

**DEF Regulatory Assets/Liabilities at 12/31/17**

	14.a.	14.d.	14.b.	14.c.	14.c	14.c.	14.e.	14.f.
	Account	ADIT @	Amortization Period	Accrues Carrying	Carrying	Carrying Charge Rate Determination	Included in DEF's	Cost Deferral
Account ID - Account Long Description	Balance - 12/31/2017	25.345%		Charges (Y/N)	Charge Rate		2010 Test Year Rate Case	Recovered via Rider or Surcharge (Y/N)
0182308 - Interest On Tax Deficiencies	(1,099,065)	(278,558)	Amortized over 3 years	N				
0182320 - Regulatory Asset - Inc Tax	142,668,144	142,668,144	Recovered over plant lives	N				
<b>Income Taxes</b>	<b>141,569,079</b>	<b>142,389,586</b>			<b>N/A</b>	<b>N/A</b>	<b>Y</b>	<b>N</b>
0182800 - Acc Pen Post Ret Pur Acct-Qual	187,776,005	47,591,828	Recovered over service life of employee	N				
0182801 - Pension Post Retire P Acctg - FAS87 NQ	12,739,570	3,228,844	Recovered over service life of employee	N				
0182318 - Other Reg Assets - Gen Acct	227,442,377	57,645,270	Recovered over service life of employee	N				
			Amortize reg asset for pension expense below 2010					
0182333 - SFAS158 Reg Asset	614,212	155,672	base proceeding; otherwise include in rates after 2015	N				
0182312 - Oprb FAS 106 - Medical	47,770,077	12,107,326	Recovered over service life of employee	N				
<b>Deferred Pension Costs</b>	<b>476,342,241</b>	<b>120,728,941</b>			<b>N/A</b>	<b>N/A</b>	<b>Y</b>	<b>N</b>
0182399 - Aro Regulatory Asset	299,089,899	75,804,335	Settled upon decommissioning/dismantlement					
0182315 - Reg Asset - Coal Ash Pond ARO	8,790,935	2,228,062	Settled upon decommissioning/dismantlement					
0182470 - Coal Ash Spend - Retail SC&FL	24,453	6,198	Settled upon decommissioning/dismantlement					
<b>Asset Retirement Obligation</b>	<b>307,905,287</b>	<b>78,038,595</b>		<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N</b>	<b>N</b>
0182319 - Closed Def Int Hedge-Asset	13,850,272	-	Varies					
0182322 - ST Closed Def Int Hedge-Asset	4,413,114	-	Amortized over 12 months					
0182410 - Interest Rate Swap Reg Asset	1,606,563	407,183	Varies					
<b>Interest Rate Hedges</b>	<b>19,869,949</b>	<b>407,183</b>		<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N - didn't exist</b>	<b>N</b>
0182411 - Deferred Fuel Exp-Current Year	152,706,470	38,703,455	Amortized over 12 months	Y				
0182412 - Deferred Fuel Exp - Prior Year	58,893,509	14,926,560	Amortized over 12 months	Y				
0182331 - Deferred GPIF - FL Fuel Reg Asset	2,793,216	707,941	Amortized through 2018	Y				
0182321 - REG ASSET-DERIV MTM OIL	9,971,828	2,527,360	Upon settlement, recover through fuel clause	N				
0182414 - Deferred Fuel Exp - Wholesale	(4,265)	-	Amortized over 12 months	Y				
<b>Fuel Recovery Clause</b>	<b>224,360,758</b>	<b>56,865,315</b>			<b>CP Rate</b>	<b>CP Rate</b>	<b>N</b>	<b>Y</b>
0182413 - Def Capacity Exp-Current Year	6,999,165	1,773,938	Amortized over 12 months					
0182400 - Deferred Capacity - Florida Retail	(2,203,058)	(558,365)	Amortized over 12 months					
<b>Capacity Recovery Clause</b>	<b>4,796,107</b>	<b>1,215,573</b>		<b>Y</b>	<b>CP Rate</b>	<b>CP Rate</b>	<b>N</b>	<b>Y</b>
0182398 - Load Management Switches	24,237,765		Amortized over 5 years					
0182309 - Amort Load Management Switches	(7,265,070)		Amortized over 5 years					
<b>Load Management</b>	<b>16,972,695</b>	<b>-</b>		<b>Y</b>	<b>8.31%</b>	May 2017 Surveillance (25.345% tax rate)	<b>N</b>	<b>N</b>
0182311 - Accrued Environmental Recovery	2,548,326	645,873	Recovered as environmental expenses incurred					
<b>Environmental</b>	<b>2,548,326</b>	<b>645,873</b>		<b>N</b>	<b>8.31%</b>	May 2017 Surveillance (25.345% tax rate)	<b>Y</b>	<b>N</b>
0182415 - Regulatory Asset - Cor	480,833,943	121,867,363	Amortized over remaining property lives - next rate case					
<b>Cost of Removal</b>	<b>480,833,943</b>	<b>121,867,363</b>		<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N - didn't exist</b>	<b>N</b>
0182406 - DEF CR3 Uprate - 2012 Asset	86,635,458	21,957,757	Amortized through 2019					
<b>Nuclear Recovery Clause</b>	<b>86,635,458</b>	<b>21,957,757</b>		<b>Y</b>	<b>7.91%</b>	Dec 2017 Surveillance (25.345% tax rate)	<b>N</b>	<b>N</b>
0182347 - Deferred CR3 - Depr & Prop Taxes - Contra	(48,137,341)	(12,200,409)	Amortized through 2036					
<b>CR3 Regulatory Asset</b>	<b>(48,137,341)</b>	<b>(12,200,409)</b>		<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N</b>	<b>N</b>
0182317 - Deferred Depreciation - 2010 Rate Case	17,521,839	4,440,910	Future Depreciation Study					
<b>Deferred Depreciation - 2010 Rate Case</b>	<b>17,521,839</b>	<b>4,440,910</b>		<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N - didn't exist</b>	<b>N</b>
0182342 - Deferred Asset	19,024,111	4,821,661	Amortized through 2019					
0182488 - CR3 Non-NCRC EPU Contra Equity	(203,545)	(51,588)	Amortized through 2019					
<b>Non-NCRC CR3 Uprate</b>	<b>18,820,566</b>	<b>4,770,072</b>		<b>N</b>	<b>3.00%</b>	Order PSC-2016-0138-FOF-EI	<b>N</b>	<b>Y</b>
0182489 - Osprey Outage O&M Deferral	3,500,000	887,075	2 years (2018-2019)					
<b>Osprey Outage Deferral</b>	<b>3,500,000</b>	<b>887,075</b>		<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N - didn't exist</b>	<b>N</b>
0254100 - Regulatory Liability - Inc. Tax	(6,905,315)	(6,905,312)	Recovered over plant lives					
<b>Regulatory Liability -Inc Tax</b>	<b>6,905,315</b>			<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>Y</b>	<b>N</b>
0254312 - Deferred GPIF - Reg Liab Fuel Clause	2,531,000	641,482	Amortized over 12 months					

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Account ID - Account Long Description	Balance - 12/31/2017	25.345%		Charges (Y/N)	Charge Rate		2010 Test Year Rate Case	Recovered via Rider or Surcharge (Y/N)
<b>Deferred Fuel Revenue - 2017 Estimated GPIF</b>	<b>2,531,000</b>			<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N</b>	<b>N</b>
0254316 - Deferred Energy Conservation	5,860,180	-	Amortized over 12 months					
<b>Deferred Energy Conservation</b>	<b>5,860,180</b>			<b>Y</b>	<b>8.31%</b>	<b>May 2017 Surveillance (25.345% tax rate)</b>	<b>N</b>	<b>Y</b>
0254317 - Deferred Environmental Cost Recovery	7,739,050	-	Amortized over 12 months					
0254020 - Auctioned SO2 Allowance	777	197	Amortized on vintage year not to exceed 7 years					
<b>Deferred Env Cost Recovery</b>	<b>7,739,827</b>			<b>Y</b>	<b>8.31%</b>	<b>May 2017 Surveillance (25.345% tax rate)</b>	<b>N</b>	<b>Y</b>
0254318 - Deferred Property Gains/Losses - FL	1,277,483	323,778	Amortized over 5 years					
<b>Deferred Property Gains/Losses</b>	<b>1,277,483</b>			<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>Y</b>	<b>N</b>
0254689 - Reg. Liability - OPEB	(491,168)	(124,487)	Recovered over service life of employee					
0254690 - OPEB regulatory liability	(257,178)	(65,182)	Recovered over service life of employee					
<b>OPEB Regulatory Liability</b>	<b>(748,346)</b>			<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>Y</b>	<b>N</b>
0254914 - NDT - QUAL - UNREAL GAINS	286,726,258	72,670,770	Settled upon decommissioning					
<b>NDT - Qual - Unreal Gains</b>	<b>286,726,258</b>			<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N</b>	<b>N</b>
0254991 - Aro Reg. Liab. - Book Depr.	2,922,343	740,668						
<b>ARO Reg Liab - Book Depr</b>	<b>2,922,343</b>			<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N</b>	<b>N</b>
0254999 - Reg. Liab. COR Reclass From A/D	5,445,531	1,380,170	Amortized as costs are incurred					
<b>Regulatory Liability Cost of Removal</b>	<b>5,445,531</b>			<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N - didn't exist</b>	<b>N</b>
0254800 - Reg. Liability - MTM Fuel - LT	404,927	102,629	Upon settlement; recovered through fuel clause					
<b>Reg Liability - MTM LT Fuel</b>	<b>404,927</b>			<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N</b>	<b>N</b>
0254036 - Reg Liab - Excess Fed ADIT	1,025,534,486	-	Amortized over remaining property lives					
0254988 - Current Regulatory Liabilities	58,147,615	-	Amortized over 12 months					
<b>Accumulated Deferred Income Taxes</b>	<b>1,083,682,101</b>			<b>N</b>	<b>N/A</b>	<b>N/A</b>	<b>N - didn't exist</b>	<b>N</b>