5	21,236		2012	26.0	70.87	14.5	1,026.36
311 0782	ROOF (EACH LEVEL)	4,176	1983	4.5	18,786		2012	18.0	219.74	14.5	3,188.18
311 0783	ROOF (EACH LEVEL)	983	1986	11.5	11,420	20	2008	20.0	48.60	8.5	427.63
311 0784	ROOF (EACH LEVEL)	1,750	1983	4.5	7,875	20	2012	18.0	82.11	14.5	1,255.53
311 0785	FLOOR COVERING (EACH ELEV.)	1,800	1983	4.5	8,100	15	2008	15.0	120.00	10.5	1,200.00
311 0786	PLUMBING SYSTEM COMPLETE	3,400	1983	4.5	16,500	25	2012	19.0	178.95	14.5	2,584.74
311 0788	LIGHTING SYSTEM COMPLETE	2,400	1983	4.5	10,800	20	2012	19.0	126.32	14.5	1,821.58
311 0789	HVAC AIR CONDITIONER	1,800	1983	4.5	7,470	15	2008	15.0	110.67	10.5	1,482.00
311 0790	SUBSTRUCTURE FOUNDATION WORK	5,200	1983	4.5	26,775		2012	18.0	213.16	14.5	4,540.79
311 321	SP-OF AT LAND UTILIZATION (WEST)	6,888		13.5	94,339			22.3	313.58	8.8	2,754.80
311 0216	SUPERSTRUCTURE, INC. STEEL & CONCRETE ROOF (EACH LEVEL)	2,507	1984	12.5	33,845		2012	28.0	88.84	14.5	1,288.37
311 0220	SP-OF AT LAND UTILIZATION (EAST)	4,481	1984	12.5	60,684	20	2004	20.0	224.85	8.5	1,638.33
311 323	SP-OF AT LAND UTILIZATION (EAST)	48,130		13.5	572,874			25.0	1,729.72	11.7	20,207.20
311 0276	SUPERSTRUCTURE, INC. STEEL & CONCRETE ROOF (EACH LEVEL)	11,403	1984	13.5	144,816	20	2012	28.0	408.04	14.5	5,891.02
311 0278	PLUMBING SYSTEM COMPLETE	12,030	1984	13.5	162,337	20	2004	20.0	601.95	8.5	3,812.68
311 0281	PLUMBING SYSTEM COMPLETE	4,752	1986	11.5	54,648	25	2012	28.0	182.77	14.5	2,602.15
311 0290	SUBSTRUCTURE FOUNDATION WORK	14,880	1984	13.5	201,003		2012	28.0	521.86	14.5	7,713.48
311 324	RESIDENCE AT PINEHUR PARK	28,854		11.5	423,823			23.8	1,546.17	12.3	18,073.06
311 0304	INTERVAL PARTITIONS	1,474	1986	11.5	16,931		2012	28.0	58.89	14.5	822.04
311 0306	SUPERSTRUCTURE, INC. STEEL & CONCRETE BUILDING APARTMENTS (EACH ELEV.)	15,848	1986	11.5	192,252		2012	28.0	608.84	14.5	8,838.21
311 0308	ROOF (EACH LEVEL)	6,887	1986	11.5	87,816		2012	28.0	228.81	14.5	3,238.71
311 0309	ROOF (EACH LEVEL)	2,311	1986	11.5	28,427	20	2008	20.0	110.55	8.5	938.88
311 0310	FLOOR COVERING (EACH ELEV.)	1,575	1986	11.5	18,113	20	2008	20.0	79.79	8.5	689.28
311 0316	PLUMBING SYSTEM COMPLETE	2,848	1986	11.5	33,882	25	2012	28.0	113.26	14.5	1,644.08
311 0317	LIGHTING SYSTEM COMPLETE	2,211	1986	11.5	26,427	20	2008	20.0	110.55	8.5	938.88
311 0318	HVAC AIR CONDITIONER	1,474	1986	11.5	16,931	15	2001	15.0	88.37	3.2	243.57
311 0319	HVAC DUCTWORK	638	1986	11.5	7,314	15	2001	15.0	42.40	3.5	146.40
311 0327	SUBSTRUCTURE FOUNDATION WORK	2,880	1986	11.5	28,870		2012	28.0	98.23	14.5	1,438.85
311 325	LAND UTILIZATION OFFICE	205,437		13.2	2,718,888			24.1	8,535.79	11.4	87,518.13
311 0334	SUPERSTRUCTURE, INC. STEEL & CONCRETE SUPERSTRUCTURE, INC. STEEL & CONCRETE	23,256	1980	16.5	603,017		2012	31.0	1,354.87	14.5	18,046.63
311 0335	BUILDING APARTMENTS (EACH ELEV.)	2,600	1981	16.5	59,400		2012	31.0	1,057.16	14.5	15,229.14
311 0336	BUILDING APARTMENTS (EACH ELEV.)	7,675	1982	15.5	108,663		2012	30.0	116.13	14.5	1,980.87
311 0338	ROOF (EACH LEVEL)	6,000	1981	16.5	98,000	20	2001	20.0	223.83	14.5	3,471.58
311 0339	ROOF (EACH LEVEL)	7,106	1980	16.5	53,295	20	2012	22.0	300.00	3.5	1,200.00
311 0337	FLOOR COVERING (EACH ELEV.)	1,292	1980	7.5	9,690	20	2012	22.0	723.00	14.5	4,080.50
311 0338	FLOOR COVERING (EACH ELEV.)	1,354	1982	4.5	8,600	20	2012	18.0	58.73	14.5	811.55
311 0339	PLUMBING SYSTEM COMPLETE	3,600	1981	16.5	59,400	25	2008	28.0	71.29	14.5	1,023.32
311 0338	PLUMBING SYSTEM COMPLETE	13,744	1986	15.5	212,877	25	2007	28.0	144.00	8.5	1,224.00
311 0339	PLUMBING SYSTEM COMPLETE	2,544	1980	7.5	18,360	25	2012	22.0	548.26	8.5	6,718.82
311 0340	LIGHTING SYSTEM COMPLETE	25,200	1981	16.5	415,800	20	2001	20.0	117.45	14.5	1,720.09
									1,260.00	3.5	6,470.00

Florida Power & Light Company
Depreciation Rates
for Manatee County
Estimated First Date As Of 12/01/87

Account Number	Description	Estimated Plant in Service At 12/01/87	Usage Year	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Overhaul Date (Years)	Calculated Date	Average Service Life	Annual Actual	Average Planning Life	Projected Unrecovered Capital
311 0240	LIGHTING SYSTEM COMPLETE	3,320	1980	7.5	24,275	20		2012	22.0	146.82	14.5	2,128.86
311 0242	HVAC AIR CONDITONER	8,400	1981	16.5	136,800	15		2012	21.0	270.87	14.5	3,879.63
311 0242	HVAC AIR CONDITONER	2,760	1988	8.5	22,620	15		2012	15.0	185.35	8.5	1,204.87
311 0244	HVAC HEAT PUMP/COMPRESSOR	5,814	1980	7.5	42,805	15		2005	15.0	287.80	7.5	2,307.00
311 0244	HVAC HEAT PUMP/COMPRESSOR	3,210	1981	8.5	20,805	15		2008	15.0	214.00	8.5	1,819.00
311 0245	HVAC DUCTWORK	2,400	1981	16.5	20,800			2012	31.0	77.42	14.5	1,122.88
311 0246	HVAC DUCTWORK	2,584	1980	7.5	19,380			2012	22.0	117.46	14.5	1,703.08
311 0246	SUBSTRUCTURE FOUNDATION WORK	21,000	1981	16.5	208,400			2012	31.0	688.77	14.5	10,103.25
311 0246	SUBSTRUCTURE FOUNDATION WORK	18,725	1980	7.5	145,513			2012	22.0	851.50	14.5	12,348.07
311 228	EMERGENCY GENERATOR BUILDING	58,289		21.5	1,254,924					1,621.55	14.5	23,508.71
311 2470	SUPERSTRUCTURE, INC. STEEL & CONCRETE	26,382	1979	21.5	567,213			2012	36.0	725.83	14.5	10,626.88
311 2471	BUILDING APPURTENANCES(EACH ELEV.)	8,889	1978	21.5	193,284			2012	36.0	248.89	14.5	3,820.87
311 2472	ROOF (EACH LEVEL)	2,802	1978	21.5	60,243	20		2012	36.0	77.83	14.5	1,128.88
311 2476	LIGHTING SYSTEM COMPLETE	2,802	1978	21.5	60,243	20		2012	36.0	77.83	14.5	1,128.88
311 2482	SUBSTRUCTURE FOUNDATION WORK	17,244	1978	21.5	373,871			2012	36.0	483.17	14.5	7,205.82
311 227	SERVICE BUILDING	3,674,848		15.4	47,403,987				28.4	110,034.98	15.0	1,508,147.88
311 2071	ANTENNA, PARTITIONS	174,198	1978	21.5	3,746,257			2012	38.0	4,838.83	14.5	79,163.08
311 2071	ANTENNA, PARTITIONS	18,000	1980	7.5	112,943			2012	22.0	684.80	14.5	8,825.29
311 2071	ANTENNA, PARTITIONS	28,987	1982	5.5	164,884			2012	20.0	1,688.85	14.5	21,747.83
311 2072	SUPERSTRUCTURE, INC. STEEL & CONCRETE	793,695	1978	21.5	17,094,443			2012	36.0	22,047.08	14.5	318,687.71
311 2072	SUPERSTRUCTURE, INC. STEEL & CONCRETE	25,175	1980	7.5	198,815			2012	22.0	1,164.32	14.5	18,582.91
311 2072	SUPERSTRUCTURE, INC. STEEL & CONCRETE	109,491	1982	5.5	602,038			2012	20.0	8,473.08	14.5	79,358.23
311 2072	SUPERSTRUCTURE, INC. STEEL & CONCRETE	3,315	1980	4.5	14,918			2012	18.0	174.47	14.5	2,598.87
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	108,027	1978	21.5	2,383,431			2012	36.0	3,053.53	14.5	44,776.15
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	618	1980	17.5	9,056			2012	32.0	16.18	14.5	234.72
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	829	1982	15.5	12,850			2012	30.0	27.63	14.5	460.08
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	718	1980	14.5	10,428			2012	28.0	24.79	14.5	395.50
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	646	1984	13.5	8,721			2012	25.0	23.07	14.5	324.54
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	65,007	1980	7.5	488,003			2012	22.0	2,887.88	14.5	42,285.07
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	82,334	1982	5.5	441,837			2012	20.0	4,016.79	14.5	58,242.15
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	54,287	1980	4.5	244,282			2012	19.0	2,851.71	14.5	41,429.55
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	64,398	1982	21.5	424,787			2012	36.0	3,048.83	14.5	41,429.55
311 2073	BUILDING APPURTENANCES(EACH ELEV.)	16,798	1978	21.5	2,150,310			2012	36.0	13,032.18	14.5	188,688.84
311 2074	ROOF (EACH LEVEL)	288,708	1980	7.5	671,544			2012	22.0	8,105.85	14.5	88,524.83
311 2074	ROOF (EACH LEVEL)	122,117	1982	5.5	207,848			2012	20.0	384.88	14.5	5,326.08
311 2074	ROOF (EACH LEVEL)	13,444	1978	21.5	207,848			2012	36.0	17.79	14.5	28.55
311 2074	ROOF (EACH LEVEL)	364	1979	18.5	28,809			2008	20.0	157.15	10.5	1,805.08
311 2074	ROOF (EACH LEVEL)	2,143	1988	8.5	28,809			2012	20.0	787.27	14.5	11,025.45
311 2074	ROOF (EACH LEVEL)	16,880	1980	7.5	128,800			2012	20.0	562.40	14.5	8,154.80
311 2074	ROOF (EACH LEVEL)	11,348	1982	5.5	61,862			2012	20.0	429.43	8.5	3,624.98
311 2074	ROOF (EACH LEVEL)	170,858	1978	21.5	3,675,619			2012	36.0	1,080.77	14.5	24,123.08
311 2077	PLUMBING SYSTEM COMPLETE	8,473	1982	5.5	48,802	25		2012	20.0	423.85	14.5	6,142.93
311 2078	LIGHTING SYSTEM COMPLETE	228,533	1978	21.5	5,158,500			2012	36.0	6,664.81	14.5	96,629.86
311 2078	LIGHTING SYSTEM COMPLETE	72,091	1980	7.5	544,938	20		2012	22.0	3,302.77	14.5	47,892.20
311 2078	LIGHTING SYSTEM COMPLETE	33,287	1982	5.5	183,079			2012	20.0	1,864.26	14.5	24,123.08
311 2079	HVAC HEATER	32,423	1978	21.5	687,095	15		2008	30.0	1,080.77	7.5	8,188.52
311 2079	HVAC HEATER	8,788	1980	7.5	42,410	15		2008	30.0	355.87	7.5	2,894.00
311 2079	HVAC HEATER	12,778	1978	21.5	278,000	15		2008	30.0	429.43	8.5	3,624.98
311 2079	HVAC HEATER	279	1978	18.5	5,285			2008	30.0	8.00	10.5	84.50
311 2079	HVAC HEATER	3,824	1979	18.5	109,029	15		2008	30.0	1,080.77	11.5	2,258.37
311 2079	HVAC HEATER	3,473	1980	17.5	58,802	15		2012	32.0	787.73	14.5	1,551.05
311 2079	HVAC HEATER	11,518	1983	14.5	186,882	15		1989	15.0	562.87	0.5	383.87
311 2079	HVAC HEATER	7,543	1984	13.5	101,831	15		1989	15.0	562.87	1.5	754.20
311 2079	HVAC HEATER	5,444	1985	12.5	88,500	15		2000	15.0	362.83	2.5	887.23

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Meters, Cables
Estimated Plant Data As Of 12/31/97

Est. Capital Recovery Data *

2012

Account Number	Description	Estimated Plant Balance As 12/31/97	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Quantity Date (If Any)	Calculated Date	Average Service Life	Annual Depreciation	Average Remaining Life	Projected Unrecovered Capital
311 2530	HVAC AIR CONDITONER	7,866	1986	11.5	15	80,482	2001	15.0	524.53	3.5	1,835.87
311 2530	HVAC AIR CONDITONER	1,504	1987	10.5	15	10,547	2002	15.0	68.83	4.5	201.20
311 2530	HVAC AIR CONDITONER	8,900	1990	7.5	15	71,700	2005	15.0	427.33	7.5	4,780.00
311 2530	HVAC AIR CONDITONER	32,875	1992	5.5	15	181,263	2007	15.0	2,198.33	9.5	20,884.17
311 2531	HVAC VENTILATING FAN	25,839	1976	21.5	15	557,889	2005	30.0	864.83	8.5	7,548.36
311 2532	HVAC HEAT PUMP/COMPRESSOR	4,688	1990	7.5	15	35,010	2005	15.0	311.20	7.5	2,334.00
311 2532	HVAC HEAT PUMP/COMPRESSOR	3,351	1990	7.5	15	24,408	2005	15.0	217.40	7.5	1,630.50
311 2533	HVAC DUCTWORK	3,800	1993	4.5	15	28,800	2008	15.0	287.33	10.5	4,172.00
311 2536	FIRE PROTECTION SYS COMPLETE	20,332	1980	7.5	15	152,840	2005	15.0	1,368.80	7.5	10,176.00
311 2536	FIRE PROTECTION SYS COMPLETE	46,472	1976	21.5	25	1,087,288	2001	25.0	1,862.88	3.5	7,700.33
311 2538	HEATING SYSTEM	23,129	1992	5.5	25	127,210	2012	20.0	1,508.45	14.5	18,708.33
311 2538	HOST	28,008	1976	21.5	15	628,522	2007	15.0	1,541.83	9.5	14,648.37
311 2539	HOST	15,198	1992	5.5	15	83,534	2012	36.0	1,082.78	14.5	15,871.28
311 2544	SUBSTRUCTURE FOUNDATION WORK	136,818	1976	21.5	25	2,543,789	2012	20.0	798.40	14.5	11,811.28
311 2544	SUBSTRUCTURE FOUNDATION WORK	17,347	1990	7.5	25	139,303	2012	22.0	3,803.31	14.5	15,147.93
311 2544	SUBSTRUCTURE FOUNDATION WORK	114,481	1992	5.5	25	629,846	2012	20.0	703.85	14.5	11,387.34
311 2548	WAREHOUSE	53,587	1992	5.5	25	629,846	2012	20.0	5,724.35	14.5	82,888.75
311 2575	BUILDING APARTMENT/RENTAL (ELEV.)	63,183	1986	12.5	25	778,913	2012	27.0	3,437.37	14.2	51,591.41
311 2575	BUILDING APARTMENT/RENTAL (ELEV.)	80	1988	8.5	25	688	2012	24.0	2,346.48	14.5	33,595.88
311 2575	BUILDING APARTMENT/RENTAL (ELEV.)	1,002	1989	8.5	25	6,817	2012	23.0	3.75	14.5	14.38
311 2575	BUILDING APARTMENT/RENTAL (ELEV.)	638	1991	8.5	25	6,097	2012	21.0	44.87	14.5	631.70
311 2579	PLUMBING SYSTEM COMPLETE	2,100	1988	8.5	25	17,850	2004	15.0	202.22	14.5	3,687.22
311 2580	FIRE PROTECTION SYS COMPLETE	18,464	1988	8.5	25	184,813	2012	24.0	140.58	14.5	910.00
311 2580	PUMP HOUSE (PUMP/GENERATOR FILL)	2,879,337	1976	21.5	25	87,010,048	2012	35.8	810.58	14.5	11,753.48
311 2579	SUBSTRUCTURE, INC. STEEL & CONCRETE	808,365	1976	21.5	20	18,528,848	2012	26.0	74,801.85	14.5	1,071,301.48
311 2579	SUBSTRUCTURE, INC. STEEL & CONCRETE	58,776	1976	21.5	20	1,282,204	2012	26.0	25,282.26	14.5	308,889.24
311 2580	FLOOR CONCRETE (EACH ELEV.)	28,815	1976	21.5	20	578,673	2012	26.0	1,831.56	14.5	23,687.56
311 2581	PLUMBING SYSTEM COMPLETE	2,364	1976	21.5	20	72,330	2012	26.0	747.84	14.5	9,040.79
311 2582	PLUMBING SYSTEM COMPLETE	15,487	1976	21.5	25	288,329	2007	25.0	112.13	8.5	803.13
311 2584	LIGHTING SYSTEM COMPLETE	42,716	1976	21.5	15	940,334	2012	26.0	638.28	3.5	1,883.88
311 2585	HVAC AIR CONDITONER	32,443	1976	21.5	15	723,325	2008	30.0	1,714.48	14.5	17,815.19
311 2585	HOST	87,208	1976	21.5	15	1,446,646	2012	36.0	1,889.08	14.5	27,101.21
311 2587	PERMAN. RUN 4 INCHES OR LARGER	15,822	1976	21.5	20	72,328	2012	26.0	83.44	14.5	1,204.94
311 2700	SUBSTRUCTURE FOUNDATION WORK	1,503,848	1976	21.5	20	30,332,754	2012	36.0	487.28	14.5	8,775.53
311 2700	SUBSTRUCTURE FOUNDATION WORK	15,172	1976	18.1	20	2,804,871	2012	32.4	41,775.33	14.5	605,716.98
311 2700	PROG. SHELTER	15,172	1976	18.1	20	2,804,871	2012	32.4	4,837.94	13.7	64,284.52
311 2720	SUBSTRUCTURE, INC. STEEL & CONCRETE	37,823	1976	21.5	20	813,195	2012	36.0	1,000.64	14.5	15,234.20
311 2721	BUILDING APARTMENT/RENTAL (ELEV.)	3,391	1976	21.5	20	68,582	2012	36.0	110.58	14.5	1,503.46
311 2721	BUILDING APARTMENT/RENTAL (ELEV.)	4,828	1982	14.5	20	68,877	2003	20.0	241.20	5.5	1,227.15
311 2722	ROOF (EACH LEVEL)	10,848	1976	21.5	20	225,404	2012	36.0	504.14	14.5	4,410.11
311 2726	PLUMBING SYSTEM COMPLETE	3,772	1976	14.5	25	54,684	2008	25.0	150.88	10.5	1,584.24
311 2726	PLUMBING SYSTEM COMPLETE	11,544	1976	21.5	25	256,796	2012	36.0	321.78	14.5	4,810.78
311 2726	LIGHTING SYSTEM COMPLETE	1,712	1982	14.5	20	24,824	2003	20.0	89.60	5.5	470.80
311 2748	SUBSTRUCTURE FOUNDATION WORK	34,817	1976	21.5	20	748,996	2012	36.0	987.88	14.5	14,221.57
311 2748	SUBSTRUCTURE FOUNDATION WORK	38,174	1982	14.5	20	668,023	2012	29.0	1,350.83	14.5	19,547.00
311 2750	PLAYGROUND FACILITIES	2,704	1990	17.5	20	47,330	2012	32.0	84.50	14.5	1,225.25
311 2332	W-DRIVE TRAILER	54,153	1990	7.7	20	415,948	2012	15.0	3,610.20	7.3	26,423.17

Florida Power & Light Company
Depreciation Rates
For Nonresidential Property
Estimated Plant Data As Of 12/31/97

Account Number	Description	Estimated Plant In Service Balance At 12/31/97	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Obsolete Date (If Any)	Current Date	Average Service Life	Annual Account	Average Remaining Life	Projected Unrecovered Capital
211 2781	TRUCKER TRAILER	8,800	1989	8.5	63,300	15	2004	15.0	653.31	8.5	4,248.67
211 2781	TRUCKER TRAILER	44,333	1990	7.5	322,848	15	2005	15.0	2,595.87	7.5	22,175.50
211 333	SERVICE ISLAND	25,762		12.8	331,476			25.5	1,071.88	12.7	12,825.89
211 2796	FOUNDATION	15,208	1985	12.5	150,825		2012	27.0	500.41	14.5	8,198.41
211 2797	PUMP, ALL UNDER 4 INCHES	5,387	1985	12.5	65,838	20	2005	20.0	283.35	7.5	1,875.13
211 2798	PUMP COMPLETE	3,664	1985	12.5	45,803	25	2012	27.0	158.70	14.5	1,387.70
211 2800	TANK	1,505	1979	16.5	28,503		2012	33.0	47.42	14.5	167.45
211 339	RESIDENCE	123,482		8.3	1,028,582			21.3	5,794.87	13.1	75,753.82
211 8764	INTERNAL PARTITIONS	4,733	1988	8.5	47,31		2012	23.0	208.65	14.5	2,598.48
211 8765	SUPERSTRUCTURE, INC. STEEL & CONCRETE	55,387	1988	8.5	468,770		2012	23.0	2,402.91	14.5	34,842.24
211 8766	ROOF (EACH LEVEL)	18,322	1988	8.5	157,437	20	2009	20.0	926.10	11.5	10,690.15
211 8767	FLOOR COVERING (EACH LEVEL)	2,238	1988	8.5	19,032	20	2009	20.0	111.80	11.5	1,287.43
211 8768	PLUMBING SYSTEM COMPLETE	5,762	1989	8.5	25,809	15	2008	15.0	384.13	10.5	4,033.40
211 8770	LIGHTING SYSTEM COMPLETE	14,098	1989	8.5	118,833	20	2012	23.0	612.96	14.5	8,187.87
211 8771	HEAT PUMP/COMPRESSOR	7,087	1989	8.5	60,070	20	2008	20.0	303.25	11.5	6,083.53
211 8773	HVAC HEAT PUMP/COMPRESSOR	4,778	1989	8.5	40,813	15	2004	15.0	218.53	8.5	2,079.47
211 8776	HVAC DUCTWORK	2,288	1989	8.5	19,407		2012	23.0	88.52	14.5	1,643.07
211 8783	STOCKHOLM	870	1989	8.5	7,385		2012	23.0	37.83	14.5	548.48
211 8784	SUBSTRUCTURE FOUNDATION WORK	7,837	1989	8.5	68,815		2012	23.0	340.74	14.5	4,840.72
211 340	CONTROL ROOM BUILDING	788,025		18.9	14,854,898			30.8	25,046.08	13.2	328,100.81
211 8790	INTERNAL PARTITIONS	173,679	1979	21.5	3,734,034		2012	38.0	4,824.33	14.5	68,952.53
211 8796	SUPERSTRUCTURE, INC. STEEL & CONCRETE	346,773	1979	21.5	7,424,120		2012	38.0	8,804.81	14.5	129,288.08
211 8798	ROOF (EACH LEVEL)	15,028	1980	7.5	112,793	20	2012	22.0	680.59	14.5	8,912.67
211 8797	FLOOR COVERING (EACH LEVEL)	87,890	1979	21.5	2,104,635	20	2012	22.0	2,719.17	14.5	38,427.82
211 8798	PLUMBING SYSTEM COMPLETE	11,191	1980	7.5	83,933	20	2012	22.0	508.88	14.5	7,315.88
211 8799	ROOF (EACH LEVEL)	48,888	1980	7.5	268,018	20	2012	22.0	2,230.41	14.5	32,340.83
211 8799	FLOOR COVERING (EACH LEVEL)	7,505	1979	21.5	152,736	15	2006	15.0	228.83	8.5	2,013.08
211 8799	PLUMBING SYSTEM COMPLETE	11,748	1987	10.5	123,365	15	2002	15.0	783.27	4.5	3,824.79
211 8800	HVAC CONTROL SYSTEM	857	1988	8.5	6,342	15	2003	15.0	44.88	5.5	240.80
211 8801	PLUMBING SYSTEM COMPLETE	883	1989	7.5	7,372	20	2012	22.0	88.32	14.5	647.89
211 8802	LIGHTING SYSTEM COMPLETE	1,883	1989	7.5	14,728	20	2012	22.0	1,051.11	14.5	1,595.11
211 8804	HVAC AIR CONDITONER	28,387	1988	8.5	278,037	15	2003	15.0	1,501.13	5.5	10,721.23
211 8804	HVAC AIR CONDITONER	8,817	1989	7.5	64,638	15	2003	15.0	574.47	7.5	4,308.50
211 8805	HVAC VENTILATION FAN	1,888	1982	15.5	20,783	15	2012	34.0	68.20	7.5	999.80
211 8807	HVAC DUCTWORK	18,311	1988	8.5	168,355		2012	24.0	812.96	14.5	11,787.90
211 8808	FIRE PROTECTION SYS COMPLETE	8,812	1983	14.5	130,314	25	2008	25.0	384.04	10.5	4,037.04
211 8812	SUBSTRUCTURE FOUNDATION WORK	1,305	1990	7.5	14,513		2012	22.0	87.95	14.5	1,275.34
211 342	SWITCHGEAR BUILDING	28,821		7.8	198,558			15.0	1,774.73	7.5	13,310.50
211 8801	HVAC AIR CONDITONER	26,821	1980	7.8	198,558	15	2005	15.0	1,774.73	7.5	13,310.50
211 348	BOILER BUILDING	961,881		21.5	12,078,142			25.8	21,756.80	4.3	83,387.80
211 8889	HVAC AIR CONDITONER	53,278	1978	21.5	1,145,434	15	2006	30.0	1,775.87	8.5	15,094.87
211 8470	HVAC VENTILATION FAN	53,278	1978	21.5	1,145,434	15	2006	30.0	1,775.87	8.5	15,094.87
211 8473	ELEVATOR	455,129	1979	21.5	8,795,274	25	2001	25.0	18,205.16	3.5	83,718.06
211 350	MISCELLANEOUS BUILDING	59,402		15.8	828,428			27.5	2,160.18	13.7	29,583.05
211 3103	SHED	678	1979	18.5	12,506	20	1999	20.0	33.80	1.5	50.79

Florida Power & Light Company
Depreciation Rates
For Manatee County
Estimated First Data As Of 12/31/87

Account Number	Description	Estimated First In Service Date At 12/31/87	Age At Study Year	Age Weighted (5-Yr)	Replacement Interval (Years)	Overhaul Date (if Req.)	Calculated Date	Average Service Life	Annual Annual	Average Remaining Life	Proposed Unrecovered Capital
311 3003	SHED	2,400	1981	16.5	28,000	20	2001	20.0	120.00	3.5	420.00
311 3110	BUILDING-FILTER, COMPLETE	30,178	1979	21.5	643,827		2012	26.0	638.28	14.5	12,151.53
311 3110	BUILDING-FILTER, COMPLETE	8,172	1979	14.5	118,508		2012	29.0	281.83	14.5	4,088.50
311 3110	BUILDING-FILTER, COMPLETE	5,272	1981	12.5	65,913		2012	27.0	198.30	14.5	2,821.80
311 3110	BUILDING-FILTER, COMPLETE	945	1987	10.5	8,323		2012	25.0	37.80	14.5	546.10
311 3110	BUILDING-FILTER, COMPLETE	11,757	1984	3.5	41,150		2012	18.0	653.17	14.5	8,470.82
311 3007	PORTABLE PUMP-OUT HOUSE	31,878		21.5	685,378			20.0	680.83	14.3	12,728.75
311 6202	SUPERSTRUCTURE, INC. STEEL & CONCRETE	12,822	1978	21.5	275,673		2012	26.0	356.17	14.5	5,104.42
311 6203	BUILDING APPURTENANCES (EACH ELEV.)	6,234	1978	21.5	134,031	20	2012	26.0	173.17	14.5	2,510.82
311 6204	ROOF (EACH LEVEL)	2,188	1978	21.5	47,214	20	2012	26.0	81.00	14.5	684.50
311 6208	LIGHTING SYSTEM COMPLETE	5,887	1978	21.5	121,841	20	2012	26.0	157.42	14.5	2,282.54
311 6211	HVAC VENTILATING FAN	821	1978	21.5	18,882	15	2008	20.0	30.70	8.5	200.85
311 6204	SUBSTRUCTURE FOUNDATION WORK	4,038	1978	21.5	88,817		2012	26.0	112.17	14.5	1,626.42
311 3008	I & C SHOP	146,478		21.0	3,132,345			33.0	4,691.64	13.2	98,718.10
311 6242	INTERIOR PARTITIONS	8,684	1978	21.5	198,708		2012	26.0	241.22	14.5	3,487.72
311 6243	SUPERSTRUCTURE, INC. STEEL & CONCRETE	62,155	1978	21.5	1,367,833		2012	26.0	1,754.31	14.5	25,427.43
311 6244	BUILDING APPURTENANCES (EACH ELEV.)	40,510	1978	21.5	870,865	20	2012	26.0	1,135.28	14.5	16,116.83
311 6245	ROOF (EACH LEVEL)	11,052	1978	21.5	237,618	20	2012	26.0	287.00	14.5	4,051.80
311 6248	FLOOR COVERING (EACH ELEV.)	13,378	1978	21.5	32,548	15	2008	20.0	52.83	8.5	447.26
311 6249	HVAC AIR CONDIONER	16,726	1978	21.5	424,324	15	2008	20.0	687.87	8.5	5,081.87
311 6251	HVAC AIR CONDIONER	4,700	1992	5.5	25,880	15	2007	16.0	213.33	8.5	2,018.87
311 3009	SERVICE BUILDING AT FOT	24,271		8.5	187,719			19.2	1,298.04	14.5	18,272.89
311 6251	INTERIOR PARTITIONS	3,500	1985	12.5	47,500		2012	27.0	140.74	14.5	2,040.74
311 6253	BUILD APPURTENANCES	4,854	1982	15.5	78,337		2012	30.0	161.80	14.5	2,345.10
311 6250	HVAC AIR CONDIONER	14,895	1986	11.5	12,835	15	2012	32.0	22.86	14.5	327.16
311 6250	HVAC AIR CONDIONER				22,343		2012	16.0	820.94	14.5	13,688.08
311 301	FUEL OIL FUELING CONTROL BUILDING	223,792		21.5	4,810,884			35.5	6,503.83	14.0	88,228.82
311 6261	INTERIOR PARTITIONS	8,634	1978	21.5	208,916		2012	26.0	267.33	14.5	3,878.33
311 6262	SUPERSTRUCTURE, INC. STEEL & CONCRETE	88,648	1978	21.5	2,170,822		2012	26.0	2,740.22	14.5	38,773.22
311 6263	BUILDING APPURTENANCES (EACH ELEV.)	7,218	1978	21.5	150,187		2012	26.0	200.50	14.5	2,807.25
311 6264	ROOF (EACH LEVEL)	2,408	1978	21.5	61,729	20	2012	26.0	68.83	14.5	980.00
311 6267	LIGHTING SYS. COMPLETE	2,218	1978	21.5	158,187	20	2001	26.0	288.72	14.5	4,016.32
311 6268	LIGHTING SYSTEM COMPLETE	80,827	1978	21.5	1,088,331	20	2012	26.0	1,403.53	14.5	20,261.15
311 6272	HVAC DUCTWORK	4,812	1978	21.5	103,458		2012	26.0	138.87	14.5	1,926.17
311 6264	SUBSTRUCTURE FOUNDATION WORK	43,308	1978	21.5	801,144		2012	26.0	1,203.03	14.5	17,443.80
3114	COOLING SYSTEMS	28,444,793		18.5	480,888,884			29.4	698,208.32	12.2	10,948,005.83
311 608	POKOLAKE RESERVOIR CANAL (COOLING)	13,822,248		21.5	298,811,228			36.0	384,488.10	14.5	5,574,187.51
311 6188	POKOLAKE RESERVOIR	7,879,024	1978	21.5	169,399,016		2012	26.0	218,681.78	14.5	3,173,495.78
311 6189	DRILL LINE, COMPLETE	5,915,445	1978	21.5	127,246,568		2012	26.0	164,491.25	14.5	2,383,819.13
311 6191	DRILL CONTROL ROOM SYSTEM	2,542	1978	19.5	48,908		2012	24.0	74.78	14.5	1,094.09
311 6191	DRILL CONTROL ROOM SYSTEM	8,002	1981	8.5	52,073		2012	21.0	281.05	14.5	5,525.10
311 6191	DRILL CONTROL ROOM SYSTEM	14,236	1983	4.5	64,082		2012	19.0	749.26	14.5	10,884.32
311 609	POKOLAKE CANAL DRAINAGE/LIVELAND SYSTEM	8,058,036		15.0	121,615,731			24.4	386,503.65	11.7	4,287,277.71

Florida Power & Light Company
Depreciation Rates
for Marcellus Gas
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant At Service At 12/31/87	Usage Year	Age At End Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Cost (if any)	Capital Cost	Average Service Life	Average Annual Cost	Average Remaining Life	Projected Unrecovered Capital
211 4200	DRIVE/ELEC. MOTOR, COMPLETE	54,586	1876	21.5	1,171.669	10		2006	20.0	1,818.67	8.5	15,682.27
211 4201	FOUNDATION	1,308,587	1876	21.5	28,156.171	25		2012	28.0	26,377.42	14.5	527,472.54
211 4202	PIPING, ALL UNDER 4 INCHES	22,172	1876	21.5	691,878	25		2001	25.0	1,286.88	3.5	4,504.08
211 4203	PIPING, ALL UNDER 4 INCHES	2,207	1884	13.5	30,470	25		2008	25.0	80.28	11.5	1,039.22
211 4204	PIPING, RUN 4 INCHES OR LARGER	4,648,774	1882	16.5	72,800.487	25		2007	25.0	168,898.89	0.5	1,765,384.12
211 4205	PIPING, RUN 4 INCHES OR LARGER	58,302	1888	9.5	534,889	25		2012	24.0	2,345.82	14.5	1,098,651.48
211 4206	PIPING, RUN 4 INCHES OR LARGER	1,863,885	1880	7.5	12,678,136	25		2012	22.0	75,831.14	14.5	258,117.29
211 4207	PIPING, RUN 4 INCHES OR LARGER	328,533	1883	4.5	1,827,898	25		2012	18.0	17,870.16	14.5	295,888.21
211 4208	PIPING, RUN 4 INCHES OR LARGER	304,871	1884	3.5	1,342,048	25		2012	17.0	18,715.08	14.5	27,088.28
211 4209	PIPING, RUN 4 INCHES OR LARGER	44,082	1885	2.5	1,82,025	25		2012	17.0	2,383.08	14.5	37,088.28
211 4210	PUMP, COMPLETE	130,196	1880	7.5	876,470	15		2005	15.0	8,679.72	7.5	85,098.00
211 4211	PUMP, COMPLETE	11,987	1884	3.5	41,505	15		2009	15.0	798.13	11.5	8,190.03
211 4212	VALVE, POWER OPERATED	210,848	1889	8.5	2,842,191	25		2012	23.0	13,515.04	14.5	165,888.13
211 410	PONDLAND/RESERVOIR/CANAL, FILL SYSTEM	1,744,724		18.2	33,506.889				22.7	78,797.48	7.0	854,028.81
211 4222	DRIVE/ELEC. MOTOR, COMPLETE	85,388	1876	21.5	1,860,314	10		2006	20.0	2,883.20	8.5	24,202.20
211 4224	PIPING, RUN 4 INCHES OR LARGER	1,212	1876	21.5	26,058	25		2001	25.0	48.48	3.5	169.68
211 4225	PIPING, RUN 4 INCHES OR LARGER	308,888	1876	21.5	6,587,819	25		2001	25.0	12,274.64	3.5	42,961.24
211 4226	PUMP, COMPLETE	304,640	1876	21.5	6,548,790	25		2001	25.0	12,585.60	3.5	42,944.60
211 4228	VALVE, POWER OPERATED	83,762	1876	21.5	1,188,883	25		2001	25.0	2,320.48	3.5	7,806.08
211 4229	WATER SCREENING COMPLETE	202,788	1876	21.5	6,808,842	20		2012	28.0	8,410.78	14.5	121,980.28
211 4230	VALUING SYSTEM, COMPLETE	123,884	1876	21.5	2,803,508	20		2012	28.0	3,441.22	14.5	48,887.22
211 4231	VALUING SYSTEM, COMPLETE	28,888	1884	3.5	504,882	20		2012	18.0	1,688.08	14.5	24,187.81
211 4232	CONTROL/INSTRUMENTATION SYSTEM	206,478	1876	21.5	6,302,754	20		2012	28.0	8,207.87	14.5	118,071.17
211 4234	APPROXIMATION/RECORD OF EVENTS SYSTEM	43,305	1888	8.5	417,280	20		2008	20.0	2,188.75	10.5	22,885.88
211 4235	COMPRESSOR, AIR	10,883	1876	21.5	217,000	10		2008	20.0	208.43	8.5	2,888.88
211 4236	BATTERY BACK	27,804	1885	2.5	63,510	15		2012	17.0	1,835.13	14.5	23,715.18
211 4237	BATTERY CHARGER	1,189	1885	2.5	2,888	15		2012	17.0	68.18	14.5	888.38
211 4238	BATTERY CHARGER	22,888	1886	2.5	98,473	20		2012	17.0	1,208.78	14.5	18,287.08
211 4239	STATIC INVERTER	17,751	1876	21.5	281,647	25		2001	25.0	710.04	3.5	2,485.14
211 4241	COMPUTER/MICROPROCESSOR	115,180	1883	4.5	518,310	3		1888	8.0	18,188.87	1.5	28,795.00
211 412	OCEAN/LAND/REINFORCED CONCRETE STRUCTURE	203,412		11.5	3,079,238				28.0	10,131.23	14.5	148,882.85
211 4253	FOUNDATION	203,412	1888	11.5	3,079,238			2012	28.0	10,131.23	14.5	148,882.85
211 413	OPEN/SHUT COOLING WATER SYSTEM	1,698,200		20.8	34,705,688				27.5	80,285.85	8.5	284,958.85
211 4264	CONTROL/INSTRUMENTATION SYSTEM	50,642	1876	21.5	1,588,803	20		2012	28.0	1,408.72	14.5	20,387.47
211 4266	CONTROL/INSTRUMENTATION SYSTEM	28,281	1877	20.5	819,811	20		2012	28.0	1,142.31	14.5	16,583.36
211 4268	DRIVE/ELEC. MOTOR, COMPLETE	91,584	1878	21.5	1,324,271	20		2012	28.0	1,715.84	14.5	24,828.88
211 4270	PIPING, ALL UNDER 4 INCHES	51,481	1877	20.5	1,055,361	20		2012	25.0	1,470.88	14.5	21,327.84
211 4271	PIPING, RUN 4 INCHES OR LARGER	146,926	1877	20.5	3,012,588	20		2012	25.0	4,180.74	14.5	60,881.77
211 4272	PIPING, RUN 4 INCHES OR LARGER	324,578	1878	21.5	6,878,448	25		2001	25.0	12,983.16	3.5	45,445.08
211 4273	PIPING, RUN 4 INCHES OR LARGER	570,814	1877	20.5	11,704,867	25		2002	25.0	22,838.98	4.5	102,775.32
211 4274	PUMP, COMPLETE	167,480	1876	21.5	3,880,820	15		2008	20.0	5,882.87	8.5	47,452.87
211 4275	PUMP, COMPLETE	113,258	1877	20.5	2,321,810	15		2007	20.0	3,275.50	8.5	35,885.35
211 4276	STRAINER, 4 INCH PIPE SIZE	37,272	1876	21.5	883,488	25		2001	25.0	1,684.88	3.5	5,222.08
211 4278	VALVE, SPECIAL	28,200	1877	20.5	537,255	25		2002	25.0	1,048.38	4.5	4,717.82
211 4279	VALVE, SPECIAL	67,823	1878	21.5	1,454,185	25		2001	25.0	2,712.82	3.5	8,485.22
211 5	RAW AND TREATED WATER SYSTEMS	3,482,033		19.3	67,084,938				27.1	128,483.88	10.7	1,310,687.20
211 501	RAW WATER SUPPLY SYSTEM	838,685		21.4	17,838,416				28.7	28,138.88	7.3	212,718.83

SCHEDULE V

Est. Capital Recovery Data *

2012

Florida Power & Light Company
Depreciation Rates
For Standard Customers
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance At 12/31/07 \$	Usage Year	Age At Study (Years)	Age Weight (\$-Yrs)	Replacement Interval (Years)	Quench Date (if App.)	Consolidated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
211 6020	CONTROL/INSTRUMENTATION SYSTEM	8,327	1979	21.5	179,031	20		2012	26.0	221.31	14.5	3,313.93
211 6022	FOULMATION	74,480	1979	21.5	1,000,890	20		2012	26.0	2,098.23	14.5	29,880.83
211 6023	PPH/AL. LINER 4 INCHES	8,835	1979	21.5	207,163	20		2012	26.0	267.84	14.5	3,880.79
211 6024	PPH/AL. LINER 4 INCHES ON LANCER	411,491	1979	21.5	6,347,067	25		2001	25.0	16,408.94	3.5	57,808.74
211 6025	TANK	246,327	1979	21.5	5,274,531	20		2012	26.0	8,814.64	14.5	98,812.26
211 6027	VALVE, SPECIAL	28,800	1979	21.5	623,500	25		2001	25.0	1,060.00	3.5	4,280.00
211 6028	VALVE, POWER OPERATED	11,757	1979	21.5	282,796	25		2001	25.0	470.28	3.5	1,646.88
211 6030	RAW WATER WELL	40,131	1980	21.5	882,817	10		2008	20.0	1,337.70	8.5	11,370.45
211 6030	RAW WATER WELL	3,398	1987	10.5	55,318	10		2000	20.0	198.05	2.5	205.13
211 6030	RAW WATER WELL	3,398	1987	10.5	55,318	10		2007	20.0	688.20	8.5	1,588.85
211 6032	WATER TREATMENT SYSTEM	1,459,608		20.2	29,402,143				29.2	80,009.67	11.1	657,229.80
211 6049	CONTROL/INSTRUMENTATION SYSTEM	12,331	1979	21.5	205,117	20		2012	26.0	342.53	14.5	4,868.65
211 6049	CONTROL/INSTRUMENTATION SYSTEM	6,587	1984	21.5	23,090	20		2012	18.0	298.20	14.5	3,174.23
211 6050	DRIVE, ELEC. MOTOR, COMPLETE	4,688	1979	21.5	100,302	10		2006	20.0	105.60	8.5	1,327.60
211 6052	PPH/AL. LINER 4 INCHES	81,802	1979	21.5	1,845,818	10		2006	20.0	2,861.79	8.5	24,334.79
211 6052	PPH/AL. LINER 4 INCHES	5,075	1984	3.5	17,793	10		2004	10.0	807.20	8.5	3,298.79
211 6053	PPH/AL. LINER 4 INCHES ON LANCER	300,317	1979	21.5	6,644,688	10		2006	20.0	16,027.23	8.5	95,201.48
211 6054	PPH/AL. LINER 4 INCHES ON LANCER	5,075	1984	3.5	17,793	10		2004	10.0	807.20	8.5	3,298.79
211 6054	PUMP COMPLETE	46,829	1979	21.0	1,000,634	10		2006	20.0	1,062.87	8.5	13,208.22
211 6055	TANK	83,327	1979	21.5	2,000,634	10		2012	26.0	2,382.42	14.5	27,680.74
211 6055	CHLORINATION	24,890	1981	8.5	191,539	10		2001	10.0	2,485.00	3.5	6,887.50
211 6055	CHLORINATION	6,075	1984	3.5	17,793	20		2012	18.0	281.84	14.5	4,058.19
211 6055	FOULMATION	64,873	1979	21.5	13,407,770	20		2012	26.0	17,866.69	14.5	200,546.07
211 6055	FOULMATION	6,837	1982	5.5	37,800	20		2012	20.0	347.85	14.5	4,996.89
211 6057	CANON FILTER, COMPLETE	21,482	1979	21.5	461,853	20		2012	26.0	508.72	14.5	6,802.47
211 6058	SAND FILTER, COMPLETE	138,716	1979	21.5	2,882,373	20		2012	26.0	3,853.19	14.5	95,871.32
211 6059	ANALYZER	3,582	1984	3.5	12,432	10		2004	10.0	203.20	8.5	2,208.60
211 6064	WASTE WATER TREATMENT SYSTEM	579,598		11.4	6,657,599				18.0	32,075.68	8.4	301,020.34
211 6068	CONTROL/INSTRUMENTATION SYSTEM	1,812	1979	21.5	34,658	20		2012	26.0	44.78	14.5	648.28
211 6068	CONTROL/INSTRUMENTATION SYSTEM	1,286	1977	20.5	26,383	20		2012	26.0	36.74	14.5	532.77
211 6068	CONTROL/INSTRUMENTATION SYSTEM	10,879	1986	11.5	154,467	20		2006	20.0	545.80	8.5	4,587.67
211 6068	FOULMATION	62,719	1979	21.5	1,348,459	20		2012	26.0	1,742.19	14.5	25,291.82
211 6068	FOULMATION	46,079	1986	11.5	629,805	20		2012	26.0	1,771.82	14.5	25,082.88
211 6068	FOULMATION	20,079	1985	2.5	50,199	10		2012	17.0	1,181.52	14.5	17,126.11
211 6068	PPH/AL. LINER 4 INCHES	19,321	1985	12.5	241,638	10		2005	20.0	866.55	7.5	7,246.13
211 6068	PPH/AL. LINER 4 INCHES ON LANCER	5,768	1977	21.5	123,909	10		2006	20.0	182.20	8.5	1,633.70
211 6068	PPH/AL. LINER 4 INCHES ON LANCER	18,452	1977	20.5	327,471	10		2007	20.0	548.73	8.5	5,212.87
211 6068	PPH/AL. LINER 4 INCHES ON LANCER	34,460	1986	11.5	598,290	10		2006	20.0	1,123.00	8.5	14,645.90
211 6068	PPH/AL. LINER 4 INCHES ON LANCER	28,545	1984	3.5	134,908	10		2004	10.0	3,854.50	8.5	28,204.25
211 6068	PPH/AL. LINER 4 INCHES ON LANCER	64,361	1993	2.5	150,923	10		2005	10.0	6,028.10	7.5	48,205.75
211 6068	PPH/AL. LINER 4 INCHES ON LANCER	26,457	1978	21.5	562,751	10		2006	20.0	880.23	8.5	7,481.88
211 6091	PUMP COMPLETE	3,460	1977	20.5	78,720	10		2006	20.0	126.00	8.5	1,376.00
211 6091	PUMP COMPLETE	1,405	1986	8.5	13,348	10		1998	10.0	142.50	0.5	79.25
211 6091	TANK	47,174	1984	3.5	193,109	10		2004	10.0	4,277.40	8.5	30,063.10
211 6092	PUMP COMPLETE	127,700	1980	11.5	1,583,500	10		2012	26.0	5,296.15	14.5	78,794.23
211 6097	SWASHER	20,808	1979	21.5	449,479	15		2006	20.0	698.87	8.5	5,623.37
211 6097	SWASHER	17,837	1985	12.5	220,483	15		2000	15.0	1,175.80	2.5	2,839.50
211 606	DOMESTIC WATER SYSTEM (POTABLE)	609,174		21.5	13,006,831				26.3	17,242.45	12.8	229,230.13
211 6112	CONTROL/INSTRUMENTATION SYSTEM	4,769	1979	21.5	102,534	20		2012	26.0	132.47	14.5	1,620.85
211 6113	DRIVE, ELEC. MOTOR, COMPLETE	12,137	1979	21.5	280,846	10		2006	20.0	404.57	8.5	3,428.82

Florida Power & Light Company
Depreciation Rates
For Material Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Plant Service Balance As 12/31/87	Age At Time Of Study (Years)	Age Weight (Years)	Registration Interval (Years)	Ownership Date (Years)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
211 714	PIPELINE, ALL UNDER 4 INCHES	215,134	1876	21.5	8,000,381	20	2012	38.0	10,420.39	14.5	191,000.64
211 814	PIPELINE, ALL UNDER 4 INCHES	20,405	1877	20.5	623,303	20	2012	38.0	868.71	14.5	12,586.36
211 815	PIPELINE, ALL UNDER 4 INCHES	111,908	1876	21.5	2,407,967	20	2012	38.0	3,111.08	14.5	45,110.31
211 816	PIPELINE, ALL UNDER 4 INCHES	32,745	1876	21.5	704,218	15	2008	30.0	1,091.50	8.5	5,277.75
211 817	PIPELINE, ALL UNDER 4 INCHES	28,102	1876	21.5	819,193	15	2012	38.0	1,008.39	14.5	15,546.64
211 818	PIPELINE, ALL UNDER 4 INCHES	3,884	1876	21.5	83,508	25	2001	25.0	153.36	2.5	543.76
211 819	VALVE, SPECIAL	88,507	1876	21.5	819,465	20	2012	38.0	8,121.91	10.2	86,718.62
211 8	SECURITY SYSTEMS	88,507	1876	21.5	819,465	20	2012	38.0	8,121.91	10.2	86,718.62
211 801	ACCESS CONTROL SYSTEM	88,507	1876	21.5	819,465	20	2012	38.0	8,121.91	10.2	86,718.62
211 720	TRANSFORMER, SPECIAL	48,011	1986	1.5	73,517	20	2012	16.0	3,053.19	14.5	44,418.22
211 720	COMPUTER/MONITOR/PROCESSOR	1,489	1987	5.5	8,080	3	1998	6.0	244.63	0.5	122.42
211 721	KEY CARD SYSTEM	15,613	1980	17.5	273,228	10	2000	20.0	780.05	2.5	1,981.63
211 721	KEY CARD SYSTEM	8,091	1987	5.5	38,807	10	2002	10.0	888.10	4.5	3,070.95
211 722	CCV MONITORING SYSTEM	14,448	1986	11.5	167,314	10	2008	20.0	727.45	8.5	6,183.35
211 723	TURNSTILE	1,174	1980	12.5	20,545	10	2012	32.0	36.89	14.5	531.97
211 7	FUEL UNLOADING AND STORAGE FACILITIES	20,807,867	1977	19.7	807,382,468	20	2012	31.8	868,424.98	13.8	13,399,888.64
211 701	FUEL OIL STORAGE SYSTEM	11,885,733	1876	21.5	222,898,807	20	2012	36.1	204,022.83	13.8	6,461,774.06
211 733	FOULATION	447,478	1876	21.5	8,000,377	15	2012	38.0	12,429.94	14.5	180,334.19
211 734	HEATING SYSTEM	118,085	1876	21.5	2,801,738	15	2008	30.0	3,058.17	8.5	33,027.47
211 734	HEATING SYSTEM	1,445	1987	20.5	28,873	15	2007	30.0	48.17	9.5	487.58
211 734	HEATING SYSTEM	1,980	1980	17.5	34,825	15	2012	32.0	42.19	14.5	591.72
211 734	HEATING SYSTEM	2,110	1981	18.5	34,815	15	2012	31.0	65.08	14.5	808.94
211 734	HEATING SYSTEM	67,883	1982	18.5	1,302,342	15	2012	30.0	2,205.77	14.5	42,481.47
211 734	HEATING SYSTEM	20,101	1987	10.5	211,001	15	2002	15.0	1,340.07	4.5	6,005.20
211 734	HEATING SYSTEM	8,082,042	1976	21.5	184,513,803	15	2012	38.0	228,390.09	14.5	3,408,888.81
211 735	TANK	842	1877	20.5	17,261	20	2012	35.0	24.08	14.5	348.83
211 735	CONTROL/INSTRUMENTATION SYSTEM	44,002	1976	21.5	947,518	20	2012	38.0	1,223.67	14.5	17,743.17
211 736	CONTROL/INSTRUMENTATION SYSTEM	16,194	1980	17.5	283,305	20	2000	30.0	879.79	2.5	2,004.25
211 736	CONTROL/INSTRUMENTATION SYSTEM	82,883	1982	15.5	1,408,742	20	2002	20.0	4,024.65	4.5	20,855.65
211 736	CONTROL/INSTRUMENTATION SYSTEM	1,003	1983	14.5	14,544	20	2003	20.0	50.15	5.5	278.83
211 737	ONE OR DAM	629,085	1976	21.5	13,528,293	20	2012	38.0	17,408.75	14.5	253,088.80
211 737	ONE OR DAM	42,033	1983	14.5	603,479	20	2012	38.0	1,448.41	14.5	21,018.80
211 737	ONE OR DAM	8,139	1984	13.5	103,817	20	2012	38.0	290.69	14.5	4,214.64
211 738	LINEAR COMPLETE	804,679	1986	1.5	887,005	20	2012	38.0	41,541.88	14.5	602,387.19
211 738	LINEAR COMPLETE	729,746	1987	0.5	208,874	20	2012	18.0	48,316.53	14.5	715,088.73
211 739	TANK UNDER	348,831	1982	15.5	6,422,381	20	2002	20.0	17,491.10	4.5	78,771.09
211 741	PIPELINE, ALL UNDER 4 INCHES	35,189	1876	21.5	728,584	20	2012	38.0	877.47	14.5	14,173.35
211 703	FUEL OIL GAS TRANSFER SYSTEM	16,188,009	2014	20.4	371,503,803	20	2012	33.1	548,708.83	13.8	7,591,461.48
211 733	CONTROL/INSTRUMENTATION SYSTEM	508,288	1986	1.5	828,879	15	2012	16.0	34,303.38	14.5	808,852.84
211 734	ENCLOSURE	70,452	1876	21.5	1,514,718	10	2006	30.0	2,348.40	8.5	19,961.40
211 735	ENCLOSURE	547	1876	21.5	11,791	10	2012	30.0	15.19	14.5	220.32
211 736	METER, MASON INSTRUMENT	53,217	1983	4.5	228,477	15	2012	19.0	2,802.89	14.5	40,812.47
211 736	METER, MASON INSTRUMENT	308,423	1976	21.5	6,372,505	15	2006	30.0	12,802.77	8.5	110,308.52
211 737	PIPELINE, ALL UNDER 4 INCHES	228,546	1984	2.5	782,911	15	2008	15.0	15,105.07	11.5	173,685.27
211 738	PIPELINE, ALL UNDER 4 INCHES	276,108	1876	21.5	4,648,544	10	2006	30.0	7,503.63	8.5	81,250.88
211 738	PIPELINE, ALL UNDER 4 INCHES	13,004,109	1876	21.5	278,588,544	20	2012	38.0	361,225.25	14.5	5,327,766.13
211 739	PIPELINE, ALL UNDER 4 INCHES	5,253	1980	17.5	91,879	20	2000	20.0	292.85	2.5	606.83
211 739	PIPELINE, ALL UNDER 4 INCHES	209,884	1876	21.5	4,512,721	15	2006	30.0	6,598.47	8.5	59,469.87

Florida Power & Light Company
Depreciation Rates
For Marcellus Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance As 12/31/87 \$	Vintage Year	Age At Time Of Study (Years)	Age Weight (\$/yr)	Replacement Interval (Years)	Overhaul Date (if Rel.)	Calculated Date	Average Service Life	Annual Annual	Average Remaining Life	Projected Unrecovered Capital
211 7780	STEAMER, 4 INCH PIPE SIZE	16,872	1979	21.5	202,148	20		2006	20.0	562.40	8.5	4,700.40
211 7782	VALVE, SPECIAL	13,804	1979	21.5	208,506	20		2001	20.0	565.26	2.5	1,943.76
211 7783	VALVE, POWER OPERATED	43,250	1982	15.5	671,875	25		2007	25.0	1,794.00	8.5	16,473.00
211 7786	PIPE BRIDGE	658,250	1979	21.5	12,023,875	20		2006	20.0	18,641.67	8.5	158,434.17
211 7801	CATHODIC PROTECTION EQUIPMENT	9,282	1979	21.5	198,563	20		2012	20.0	297.83	14.5	3,738.36
211 7804	CATHODIC PROTECTION EQUIPMENT	14,031	1979	19.5	258,574	20		1989	20.0	701.55	1.5	1,082.33
211 781	CATHODIC PROTECTION EQUIPMENT	88,142	1982	19.5	1,381,701	20		2002	20.0	4,467.50	4.5	20,098.95
211 7801	CATHODIC PROTECTION EQUIPMENT	67,041	1980	7.5	502,883	20		2012	22.0	3,047.77	14.5	44,192.70
211 7801	CATHODIC PROTECTION EQUIPMENT	74,282	1998	1.5	111,582	20		2012	18.0	4,648.88	14.5	67,408.69
211 7803	REGULATOR, PUMP, RUN 4 IN ON LARGER	2,319,205	1979	21.5	54,402,278	20		2012	26.0	88,808.58	14.5	1,973,543.98
211 7803	REGULATOR, PUMP, RUN 4 IN ON LARGER	22,322	1977	20.5	467,801	20		2012	26.0	427.77	14.5	8,247.89
211 7804	FOUNDATION	24,272	1979	21.5	527,848	20		2012	26.0	674.22	14.5	8,778.22
211 780	PURGE OIL SYSTEM	202,840		21.5	8,448,081				21.5	10,905.41	14.5	157,003.54
211 7883	PUMP, RUN 4 INCHES ON LARGER	23,700	1979	21.5	528,500			2012	26.0	608.33	14.5	8,546.83
211 7884	PUMP COMPLETE	8,575	1979	21.5	201,863	15		2006	20.0	318.17	8.5	2,712.82
211 7879	TANK	281,804	1979	21.5	6,554,488			2012	26.0	7,822.33	14.5	113,423.83
211 7872	ONE ON ONE	77,961	1979	21.5	1,878,162			2012	26.0	2,187.58	14.5	21,480.98
211 788	HEAVY FUEL OIL/OLDS UNLOADING STATION	344,035		13.0	4,472,985				24.2	14,216.81	14.0	188,588.76
211 7803	CONTROL/INTEGRATION SYSTEM	308	1979	21.5	16,502	20		2012	26.0	25.22	14.5	268.72
211 7803	PUMP, ALL UNDER 4 INCHES	13,734	1982	15.5	212,877	20		2012	20.0	688.70	4.5	3,098.15
211 7803	STRAINER, 4 INCH PIPE SIZE	2,100	1985	12.5	28,350	30		2012	27.0	1,127.78	14.5	1,127.78
211 7815	VALVE STATION	170,490	1979	21.5	3,860,535			2012	26.0	4,795.40	14.5	60,808.88
211 7815	VALVE STATION	156,803	1984	3.5	548,811			2012	16.0	8,711.26	14.5	128,313.83
212	ROLLER PLANT EQUIPMENT	3,074,038		17.3	82,478,480				27.3	111,196.46	12.1	1,344,814.86
212 2	STEAM SYSTEMS AND EQUIPMENT	4,160		16.5	68,480				21.0	134.19	14.5	1,946.81
212 201	MAIN STEAM PIPING	4,160		16.5	68,480				21.0	134.19	14.5	1,946.81
212 1385	PIPING, RUN 4 INCHES ON LARGER	4,100	1981	16.5	68,480	0		2012	21.0	134.19	14.5	1,946.81
212 3	CONDENSATE AND FEEDWATER SYSTEMS	582,672		17.1	8,478,122				28.5	20,898.67	11.0	278,834.15
212 202	CONDENSATE RECOVERY SYSTEM	174,787		15.5	2,708,199				20.0	5,528.23	14.5	84,480.28
212 2167	PUMP COMPLETE	174,787	1982	15.5	2,708,199	15		2012	20.0	5,528.23	14.5	84,480.28
212 204	MAIN FEEDWATER PUMP SYSTEM	10,814		20.5	223,737				26.0	211.83	14.5	4,321.81
212 2277	BLACK-ROTATING PUMP	10,814	1977	20.5	223,737	20		2012	26.0	211.83	14.5	4,321.81
212 206	CHEMICAL FEED SYSTEM	168,432		18.4	3,471,203				27.1	8,984.03	9.7	67,709.79
212 2332	CONTROL/INTEGRATION SYSTEM	21,432	1979	21.5	461,218	20		2012	26.0	505.89	14.5	6,646.28
212 2334	PIPING, ALL UNDER 4 INCHES	23,509	1979	21.5	505,444	20		2012	26.0	653.03	14.5	8,468.50
212 2338	PUMP, CHEMICAL FEED PCL	53,444	1979	21.5	1,151,304	10		2006	20.0	1,784.87	8.5	15,172.22
212 2338	PUMP, CHEMICAL FEED PCL	64,644	1985	12.5	808,875	10		2005	20.0	3,222.70	7.5	24,170.25
212 2339	TANK, CHEMICAL FEED	25,468	1979	21.5	547,592	1		2012	26.0	707.44	14.5	10,287.94

Florida Power & Light Company
Depreciation Rates
For Marginal Canners
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Data (if Req.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
312 361	NITROGEN SYSTEM	2,429	1982	5.5	13,415	20		2012	20.0	121.95	14.5	1,768.28
312 3468	CONTROL/INSTRUMENTATION SYSTEM	2,429	1982	5.5	13,415	20		2012	20.0	121.95	14.5	1,768.28
312 362	WATER SAMPLING AND ANALYSIS SYSTEM	178,100	1974	17.4	3,058,508	23.2		2006	23.2	7,582.63	9.4	71,384.28
312 3607	SAMPLE COOLER	31,694	1985	12.5	396,175	10		2006	20.0	1,584.70	7.5	11,885.25
312 3511	CONTROL/INSTRUMENTATION SYSTEM	118,700	1978	21.5	2,510,340	20		2012	20.0	3,243.33	14.5	47,028.33
312 3514	ANALYZER	27,686	1982	5.5	552,003	10		2002	10.0	2,704.00	4.5	12,440.70
312 4	BOILER AUXILIARY SYSTEMS	2,340,204	1976	17.6	41,124,007	27.8		2006	27.8	84,188.30	12.3	1,028,408.81
312 424	PONCED DRAFT FAN	133,779	1968	1.5	200,003	20		2012	16.0	8,300.84	14.5	121,223.59
312 4428	DRIVE, ELECTRIC MOTOR, COMPLETE	133,775	1968	1.5	200,003	20		2012	16.0	8,300.84	14.5	121,223.59
312 425	INDUCED DRAFT FAN	270,273	1985	2.5	2,016,517	19.4		2012	17.0	9,622.35	14.5	139,534.12
312 4465	DRIVE, ELECTRIC MOTOR, ROTATING ASST.	163,500	1985	2.5	468,800	20		2012	17.0	9,622.35	14.5	139,534.12
312 4468	DRIVE, ELECTRIC MOTOR, STATIONARY ASST.	48,729	1987	20.5	998,945	20		2012	20.0	1,382.72	14.5	20,048.47
312 4504	BEARING ASSEMBLY, RIGID	57,564	1987	10.5	608,622	20		2007	20.0	2,888.20	8.5	27,532.50
312 428	CHEMICAL WASH SYSTEM	262,590	1976	21.2	8,568,537	35.3		2012	35.3	7,430.61	14.5	168,121.74
312 4632	CONTROL/INSTRUMENTATION SYSTEM	8,209	1976	21.5	178,524	20		2012	20.0	228.66	14.5	3,314.48
312 4632	CONTROL/INSTRUMENTATION SYSTEM	5,075	1977	20.5	104,038	20		2012	20.0	145.00	14.5	2,102.50
312 4637	PIPING, ALL UNDER 4 INCHES	533,282	1976	21.5	2,888,133	20		2012	20.0	3,791.72	14.5	53,674.87
312 4637	PIPING, ALL UNDER 4 INCHES	75,075	1977	20.5	1,539,038	20		2012	20.0	2,145.00	14.5	31,102.50
312 4638	PIPING, ALL UNDER 4 INCHES	13,111	1976	21.5	281,887	15		2006	30.0	437.03	8.5	3,714.78
312 4640	TANK, COMPLETE	27,608	1976	21.5	588,517	20		2012	20.0	773.28	14.5	11,712.20
312 429	BOILER CONTROL SYSTEM	221,193	1976	21.0	4,634,073	35.4		2012	35.4	6,340.78	14.5	90,491.41
312 4662	CONTROL SYSTEM APPURTENANCES	48,778	1976	21.5	1,070,227	20		2012	20.0	1,382.72	14.5	20,048.47
312 4671	CONTROL/INSTRUMENTATION SYSTEM	48,778	1976	21.5	1,070,227	20		2012	20.0	1,382.72	14.5	20,048.47
312 4671	CONTROL/INSTRUMENTATION SYSTEM	421,837	1977	20.5	2,480,559	20		2012	20.0	3,475.34	14.5	50,382.47
312 421	LIME SLURRY SYSTEM	465,329	1976	20.8	9,897,703	31.5		2012	31.5	14,781.25	11.1	163,428.48
312 4667	CONTROL/INSTRUMENTATION SYSTEM	27,677	1976	21.5	582,505	20		2012	20.0	756.03	14.5	11,107.40
312 4667	CONTROL/INSTRUMENTATION SYSTEM	188,428	1977	20.5	3,862,774	20		2012	20.0	5,283.66	14.5	78,063.63
312 4691	PIPING, ALL UNDER 4 INCHES	204,546	1976	21.5	4,387,720	20		2006	20.0	6,818.20	8.5	97,504.70
312 4691	PIPING, ALL UNDER 4 INCHES	14,078	1977	20.5	298,568	20		2007	20.0	468.20	8.5	4,437.40
312 4697	TANK, SLURRY MIXING	21,679	1976	21.5	468,009	20		2006	20.0	722.63	8.5	6,142.78
312 4701	PUMP, COMPLETE	9,023	1982	5.5	49,827	15		2007	15.0	601.53	9.5	8,714.47
312 426	DEMINERALIZED WATER SYSTEM	880,282	1976	19.7	18,931,340	29.9		2012	29.9	32,083.91	10.9	348,481.84
312 4008	CONTROL/INSTRUMENTATION SYSTEM	535,796	1976	21.5	11,518,657	20		2012	20.0	14,883.28	14.5	215,867.33
312 4688	CONTROL/INSTRUMENTATION SYSTEM	28,349	1982	5.5	215,870	20		2012	20.0	1,962.45	14.5	28,425.33
312 4698	DRIVE, ELECTRIC MOTOR, COMPLETE	21,550	1976	21.5	463,325	10		2006	20.0	716.33	8.5	6,105.83
312 4670	PIPING, ALL UNDER 4 INCHES	18,440	1982	5.5	157,420	20		2012	20.0	827.00	14.5	13,380.00
312 4672	PIPING, ALL UNDER 4 INCHES	198,728	1976	21.5	3,369,632	25		2001	25.0	6,208.12	3.5	21,941.82
312 4672	PIPING, ALL UNDER 4 INCHES	51,205	1977	20.5	1,051,343	25		2002	25.0	2,091.40	4.5	8,221.30
312 4673	PIPING, RUN 4 INCHES OR LARGER	28,182	1976	21.5	842,413	25		2001	25.0	1,967.28	3.5	8,485.48
312 4674	PUMP COMPLETE	28,852	1976	21.5	618,018	15		2006	20.0	955.07	8.5	8,118.07

Furnco Power & Light Company
Depreciation Rates
For Manufacture Common
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant in Service At 12/31/87 a	Vintage Year b	Age At Time Of Study (Years) c	Age (Years) d	Replacement Interval (Years) e	Current Cost (if Req.) f	Current Date g	Average Service Life h	Annual Actual i	Average Remaining Life j	Projected Unrecovered Capital k
312 4078	CHEMICAL STORAGE TANK	60,778	1986	11.5	690,867	25		2012	20.0	2,310.09	14.5	33,505.04
312 4080	ANALYZER	8,330	1981	6.5	60,635	20		2012	21.0	444.29	14.5	6,442.14
312 447	COMPONENT COOLED COOLING WATER SYSTEM	26,752		4.5	120,364				19.0	1,408.00	14.5	20,416.00
312 5	FUEL SUPPLY SYSTEM	137,000	1983	4.5	120,364			2012	19.0	1,408.00	14.5	20,416.00
312 501	HEAVY OIL SUPPLY SYSTEM	68,357		5.1	267,826				16.8	4,113.87	12.0	48,461.95
312 6147	PIPING, ALL UNDER 4 INCHES	47	1979	18.5	777	0		2012	33.0	1.27	14.5	18.45
312 6148	PIPING, RUN 4 INCHES OR LARGER	56,278	1982	6.5	212,279	0		2012	20.0	2,208.90	14.5	41,194.05
312 6164	RECOILER	12,727	1984	3.5	44,580	10		2004	10.0	1,272.70	6.5	8,273.05
312 623	DESEL. (SPIN) OIL SUPPLY SYSTEM	67,443		21.5	1,400,025				38.0	1,873.42	14.0	27,164.64
312 6234	TANK	67,443	1978	21.5	1,400,025			2012	36.0	1,873.42	14.5	27,164.64
314	TURBOCHARGER UNIT	8,410,507		18.5	155,699,557				28.5	295,291.12	12.2	3,508,809.54
314.3	CONDENSING SYSTEMS	7,154,481		19.1	126,564,002				30.8	202,506.93	13.9	3,228,697.22
314 365	DEIONIZATION SYSTEM	121,187		21.3	2,880,823				32.0	3,785.04	10.7	40,406.82
314 4020	CONTROL/INSTRUMENTATION SYSTEM	44,615	1976	21.5	904,223	20		2012	36.0	1,226.31	14.5	17,860.83
314 4023	HEATING SYSTEM	8,364	1976	21.5	178,830	16		2008	30.0	279.80	6.5	2,388.80
314 4024	PIPING, ALL UNDER 4 INCHES	20,814	1978	21.5	448,867	10		2008	30.0	697.03	6.5	8,284.78
314 4024	PIPING, ALL UNDER 4 INCHES	22,214	1977	20.5	465,567	10		2007	30.0	746.47	8.5	7,034.43
314 4030	CHLORINATOR	25,000	1976	21.5	528,500	10		2006	30.0	826.43	8.5	7,108.88
314 368	INTAKE STRUCTURE	8,537,634		20.9	113,870,823				33.3	106,254.45	13.8	2,792,811.66
314 4050	INTAKE CHARGE STRUCTURE AND DRIVE	225,387	1978	21.5	4,943,871			2012	36.0	6,337.97	14.5	90,746.80
314 4051	CHARGE CONTROL SYSTEM	10,800	1982	5.5	60,280	20		2012	20.0	546.00	14.5	7,946.00
314 4051	CHARGE CONTROL SYSTEM	6,487	1976	21.5	130,471	20		2012	30.0	160.19	14.5	2,612.82
314 4052	INTAKE CHARGE TROLLEY ASSEMBLY	44,822	1976	21.5	963,879	30		2008	30.0	1,494.07	-	12,898.57
314 4053	INTAKE CHARGE HOIST ASSEMBLY	44,822	1976	21.5	963,879	30		2008	30.0	1,494.07	-	12,898.57
314 4054	CATHODIC PROTECTION EQUIPMENT	118,871	1982	5.5	605,191	20		2012	20.0	5,883.55	14.5	86,781.48
314 4054	CATHODIC PROTECTION EQUIPMENT	129,862	1981	4.5	584,864	20		2012	19.0	6,841.68	14.5	98,204.42
314 4058	INTAKE STEEL STRUCTURE	118,721	1978	21.5	2,574,002			2012	36.0	3,325.58	14.5	48,220.86
314 4058	STOP LOGS, COMPLETE	27,888	1976	21.5	599,119	10		2006	30.0	826.87	8.5	7,883.37
314 4059	STOP LOGS, COMPLETE	54,059	1980	8.5	459,502	10		1999	10.0	9,405.90	1.5	8,108.95
314 4059	STOP LOGS, COMPLETE	24,059	1982	5.5	132,545	10		2007	10.0	2,405.90	4.5	10,844.55
314 4057	INTAKE CONCRETE STRUCTURE	4,729,848	1976	21.5	101,691,732			2012	36.0	131,384.67	14.5	1,803,077.67
314 367	CONDENSER COOLING WATER DISCH. STRUCTURE	1,479,137		13.4	18,754,826				23.8	62,001.75	14.5	899,025.47
314 4091	DISCHARGE CONCRETE STRUCTURE	878,796	1976	21.5	18,851,114			2012	36.0	24,355.44	14.5	303,153.94
314 4091	DISCHARGE CONCRETE STRUCTURE	602,241	1986	1.5	902,512			2012	16.0	27,646.21	14.5	545,871.52
314 369	INTAKE SCREENS SYSTEM	16,513		21.5	205,020				36.0	454.69	14.5	6,651.07
314 4144	TRASH PIT, SEPARATE FROM INTAKE STRUCTURE	16,513	1976	21.5	335,020			2012	36.0	454.69	14.5	6,651.07

Florida Power & Light Company
Depreciation Rates
For Network Elements
Estimated From Data As Of 12/31/07

Account Number	Description	Estimated Point In Service At 12/31/07	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Data (if Req.)	Calculated Service Life	Annual Average	Average Remaining Life	Projected Unrecovered Capital
314.4	TURBINE GENERATION ACCESSORIES	829,806	12.5	10,375,039			16.5	90,317.09	4.1	204,020.31
314.467	EXCITER	662,305	13.5	8,804,829			16.4	39,692.48	2.9	116,516.48
314.5566	MOTOR (MAIN EXCITER)	424,454	13.5	5,726,129	15		15.0	26,296.83	1.5	42,446.40
314.5573	DOORS AND PULSES	227,811	19.04	3,076,799	10		20.0	11,285.56	6.5	74,071.08
314.473	TURBINE LUBE OIL SYSTEM	147,744	8.7	1,379,901			18.5	7,905.01	10.2	81,823.83
314.5720	FLUE GAS CONDENSING UNIT	76,726	19.93	345,321	30		19.0	4,028.84	14.5	58,563.21
314.5722	CENTRIFUGAL DEWATERATOR	22,827	19.79	437,100	15		20.0	787.57	11.5	8,057.02
314.5722	CENTRIFUGAL DEWATERATOR	47,376	19.87	487,460	15		15.0	2,158.60	4.5	14,713.70
314.476	TURBINE GENERATOR SUPERVISORY SYSTEM	29,847	9.7	268,210			11.3	2,028.60	2.2	5,044.80
314.5736	MONITORING/ALARM	22,445	19.89	195,033	10		10.0	2,294.83	1.5	2,441.75
314.5732	CONTROL/INSTRUMENTATION SYSTEM	6,882	19.84	83,177	20		20.0	345.13	8.5	2,343.15
314.8	TURBINE GANTRY CRANE SYSTEMS	429,070	21.5	6,160,511			33.9	12,867.10	12.4	105,877.21
314.801	TURBINE CRANE STRUCTURE	319,836	21.5	4,879,477			35.3	8,048.59	15.8	128,288.98
314.8130	DRIVE ELEC. MOTOR, COMPLETE	16,807	19.79	265,436	10		20.0	961.57	8.5	4,916.82
314.8132	REDUCTION GEAR	2,125	19.79	43,686	20		20.12	88.03	14.5	685.80
314.8133	CRANE SUPERSTRUCTURE	191,220	19.79	4,111,230			20.12	6,311.67	14.5	77,018.17
314.8134	CRANE SUPERSTRUCTURE, INCLUDING RAILS	83,485	19.79	2,008,809			20.12	2,595.81	14.5	27,853.88
314.8135	POWER CABLE REEL	8,499	19.79	182,729	10		20.08	293.30	8.5	2,409.06
314.8136	POWER & CONTROL CABLE RUMMED BY WFO	4,248	19.79	91,344			20.0	141.63	8.5	1,202.89
314.8137	CONTROL/INSTRUMENTATION SYSTEM	3,261	19.79	73,112	20		20.12	90.58	14.5	1,313.46
314.802	TURBINE CRANE TROLLEY	61,810	21.5	1,324,245			30.2	2,042.06	8.7	17,711.86
314.8151	REDUCTION GEAR	2,125	19.79	43,686	20		20.12	88.03	14.5	685.80
314.8152	TROLLEY STRUCTURE	8,499	19.79	182,729	30		20.08	293.30	8.5	2,409.06
314.8153	DRIVE ELEC. MOTOR, COMPLETE	90,902	19.79	1,599,328	10		20.08	1,689.23	8.5	14,447.72
314.803	TURBINE CRANE MAIN HOIST	44,618	21.5	859,288			30.2	1,475.45	8.7	12,895.57
314.8153	REDUCTION GEAR	2,125	19.79	43,686	20		20.12	88.03	14.5	685.80
314.8154	MAIN HOIST AND BREAK	4,248	19.79	91,344	30		20.08	141.63	8.5	1,202.89
314.8155	HOIST DRIVE	12,146	19.79	274,082	30		20.08	424.83	8.5	3,611.83
314.8156	HOIST CABLE, COMPLETE	4,248	19.79	91,344	10		20.08	141.63	8.5	1,202.89
314.8157	DRIVE ELEC. MOTOR, COMPLETE	21,347	19.79	406,811	10		20.08	708.23	8.5	6,019.89
315	ACCESSORY ELECTRIC EQUIPMENT	8,794,877	20.3	178,050,506			25.1	348,048.06	5.4	1,867,285.85
315.2	ADDITIONAL POWER SYSTEMS	694,825	20.2	14,028,222			25.1	27,842.52	5.4	150,186.79
315.281	125 VOLT DC DISTRIBUTION SYSTEM	36,247	21.5	779,312			25.2	1,441.06	3.7	5,294.21
315.801	CABLE POWER, 440 OH LARGER	1,951	19.79	41,947	25		25.0	79.04	3.5	273.14
315.802	LOAD CENTER, INCL. BUS, SWITCHES, ETC.	8,571	19.79	205,777	25		25.0	382.64	3.5	1,259.84

Florida Power & Light Company
Depreciation Rates
For Major Assets
Estimated From Data As Of 12/31/07

Account Number	Description	Estimated Point in Service Balance At 12/31/07	Warranty Year	Age At Time Of Study (Years)	Age Weight (5 Yrs)	Replacement Interval (Years)	Quantity (if Reg.)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
315 1600	CABLE POWER, ALL UNDER 660V	2,872	1576	21.5	63,620	25	25	2001	25.0	116.82	3.5	416.22
315 1604	CONTROL/INSTRUMENTATION SYSTEM	722	1676	21.5	15,523	20	20	2012	36.0	20.08	14.5	280.81
315 1610	DISTRIBUTION PANEL, INCL. BUS	21,050	1676	21.5	461,145	25	25	2001	25.0	841.20	3.5	2,944.20
315 202	EMERGENCY (BLACK START) DIESEL ENGINE	141,337		21.5	3,038,433				27.4	5,148.17	8.0	30,642.53
315 1613	ENGINE AS FURNISHED BY MFG	90,760	1676	21.5	1,961,534	25	25	2001	25.0	3,820.76	3.5	12,707.66
315 1615	ENGINE AS FURNISHED BY MFG	314	1677	20.5	6,437	25	25	2002	25.0	12.56	4.5	36.82
315 1616	CONVERTER & SPEED/LOAD CONTROL SYSTEM	7,813	1676	21.5	172,130	20	20	2006	30.0	283.77	8.5	2,342.02
315 1616	TURBOCHARGER	2,596	1676	21.5	65,054	30	30	2006	30.0	121.87	8.5	1,128.87
315 1617	REDUPATE & SEEP FROM ENGINE ON TURBINE	7,813	1676	21.5	172,130	20	20	2006	30.0	283.77	8.5	2,342.02
315 1618	CONTROL/INSTRUMENTATION SYSTEM	30,472	1676	21.5	665,146	20	20	2012	36.0	686.44	14.5	12,273.44
315 204	EMERGENCY (BLACK START) GENERATOR	80,478		21.5	1,088,378				23.0	2,018.12	3.5	7,088.82
315 1658	STATION COMPLETE	30,014	1676	21.5	645,301	25	25	2001	25.0	1,200.86	3.5	4,201.56
315 1659	MOTOR COMPLETE	17,262	1676	21.5	268,640	25	25	2001	25.0	682.12	3.5	2,287.42
315 1661	GENERATOR COOLING SYSTEM	3,411	1676	21.5	73,357	25	25	2001	25.0	138.44	3.5	477.54
315 205	EMERGENCY DIESEL FUEL SYSTEM	6,806		21.5	147,412				32.1	213.44	10.6	2,279.26
315 1662	PROV. ALL UNDER 4 INCHES	2,130	1676	21.5	67,467	30	30	2008	30.0	104.60	8.5	688.10
315 1662	PUMP, ALL UNDER 4 INCHES	26	1677	20.5	738	30	30	2007	30.0	1.20	8.5	11.40
315 1664	PUMP COMPLETE	2,776	1676	21.5	58,574	30	30	2008	30.0	75.81	14.5	1,098.18
315 1668	DAY TANK	805	1676	21.5	20,533	30	30	2008	30.0	31.83	8.5	279.56
315 207	ALUMINUM/STATION SERVICE TRANSFORMER	257,493		16.2	4,892,257				34.3	10,814.29	5.8	68,726.15
315 1726	CABLE POWER, 660V OR LARGER	6,805	1676	21.5	148,408	25	25	2001	25.0	278.20	3.5	108.79
315 1728	CONTROL/INSTRUMENTATION SYSTEM	1,686	1676	21.5	40,807	15	15	2012	36.0	52.72	14.5	764.47
315 1728	FOUNDATION	16,776	1676	21.5	228,164	10	10	2008	30.0	525.87	8.5	4,488.87
315 1729	TRANSFORMER	154,096	1676	22.5	2,810,100	25	25	2008	25.0	4,895.84	2.5	12,489.00
315 1730	TRANSFORMER	63,734	1676	21.5	1,370,066	25	25	2001	25.0	2,548.96	3.5	8,071.36
315 1730	TRANSFORMER	44,264	1682	8.5	242,817	25	25	2012	20.0	2,214.79	14.5	32,113.16
315 208	STARTUP TRANSFORMER	61,202		20.5	1,867,799				24.1	3,781.00	3.9	14,562.79
315 1746	CONTROL/INSTRUMENTATION SYSTEM	13,262	1683	14.5	182,734	20	20	2003	20.0	684.60	5.5	3,605.20
315 1748	TRANSFORMER	77,940	1676	21.5	1,873,068	21	21	2001	25.0	2,116.40	3.5	10,807.40
315 209	WTRA AC DISTRIBUTION SYSTEM	74,053		21.5	1,502,140				25.0	2,300.60	3.5	10,400.00
315 1751	CABLE POWER, 660V OR LARGER	1,134	1676	21.5	26,531	25	25	2001	25.0	49.20	3.5	172.79
315 1752	CONTROL/INSTRUMENTATION SYSTEM	124	1676	21.5	2,868	20	20	2012	36.0	3.44	14.5	48.94
315 1753	DISTRIBUTION PANEL, INCL. BUS	22,802	1676	21.5	491,533	25	25	2001	25.0	1,144.48	3.5	3,200.68
315 1759	MOTOR GENERATOR SET	49,523	1676	21.5	1,071,410	25	25	2001	25.0	1,993.32	1.5	6,578.82
315 201	STATION BATTERY SYSTEM	27,157		15.2	500,506				25.4	1,453.84	12.8	20,298.82
315 1755	CABLE POWER, 660V OR LARGER	2,179	1676	21.5	46,849	25	25	2001	25.0	87.16	3.5	305.06
315 1756	CONTROL/INSTRUMENTATION SYSTEM	220	1676	21.5	4,720	20	20	2012	36.0	6.11	14.5	88.61
315 1756	CONTROL/INSTRUMENTATION SYSTEM	11,606	1696	1.5	17,409	20	20	2012	16.0	729.13	14.5	10,572.31
315 1800	BATTERY CHARGER	23,082	1676	21.5	496,478	20	20	2012	36.0	641.44	14.5	8,350.84
315 3	CONDUCTORS, CIRCUITS AND INSULATORS	5,734,895		21.1	121,467,219				25.0	229,535.71	3.9	887,208.01

Florida Power & Light Company
Depreciation Rates
For Wastewater Collection
Estimates From Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance As 12/31/07	Wastage Year	Age At Time Of Study (Years)	Age (Years)	Replacement Interval (Years)	Quantity (ft. Ring)	Construction Date	Average Service Life	Annual Average	Average Remaining Life	Proposed Unrecovered Capital
215.301	STATION GROUNDS SYSTEM	105,004		21.5	2,591,779			2001	25.0	6,020.96	3.5	23,192.96
215.3179	GROUNDS ORIO	105,004	1876	21.5	2,591,779			2001	25.0	6,020.96	3.5	23,192.96
215.302	CONDUIT AND RACEWAY SYSTEM	5,541,209		21.2	117,290,749			2001	25.0	221,651.96	3.8	846,989.10
215.3174	CONDUIT CONTINUOUS RUN 2" OR LARGER CONDUIT LESS THAN 2"	2,133,220	1876	21.5	45,864,230	25		2001	25.0	85,205.80	3.5	298,650.80
215.3176	CONDUIT CONTINUOUS RUN 2" OR LARGER CONDUIT LESS THAN 2"	628,308	1877	20.5	13,828,314	25		2002	25.0	25,002.32	4.5	112,725.44
215.3178	CONDUIT LESS THAN 2"	242,832	1876	21.5	5,223,480	25		2001	25.0	8,718.12	3.5	34,012.42
215.3176	CABLE TRAY, CONTINUOUS RUN	578,586	1877	20.5	11,181,513	25		2002	25.0	21,183.44	4.5	104,225.48
215.3176	CABLE TRAY, CONTINUOUS RUN	364,220	1876	21.5	7,862,230	25		2001	25.0	14,400.80	3.5	51,130.80
215.3176	CABLE TRAY, CONTINUOUS RUN	465,196	1877	20.5	6,316,604	25		2002	25.0	16,231.32	4.5	73,241.84
215.3177	DUCT BANK, CONTINUOUS RUN	1,018,241	1876	21.5	21,508,072	25		2001	25.0	40,759.24	3.5	142,887.24
215.3177	DUCT BANK, CONTINUOUS RUN	467,848	1877	20.5	3,428,805	25		2002	25.0	8,725.86	4.5	38,176.82
215.3178	MANHOLES	1,594	1876	21.5	36,421	25		2001	25.0	67.76	3.5	237.16
215.303	GENERATOR BUS	27,303		8.8	244,694				22.3	1,253.16	13.6	17,105.85
215.3001	GROUNDS TRANSFORMER	13,841	1880	7.5	102,208	25		2012	22.0	620.05	14.5	8,860.05
215.3002	GROUNDS RESISTORS	2,421	1876	1.5	62,002	25		2001	25.0	98.64	3.5	358.64
215.3002	GROUNDS RESISTORS	11,232	1880	7.5	87,990	25		2012	22.0	523.27	14.5	7,732.45
215.3003	CONTROL DISTRIBUTION SYSTEM	109	1876	21.5	2,344	20		2012	20.0	3.03	14.5	43.80
215.5	SWITCHGEARS AND MOTOR CONTROL CENTERS	1,828,264		18.8	38,031,348				28.8	61,608.20	10.8	683,298.58
215.502	480 VOLT POWER DISTRIBUTION SYSTEM	1,108,599		18.7	21,878,262				28.8	49,624.29	10.8	441,173.59
215.7041	CABLE POWER, 480 OR LARGER	10,030	1876	21.5	216,750	25		2001	25.0	402.32	3.5	1,411.62
215.7041	CABLE POWER, 480 OR LARGER	223,372	1882	15.5	2,817,288	25		2007	25.0	6,534.88	3.5	68,081.28
215.7042	FOUNDATION	378,140	1876	21.5	8,151,575	20		2012	20.0	10,531.75	14.5	152,742.25
215.7042	FOUNDATION	399,008	1877	20.5	4,294,858	25		2012	20.0	5,585.87	14.5	68,796.28
215.7043	TRANSFORMER	17,241	1882	15.5	278,085	25		2007	25.0	717.64	8.5	6,817.28
215.7044	CONTROL DISTRIBUTION SYSTEM	4,441	1876	21.5	95,482	20		2012	20.0	1,788.24	14.5	3,831.82
215.7044	CIRCUIT BREAK, RATED < 600 AMPS IN A SECT	5,814	1880	4.5	22,585	20		2012	19.0	264.28	14.5	2,785.69
215.7046	CIRCUIT BREAK, RATED 600 AMPS OR GREATER	25,599	1882	15.5	288,555	25		2007	25.0	1,027.96	8.5	8,795.82
215.7049	POWER CENTER SWITCHGEAR SECTION	88,415	1876	21.5	1,838,723	25		2001	25.0	3,244.60	3.5	12,546.10
215.7049	POWER CENTER SWITCHGEAR SECTION	17,810	1880	4.5	80,415	25		2012	19.0	940.53	14.5	13,837.53
215.7050	MOTOR CONTROL CENTER SWITCHGEAR SECTION	62,889	1876	21.5	1,364,264	25		2001	25.0	2,519.86	3.5	8,816.46
215.7050	MOTOR CONTROL CENTER SWITCHGEAR SECTION	45,005	1882	15.5	776,878	25		2007	25.0	1,624.20	8.5	17,205.80
215.7052	CABLE POWER, ALL UNDER 480	25,797	1876	21.5	575,279	25		2001	25.0	1,070.28	3.5	3,745.88
215.7052	CABLE POWER, ALL UNDER 480	11,900	1880	4.5	53,614	25		2012	19.0	602.41	14.5	2,275.47
215.7054	DISTRIBUTION PANEL, 480V BUS	11,587	1884	3.5	41,855	25		2012	17.0	661.94	14.5	8,858.19
215.504	2.4KV POWER DISTRIBUTION SYSTEM	489,751		21.6	10,578,648				34.3	14,280.34	12.8	182,530.29
215.7053	CABLE POWER, 480 OR LARGER	26,127	1876	21.5	588,031	25		2001	25.0	1,053.03	3.5	3,005.18
215.7101	POWER CENTER SWITCHGEAR SECTION	281,125	1876	21.5	6,044,103	20		2012	20.0	7,829.21	14.5	113,234.83
215.7102	MOTOR CONTROL CENTER SWITCHGEAR SECTION	152,559	1876	21.5	3,280,878	20		2012	20.0	4,237.75	14.5	61,447.38
215.7105	CABLE POWER, ALL UNDER 480	29,730	1876	21.5	638,165	25		2001	25.0	1,180.20	3.5	4,182.20
215.505	4.16KV POWER DISTRIBUTION SYSTEM	48,835		21.5	1,071,453				25.0	1,990.36	3.5	7,241.81
215.7121	CABLE POWER, 480 OR LARGER	49,508	1876	21.5	1,004,142	25		2001	25.0	1,801.52	3.5	6,342.32
215.7125	CONTROL DISTRIBUTION SYSTEM	247	1876	21.5	5,311	20		2012	20.0	8.86	14.5	89.49

Florida Power & Light Company
Depreciation Rates
For Maricopa Canyon
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance As 12/31/87	Vintage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Queue Date (Yr/Mo)	Cancelled Date	Average Service Life	Average Annual Cost	Average Remaining Life	Proposed Unrecovered Capital
315 506	6 BRV POWER DISTRIBUTION SYSTEM	128,802		20.1	2.501805				26.5	4,791.19	6.8	32,510.89
315 7151	FOUNDATION	68,791	1978	21.5	1,698.572			2012	30.0	1,926.14	14.5	28,074.01
315 7152	FOUNDATION/INSTRUMENTATION SYSTEM	50,558	1979	18.5	1,027.823	20		1989	30.0	2,777.80	1.9	4,198.80
315 7153	FOUNDATION/INSTRUMENTATION SYSTEM	1,543	1981	16.5	26.469	20		2001	30.0	77.15	3.5	270.03
315 6	INFORMATION SYSTEMS	498,702		13.8	6,898.877				16.5	30,174.63	6.2	186,646.47
315 681	LOAD CONTROL AND METERING SYSTEM	140,827		14.6	2,281.043				20.0	7,041.35	5.4	37,774.88
315 7009	REMOTE TERMINAL UNIT	100,235	1982	15.5	1,553.643	20		2002	20.0	5,011.75	4.5	22,462.88
315 7010	CONTROL PANEL	40,692	1985	12.5	592.400	20		2005	20.0	2,029.60	7.5	15,222.00
315 682	COMPUTER SYSTEMS	1,219		14.5	17.828				15.0	81.26	0.5	43.17
315 7004	TERMINAL	1,181	1983	14.5	17,125	3		1988	18.0	78.73	0.5	39.37
315 7004	TERMINAL	38	1984	13.5	513	3		1989	15.0	2.51	1.5	3.80
315 683	ANALOG/ANALOG DATA ACQUISITION SYSTEM	308,600		13.4	4,790.196				15.5	21,002.02	6.5	148,828.42
315 7716	RECORDING, OSCILLOGRAPH	2,832	1982	5.5	16,126	10		2002	10.0	203.30	4.5	1,316.40
315 7718	RECORDING, OSCILLOGRAPH	102,535	1985	2.5	258.638	10		2005	10.0	10,503.50	7.5	77,871.25
315 7719	CONTROL/INSTRUMENTATION SYSTEM	81,435	1978	21.5	1,508.633	20		2012	26.0	2,373.19	14.5	24,411.32
315 7713	RECORDING	71,088	1988	9.5	683.467	10		1998	10.0	7,188.60	0.5	3,889.30
315 7714	LOGIC CABINET	74,280	1979	21.5	1,582.255	20		2012	30.0	2,582.61	14.5	29,822.35
315 7715	PRINTER	18,479	1979	21.5	297.277	3		2000	24.0	768.82	2.5	1,804.79
316	MISCELLANEOUS POWER PLANT EQUIPMENT	1,820,040		17.9	54,350.001				22.9	63,785.05	7.2	680,642.20
316 1	STATION SERVICE EQUIPMENT	1,758,620		17.6	20,895.833				22.7	77,915.67	7.2	579,157.50
316 682	DRY LAMP SYSTEM	310,240		21.2	6,877.087				26.7	8,790.32	14.5	128,917.00
316 6832	77960, ALL UNDER 4 INCHES	315,004	1975	21.5	4,822.586			2012	26.0	5,872.23	14.5	86,598.43
316 6832	77960, ALL UNDER 4 INCHES	94,688	1977	20.5	1,947.408			2012	20.0	2,714.22	14.5	28,298.21
316 6837	DEHUMIDIFIER	344	1977	20.5	7,052	25		2002	25.0	13.76	4.5	61.82
316 583	STATION/SERVICE AIR SYSTEM	7,590		4.5	20,505				15.0	520.00	10.5	5,523.00
316 0535	AFTERCOOLER	7,880	1983	4.5	26,505	15		2008	15.0	528.00	10.5	5,523.00
316 186	INTRA/EXTRASITE COMMUNICATION SYSTEM	807,122		18.7	15,053.911				20.5	28,291.81	4.6	180,524.87
316 039	RADIO MOBILE & DIGITAL TERMINAL	8,809	1989	6.5	73,117	7		2003	14.0	614.83	5.5	2,382.11
316 039	RADIO MOBILE & DIGITAL TERMINAL	7,420	1989	7.5	59,650	7		2004	14.0	520.00	6.5	3,445.00
316 039	RADIO MOBILE & DIGITAL TERMINAL	16,825	1993	4.5	78,713	7		2000	7.0	2,403.47	2.5	6,008.43
316 039	RADIO MOBILE & DIGITAL TERMINAL	22,672	1998	1.5	34,010	7		2003	7.0	3,239.00	5.5	17,814.56
316 044	PAX PHONE SYSTEM CABINET	1,362	1989	6.5	11,577	7		2003	14.0	87.29	5.5	535.07
316 044	PAX PHONE SYSTEM CABINET	17,237	1982	5.5	94,914	7		1998	7.0	2,465.29	1.5	3,687.83
316 0538	MOBILE RELAY STATION	8,628	1979	21.5	121,002	7		2004	28.0	201.00	6.5	1,505.50
316 0638	MOBILE RELAY STATION	642	1977	20.5	13,161	7		1998	21.0	30.47	0.5	15.29
316 0637	MOBILE & RADIO COMMUNICATION	858	1988	9.5	8,151	7		2002	14.0	61.29	4.5	275.79
316 0637	MOBILE & RADIO COMMUNICATION	907	1990	7.5	8,803	7		2004	14.0	64.78	6.5	421.11

SCHEDULE V

Est. Capital Projects / Data *

2012

Florida Power & Light Company
Depreciation Rules
For Manual Computation
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance At 12/31/07	Average Useful Life (Years)	Age At Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Amount	Average Remaining Life	Projected Unrecovered Capital
316.0646	PHONE, PORTABLE	1,023	1980	7.5	7.273	7		2004	14.0	73.07	6.5	474.96
316.0646	PHONE, PORTABLE	58	1991	6.5	37	7		1998	7.0	5.29	0.5	4.14
316.0646	RADIO MONITOR / BASE STATION	17,387	1976	21.5	374,030	7		2004	28.0	671.32	6.5	4,038.50
316.0646	RADIO MONITOR / BASE STATION	1,827	1977	20.5	26,504	7		1980	21.0	91.75	0.5	45.88
316.0646	RADIO MOBILE UNIT	2,879	1984	13.5	38,887	7		1996	14.0	205.64	6.5	1,022.82
316.0650	RADIO COMMUNICATION PROCESSOR	263,408	1976	21.5	6,883,272	7		2004	28.0	9,427.43	6.5	61,148.29
316.0650	RADIO COMMUNICATION PROCESSOR	22,873	1984	20.5	690,637	7		1998	21.0	1,815.06	0.5	887.83
316.0653	PUBLIC ADDRESS SYSTEM (PANTHONICS)	178,508	1979	21.5	287,859	7		1998	14.0	1,276.50	0.5	788.25
316.0653	PUBLIC ADDRESS SYSTEM (PANTHONICS)	68,508	1979	20.5	1,454,597	7		2004	28.0	6,319.53	6.5	41,079.54
316.0653	PORTABLE ADDRESS SYSTEM (PANTHONICS)	3,582	1976	21.5	1,454,514	7		1998	21.0	3,282.29	0.5	1,831.14
316.0655	PORTABLE ADDRESS SYSTEM, TALKIE	428	1977	20.5	8,774	7		1998	21.0	20.38	0.5	10.19
316.0655	PORTABLE ADDRESS SYSTEM, TALKIE	1,448	1984	13.5	18,527	7		1998	14.0	522.29	0.5	51.64
316.0657	CONTROL AND TELEMANAGEMENT SYSTEM	21,011	1976	21.5	461,737	7		2004	28.0	750.29	6.5	4,877.55
316.0657	CONTROL AND TELEMANAGEMENT SYSTEM	2,353	1987	20.5	48,327	7		1998	21.0	112.05	0.5	96.02
316.0657	CONTROL AND TELEMANAGEMENT SYSTEM	97,579	1987	15.5	1,512,475	7		2003	21.0	4,548.42	5.5	25,508.29
316.0657	CONTROL AND TELEMANAGEMENT SYSTEM	3,710	1985	12.5	46,379	7		1999	14.0	205.00	1.5	287.50
316.0657	CONTROL AND TELEMANAGEMENT SYSTEM	6,300	1987	10.5	68,100	7		2001	14.0	482.00	3.5	1,575.00
316.0657	CONTROL AND TELEMANAGEMENT SYSTEM	370	1973	8.5	3,145	7		2003	14.0	26.43	5.5	146.28
316.167	TRANSPORTATION EQUIPMENT	67,346		7.4	488,115				15.2	4,408.50	7.8	34,796.29
316.010	TRACTOR	10,830	1991	6.5	70,585	15		2008	15.0	722.00	6.5	6,137.00
316.010	TRACTOR	16,830	1992	5.5	91,515	15		2007	15.0	1,006.27	6.5	10,538.03
316.010	TRACTOR	16,334	1993	4.5	73,468	15		2008	15.0	1,088.27	10.5	11,425.80
316.0275	TRACTOR	16,331	1987	20.5	78,371	15		2002	15.0	1,221.40	4.5	8,498.50
316.327	TRUCK PLATFORM	672	1977	20.5	13,778	15		2007	20.0	22.40	8.5	272.80
316.327	TRUCK PLATFORM	206	1980	17.5	5,308	15		2012	32.0	9.33	14.5	138.20
316.327	TRUCK PLATFORM	341	1982	15.5	5,298	15		2012	30.0	11.37	14.5	164.82
316.327	TRUCK PLATFORM	548	1983	14.5	7,648	15		1998	15.0	36.53	0.5	16.37
316.327	TRUCK PLATFORM	735	1984	13.5	9,833	15		1999	15.0	48.00	1.5	73.00
316.327	TRUCK PLATFORM	2,531	1985	11.5	28,107	15		2001	15.0	168.73	3.5	590.87
316.589	LABORATORY AND TEST EQUIPMENT	31,545		8.6	203,314				18.3	1,723.03	8.1	15,646.84
316.017	REFRIGERANT DRIVERS	3,105	1982	6.5	17,078	15		2007	15.0	287.50	6.5	1,986.50
316.018	FUEL HOOD	2,500	1982	5.5	19,000	15		2007	15.0	194.67	6.5	1,846.53
316.020	VACUUM PUMP	1,086	1991	6.5	7,059	15		2006	15.0	72.40	6.5	615.40
316.020	VACUUM PUMP	1,049	1994	3.5	3,672	15		2007	15.0	68.83	11.5	804.23
316.028	LABORATORY REFRIGERATOR	648	1982	5.5	4,064	15		2007	15.0	56.53	6.5	537.07
316.1001	CABINET/COOLERS	175	1977	20.5	3,588	20		2012	30.0	5.00	14.5	72.48
316.1001	CABINET/COOLERS	1,299	1978	19.5	25,331	20		1998	20.0	64.95	7.5	32.48
316.1001	CABINET/COOLERS	386	1984	13.5	5,349	20		2004	20.0	18.80	6.5	128.79
316.1001	CABINET/COOLERS	16,344	1988	8.5	138,074	20		2009	20.0	812.20	11.5	8,340.20
316.610	AIR COMPRESSOR	620	1978	18.5	12,207	20		1998	20.0	31.30	0.5	15.65
316.610	AIR COMPRESSOR	3,787	1979	18.5	70,245	20		1999	20.0	188.65	1.5	204.78
316.180	TOOLS, SHOP, AND GARAGE EQUIPMENT	257,833		16.2	4,173,824				21.9	11,781.16	8.1	95,248.34
316.082	GLASS BEAD CLEANING MACHINE	2,232	1991	6.5	14,638	15		2000	15.0	150.13	6.5	1,276.13
316.082	GLASS BEAD CLEANING MACHINE	3,740	1992	5.5	20,570	15		2007	15.0	249.23	9.5	2,268.67
316.084	GRINDER/GRINDER FEED	1,246	1996	1.5	1,809	15		2012	16.0	77.88	14.5	1,129.19
316.085	TANK, OIL/GAS STORAGE	1,765	1973	8.5	15,003	15		2004	15.0	117.47	6.5	764.83
316.077	TANK, OIL/GAS STORAGE	3,131	1992	3.0	17,221	15		2007	15.0	208.73	8.5	1,962.87
316.077	TANK, OIL/GAS STORAGE	4,709	1994	2.0	18,482	15		2008	15.0	313.93	11.5	3,610.23
316.0829	DRILL PRESS FIXED	28,598	1976	21.5	622,567	15		2008	20.0	585.37	8.5	8,204.77
316.813	DRILL PRESS	322	1978	18.5	6,279	15		2008	20.0	10.73	10.5	112.70

Florida Power & Light Company
Depreciation Rates
For Miscellaneous Concrete
Estimated Plant Data As Of 12/31/1987

E&M Capital Recovery Data *

2012

Account Number	Description	Estimated Plant In Service Balance As 12/31/1987	Months Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Concrete Data (ft Bq)	Calculated Date	Average Service Life	Annual Amount	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
316 815	DRIILL PRESS	1,200	1983	14.5	17.531	15		1998	15.0	80.80	0.5	42.30
316 815	DRIILL PRESS	50	1986	11.5	8.79	15		2001	15.0	3.83	3.5	13.77
316 827	CRICKER/SPANDER, FIXED	11,883	1979	21.5	257.833	15		2006	30.0	398.43	8.5	3,305.16
316 827	CRICKER/SPANDER, FIXED	22,793	1988	9.5	216.544	15		2103	15.0	1,819.83	5.5	8,307.43
316 829	LATHE, FIXED	87,872	1979	21.5	1,889.279	15		2006	30.0	2,829.10	8.5	24,687.26
316 830	LATHE, METAL	25,399	1981	8.5	165.084	15		2006	15.0	1,683.27	8.5	14,382.77
316 832	PRESS, FIXED	6,980	1979	21.5	150.285	15		2006	30.0	223.00	8.5	1,985.80
316 832	PRESS, FIXED	5,991	1979	21.5	128.807	15		2006	30.0	198.70	8.5	1,587.46
316 833	MILLING MACHINE	13,880	1979	21.5	300.579	15		2006	30.0	488.00	8.5	3,981.00
316 837	MILLING MACHINE	1,279	1979	18.5	24.941	15		2006	30.0	42.83	10.5	447.83
316 837	MILLING MACHINE	683	1979	18.5	12.630	15		2006	30.0	22.77	11.5	261.82
316 837	MILLING MACHINE	3,898	1980	17.5	69.440	15		2012	32.0	124.00	14.5	1,798.00
316 837	MILLING MACHINE	8,723	1986	11.5	77.215	15		2001	15.0	448.30	3.5	1,388.70
316 837	MILLING MACHINE	19,987	1982	8.5	109.839	15		2007	15.0	1,332.47	8.5	12,658.43
316 848	TANK, OIL/AS STORAGE	1,575	1983	14.5	22.838	15		1998	15.0	105.00	0.5	52.50
316 848	TANK, OIL/AS STORAGE	503	1985	12.5	6.288	15		2000	15.0	33.53	2.5	83.83
316 848	TANK, OIL/AS STORAGE	815	1988	11.5	8.273	15		2001	15.0	94.33	3.5	192.17
316 192	STORES EQUIPMENT	272,491		15.8	4,257.700	15			25.1	50,698.70	10.3	111,723.19
316 201	CHAMBERS	94,382	1982	15.5	1,461.571	15		2012	30.0	3,142.73	14.5	46,886.83
316 201	CHAMBERS	580	1983	14.5	8.130	15		1998	15.0	37.35	0.5	18.67
316 204	FORK LIFT	21,798	1979	18.5	425.001	15		2006	30.0	726.60	10.5	7,256.30
316 204	FORK LIFT	21,792	1979	18.5	402.412	15		2009	30.0	756.87	11.5	8,598.27
316 204	FORK LIFT	35,370	1980	17.5	618.875	15		2012	32.0	1,103.31	14.5	16,027.03
316 204	FORK LIFT	32,384	1982	15.5	808.702	15		2012	30.0	1,088.13	14.5	15,883.83
316 204	FORK LIFT	18,881	1988	11.5	228.402	15		2001	15.0	1,324.07	3.5	4,834.23
316 1843	FORK LIFT 4000 LBS. ON SMALLER	18,094	1979	21.5	226.156	15		2006	30.0	206.13	8.5	2,112.13
316 1843	FORK LIFT 4000 LBS. ON SMALLER	15,823	1987	10.5	164.042	15		2002	15.0	1,041.53	4.5	4,686.80
316 1844	FORK LIFT 4001 LBS. TO 8000 LBS.	18,377	1987	10.5	202.489	15		2002	15.0	1,291.80	4.5	5,913.10
316 195	WACOLAM CLEANING EQUIPMENT	3,347		16.6	63.357	15			20.0	187.36	3.4	679.34
316 8791	WACOLAM PUMP WITH MOTOR	388	1979	18.5	7.703	20		1998	20.0	19.75	0.5	9.89
316 8791	WACOLAM PUMP WITH MOTOR	948	1979	18.5	17.501	20		1998	20.0	47.30	1.5	70.95
316 8791	WACOLAM PUMP WITH MOTOR	981	1980	17.5	16.819	20		2000	20.0	46.85	2.5	120.13
316 8791	WACOLAM PUMP WITH MOTOR	712	1982	15.5	11.208	20		2002	20.0	36.80	4.5	160.20
316 8791	WACOLAM PUMP WITH MOTOR	318	1983	14.5	4.811	20		2003	20.0	15.90	5.5	67.45
316 8791	WACOLAM PUMP WITH MOTOR	816	1985	12.5	7.688	20		2005	20.0	20.75	7.5	250.83
316 2	MAINTENANCE SHOP EQUIPMENT	161,520		21.2	3,424.788				26.2	6,170.36	1.1	20,091.17
316 287	PLANT WELDING SYSTEM	161,520		21.2	3,424.788				26.2	6,170.36	5.0	20,091.17
316 1914	HEADER, 4 INCHES ON LARGER	17,041	1979	21.5	388.382	25		2012	30.0	473.36	14.5	6,863.74
316 1914	PIPING, 4 INCHES ON LARGER	7,187	1979	20.5	147.234	25		2012	25.0	200.34	14.5	2,877.47
316 1915	PIPING, ALL UNDER 4 INCHES	88,585	1979	21.5	2,079.148	25		2001	25.0	3,882.60	3.5	13,519.10
316 1915	PIPING, ALL UNDER 4 INCHES	40,727	1977	20.5	834.504	25		2002	25.0	1,679.08	4.5	7,330.86

SCHEDULE V

Estimated Project Data -

2012

Florida Power & Light Company
Depreciation Rates
For Schedule Unit 1
Estimated Project Data As Of 12/1/87

Asset Number	Asset Name	Estimated Plant In Service Balance At 12/31/87	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Normal (Years)	Quantity Data (Feet)	Cost Data	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Cost
311	STRUCTURES AND IMPROVEMENTS	6,504,449	21.2	160,004,433				34.8	180,508.89	13.8	2,812,003.78
311.3	STATION BUILDINGS	6,138,132	21.2	130,243,837				35.2	174,308.45	14.2	2,482,421.84
311.329	TURBINE (GENERATOR BUILDINGS)	2,315,544	21.4	48,588,800				35.5	83,291.87	14.1	821,833.32
311.329.6	FLUOR STRUCTURE, INC. STEEL & CONCRETE BUILDING APPURTENANCES (ELEV.)	1,304,305	21.5	28,784,278	20	2012	2012	36.0	38,455.14	14.5	552,589.31
311.329.6.1	FLUOR APPURTENANCES (ELEV.)	201,800	18.5	4,330,278	20	2012	2012	34.0	5,608.84	14.5	81,300.89
311.329.6.2	FLUOR APPURTENANCES (ELEV.)	32,874	18.5	604,408	20	1989	1989	20.0	1,833.70	1.8	2,403.59
311.329.6.3	FLUOR APPURTENANCES (ELEV.)	11,035	12.5	137,538	20	2005	2005	20.0	551.75	7.5	4,138.13
311.329.6.4	FLUOR APPURTENANCES (ELEV.)	688,800	21.5	14,740,400	20	2012	2012	36.0	18,044.44	14.5	278,144.44
311.348	BOILER BUILDINGS	2,788,158	21.4	40,458,372				35.8	103,882.48	14.3	1,315,341.02
311.348.7	LIGHTING SYSTEM COMPLETE	604,773	18.5	13,024,120	20	2012	2012	36.0	16,827.03	14.5	243,941.80
311.348.7.1	LIGHTING SYSTEM COMPLETE	57,014	12.5	712,878	20	2005	2005	20.0	2,800.70	7.5	21,300.25
311.348.7.2	PIPING, ALL UNDER 4 INCHES	26,810	21.5	772,088	20	2012	2012	36.0	887.50	14.5	14,483.75
311.348.7.3	PIPING, 4 INCHES OR LARGER	721,827	21.5	18,871,431	20	2012	2012	36.0	20,053.53	14.5	280,378.15
311.348.7.4	STRUCTURE FOUNDATION WORK	2,345,534	21.5	30,428,981			2012	36.0	65,133.72	14.3	944,728.87
311.350	MISCELLANEOUS BUILDINGS	96,430	21.5	187,505				18.0	3,135.00	14.5	45,487.50
311.3105	CEMS BUILDING-ELTEC COMPLETE	50,430	18.4	187,205			2012	18.0	3,135.00	14.5	45,487.50
311.5	RAW AND TREATED WATER SYSTEMS	406,317	21.5	8,810,816				30.8	15,187.44	8.5	128,571.84
311.504	WASTE WATER TREATMENT SYSTEM	406,317	21.5	8,810,816				30.0	15,187.44	8.5	128,571.84
311.608	CONTROL/INSTRUMENTATION SYSTEM	2,302	18.5	50,373	20	2012	2012	36.0	66.81	14.5	861.36
311.608.7	DRIVE/ELTEC MOTOR, COMPLETE	3,308	18.5	68,872	10	2008	2008	20.0	108.83	8.5	808.83
311.608.8	PIPING, ALL UNDER 4 INCHES	8,000	18.5	172,420	10	2008	2008	20.0	287.23	8.5	2,372.23
311.608.9	PIPING, 4 INCHES OR LARGER	437,815	21.5	8,418,173	10	2008	2008	20.0	14,897.17	8.5	128,075.82
311.609.1	PUMP COMPLETE	4,812	18.5	101,468	10	2008	2008	20.0	100.40	8.5	1,383.40
312	BOILER PLANT EQUIPMENT	83,822,375	20.0	1,871,888,830				28.2	2,887,882.64	8.5	28,380,304.36
312.1	STEAM GENERATING EQUIPMENT	34,005,807	20.0	680,078,655				27.5	1,237,917.65	8.3	10,312,872.47
312.121	BOILER STRUCTURE	13,528,801	20.1	272,344,502				31.7	428,805.14	12.7	8,421,056.69
312.000	CHIMNEY	772,870	18.05	1,832,175	20	2012	2012	17.0	43,110.07	14.5	625,005.00
312.001	STRUCTURAL METAL AND TRUSSES	7,595,774	18.5	163,200,141				36.0	210,983.82	14.5	3,028,408.87
312.002	STEAM LADDER, CATALANES AND HANDRAILS	1,531,887	18.5	32,853,786				36.0	42,582.89	14.5	611,014.07
312.003	STEAM LADDER, CATALANES AND HANDRAILS	80,838	18.4	177,508				18.0	2,804.22	14.5	40,501.22
312.004	BOILER INSULATION	561,688	18.5	12,078,314	20	2001	2001	25.0	22,487.36	3.5	78,638.46
312.004.1	BOILER INSULATION	781,608	18.5	16,218,228	20	2012	2012	36.0	21,157.92	14.5	306,789.79
312.004.2	BOILER INSULATION	180,306	18.4	1,770,782	20	2008	2008	20.0	8,318.80	10.5	87,847.90
312.005	BOILER OUTER CASING	191,485	18.5	4,116,838	25	2001	2001	25.0	7,609.40	3.5	28,807.90
312.006	BRICKWORK & REFRACTORY	78,584	18.5	1,646,771				30.0	2,583.13	8.5	21,701.63
312.007	HANDERS, SUPPORTS & TUBE CLIPS	1,784,549	18.5	37,718,504	30	2008	2008	30.0	58,478.30	8.5	487,065.55
312.008	SPECIAL TOOL	83,208	19.03	263,587	15	2008	2008	15.0	5,088.40	10.5	58,728.20

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Schedule Unit 1
Estimated Plant Data As Of 12/31/87

Electric Capital Recovery Data

2012

Account Number	Description	Estimated Plant In Service At 12/31/87	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Data (if Any)	Current Date	Average Service Life	Average Annual	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
312 0004	VALVE, POWER OPERATED RELIEF	164,329	1979	21.5	3,533.074	25		2001	25.0	6,573.16	3.5	23,006.06
312 0005	HEATER, 4 INCHES OR LARGER	303,830	1979	21.5	12,124.624	20		2012	26.0	19,664.69	14.5	227,140.89
312 0006	HEATER, 4 INCHES OR LARGER	283,872	1980	2.5	608,820	20		2012	17.0	18,827.78	14.5	225,152.39
312 0008	PIPING, ALL UNDER 4 INCHES	1,686,237	1979	21.5	46,184,598	25		2012	25.0	74,799.48	3.5	281,693.18
312 0007	PIPING, RUN 4 INCHES OR LARGER	61,623	1979	21.5	1,324,899	20		2012	26.0	17,711.75	14.5	24,820.26
312 0009	VALVE, SAFETY	208,729	1979	21.5	7,340,309	5		2001	25.0	14,789.05	3.5	51,382.46
312 0012	INSULATION EQUIPMENT	190,805	1985	2.5	377,283	20		2012	17.0	8,878.79	14.5	128,713.09
312 0013	DESUPERHEATER	1,306,184	1979	21.5	26,082,506	25		2001	25.0	62,247.26	3.5	192,883.79
312 0014	DESUPERHEATER	402,002	1985	2.5	1,000,005	25		2012	17.0	23,647.18	14.5	342,884.06
312 0014	WATER WALL SECTION	2,882,281	1979	21.5	67,278,602	25		2001	25.0	106,491.24	3.5	372,719.34
312 0014	WATER WALL SECTION	1,337,046	1980	7.5	10,827,808	25		2012	22.0	90,774.77	14.5	881,224.20
312 0014	ECONOMIZER SECTION	1,317,019	1979	21.5	28,218,809	25		2001	25.0	62,660.79	3.5	164,562.66
312 0014	BOILER DRUM	1,423,677	1979	21.5	30,608,096	25		2012	26.0	39,546.26	14.5	572,405.46
312 0017	SUPERHEATER SECTION	4,801,664	1979	21.5	103,232,127	25		2001	25.0	182,058.79	3.5	672,209.16
312 0018	REGULATOR SECTION	3,144,528	1979	21.5	67,607,209	25		2001	25.0	125,791.04	3.5	440,223.64
312 0100	CONDUIT	688,296	1979	21.5	15,875,514	20		2012	26.0	19,398.69	14.5	281,298.29
312 0101	INSULATION PIPING RUN 4 IN OR LARGER	20,541	1979	21.5	441,632	20		2012	26.0	570.58	14.5	8,273.48
312 2	STEAM SYSTEMS AND EQUIPMENT	8,410,209	1979	20.4	171,742,408				20.3	277,382.09	10.8	2,388,292.05
312 201	MAIN STEAM PIPING	2,582,207	1979	21.5	62,400,032				26.0	98,532.06	7.5	750,774.77
312 1002	CONTROL INSTRUMENTATION SYSTEM	98,887	1979	21.5	2,142,141	20		2012	26.0	2,774.08	14.5	48,324.21
312 1004	PIPING, ALL UNDER 4 INCHES	1,231,294	1979	21.5	26,427,821	20		2001	25.0	48,291.79	3.5	172,381.7
312 1005	PIPING, RUN 4 INCHES OR LARGER	1,088,189	1979	21.5	23,266,054	0		2012	26.0	20,227.47	14.5	428,296.35
312 1006	VALVE, SPECIAL	164,843	1979	21.5	3,814,125	20		2001	25.0	7,203.72	3.5	25,878.02
312 1008	VALVE, SAFETY	17,889	1979	21.5	394,882	8		2001	25.0	7,785.82	3.5	2,594.32
312 1009	VALVE, POWER OPERATED	148,005	1979	21.5	3,146,580	25		2001	25.0	5,843.44	3.5	20,482.64
312 1012	INSULATION PIPING RUN 4 IN OR LARGER	124,100	1979	21.5	2,884,442	20		2012	26.0	3,726.67	14.5	54,028.67
312 202	EXTRACTION STEAM SYSTEM	1,378,546	1979	21.5	29,638,241				23.8	40,789.84	12.3	501,862.19
312 1007	CONTROL INSTRUMENTATION SYSTEM	74,273	1979	21.5	1,598,870	20		2012	26.0	2,003.34	14.5	28,815.31
312 1010	PIPING, ALL UNDER 4 INCHES	408,570	1979	21.5	8,873,390	0		2012	26.0	11,387.29	14.5	162,119.95
312 1011	PIPING, RUN 4 INCHES OR LARGER	500,603	1979	21.5	10,782,895	0		2012	26.0	13,805.64	14.5	201,631.79
312 1014	VALVE, SPECIAL	204,500	1979	21.5	4,382,450	25		2001	25.0	8,172.00	3.5	28,882.00
312 1017	INSULATION PIPING RUN 4 IN OR LARGER	188,417	1979	21.5	4,072,468	20		2012	26.0	5,201.88	14.5	78,282.88
312 203	AUXILIARY SUPERHEATER STEAM SYSTEM	1,421,304	1979	15.9	22,754,808				25.9	55,280.48	13.4	746,476.72
312 1011	CONTROL INSTRUMENTATION SYSTEM	81,200	1979	21.5	1,103,360	20		2012	26.0	1,425.86	14.5	20,870.86
312 1013	PIPING, ALL UNDER 4 INCHES	370,790	1979	21.5	7,871,689	20		2012	26.0	10,299.72	14.5	149,245.87
312 1013	PIPING, ALL UNDER 4 INCHES	204,541	1985	2.5	771,323	20		2012	17.0	16,873.07	14.5	245,108.50
312 1014	PIPING, RUN 4 INCHES OR LARGER	204,541	1979	21.5	6,463,509	20		2012	26.0	10,803.67	14.5	178,829.67
312 1017	PIPING, RUN 4 INCHES OR LARGER	104,051	1985	2.5	265,323	20		2012	17.0	8,340.08	14.5	102,403.67
312 1017	VALVE, SPECIAL	94,150	1979	21.5	2,110,225	10		2006	30.0	3,271.67	7.5	27,898.17
312 1018	VALVE, POWER OPERATED	16,873	1985	2.5	42,423	10		2005	30.0	1,687.87	7.5	12,778.75
312 1021	INSULATION PIPING RUN 4 IN OR LARGER	94,165	1979	21.5	2,034,879	10		2006	30.0	3,129.50	8.5	28,888.79
312 1021	INSULATION PIPING RUN 4 IN OR LARGER	12,720	1985	2.5	31,825	10		2005	30.0	1,273.00	7.5	8,547.50
312 207	STEAM GENERATOR BY-PRODUCT COOLING SYS.	450,777	1979	20.7	9,261,549				33.9	12,510.84	13.6	181,581.80
312 1042	CONTROL INSTRUMENTATION SYSTEM	29,732	1979	21.5	638,238	20		2012	26.0	825.89	14.5	11,873.39
312 1044	FOUR-SECTION	3,586	1979	21.5	77,142	0		2012	26.0	98.67	14.5	1,445.17

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Nonresidential Unit 1
Estimated Plant Data As Of 12/31/87

Estimated Capital Recovery Data -

2012

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Average Useful Life	Age At Time Of Study (Years)	Age Weight (5-15%)	Replacement Interval (Years)	Chance Of Failure (If Rep.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unimpaired Capital
		A	B	C	D	E	F	G	H	I	J	K
312 1448	HEAT EXCHANGER-SHELL, OPEN SYSTEM	8,765	1878	21.5	208,848	20		2012	26.0	271.25	14.5	3,833.13
312 1447	HEAT EXCHANGER-TUBE BUNDLE	17,877	1878	21.5	208,808	20		2012	26.0	489.36	14.5	7,240.74
312 1448	PIPE, ALL UNDER 4 INCHES	82,313	1878	21.5	1,154,782	20		2012	26.0	1,403.14	14.5	21,870.51
312 1448	PIPE, RUN 4 INCHES OR LARGER	198,041	1878	21.5	4,214,820	20		2012	26.0	5,445.58	14.5	78,900.86
312 1452	TANK	31,882	1878	21.5	681,278	0		2012	26.0	880.33	14.5	12,764.84
312 1453	VALVE, SPECIAL	28,917	1878	21.5	638,376	20		2012	26.0	1,081.00	14.5	15,874.80
312 1453	VALVE, SPECIAL	21,225	1878	21.5	118,780	20		2012	26.0	1,081.75	14.5	15,285.28
312 1454	VALVE, SAFETY/RELIEF	25,887	1878	21.5	558,291	5		2001	26.0	1,028.68	3.5	3,833.36
312 1458	REGULATION EQUIPMENT	2,382	1878	21.5	51,428	20		2012	26.0	88.44	14.5	953.44
312 1457	REGULATION PIPE, RUN 4 IN OR LARGER	21,168	1878	21.5	454,887	20		2012	26.0	587.72	14.5	8,521.87
312 202	RE-HEAT STEAM SYSTEM	2,345,825	1878	21.2	47,284,748	20		2012	23.0	67,878.17	12.0	818,028.17
312 1512	CONTROL/REGISTRATION SYSTEM	65,734	1878	21.5	1,413,281	20		2012	26.0	1,825.84	14.5	26,478.19
312 1514	PIPE, ALL UNDER 4 INCHES	775,387	1878	21.5	16,671,681	15		2006	26.0	23,882.23	8.5	278,542.98
312 1515	PIPE, RUN 4 INCHES OR LARGER	1,188,078	1878	21.5	25,585,177	0		2012	26.0	33,025.84	14.5	478,834.19
312 1521	REGULATION PIPE, RUN 4 IN OR LARGER	157,828	1878	21.5	3,350,259	20		2012	26.0	4,384.68	14.5	63,588.81
312 1521	REGULATION PIPE, RUN 4 IN OR LARGER	57,729	1878	8.5	548,340	20		2008	20.0	2,888.00	10.5	20,303.00
312 3	CONDENSATE AND FEEDWATER SYSTEMS	11,864,580	1878	20.1	233,005,028	20		2008	20.8	278,371.65	11.7	4,411,888.88
312 301	CONDENSATE SYSTEM	2,487,825	1878	21.1	52,882,731	20		2012	26.4	70,826.81	14.4	1,017,308.08
312 3182	PIPE, ALL UNDER 4 INCHES	300,230	1878	21.5	6,654,845	20		2012	26.0	8,338.72	14.5	120,825.87
312 3183	PIPE, RUN 4 INCHES OR LARGER	1,784,680	1878	21.5	37,887,800	0		2012	26.0	48,080.00	14.5	711,880.00
312 3183	PIPE, RUN 4 INCHES OR LARGER	13,114	1878	15.5	293,287	0		2012	26.0	432.13	14.5	6,338.43
312 3183	PIPE, RUN 4 INCHES OR LARGER	73,298	1878	12.5	871,275	20		2012	27.0	2,731.64	14.5	38,600.84
312 3188	VALVE, SPECIAL	15,588	1878	21.5	333,379	20		2001	26.0	628.34	3.5	2,175.84
312 3188	VALVE, SPECIAL	33,129	1878	12.5	414,113	25		2012	27.0	1,227.00	14.5	17,791.50
312 3179	CONTROL/REGISTRATION SYSTEM	217,770	1878	21.5	4,882,055	20		2012	26.0	6,048.17	14.5	87,732.50
312 3179	PIPE, RUN 4 INCHES OR LARGER	15,588	1878	21.5	333,379	0		2012	26.0	432.13	14.5	6,338.43
312 3172	REGULATION PIPE, RUN 4 IN OR LARGER	81,882	1878	21.5	1,331,888	20		2012	26.0	1,728.88	14.5	24,882.88
312 302	CONDENSATE RECOVERY SYSTEM	174,680	1878	21.5	3,778,822	20		2012	26.8	4,912.88	14.1	69,353.37
312 3189	CONTROL/REGISTRATION SYSTEM	18,509	1878	21.5	399,819	20		2012	26.0	515.53	14.5	7,478.15
312 3189	DRIVE/ELEC. MOTOR, COMPLETE	3,588	1878	21.5	88,354	10		2008	26.0	132.30	8.5	1,124.55
312 3183	FOULANTION	3,588	1878	21.5	77,142	0		2012	26.0	88.67	14.5	1,124.55
312 3189	PIPE, ALL UNDER 4 INCHES	9,354	1878	21.5	211,431	20		2012	26.0	273.17	14.5	3,860.87
312 3189	PIPE, RUN 4 INCHES OR LARGER	98,320	1878	21.5	2,048,360	0		2012	26.0	2,667.78	14.5	38,382.71
312 3189	PUMP, COMPLETE	8,947	1878	21.5	127,881	16		2006	26.0	198.23	8.5	1,884.88
312 3189	TANK	34,882	1878	21.5	745,883	0		2012	26.0	883.38	14.5	12,588.14
312 3022	REGULATION PIPE, RUN 4 IN OR LARGER	2,881	1878	21.5	64,082	20		2012	26.0	82.81	14.5	1,208.88
312 303	MAIN FEEDWATER SYSTEM	6,078,389	1878	20.1	120,880,839	20		2012	28.5	26,428.34	10.5	2,178,280.81
312 3271	CONTROL/REGISTRATION SYSTEM	424,678	1878	21.5	8,130,577	20		2012	26.0	11,796.81	14.5	171,000.90
312 3271	CONTROL/REGISTRATION SYSTEM	77,828	1878	21.5	584,480	20		2012	27.0	3,542.18	14.5	51,381.64
312 3274	HEAT EXCHANGER, SHELL	638,867	1878	21.5	13,778,771	15		2005	26.0	21,332.88	8.5	181,229.85
312 3274	HEAT EXCHANGER, SHELL	131,125	1878	21.5	880,448	15		2005	15.0	8,741.72	7.5	68,383.02
312 3275	HEAT EXCHANGER, TUBE BUNDLE	1,188,827	1878	21.5	25,518,146	15		2005	30.0	38,584.87	8.5	328,284.82
312 3275	HEAT EXCHANGER, TUBE BUNDLE	242,520	1878	21.5	1,828,480	15		2005	15.0	16,234.67	7.5	127,790.00
312 3278	PIPE, ALL UNDER 4 INCHES	644,795	1878	21.5	13,883,003	25		2001	25.0	25,791.80	3.5	80,271.20
312 3277	PIPE, RUN 4 INCHES OR LARGER	2,111,171	1878	21.5	45,380,177	20		2012	26.0	58,643.84	14.5	880,332.78
312 3270	VALVE, SPECIAL	228,242	1878	21.5	5,145,833	20		2012	26.0	6,848.38	14.5	98,401.84
312 3270	VALVE, SPECIAL	130,437	1878	21.5	271,404	20		2012	20.0	8,321.95	14.5	94,508.83

SCHEDULE V

Furnish Power & Light Company
Depreciation Rates
For Marston Unit 1
Estimated Plant Date As Of 12/1/87

Est. Capital Recovery Data *

7.12

Account Number	Description	Estimated Plant in Service Balance At 12/1/87	Vintage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Repayment Interval (Years)	Quarterly Cash Flow (1/Yr)	Capitalized Cash Flow	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 3231	VALVE, POWER OPERATED	34,011	1978	21.5	71.237	20	20	2012	20.0	944.75	14.5	13,888.88
312 3235	REGULATION PIPING RUN 4 IN ON LANCER	155,497	1978	21.5	3,342.226	20	20	2012	20.0	4,218.25	14.5	62,814.83
312 304	MAIN FRESHWATER PUMP SYSTEM	1,887,584		20.3	28,447,688				21.8	58,750.52	12.7	757,122.78
312 3202	CONVEYOR	28,304	1978	21.5	781.526	20	20	2012	20.0	1,008.44	14.5	14,822.44
312 3203	CONTROL/INSTRUMENTATION SYSTEM	77,433	1978	21.5	1,884,243	20	20	2012	20.0	2,150.83	14.5	21,187.08
312 3204	DRIVE, TUBING, STATIONARY ASSY.	687,555	1978	21.5	18,188,423	20	20	2012	20.0	24,785.42	14.5	358,058.54
312 3206	PUMP ROTATING ASSY.	148,218	1978	21.5	3,172,187	20	20	2012	20.0	4,033.83	14.5	58,490.58
312 3208	PUMP STATIONARY ASSY.	168,514	1978	21.5	3,585,241	25	25	2001	25.0	6,062.98	3.5	23,320.28
312 3203	DRIVE COUPLING MECHANICAL	8,487	1978	21.5	137,751	15	15	2008	20.0	2,133.57	8.5	1,815.32
312 3203	DRIVE COUPLING MECHANICAL	82,788	1987	10.5	112,828	15	15	2002	18.0	717.00	4.5	3,250.80
312 3203	DRIVE COUPLING MECHANICAL	86	1980	7.5	680	15	15	2005	18.0	5.87	7.5	44.00
312 3207	RELAYING ASSEMBLY	12,813	1978	21.5	275,480	15	15	2008	20.0	427.10	8.5	3,803.25
312 3208	SEAL COOLER	2,138	1978	21.5	48,504	25	25	2001	25.0	85.44	3.5	298.54
312 3271	RECORDER	7,358	1955	12.5	1,010,113	25	25	2001	25.0	1,879.28	3.5	8,577.48
312 3272	REGULATION EQUIPMENT	17,342	1982	12.5	81,875	10	10	2005	20.0	387.90	7.5	2,758.25
312 3276	TUBING SPRINKLE ON SHUTT	148,218	1978	21.5	3,172,187	20	20	2012	20.0	887.10	14.5	12,572.80
312 3277	BLINDING ROTATING (PROGRESSIVE)	232,047	1978	21.5	8,098,511	20	20	2012	20.0	6,584.84	14.5	98,477.28
312 3281	LUBE OIL SYSTEM	84,387	1988	1.5	141,538	20	20	2012	18.0	8,887.21	14.5	83,811.0
312 305	HEATER VENTS AND DRAINS SYSTEM	682,847		21.4	12,482,471				24.2	17,081.98	12.7	217,473.34
312 3238	CONTROL/INSTRUMENTATION SYSTEM	24,338	1978	21.5	524,084	20	20	2012	20.0	872.11	14.5	8,818.11
312 3237	DRIVE ELEC. MOTOR, ROTATING ASSY.	13,552	1978	21.5	288,983	20	20	2012	20.0	388.50	14.5	6,587.25
312 3238	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	20,805	1978	21.5	682,508	20	20	2012	20.0	895.69	14.5	12,487.47
312 3239	POLYMERIZATION	8,801	1978	21.5	120,422	20	20	2012	20.0	155.58	14.5	2,355.58
312 3241	PIPING, ALL UNDER 4 INCHES	281,479	1978	21.5	6,881,798	20	20	2012	20.0	7,283.21	14.5	108,317.83
312 3242	PIPING, RUN 4 INCHES ON LANCER	108,558	1978	21.5	2,233,887	15	15	2012	20.0	3,018.50	14.5	42,724.25
312 3243	PUMP ROTATING ASSY.	18,553	1978	21.5	208,880	15	15	2008	20.0	818.43	8.5	5,258.68
312 3243	PUMP STATIONARY ASSY.	13,588	1977	20.5	278,780	15	15	2007	20.0	483.20	8.5	4,358.28
312 3244	PUMP STATIONARY ASSY.	27,380	1978	21.5	588,245	25	25	2001	25.0	1,113.20	2.5	3,488.20
312 3244	PUMP STATIONARY ASSY.	28,165	1977	20.5	515,473	25	25	2002	25.0	1,005.80	4.5	4,538.10
312 3245	STEAMER, 4 INCH PIPE SIZE	8,228	1978	21.5	178,488	20	20	2008	20.0	274.20	8.5	2,250.20
312 3247	VALVE, SPECIAL	18,557	1978	21.5	208,558	20	20	2012	20.0	514.82	14.5	7,488.20
312 3248	INSULATION EQUIPMENT	18,145	1978	21.5	247,118	20	20	2012	20.0	448.47	14.5	8,582.88
312 3249	INSULATION PIPING RUN 4 IN ON LANCER	5,080	1978	21.5	100,435	20	20	2012	20.0	141.28	14.5	2,000.14
312 3251	INSULATION PIPING RUN 4 IN ON LANCER	8,851	1978	21.5	120,422	20	20	2012	20.0	155.58	14.5	2,255.58
312 308	CHEMICAL FEED SYSTEM	25,213		10.0	282,878				18.5	1,280.68	8.8	12,430.87
312 3232	CONTROL/INSTRUMENTATION SYSTEM	12,857	1983	4.5	58,587	20	20	2012	18.0	680.88	14.5	8,582.87
312 3238	PUMP, CHEMICAL FEED INCL. MOTOR	12,886	1982	15.5	198,168	10	10	2002	20.0	832.80	4.5	2,847.80
312 308	CONDENSATE TRANSFER SYSTEM	108,814		21.5	2,829,882				21.8	4,712.33	14.3	67,488.67
312 3448	CONTROL/INSTRUMENTATION SYSTEM	8,486	1978	21.5	128,647	20	20	2012	20.0	178.28	14.5	2,601.14
312 3449	DRIVE ELEC. MOTOR, COMPLETE	4,148	1978	21.5	88,182	15	15	2008	20.0	128.27	8.5	1,175.27
312 3449	TAKE COMPLETE	4,208	1978	21.5	128,008	20	20	2012	20.0	175.72	14.5	2,547.87
312 3449	TAKE	108,829	1978	21.5	2,338,824				20.0	3,023.03	14.5	43,833.80
312 3449	FOUNDATION	43,083	1978	21.5	822,640				20.0	1,195.82	14.5	17,340.79
312 302	WATER SAMPLING AND ANALYZING SYSTEM	198,028		3.9	798,158				12.4	15,873.00	8.8	128,198.70
312 3057	SAMPLE COOLER	22,413	1987	0.5	11,227	10	10	2007	10.0	2,245.20	8.5	21,320.20
312 3012	RECORDER	10,803	1988	8.5	152,809	10	10	1988	10.0	1,080.20	0.5	540.15

Florida Power & Light Company
Depreciation Rates
For Marbles Unit 1
Estimated Plant Data As Of 12/01/07

Account Number	Description	Estimated Plant In Service Balance At 12/01/07	Vintage Year	Age At Time Of Study (Years)	Age Weight (1-Yr)	Replacement Interval (Years)	Queue Date (If Any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Original Estimated Capital
a	b	c	d	e	f	g	h	i	j	k	l	m
312 3012	RECORDING	10,409	1980	7.5	78,518	10		2000	10.0	1,048.90	2.5	2,817.25
312 3013	5-ARMED COLLECTING EQUIPMENT	64,405	1987	0.5	42,253	20		2012	15.0	5,631.00	14.5	81,848.50
312 3014	ANALYZER	11,206	1984	13.5	151,590	10		2004	20.0	562.80	8.5	3,808.20
312 3015	METER, PH	27,134	1982	5.5	148,237	10		2002	10.0	2,713.40	4.5	12,210.20
312 3016	METER, PH	12,344	1981	8.5	79,208	10		2001	10.0	1,234.40	3.5	4,285.40
312 3017	ANALYZER, SCODUM	10,174	1982	5.5	55,957	10		2002	10.0	1,017.40	4.5	4,578.20
312 3017	ANALYZER, DISOLVED OXYGEN	8,030	1987	10.5	84,815	10		2007	20.0	451.50	9.5	4,288.25
312 421	BOILER AUXILIARY SYSTEMS	25,002,292		19.7	491,524,883				27.0	825,848.70	8.8	8,801,895.23
312 421	ASPHALTING/SEAL AIR SYSTEM	143,787		21.5	3,091,421				30.0	4,782.80	8.5	40,739.65
312 4209	PIPING, RUM 4 INCHES OR LARGER	143,787	1979	21.5	3,091,421	20		2006	20.0	4,782.80	8.5	40,739.65
312 422	BOILER DUCTS	4,882,756		21.4	100,008,901				33.5	139,482.85	12.5	1,748,319.75
312 4303	DUCTWORK, INSULATION AND OUTER CASING	130,421	1979	21.5	2,808,302	20		2012	26.0	3,629.26	14.5	62,811.24
312 4304	FOUR-PORT	104,872	1979	21.5	2,258,898	0		2012	26.0	2,915.60	14.5	42,280.20
312 4305	WATERBOX	898,879	1979	21.5	16,248,549	0		2012	27.0	24,998.42	14.5	382,491.54
312 4306	AIR REGISTERS	5,103	1985	12.5	63,788	0		2012	27.0	168.00	14.5	2,740.50
312 4307	FORCED DRAFT FAN OUTLET DUCT	243,688	1979	21.5	5,239,238	0		2012	26.0	6,788.00	14.5	98,192.80
312 4308	REDUCED DRAFT FAN OUTLET DUCT	1,087,218	1979	21.5	22,776,187	20		2008	20.0	28,246.80	8.5	208,546.10
312 4309	AIR HEATER OUTLET DUCT TO WINDBOX	487,270	1979	21.5	10,478,465	20		2012	26.0	13,528.08	14.5	198,201.81
312 4309	AIR HEATER OUTLET DUCT TO DRAFT COLLECTOR	731,065	1979	21.5	15,717,485	20		2012	26.0	20,207.08	14.5	294,452.71
312 4309	ECONOMIZER OUTLET DUCT	874,740	1979	21.5	20,098,870	20		2012	26.0	27,078.11	14.5	382,803.81
312 4309	ANALYZER, COMBUSTIBLES/LUE GAS	47,983	1988	8.5	487,841	10		1999	10.0	4,798.20	1.5	7,988.95
312 423	AIR HEATER	2,554,804		18.1	42,782,794				18.2	163,780.08	3.5	580,512.77
312 423	CASINO, AIR HEATER	200,402	1979	21.5	6,482,840	25		2001	25.0	12,024.08	3.5	42,084.28
312 423	HEATER, BURNER/SHARPERS	1,022,250	1980	7.5	7,888,000	5		2000	10.0	102,253.60	2.5	255,634.00
312 423	APR BASKET CLEANING EQUIPMENT	144,289	1979	21.5	3,102,214	20		2012	26.0	4,008.50	14.5	58,116.40
312 423	HOT AIR RECIRC. DUCT	565,231	1979	21.5	3,554,817	20		2012	26.0	4,582.53	14.5	68,597.03
312 423	MOTOR, AIR HEATER	601,204	1979	21.5	13,805,808	25		2001	25.0	24,048.16	3.5	84,109.36
312 423	BEARING ASSEMBLY, RACIAL	270,421	1979	21.5	4,824,002	25		2001	25.0	8,478.84	3.5	28,408.84
312 423	BEARING ASSEMBLY, THRUST	270,421	1979	21.5	4,824,002	25		2001	25.0	8,478.84	3.5	28,408.84
312 424	FORCED DRAFT FAN	3,988,260		21.5	88,579,004				33.5	118,528.83	12.0	1,417,803.83
312 427	DRIVE, ELEC. MOTOR, ROTATING ASSY.	188,566	1979	21.5	4,078,404	20		2012	26.0	5,205.44	14.5	78,348.84
312 428	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	292,447	1979	21.5	6,287,826	21		2012	26.0	8,123.81	14.5	117,795.16
312 429	FAN/OWNER, ROTATING ASSY.	228,299	1979	21.5	6,123,429	25		2001	25.0	8,521.90	3.5	33,261.80
312 431	FAN/OWNER, STATIONARY ASSY.	248,110	1979	21.5	7,482,244	25		2001	25.0	13,884.64	3.5	48,588.24
312 432	FOUNDATION	268,299	1979	21.5	8,800,219	0		2012	26.0	10,882.19	14.5	159,241.82
312 434	PIPING, ALL UNDER 4 INCHES	48,743	1979	21.5	1,047,875	20		2012	26.0	1,305.87	14.5	19,522.80
312 435	APPURTENANCES	427,844	1979	21.5	6,188,861	20		2012	26.0	11,884.83	14.5	172,350.08
312 443	HOT AIR RECIRC. DUCT	824,045	1979	21.5	17,921,868	20		2012	26.0	23,187.82	14.5	335,834.79
312 444	DRIVE COUPLING, MECHANICAL, COMPLETE	881,125	1979	21.5	18,514,188	20		2012	26.0	23,520.14	14.5	348,842.01
312 452	CONTROL/INSTRUMENTATION SYSTEM	115,151	1979	21.5	2,488,207	20		2012	26.0	3,210.96	14.5	46,557.49
312 454	HCBT	216,425	1979	21.5	4,867,583	20		2006	20.0	7,221.17	8.5	61,379.82
312 429	REDUCED DRAFT FAN	2,785,243		19.8	51,803,017				27.5	101,138.24	10.1	1,018,872.88
312 445	DRIVE, ELEC. MOTOR, ROTATING ASSY.	172,424	1979	21.5	3,688,516	20		2012	26.0	4,778.44	14.5	69,287.44
312 446	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	258,209	1979	21.5	5,578,219	20		2012	26.0	7,204.42	14.5	104,484.04
312 448	FAN/OWNER, ROTATING ASSY.	240,788	1980	12.5	3,008,898	20		2006	20.0	12,038.75	7.5	80,288.13

SCHEDULE V

E&E Capital Recovery Data *

2012

Florida Power & Light Company
Depreciation Rates
For Schedule Unit 1
Estimated Plant Costs As Of 12/31/97

Account Number	Description	Estimated Plant to Service Balance At 12/31/97	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Current Date (Fiscal)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 4488	FAN/BLOWER, STATIONARY ASSY	32K, 108	1979	21.5	7,228,322	20	2012	2012	20.0	8,338.53	14.5	135,378.83
312 4489	STRAINER, 4 INCH PIPE SIZE	447,262	1979	21.5	8,616,133	20	2012	2012	20.0	12,423.94	14.5	180,147.19
312 4490	MOIST	26,465	1979	21.5	568,868	20	2012	2012	20.0	73.53	14.5	1,088.15
312 4502	COPULAND, HYDRAULIC, STATIONARY ASSY	267,208	1979	21.5	5,744,672	20	2012	2012	20.0	882.17	8.5	7,468.42
312 4503	COPULAND, HYDRAULIC, ROTATING ASSY	87,831	1979	21.5	2,103,367	20	2012	2012	20.0	2,217.42	14.5	107,825.44
312 4504	BEARING ASSEMBLY, Y, RADIAL	308,488	1985	12.5	3,833,825	20	2005	2005	20.0	15,323.20	7.5	114,824.79
312 4505	BEARING ASSEMBLY, Y, THRUST	308,488	1985	12.5	3,833,825	20	2005	2005	20.0	15,323.20	7.5	114,824.79
312 4507	LUBE OIL SYSTEM	268,471	1979	21.5	8,202,127	25	2001	2001	25.0	11,828.84	3.5	42,381.84
312 4508	RECOIL	7,204	1984	3.5	28,564	10	2004	2004	10.0	730.40	6.5	4,747.60
312 4509	VIBRATION ANALYSIS SYSTEM	26,827	1984	13.5	262,500	20	2004	2004	20.0	1,341.65	6.5	8,722.01
312 457	SCOT BLOWER SYSTEM	1,271,385	1979	17.5	22,208,403	20	2012	2012	20.0	48,882.83	10.7	822,498.49
312 4600	CONTROL PANEL	61,857	1979	21.5	1,312,176	20	2012	2012	20.0	1,721.63	14.5	24,884.80
312 4601	CONTROL PANEL	61,857	1979	21.5	1,312,176	20	2012	2012	20.0	1,721.63	14.5	24,884.80
312 4602	CONTROL INSTRUMENTATION SYSTEM	48,348	1985	2.5	123,370	20	2012	2012	17.0	2,802.82	14.5	42,080.84
312 4603	PUMP, ALL UNDER 4 INCHES	162,215	1979	21.5	222,038	20	2012	2012	20.0	298.63	14.5	4,188.08
312 4604	RETRACTABLE SCOT BLOWER ASSEMBLY	829,348	1977	21.5	18,880,882	10	2008	2008	20.0	20,878.27	8.5	283,315.27
312 468	CHEMICAL WASH SYSTEM	108,457	1985	8.5	704,871	10	2012	2012	21.0	5,164.82	14.5	74,888.88
312 4638	PUMP, RUN 4 INCHES OR LARGER	108,457	1981	6.5	704,871	20	2012	2012	21.0	5,164.82	14.5	74,888.88
312 473	SCOT CONTROL SYSTEM	1,585,385	1979	21.2	32,748,848	20	2012	2012	24.3	48,595.87	13.8	642,983.27
312 4688	RECOIL	8,278	1983	14.5	154,502	10	2003	2003	20.0	463.80	5.5	2,550.80
312 4689	RECOIL	3,985	1985	11.5	48,832	10	2008	2008	20.0	188.40	8.5	1,180.80
312 4690	RECOIL	2,423	1987	10.5	26,442	10	2007	2007	20.0	121.15	8.5	1,180.80
312 4691	RECOIL	11,150	1988	8.5	103,545	10	1988	1988	10.0	1,111.00	0.5	558.00
312 4692	RECOIL	15,077	1985	2.5	37,883	10	2005	2005	10.0	1,507.75	7.5	11,307.75
312 4671	CONTROL INSTRUMENTATION SYSTEM	1,418,820	1979	21.5	36,453,790	20	2012	2012	26.0	20,208.69	14.5	670,703.69
312 4672	GAS FLOW CALCULATION SYSTEM	138,471	1979	21.5	2,837,382	20	2012	2012	26.0	2,795.03	14.5	85,027.80
312 472	SCOT/SCOT COLLECTOR SYSTEM	1,148,534	1979	21.5	24,880,388	20	2012	2012	20.1	28,157.89	8.6	328,557.27
312 4723	DUCTWORK, WITH REGULATION	180,888	1979	21.5	4,104,049	20	2012	2012	20.0	5,302.39	14.5	78,884.64
312 4724	PUMP, RUN 4 INCHES OR LARGER	138,585	1979	21.5	2,837,382	20	2012	2012	26.0	2,795.03	14.5	85,027.80
312 4727	CASING	98,265	1979	21.5	2,090,388	20	2012	2012	26.0	3,876.53	14.5	56,378.65
312 4728	CYCLOPNE SEPARATORS	478,871	1979	21.5	10,311,862	25	2001	2001	25.0	19,184.84	3.5	67,148.84
312 4729	HOMOER	180,288	1979	21.5	4,104,049	20	2012	2012	26.0	5,302.39	14.5	78,884.64
312 4730	CARBON REMEDIATION BLOWER	26,478	1979	21.5	683,277	25	2001	2001	25.0	1,718.12	3.5	4,258.12
312 4731	REGULATION PUMP RUN 4 IN OR LARGER	20,853	1979	21.5	448,340	20	2012	2012	26.0	579.25	14.5	8,208.13
312 473	GAS FLOW CALCULATION FAN SYSTEM	1,837,745	1979	18.0	33,011,221	20	2012	2012	23.7	77,425.35	7.8	603,313.80
312 4749	DRIVE, ELEC. MOTOR, ROTATING ASSY	125,881	1979	21.5	2,794,582	20	2012	2012	26.0	3,610.58	14.5	52,353.48
312 4750	DRIVE, ELEC. MOTOR, STATIONARY ASSY	188,208	1979	21.5	4,075,454	20	2012	2012	26.0	5,265.44	14.5	78,348.84
312 4752	FAN/BLOWER, ROTATING ASSY	485,154	1989	8.5	4,127,039	15	2004	2004	15.0	22,308.83	6.5	210,208.87
312 4753	FAN/BLOWER, STATIONARY ASSY	227,487	1979	21.5	4,890,541	20	2001	2001	23.0	8,088.88	2.5	31,945.28
312 4754	VIBRATION ANALYSIS SYSTEM	14,488	1989	8.5	123,157	20	2009	2009	20.0	724.43	11.5	8,231.18
312 4752	COPULAND, HYDRAULIC, STATIONARY ASSY	246,915	1979	21.5	7,452,344	20	2006	2006	20.0	11,553.87	8.5	98,207.87
312 4753	COPULAND, HYDRAULIC, ROTATING ASSY	227,487	1979	21.5	4,890,541	20	2006	2006	20.0	7,742.23	8.5	64,448.38
312 4754	MOIST	218,825	1979	21.5	4,890,541	20	2006	2006	20.0	7,742.23	8.5	64,448.38
312 474	STACK	2,378,087	1979	19.0	64,133,258	20	2012	2012	24.5	128,133.29	10.4	1,440,504.14

SCHEDULE V

F&M Capital Recovery Data *

2012

Florida Power & Light Company
Depreciation Schedule
For Marcellus Unit 1
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant In Service Balance At 12/31/07	Weighted Average Year	Age At Time Of Study (Years)	Age Weight (1-Yr)	Regulatory Service (Years)	Change Date (if Req.)	Calculated Date	Average Service Life	Actual	Average Remaining Life	Projected Unrecovered Capital
A	B	C	D	E	F	G	H	I	J	K	L	M
312 4801	SUBSTRUCTURE FOUNDATION WORK	428,725	1876	21.5	8,644,723	0		2012	26.0	12,215.42	14.5	177,123.54
312 4802	OUT-OF-CELL CONCRETE WORK	2,463,205	1876	21.5	52,564,808	0		2012	26.0	68,422.26	14.5	882,124.24
312 4804	EMISSION MONITORING ANALYZER	220,480	1904	3.5	808,680	10		2004	10.0	23,046.00	6.5	148,812.00
312 4810	SAFETY CLAM SYSTEM	14,189	1980	7.5	108,280	0		2012	22.0	644.00	14.5	8,328.00
312 4811	CONTROLINSTRUMENTATION SYSTEM	41,486	1984	3.5	145,201	20		2012	18.0	2,304.78	14.5	23,418.28
312 4812	CEM-COMMANDPROCESSOR	188,803	1984	3.5	681,478	3		2000	8.0	31,698.83	2.5	78,747.08
312 428	CEMBERALIZED WATER SYSTEM	17,874		21.5	386,441				26.1	687.77	4.8	3,198.87
312 4866	CONTROLLINGINSTRUMENTATION SYSTEM	2,502	1976	21.5	54,868	20		2012	26.0	70.88	14.5	1,027.89
312 4872	PIPING, ALL UNDER 4 INCHES	2,348	1976	21.5	63,382	25		2001	25.0	117.82	3.5	412.72
312 4873	PIPING, RUN 4 INCHES OR LARGER	12,474	1976	21.5	268,181	25		2001	25.0	498.88	2.5	1,748.28
312 447	COMPONENTS/CLOSED COOLING WATER SYSTEM	1,411,885		21.3	26,048,216				32.7	42,308.78	11.4	494,483.26
312 5070	CONTROLINSTRUMENTATION SYSTEM	153,780	1976	21.5	3,304,722	20		2012	26.0	4,288.47	14.5	61,910.17
312 5071	DRIVE ELIC. MOTOR, COMPLETE	28,293	1976	21.5	685,300	20		2012	26.0	788.28	14.5	10,880.24
312 5072	FOUNDATION	46,013	1976	21.5	688,280	0		2012	26.0	1,278.14	14.5	18,533.01
312 5074	HEAT EXCHANGER, SHELL	83,408	1976	21.5	1,148,272	25		2001	25.0	2,126.32	3.5	7,477.12
312 5075	HEAT EXCHANGER, TUBE BUNDLE	88,421	1976	21.5	2,137,862	25		2001	25.0	3,876.84	3.5	13,918.84
312 5076	PIPING, ALL UNDER 4 INCHES	201,547	1976	21.5	4,341,881	20		2008	20.0	8,731.87	8.5	67,218.22
312 5078	PIPING, RUN 4 INCHES 4 INCHES	23,684	1984	13.5	318,888	20		2012	28.0	848.21	14.5	12,370.11
312 5079	PIPING, RUN 4 INCHES OR LARGER	788,429	1976	21.5	15,252,724	0		2012	26.0	18,798.26	14.5	288,742.24
312 5078	PIPING, RUN 4 INCHES OR LARGER	28,758	1976	21.5	618,287	15		2008	20.0	604.00	8.5	8,148.10
312 5080	STRAINER, 4 INCH PIPE SIZE	1,388	1976	21.5	28,424	20		2008	20.0	46.83	8.5	387.88
312 5081	TANK	18,884	1976	21.5	223,878	0		2012	28.0	418.44	14.5	7,447.44
312 5082	VALVE, SPECIAL	27,888	1976	21.5	608,844	25		2001	25.0	1,508.78	3.5	5,273.68
312 5082	VALVE, SPECIAL	16,122	1984	13.5	204,147	25		2008	25.0	604.88	11.5	8,588.12
312 5	FUEL SUPPLY SYSTEMS	2,128,582		21.0	68,511,822				31.7	68,658.20	12.3	1,278,908.00
312 501	HEAVY OIL SUPPLY SYSTEM	3,128,582		21.0	68,511,823				31.7	68,658.20	12.3	1,278,908.00
312 6137	DRIVE ELIC. MOTOR, COMPLETE	21,687	1976	21.5	465,180	20		2012	26.0	601.60	14.5	8,714.80
312 6138	DRIVE ELIC. MOTOR, ROTATING ASSY.	20,783	1976	21.5	448,828	20		2012	26.0	677.21	14.5	8,370.20
312 6139	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	21,002	1976	21.5	467,188	20		2012	26.0	682.00	14.5	12,488.00
312 6142	FOUNDATION	871,880	1976	21.5	11,231,280			2012	26.0	14,487.78	14.5	210,217.78
312 6144	HEAT EXCHANGER, COMPLETE	18,884	1976	21.5	468,008			2012	26.0	504.58	14.5	7,608.08
312 6145	HEAT EXCHANGER, SHELL	32,327	1976	21.5	718,531			2012	26.0	825.75	14.5	13,423.28
312 6146	HEAT EXCHANGER, TUBE BUNDLE	50,145	1976	21.5	1,078,118			2012	26.0	1,262.82	14.5	20,127.20
312 6147	PIPING, ALL UNDER 4 INCHES	813,272	1976	21.5	13,185,348			2012	26.0	17,035.33	14.5	242,912.33
312 6148	PIPING, RUN 4 INCHES OR LARGER	1,028,585	1976	21.5	22,284,858			2012	26.0	28,781.81	14.5	417,481.81
312 6149	PUMP, COMPLETE	20,321	1976	21.5	651,882	6		2000	24.0	1,281.17	2.5	2,202.82
312 6150	PUMP, ROTATING ASSY.	20,688	1976	21.5	440,707	6		2000	24.0	604.00	2.5	2,135.21
312 6151	PUMP, STATIONARY ASSY.	14,691	1980	4.5	68,110	6		1988	8.0	2,448.50	1.5	3,872.75
312 6151	PUMP, STATIONARY ASSY.	20,748	1976	21.5	681,682	6		2000	24.0	1,281.17	2.5	2,202.82
312 6151	STRAINER, 4 INCH PIPE SIZE	21,141	1980	4.5	68,135	6		1988	8.0	3,023.80	1.5	5,295.25
312 6153	TANK	188,817	1976	21.5	4,218,586			2012	26.0	1,002.81	14.5	18,410.88
312 6154	VALVE, SPECIAL	32,775	1976	21.5	704,880	25		2001	25.0	1,311.00	3.5	4,588.50
312 6156	VALVE, SAFETY/RELIEF	27,407	1976	21.5	588,251	5		2001	25.0	1,088.28	3.5	3,838.98
312 6158	REGULATION EQUIPMENT	47,803	1976	21.5	1,028,840	20		2012	26.0	1,329.35	14.5	18,274.13
312 6160	REGULATION PIPING RUN 4 IN OR LARGER	114,712	1976	21.5	2,468,208	20		2012	26.0	3,186.44	14.5	48,203.44
312 6161	CONTROLINSTRUMENTATION SYSTEM	145,085	1976	21.5	3,119,328	20		2012	26.0	4,020.14	14.5	58,427.14
312 6162	METER, MACHIN	68,726	1982	5.5	378,088	10		2002	10.0	8,872.80	4.5	20,832.10

Florida Power & Light Company
Depreciation Rates
For Meters Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Average Year	Age At Time Of Study (Years)	Age Weight (1/5 Yr)	Replacement Interval (Years)	Overhaul (of Reg.)	Calculated Date	Average Service Life	Annual Account	Average Remaining Life	Projected Unrecovered Capital
312 8	FUEL FEEDING SYSTEMS	1,415,521	1978	20.8	29,000,000			2012	29.4	48,100.94	9.1	437,917.43
312 821	HEAVY OIL FEEDING SYSTEM	1,415,521	1978	20.8	29,000,000	20		2012	29.4	48,100.94	9.1	437,917.43
312 7773	CONTROL INSTRUMENTATION SYSTEM	58,371	1978	21.5	1,354,817	20		2012	26.0	1,621.42	14.5	23,510.94
312 7782	BURNER, COMPLETE	1,304,891	1978	21.5	28,050,877	15		2008	30.0	43,488.70	8.5	380,882.43
312 7782	BURNER, COMPLETE	52,459	1983	2.5	131,148	15		2012	17.0	3,085.82	14.5	44,744.44
312 7	WASTE MANAGEMENT SYSTEMS	16,594	1978	8.5	100,593				10.0	1,609.40	0.5	804.0
312 743	AIR QUALITY CONTROL SYSTEM	16,594	1986	8.5	100,593			1998	10.0	1,609.40	0.5	804.70
312 8888	ANALYZER, CHEMISTRY	16,594	1986	8.5	100,593	10		1998	10.0	1,609.40	0.5	804.70
314	TURBOGENERATOR UNITS	80,045,598	1978	15.0	778,164,828				34.3	2,087,371.36	10.8	21,842,017.69
314 1	TURBINE GENERATOR FEDESTAL	3,441,804	1978	21.5	72,094,487				36.0	86,800.11	14.5	1,388,201.61
314 171	TURBINE GENERATOR CONCRETE FEDESTAL	3,441,804	1978	21.5	72,094,487				36.0	86,800.11	14.5	1,388,201.61
314 6006	SPECIAL FOUNDATION	1,126,303	1978	21.5	24,194,015			2012	36.0	31,208.42	14.5	483,347.04
314 6006	CONCRETE FEDESTAL	2,218,201	1978	21.5	48,800,472			2012	36.0	64,341.89	14.5	823,954.57
314 2	TURBINE GENERATOR SYSTEMS	33,210,503	1978	13.0	432,205,802				22.2	1,489,290.12	10.8	16,103,150.86
314 271	STEAM TURBINE	26,022,894	1978	11.1	288,650,819				21.8	1,208,104.80	12.1	14,883,028.54
314 1536	CASINO OR SHELL	2,733,278	1978	21.5	58,785,434	0		2012	36.0	78,824.32	14.5	1,380,802.83
314 1537	CASINO REGULATION	51,898	1978	21.5	1,116,807	10		2008	30.0	1,728.83	8.5	14,704.43
314 1537	CASINO REGULATION	117,889	1982	8.5	648,390	10		2002	10.0	11,788.80	4.5	83,030.05
314 1538	LOADING AND EYE, CLOSURES	51,898	1978	21.5	1,116,807	0		2012	36.0	1,441.81	14.5	20,303.36
314 1539	BEARING ASSEMBLY, Y, RIGIDAL	518,878	1978	21.5	11,157,864	15		2006	30.0	17,208.70	8.5	147,043.20
314 1540	BEARING ASSEMBLY, Y, THRUST	68,197	1978	21.5	1,487,298	15		2006	30.0	2,305.87	8.5	19,808.82
314 1541	HIGH PRESSURE SPRING OR SHUTT	1,382,837	1978	21.5	28,756,486	0		2012	36.0	28,442.89	14.5	557,478.07
314 1542	HIGH PRESSURE TURBINE WHEEL	172,882	1978	21.5	3,718,328	25		2001	28.0	6,918.68	3.5	24,218.88
314 1544	HP BLADING ROTATING COMPRESS STAGE	288,340	1978	21.5	6,198,310	25		2001	28.0	11,523.60	3.5	40,307.60
314 1544	HP BLADING ROTATING COMPRESS STAGE	134,082	1978	21.5	3,034,205	25		2012	17.0	7,867.19	4.5	114,384.08
314 1545	HP BLADING STATIONARY COMPRESS STAGE	346,584	1978	21.5	7,428,659	25		2001	25.0	12,828.28	3.5	48,437.78
314 1546	SOLE BEARING PLATE	102,765	1978	21.5	2,221,650	0		2012	36.0	2,883.19	14.5	41,806.32
314 1547	CLAND SEAL ASSEMBLY	518,878	1978	21.5	11,157,864	30		2006	30.0	17,208.70	8.5	147,043.20
314 1549	INTERMEDIATE PRESSURE SPRING OR SHUTT	1,382,837	1978	21.5	28,756,486	0		2012	36.0	28,442.89	14.5	557,478.07
314 1552	INTERMEDIATE PRESSURE TURBINE WHEEL	172,882	1978	21.5	3,718,328	25		2001	28.0	6,918.68	3.5	24,218.88
314 1554	IP BLADING ROTATING COMPRESS STAGE	518,878	1978	21.5	11,157,864	25		2001	25.0	12,828.28	3.5	48,437.78
314 1555	IP BLADING STATIONARY COMPRESS STAGE	346,584	1978	21.5	7,428,659	25		2001	25.0	12,828.28	3.5	48,437.78
314 1556	LOW PRESSURE SPRING OR SHUTT	646,760	1982	5.5	26,182,120	25		2012	30.0	13,839.36	14.5	4,848,523.50
314 1557	LOW PRESSURE TURBINE WHEEL	3,301,043	1982	5.5	18,158,737	25		2012	30.0	165,082.19	14.5	2,393,296.19
314 1558	UP BLADING ROTATING COMPRESS STAGE	3,301,043	1982	5.5	18,158,737	25		2007	15.0	220,089.83	9.5	2,090,800.87
314 1559	UP BLADING STATIONARY COMPRESS STAGE	172,882	1978	21.5	3,718,328	10		2008	30.0	5,786.40	8.5	48,014.40

SCHEDULE V

Estimated Capital Recovery Data

2012

Florida Power & Light Company
Depreciation Rates
For Wasteful Unit 1
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Point in Service Balance At 12/31/07	Usage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Capitalized Cost	Service Life	Annual Accrual	Average Remaining Life	Proposed Unrecovered Capital
314 272	GENERATOR	7,167,699		19.8	142,587,893			24.9	289,165.22		5.4	1,587,064.32
314 1571	STATION HOUSING	1,171,200	1879	21.5	25,160,800	25	2001	25.0	48,848.00	3.5	163,968.00	
314 1572	STATION COOL	1,111,200	1879	21.5	25,160,800	25	2001	25.0	48,848.00	3.5	163,968.00	
314 1573	ROTOR/EXHAUSTING FAN (CHRY)	910,832	1879	21.5	18,840,000	25	2001	25.0	38,437.32	3.5	127,330.42	
314 1574	RELAYING ASSEMBLY	61,067	1879	21.5	1,308,541	15	2008	30.0	2,168.90	8.5	18,425.65	
314 1575	END BELL	61,067	1879	21.5	1,308,541	25	2001	25.0	1,002.66	3.5	8,109.39	
314 1576	COLLECTOR RINGS	61,067	1879	21.5	1,308,541	25	2001	25.0	2,892.66	3.5	8,109.39	
314 1577	SOX EXHAUSTING PLATE	61,067	1879	21.5	1,308,541	25	2001	25.0	2,892.66	3.5	8,109.39	
314 1578	COUPLING COMPLETE WITH FASTENERS	61,067	1879	21.5	1,308,541	25	2001	25.0	2,892.66	3.5	8,109.39	
314 1580	MAIN LEAD CONNECTORS	61,067	1879	21.5	1,308,541	25	2001	25.0	2,892.66	3.5	8,109.39	
314 1581	MAIN LEAD CONNECTION BOX	61,067	1879	21.5	1,308,541	25	2001	25.0	2,892.66	3.5	8,109.39	
314 1582	CURRENT TRANSFORMER, MAIN	61,067	1879	21.5	1,308,541	25	2001	25.0	2,892.66	3.5	8,109.39	
314 1583	HYDROGEN FAN/OVER BLOWING	225,333	1879	21.5	8,894,000	25	2001	25.0	13,013.32	3.5	217,733.36	
314 1584	STATION COOL	1,628,607	1879	21.5	34,873,541	25	2001	25.0	61,548.47	3.5	217,733.36	
314 1585	NEUTRAL, GROUND TRANSFORMER	198,200	1879	21.5	4,198,800	25	2001	25.0	7,808.00	3.5	27,328.00	
314 1586	MOTOR RELAYING RINGS	198,200	1879	21.5	4,198,800	25	2001	25.0	7,808.00	3.5	27,328.00	
314 1587	MOTOR COILS	225,333	1879	21.5	8,894,000	10	2008	30.0	10,844.42	8.5	82,177.68	
314 1588	REGULATION EQUIPMENT	748,087	1882	5.5	4,103,534	20	2012	20.0	27,204.85	14.5	148,825.33	
314 3	CONDENSING SYSTEMS	7,382,595		21.9	158,775,803			31.4	225,328.45	9.9	2,302,882.16	
314 308	COOLING WATER TUNNEL/COOLANT SYSTEM	1,881,763		21.5	26,157,660			31.3	47,702.21	13.8	606,165.43	
314 4118	VALVE, SPECIM.	80,142	1879	21.5	1,735,803	25	2001	25.0	3,229.68	3.5	11,303.88	
314 4120	CONDENSER INLET COOLANTS	990,293	1879	21.5	21,291,500		2012	28.6	27,558.16	14.5	208,888.97	
314 4121	CONDENSER DISCHARGE COOLANTS	810,716	1879	21.5	13,126,437		2012	28.6	16,804.28	14.5	245,923.64	
314 309	INTAKE SCREENING SYSTEM	413,719		21.5	8,694,861			31.3	15,791.38	13.8	461,484.50	
314 4134	DRIVE ELIC. MOTOR, COMPLETE	16,026	1879	21.5	216,509	10	2008	30.0	234.20	8.5	2,842.70	
314 4135	REDUCTION GEAR	20,067	1879	21.5	421,118	20	2012	38.0	667.00	14.5	8,078.00	
314 4137	TRAISH RINGS	20,067	1879	21.5	421,118	20	2012	38.0	667.00	14.5	8,078.00	
314 4138	TRAISH RING HOIST	20,067	1879	21.5	421,118	20	2008	30.0	1,100.67	8.5	8,267.27	
314 4140	TRAVELING SCREEN ASSEMBLY	68,105	1879	21.5	1,881,258	20	2012	38.0	2,281.81	14.5	24,881.18	
314 4141	TRAVELING SCREEN PANELS	68,105	1879	21.5	1,881,258	20	2012	38.0	2,281.81	14.5	24,881.18	
314 4142	STATIONARY SCREEN PANEL	12,875	1879	21.5	278,863	0	2012	38.0	300.42	14.5	3,228.44	
314 4146	TRAVELING SCREEN HOUSING	82,988	1879	21.5	1,735,588	0	2012	38.0	2,283.50	14.5	20,283.79	
314 4148	CONTROL/REGULATION SYSTEM	82,987	1879	21.5	1,735,588	20	2012	38.0	1,448.82	14.5	21,023.79	
314 310	SCREEN WASH SYSTEM	115,777		21.5	2,488,328			30.9	2,743.43	9.4	38,291.03	
314 4165	PIPING, ALL UNDER 4 INCHES	47,181	1879	21.5	1,014,362	15	2008	30.0	1,572.70	7.5	13,367.85	
314 4167	PUMP COMPLETE	47,179	1879	21.5	1,027,055	15	2008	30.0	1,582.33	8.5	13,534.83	
314 4172	STRAINER, 4 INCH PIPE SIZE	4,718	1879	21.5	101,437	20	2012	38.0	131.09	14.5	1,800.31	
314 4173	CONTROL/REGULATION SYSTEM	16,108	1879	21.5	348,322	20	2012	38.0	447.44	14.5	6,487.94	
314 371	CONDENSER	7,644,349		21.9	78,253,505			30.8	119,088.79	9.1	1,094,370.25	
314 3535	CONTROL/REGULATION SYSTEM	128,160	1879	21.5	2,713,085	20	2012	38.0	3,505.28	14.5	50,628.53	
314 3540	CONDENSER SECTION BELLFLOWING	911,048	1879	21.5	19,287,532	0	2012	38.0	25,308.89	14.5	206,948.00	
314 3541	TUBE SUPPORTS	50,414	1879	21.5	1,083,501	0	2012	38.0	1,400.39	14.5	20,305.64	
314 3542	TUBE, IN A WATER BOX	1,415,186	1879	21.5	30,026,499	25	2001	25.0	50,607.44	3.5	198,128.94	
314 3543	TUBE SHEET	219,600	1879	21.5	4,722,690	0	2012	38.0	8,101.67	14.5	68,474.17	
314 3544	WATER BOX	133,236	1879	21.5	2,864,574	0	2012	38.0	3,791.00	14.5	33,664.50	
314 3545	NORTHWELL FOR A CONDENSER SECTION	288,473	1879	21.5	6,729,179	0	2012	38.0	7,402.03	14.5	107,329.40	

SCHEDULE V

Est. Capital Recovery Data -

2012

Florida Power & Light Company
Depreciation Rates
For Schedule Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service At 12/31/87	Warranty Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Quantity (of Reg.)	Estimated Date	Average Service Life	Annual Actual	Average Remaining Life	Proposed Unimpaired Capital
314.304	PUMP, PUMPED WITH CONDENSER	204,881	1876	21.5	7,205.157	0		2012	26.0	8,202.53	14.5	27,128.28
314.304	CONDENSER WICK ASSY (SEPARATE SHELL)	87,226	1876	21.5	2,880.358	20		2008	26.0	3,246.87	8.5	27,547.27
314.304	CATHODIC PROTECTION EQUIPMENT	90,025	1876	21.5	1,824.528	20		2012	26.0	2,582.89	14.5	28,205.87
314.314	CONDENSATE PUMP SYSTEM	268,825		21.5	7,728.288				26.5	11,788.85	8.0	198,222.87
314.319	DRIVE, ELECT. MOTOR, ROTATING ASSY	67,248	1876	21.5	1,447.882	20		2012	26.0	1,870.78	14.5	27,128.28
314.319	DRIVE, ELECT. MOTOR, STATIONARY ASSY	67,248	1876	21.5	1,447.882	20		2012	26.0	1,870.78	14.5	27,128.28
314.322	POLE POSITION	7,562	1876	21.5	182.268	20		2012	26.0	208.78	14.5	2,041.78
314.323	PUMP BEARING, ALL	20,277	1876	21.5	759.459	20		2012	26.0	878.82	14.5	14,208.79
314.323	PUMP BEARING, ALL	27,861	1876	21.5	984.712	15		2008	26.0	822.29	8.5	7,837.29
314.323	PUMP BEARING, COMPLETE	20,848	1876	21.5	448.198	15		2008	26.0	694.87	8.5	8,806.27
314.323	PUMP STATIONARY ASSY	118,209	1876	21.5	2,542.888	20		2001	25.0	4,720.28	3.5	18,588.25
314.323	STRAINER, 4 INCH PIPE SIZE	15,824	1876	21.5	208.131	15		2008	20.0	521.13	8.5	4,429.63
314.375	CONCENTRIC COOLING WATER PUMP SYSTEM	1,116,891		21.5	23,888.208				28.1	28,597.81	8.8	281,719.25
314.382	DRIVE, ELECT. MOTOR, ROTATING ASSY	173,357	1876	21.5	3,727.718	20		2012	26.0	4,815.47	14.5	69,824.25
314.382	DRIVE, ELECT. MOTOR, STATIONARY ASSY	173,357	1876	21.5	3,727.718	20		2012	26.0	4,815.47	14.5	69,824.25
314.386	PUMP, MAIN 4 INCHES ON LAMCO	48,208	1876	21.5	988.422	25		2001	25.0	1,882.22	3.5	8,431.12
314.386	PUMP BEARING, ALL	81,829	1876	21.5	1,781.674	15		2008	26.0	3,277.16	8.5	11,429.08
314.386	PUMP BEARING, COMPLETE	81,829	1876	21.5	1,781.674	15		2008	26.0	3,277.16	8.5	11,429.08
314.386	PUMP STATIONARY ASSY	488,208	1876	21.5	8,884.852	25		2001	25.0	2,720.87	8.5	22,713.22
314.386	VALVE, POWER OPERATED	82,118	1876	21.5	1,788.884	25		2001	25.0	3,524.84	3.5	11,828.24
314.387	CONTROL INSTRUMENTATION SYSTEM	12,887	1876	21.5	272.241	20		2012	26.0	301.88	14.5	5,101.88
314.377	PIPING & SCHEMATIC SYSTEM	88,081		21.5	1,208.743				21.3	1,789.87	8.0	17,588.81
314.374	CONTROL INSTRUMENTATION SYSTEM	22,007	1876	21.5	473.151	20		2012	26.0	811.21	14.5	8,883.82
314.378	PUMP, ALL UNDER 4 INCHES	8,418	1876	21.5	182.887	25		2001	25.0	328.72	3.5	1,578.82
314.378	VACUUM PUMP WITH MOTOR	21,247	1876	21.5	488.811	10		2008	26.0	708.23	8.5	8,878.88
314.378	STEAM JAR SELECTOR ASSY	2,004	1876	21.5	42.588	10		2008	20.0	68.80	8.5	587.80
314.4	TURBINE GENERATOR ADJUSTERS	6,019,798		18.0	114,246,528				28.0	221,144.68	8.8	1,082,833.07
314.481	TURBINE CONTROL SYSTEM	279,802		20.4	5,531.898				28.0	8,882.28	8.2	79,284.84
314.508	DRIVE, ELECT. MOTOR, COMPLETE	14,170	1876	21.5	304.605	10		2008	26.0	472.23	8.5	4,914.83
314.508	HEAT EXCHANGER, COMPLETE	14,168	1876	21.5	304.624	25		2001	25.0	588.78	3.5	1,083.88
314.508	PUMP, ALL UNDER 4 INCHES	14,168	1876	21.5	304.624	20		2008	26.0	472.20	8.5	4,914.83
314.508	PUMP COMPLETE	14,168	1876	21.5	304.624	10		2008	26.0	472.20	8.5	4,914.83
314.501	TRANSFORMER, MAJOR	14,168	1876	21.5	304.624	10		2008	26.0	472.20	8.5	4,914.83
314.504	CONTROL INSTRUMENTATION SYSTEM	22,014	1876	21.5	474.891	20		2012	26.0	813.17	14.5	8,880.82
314.508	ACCUMULATOR	14,468	1876	21.5	311.729	25		2001	25.0	579.88	3.5	2,029.88
314.508	RESERVOIR	14,468	1876	21.5	311.729	25		2001	25.0	579.88	3.5	2,029.88
314.508	TRANSFORMER, MAJOR	12,534	1876	21.5	288.481	10		2008	26.0	417.80	8.5	2,881.20
314.508	TRANSFORMER, MAJOR	4,248	1883	4.5	18.118	10		2003	10.0	424.80	5.5	2,336.80
314.508	SENGER, MAJOR	14,168	1876	21.5	304.624	10		2008	26.0	472.20	8.5	4,914.83
314.541	HYDRAULIC CIRCUITS	14,168	1876	21.5	304.624	25		2001	25.0	588.78	3.5	1,083.88
314.542	FILTRATION SYSTEM COMPLETE	14,168	1876	21.5	304.624	15		2008	26.0	472.20	8.5	4,914.83
314.543	FILTRATION SYSTEM COMPLETE	14,168	1882	15.5	258.447	15		2012	26.0	555.80	14.5	8,028.10
314.543	METER, MAJOR	14,168	1876	21.5	304.624	10		2008	26.0	472.20	8.5	4,914.83
314.543	GOVERNOR	14,168	1876	21.5	304.624	20		2001	26.0	393.58	14.5	5,708.88
314.548	RECORDER	14,468	1876	21.5	311.729	10		2008	26.0	483.20	8.5	4,108.05

BOEULE V

Est Capital Recovery Data *

2012

Pinch Power & Light Company
Depreciation Rates
For Various Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant Balance At 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (\$ Trn)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Annual Account	Average Planning Life	Required Unrecovered Capital
1	2	3	4	5	6	7	8	9	10	11	12	13
314 5448	RECONCILER	3,308	1982	15.5	81,814	10		2002	20.0	109,40	4.5	887,20
314 5448	RECONCILER	12,027	1984	13.5	462,365	10		2004	20.0	801,35	6.5	3,908,78
314 462	TURBINE STEAM PIPING AND VALVE SYSTEM	2,298,639		20.9	48,115,653				29.5	77,949,49	8.8	687,879,41
314 5403	PIPING, ALL UNDER 4 INCHES	17,299	1979	21.5	371,629	20		2006	20.0	576,63	8.5	4,801,20
314 5408	PIPING, RUN 4 INCHES OR LARGER	302,543	1979	21.5	7,537,535	20		2006	20.0	11,696,10	8.5	98,331,85
314 5408	VALVE, POWER OPERATED	17,299	1979	21.5	371,629	20		2001	20.0	681,98	3.5	2,421,90
314 5408	CROSSCONE PIPING	1,802,501	1979	21.5	38,818,272	20		2008	20.0	80,183,37	8.5	911,808,42
314 5470	CONTROLINSTRUMENTATION SYSTEM	26,288	1979	21.5	592,264	20		2012	20.0	723,03	14.5	10,829,80
314 5472	REGULATION PIPING RUN 4 IN OR LARGER	81,508	1982	8.5	448,634	20		2012	20.0	4,078,-	14.5	98,138,80
314 463	TURBINE CLAND SEAL SYSTEM	229,007		21.5	4,824,942				31.4	7,291,17	9.9	72,306,82
314 5481	PIPING, ALL UNDER 4 INCHES	68,332	1979	21.5	1,480,638	20		2006	20.0	2,311,07	8.5	18,644,07
314 5482	PIPING, RUN 4 INCHES OR LARGER	87,742	1979	21.5	2,101,475	20		2006	20.0	3,226,10	8.5	27,683,85
314 5484	TANK	3,302	1979	21.5	72,805	20		2012	20.0	94,22	14.5	1,306,22
314 5487	CONTROLINSTRUMENTATION SYSTEM	48,483	1979	21.5	1,083,885	20		2012	20.0	1,374,43	14.5	19,930,65
314 5491	REGULATION PIPING RUN 4 IN OR LARGER	8,117	1979	21.5	198,076	20		2012	20.0	203,25	14.5	2,672,13
314 464	TURBINE DRAIN SYSTEM	23,683		3.5	82,821				18.0	1,314,81	14.5	19,001,98
314 5507	SEPARATOR/AMPLIFIER	23,683	1984	3.5	82,821	20		2012	18.0	1,314,81	14.5	19,001,98
314 466	TURBINE GENERATOR SPECIAL TOOLS & EQUIP.	48,135		21.5	991,903				20.0	1,537,89	8.5	13,071,08
314 5505	MOIST	48,135	1979	21.5	991,903	20		2006	20.0	1,537,89	8.5	13,071,08
314 467	EXCITER	797,720		21.5	17,151,196				29.6	27,502,45	7.1	187,879,85
314 5504	CONTROLINSTRUMENTATION SYSTEM	148,034	1979	21.5	3,482,610	20		2012	20.0	4,111,78	14.5	58,880,79
314 5508	ENCLOSURE	118,485	1979	21.5	2,588,949	25		2001	25.0	4,778,44	3.5	16,728,04
314 5507	PIPING, UNDER 4 INCHES	22,404	1979	21.5	481,886	25		2001	25.0	888,16	3.5	3,138,58
314 5508	HEAT EXCHANGER, COMPLETE	22,404	1979	21.5	481,886	25		2001	25.0	888,16	3.5	3,138,58
314 5507	STATION MAIN EXCITER	112,018	1979	21.5	2,408,387	25		2001	25.0	4,480,72	3.5	15,882,82
314 5508	STATION PILOT EXCITER	7,468	1979	21.5	160,862	25		2001	25.0	298,72	3.5	1,045,82
314 5509	NOTION MAIN EXCITER	171,781	1979	21.5	3,882,862	15		2008	30.0	5,725,37	8.5	48,665,82
314 5510	NOTION PILOT EXCITER	14,835	1979	21.5	321,134	25		2001	25.0	597,44	3.5	2,091,64
314 5512	BEARING ASSEMBLY	29,871	1979	21.5	643,227	10		2008	30.0	985,70	8.5	8,483,45
314 5512	DOOR AND FUSES	128,864	1979	21.5	2,728,811	10		2008	30.0	4,231,80	8.5	35,870,20
314 5514	COUPLING COMPLETE WITH FASTENERS	22,404	1979	21.5	481,886	25		2001	25.0	888,16	3.5	3,138,58
314 468	GENERATOR SEAL OIL SYSTEM	33,881		11.5	388,747				20.0	1,584,55	8.5	14,403,68
314 5509	CONTROLINSTRUMENTATION SYSTEM	33,881	1986	11.5	388,747	20		2006	20.0	1,584,55	8.5	14,403,68
314 469	GENERATOR COOLING AND PUMP SYSTEM	237,854		19.8	4,483,902				24.3	8,778,17	7.0	68,415,40
314 5511	PIPING, ALL UNDER 4 INCHES	8,235	1979	21.5	198,553	10		2006	20.0	307,83	8.5	2,898,86
314 5512	CONTROLINSTRUMENTATION SYSTEM	42,025	1979	21.5	903,538	30		2006	30.0	1,403,83	8.5	11,807,08
314 5517	CONTROLINSTRUMENTATION SYSTEM	37,344	1979	21.5	801,806	20		2012	20.0	1,038,67	14.5	15,017,17
314 5518	CONTROLINSTRUMENTATION SYSTEM	23,365	1982	15.5	393,488	20		2002	20.0	1,200,25	4.5	5,711,63
314 5519	DRYER	41,471	1988	8.5	393,875	15		2003	15.0	2,764,73	5.5	18,206,03
314 5520	CARBON DIOXIDE SUPPLY SYSTEM	8,235	1979	21.5	198,553	25		2001	25.0	308,40	3.5	1,282,80
314 5540	HYDROGEN SUPPLY SYSTEM	48,813	1979	21.5	1,048,480	25		2001	25.0	1,932,52	3.5	8,833,82
314 5541	HYDROGEN DETECTION SYSTEM	24,406	1979	21.5	524,779	20		2012	20.0	827,94	14.5	8,830,19

Florida Power & Light Company
Depreciation Rates
For Manual Unit 1
Estimated Plant Data As Of 12/31/07

Account Number	Description	Estimated Plant At Service At 12/31/07	Usage Year	Age At Time Of Study (Years)	Age Weight (1-Yr)	Replacement Interval (Years)	Quantity of Pwls	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
314.472	TURBINE LUBE OIL STORAGE & TRANSFER	479,024		17.4	8,318,312				27.4	17,512.28	10.8	168,591.81
314.503	PUMP, ALL UNDER 4 INCHES	217,826	1878	21.5	4,863,258	20		2006	20.0	7,280.87	8.5	61,717.37
314.504	PUMP, 4 INCHES OR LARGER	108,913	1878	21.5	2,341,820	20		2006	20.0	3,620.43	8.5	30,886.68
314.508	PUMP PROTECTION SYS COMPLETE	152,266	1888	3	1,294,423	20		2012	23.0	6,021.09	14.5	96,003.76
314.473	TURBINE LUBE OIL SYSTEM	867,054		20.9	17,341,542				28.1	20,516.91	8.2	248,412.41
314.570	DRIVE ELEC. MOTOR, COMPLETE	62,827	1878	21.5	1,780,781	16		2006	20.0	2,780.80	8.5	23,487.09
314.571	HEAT EXCHANGER, COMPLETE	205,916	1878	21.5	6,577,154	20		2006	20.0	18,187.20	8.5	88,678.20
314.571	PUMP, ALL UNDER 4 INCHES	217,826	1878	21.5	4,863,258	20		2006	20.0	7,280.87	8.5	61,717.37
314.571	PUMP COMPLETE	174,118	1878	21.5	3,743,437	15		2006	20.0	5,803.89	8.5	48,533.43
314.571	CONTROL, INSTRUMENTATION SYSTEM	12,820	1878	21.5	275,820	20		2012	26.0	206.11	14.5	5,163.81
314.571	RESERVOIR	24,786	1878	21.5	632,842	20		2006	20.0	626.27	8.5	7,023.27
314.572	VAPOR EXTRACTOR INCL. DRIVE	8,464	1878	21.5	161,876	10		2006	20.0	262.13	8.5	2,398.13
314.572	VAPOR EXTRACTOR INCL. DRIVE	20,295	1882	5.5	168,623	10		2002	10.0	3,029.80	4.5	13,632.75
314.478	TURBINE (GENERATOR SUPERVISORY SYSTEM	728,807		8.0	6,327,422				16.0	43,867.78	8.5	292,628.11
314.574	CONTROL PANEL	3,237	1882	5.5	17,854	20		2012	20.0	161.88	14.5	2,346.83
314.574	RECOORDER	18,793	1883	14.5	272,469	10		2003	20.0	828.63	5.5	5,106.00
314.574	RECOORDER	13,765	1885	12.5	172,083	10		2005	20.0	628.26	7.5	5,181.88
314.574	RECOORDER	8,712	1888	9.5	78,014	10		1888	10.0	821.20	1.5	410.60
314.574	RECOORDER	18,889	1888	8.5	168,142	10		1888	10.0	1,889.90	0.5	2,864.60
314.574	RECOORDER	20,736	1882	5.5	168,158	10		2002	10.0	3,075.60	4.5	13,446.20
314.574	SUPERVISORY INSTR. PROTECT. PROX. (ETC)	68,200	1882	8.5	308,875	10		2002	10.0	6,028.00	4.5	28,382.20
314.574	SENSOR, VALVE	14,488	1878	21.5	311,229	10		2006	20.0	482.30	8.5	4,108.00
314.574	MONTONARY LAYER	47,582	1888	8.5	448,859	10		1888	10.0	4,704.20	0.5	2,352.10
314.574	MONITORARY LAYER	66,608	1882	8.5	311,608	10		2002	10.0	5,095.20	4.5	25,495.20
314.572	CONTROL, INSTRUMENTATION SYSTEM	91,426	1878	21.5	1,661,650	20		2012	26.0	2,528.61	14.5	26,654.26
314.572	CONTROL, INSTRUMENTATION SYSTEM	3,275	1882	14.5	54,278	20		2003	20.0	188.75	5.5	1,028.12
314.572	CONTROL, INSTRUMENTATION SYSTEM	238,276	1882	8.5	1,885,688	20		2012	20.0	18,982.80	14.5	245,931.60
314.574	ANALOG/CONTROL INSTRUMENT PANEL	24,281	1882	5.5	133,545	20		2012	20.0	1,214.05	14.5	17,023.70
315	ACCESSORY ELECTRIC EQUIPMENT	6,026,085		20.2	121,822,634				24.5	245,304.63	5.2	1,278,896.41
315.1	STRUCTURAL SUPPORTS	12,058		21.5	258,247				26.0	324.94	14.5	4,806.69
315.181	GENERATOR BUS STRUCTURAL SUPPORT SYSTEM	12,058		21.5	258,247				26.0	324.94	14.5	4,806.69
315.054	GENERATOR LEADS SUPPORTS	12,058	1878	21.5	258,247			2012	26.0	324.94	14.5	4,806.69
315.2	AUXILIARY POWER SYSTEMS	820,181		20.2	10,822,373				23.8	22,082.42	5.5	122,348.51
315.281	125 VOLT DC DISTRIBUTION SYSTEM	23,708		21.5	724,722				21.0	1,348.32	3.5	4,719.12
315.182	LOAD CENTER, INCL. BUS, SWITCHES, ETC.	23,708	1878	21.5	724,722	25		2001	25.0	1,348.32	3.5	4,719.12
315.287	AUXILIARY STATION SERVICE TRANSFORMER	105,877		21.5	2,278,508				26.4	4,018.85	4.0	19,571.77
315.1728	FOULMATION	18,019	1878	21.5	287,409			2012	26.0	500.53	14.5	7,257.66
315.1728	TRANSFORMER	87,808	1878	21.5	1,891,087	25		2001	25.0	3,518.32	3.5	12,314.12
315.288	STARTUP TRANSFORMER	262,222		22.2	5,802,565				27.4	8,203.62	5.1	47,182.39

SC-EOL V

Est Capital Recovery Data *

2012

Florida Power & Light Company
Depreciation Rates
for Marston Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Plant in Service Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul (Years)	Calculated Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
215 1147	POLE/FOUNDATION	72,420	1979	21.5	1,557,245	25	2012	2012	26.0	2,011.94	14.5	29,173.19
215 1148	TRANSFORMER	179,782	1975	22.5	4,045,320	25	2000	2000	25.0	7,191.66	2.5	17,879.20
215 208	WTR. AC DISTRIBUTION SYSTEM	20,285		21.5	601,128				23.1	912.72	11.8	10,640.12
215 1793	TRANSFORMER	5,829	1979	21.5	127,474	25	2001	2001	25.0	237.16	3.5	820.06
215 1797	INVERTER	24,206	1979	21.5	523,604	20	2012	2012	26.0	676.96	14.5	8,870.06
215 201	STATION BATTERY SYSTEM	87,889		12.9	1,265,452				14.9	6,397.91	6.1	40,265.11
215 1798	BATTERY	42,562	1982	5.5	298,201	10	2002	2002	10.0	5,268.20	4.5	23,661.90
215 1799	BATTERY BACK	14,113	1979	21.5	303,400	10	2006	2006	30.0	470.43	6.5	3,698.68
215 1800	BATTERY CHARGER	31,294	1979	21.5	672,871	20	2012	2012	26.0	889.26	14.5	12,804.53
215 3	CONDUCTORS, CONDUITS AND REGULATORS	1,698,198		21.3	35,874,579				25.0	67,417.72	3.8	253,911.45
215 301	STATION GROUNDING SYSTEM	332,736		21.5	7,153,823				25.3	13,131.86	3.8	50,400.84
215 3774	GROUNDED GND	318,207	1979	21.5	6,841,491	25	2001	2001	25.0	12,726.29	3.5	44,548.89
215 3779	LIGHTNING PROTECTION SYS EA OPEN UNIT	14,529	1979	21.5	312,374	20	2012	2012	26.0	403.69	14.5	5,601.96
215 382	CONDUIT AND RACEWAY SYSTEM	1,008,191		21.5	21,674,882				25.0	46,207.24	3.5	147,146.34
215 3789	MANHOLES	1,008,191	1979	21.5	21,674,882	25	2001	2001	25.0	46,207.24	3.5	147,146.34
215 383	GENERATOR BUS	346,291		20.4	7,046,262				24.7	13,958.62	4.5	62,365.17
215 3794	ISOLATING BUS, COMPLETE	318,201	1979	21.5	6,841,491	25	2001	2001	25.0	12,726.29	3.5	44,548.89
215 3801	GROUNDED TRANSFORMER	14,878	1980	7.5	112,235	25	2012	2012	22.0	647.26	14.5	7,859.77
215 3802	GROUNDED RESISTORS	12,542	1980	7.5	80,315	25	2012	2012	22.0	547.26	14.5	7,859.77
215 4	SWITCHING, CONTROL AND PROTECTIVE SYSTEM	413,140		21.0	6,655,599				32.5	12,595.41	11.9	151,535.09
215 481	CONTROL BOARDS	229,270		21.5	4,829,076				26.0	6,396.90	14.5	62,302.89
215 5815	MAIN STATION CONTROL BOARD	171,815	1979	21.5	3,894,023	20	2012	2012	26.0	4,772.64	14.5	69,203.20
215 5817	RECORDING PANELS, PUL WIRE & TUBING	87,265	1979	21.5	1,233,883	20	2012	2012	26.0	1,594.25	14.5	22,117.43
215 482	GENERATOR VOLTAGE REGULATION SYSTEM	163,530		20.3	3,727,572				29.1	6,208.46	9.4	59,214.40
215 5822	CONTROL PANEL	8,896	1979	21.5	190,404	20	2012	2012	26.0	246.80	14.5	2,367.20
215 5823	CONTROL/INSTRUMENTATION SYSTEM	102,537	1979	21.5	2,213,146	20	2012	2012	26.0	2,899.20	14.5	41,463.74
215 5824	CONTROL/INSTRUMENTATION SYSTEM	27,421	1982	15.5	596,229	20	2002	2002	20.0	1,871.05	4.5	8,208.72
215 5824	ENCLOSURE	8,963	1979	21.5	184,205	25	2001	2001	25.0	308.52	3.5	1,394.82
215 5827	FIELD SWITCHING/CONTROL BREAKER	17,711	1979	21.5	380,787	25	2001	2001	25.0	708.44	3.5	2,479.54
215 5828	COOLING SYSTEM	3,321	1979	21.5	71,402	25	2001	2001	25.0	132.84	3.5	604.94
215 5840	VIBRATION ANALYSIS SYSTEM	3,321	1979	21.5	71,402	20	2012	2012	26.0	82.25	14.5	1,337.83
215 5	SWITCHGEAR AND MOTOR CONTROL CENTERS	2,947,200		21.5	63,366,654				25.0	117,770.57	3.5	415,218.55
215 582	480 VOLT POWER DISTRIBUTION SYSTEM	1,096,406		21.5	22,713,375				25.0	42,257.44	3.5	147,907.64
215 7041	CABLE POWER, 440 OH LUMINA	393,116	1979	21.5	8,467,044	20	2001	2001	25.0	15,792.64	3.5	55,134.24

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Nonresidential Unit 1
Estimated Plant Data As Of 12/31/87

(For Capital Recovery Data -

2012

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Age At Time Of Acquisition (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Data (Years)	Estimated Date	Average Service Life	Annual Accrual	Average Remaining Life	Projected Unamortized Capital
A	B	C	D	E	F	G	H	I	J	K	L
315.7040	TRANSFORMER	23,808	1876	21.5	514,608	25	2001	25.0	607.76	3.5	3,301.48
315.7048	POWER CENTER SWITCHGEAR SECTION	85,041	1876	21.5	1,828,382	25	2001	25.0	3,491.64	3.5	11,805.74
315.7050	MOTOR CONTROL CENTER SWITCHGEAR SECT	247,190	1876	21.5	5,314,589	25	2001	25.0	8,887.80	3.5	34,508.88
315.7104	CABLE POWER ALL UNDER 660	288,242	1876	21.5	6,154,204	25	2001	25.0	11,448.68	3.5	45,073.88
315.7104	DISTRIBUTION PANEL, INCL BUS	20,208	1876	21.5	424,472	25	2001	25.0	808.32	3.5	2,829.12
315.585	4 18KV POWER DISTRIBUTION SYSTEM	27,122	1876	21.5	583,129	25	2001	28.1	964.01	6.8	6,395.69
315.7121	CABLE POWER 660 OR LARGER	9,317	1876	21.5	201,808	25	2001	25.0	375.08	3.5	1,312.78
315.7124	TRANSFORMER	1,041	1876	21.5	22,382	25	2001	25.0	41.64	3.5	145.74
315.7133	CABLE POWER ALL UNDER 660	8,815	1876	21.5	145,523	25	2001	25.0	272.80	3.5	824.10
315.7134	CIRCUIT BREAKER RATED 600 AMPS IN A SECT	148,489	1876	21.5	3,252,177	25	2001	25.0	5,827.84	3.5	22,735.19
315.7136	RELAY RACKS & PANELS	3,123	1876	21.5	67,145	20	2012	26.0	88.79	14.5	1,257.88
315.586	6 18KV POWER DISTRIBUTION SYSTEM	1,883,739	1876	21.5	42,079,154	25	2001	25.0	74,548.12	3.5	282,821.82
315.7149	CABLE POWER 660 OR LARGER	534,465	1876	21.5	11,490,898	25	2001	25.0	21,318.60	3.5	74,825.10
315.7152	TRANSFORMER	2,788	1876	21.5	68,842	25	2001	25.0	111.82	3.5	380.32
315.7157	POWER CENTER SWITCHGEAR SECTION	882,148	1876	21.5	14,183,284	25	2001	25.0	28,405.96	3.5	82,420.88
315.7162	CABLE POWER ALL UNDER 660	388,471	1876	21.5	8,352,177	25	2001	25.0	15,838.84	3.5	64,305.84
315.7163	NON-SEGREGATED BUS, COMPLETE	277,885	1876	21.5	6,872,883	25	2001	26.0	11,114.20	3.5	38,888.79
315.8	INFORMATION SYSTEMS	457,217	1876	6.9	3,142,799	25	2001	17.8	25,823.03	12.8	225,129.02
315.683	ANALOG/ANALOG DATA ACQUISITION SYSTEM	344,071	1876	5.2	1,798,310	25	2001	17.3	19,808.71	14.2	283,041.67
315.7712	CONTROL/INSTRUMENTATION SYSTEM	41,122	1886	2.5	102,805	20	2012	17.0	2,418.84	14.5	28,074.65
315.7713	CONTROL/INSTRUMENTATION SYSTEM	225,335	1887	0.5	114,883	20	2012	15.0	18,286.33	14.5	221,680.83
315.7713	RECONCILER	28,028	1876	21.5	602,882	10	2006	26.0	834.27	8.5	7,941.27
315.7714	LOGIC CABINET	34,067	1876	21.5	722,441	20	2012	26.0	946.31	14.5	13,721.43
315.7716	ASSEMBLY PANEL, PART OF BOARD	11,479	1876	21.5	248,799	20	2012	26.0	312.88	14.5	4,823.49
315.684	GENERATOR PROTECTION SYSTEM	112,186	1876	11.9	1,344,483	20	2004	19.8	5,726.32	8.0	46,084.35
315.7732	RELAY, NEGATIVE SEQUENCE	18,847	1884	13.5	251,720	10	2004	20.0	822.35	8.5	6,980.28
315.7734	CONTROL/INSTRUMENTATION SYSTEM	1,089	1876	21.5	22,439	20	2012	26.0	20.28	14.5	429.03
315.7734	CONTROL/INSTRUMENTATION SYSTEM	58,877	1882	15.5	914,144	20	2002	20.0	2,848.85	4.5	13,260.88
315.7734	CONTROL/INSTRUMENTATION SYSTEM	34,482	1883	4.5	155,188	20	2012	19.0	1,814.84	14.5	28,315.21
316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,712,493	1876	20.5	58,877,228	25	2001	26.3	103,184.62	6.8	685,893.26
316.1	STATION SERVICE EQUIPMENT	2,712,493	1876	20.5	58,877,228	25	2001	26.3	103,184.62	6.8	685,893.26
316.163	STATION SERVICE AIR SYSTEM	587,847	1876	17.8	10,126,482	22.8	2001	22.8	26,110.72	8.1	152,558.13
316.001	COMPRESSOR AIR, RECOMPLETING COMPLETE	78,342	1896	1.5	117,513	15	2012	16.0	4,886.38	14.5	70,987.44
316.002	COMPRESSOR, MOTOR, COMPLETE	41,808	1896	11.5	482,284	10	2008	20.0	2,086.80	8.5	17,822.80
316.003	PIPEWORK, ALL UNDER 4 INCHES	284,782	1876	21.5	6,487,283	25	2001	25.0	13,780.46	3.5	53,286.88
316.003	PIPEWORK, RUN 4 INCHES OR LARGER	28,573	1876	21.5	650,820	25	2001	25.0	1,540.22	3.5	5,540.22
316.007	TANK	3,861	1876	21.5	83,012	25	2001	25.0	154.44	3.5	540.14
316.009	CONTROL/INSTRUMENTATION SYSTEM	1,310	1896	11.5	15,985	20	2008	20.0	85.50	8.5	598.75
316.009	AFTERCOOLER	7,883	1896	11.5	80,425	15	2001	15.0	524.20	3.5	1,834.70
316.164	INSTRUMENT AIR SYSTEM	1,280,087	1876	21.5	27,091,228	25.7	2001	25.7	49,041.77	4.2	205,858.88

SCHEDULE V

Estimated

2011

Florida Power & Light Company
Depreciation Rates
For Marcellus Unit 1
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant in Service Balance At 12/31/87 a	Weighted Average Year b	Age At Time Of Study (Years) c	Age Weight (Years) d	Replacement Interval (Years) e	Overhaul Date (if filed) f	Estimated Service Life g	Annual Accrual h	Annual Remaining Life i	Projected Unrecovered Capital j
316 0055	COMPRESSOR AIR RECOMPOSITION COMPLETE	31,325	1976	21.5	673,733	15	2008	30.0	1,044.30	8.5	8,878.25
316 0056	DRIVE ELEC MOTOR COMPLETE	42,816	1976	21.5	916,244	10	2008	30.0	1,420.52	8.5	12,074.53
316 0059	FOULICATION	22,861	1976	21.5	480,082	10	2012	36.0	628.69	14.5	8,287.67
316 0061	CONTROL INTRUMENTATION SYSTEM	11,487	1976	21.5	247,188	20	2012	36.0	318.26	14.5	4,520.74
316 0072	DRIVER ALL UNDER 4 INCHES	1,084,384	1976	21.5	23,113,825	25	2001	25.0	43,374.86	3.5	151,810.96
316 0072	DRIVER	38,606	1976	21.5	826,404	15	2008	30.0	1,295.25	8.5	11,008.20
316 0072	AFTEPCOOLEN	6,267	1976	21.5	134,741	15	2008	30.0	208.80	8.5	1,775.65
316 0073	PELUMATING INTRUMENT TUBING	22,861	1976	21.5	480,082	30	2008	30.0	752.03	8.5	6,382.28
316 186	REINFORCING SITE COMMUNICATION SYSTEM	33,106		4.5	148,878			8.6	3,947.49	3.9	15,342.21
316 0058	PHONE'S	22,843	1983	4.5	102,794	7	2009	7.0	3,203.29	2.5	8,158.21
316 0059	EMERGENCY POWER UNIT	16,283	1983	4.5	48,184	15	2008	15.0	684.25	10.5	7,184.10
316 183	FREEZE PROTECTION SYSTEM	801,653		21.5	16,310,540			34.0	25,084.84	12.5	312,333.14
316 0759	CONTROL INTRUMENTATION SYSTEM	225,480	1976	21.5	4,847,820	20	2012	36.0	4,203.33	14.5	50,818.33
316 0760	HEATING SYSTEM	298,871	1976	21.5	5,524,877	15	2008	30.0	8,986.75	8.5	72,808.47
316 0764	REGULATION EQUIPMENT	268,202	1976	21.5	7,357,843		2012	38.0	10,256.61	14.5	148,706.36

Furda Power & Light Company
Depreciation Rates
For Marston Unit 2
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant Cost At 12/31/87	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Service Life	Annual Average	Annual Financing	Projected Unimpaired Capital
211	STRUCTURES AND IMPROVEMENTS	4,808,182	20.2	87,250,883			33.8	142,387.75	13.8	1,889,708.14
211.2	STATION BUILDINGS	4,447,755	20.2	89,878,828			34.1	130,348.82	14.2	1,898,072.83
211.229	TURBINE GENERATOR BUILDING	1,446,540	20.4	28,562,792			34.8	41,598.18	14.4	588,847.34
211.2828	SUPERSTRUCTURE, INC. STEEL AND CONCRETE BUILDING APARTMENT (SEARCH ELEV.)	816,873	18.7	18,787,367	20	2012	35.0	28,198.22	14.5	379,888.81
211.2827	LIGHTING SYSTEM COMPLETE	228,827	18.7	4,882,804	20	2012	35.0	6,493.83	14.5	84,072.81
211.2832	LIGHTING SYSTEM COMPLETE	11,035	19.6	137,828	20	2005	20.0	501.75	7.5	4,138.12
211.2848	SUBSTRUCTURE FOUNDATION WORK	291,805	18.7	5,877,883		2012	35.0	8,331.87	14.5	122,887.79
211.248	BOILER BUILDING	2,544,882	20.3	58,813,570			34.4	80,883.74	14.1	1,271,780.82
211.2487	LIGHTING SYSTEM COMPLETE	383,885	18.7	7,482,543	20	2012	35.0	10,381.05	14.5	150,888.20
211.2487	LIGHTING SYSTEM COMPLETE	87,014	18.6	712,879	20	2008	20.0	2,880.78	7.5	21,282.25
211.2475	FIRE PROTECTION SYS COMPLETE	28,598	18.7	824,718	25	2002	25.0	1,023.84	4.5	4,887.28
211.2475	FIRE PROTECTION SYS COMPLETE	22,408	18.7	488,323	28	2012	25.0	648.17	14.5	8,282.49
211.2480	PIPELINE, MAIN 4 INCHES ON LARGER	503,237	18.7	10,318,358		2012	35.0	14,378.20	14.5	208,483.30
211.2483	SUBSTRUCTURE FOUNDATION WORK	1,872,944	18.7	40,443,382		2012	35.0	58,388.83	14.5	817,282.81
211.250	MISCELLANEOUS BUILDINGS	88,333	3.5	187,168			18.0	3,128.81	14.5	48,379.26
211.3105	CEMIS BUILDING/HEATER COMPLETE	98,333	19.6	187,168		2012	18.0	3,128.81	14.5	48,379.26
211.5	RAW AND TREATED WATER SYSTEMS	288,427	20.5	7,247,755			20.0	11,808.22	8.5	112,883.51
211.504	WASTE WATER TREATMENT SYSTEM	288,427	20.5	7,247,755			20.0	11,808.22	8.5	112,883.51
211.6088	CONTROL AND INSTRUMENTATION SYSTEM	1,383	18.7	40,342	20	2012	20.0	56.09	14.5	813.24
211.6087	DRIVE ELEC. MOTOR, COMPLETE	8,041	18.7	164,641	10	2007	30.0	388.03	8.5	2,548.32
211.6087	PIPELINE, ALL UNDER 4 INCHES	1,340	18.7	27,479	10	2007	30.0	44.87	8.5	424.32
211.6088	PIPELINE, MAIN 4 INCHES ON LARGER	338,882	18.7	8,786,075	10	2007	30.0	10,888.87	8.5	104,382.87
211.6081	PUMP COMPLETE	17,421	18.7	382,131	10	2007	30.0	580.79	8.5	4,318.64
212	BOILER PLANT EQUIPMENT	74,133,482	18.9	1,403,387,580			27.4	2,707,283.78	8.9	20,887,880.51
212.0	SETTLEMENTS & CONTRIBUTIONS	(28,878)	2.5	(98,885)			17.0	(2,345.78)	14.5	(24,013.58)
212.004	VENDOR/CONTRACTOR CONTRIBUTION	(28,878)	19.6	(99,885)		2012	17.0	(2,345.78)	14.5	(24,013.58)
212.1	STEAM GENERATING EQUIPMENT	20,278,798	19.2	880,558,301			27.5	1,108,048.73	8.8	9,784,133.32
212.121	BOILER STRUCTURE	12,880,820	18.7	240,282,073			20.4	424,258.87	12.8	3,488,328.08
212.000	DAUMER	648,633	19.6	988,800	20	2012	18.0	48,414.86	14.5	588,071.16
212.001	STRUCTURAL METAL AND TRUSSES	8,622,809	18.7	120,783,485		2012	20.0	188,217.40	14.5	2,743,882.20
212.002	STEELS, LADDERS, CRAWLERS AND WINDMILLS	1,483,817	18.7	20,418,248		2012	20.0	42,384.77	14.5	614,724.19
212.003	BOILER INNER CASING	487,165	19.7	8,518,883	25	2002	25.0	18,088.80	4.5	84,088.00
212.004	BOILER INSULATION	720,348	19.7	14,787,134	20	2012	25.0	20,348.17	14.5	298,428.88
212.004	BOILER INSULATION	428,588	19.6	4,815,475	20	2007	20.0	21,878.45	8.5	208,785.28
212.005	BOILER OUTER CASING	180,441	19.7	3,388,041	25	2002	25.0	8,417.84	4.5	28,879.28
212.006	BOILER OUTER CASING	588,451	19.6	5,874,238	25	2012	25.0	22,278.04	14.5	324,481.58

SCHEDULE V

Est. Capital Recovery Data *

2012

Florida Power & Light Company
Depreciation Rates
For Business Unit 2
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance As 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Unrecovered Capital
312 0004	VALVE, POWER OPERATED RELIEF HEADERS & INCHES ON LARGER PIPING, ALL UNDER 4 INCHES	221,003	1977	20.5	4,778,792	25		2012	25.0	8,342.52	4.5	41,901.34
312 0006	PIPEVAL, ALL UNDER 4 INCHES	640,520	1977	20.5	11,098,860	20		2012	20.0	15,654.86	14.5	224,065.42
312 0007	PIPEVAL, ALL UNDER 4 INCHES	214,448	1988	1.5	471,814	20		2012	18.0	18,653.08	14.5	294,868.41
312 0008	PIPEVAL, ALL UNDER 4 INCHES	1,208,478	1977	20.5	24,732,820	25		2012	25.0	48,208.16	4.5	217,166.22
312 0009	VALVE, SAFETY	45,308	1977	20.5	830,085	25		2012	25.0	1,298.26	14.5	18,795.73
312 0010	VALVE, SAFETY	308,488	1977	20.5	5,813,863	5		2002	25.0	11,838.44	4.5	51,927.48
312 0011	DESUPERHEATER	1,220,407	1977	20.5	25,323,344	25		2012	25.0	49,216.28	4.5	221,473.25
312 0012	DESUPERHEATER	379,205	1988	1.5	568,809	25		2012	18.0	23,704.00	14.5	342,708.91
312 0013	WATER WALL SECTION	2,488,875	1977	20.5	51,023,884	25		2012	25.0	98,558.20	4.5	448,875.80
312 0014	ECONOMIZER SECTION	1,234,274	1977	20.5	25,302,817	25		2012	25.0	48,370.86	4.5	222,169.32
312 0015	BOILER DRUM	1,282,272	1977	20.5	26,873,820	25		2012	25.0	25,782.00	14.5	518,839.83
312 0016	REHEATER SECTION	4,488,838	1977	20.5	82,023,259	25		2012	25.0	179,857.82	4.5	868,808.64
312 0017	REHEATER SECTION	2,821,837	1977	20.5	58,853,558	25		2012	25.0	118,885.48	4.5	525,894.88
312 0018	DOMECOMMENTS	170,800	1988	1.5	365,875	25		2012	18.0	8,915.52	14.5	108,275.56
312 0019	DOMECOMMENTS	699,567	1977	20.5	12,291,739	25		2012	25.0	17,131.34	14.5	248,404.47
312 0020	REGULATOR PIPING RUN 4 IN ON LARGER	8,598	1977	40.5	122,139	20		2012	25.0	170.23	14.5	2,488.31
312 2	STEAM SYSTEMS AND EQUIPMENT	6,871,906		18.4	122,821,862				28.3	225,209.42	11.7	2,271,148.80
312 201	MAIN STEAM PIPING	2,109,491		18.4	40,898,455				28.8	78,203.47	9.8	722,873.20
312 1282	CONTROL/REGULATION SYSTEM 4	21,020	1977	20.5	428,810	20		2012	25.0	800.47	14.5	8,708.29
312 1284	PIPEVAL, ALL UNDER 4 INCHES	385,363	1977	20.5	8,094,842	20		2012	25.0	15,814.82	4.5	71,985.34
312 1285	PIPEVAL, RUN 4 INCHES ON LARGER	827,176	1977	20.5	18,850,240	0		2012	25.0	28,534.82	14.5	287,440.01
312 1287	VALVE, SPECIAL	182,918	1977	20.5	3,854,818	25		2012	25.0	7,716.72	4.5	34,725.34
312 1288	VALVE, SAFETY	11,509	1977	20.5	244,155	5		2002	25.0	479.26	4.5	2,143.82
312 1289	VALVE, POWER OPERATED	223,880	1977	20.5	4,589,540	20		2012	25.0	8,895.20	4.5	40,298.40
312 1292	REGULATOR PIPING RUN 4 IN ON LARGER	198,200	1977	20.5	4,003,650	20		2012	25.0	5,590.00	14.5	60,970.00
312 1293	SEISMIC RESTRAINT (PARALLEL)	147,282	1983	4.5	683,219	15		2008	15.0	8,825.47	10.5	102,167.40
312 202	EXTRACTION STEAM SYSTEM	1,132,000		20.5	23,208,124				22.8	24,640.75	12.3	423,820.54
312 1287	CONTROL/REGULATION SYSTEM	63,790	1977	20.5	1,307,889	20		2012	25.0	1,622.47	14.5	28,427.29
312 1290	PIPEVAL, ALL UNDER 4 INCHES	241,210	1977	20.5	4,944,805	0		2012	25.0	8,891.71	14.5	88,828.26
312 1291	PIPEVAL, RUN 4 INCHES ON LARGER	408,057	1977	20.5	8,385,869	0		2012	25.0	11,887.34	14.5	188,488.47
312 1294	VALVE, SPECIAL	192,201	1977	20.5	3,842,171	25		2012	25.0	7,882.94	4.5	34,814.18
312 1297	REGULATOR PIPING RUN 4 IN ON LARGER	225,648	1977	20.5	4,825,784	20		2012	25.0	8,447.08	14.5	83,482.74
312 203	AUXILIARY DESUPERHEATER STEAM SYSTEM	848,200		12.7	12,000,805				22.9	41,482.71	12.3	228,871.22
312 1311	CONTROL/REGULATION SYSTEM	68,887	1977	20.5	1,622,268	20		2012	25.0	2,516.91	14.5	28,828.76
312 1313	PIPEVAL, ALL UNDER 4 INCHES	146,845	1977	20.5	3,011,143	20		2012	25.0	4,108.71	14.5	60,862.35
312 1315	PIPEVAL, RUN 4 INCHES ON LARGER	279,349	1988	2.5	889,873	20		2012	17.0	18,487.59	14.5	228,780.03
312 1314	PIPEVAL, RUN 4 INCHES ON LARGER	161,118	1977	20.5	3,302,879	20		2012	25.0	4,803.21	14.5	61,746.08
312 1317	PIPEVAL, RUN 4 INCHES ON LARGER	102,823	1988	2.5	257,208	20		2012	17.0	6,054.29	14.5	87,787.26
312 1318	VALVE, SPECIAL	105,117	1977	20.5	2,187,189	10		2007	20.0	3,523.05	8.5	22,477.05
312 1321	VALVE, POWER OPERATED	18,468	1988	2.5	41,170	10		2006	10.0	1,648.80	7.5	12,351.00
312 1321	REGULATOR PIPING RUN 4 IN ON LARGER	24,023	1987	20.5	698,087	10		2007	20.0	1,135.10	9.5	10,783.45
312 1321	REGULATOR PIPING RUN 4 IN ON LARGER	12,351	1988	2.5	30,878	10		2008	10.0	1,235.10	7.5	9,283.25

SCHEDULE V

Florida Power & Light Company

2012

Depreciation Rates
For Schedule Unit 2
Estimated Plant Costs As Of 1/20/07

Account Number	Description	Estimated Plant in Service Balance As 1/20/07	Vintage Year	Age At Time Of Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Current Date (If Req.)	Calculated Date	Average Service Life	Annual Accrual	Average Remaining Life	Physical Unimpaired Capital
312 207	STM GENBL-BAYWSD BLOWDOWN COOLING SYS	243,363		20.5	5,007.853				20.0	6,570.84	14.5	107,078.88
312 1442	CONTROL/INSTRUMENTATION SYSTEM	13,131	1977	20.5	268,188	20		2012	20.0	275.17	14.5	5,439.89
312 1448	HEAT EXCHANGER-SHELL OPEN	8,766	1977	20.5	200,818	20		2012	20.0	279.89	14.5	4,008.34
312 1447	HEAT EXCHANGER-TUBE BUNDLE	18,028	1977	20.5	368,779	20		2012	20.0	515.37	14.5	7,472.89
312 1449	PIPING, ALL UNDER 4 INCHES	5,171	1977	20.5	108,008	20		2012	20.0	147.74	14.5	2,142.27
312 1448	PIPING, RUN 4 INCHES OR LARGER	111,453	1977	20.5	2,284,787	20		2012	20.0	3,184.07	14.5	48,173.39
312 1450	TANK	88,394	1977	20.5	1,771,277	0		2012	20.0	2,488.40	14.5	20,791.80
312 208	STM GENBL-BAYWSD BLOWDOWN TREATMENT	32,471		6.5	211,082				21.0	1,548.24	14.5	22,429.45
312 1478	VALVE, SPECIAL	32,471	1981	6.5	211,082	20		2012	21.0	1,548.24	14.5	22,429.45
312 282	REHEAT STEAM SYSTEM	2,208,509		18.7	41,185,803				29.2	75,023.11	12.2	823,984.71
312 1512	CONTROL/INSTRUMENTATION SYSTEM	68,724	1977	20.5	1,387,842	20		2012	20.0	1,508.40	14.5	27,842.80
312 1514	PIPING, ALL UNDER 4 INCHES	833,172	1977	20.5	12,880,028	15		2007	20.0	21,105.75	9.5	208,504.47
312 1516	PIPING, RUN 4 INCHES OR LARGER	878,079	1977	20.5	20,098,800	0		2012	20.0	27,871.97	14.5	405,953.89
312 1517	VALVE, SPECIAL	17,070	1977	20.5	348,835	20		2012	20.0	487.71	14.5	7,071.88
312 1517	REGULATION PIPING RUN 4 IN OR LARGER	287,765	1977	20.5	5,384,798	20		2012	20.0	7,200.87	14.5	108,800.79
312 1522	SEISMIC RESTRAINT (SHAKING)	281,816	1984	4.5	1,133,172	15		2004	15.0	18,787.75	10.5	178,271.20
312 3	CONDENSATE AND FEEDWATER SYSTEMS	10,385,206		18.6	182,679,879				28.8	287,877.04	11.7	4,189,755.52
312 201	CONDENSATE SYSTEM	1,422,849		20.0	28,518,547				34.1	41,734.28	14.2	591,264.48
312 2182	PIPING, ALL UNDER 4 INCHES	243,659	1977	20.5	4,880,910	20		2012	20.0	6,656.87	14.5	100,881.89
312 2183	PIPING, RUN 4 INCHES OR LARGER	911,529	1977	20.5	18,638,345	0		2012	20.0	23,186.54	14.5	328,204.87
312 2183	PIPING, RUN 4 INCHES OR LARGER	13,114	1982	15.5	203,287	0		2012	20.0	437.13	14.5	6,336.43
312 2183	PIPING, RUN 4 INCHES OR LARGER	57,508	1984	13.5	778,823	0		2012	20.0	2,093.84	14.5	28,879.32
312 2185	VALVE, SPECIAL	20,505	1977	20.5	418,253	20		2002	20.0	812.20	4.5	3,654.80
312 2185	VALVE, SPECIAL	28,422	1984	13.5	348,947	25		2009	25.0	1,028.88	11.5	11,024.12
312 2186	VALVE, POWER OPERATED	6,425	1977	20.5	135,813	25		2002	25.0	205.09	4.5	1,192.80
312 2187	CONTROL/INSTRUMENTATION SYSTEM	188,957	1977	20.5	3,793,874	20		2012	20.0	5,287.83	14.5	78,570.61
312 2179	VENT CONDENSER	26,105	1977	20.5	535,175	0		2012	20.0	745.89	14.5	10,853.24
312 2175	REGULATION PIPING RUN 4 IN OR LARGER	33,124	1977	20.5	678,042	20		2012	20.0	948.40	14.5	13,727.80
312 202	CONDENSATE RECOVERY SYSTEM	488,018		20.5	10,147,870				34.8	14,184.05	14.4	204,234.87
312 2189	CONTROL/INSTRUMENTATION SYSTEM	3,787	1977	20.5	77,634	20		2012	20.0	108.20	14.5	1,585.80
312 2193	FOULANTION	4,447	1977	20.5	91,164	0		2012	20.0	127.09	14.5	1,842.33
312 2195	PIPING, ALL UNDER 4 INCHES	14,608	1977	20.5	300,573	20		2012	20.0	425.88	14.5	6,175.34
312 2196	PIPING, RUN 4 INCHES OR LARGER	400,705	1977	20.5	8,218,318	0		2012	20.0	11,451.31	14.5	168,004.09
312 2197	PUMP COMPLETE	8,648	1977	20.5	177,243	15		2007	20.0	288.20	8.5	2,737.80
312 2199	TANK	42,802	1977	20.5	872,821	0		2012	20.0	1,516.06	14.5	17,623.83
312 2202	REGULATION PIPING RUN 4 IN OR LARGER	18,874	1977	20.5	407,417	20		2012	20.0	587.82	14.5	8,233.51
312 203	MAIN FEEDWATER SYSTEM	5,211,087		19.5	107,815,202				28.8	180,122.30	10.1	1,871,282.28
312 2221	CONTROL/INSTRUMENTATION SYSTEM	298,801	1977	20.5	5,679,421	20		2012	20.0	8,194.31	14.5	118,817.38
312 2224	HEAT EXCHANGER, SHELL	79,524	1987	10.5	737,202	20		2007	20.0	3,511.20	9.5	33,200.40
312 2224	HEAT EXCHANGER, SHELL	608,500	1987	20.5	12,433,200	15		2007	20.0	20,716.87	9.5	182,088.23
312 2225	HEAT EXCHANGER, TUBE BUNDLE	114,710	1987	10.5	1,205,085	15		2007	15.0	7,451.33	4.5	34,421.00
312 2225	HEAT EXCHANGER, TUBE BUNDLE	1,125,660	1987	20.5	23,062,580	15		2007	20.0	27,532.87	9.5	208,200.33
312 2225	HEAT EXCHANGER, TUBE BUNDLE	213,145	1987	10.5	2,238,023	15		2002	15.0	14,209.87	4.5	63,943.50
312 2226	PIPING, ALL UNDER 4 INCHES	603,096	1977	20.5	13,603,708	25		2002	20.0	26,447.84	4.5	119,489.28

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Mandates Unit 2
Estimated Plant Data As Of 12/31/87

Est. Capital Recovery Data *

2012

Account Number	Description	Part Balance #	Vintage Year	Time Of Study (Years)	Age At Vintage (Years)	Replacement Interval (Years)	Current Date (if any)	Current Date	Average Service Life	Annual Account	Average Remaining Life	Projected Unrecovered Capital
312 3227	PUMP, RUN 4 INCHES ON LANCER VALVE, SPECIAL	1,720,582	1977	20.5	20,886,831	20	2012	2012	26.0	70,018.63	14.5	725,241.11
312 3230	VALVE, SPECIAL	82,417	1977	20.5	1,688,548	20	2012	2012	26.0	7,354.77	14.5	34,144.79
312 3231	VALVE, POWER OPERATED	73,621	1981	8.5	478,537	20	2012	2012	21.0	3,505.76	14.5	32,833.55
312 3235	REGULATOR PUMP RUN 4 IN ON LANCER	37,524	1977	20.5	788,242	20	2012	2012	35.0	1,072.11	14.5	15,545.00
312 324	MAIN FEEDWATER PUMP SYSTEM	155,827	1977	20.5	3,808,454	20	2012	2012	35.0	5,309.34	14.5	78,885.47
312 324		2,088,167		18.3	24,148,890				27.8	75,804.23	13.3	1,007,216.98
312 3252	CONDENSER	32,882	1977	20.5	674,081	20	2012	2012	26.0	838.49	14.5	13,822.54
312 3253	CONTROL/REGULATION SYSTEM	23,134	1977	20.5	679,247	20	2012	2012	26.0	248.89	14.5	13,726.84
312 3257	DRIVE, ELECTRIC MOTOR, ROTATING ASST.	89,158	1986	1.5	133,737	0	2012	2012	18.0	5,572.26	14.5	80,799.44
312 3257	DRIVE, TURBINE, STATIONARY ASST.	804,791	1977	20.5	18,498,011	0	2012	2012	26.0	22,893.74	14.5	333,409.27
312 3258	PUMP ROTATING ASST.	131,827	1977	20.5	2,698,304	20	2012	2012	26.0	3,757.81	14.5	54,488.76
312 3260	PUMP STATIONARY ASST.	150,870	1977	20.5	3,092,835	25	2002	2002	26.0	8,034.80	4.5	27,166.80
312 3262	VIBRATION ANALYSIS SYSTEM	104,000	1981	6.5	679,240	20	2012	2012	21.0	4,995.24	14.5	71,892.85
312 3263	DRIVE COUPLING, MECHANICAL	5,853	1977	20.5	118,862	15	2007	2007	26.0	193.43	8.5	1,837.62
312 3263	DRIVE COUPLING, MECHANICAL	27,746	1981	6.5	182,546	15	2006	2006	13.0	1,648.75	8.5	15,722.73
312 3267	BEARING ASSEMBLY	11,805	1977	20.5	237,903	15	2007	2007	20.0	208.83	9.5	1,674.82
312 3268	SEAL COOLER	1,834	1977	20.5	36,647	25	2002	2002	26.0	77.36	4.5	348.12
312 3268	LUBE OIL COOLER	42,853	1977	20.5	872,337	25	2002	2002	26.0	1,702.12	4.5	7,658.54
312 3271	RECORDER	6,340	1986	11.5	72,810	10	2006	2006	20.0	317.00	8.5	2,594.50
312 3272	INSULATION EQUIPMENT	13,844	1981	6.5	88,886	20	2012	2012	21.0	668.71	14.5	8,420.86
312 3276	TURBINE SPRINKLE ON SHAFT	131,527	1977	20.5	2,698,304	20	2012	2012	26.0	3,757.81	14.5	54,488.76
312 3277	BLASING ROTATING (COMPRESS STAGE)	143,133	1977	20.5	2,534,277	20	2012	2012	26.0	4,088.91	14.5	59,287.89
312 3277	BLASING ROTATING (COMPRESS STAGE)	218,467	1980	7.5	1,508,633	20	2012	2012	22.0	8,851.23	14.5	144,022.80
312 3277	BLASING ROTATING (COMPRESS STAGE)	148,583	1982	5.5	818,407	20	2012	2012	20.0	7,448.15	14.5	109,072.88
312 328	HEATER VENTS AND DRAIN SYSTEM	266,117		18.5	14,126,404	20	2012	2012	20.0	25,482.28	13.3	337,809.08
312 3286	CONTROL/REGULATION SYSTEM	87,873	1977	20.5	1,582,297	20	2012	2012	26.0	1,947.80	14.5	23,882.10
312 3287	DRIVE, ELECTRIC MOTOR, ROTATING ASST.	12,188	1977	20.5	248,644	20	2012	2012	26.0	348.23	14.5	5,548.31
312 3287	DRIVE, ELECTRIC MOTOR, ROTATING ASST.	20,352	1984	3.5	71,337	20	2012	2012	18.0	1,132.33	14.5	16,418.83
312 3288	DRIVE, ELECTRIC MOTOR STATIONARY ASST.	8,460	1977	12.0	154,132	20	2012	2012	26.0	1,988.94	14.5	2,779.67
312 3288	DRIVE, ELECTRIC MOTOR STATIONARY ASST.	27,018	1984	3.5	94,587	20	2012	2012	18.0	1,591.05	14.5	21,795.31
312 3281	PUMP, ALL LANCER 4 INCHES	433,844	1977	20.5	8,388,792	20	2012	2012	26.0	12,388.83	14.5	179,602.91
312 3282	PUMP, RUN 4 INCHES ON LANCER	73,125	1977	20.5	1,488,063	0	2012	2012	26.0	2,008.29	14.5	30,294.64
312 3283	PUMP ROTATING ASST.	13,277	1977	20.5	281,404	15	2007	2007	26.0	457.37	8.5	3,346.03
312 3283	PUMP ROTATING ASST.	44,540	1984	3.5	154,140	15	2008	2008	15.0	2,836.00	11.5	33,764.00
312 3284	PUMP STATIONARY ASST.	50,296	1977	20.5	1,032,845	20	2002	2002	26.0	2,071.60	4.5	8,882.20
312 3288	STRAINER, 4 INCH PIPE SIZE	21,025	1977	20.5	21,025	20	2007	2007	26.0	34.20	9.5	324.80
312 3287	TANK	20,328	1977	20.5	498,724	0	2012	2012	26.0	880.80	14.5	8,421.80
312 3287	TANK	8,132	1977	20.5	100,298	20	2012	2012	26.0	148.83	14.5	2,126.11
312 328	REGULATOR PUMP RUN 4 IN ON LANCER											
312 328	CHEMICAL FEED SYS. TUN	28,706		10.3	275,283				19.5	1,371.69	9.4	12,861.57
312 3232	CONTROL/REGULATION SYSTEM	12,890	1983	4.5	57,105	20	2012	2012	19.0	667.89	14.5	9,664.47
312 3238	PUMP, CHEMICAL FEED MCL. MOTOR	14,076	1982	15.5	218,178	10	2002	2002	20.0	733.80	4.5	3,467.10
312 328	CONDENSATE TRANSFER SYSTEM	187,881		20.5	3,853,812				26.0	5,370.88	14.5	77,877.85
312 3448	CONTROL/REGULATION SYSTEM	8,459	1977	20.5	173,410	20	2012	2012	26.0	241.59	14.5	3,524.44
312 3453	PUMP COMPLETE	8,808	1977	20.5	203,135	20	2012	2012	26.0	283.11	14.5	4,105.16
312 3455	TANK	145,473	1977	20.5	2,882,187	20	2012	2012	26.0	4,156.37	14.5	60,287.28
312 3458	FOUNDATION	24,140	1977	20.5	494,870				26.0	689.71	14.5	10,000.86
312 381	NITROGEN SYSTEM	3,828		20.5	74,374				20.0	70.93	9.5	1,148.87

SCHEDULE V

Est. Capital Recovery Data

2012

Florida Power & Light Company
Depreciation Rates
For Manual Unit 2
Estimated Plant Data At 12/31/87

Account Number	Description	Estimated Plant in Service Balance At 12/31/87	Age At Time Of Study (Years)	Age Weight (1-75)	Replacement Interval (Years)	Overhaul Date (if any)	Calculated Date	Average Service Life	Average Annual Accrual	Average Remaining Life	Projected Unrecovered Capital
a	b	c	d	e	f	g	h	i	j	k	l
312 3007	WATER SAMPLING AND ANALYZING SYSTEM	174,853	4.1	713,587	10		2007	12.7	13,705.30	8.8	120,958.45
312 3012	SAMPLE COOLER	18,047	0.5	9,534	10		2007	10.2	1,804.70	8.9	16,004.59
312 3012	RECORDER	7,726	11.5	86,887	10		2008	20.0	3,086.88	8.5	3,298.65
312 3012	RECORDER	7,858	18.0	58,543	10		2000	10.0	785.20	2.5	1,904.79
312 3014	WATER SAMPLING EQUIPMENT	71,832	0.5	35,829	20		2012	15.0	4,776.80	14.5	69,282.80
312 3014	ANALYZER	11,256	13.5	151,806	10		2004	20.0	362.20	6.5	3,888.20
312 3014	ANALYZER	26,382	19.82	145,971	10		2002	10.0	2,838.20	4.5	11,871.80
312 3015	METER, PH	12,175	18.1	78,138	10		2001	1.217	20	3.5	4,201.25
312 3016	ANALYZER, DO/CLAM	10,118	5.5	55,549	10		2002	10.0	1,011.80	4.5	4,553.10
312 3017	ANALYZER, DO/CLAM, OXYGEN	8,426	18.87	88,473	10		2007	20.0	421.20	8.5	4,202.25
312 4	BOILER AUXILIARY SYSTEMS	23,203,008	18.8	420,475,887				26.4	878,000.21	10.1	8,854,726.68
312 421	ASPHALT/CEMENT AIR SYSTEM	102,546	20.5	2,110,302				30.0	3,421.53	8.5	32,886.57
312 423	PIPING, ALL UNDER 4 INCHES	102,546	20.5	2,110,302	20		2007	20.0	3,421.53	8.5	32,886.57
312 422	BOILER DUCTS	43,146,007	20.5	88,421,346				33.8	127,867.27	13.3	1,887,884.52
312 423	DUCTWORK INSULATION AND OUTER CASING	178,274	18.77	3,427,017	20		2012	26.0	6,196.49	14.5	74,167.80
312 424	FOUNDER	65,421	19.77	1,341,536	0		2012	27.107	1,808.46	14.5	27,107.13
312 424	WINDROCK	728,344	18.77	14,888,002	0		2012	26.0	20,768.83	14.5	300,872.51
312 422	FORCED DRAFT FAN OUTLET DUCT	229,809	18.77	4,176,085	0		2012	26.0	8,881.88	14.5	98,548.44
312 423	REDUCED DRAFT FAN OUTLET DUCT	503,467	18.77	16,818,644	20		2007	20.0	20,113.57	8.5	208,707.87
312 423	AIR HEATER OUTLET DUCT TO WINDROCK	482,039	18.77	8,881,800	20		2012	26.0	13,772.54	14.5	198,701.87
312 423	AIR HEATER OUTLET DUCT TO DUST COLLECTOR	771,846	18.77	14,737,884	20		2012	26.0	20,424.23	14.5	208,081.31
312 423	RECHARGER OUTLET DUCT	861,857	18.77	16,133,889	20		2012	26.0	27,425.81	14.5	288,400.76
312 423	ANALYZER, COMBUSTIBLE FLUE GAS	11,826	18.82	180,203	10		2002	20.0	581.30	4.5	2,815.85
312 424	CONTROL INSTRUMENTATION SYSTEM	24,832	18.77	811,108	20		2012	26.0	712.34	14.5	10,328.87
312 423	AIR HEATER	2,512,134	15.0	32,782,375				15.8	157,752.86	4.1	648,843.88
312 429	CASING, AIR HEATER	278,862	18.77	5,675,671	25		2002	25.0	11,071.48	4.5	48,825.16
312 424	HEATER BURNER ASSEMBLY	408,421	7.5	3,048,158	5		2000	10.0	40,842.10	2.5	101,805.25
312 424	HEATER BURNER ASSEMBLY	602,380	18.81	2,816,279	5		2001	10.0	60,226.09	3.8	210,822.50
312 429	AIR BURNER CLEANING EQUIPMENT	132,694	18.77	2,724,527	20		2012	26.0	3,798.87	14.5	58,508.09
312 429	HOT AIR HEATER	132,214	18.77	3,171,817	20		2012	26.0	4,500.69	14.5	63,004.64
312 429	HOT AIR HEATER	553,725	18.77	11,361,363	25		2002	25.0	22,148.00	4.5	88,620.50
312 429	BEARING ASSEMBLY, T. SHAFT	163,804	18.77	3,872,882	25		2002	25.0	7,752.16	4.5	34,984.72
312 429	BEARING ASSEMBLY, THRUST	163,804	18.77	3,872,882	25		2002	25.0	7,752.16	4.5	34,984.72
312 424	FORCED DRAFT FAN	3,884,914	20.5	79,088,738				32.7	117,908.89	12.2	1,428,548.42
312 427	DRIVE, ELEC. MOTOR, ROTATING ASSY.	205,806	18.77	4,480,263	20		2012	26.0	7,508.17	14.5	110,144.49
312 428	DRIVE, ELEC. MOTOR, STATIONARY ASSY.	211,881	18.77	4,593,581	20		2012	26.0	8,316.89	14.5	129,257.84
312 428	FAIRBLOWER, ROTATING ASSY.	270,878	18.77	5,555,049	25		2002	25.0	10,829.12	4.5	48,778.94
312 428	FAIRBLOWER, STATIONARY ASSY.	409,024	18.77	8,384,982	25		2002	25.0	16,302.86	4.5	73,824.32
312 428	FOU-DATION	608,551	18.77	13,520,706	20		2012	26.0	18,844.31	14.5	272,242.50
312 424	PIPING, ALL UNDER 4 INCHES	71,578	18.77	1,487,210	20		2012	26.0	2,565.11	14.5	29,854.16
312 424	HOT AIR HEATER, DUCT	833,386	18.77	17,084,413	20		2012	26.0	23,811.03	14.5	345,258.18
312 4444	DRIVE COUPLING, MECHANICAL	998,998	18.77	20,428,418	20		2012	26.0	28,485.60	14.5	413,041.20
312 4442	CONTROL INSTRUMENTATION SYSTEM	37,553	18.77	771,887	20		2012	26.0	1,075.80	14.5	15,589.10

Florida Power & Light Company
Depreciation Rates
for Marcellus Unit 2
Estimated Plant Data As Of 12/31/07

Est. Capital Recovery Data *

2012

Account Number	Description	Estimated Plant Service Balance At 12/31/07 a	Voltage Year b	Age At Study Year c	Age Weight (1/Year) d	Replacement Interval (Years) e	Deprecia- tion Rate (%) f	Calendar Year g	Average Service Life h	Annual Accrual i	Average Remaining Life j	Projected Unrecovered Capital k
312 425	INDUCED DRAFT FAN	2,540,300		10.0	42,343,303				20.4	98,839.20	11.2	1,287,100.35
312 445	DRIVE/ELEC. MOTOR, ROTATING ASSY	173,358	1977	20.5	3,551,789	20	2012	2012	30.0	4,956.23	14.5	71,779.31
312 445	DRIVE/ELEC. MOTOR, ROTATING ASSY	70,123	1994	3.5	245,431	20	2012	2012	18.0	3,898.72	14.5	56,487.87
312 446	DRIVE/ELEC. MOTOR, STATIONARY ASSY	287,487	1977	20.5	5,483,074	20	2012	2012	30.0	7,561.91	14.5	110,802.76
312 446	DRIVE/ELEC. MOTOR, STATIONARY ASSY	105,164	1994	3.5	308,144	20	2012	2012	18.0	5,842.36	14.5	84,771.56
312 448	FAN/BLOWER, STATIONARY ASSY	223,671	1985	12.5	2,820,889	20	2005	2005	20.0	11,683.55	7.5	67,428.63
312 449	FAN/BLOWER, STATIONARY ASSY	310,421	1977	20.5	6,363,631	20	2012	2012	30.0	8,888.17	14.5	128,602.99
312 450	FOULMATION	440,365	1977	20.5	8,027,483	0	2012	2012	20.0	12,581.80	14.5	182,426.83
312 452	PIPING, ALL UNDER 4 INCHES	18,251	1977	20.5	346,223	20	2012	2012	30.0	500.20	14.5	7,373.47
312 453	PIPING, 4 INCHES OR LARGER	18,845	1977	20.5	346,223	0	2012	2012	30.0	481.29	14.5	7,373.47
312 453	PIPING, 4 INCHES OR LARGER	208,471	1977	20.5	4,294,166	20	2012	2012	30.0	5,964.89	14.5	86,780.84
312 453	COLLAPSED, HYDRAULIC, ROTATING ASSY	55,464	1977	20.5	1,132,012	20	2012	2012	30.0	1,584.89	14.5	22,877.94
312 454	BEARING ASSEMBLY, BEARING	287,200	1985	12.5	3,171,488	20	2005	2005	20.0	14,889.85	7.5	111,524.63
312 455	BEARING ASSEMBLY, TURBINE	287,200	1985	12.5	3,171,488	20	2005	2005	20.0	14,889.85	7.5	111,524.63
312 457	LUBE OIL SYSTEM	18,251	1977	20.5	346,223	20	2002	2002	20.0	775.04	4.5	3,468.18
312 458	RECONDOR	7,429	1994	3.5	23,998	20	2004	2004	10.0	742.80	6.5	4,828.20
312 459	VIBRATION ANALYSIS SYSTEM	26,303	1984	13.5	268,308	20	2004	2004	20.0	1,318.85	6.5	8,577.73
312 427	SCOT BLOWER SYSTEM	1,344,853		16.2	21,364,787				28.5	82,713.10	11.5	808,367.10
312 460	CONTROL PANEL	63,150	1977	20.5	1,298,457	20	2012	2012	30.0	1,905.51	14.5	28,179.36
312 460	CONTROL PANEL	50,726	1984	3.5	177,383	20	2012	2012	18.0	2,818.79	14.5	42,872.28
312 461	CONTROL/INSTRUMENTATION SYSTEM	61,233	1984	1.5	81,803	20	2012	2012	18.0	2,877.09	14.5	37,387.41
312 462	PIPING, ALL UNDER 4 INCHES	10,532	1977	20.5	215,806	20	2012	2012	30.0	303.81	14.5	4,383.26
312 462	PIPING, ALL UNDER 4 INCHES	148,195	1986	1.5	219,293	20	2012	2012	16.0	8,137.19	14.5	152,489.22
312 464	VALVE, SPECIAL	17,013	1980	4.5	78,559	25	2012	2012	18.0	880.42	14.5	12,883.81
312 465	VALVE, POWER OPERATED	68,051	1983	4.5	308,230	25	2012	2012	18.0	3,581.63	14.5	51,833.86
312 466	RETRACTABLE SCOT FLOWER ASSEMBLY	847,898	1977	20.5	18,431,309	10	2007	2007	30.0	31,598.60	8.5	202,187.70
312 426	CHEMICAL WASH SYSTEM	101,890		6.5	680,335				21.0	4,837.82	14.5	70,145.46
312 428	PIPING, RUN & BOWES ON LARGER	101,890	1981	6.5	680,335	20	2012	2012	21.0	4,837.82	14.5	70,145.46
312 429	BOILER CONTROL SYSTEM	1,352,837		18.8	26,730,101				33.0	46,943.34	14.0	673,346.71
312 466	RECONDOR	8,819	1983	14.5	127,479	10	2003	2003	20.0	440.89	5.5	2,428.23
312 466	RECONDOR	4,045	1986	11.5	46,818	10	2006	2006	20.0	202.23	8.5	1,718.13
312 466	RECONDOR	6,720	1987	10.5	70,718	10	2007	2007	20.0	338.75	8.5	2,198.13
312 466	RECONDOR	5,485	1988	9.5	62,108	10	2008	2008	10.0	548.50	8.5	374.25
312 466	RECONDOR	8,811	1988	1.5	14,717	10	2008	2008	10.0	881.10	8.5	8,338.36
312 467	CONTROL/INSTRUMENTATION SYSTEM	1,232,880	1977	20.5	25,273,530	20	2012	2012	30.0	26,234.57	14.5	810,736.29
312 467	CONTROL/INSTRUMENTATION SYSTEM	48,111	1980	7.5	346,833	20	2012	2012	22.0	2,056.85	14.5	30,391.34
312 467	GAS FLOW CALCULATOR SYSTEM	24,981	1977	20.5	798,701	20	2012	2012	30.0	1,113.17	14.5	16,140.90
312 432	SOOT/DAUST COLLECTOR SYSTEM	982,209		20.5	20,138,865				29.1	33,701.36	8.8	291,478.35
312 470	DUCTWORK, WITH INSULATION	195,533	1977	20.5	4,070,887	20	2012	2012	30.0	5,580.09	14.5	81,056.34
312 477	CASING	87,827	1977	20.5	2,005,454	20	2012	2012	30.0	2,705.06	14.5	40,528.33
312 478	CYCLOPE SEPARATORS	487,739	1977	20.5	8,888,757	20	2002	2002	25.0	18,511.72	4.5	87,802.74
312 479	HOOPER	180,833	1977	20.5	4,070,887	20	2012	2012	30.0	5,580.09	14.5	81,056.34
312 479	CARBON REJECTION BLOWER	5,360	1977	20.5	109,880	25	2002	2002	25.0	214.49	4.5	964.80
312 433	GAS INJECTION/CIRCULATION FAN SYSTEM	1,587,144		17.4	27,023,584				23.5	68,368.00	7.8	819,079.26
312 474	DRIVE/ELEC. MOTOR, ROTATING ASSY	127,820	1977	20.5	2,820,310	20	2012	2012	30.0	3,652.00	14.5	52,854.00
312 475	DRIVE/ELEC. MOTOR, STATIONARY ASSY	188,174	1977	20.5	3,878,047	20	2012	2012	30.0	5,404.87	14.5	78,372.09

Account Number	Description	Estimated Plant Balance At 12/01/87	Usage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Data (ft/line)	Calculated Cost	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
312 4712	FAIRBANKS, ROTATING ASSY.	427,800	1988	9.5	4,292.779	15		2003	15.0	78,510.67	9.5	156,808.67
312 4713	FAIRBANKS, STATIONARY ASSY.	220,078	1987	20.5	4,716,568	21		2002	20.0	9,203.04	4.5	41,413.68
312 4714	VIBRATION ANALYSIS SYSTEM	14,883	1980	7.5	111,698	20		2012	22.0	8,915.84	14.5	41,413.68
312 4715	COLUMBIAN HYDRAULIC, STATIONARY ASSY	342,508	1977	20.5	7,022,029	30		2007	20.0	11,418.60	9.5	108,418.70
312 4716	COLUMBIAN HYDRAULIC, ROTATING ASSY	224,983	1977	20.5	4,611,742	30		2007	20.0	7,498.77	9.5	71,238.28
312 4717	STOCK	3,290,329		18.0	59,200,740				22.7	139,548.20	10.4	1,028,810.84
312 4801	SUBSTRUCTURE FOUNDATION WORK	401,880	1977	20.5	8,202,848	0		2012	20.0	11,587.00	14.5	168,136.50
312 4802	OUT-OF-CELL CONCRETE WORK	2,452,815	1977	20.5	49,257,708	0		2012	20.0	68,651.86	14.5	900,451.82
312 4803	EMISSION MONITORING ANALYZER	223,746	1984	3.5	816,108	10		2004	10.0	23,214.50	9.5	151,894.25
312 4810	SAFETY CLAM SYSTEM	14,029	1980	7.5	105,868	0		2012	22.0	642.23	14.5	9,312.20
312 4811	CONTROL SYSTEM	42,074	1984	3.5	147,259	20		2012	18.0	2,337.44	14.5	33,882.84
312 4812	CEM COMPARISON PROCESSOR	191,671	1984	3.5	670,849	3		2009	9.0	31,945.17	2.5	79,882.82
312 4818	DEMERIALIZED WATER SYSTEM	10,802		20.5	225,337				27.9	204.25	7.4	2,809.65
312 4866	CONTROL INSTRUMENTATION SYSTEM	3,875	1977	20.5	81,468	20		2012	20.0	113.57	14.5	1,646.79
312 4872	PIPING, ALL UNDER 4 INCHES	1,691	1977	20.5	36,706	25		2002	20.0	75.64	4.5	340.38
312 4873	PIPING, RUN 4 INCHES OR LARGER	8,128	1977	20.5	168,080	25		2002	20.0	208.04	4.5	822.68
312 447	COMPONENT CLOSED COOLING WATER SYSTEM	1,224,536		20.3	24,661,882				21.9	28,427.90	11.8	442,177.15
312 5070	CONTROL INSTRUMENTATION SYSTEM	81,307	1977	20.5	1,686,794	20		2012	20.0	2,323.05	14.5	33,684.33
312 5071	DRIVE, ELECTRIC MOTOR, COMPLETE	26,546	1977	20.5	613,893	20		2012	20.0	688.00	14.5	12,406.20
312 5072	FOUNDATION	44,071	1977	20.5	902,471	0		2012	20.0	1,267.74	14.5	18,237.37
312 5073	HEAT EXCHANGER, IN-CELL	54,502	1977	20.5	1,117,291	25		2002	20.0	2,180.08	4.5	8,892.36
312 5074	HEAT EXCHANGER, TUBE BUNDLE	162,417	1977	20.5	2,298,548	25		2002	20.0	4,086.68	4.5	16,405.08
312 5075	PIPING, ALL UNDER 4 INCHES	225,451	1977	20.5	4,621,346	30		2007	20.0	7,915.03	14.5	71,392.82
312 5076	PIPING, ALL UNDER 4 INCHES	17,534	1984	13.5	208,759	30		2012	20.0	606.21	14.5	8,590.11
312 5077	PIPING, RUN 4 INCHES OR LARGER	688,873	1977	20.5	12,084,447	0		2012	20.0	18,808.37	14.5	244,417.38
312 5078	PUMP COMPLETE	42,823	1977	20.5	877,672	10		2007	20.0	1,427.43	9.5	13,580.62
312 5080	STRAINER, 4 INCH PIPE SIZE	2,693	1977	20.5	56,548	30		2007	20.0	462.63	14.5	6,098.41
312 5081	TANK	16,171	1977	20.5	237,008	0		2012	20.0	462.63	14.5	6,098.41
312 5082	VALVE, SPECIAL	18,886	1984	13.5	232,396	25		2009	20.0	747.84	11.8	8,600.16
312 5	FUEL SUPPLY SYSTEMS	2,028,801		19.3	38,787,958				27.2	75,982.74	11.8	877,882.23
312 521	HEAVY OIL SUPPLY SYSTEM	2,028,801		19.3	38,787,958				27.2	75,982.74	11.8	877,882.23
312 6128	DRIVE, ELECTRIC MOTOR, ROTATING ASSY.	18,680	1977	20.5	382,540	20		2012	20.0	533.71	14.5	7,738.86
312 6129	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	27,885	1977	20.5	571,848	20		2012	20.0	797.00	14.5	11,506.56
312 6142	FOUNDATION	49,542	1977	20.5	1,015,611	20		2012	20.0	1,415.49	14.5	20,534.54
312 6144	HEAT EXCHANGER, COMPLETE	16,887	1977	20.5	387,389	20		2012	20.0	828.91	14.5	7,628.78
312 6145	HEAT EXCHANGER, SHELL	41,438	1977	20.5	846,479	20		2012	20.0	1,183.94	14.5	17,187.17
312 6146	HEAT EXCHANGER, TUBE BUNDLE	62,313	1977	20.5	1,277,417	20		2012	20.0	1,780.37	14.5	25,815.38
312 6147	PIPING, ALL UNDER 4 INCHES	404,871	1977	20.5	8,301,808	11		2012	20.0	11,570.80	14.5	167,773.70
312 6148	PIPING, RUN 4 INCHES OR LARGER	758,174	1977	20.5	15,593,067	6		2012	20.0	21,602.69	14.5	214,514.84
312 6149	PUMP COMPLETE	22,787	1977	20.5	589,734	6		2012	20.0	1,198.83	3.5	4,195.19
312 6150	PUMP ROTATING ASSY.	16,461	1977	20.5	314,431	6		2001	24.0	425.86	3.5	1,425.86
312 6151	PUMP ROTATING ASSY.	21,622	1983	4.5	87,299	6		1988	6.0	2,878.67	3.5	8,405.50
312 6152	PUMP ROTATING ASSY.	17,278	1985	2.5	43,165	6		2001	6.0	1,300.67	3.5	4,522.33
312 6153	PUMP STATIONARY ASSY.	31,146	1977	20.5	628,838	6		1989	24.0	1,300.67	3.5	4,522.33
312 6154	PUMP STATIONARY ASSY.	31,114	1983	4.5	140,013	6		1989	6.0	5,185.17	3.5	7,778.50
312 6155	STRAINER, 4 INCH PIPE SIZE	20,084	1977	20.5	616,722			2012	20.0	616.722	14.5	12,403.37
312 6156	TANK	179,781	1977	20.5	3,895,511			2012	20.0	5,126.80	14.5	74,480.70

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Services Unit 2
Estimated Plant Date As Of 12/31/87

Est. Capital Recovery Data *

2012

Asset Number	Description	Estimated Plant In Service Balance As 12/31/87	Usage Year	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Current Cost (of Rep.)	Current Cost	Average Service Life	Annual Amount	Average Remaining Useful Life	Projected Unrecovered Capital
312 810	VALVE SPECIAL	25,330	1977	20.5	323,305	25	2002	1,021,200	20.0	1,021,200	4.5	4,505.40
312 810	VALVE SAFETYRELIEF	21,874	1977	20.5	444,417	5	2002	874,560	25.0	874,560	4.5	2,507.22
312 810	REGULATION EQUIPMENT	27,860	1977	20.5	772,200	20	2012	1,076,000	25.0	1,076,000	14.5	15,802.00
312 810	REGULATION PIPING RUN 4 IN ON LARGER	81,904	1977	20.5	1,660,262	20	2012	2,341,630	25.0	2,341,630	14.5	33,904.51
312 810	CONTROL/REGULATION SYSTEM	79,827	1977	20.5	1,632,251	20	2012	2,274,910	25.0	2,274,910	14.5	32,006.20
312 810	METER, MAJOR	78,918	1983	4.5	204,121	10	2003	7,891,800	10.0	7,891,800	5.5	43,604.80
312 8	FUEL FIRING SYSTEMS	1,820,412		20.5	33,218,445			53,318,900	20.4	53,318,900	9.9	527,274.64
312 821	HEAVY ON FIRING SYSTEM	1,820,412		20.5	33,218,445			53,318,900	20.4	53,318,900	9.9	527,274.64
312 273	CONTROL/REGULATION SYSTEM	142,916	1977	20.5	2,097,374	20	2012	4,588,620	20.0	4,588,620	14.5	60,402.91
312 220	BURNER, COMPLETE	1,474,406	1977	20.5	30,227,508	15	2007	49,149,870	20.0	49,149,870	9.5	460,823.72
312 7	WASTE MANAGEMENT SYSTEMS	14,000		10.5	147,924			704,400	20.0	704,400	9.5	6,691.80
312 743	AIR QUALITY CONTROL SYSTEM	14,000		10.5	147,924			704,400	20.0	704,400	9.5	6,691.80
312 866	AIR/STEAM CAPACITY	14,000	1987	10.5	147,924	10	2007	704,400	20.0	704,400	9.5	6,691.80
314	TURBOGENERATOR UNITS	48,022,306		14.5	694,776,075			2,076,812,320	23.8	2,076,812,320	11.0	22,404,705.00
314 1	TURBINE GENERATOR PRESTAL	2,344,700		20.5	68,267,500			78,421,720	26.0	78,421,720	14.5	1,527,114.80
314 171	TURBINE GENERATOR CONCRETE PRESTAL	2,344,700		20.5	68,267,500			78,421,720	26.0	78,421,720	14.5	1,527,114.80
314 600	SPECIAL FOUNDATION CONCRETE PRESTAL	742,704	1977	20.5	18,206,802	0	2012	21,271,630	26.0	21,271,630	14.5	267,716.51
314 600	CONCRETE PRESTAL	2,001,596	1977	20.5	41,046,916	0	2012	67,168,890	26.0	67,168,890	14.5	879,206.34
314 2	TURBINE GENERATOR SYSTEMS	22,715,346		12.1	266,684,569			1,510,264,680	21.7	1,510,264,680	11.3	16,682,342.41
314 271	STEAM TURBINE	25,205,919		10.4	262,689,372			1,201,578,140	21.1	1,201,578,140	12.6	14,886,125.64
314 130	CASING OR SHELL	2,544,491	1977	20.5	54,316,221	0	2012	81,268,600	26.0	81,268,600	14.5	1,178,304.70
314 132	CASING INSULATION	88,884	1977	20.5	1,818,022	0	2007	2,956,130	26.0	2,956,130	9.5	28,053.27
314 132	CASING INSULATION	47,152	1981	9.5	200,488	10	2001	4,715,200	10.0	4,715,200	2.5	16,503.20
314 130	LACING AND ENCLOSURES	174,507	1977	20.5	3,577,271	0	2012	4,885,740	26.0	4,885,740	14.5	72,292.27
314 130	BEARING ASSEMBLY, RADIAL	501,503	1977	20.5	10,290,037	15	2007	16,771,770	26.0	16,771,770	9.5	168,981.78
314 140	BEARING ASSEMBLY, THRUST	68,827	1977	20.5	1,377,004	0	2007	2,230,800	26.0	2,230,800	9.5	21,193.50
314 141	HIGH PRESSURE SPURGE ON SHUTT	1,328,541	1977	20.5	27,460,001	15	2012	38,244,620	26.0	38,244,620	14.5	554,538.41
314 142	HIGH PRESSURE TURBINE WHEEL	167,318	1977	20.5	3,426,019	25	2002	6,892,770	26.0	6,892,770	4.5	20,117.24
314 144	HP BLADING/ROTATION/COMPRESS STAGE	334,635	1977	20.5	6,890,018	25	2002	13,385,400	25.0	13,385,400	4.5	60,234.20
314 145	HP BLADING/STATIONARY/COMPRESS STAGE	334,635	1977	20.5	6,890,018	25	2002	13,385,400	25.0	13,385,400	4.5	60,234.20
314 146	SOLE BEARING PLATE	100,361	1977	20.5	2,054,016	0	2012	2,888,210	26.0	2,888,210	14.5	41,590.06
314 147	SOLE BEARING ASSEMBLY	501,503	1977	20.5	10,290,037	20	2007	16,771,770	26.0	16,771,770	9.5	168,981.78
314 148	COUPLING COMPLETE WITH FASTENERS	334,635	1977	20.5	6,890,018	25	2002	13,385,400	25.0	13,385,400	4.5	60,234.20
314 149	INTERMEDIATE PRESSURE TURBINE WHEEL	1,328,541	1977	20.5	27,460,001	25	2002	38,244,620	25.0	38,244,620	4.5	240,837.20
314 150	IP BLADING/ROTATION/COMPRESS STAGE	501,503	1977	20.5	10,290,037	25	2002	16,771,770	25.0	16,771,770	4.5	80,351.54
314 151	LOW PRESSURE SPURGE ON SHUTT	334,635	1977	20.5	6,890,018	25	2002	13,385,400	25.0	13,385,400	4.5	60,234.20
314 152	LOW PRESSURE SPURGE ON SHUTT	6,263,201	1993	4.5	28,278,755	25	2012	220,720,330	19.0	220,720,330	14.5	4,795,203.20
314 152	LOW PRESSURE TURBINE WHEEL	3,222,200	1993	4.5	14,000,391	25	2012	106,505,210	19.0	106,505,210	14.5	2,459,120.55

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Manual Line 2
Estimated Plant Data As Of 12/31/87

Est. Capital Recovery Data *

2012

Account Number	Description	Estimated Plant in Service At 12/31/87	Vintage Year	Age At Study (Years)	Age Weight (Years)	Replacement Interval (Years)	Current Cost (of Reg.)	Current Cost	Average Service Life	Annual Average	Average Remaining Life	Projected Unrecovered Capital
		a	b	c	d	e	f	g	h	i	j	k
314 1559	UP BLADING-ACQUATIC/ROUNNESS STAGN	2,272,309	1983	4.5	14,500,391	15		2008	19.0	214,820.80	10.5	2,208,618.20
314 1560	UP BLADING-STATIONARY/ROUNNESS STAGN	2,272,309	1983	4.5	14,500,391	25		2012	19.0	168,595.21	14.5	2,438,130.55
314 1581	NOZZLE BLOCK	187,218	1977	20.5	3,400,019	10		2007	20.0	5,577.27	9.5	52,984.03
314 277	GENERATOR	7,419,426		17.9	132,798,796				24.0	308,088.96	9.8	2,107,218.47
314 1571	STATION HOUSING	1,164,813	1977	20.5	23,881,537	25		2002	25.0	46,586.12	4.5	258,881.54
314 1572	STATION COIL	1,164,813	1977	20.5	23,881,537	25		2002	25.0	46,586.12	4.5	258,881.54
314 1573	MOTOR/EXCITING FRAME/LOWER	808,075	1977	20.5	16,574,536	25		2002	25.0	26,343.00	4.5	163,003.50
314 1574	BEARING ASSEMBLY	64,720	1977	20.5	1,326,790	15		2007	20.0	2,157.33	9.5	20,494.67
314 1575	END BELL	64,720	1977	20.5	1,326,790	25		2002	25.0	2,068.80	4.5	11,648.80
314 1576	COLLECTOR RINGS	64,720	1977	20.5	1,326,790	25		2002	25.0	2,068.80	4.5	11,648.80
314 1577	SCHEMATIC PLATE	64,720	1977	20.5	1,326,790	25		2002	25.0	2,068.80	4.5	11,648.80
314 1578	COUPLING COMPLETE WITH FASTENERS	64,720	1977	20.5	1,326,790	25		2002	25.0	2,068.80	4.5	11,648.80
314 1580	MAIN LEAD CONNECTIONS	64,720	1977	20.5	1,326,790	25		2002	25.0	2,068.80	4.5	11,648.80
314 1581	MAIN LEAD CONNECTION BOX	64,720	1977	20.5	1,326,790	25		2002	25.0	2,068.80	4.5	11,648.80
314 1582	CURRENT TRANSFORMER, MAIN	223,588	1977	20.5	4,833,739	25		2002	25.0	12,343.82	4.5	26,812.57
314 1583	HYDROGEN FAN/LOWER BLADING	184,159	1977	20.5	3,880,260	25		2002	25.0	7,796.26	4.5	24,548.82
314 1584	STATION CORE	1,617,660	1977	20.5	32,168,795	25		2002	25.0	64,719.60	4.5	261,226.25
314 1585	NEUTRAL GROUNDING TRANSFORMER	194,159	1977	20.5	4,071,388	25		2012	19.0	47,818.66	14.5	690,429.82
314 1586	MOTOR RETAINING RINGS	804,755	1983	4.5	4,833,739	20		2007	20.0	10,780.00	9.5	102,472.70
314 1587	MOTOR COILS	201,585	1983	4.5	1,387,133	20		2012	19.0	15,872.89	14.5	223,184.67
314 1588	REGULATION EQUIPMENT											
314 3	CONDENSING SYSTEMS	6,526,490		20.5	142,208,179				20.5	229,025.26	9.8	2,229,201.70
314 308	COOLING WATER TUNNEL/CONDUIT SYSTEM	1,413,606		20.5	28,594,048				20.2	42,544.70	12.7	641,008.71
314 4119	VAC. SPECIAL	168,021	1977	20.5	3,854,421	25		2002	25.0	7,520.64	4.5	23,843.78
314 4120	CONDENSER INLET CONDUITS	1,225,825	1977	20.5	26,128,818	0		2012	20.0	26,023.86	14.5	607,845.83
314 389	WATER SCREENING SYSTEM	337,918		20.6	6,941,309				24.5	9,819.00	13.7	134,647.54
314 4104	DRIVE/ELEC. MOTOR, COMPLETE	7,442	1977	20.5	152,561	10		2007	20.0	248.67	9.5	2,398.63
314 4105	REDUCTION GEAR	14,470	1977	20.5	296,835	20		2012	20.0	413.43	14.5	6,594.71
314 4107	TRASH PAPER	48,197	1977	20.5	1,008,539	20		2006	20.0	1,081.23	8.5	8,185.40
314 4108	TRASH FRAME HOIST	32,437	1978	21.5	687,266	20		2006	20.0	1,807.29	14.5	26,264.61
314 4109	TRAVELING SCREEN ASSEMBLY	62,203	1977	20.5	1,298,687	20		2012	20.0	1,807.29	14.5	26,264.61
314 4110	TRAVELING SCREEN PANELS	62,667	1977	20.5	1,305,174	20		2012	20.0	1,819.08	14.5	26,378.33
314 4111	STATIONARY SCREEN PANEL	8,822	1977	20.5	203,461	0		2012	20.0	283.49	14.5	4,110.54
314 4112	TRAVELING SCREEN HOUSING	60,772	1977	20.5	1,245,847	0		2012	20.0	1,726.57	14.5	25,177.26
314 4113	CONTROL/INSTRUMENTATION SYSTEM	26,697	1977	20.5	724,068	20		2012	20.0	1,024.69	14.5	14,444.64
314 329	SCREEN WASH SYSTEM	69,203		20.5	1,422,589				21.5	2,214.67	10.8	22,998.37
314 4104	DRIVE/ELEC. MOTOR, COMPLETE	13,640	1977	20.5	279,662	10		2007	20.0	464.77	9.5	4,320.28
314 4105	PIPING, ALL UNDER 4 INCHES	413	1977	20.5	8,467	15		2007	20.0	13.77	9.5	120.79
314 4106	PIPING, RUN 4 INCHES OR LARGER	3,271	1977	20.5	78,201	20		2012	20.0	106.31	14.5	1,541.50
314 4107	PUMP COMPLETE	24,727	1977	20.5	711,904	15		2007	20.0	1,157.47	9.5	10,988.88
314 4172	STRAINER, 4 INCH PIPE SIZE	2,884	1977	20.5	50,227	20		2012	20.0	82.69	14.5	1,198.84
314 4173	CONTROL/INSTRUMENTATION SYSTEM	13,966	1977	20.5	298,696	20		2012	20.0	389.86	14.5	5,797.82
314 371	CONDENSER	3,584,272		20.5	73,417,579				20.0	119,525.55	9.5	1,133,966.18
314 3555	CONTROL/INSTRUMENTATION SYSTEM	62,609	1977	20.5	1,290,660	20		2012	20.0	1,798.83	14.5	26,003.21
314 3546	CONDENSER SECTION SHELL/CASING	919,324	1977	20.5	18,850,447	0		2012	20.0	26,272.40	14.5	280,948.80

SCHEDULE V

Est. Capital Recovery Data *

2012

Florida Power & Light Company
Depreciation Rates
For Manual Line 2
Estimated Plant Date As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Usage Year	Age At Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Costs (if Req.)	Calculated Cost	Average Service Life	Average Annual Cost	Average Remaining Life	Projected Unrecovered Capital
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
314.3241	TUBE SUPPORTS	51,461	1987	20.5	1,206,881	0		2012	20.0	1,527.46	14.5	22,148.13
314.3242	TUBES, IN A WATER BOX	1,467,710	1987	20.5	28,081,058	25		2002	25.0	36,308.40	4.5	262,387.80
314.3243	TUBE SHEET	224,537	1987	20.5	4,603,009	0		2012	20.0	6,415.54	14.5	93,022.47
314.3244	WATER BOX	131,435	1987	20.5	2,716,418	0		2012	20.0	3,889.57	14.5	56,108.79
314.3245	HOTWELL, FOR A CONDENSER SECTION	287,208	1987	20.5	5,478,779	0		2012	20.0	7,837.31	14.5	112,741.08
314.3246	PUMP, FURNISHED WITH CONDENSER	308,511	1987	20.5	6,263,479	0		2012	20.0	8,757.46	14.5	125,903.13
314.3248	CONDENSER NOCK ASSY (PERMANENT SHELL)	98,220	1987	20.5	1,972,716	20		2007	20.0	3,207.47	9.5	26,472.83
314.3251	CATHODIC PROTECTION EQUIPMENT	60,589	1987	20.5	1,262,075	20		2012	20.0	1,731.11	14.5	25,101.56
314.324	CONDENSATE PUMP SYSTEM	298,941		20.5	6,126,292				20.4	5,833.55	9.8	87,303.36
314.3230	DRIVE, ELEC. MOTOR, ROTATING ASSY.	61,264	1987	20.5	1,254,707	20		2012	20.0	1,792.11	14.5	25,379.60
314.3231	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	61,264	1987	20.5	1,254,707	20		2012	20.0	1,792.11	14.5	25,379.60
314.3232	FOUNDATION	5,895	1987	20.5	120,848	0		2012	20.0	168.43	14.5	2,442.71
314.3233	PUMP BOX, ALL	28,789	1987	20.5	568,300	20		2012	20.0	765.08	14.5	11,102.44
314.3238	PUMP IMPELLER, ALL	21,220	1987	20.5	424,715	15		2007	20.0	707.47	9.5	8,722.83
314.3237	PUMP SHAFT, COMPLETE	16,070	1987	20.5	328,205	15		2007	20.0	533.47	9.5	6,088.83
314.3236	PUMP STATIONARY ASSY	91,165	1987	20.5	1,868,293	25		2002	25.0	3,647.49	4.5	18,413.30
314.3239	STRAINER, 4" 4 RICH PIPE BOX	15,314	1987	20.5	313,827	15		2007	20.0	516.47	9.5	4,918.43
314.325	CONDENSER COOLING WATER PUMP SYSTEM	1,115,237		20.5	24,082,300				27.2	43,138.79	9.7	290,104.10
314.3262	DRIVE, ELEC. MOTOR, ROTATING ASSY.	109,891	1987	20.5	2,248,686	20		2012	20.0	3,134.03	14.5	45,443.41
314.3263	DRIVE, ELECTRIC MOTOR, STATIONARY ASSY.	103,344	1987	20.5	2,204,582	20		2012	20.0	4,086.47	14.5	67,271.09
314.3265	PUMP, RUN 4 RICHES ON LARGER	48,884	1987	20.5	1,002,122	25		2002	25.0	1,905.35	4.5	8,798.12
314.3268	PUMP IMPELLER, ALL	65,645	1987	20.5	1,719,623	25		2002	25.0	3,433.80	4.5	16,402.10
314.3267	PUMP SHAFT, COMPLETE	65,645	1987	20.5	1,719,623	15		2007	20.0	2,891.10	9.5	27,164.25
314.3268	PUMP STATIONARY ASSY	490,494	1987	20.5	8,903,127	25		2002	25.0	18,214.76	4.5	88,493.82
314.3270	VALVE, POWER OPERATED	185,294	1987	20.5	3,798,827	25		2002	25.0	7,411.76	4.5	20,262.82
314.3271	CONTROL, INSTRUMENTATION SYSTEM	13,640	1987	20.5	284,720	25		2012	20.0	402.37	14.5	6,582.29
314.327	PUMPING & SCVENING SYSTEM	98,733		20.5	1,983,028				29.1	1,991.74	9.6	16,722.44
314.3274	CONTROL, INSTRUMENTATION SYSTEM	6,573	1987	20.5	114,247	20		2012	20.0	158.23	14.5	2,208.61
314.3275	PUMP, ALL UNDER 4 RICHES	12,829	1987	20.5	258,645	25		2002	25.0	501.56	4.5	2,255.22
314.3277	PUMP, RUN 4 RICHES ON LARGER	2,784	1987	20.5	57,072	25		2002	25.0	111.36	4.5	501.42
314.3279	TANK	3,132	1987	20.5	64,206	0		2012	20.0	88.49	14.5	1,267.54
314.3233	VACUUM PUMP WITH MOTOR	30,627	1987	20.5	627,864	10		2007	20.0	1,026.80	9.5	8,096.55
314.3235	STEAM AIR EJECTOR ASSY.	2,088	1987	20.5	42,804	10		2007	20.0	69.60	9.5	661.20
314	TURBINE GENERATOR ALLOUANCES	5,627,201		17.9	100,796,051				25.8	217,800.56	9.3	2,035,677.02
314.421	TURBINE CONTROL SYSTEM	196,471		19.7	3,948,869				29.3	6,917.09	9.2	63,842.41
314.508	DRIVE, ELEC. MOTOR, COMPLETE	10,506	1987	20.5	215,373	10		2007	20.0	300.20	9.5	3,328.80
314.507	HEAT EXCHANGER, COMPLETE	10,505	1987	20.5	215,363	25		2002	25.0	420.20	4.5	1,890.90
314.508	PUMP, ALL UNDER 4 RICHES	10,505	1987	20.5	215,363	20		2007	20.0	300.17	9.5	3,326.56
314.509	PUMP COMPLETE	10,505	1987	20.5	215,363	10		2007	20.0	300.17	9.5	3,326.56
314.501	TRANSMITTER, MAJOR	10,505	1987	20.5	215,363	10		2007	20.0	300.17	9.5	3,326.56
314.504	CONTROL, INSTRUMENTATION SYSTEM	15,868	1987	20.5	325,110	20		2012	20.0	433.11	14.5	6,570.18
314.508	ACCUMULATOR	10,750	1987	20.5	220,375	25		2002	25.0	430.00	4.5	1,935.00
314.507	RESERVOIR	10,750	1987	20.5	220,375	25		2002	25.0	430.00	4.5	1,935.00
314.507	TRANSDUCER, MAJOR	1,732	1984	13.5	23,662	25		2009	25.0	70.08	11.5	805.42
314.508	TRANSDUCER, MAJOR	8,870	1987	20.5	181,835	10		2007	20.0	295.47	9.5	2,806.83
314.508	TRANSDUCER, MAJOR	4,128	1983	4.5	18,579	10		2002	10.0	412.40	5.5	2,270.40
314.509	SENSOR, MAJOR	10,505	1987	20.5	215,363	10		2007	20.0	300.17	9.5	3,326.56

Florida Power & Light Company
Depreciation Rates
For Schedule Unit 2
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant in Service Balance At 12/31/87 a	Vintage Year b	Age At Study (Years) c	Age Weight (lb-yr) d	Replacement Interval (Years) e	Quantity Date (if Req.) f	Calculated Date g	Average Service Life h	Annual Amount i	Average Remaining Life j	Projected Unrecovered Capital k
314.5441	CONTROL BOARD	10,500	1987	20.5	218,303	20		2012	20.0	200.14	14.5	4,302.07
314.5442	HYDRAULIC DRIVES	10,500	1987	20.5	218,303	25		2002	25.0	420.20	4.5	1,890.90
314.5443	FILTRATION SYSTEM COMPLETE	10,500	1987	20.5	218,303	15		2007	20.0	201.17	9.5	1,308.08
314.5444	FILTRATION SYSTEM COMPLETE	17,298	1982	18.5	287,488	15		2012	20.0	575.20	14.5	6,340.40
314.5445	WATER, MAJOR	10,500	1987	20.5	218,303	20		2007	20.0	200.14	8.5	1,308.08
314.5446	COMPENSOR	10,500	1987	20.5	218,303	20		2012	20.0	200.14	14.5	4,302.07
314.5448	RECONCER	10,700	1987	20.5	220,371	10		2007	20.0	200.23	8.5	1,404.17
314.482	TURBINE STEAM PIPING AND VALVE SYSTEM	2,314,803		18.8	46,428,150				29.2	79,218.18	8.9	1,827,187.72
314.5485	PIPING, ALL UNDER 4 INCHES	16,732	1987	20.5	343,008	20		2007	20.0	557.72	8.5	5,398.67
314.5486	PIPING, ALL UNDER 4 INCHES	14,194	1991	6.5	92,190	30		2012	21.0	675.42	14.5	8,793.71
314.5487	PIPING, RUN 4 INCHES ON LARGER	201,287	1987	20.5	7,203,524	30		2007	20.0	2,408.80	8.5	23,308.10
314.5488	VALVE, POWER OPERATED	16,732	1987	20.5	343,008	25		2002	25.0	889.28	4.5	3,071.79
314.5489	CROSSCONER PIPING	1,700,887	1987	20.5	26,087,714	30		2007	20.0	58,895.57	8.5	651,807.88
314.5490	CONTROL INSTRUMENTATION SYSTEM	24,883	1987	20.5	803,802	20		2012	20.0	702.57	14.5	10,184.29
314.5492	INSULATION PIPING RUN 4 IN ON LARGER	120,338	1991	6.5	847,187	20		2012	21.0	6,208.57	14.5	89,896.29
314.483	TURBINE OILMAN SEAL SYSTEM	128,428		20.5	2,581,723				31.2	4,043.83	10.7	43,484.58
314.5481	PIPING, ALL UNDER 4 INCHES	17,294	1987	20.5	354,527	30		2007	20.0	578.47	8.5	5,429.42
314.5482	PIPING, RUN 4 INCHES ON LARGER	73,794	1987	20.5	1,512,777	30		2007	20.0	2,408.80	8.5	23,308.10
314.5484	TAKE	2,808	1987	20.5	53,423	20		2012	20.0	74.48	14.5	1,078.83
314.5487	CONTROL INSTRUMENTATION SYSTEM	24,798	1987	20.5	803,318	20		2012	20.0	708.48	14.5	10,372.43
314.5491	INSULATION PIPING RUN 4 IN ON LARGER	7,308	1987	20.5	162,888	20		2012	20.0	228.74	14.5	3,282.77
314.484	TURBINE OILMAN SYSTEM	28,121		3.5	81,424				18.0	1,481.17	14.5	21,041.82
314.5507	SELENCER/VALVE	28,121	1994	3.5	81,424	20		2012	18.0	1,481.17	14.5	21,041.82
314.487	EXCITER	773,271		20.5	16,882,088				28.4	27,200.88	7.8	216,808.88
314.5504	CONTROL INSTRUMENTATION SYSTEM	128,341	1987	20.5	2,805,491	20		2012	20.0	3,581.17	14.5	47,726.88
314.5505	ENCLOSURE	118,585	1987	20.5	2,205,893	25		2002	25.0	4,883.49	4.5	20,895.20
314.5507	FAIRBANKS, COMPLETE	21,880	1987	20.5	468,130	25		2002	25.0	874.40	4.5	3,834.80
314.5507	HEAT EXCHANGER, COMPLETE	21,880	1987	20.5	468,130	25		2002	25.0	874.40	4.5	3,834.80
314.5508	STATION MAIN EXCITER	199,298	1987	20.5	2,240,509	25		2002	25.0	4,371.82	4.5	19,872.84
314.5508	STATION PILOT EXCITER	7,287	1987	20.5	148,264	25		2002	25.0	291.49	4.5	1,311.06
314.5509	NOTION MAIN EXCITER	167,580	1987	20.5	3,424,505	15		2007	20.0	5,086.35	8.5	83,070.17
314.5510	NOTION PILOT EXCITER	14,872	1987	20.5	298,747	25		2002	25.0	582.82	4.5	2,823.14
314.5512	RELAYING ASSEMBLY	28,146	1987	20.5	597,493	10		2007	20.0	871.53	8.5	8,229.47
314.5512	DICES AND PULSES	123,871	1987	20.5	2,526,200	10		2007	20.0	4,129.03	8.5	28,225.82
314.5514	COUPLING COMPLETE WITH FASTENING	21,880	1987	20.5	468,130	25		2002	25.0	874.40	4.5	3,834.80
314.488	GENERATOR SEAL OIL SYSTEM	22,781		12.9	264,201				21.8	1,047.22	8.5	8,048.58
314.5509	CONTROL INSTRUMENTATION SYSTEM	17,271	1987	10.5	181,248	20		2007	20.0	893.55	8.5	8,203.72
314.5514	HEAT EXCHANGER, COMPLETE	8,510	1987	20.5	112,805	20		2007	20.0	182.87	8.5	1,744.83
314.489	GENERATOR COOLING AND PUMP SYSTEM	320,000		18.7	6,180,153				25.3	12,042.81	7.8	99,815.42
314.5501	FAIRBANKS, COMPLETE	8,144	1987	20.5	168,882	10		2007	20.0	271.47	8.5	2,328.83
314.5502	HEAT EXCHANGER, TUBE BUNDLE	88,223	1987	20.5	2,013,572	20		2007	20.0	3,274.10	8.5	31,103.95
314.5503	PIPING, ALL UNDER 4 INCHES	48,071	1987	20.5	665,456	20		2007	20.0	1,602.37	8.5	15,222.48
314.5507	CONTROL INSTRUMENTATION SYSTEM	31,518	1987	20.5	648,169	20		2012	20.0	803.37	14.5	13,008.89
314.5507	CONTROL INSTRUMENTATION SYSTEM	25,385	1982	15.5	302,488	20		2002	20.0	1,268.25	4.5	5,711.83
314.5508	CONTROL INSTRUMENTATION SYSTEM	43,885	1987	10.5	481,898	15		2002	15.0	2,098.87	4.5	13,788.50

SCHEDULE V

Est. Capital Recovery Data

2012

Florida Power & Light Company
Depreciation Rates
For Schedule Unit 2
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance As 12/31/87	Usage Year	Age At Time Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul Cost (If Rep.)	Calculated Date	Usage Service Life	Actual	Average Remaining Life	Projected Unrecovered Capital
314.5539	CARBON DIOXIDE SUPPLY SYSTEM	8,144	1977	20.5	108,502	25		2002	20.0	225.76	4.5	1,465.92
314.5540	HYDROGEN SUPPLY SYSTEM	43,047	1977	20.5	862,464	25		2002	20.0	1,721.86	4.5	7,746.48
314.5541	HYDROGEN DETECTION SYSTEM	21,523	1977	20.5	441,222	20		2012	20.0	614.94	14.5	6,914.67
314.472	TURBINE LUBE OIL STORAGE & TRANSPORT	477,527		16.4	7,827,782				27.2	17,575.96	11.5	202,500.36
314.5503	PIPEWORK ALL UNDER 4 INCHES	206,241	1977	20.5	4,227,341	20		2007	20.0	6,874.70	9.5	60,308.65
314.5504	PIPEWORK 4 INCHES OR LARGER	103,121	1977	20.5	2,112,381	20		2007	20.0	3,437.27	9.5	22,654.58
314.5506	TAKE	4,709	1977	20.5	98,256	20		2007	20.0	158.87	9.5	1,491.18
314.5508	PIPE PROTECTION SYS COMPLETE	153,400	1980	- 8.5	1,308,205	20		2012	22.0	7,108.52	14.5	102,044.57
314.471	TURBINE LUBE OIL SYSTEM	720,117		17.8	12,820,000				25.4	28,888.84	10.0	286,348.96
314.5710	DRIVE/ELEC MOTOR, COMPLETE	38,144	1977	20.5	802,492	10		2007	20.0	1,304.80	9.5	12,395.60
314.5713	HEAT EXCHANGER, COMPLETE	144,577	1977	20.5	2,893,879	20		2007	20.0	4,879.23	9.5	48,792.72
314.5715	PIPEWORK ALL UNDER 4 INCHES	219,083	1977	20.5	4,460,792	20		2007	20.0	7,202.10	9.5	68,388.60
314.5716	FLAME COMPLETE	103,278	1977	20.5	2,117,220	15		2007	20.0	3,442.83	9.5	32,705.02
314.5718	CONTROL INSTRUMENTATION SYSTEM	17,734	1977	20.5	363,347	20		2012	20.0	508.68	14.5	7,348.84
314.5719	CONTROL INSTRUMENTATION SYSTEM	6,227	1980	11.5	72,781	20		2008	20.0	318.25	9.5	2,688.88
314.5720	CONTROL INSTRUMENTATION UNIT	90,206	1980	2.5	228,515	20		2012	17.0	5,328.18	14.5	77,478.05
314.5721	RESERVOIR	11,275	1977	20.5	240,158	20		2007	20.0	280.50	9.5	2,780.75
314.5723	VAPOR EXTRACTOR INCL. DRIVE	4,000	1977	20.5	82,000	10		2007	20.0	133.33	9.5	1,298.67
314.5725	VAPOR EXTRACTOR INCL. DRIVE	20,400	1982	5.5	167,233	10		2002	10.0	3,040.00	4.5	13,682.70
314.5726	PIPEWORK 4 INCHES OR LARGER	63,108	1977	20.5	1,280,873	20		2007	20.0	2,103.33	9.5	19,883.47
314.476	TURBINE GENERATOR SUPERVISORY SYSTEM	620,580		9.3	5,882,196				18.3	28,791.68	7.9	306,385.60
314.5746	CONTROL PANEL	48,825	1987	10.5	491,863	20		2007	20.0	2,341.26	9.5	22,341.26
314.5748	RECORDING	4,531	1980	7.5	33,880	20		2012	20.0	205.95	14.5	2,471.34
314.5747	RECORDING	8,152	1986	11.5	70,746	10		2008	20.0	367.60	9.5	3,814.60
314.5747	RECORDING	5,489	1987	10.5	57,820	10		2007	20.0	274.45	9.5	2,867.28
314.5747	RECORDING	23,008	1988	9.5	218,471	10		2008	10.0	2,309.80	0.5	1,164.80
314.5747	RECORDING	28,148	1990	7.5	211,095	10		2008	10.0	2,874.80	2.5	7,206.50
314.5748	SUPERVISORY INSTR. PROTECT. PROCL. ETC.)	45,204	1980	7.5	208,405	10		2008	10.0	4,828.40	2.5	11,513.50
314.5748	SUPERVISORY INSTR. PROTECT. PROCL. ETC.)	17,527	1983	4.5	78,817	10		2003	10.0	1,783.70	5.5	8,046.35
314.5749	SENSOR, ALARIN	10,750	1987	20.5	220,375	10		2007	20.0	308.52	9.5	3,404.17
314.5750	MOISTURE/TEMPERATURE	132,438	1987	10.5	1,380,689	10		2007	20.0	6,621.81	9.5	62,508.05
314.5750	MOISTURE/TEMPERATURE	65,867	1990	7.5	418,133	10		2008	10.0	5,588.70	2.5	13,871.75
314.5752	CONTROL INSTRUMENTATION SYSTEM	67,576	1987	20.5	1,385,308	20		2012	20.0	1,890.74	14.5	27,885.77
314.5752	CONTROL INSTRUMENTATION SYSTEM	3,775	1983	14.5	54,738	20		2003	20.0	198.75	5.5	1,038.13
314.5752	CONTROL INSTRUMENTATION SYSTEM	181,115	1993	4.5	726,016	20		2012	18.0	6,479.74	14.5	72,006.18
314.5754	ANALOG/INSTRUMENTATION PAN	22,017	1980	7.5	168,128	20		2012	22.0	1,000.77	14.5	14,811.20
315	ACCESSORY ELECTRIC EQUIPMENT	2,861,805		18.0	73,086,048				24.0	980,629.64	6.1	11,207.70
315.2	AUXILIARY POWER SYSTEMS	462,577		19.3	8,744,268				23.3	18,426.52	6.3	123,177.84
315.261	125 VOLT DC DISTRIBUTION SYSTEM	40,034		20.5	820,687				25.0	1,897.38	4.5	7,208.12
315.1602	LOAD CENTER INCL. BUS, SWITCHES, ETC.	49,034	1977	20.5	820,687	25		2002	23.0	1,897.38	4.5	7,208.12
315.267	AUXILIARY/STATION SERVICE TRANSFORMER	202,482		21.4	6,492,299				27.9	10,832.93	6.5	69,968.54
315.1729	FOUNDATION	110,841	1977	20.5	2,277,241				20.0	3,168.88	14.5	45,979.84
315.1730	TRANSFORMER	120,808	1975	22.5	2,828,833	25		2000	25.0	5,234.24	2.5	13,092.00

SCHEDULE V

Est. Capital Recovery Data *

2012

Funding Power & Light Company
Depreciation Rates
For Missouri Line 2
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service At 12/31/87	Age At Time Of Study (Years)	Age Weight (5-Yr)	Replacement Interval (Years)	Overhaul Date (If Any)	Calculated Cost	Average Service Life	Average Annual Cost	Average Remaining Life	Projected Unrecovered Capital
315.1720	TRANSFORMER	61,045	1977	20.5	1,251.423	25	2002	25.0	2,441.80	4.5	10,888.10
315.1720	UTL. AC DISTRIBUTION SYSTEM	20,755	20.5	620.478				34.2	900.16	13.7	12,301.84
315.1720	TRANSFORMER	1,876	1977	20.5	28,458	25	2002	25.0	75.34	4.5	337.66
315.1720	INVERTER	28,879	1977	20.5	802,020	20	2012	25.0	825.11	14.5	11,964.10
315.2081	STATION BATTERY SYSTEM	79,296	1982	10.5	620,794			13.0	6,101.08	5.5	22,701.34
315.1798	BATTERY	82,865	1982	5.5	291,418	10	2002	10.0	5,798.50	4.5	23,843.25
315.1798	BATTERY RACK	10,876	1977	20.5	218,858	10	2007	20.0	305.87	5.5	3,380.75
315.1800	BATTERY CHARGER	15,035	1977	20.5	200,518	20	2012	25.0	448.71	14.5	6,477.36
315.3	CONDUCTORS, CONDUITS AND REGULATORS	883,805	20.3	18,136,583				24.9	35,420.27	4.7	987,848.25
315.361	STATION GROUNDING SYSTEM	159,506	20.5	3,187.873				25.0	6,220.24	4.5	27,091.08
315.3775	GROUNDED GND	155,506	1977	20.5	3,187.873	25	2002	25.0	6,220.24	4.5	27,091.08
315.382	CONDUIT AND RACEWAY SYSTEM	420,379	20.5	8,822,770				25.0	17,215.18	4.5	77,468.22
315.3788	MANHOLES	420,379	1977	20.5	8,822,770	25	2002	25.0	17,215.18	4.5	77,468.22
315.383	GENERATOR BUS	208,020	19.8	6,128,800				24.8	12,508.87	5.0	62,308.50
315.3788	GEOPHASE BUS, COMPLETE	208,020	1977	20.5	6,817,222	25	2002	25.0	11,740.80	4.5	62,834.14
315.3801	GROUNDED TRANSFORMER	14,497	1980	7.5	100,728	25	2012	22.0	608.55	14.5	9,554.84
315.4	SWITCHING, CONTROL AND PROTECTIVE SYS	208,481	20.0	7,723,348				21.7	12,207.81	11.9	167,444.28
315.481	CONTROL, BOARDS	205,578	20.5	4,214,349				24.0	5,873.66	14.5	85,198.53
315.481	MAIN (BATTERY) CONTROL BOARD	154,346	1977	20.5	3,044,083	20	2012	25.0	4,408.88	14.5	63,843.34
315.4817	RECORDING PANELS, PULS. WIRE & TUBING	51,232	1977	20.5	1,050,258	20	2012	25.0	1,403.77	14.5	21,234.68
315.482	GENERATOR VOLTAGE REGULATION SYSTEM	180,863	19.5	3,518,898				28.8	6,134.25	9.5	60,488.26
315.5832	CONTROL PANEL	6,893	1977	20.5	182,307	20	2012	25.0	254.09	14.5	3,684.24
315.5833	CONTROL/INSTRUMENTATION SYSTEM	98,710	1977	20.5	2,044,056	20	2012	25.0	2,848.88	14.5	41,308.42
315.5833	CONTROL/INSTRUMENTATION SYSTEM	37,321	1982	15.5	588,226	20	2002	20.0	1,871.05	4.5	8,508.72
315.5834	EXCITING	10,004	1977	20.5	205,082	25	2002	25.0	402.18	4.5	1,803.72
315.5837	FIELD SWITCH/CONDUIT BREAK	17,785	1977	20.5	364,543	25	2002	25.0	711.40	4.1	3,201.20
315.5838	COOLING SYSTEM	3,205	1977	20.5	66,308	25	2002	25.0	133.40	4.5	600.20
315.5840	VIBRATION ANALYSIS SYSTEM	3,205	1977	20.5	66,308	20	2012	25.0	98.29	14.5	1,381.64
315.5	SWITCHGEAR AND MOTOR CONTROL CENTER	1,683,563	20.5	34,103,044				25.0	66,467.27	4.5	300,983.88
315.582	480 VOL. T POWER DISTRIBUTION SYSTEM	516,429	20.5	10,590,796				25.0	20,857.16	4.5	92,957.22
315.7041	CABLE POWER RAIL OR LANCER	232,242	1977	20.5	8,810,861	25	2002	25.0	13,286.68	4.5	58,603.50
315.7043	TRANSFORMER	28,818	1977	20.5	726,480	25	2002	25.0	1,476.75	4.5	6,446.42
315.7049	POWER CENTER SWITCHGEAR SECTION	20,207	1977	20.5	621,244	25	2002	25.0	1,212.28	4.5	5,455.28
315.7050	MOTOR CONTROL CENTER SWITCHGEAR SECT	118,081	1977	20.5	2,397,701	25	2002	25.0	4,878.44	4.5	21,052.58

SCHEDULE V

Est. Capital Recovery Data *

2012

Florida Power & Light Company
Depreciation Rates
For Schedule Unit 2
Estimated Plant Data As Of 12/31/87

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Useful Life (Years)	Age At End Of Study (Years)	Age Weight (1/Yr)	Replacement Interval (Years)	Overhaul (of Reg.)	Calculated Date	Average Service Life	Annual Amount	Average Remaining Life	Projected Unrecovered Capital
316.585	4 BRY POWER DISTRIBUTION SYSTEM	6,584	20.5	20.5	154.872	20		2012	20.0	188.11	14.5	2,727.86
316.136	RELAY RACKS & PANELS	8,664	18.77	20.5	154.872	20		2012	20.0	188.11	14.5	2,727.86
316.586	6 BRY POWER DISTRIBUTION SYSTEM	1,140,550	20.5	20.5	23,381.276	20		2012	20.0	48,822.00	4.5	208,298.00
316.748	CABLE POWER AND OR LARGER TRANSFORMER	818,600	18.77	20.5	10,653,000	25		2002	25.0	20,788.40	4.5	83,538.80
316.752	POWER CENTER SWITCHGEAR SECTION	2,451	18.77	20.5	62,248	25		2002	25.0	18.04	4.5	441.18
316.757	NON-DETERMINED BULK COMPLETE	612,448	18.77	20.5	10,653,000	25		2002	25.0	21,497.26	4.5	82,240.82
316.758	INFORMATION SYSTEMS	100,990	18.77	20.5	2,172,795	25		2002	25.0	4,239.80	4.5	18,079.20
316.8	INFORMATION SYSTEMS	482,488	18.77	20.5	4,288,795	25		2002	25.0	20,683.67	4.5	208,343.31
316.881	LOAD CONTROL AND METERING SYSTEM	11,729	18.77	20.5	178,071	20		2002	20.0	588.45	5.5	3,225.49
316.753	RECORDER	11,729	18.77	20.5	178,071	20		2002	20.0	588.45	5.5	3,225.49
316.883	ANALOG/ANALOG DATA ACQUISITION SYSTEM	228,864	18.77	20.5	2,877,879	20		2002	20.0	20,401.18	4.2	187,472.51
316.772	CONTROL/INSTRUMENTATION SYSTEM	62,828	18.77	20.5	344,532	20		2012	21.0	2,520.36	14.5	30,545.32
316.773	CONTROL/INSTRUMENTATION SYSTEM	64,837	18.77	20.5	377,258	20		2012	21.0	2,502.31	14.5	29,883.31
316.774	RECORDER	20,913	18.77	20.5	551,471	20		2007	20.0	607.10	9.5	8,022.45
316.774	LOGIC CABINET	32,021	18.77	20.5	686,421	20		2012	21.0	914.89	14.5	11,285.84
316.774	LOGIC CABINET	14,826	18.77	20.5	383,354	20		2012	21.0	688.88	14.5	10,133.45
316.776	ANALOG/ANALOG DATA ACQUISITION SYSTEM	24,319	18.77	20.5	469,440	20		2012	21.0	694.83	14.5	10,078.01
316.777	DISPLAY TERMINAL	6,823	18.77	20.5	44,350	3		2000	8.0	798.11	2.5	1,885.28
316.778	COMPUTER/ANALOG/PROCESSOR	86,147	18.77	20.5	598,888	20		2001	10.0	8,814.79	2.5	20,181.45
316.884	GENERATOR PROTECTION SYSTEM	112,106	18.77	20.5	1,201,046	20		2001	19.7	5,888.04	8.0	45,845.32
316.772	RELAY NEGATIVE SEQUENCE	18,647	18.77	20.5	251,725	20		2004	20.0	822.35	8.5	8,080.28
316.774	CONTROL/INSTRUMENTATION SYSTEM	28,877	18.77	20.5	914,144	20		2002	20.0	2,548.85	4.5	13,288.85
316.774	CONTROL/INSTRUMENTATION SYSTEM	24,482	18.77	20.5	158,189	20		2012	19.0	1,817.84	14.5	20,315.21
316	MISCELLANEOUS POWER PLANT EQUIPMENT	1,841,823	18.77	20.5	28,242,521	20		2002	20.5	67,881.16	9.0	648,945.00
316.1	STATION SERVICE EQUIPMENT	1,541,823	18.77	20.5	28,242,521	20		2002	20.5	67,881.16	9.0	648,945.00
316.183	STATION SERVICE AIR SYSTEM	375,337	18.77	20.5	6,787,888	20		2002	22.1	16,873.27	4.8	82,507.84
316.021	COMPRESSOR/AIR, RECIRCULATING, COMPLETE	68,357	18.77	20.5	751,608	15		2001	15.0	4,507.13	3.5	13,348.87
316.022	DRIVE ELEC. MOTOR, COMPLETE	24,288	18.77	20.5	294,389	10		2006	20.0	1,714.20	8.5	14,571.55
316.023	PIPE/VALV. ALL UNDER 4 INCHES	208,841	18.77	20.5	4,282,241	25		2002	25.0	8,272.64	4.5	37,231.38
316.028	PIPE/VALV. 4 INCHES OR LARGER	40,839	18.77	20.5	827,200	25		2002	25.0	1,633.56	4.5	7,351.02
316.027	TANK	6,464	18.77	20.5	132,312	25		2002	25.0	298.36	4.5	1,163.82
316.030	CONTROL/INSTRUMENTATION SYSTEM	1,871	18.77	20.5	12,317	20		2006	20.0	53.55	8.5	465.18
316.035	COMPRESSOR/AIR, RECIRCULATING, COMPLETE	20,479	18.77	20.5	418,820	15		2007	20.0	682.63	9.5	6,483.02
316.184	INSTRUMENT AIR SYSTEM	618,408	18.77	20.5	12,023,885	20		2007	20.4	23,448.48	7.7	181,314.90
316.036	DRIVE ELEC. MOTOR, COMPLETE	27,872	18.77	20.5	575,428	10		2007	20.0	932.40	9.5	8,837.20
316.039	CONTROL/INSTRUMENTATION SYSTEM	2,898	18.77	20.5	81,918	20		2012	20.0	114.17	14.5	1,685.49
316.041	PIPE/VALV. ALL UNDER 4 INCHES	10,233	18.77	20.5	208,777	20		2012	20.0	282.27	14.5	4,239.29
316.042	PIPE/VALV. ALL UNDER 4 INCHES	242,822	18.77	20.5	4,878,901	25		2002	25.0	8,716.88	4.5	42,725.96

SCHEDULE V

Florida Power & Light Company
Depreciation Rates
For Marcellus Unit 2
Estimated Plant Data As Of 12/31/87

E&E Capital Recovery Data *

2012

Account Number	Description	Estimated Plant In Service Balance At 12/31/87	Weighted Average Year	Age At Study (Years)	Age Weight (S. Yrs)	Replacement Interval (Years)	Overhaul Date (if App.)	Current Date	Average Service Life	Annual Actual	Average Remaining Life	Projected Unrecovered Capital
316 0066	COMPRESSOR, AIR - STATIONARY ASSY.	28,522	1984	3.5	82,827	15		2009	15.0	1,798.13	11.5	20,533.55
316 0068	COMPRESSOR, AIR - ROTATING ASSY	11,815	1984	3.5	41,703	15		2009	15.0	794.23	11.5	8,134.63
316 0070	CRYTER	28,960	1977	10.5	616,190	15		2007	20.0	1,332.00	9.5	12,604.00
316 0072	AFTERCOOLER	3,988	1977	20.5	81,918	16		2007	20.0	133.20	9.5	1,285.40
316 0073	FUEL/ABSORBENT TUBING	200,824	1977	20.5	6,143,345	20		2007	20.0	8,303.00	8.5	76,448.50
316 0796	FIRE/ICE PROTECTION SYSTEM	948,080		20.5	19,428,641				34.5	27,461.31	14.0	285,123.00
316 0798	CONTROL/ABSORBENT TUBING SYSTEM	246,779	1977	20.5	4,838,870	20		2012	20.0	6,879.40	14.5	88,751.30
316 0799	HEATING SYSTEM	78,396	1977	20.5	1,607,118	16		2007	20.0	2,813.20	9.5	24,825.40
316 0794	INSULATION EQUIPMENT	628,905	1977	20.5	12,892,583			2012	20.0	17,908.71	14.5	205,546.30

SCHEDULE VI

Interim Cost of Net Salvage Analysis

Detailed analysis of the historical cost of net salvage for the fossil power plants by site on a total function basis has produced the following recommended net salvage rates.

FERC ACCOUNT	NET SALVAGE PERCENTAGE
311	-2%
312	-14%
314	-8%
315	-6%
316	0%